

**Fort Myers Beach Fire Control District**  
**Summary of Bank and Investment Account Activity**  
**For the Month of September 2016**

Account Name	Report Balance 08/31/16	Revenue & Transfers	Disbursements & Transfers	Balance 09/30/16
<b>Money Market &amp; Investments - BB&amp;T</b>				
AdValorem distribution (net of commissions)		201		
Impact fees - Town FMB		404		
Transport receipts (AR)		35,465		
Inspections and special events		3,060		
Retiree health reimbursements		2,708		
Memorial donations		330		
9/11 Memorial donation		150		
Insurance refund (remove old ambulances)		4,573		
Interest earned		18		
Transfers to Disbursement account			(928,900)	
	3,815,208	46,909	(928,900)	2,933,217
<b>SBA - Prime</b>				
Interest earned		2,179		
Transfers to/from BB&T		-	-	
	3,385,500	2,179	-	3,387,679
<b>Disbursement Acct - BB&amp;T</b>				
Transfers from Money Market		928,900		
Retiree health insurance reimbursements		17,209		
Void previous month check		99		
Bank charges			(482)	
Contractual ACH payments			(14,815)	
Payroll related & ACH payments			(219,289)	
Net Payroll - direct deposits			(240,013)	
Accts payable checks 42331 - 42413			(196,241)	
	108,491	946,208	(670,840)	383,859
<b>Total District Funds</b>	7,309,199	995,296	(1,599,740)	6,704,755
Less: Transfers		(928,900)	928,900	
<b>Totals</b>	7,309,199	66,396	(670,840)	6,704,755

**Fort Myers Beach Fire Control District**  
**PRELIMINARY Statement of Assets, Liabilities and Fund Balance**  
**September 30, 2016**

**Assets**

**Current Assets**

Disbursement account	\$ 383,859	
Investment accounts	2,933,217	
State Board Investment Fund	3,387,679	
Petty cash	300	
Accounts receivable	318,161	
Allowance for doubtful accounts	(171,200)	
Due from other governments	67,417	
Prepaid expenses	9,970	
	<hr/>	6,929,403

**Capital Assets**

Land	1,429,970	
Buildings	6,459,764	
Equipment	1,540,344	
Fire/rescue vehicles	2,629,379	
Accumulated Depreciation	(3,876,353)	
	<hr/>	8,183,104

**Other Assets**

Amount to be provided	1,271,491	
	<hr/>	1,271,491
<b>Total Assets</b>		<hr/> <u>\$ 16,383,998</u>

**Liabilities and Fund Balance**

**Current Liabilities**

Accounts payable	\$ 76,740	
Accrued wages	201,384	
Payroll taxes payable	15,225	
Deferred revenue - 9/11 Memorial Project	6,684	
Deferred revenue - CERT	4,148	
Deferred revenue - restricted donation	1,000	
Retirement payable	124,995	
Current portion of BB&T loan	174,415	
	<hr/>	604,591

**Long Term Liabilities**

Compensated Absences (estimate)	192,000	
Ambulance lease	161,720	
Construction loan - Station 33	743,356	
	<hr/>	1,097,076
<b>Total Liabilities</b>		<hr/> <u>1,701,667</u>

**Fund Balance**

Investment in Capital Assets (net of depreciation)	8,183,104	
Nonspendable	21,802	
Assigned	5,396,650	
Unassigned	1,080,775	
	<hr/>	14,682,331
<b>Total Liabilities &amp; Fund Balance</b>		<hr/> <u>\$ 16,383,998</u>

**Fort Myers Beach Fire Control District**  
**PRELIMINARY**  
**Summary Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For Year Ended September 30, 2016**

