

Southern Manatee Fire & Rescue District

Income Statement/Operating Account

Period Ending: 8/31/2013

| | Current Month | Year-To-Date |
|--------------------------------|----------------|-----------------|
| Income | | |
| Tax Assessments-Non Ad Valorem | \$1,178.53 | \$7,881,449.96 |
| Tax Assessments-Ad Valorem | \$229.03 | \$3,365,128.13 |
| Impact Fee Budget | \$0.00 | \$0.00 |
| Interest Income-Operating | \$0.00 | \$16,489.92 |
| Other Income | \$9,738.00 | \$281,932.82 |
| | <hr/> | <hr/> |
| Total Income | \$11,145.56 | \$11,545,000.83 |
| Expenses | | |
| Fire Prevention Division | \$320.00 | \$6,786.40 |
| Training Division | \$715.00 | \$16,222.23 |
| Salaries | \$856,245.09 | \$8,468,309.03 |
| M&R--Building & Grounds | \$35,383.80 | \$285,846.23 |
| Other Operating Expenses | \$21,283.75 | \$1,572,546.31 |
| Land/Equipment Purchase | \$908.00 | \$48,873.75 |
| Construction Costs | \$0.00 | \$0.00 |
| Capital Improvement | \$9,750.00 | \$51,330.48 |
| | <hr/> | <hr/> |
| Total Expense | \$924,605.64 | \$10,449,914.43 |
| | <hr/> | <hr/> |
| Operating Income/(Loss) | (\$913,460.08) | \$1,095,086.40 |
| Cash Carryover 2011/2012 | \$0.00 | \$3,862,465.00 |
| | <hr/> | <hr/> |
| Cash Available | (\$913,460.08) | \$4,957,551.40 |
| | <hr/> <hr/> | <hr/> <hr/> |

Southern Manatee Fire & Rescue District

Income Statement/Impact Fee Account

Period Ending: 8/31/2013

| | Current Month | Year-To-Date |
|-------------------------------|---------------|--------------|
| Income | | |
| Impact Fees, Current Year | \$0.00 | \$211,408.75 |
| Interest Income - Impact Fees | \$0.00 | \$353.44 |
| Collections Pro-Rata | \$0.00 | \$0.00 |
| | <hr/> | <hr/> |
| Total Income | \$0.00 | \$211,762.19 |
| | | |
| 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 | \$211,756.19 |
| | | |
| Cash Carryover 2011/2012 | \$0.00 | \$82,048.00 |
| | <hr/> | <hr/> |
| Cash Available | \$0.00 | \$293,804.19 |
| | <hr/> <hr/> | <hr/> <hr/> |

MONEY & INVESTMENTS IN THE BANK

AS OF 8/31/2013

| | |
|--|-----------------------|
| Operating Account - Bank of America | \$232,915.19 |
| Payroll Account - Bank of America | \$0.00 |
| Fallen Firefighters Fund - Bank of America | \$65,757.77 |
| Impact Fee Funds - Investment Account | \$293,667.29 |
| Invested Funds | \$5,057,927.10 |
| TOTAL | \$5,650,267.35 |

COMPARISON OF BUDGETED RECEIPTS/DISBURSEMENTS FOR YEAR ENDING

09/30/2013

WITH ACTUAL RECEIPTS/DISBURSEMENTS

PERIOD ENDING 8/31/2013

| | | Adopted Budget | Year to Date 8/31/2013 | P'tge Rec'd Exp'd'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 | \$7,881,450 | 101% |
| 100-4100-001 | Tax Assessments-Ad Valorem | \$3,292,495 | \$3,365,128 | 102% |
| 100-4200-000 | Impact Fee Budget | \$145,048 | \$0 | 0% |
| 100-4300-000 | Interest Income-Operating | \$20,000 | \$16,490 | 82% |
| 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 | \$30,000 | 100% |
| 100-4665-000 | Fire Prevention TShirt Grant | \$0 | \$3,500 | 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 | \$6,300 | 126% |
| 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 | \$189 | 63% |
| 100-4650-000 | Sale of Surplus Assets | \$0 | \$125 | 0% |
| 100-4670-000 | User Fees-Fire Prevention | \$25,000 | \$32,905 | 132% |
| 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 | \$15,407,466 | 98% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 8/31/2013 | 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 | \$4,548 | 76% |
| 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 | \$6,787 | 53% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 8/31/2013 | P'tge Rec'd Exp'd |
|---|--------------------------|-------------------|---------------------------|----------------------|
| <u>#6050 - #6059 Training Division</u> | | | | |
| 100-6052-000 | TD, Educational Expense | \$21,808 | \$13,487 | 62% |
| 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 | \$16,222 | 61% |

