

**Southern Manatee Fire & Rescue District**

## Income Statement/Operating Account

Period Ending: 9/30/2013

	Current Month	Year-To-Date
<b>Income</b>		
Tax Assessments-Non Ad Valorem	\$973.44	\$7,882,423.40
Tax Assessments-Ad Valorem	(\$75.40)	\$3,365,052.73
Impact Fee Budget	\$145,048.00	\$145,048.00
Interest Income-Operating	\$4,314.73	\$22,380.28
Other Income	\$4,037.00	\$590,698.11
Total Income	<u>\$154,297.77</u>	<u>\$12,005,602.52</u>
<b>Expenses</b>		
Fire Prevention Division	\$13.97	\$6,800.37
Training Division	\$674.10	\$16,896.33
Salaries	\$738,870.46	\$9,511,907.78
M&R--Building & Grounds	\$14,927.63	\$300,773.86
Other Operating Expenses	\$312,840.77	\$1,885,393.08
Land/Equipment Purchase	\$7,388.43	\$56,262.18
Construction Costs	\$0.00	\$0.00
Capital Improvement	\$0.00	\$51,330.48
Total Expense	<u>\$1,074,715.36</u>	<u>\$11,829,364.08</u>
Operating Income/(Loss)	<u>(\$920,417.59)</u>	<u>\$176,238.44</u>
Cash Carryover 2011/2012	\$0.00	\$3,862,465.00
Cash Available	<u><u>(\$920,417.59)</u></u>	<u><u>\$4,038,703.44</u></u>

**Southern Manatee Fire & Rescue District**

Income Statement/Impact Fee Account

Period Ending: 9/30/2013

	Current Month	Year-To-Date
<b>Income</b>		
Impact Fees, Current Year	\$24,911.00	\$252,294.75
Interest Income - Impact Fees	\$163.00	\$577.82
Collections Pro-Rata	\$0.00	\$0.00
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Total Income	\$25,074.00	\$252,872.57
<b>Expenses</b>		
Reimbursement to General Fund	\$145,054.00	\$145,060.00
Construction Costs	\$0.00	\$0.00
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Total Expense	\$145,054.00	\$145,060.00
Operating Income/(Loss)	(\$119,980.00)	\$107,812.57
Cash Carryover 2011/2012	\$0.00	\$82,048.00
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Cash Available	(\$119,980.00)	\$189,860.57
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**MONEY & INVESTMENTS IN THE BANK**

**AS OF 9/30/2013**

Operating Account - Bank of America	\$298,384.44
Payroll Account - Bank of America	\$0.00
Fallen Firefighters Fund - Bank of America	\$65,764.77
Impact Fee Funds - Investment Account	\$189,723.67
Invested Funds	\$4,064,669.80
<b>TOTAL</b>	<b>\$4,618,542.68</b>

**COMPARISON OF BUDGETED RECEIPTS/DISBURSEMENTS FOR YEAR ENDING**

**09/30/2013**

**WITH ACTUAL RECEIPTS/DISBURSEMENTS**

**PERIOD ENDING 9/30/2013**

		Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd
<b>Revenue</b>				
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	\$7,882,423	101%
100-4100-001	Tax Assessments-Ad Valorem	\$3,292,495	\$3,365,053	102%
100-4200-000	Impact Fee Budget	\$145,048	\$145,048	100%
100-4300-000	Interest Income-Operating	\$20,000	\$22,380	112%
<b>Other Income</b>				
100-4602-000	Premium Tax	\$320,000	\$304,728	95%
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	\$7,450	149%
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	\$196	65%
100-4650-000	Sale of Surplus Assets	\$0	\$125	0%
100-4670-000	User Fees-Fire Prevention	\$25,000	\$35,785	143%
100-4690-000	State Educational Incentive Refund	\$18,600	\$19,350	104%
100-4700-000	Emergency Services Billings	\$2,000	\$570	29%
<b>Total Revenue</b>		<b>\$15,739,308</b>	<b>\$15,868,067</b>	<b>101%</b>

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd
<b><u>#6040 - #6049 Fire Prevention Bureau</u></b>				
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	\$4,562	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%
<b>Total Fire Prevention</b>		<b>\$12,917</b>	<b>\$6,801</b>	<b>53%</b>

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd
<b><u>#6050 - #6059 Training Division</u></b>				
100-6052-000	TD, Educational Expense	\$21,808	\$14,161	65%
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%
<b>Total Training Division</b>		<b>\$26,783</b>	<b>\$16,896</b>	<b>63%</b>

## BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd	
<b><u>#6060 - #6099 Personnel Services--Wages</u></b>				
100-6061-000	Salaries, Administrative	\$231,253	\$233,665	101%
100-6062-000	Salaries, Fire Prevention	\$420,443	\$422,237	100%
100-6063-000	Salaries, Operations	\$4,060,460	\$4,030,388	99%
100-6064-000	Salaries, Maintenance	\$32,320	\$32,323	100%
100-6065-000	Salaries, Sick/Vacation Buy Back	\$0	\$0	0%
100-6066-000	Salaries, Merit Pay	\$0	\$205,000	0%
100-6068-000	Salaries, Educational Incentive	\$18,600	\$19,340	104%
100-6070-000	Salaries, Volunteer Services	\$45,000	\$22,874	51%
100-6071-000	Overtime	\$325,267	\$342,566	105%
100-6067-000	Unused Vacation/Sick Pay	\$75,000	\$68,060	91%
	<b>Total Wages</b>	<b>\$5,208,343</b>	<b>\$5,376,453</b>	<b>103%</b>
<b>Personnel Services--Other</b>				
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	\$304,728	95%
100-6073-002	Retirement - FF Supplemental Trust Fund	\$95,990	\$104,046	108%
100-6073-003	Retirement - Firefighters	\$1,497,194	\$1,598,463	107%
100-6073-004	Retirement - General	\$142,512	\$119,945	84%
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	\$1,133,409	93%
100-6076-005	Health Insurance - HSA Employer Contribution	\$175,350	\$161,700	92%
100-6076-002	Dental Insurance	\$58,696	\$53,784	92%
100-6076-003	Vision Insurance	\$12,364	\$10,856	88%
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	\$400,289	84%
100-6080-000	Employee Deductions	\$0	\$0	0%
	<b>Total Other</b>	<b>\$4,269,538</b>	<b>\$4,135,454</b>	<b>97%</b>
	<b>Total Personnel Services</b>	<b>\$9,477,881</b>	<b>\$9,511,907</b>	<b>100%</b>