% Yr Remaining: **0.00%**

	2016			
	Actual	Budget	Variance	Var %
<b>Revenues</b>				
Ad Valorem taxes	8,368,117	8,189,036	179,081	2.19%
Impact fees	7,837	5,900	1,937	32.83%
Federal & State grants	108	36,900	(36,792)	-99.71%
Firefighters supplemental income	22,063	22,680	(617)	-2.72%
Inspection fees & special events	42,407	23,540	18,867	80.15%
Ambulance transport	609,050	800,000	(190,950)	-23.87%
Interest	19,761	6,500	13,261	204.02%
Donations - restricted use	30,483	-	30,483	
Miscellaneous	24,251	8,000	16,251	203.14%
Sale of Capital Assets	36,000	15,000	21,000	140.00%
Total Revenue	<u>9,160,077</u>	<u>9,107,556</u>	<u>52,521</u>	<u>0.58%</u>
Fund Balance carried forward		6,161,673	6,161,673	
<b>Total Revenue &amp; Fund Balance carried forward</b>	<u><u>9,160,077</u></u>	<u><u>15,269,229</u></u>	<u><u>6,109,152</u></u>	
<b>Expenditures</b>				
Personnel	6,933,582	7,622,100	688,518	9.03%
Professional & Contractual	348,959	463,800	114,841	24.76%
Travel	39,118	35,900	(3,218)	-8.96%
Communications & Freight	115,809	110,200	(5,609)	-5.09%
Utilities and Insurance	233,762	228,800	(4,962)	-2.17%
Repairs and Maintenance	231,445	238,200	6,755	2.84%
Miscellaneous Operational & Administrative	120,855	135,116	14,261	10.55%
Operating Supplies & Tools	318,301	337,900	19,599	5.80%
Education & Training	59,779	112,700	52,921	46.96%
Other Services	68,376	82,740	14,364	17.36%
Capital Equipment	157,935	273,850	115,915	42.33%
Debt Service	194,602	194,600	(2)	0.00%
Total Operating Expenditures	<u>8,822,523</u>	<u>9,835,906</u>	<u>1,013,383</u>	<u>10.30%</u>
Fund Balance Reservations		5,433,323	5,433,323	
Total Expenditures and Reserves	<u>8,822,523</u>	<u>15,269,229</u>	<u>6,446,706</u>	
Revenues over (under) Expenditures & Reserves	<u>337,554</u>	<u>-</u>	<u>(337,554)</u>	
Fund Balance, October 1	<u>6,161,673</u>			
Fund Balance, September 30	<u><u>6,499,227</u></u>			

**Fort Myers Beach Fire Control District**  
**PRELIMINARY Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For Year Ended September 30, 2016**

			% Yr Remaining:	0.00%
	Actual	Budget	Variance	Var %
<b><u>Revenues</u></b>				
Ad Valorem taxes	8,368,117	8,189,036	179,081	2.19%
Impact fees	7,837	5,900	1,937	32.83%
Federal & State grants	108	36,900	(36,792)	-99.71%
Firefighters supplemental income	22,063	22,680	(617)	-2.72%
Inspection fees & special events	42,407	23,540	18,867	80.15%
Ambulance transport	609,050	800,000	(190,950)	-23.87%
Interest	19,761	6,500	13,261	204.02%
Donations - restricted use	30,483	-	30,483	
Miscellaneous	24,251	8,000	16,251	203.14%
Sale of Capital Assets	36,000	15,000	21,000	140.00%
Total Revenue	<u>9,160,077</u>	<u>9,107,556</u>	<u>52,521</u>	<u>0.58%</u>
Fund Balance carried forward		6,161,673	6,161,673	
<b>Total Revenue &amp; Fund Balance carried forward</b>	<b><u>9,160,077</u></b>	<b><u>15,269,229</u></b>	<b><u>6,109,152</u></b>	
<b><u>Expenditures</u></b>				
<b><u>Personnel</u></b>				
Elected officials	30,000	30,000	-	0.00%
Salaries and wages	4,413,004	4,758,400	345,396	7.26%
PPL lump sum payments	-	24,400	24,400	100.00%
Social security & Medicare matching	337,394	368,200	30,806	8.37%
Retirement contributions (FRS)	902,541	973,900	71,359	7.33%
Health, life & disability insurance	910,691	1,091,100	180,409	16.53%
VEBA contributions	71,800	71,800	-	0.00%
Workers compensation insurance	230,102	255,300	25,198	9.87%
Occupational health	38,050	49,000	10,950	22.35%
	<u>6,933,582</u>	<u>7,622,100</u>	<u>688,518</u>	<u>9.03%</u>
<b><u>Professional &amp; Contractual</u></b>				
Legal fees and expenses	23,462	100,000	76,538	76.54%
Professional fees	25,062	44,600	19,538	43.81%
Medical director	32,000	32,000	-	0.00%
Audit/Accounting	21,700	29,000	7,300	25.17%
Property appraiser fees	57,490	67,100	9,610	14.32%
Tax collector fees & discounts	167,686	172,400	4,714	2.73%
Other contractual services	21,559	18,700	(2,859)	-15.29%
	<u>348,959</u>	<u>463,800</u>	<u>114,841</u>	<u>24.76%</u>
<b>Travel</b>	39,118	35,900	(3,218)	-8.96%
<b><u>Communications &amp; Freight</u></b>				
Telephone	32,964	36,700	3,736	10.18%
Cellular phones & pagers	4,275	6,700	2,425	36.19%
Communication fees & maintenance	77,901	65,000	(12,901)	-19.85%
Postage and freight	669	1,800	1,131	62.83%
	<u>115,809</u>	<u>110,200</u>	<u>(5,609)</u>	<u>-5.09%</u>
<b><u>Utilities and Insurance</u></b>				
Cable TV	5,291	3,000	(2,291)	-76.37%
Electricity & propane	34,535	40,800	6,265	15.36%
Garbage service	7,836	7,000	(836)	-11.94%
Water/Sewer	13,026	12,100	(926)	-7.65%
Commercial/Property/Liability policy	173,074	165,900	(7,174)	-4.32%
	<u>233,762</u>	<u>228,800</u>	<u>(4,962)</u>	<u>-2.17%</u>
<b><u>Repairs and Maintenance</u></b>				
EMS equipment	11,037	15,000	3,963	26.42%
Suppression equipment	19,131	20,000	869	4.35%
Vehicles	86,257	85,000	(1,257)	-1.48%
Office equipment	8,371	9,200	829	9.01%
Building	106,649	109,000	2,351	2.16%
	<u>231,445</u>	<u>238,200</u>	<u>6,755</u>	<u>2.84%</u>
<b><u>Miscellaneous Operational &amp; Administrative</u></b>				
Contingent expenses	96,945	109,300	12,355	11.30%
Miscellaneous	21,825	22,016	191	0.87%
Required advertising	2,085	3,800	1,715	45.13%
	<u>120,855</u>	<u>135,116</u>	<u>14,261</u>	<u>10.55%</u>

