

Southern Manatee Fire & Rescue District

Income Statement/Operating Account

Period Ending: 6/30/2013

	Current Month	Year-To-Date
Income		
Tax Assessments-Non Ad Valorem	\$327,039.81	\$7,877,164.92
Tax Assessments-Ad Valorem	\$98,747.46	\$3,363,794.57
Impact Fee Budget	\$0.00	\$0.00
Interest Income-Operating	\$0.00	\$14,108.07
Other Income	\$5,435.93	\$257,067.82
Total Income	<u>\$431,223.20</u>	<u>\$11,512,135.38</u>
Expenses		
Fire Prevention Division	\$447.91	\$5,005.90
Training Division	\$235.00	\$14,387.23
Personnel Services	\$692,142.12	\$6,871,446.18
M&R--Building & Grounds	\$38,442.04	\$220,260.05
Other Operating Expenses	\$174,985.80	\$1,404,886.63
Land/Equipment Purchase	\$11,771.85	\$45,402.32
Construction Costs	\$0.00	\$0.00
Capital Improvement	\$0.00	\$41,580.48
Total Expense	<u>\$918,024.72</u>	<u>\$8,602,968.79</u>
Operating Income/(Loss)	<u>(\$486,801.52)</u>	<u>\$2,909,166.59</u>
Cash Carryover 2011/2012	\$0.00	\$3,862,465.00
Cash Available	<u><u>(\$486,801.52)</u></u>	<u><u>\$6,771,631.59</u></u>

Southern Manatee Fire & Rescue District

Income Statement/Impact Fee Account

Period Ending: 6/30/2013

	Current Month	Year-To-Date
Income		
Impact Fees, Current Year	\$11,085.00	\$190,798.75
Interest Income - Impact Fees	\$0.00	\$277.30
Collections Pro-Rata	\$0.00	\$0.00
Total Income	<u>\$11,085.00</u>	<u>\$191,076.05</u>
Expenses		
Reimbursement to General Fund	\$0.00	\$6.00
Construction Costs	\$0.00	\$0.00
Total Expense	<u>\$0.00</u>	<u>\$6.00</u>
Operating Income/(Loss)	\$11,085.00	\$191,070.05
Cash Carryover 2011/2012	\$0.00	\$82,048.00
Cash Available	<u><u>\$11,085.00</u></u>	<u><u>\$273,118.05</u></u>

MONEY & INVESTMENTS IN THE BANK

AS OF 6/30/2013

Operating Account - Bank of America	\$554,596.62
Payroll Account - Bank of America	\$0.00
Fallen Firefighters Fund - Bank of America	\$65,727.77
Impact Fee Funds - Investment Account	\$272,981.15
Invested Funds	\$6,550,105.86
TOTAL	\$7,443,411.40

