

Southern Manatee Fire & Rescue District

Income Statement/Operating Account

Period Ending: 7/31/2013

| | Current Month | Year-To-Date |
|--------------------------------|------------------------------|------------------------------|
| Income | | |
| Tax Assessments-Non Ad Valorem | \$3,106.51 | \$7,880,271.43 |
| Tax Assessments-Ad Valorem | \$1,104.53 | \$3,364,899.10 |
| Impact Fee Budget | \$0.00 | \$0.00 |
| Interest Income-Operating | \$0.00 | \$15,296.99 |
| Other Income | \$15,127.00 | \$272,194.82 |
| Total Income | <u>\$19,338.04</u> | <u>\$11,532,662.34</u> |
| Expenses | | |
| Fire Prevention Division | \$1,460.50 | \$6,466.40 |
| Training Division | \$1,120.00 | \$15,507.23 |
| Personnel Services | \$740,617.76 | \$7,612,063.94 |
| M&R--Building & Grounds | \$30,202.38 | \$250,462.43 |
| Other Operating Expenses | \$146,351.93 | \$1,551,250.56 |
| Land/Equipment Purchase | \$2,563.43 | \$47,965.75 |
| Construction Costs | \$0.00 | \$0.00 |
| Capital Improvement | \$0.00 | \$41,580.48 |
| Total Expense | <u>\$922,316.00</u> | <u>\$9,525,296.79</u> |
| Operating Income/(Loss) | <u>(\$902,977.96)</u> | <u>\$2,007,365.55</u> |
| Cash Carryover 2011/2012 | \$0.00 | \$3,862,465.00 |
| Cash Available | <u><u>(\$902,977.96)</u></u> | <u><u>\$5,869,830.55</u></u> |

Southern Manatee Fire & Rescue District

Income Statement/Impact Fee Account

Period Ending: 7/31/2013

| | Current Month | Year-To-Date |
|-------------------------------|---------------|--------------|
| Income | | |
| Impact Fees, Current Year | \$0.00 | \$190,798.75 |
| Interest Income - Impact Fees | \$0.00 | \$311.64 |
| Collections Pro-Rata | \$0.00 | \$0.00 |
| | <hr/> | <hr/> |
| Total Income | \$0.00 | \$191,110.39 |
| | | |
| Expenses | | |
| Reimbursement to General Fund | \$0.00 | \$6.00 |
| Construction Costs | \$0.00 | \$0.00 |
| | <hr/> | <hr/> |
| Total Expense | \$0.00 | \$6.00 |
| | | |
| Operating Income/(Loss) | \$0.00 | \$191,104.39 |
| | | |
| Cash Carryover 2011/2012 | \$0.00 | \$82,048.00 |
| | <hr/> | <hr/> |
| Cash Available | \$0.00 | \$273,152.39 |
| | <hr/> <hr/> | <hr/> <hr/> |

MONEY & INVESTMENTS IN THE BANK

AS OF 7/31/2013

| | |
|--|-----------------------|
| Operating Account - Bank of America | \$495,830.17 |
| Payroll Account - Bank of America | \$151,780.73 |
| Fallen Firefighters Fund - Bank of America | \$65,739.77 |
| Impact Fee Funds - Investment Account | \$273,015.49 |
| Invested Funds | \$5,555,378.54 |
| TOTAL | \$6,541,744.70 |

COMPARISON OF BUDGETED RECEIPTS/DISBURSEMENTS FOR YEAR ENDING

09/30/2013

WITH ACTUAL RECEIPTS/DISBURSEMENTS

PERIOD ENDING 7/31/2013

| | | Adopted Budget | Year to Date 7/31/2013 | 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 | \$7,880,271 | 101% |
| 100-4100-001 | Tax Assessments-Ad Valorem | \$3,292,495 | \$3,364,899 | 102% |
| 100-4200-000 | Impact Fee Budget | \$145,048 | \$0 | 0% |
| 100-4300-000 | Interest Income-Operating | \$20,000 | \$15,297 | 76% |
| 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 | \$27,500 | 92% |
| 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 | \$5,500 | 110% |
| 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 | \$171 | 57% |
| 100-4650-000 | Sale of Surplus Assets | \$0 | \$125 | 0% |
| 100-4670-000 | User Fees-Fire Prevention | \$25,000 | \$28,985 | 116% |
| 100-4690-000 | State Educational Incentive Refund | \$18,600 | \$19,350 | 104% |
| 100-4700-000 | Emergency Services Billings | \$2,000 | \$570 | 29% |
| | Total Revenue | \$15,739,308 | \$15,395,127 | 98% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 7/31/2013 | P'tge Rec'd Exp'd |
|--|--|-------------------|---------------------------|----------------------|
| <u>#6040 - #6049 Fire Prevention Bureau</u> | | | | |
| 100-6041-000 | FP, Dues | \$1,572 | \$845 | 54% |
| 100-6043-000 | FP, Books & Publications | \$3,345 | \$1,166 | 35% |
| 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 | \$6,467 | 50% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 7/31/2013 | P'tge Rec'd Exp'd |
|---|--------------------------|-------------------|---------------------------|----------------------|
| <u>#6050 - #6059 Training Division</u> | | | | |
| 100-6052-000 | TD, Educational Expense | \$21,808 | \$12,772 | 59% |
| 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 | \$15,507 | 58% |