BUDGET TO ACTUAL COMPARISON

		Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd
<b><u>#6100 - #6249 Maintenance &amp; Repair</u></b>				
100-6100-000	M&R--Building & Grounds	\$65,153	\$57,340	88%
100-6120-000	M&R--Vehicular Equipment	\$117,263	\$102,902	88%
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	\$14,492	115%
100-6180-000	M&R--Office & Divisional Equipment	\$57,675	\$40,461	70%
100-6220-000	Maj/R--Vehicular Firefighting Contingency	\$35,000	\$29,347	84%
<b>Total Maintenance &amp; Repair</b>		<b>\$352,909</b>	<b>\$300,774</b>	<b>85%</b>

## BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd	
<b><u>#6510 - #6990 Other Operating Expenses</u></b>				
100-6510-000	Professional Fees--Audit	\$25,000	\$22,150	89%
100-6520-001	Professional Fees--Legal/Labor	\$23,078	\$5,929	26%
100-6520-002	Professional Fees--Legal/General	\$31,736	\$20,524	65%
100-6530-000	Professional Fees--Medical	\$6,405	\$2,408	38%
100-6550-000	Professional Fees--Legal Advertising	\$5,760	\$3,848	67%
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	\$79,971	105%
100-6700-000	Debt Service	\$1,007,000	\$1,066,595	106%
100-6810-000	Dues	\$5,229	\$4,891	94%
100-6850-000	Firefighting & Rescue Supplies	\$13,824	\$12,570	91%
100-6855-000	Safety Gear	\$51,625	\$50,284	97%
100-6856-000	SCBA Gear	\$500	\$0	0%
100-6860-000	Household Supplies	\$14,950	\$13,874	93%
100-6870-000	Office Supplies	\$14,232	\$9,055	64%
100-6880-000	Computer Software	\$17,140	\$11,559	67%
100-6885-000	Website Expense	\$0	\$1,867	0%
100-6890-000	Printing Costs	\$4,000	\$2,817	70%
100-6910-000	Collection Expense	\$333,330	\$337,681	101%
100-6920-000	Postage & Freight	\$2,830	\$1,929	68%
100-6930-000	Tax Refunds	\$1,000	\$124	12%
100-6940-000	Utilities	\$128,310	\$112,045	87%
100-6970-000	Insurance	\$127,000	\$112,698	89%
100-6980-000	Honorarium & Admin Outlay	\$1,000	\$1,232	123%
100-6990-000	Administrative Outlay	\$0	\$0	0%
100-6993-000	Election Expense	\$0	\$0	0%
100-6994-000	Bank Charges	\$4,800	\$4,394	92%
100-6995-000	FMPTF (Chapter 175) Expense	\$200	\$0	0%
100-6996-000	FMPTF Travel/Convention/Seminar	\$500	\$0	0%
	<b>Total Other Operating Expenses</b>	<b>\$1,905,710</b>	<b>\$1,885,395</b>	<b>99%</b>

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd	
<b><u>#7100 - #7180 Capital Improvements</u></b>				
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%
<b>Total Capital Improvement</b>		<b>\$46,900</b>	<b>\$51,330</b>	<b>109%</b>

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd
<b><u>#7300 - #7380 Land/Equipment Purchase</u></b>			
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	\$13,650	6%
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	\$5,860	59%
100-7380-000 LEP--Office Equipment & Furniture	\$53,500	\$19,480	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%
<b>Total Land/Equipment Purchase</b>	<b>\$335,800</b>	<b>\$56,262</b>	<b>17%</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$12,158,900</b>	<b>\$11,829,365</b>	<b>97%</b>

BUDGET TO ACTUAL COMPARISON

	Adopted Budget	Year to Date 9/30/2013	P'tge Rec'd Expd'd	
<b>IMPACT FEE ACCOUNT</b>				
<b><u>Revenues</u></b>				
200-4000-000	Cash Carryover 2011/2012	\$82,048	\$82,048	100%
200-4032-000	Impact Fees, Current Year	\$72,500	\$252,295	348%
200-4033-000	Collections Pro-Rata	\$0	\$0	0%
200-4100-000	Interest Income - Impact Fees	\$500	\$578	116%
<b>Total Revenue</b>		<b>\$155,048</b>	<b>\$334,921</b>	<b>216%</b>
<b><u>Disbursements</u></b>				
200-5000-000	Reimbursement to General Fund	\$145,048	\$145,060	100%
200-5001-000	Construction Costs	\$0	\$0	0%
<b>Total Expense</b>		<b>\$145,048</b>	<b>\$145,060</b>	<b>100%</b>
<b>Anticipated Excess/(Deficit)</b>		<b>\$10,000</b>	<b>\$189,861</b>	<b>1899%</b>