COMPARISON OF BUDGETED RECEIPTS/DISBURSEMENTS FOR YEAR ENDING

09/30/2013

WITH ACTUAL RECEIPTS/DISBURSEMENTS

PERIOD ENDING 6/30/2013

		Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd
Revenue				
100-4000-000	Cash Carryover 2011/2012	\$3,862,465	\$3,862,465	100%
100-4100-000	Tax Assessments-Non Ad Valorem	\$7,818,477	\$7,877,165	101%
100-4100-001	Tax Assessments-Ad Valorem	\$3,292,495	\$3,363,795	102%
100-4200-000	Impact Fee Budget	\$145,048	\$0	0%
100-4300-000	Interest Income-Operating	\$20,000	\$14,108	71%
Other Income				
100-4602-000	Premium Tax	\$320,000	\$0	0%
100-4602-001	Firefighters Supplemental Trust	\$104,046	\$104,046	100%
100-4600-000	FEMA Reimbursement	\$0	\$0	0%
100-4604-000	OPEB - Retiree Insurance Income	\$12,000	\$0	0%
100-4610-000	Manatee EMS, Housing	\$30,000	\$22,500	75%
100-4665-000	Fire Prevention TShirt Grant	\$0	\$1,000	0%
100-4630-000	Refund/Excess Fees	\$82,877	\$82,877	100%
100-4635-000	Due from FMPTF	\$0	\$0	0%
100-4640-000	Miscellaneous	\$1,000	\$447	45%
100-4640-004	Miscellaneous Income - Other	\$0	\$0	0%
100-4640-002	Fire Alarm Fees	\$5,000	\$4,000	80%
100-4640-006	Prior Years Alarm Fee's	\$0	\$0	0%
100-4640-001	Insurance Reimbursement	\$0	\$1,624	0%
100-4640-005	Donations	\$300	\$159	53%
100-4650-000	Sale of Surplus Assets	\$0	\$125	0%
100-4670-000	User Fees-Fire Prevention	\$25,000	\$25,170	101%
100-4690-000	State Educational Incentive Refund	\$18,600	\$14,550	78%
100-4700-000	Emergency Services Billings	\$2,000	\$570	29%
Total Revenue		\$15,739,308	\$15,374,601	98%

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd
<u>#6040 - #6049 Fire Prevention Bureau</u>				
100-6041-000	FP, Dues	\$1,572	\$550	35%
100-6043-000	FP, Books & Publications	\$3,345	\$0	0%
100-6045-000	FP, Fire Education & Prevention Supplies	\$6,000	\$4,228	70%
100-6046-000	FP, Divisional Supplies	\$2,000	\$228	11%
100-6048-000	Fire Prevention TShirt Grant Expense	\$0	\$0	0%
100-6049-000	FP, Divisional Equipment	\$0	\$0	0%
Total Fire Prevention		\$12,917	\$5,006	39%

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd
<u>#6050 - #6059 Training Division</u>				
100-6052-000	TD, Educational Expense	\$21,808	\$11,652	53%
100-6053-000	TD, Books & Publications	\$500	\$0	0%
100-6054-000	TD, Travel/Conventions	\$3,000	\$2,735	91%
100-6055-000	TD, Training Aids	\$600	\$0	0%
100-6056-000	TD, Divisional Supplies	\$375	\$0	0%
100-6059-000	TD, Divisional Equipment	\$500	\$0	0%
Total Training Division		\$26,783	\$14,387	54%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd	
<u>#6060 - #6099 Personnel Services--Wages</u>				
100-6061-000	Salaries, Administrative	\$231,253	\$171,408	74%
100-6062-000	Salaries, Prevention	\$420,443	\$307,056	73%
100-6063-000	Salaries, Operations	\$4,060,460	\$2,950,617	73%
100-6064-000	Salaries, Support Services	\$32,320	\$23,621	73%
100-6065-000	Salaries, Sick/Vacation Buy Back	\$0	\$0	0%
100-6068-000	Salaries, Educational Incentive	\$18,600	\$14,171	76%
100-6070-000	Salaries, Volunteer Services	\$45,000	\$17,965	40%
100-6071-000	Overtime	\$325,267	\$224,039	69%
100-6067-000	Unused Vacation/Sick Pay	\$75,000	\$68,060	91%
Total Wages		\$5,208,343	\$3,776,937	73%
<u>Personnel Services--Other</u>				
100-6072-000	Workers' Compensation	\$240,000	\$233,980	97%
100-6073-000	Retirement	\$0	\$0	0%
100-6073-001	Retirement - Premium Insurance Tax	\$320,000	\$0	0%
100-6073-002	Retirement - FF Supplemental Trust Fund	\$95,990	\$104,046	108%
100-6073-003	Retirement - Firefighters	\$1,497,194	\$1,221,804	82%
100-6073-004	Retirement - General	\$142,512	\$89,464	63%
100-6073-007	Retirement - OPEB	\$0	\$0	0%
100-6074-000	Uniforms	\$22,375	\$10,341	46%
100-6076-001	Health Insurance	\$1,219,072	\$948,520	78%
100-6076-005	Health Insurance - HSA Employer Contribution	\$175,350	\$161,700	92%
100-6076-002	Dental Insurance	\$58,696	\$36,905	63%
100-6076-003	Vision Insurance	\$12,364	\$7,557	61%
100-6077-000	Employment Expense	\$2,258	\$751	33%
100-6078-000	Unemployment Expense	\$9,000	\$0	0%
100-6079-000	Payroll Taxes	\$474,727	\$279,442	59%
100-6080-000	Employee Deductions	\$0	\$0	0%
Total Other		\$4,269,538	\$3,094,510	72%
Total Personnel Services		\$9,477,881	\$6,871,447	73%