BUDGET TO ACTUAL COMPARISON

| | Adopted Budget | Year to Date 7/31/2013 | P'tge Rec'd Expd'd | |
|--|--|---------------------------|-----------------------|------------|
| #6060 - #6099 Personnel Services--Wages | | | | |
| 100-6061-000 | Salaries, Administrative | \$231,253 | \$189,195 | 82% |
| 100-6062-000 | Salaries, Prevention | \$420,443 | \$339,965 | 81% |
| 100-6063-000 | Salaries, Operations | \$4,060,460 | \$3,255,744 | 80% |
| 100-6064-000 | Salaries, Support Services | \$32,320 | \$26,107 | 81% |
| 100-6065-000 | Salaries, Sick/Vacation Buy Back | \$0 | \$0 | 0% |
| 100-6068-000 | Salaries, Educational Incentive | \$18,600 | \$15,648 | 84% |
| 100-6070-000 | Salaries, Volunteer Services | \$45,000 | \$19,946 | 44% |
| 100-6071-000 | Overtime | \$325,267 | \$253,212 | 78% |
| 100-6067-000 | Unused Vacation/Sick Pay | \$75,000 | \$68,060 | 91% |
| | Total Wages | \$5,208,343 | \$4,167,877 | 80% |
| Personnel Services--Other | | | | |
| 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 | \$1,410,276 | 94% |
| 100-6073-004 | Retirement - General | \$142,512 | \$102,527 | 72% |
| 100-6073-007 | Retirement - OPEB | \$0 | \$0 | 0% |
| 100-6074-000 | Uniforms | \$22,375 | \$10,972 | 49% |
| 100-6076-001 | Health Insurance | \$1,219,072 | \$1,042,833 | 86% |
| 100-6076-005 | Health Insurance - HSA Employer Contribution | \$175,350 | \$161,700 | 92% |
| 100-6076-002 | Dental Insurance | \$58,696 | \$41,640 | 71% |
| 100-6076-003 | Vision Insurance | \$12,364 | \$8,330 | 67% |
| 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 | \$309,271 | 65% |
| 100-6080-000 | Employee Deductions | \$0 | \$17,859 | 0% |
| | Total Other | \$4,269,538 | \$3,444,185 | 81% |
| | Total Personnel Services | \$9,477,881 | \$7,612,062 | 80% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 7/31/2013 | P'tge Rec'd Exp'd'd |
|--------------|--|-------------------|---------------------------|------------------------|
| | <u>#6100 - #6249 Maintenance & Repair</u> | | | |
| 100-6100-000 | M&R--Building & Grounds | \$65,153 | \$49,237 | 76% |
| 100-6120-000 | M&R--Vehicular Equipment | \$117,263 | \$87,914 | 75% |
| 100-6150-000 | M&R--Other Firefighting & Rescue Equipment | \$30,297 | \$32,808 | 108% |
| 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 | \$11,490 | 91% |
| 100-6180-000 | M&R--Office & Divisional Equipment | \$57,675 | \$28,685 | 50% |
| 100-6220-000 | Maj/R--Vehicular Firefighting Contingency | \$35,000 | \$17,221 | 49% |
| | Total Maintenance & Repair | \$352,909 | \$250,463 | 71% |

BUDGET TO ACTUAL COMPARISON

| | Adopted Budget | Year to Date 7/31/2013 | 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 | \$2,192 | 9% |
| 100-6520-002 | Professional Fees--Legal/General | \$31,736 | \$19,807 | 62% |
| 100-6530-000 | Professional Fees--Medical | \$6,405 | \$2,218 | 35% |
| 100-6550-000 | Professional Fees--Legal Advertising | \$5,760 | \$3,277 | 57% |
| 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 | \$77,525 | 102% |
| 100-6700-000 | Debt Service | \$1,007,000 | \$762,808 | 76% |
| 100-6810-000 | Dues | \$5,229 | \$4,862 | 93% |
| 100-6850-000 | Firefighting & Rescue Supplies | \$13,824 | \$11,492 | 83% |
| 100-6855-000 | Safety Gear | \$51,625 | \$47,564 | 92% |
| 100-6856-000 | SCBA Gear | \$500 | \$0 | 0% |
| 100-6860-000 | Household Supplies | \$14,950 | \$10,701 | 72% |
| 100-6870-000 | Office Supplies | \$14,232 | \$8,221 | 58% |
| 100-6880-000 | Computer Software | \$17,140 | \$13,374 | 78% |
| 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 | \$337,613 | 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 | \$93,829 | 73% |
| 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 | \$3,669 | 76% |
| 100-6995-000 | FMPTF (Chapter 175) Expense | \$200 | \$1,530 | 765% |
| 100-6996-000 | FMPTF Travel/Convention/Seminar | \$500 | \$1,375 | 275% |
| | Total Other Operating Expenses | \$1,905,710 | \$1,551,252 | 81% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 7/31/2013 | P'tge Rec'd Exp'd'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 7/31/2013 | P'tge Rec'd Exp'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 | \$17,272 | 86% |
| 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 | \$19,176 | 36% |
| 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% |
| Total Land/Equipment Purchase | \$335,800 | \$47,965 | 14% |
| TOTAL DISBURSEMENTS | \$12,158,900 | \$9,525,296 | 78% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 7/31/2013 | P'tge Rec'd Exp'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 | \$312 | 62% |
| Total Revenue | | \$155,048 | \$273,159 | 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 | \$273,153 | 2732% |