**Fort Myers Beach Fire Control District**  
**PRELIMINARY Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For Year Ended September 30, 2016**

			% Yr Remaining:	0.00%
	Actual	Budget	Variance	Var %
<u>Operating Supplies &amp; Tools</u>				
Fuel	25,779	44,800	19,021	42.46%
Medical	84,463	85,000	537	0.63%
Suppression & protective gear	78,447	79,750	1,303	1.63%
Storm and disaster	1,721	-	(1,721)	
Communication	2,563	600	(1,963)	-327.17%
Rescue	1,731	2,500	769	30.76%
Prevention	3,182	7,800	4,618	59.21%
Training	5,770	6,800	1,030	15.15%
Office	11,599	8,200	(3,399)	-41.45%
Janitorial	7,352	10,300	2,948	28.62%
Furniture, fixtures & small equipment (less than 1K)	33,150	31,500	(1,650)	-5.24%
Uniforms	24,467	22,500	(1,967)	-8.74%
Software licenses and updates	38,077	38,150	73	0.19%
	<u>318,301</u>	<u>337,900</u>	<u>19,599</u>	<u>5.80%</u>
<u>Education &amp; Training</u>				
Education - career development	30,357	60,600	30,243	49.91%
In-service training	15,977	29,400	13,423	45.66%
Conferences	6,203	13,000	6,797	52.28%
Licenses & certifications	455	800	345	43.13%
Dues, memberships & subscriptions	6,787	8,900	2,113	23.74%
	<u>59,779</u>	<u>112,700</u>	<u>52,921</u>	<u>46.96%</u>
<u>Other Services</u>				
Aid to other organizations (USAR)	11,990	10,700	(1,290)	-12.06%
Aid to other organizations (CERT)	2,658	5,000	2,342	46.84%
Ambulance billing services	41,877	52,440	10,563	20.14%
Community outreach programs	11,851	14,600	2,749	18.83%
	<u>68,376</u>	<u>82,740</u>	<u>14,364</u>	<u>17.36%</u>
<u>Capital Equipment</u>				
Building improvements	40,836	10,750	(30,086)	-279.87%
Rolling equipment	-	35,200	35,200	100.00%
Medical	-	10,000	10,000	100.00%
Suppression, rescue & protective gear	38,205	100,900	62,695	62.14%
Communication	3,730	15,000	11,270	75.13%
Training	7,000	-	(7,000)	
Prevention - life safety	3,663	5,100	1,437	28.18%
Hardware & software	58,739	78,900	20,161	25.55%
Furniture & fixtures	5,762	18,000	12,238	67.99%
	<u>157,935</u>	<u>273,850</u>	<u>115,915</u>	<u>42.33%</u>
<u>Debt Service</u>				
Principal	171,013	171,000	(13)	-0.01%
Interest	23,589	23,600	11	0.05%
	<u>194,602</u>	<u>194,600</u>	<u>(2)</u>	<u>0.00%</u>
<b>Total Operating Expenditures</b>	<b>8,822,523</b>	<b>9,835,906</b>	<b>1,013,383</b>	<b>10.30%</b>
<u>Fund Balance Reservations</u>				
Committed: Economic stabilization		-	-	
Assigned: Building and equipment		1,786,673	1,786,673	
Assigned: Emergency-disaster		1,050,000	1,050,000	
Assigned: Operating (bridge)		2,050,000	2,050,000	
Assigned: OPEB		546,650	546,650	
		<u>5,433,323</u>	<u>5,433,323</u>	
<b>Total Expenditures and Reserves</b>	<b>8,822,523</b>	<b>15,269,229</b>	<b>6,446,706</b>	
<b>Revenues over (under) Expenditures &amp; Reserves</b>	<b>337,554</b>	<b>-</b>	<b>(337,554)</b>	
<b>Fund Balance, October 1</b>	<b>6,161,673</b>			
<b>Fund Balance, September 30</b>	<b>6,499,227</b>			