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd
<u>#6100 - #6249 Maintenance & Repair</u>				
100-6100-000	M&R--Building & Grounds	\$65,153	\$43,027	66%
100-6120-000	M&R--Vehicular Equipment	\$117,263	\$75,594	64%
100-6150-000	M&R--Other Firefighting & Rescue Equipment	\$30,297	\$28,177	93%
100-6160-000	M&R--Radio & Communication Equipment	\$27,450	\$22,880	83%
100-6165-000	M&R--Wireless Computer Internet	\$7,500	\$228	3%
100-6170-000	M & R Grounds & Station Equipment	\$12,571	\$10,474	83%
100-6180-000	M&R--Office & Divisional Equipment	\$57,675	\$23,680	41%
100-6220-000	Maj/R--Vehicular Firefighting Contingency	\$35,000	\$16,200	46%
Total Maintenance & Repair		\$352,909	\$220,260	62%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd	
<u>#6510 - #6990 Other Operating Expenses</u>				
100-6510-000	Professional Fees--Audit	\$25,000	\$22,150	89%
100-6520-001	Professional Fees--Legal/Labor	\$23,078	\$1,557	7%
100-6520-002	Professional Fees--Legal/General	\$31,736	\$19,356	61%
100-6530-000	Professional Fees--Medical	\$6,405	\$2,003	31%
100-6550-000	Professional Fees--Legal Advertising	\$5,760	\$3,181	55%
100-6552-000	Administration Educational Expense	\$5,000	\$3,069	61%
100-6554-000	Administration Travel/Conference	\$5,000	\$3,881	78%
100-6570-000	Professional Fees-Rent	\$0	\$0	0%
100-6601-000	Fuel	\$76,261	\$76,455	100%
100-6700-000	Debt Service	\$1,007,000	\$640,702	64%
100-6810-000	Dues	\$5,229	\$4,595	88%
100-6850-000	Firefighting & Rescue Supplies	\$13,824	\$11,275	82%
100-6855-000	Safety Gear	\$51,625	\$42,313	82%
100-6856-000	SCBA Gear	\$500	\$0	0%
100-6860-000	Household Supplies	\$14,950	\$9,960	67%
100-6870-000	Office Supplies	\$14,232	\$7,770	55%
100-6880-000	Computer Software	\$17,140	\$10,542	62%
100-6885-000	Website Expense	\$0	\$1,867	0%
100-6890-000	Printing Costs	\$4,000	\$2,652	66%
100-6910-000	Collection Expense	\$333,330	\$337,498	101%
100-6920-000	Postage & Freight	\$2,830	\$1,588	56%
100-6930-000	Tax Refunds	\$1,000	\$124	12%
100-6940-000	Utilities	\$128,310	\$82,337	64%
100-6970-000	Insurance	\$127,000	\$112,698	89%
100-6980-000	Honorarium & Admin Outlay	\$1,000	\$1,166	117%
100-6990-000	Administrative Outlay	\$0	\$0	0%
100-6993-000	Election Expense	\$0	\$0	0%
100-6994-000	Bank Charges	\$4,800	\$3,319	69%
100-6995-000	FMPTF (Chapter 175) Expense	\$200	\$1,456	728%
100-6996-000	FMPTF Travel/Convention/Seminar	\$500	\$1,375	275%
Total Other Operating Expenses		\$1,905,710	\$1,404,889	74%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd
<u>#7100 - #7180 Capital Improvements</u>			