BUDGET TO ACTUAL COMPARISON

| | Adopted Budget | Year to Date 8/31/2013 | P'tge Rec'd Exp'd'd | |
|--|--|---------------------------|------------------------|------------|
| #6060 - #6099 Personnel Services--Wages | | | | |
| 100-6061-000 | Salaries, Administrative | \$231,253 | \$215,877 | 93% |
| 100-6062-000 | Salaries, Fire Prevention | \$420,443 | \$389,328 | 93% |
| 100-6063-000 | Salaries, Operations | \$4,060,460 | \$3,708,450 | 91% |
| 100-6064-000 | Salaries, Maintenance | \$32,320 | \$29,837 | 92% |
| 100-6065-000 | Salaries, Sick/Vacation Buy Back | \$0 | \$0 | 0% |
| 100-6068-000 | Salaries, Educational Incentive | \$18,600 | \$17,863 | 96% |
| 100-6070-000 | Salaries, Volunteer Services | \$45,000 | \$21,646 | 48% |
| 100-6071-000 | Overtime | \$325,267 | \$307,503 | 95% |
| 100-6067-000 | Unused Vacation/Sick Pay | \$75,000 | \$68,060 | 91% |
| Total Wages | | \$5,208,343 | \$4,758,564 | 91% |
| 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 | \$1,534,980 | 103% |
| 100-6073-004 | Retirement - General | \$142,512 | \$111,236 | 78% |
| 100-6073-007 | Retirement - OPEB | \$0 | \$0 | 0% |
| 100-6074-000 | Uniforms | \$22,375 | \$13,503 | 60% |
| 100-6076-001 | Health Insurance | \$1,219,072 | \$1,137,147 | 93% |
| 100-6076-005 | Health Insurance - HSA Employer Contribution | \$175,350 | \$161,700 | 92% |
| 100-6076-002 | Dental Insurance | \$58,696 | \$49,071 | 84% |
| 100-6076-003 | Vision Insurance | \$12,364 | \$9,577 | 77% |
| 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 | \$353,755 | 75% |
| 100-6080-000 | Employee Deductions | \$0 | \$0 | 0% |
| Total Other | | \$4,269,538 | \$3,709,746 | 87% |
| Total Personnel Services | | \$9,477,881 | \$8,468,310 | 89% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 8/31/2013 | P'tge Rec'd Exp'd |
|--------------|--|-------------------|---------------------------|----------------------|
| | <u>#6100 - #6249 Maintenance & Repair</u> | | | |
| 100-6100-000 | M&R--Building & Grounds | \$65,153 | \$54,121 | 83% |
| 100-6120-000 | M&R--Vehicular Equipment | \$117,263 | \$99,551 | 85% |
| 100-6150-000 | M&R--Other Firefighting & Rescue Equipment | \$30,297 | \$32,970 | 109% |
| 100-6160-000 | M&R--Radio & Communication Equipment | \$27,450 | \$23,034 | 84% |
| 100-6165-000 | M&R--Wireless Computer Internet | \$7,500 | \$228 | 3% |
| 100-6170-000 | M & R Grounds & Station Equipment | \$12,571 | \$13,058 | 104% |
| 100-6180-000 | M&R--Office & Divisional Equipment | \$57,675 | \$39,249 | 68% |
| 100-6220-000 | Maj/R--Vehicular Firefighting Contingency | \$35,000 | \$23,634 | 68% |
| | Total Maintenance & Repair | \$352,909 | \$285,845 | 81% |

BUDGET TO ACTUAL COMPARISON

| | Adopted Budget | Year to Date 8/31/2013 | P'tge Rec'd Exp'd'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 | \$20,217 | 64% |
| 100-6530-000 | Professional Fees--Medical | \$6,405 | \$2,408 | 38% |
| 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 | \$78,640 | 103% |
| 100-6700-000 | Debt Service | \$1,007,000 | \$770,926 | 77% |
| 100-6810-000 | Dues | \$5,229 | \$4,891 | 94% |
| 100-6850-000 | Firefighting & Rescue Supplies | \$13,824 | \$12,108 | 88% |
| 100-6855-000 | Safety Gear | \$51,625 | \$49,682 | 96% |
| 100-6856-000 | SCBA Gear | \$500 | \$0 | 0% |
| 100-6860-000 | Household Supplies | \$14,950 | \$11,747 | 79% |
| 100-6870-000 | Office Supplies | \$14,232 | \$8,298 | 58% |
| 100-6880-000 | Computer Software | \$17,140 | \$13,599 | 79% |
| 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 | \$337,653 | 101% |
| 100-6920-000 | Postage & Freight | \$2,830 | \$1,599 | 57% |
| 100-6930-000 | Tax Refunds | \$1,000 | \$124 | 12% |
| 100-6940-000 | Utilities | \$128,310 | \$103,655 | 81% |
| 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 | \$4,050 | 84% |
| 100-6995-000 | FMPTF (Chapter 175) Expense | \$200 | \$0 | 0% |
| 100-6996-000 | FMPTF Travel/Convention/Seminar | \$500 | \$0 | 0% |
| Total Other Operating Expenses | | \$1,905,710 | \$1,572,549 | 83% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 8/31/2013 | 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 | \$40,930 | 87% |
| 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 | \$51,330 | 109% |

BUDGET TO ACTUAL COMPARISON

| | Adopted Budget | Year to Date 8/31/2013 | 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 | \$2,035 | 20% |
| 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 | \$48,873 | 15% |
| TOTAL DISBURSEMENTS | | \$12,158,900 | \$10,449,916 | 86% |

BUDGET TO ACTUAL COMPARISON

| | | Adopted Budget | Year to Date 8/31/2013 | 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 | \$211,409 | 292% |
| 200-4033-000 | Collections Pro-Rata | \$0 | \$0 | 0% |
| 200-4100-000 | Interest Income - Impact Fees | \$500 | \$353 | 71% |
| Total Revenue | | \$155,048 | \$293,810 | 189% |
| <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 | \$293,804 | 2938% |