100-7120-000 CI--Building	\$0	\$0	0%
100-7121-000 CI--Station 1	\$46,900	\$31,180	66%
100-7122-000 CI--Station 2	\$0	\$0	0%
100-7123-000 CI--Station 3	\$0	\$0	0%
100-7124-000 CI- Station 4	\$0	\$10,400	0%
100-7125-000 CI--Station 5	\$0	\$0	0%
100-7140-000 CI--Vehicular Firefighting & Rescue Equipment	\$0	\$0	0%
100-7150-000 CI--Other Firefighting & Rescue Equipment	\$0	\$0	0%
100-7160-000 CI--Radio & Communications Equipment	\$0	\$0	0%
100-7170-000 CI--Grounds & Station Equipment	\$0	\$0	0%
100-7180-000 CI--Office Equipment & Furniture	\$0	\$0	0%
Total Capital Improvement	\$46,900	\$41,580	89%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd	
<u>#7300 - #7380 Land/Equipment Purchase</u>				
100-7320-000	LEP--Land, Administration	\$0	\$0	0%
100-7321-000	LEP--Land, Station 1	\$0	\$0	0%
100-7322-000	LEP--Land, Station 2	\$0	\$0	0%
100-7323-000	LEP--Land, Station 3	\$0	\$0	0%
100-7324-000	LEP--Land, Station 4	\$0	\$0	0%
100-7325-000	LEP--Land, Station 5	\$0	\$0	0%
100-7340-000	LEP--Vehicles	\$0	\$0	0%
100-7341-000	LEP--Vehicular Contingency	\$0	\$0	0%
100-7342-000	Safety House Tow Vehicle	\$0	\$0	0%
100-7350-000	LEP--Other Firefighting & Rescue Equipment	\$20,000	\$15,269	76%
100-7351-000	LEP--Firefighting & Rescue Equipment Contingency	\$213,300	\$10,390	5%
100-7352-000	LEP--Equipment for Engines	\$6,000	\$0	0%
100-7360-000	LEP--Radio & Communications Equipment	\$18,000	\$0	0%
100-7361-000	LEP--Radio & Communications Equipment Contingency	\$15,000	\$0	0%
100-7370-000	LEP--Furniture, Furnishings, Grounds & Station	\$10,000	\$1,127	11%
100-7380-000	LEP--Office Equipment & Furniture	\$53,500	\$18,616	35%
100-7390-000	LEP--Safety House	\$0	\$0	0%
100-7385-000	LEP--Furnishings for Station 5	\$0	\$0	0%
100-7431-000	Station #3 - Furnishings	\$0	\$0	0%
100-7441-000	Station #4 Upgrades	\$0	\$0	0%
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	Total Land/Equipment Purchase	\$335,800	\$45,402	14%
	TOTAL DISBURSEMENTS	\$12,158,900	\$8,602,971	71%

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 6/30/2013	P'tge Rec'd Expd'd	
IMPACT FEE ACCOUNT				
<u>Revenues</u>				
200-4000-000	Cash Carryover 2011/2012	\$82,048	\$82,048	100%
200-4032-000	Impact Fees, Current Year	\$72,500	\$190,799	263%
200-4033-000	Collections Pro-Rata	\$0	\$0	0%
200-4100-000	Interest Income - Impact Fees	\$500	\$277	55%
Total Revenue		\$155,048	\$273,124	176%
<u>Disbursements</u>				
200-5000-000	Reimbursement to General Fund	\$145,048	\$6	0%
200-5001-000	Construction Costs	\$0	\$0	0%
Total Expense		\$145,048	\$6	0%
Anticipated Excess/(Deficit)		\$10,000	\$273,118	2731%