

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	318,142	
Allowance for doubtful accounts	(171,200)	
Due from other governments	67,417	
Prepaid expenses	9,970	
		6,929,384

Capital Assets

Land	1,429,970	
Buildings	6,459,764	
Equipment	1,528,356	
Fire/rescue vehicles	2,629,379	
Accumulated Depreciation	(3,876,353)	
		8,171,116

Other Assets

Amount to be provided	1,239,869	
		1,239,869

Total Assets		\$ 16,340,369
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Liabilities and Fund Balance

Current Liabilities

Accounts payable	\$ 84,326	
Accrued wages	214,676	
Payroll taxes payable	16,242	
Deferred revenue - 9/11 Memorial Project	6,684	
Deferred revenue - CERT	4,148	
Deferred revenue - restricted donation	1,000	
Retirement payable	126,886	
Current portion of BB&T loan	174,415	
		628,377

Long Term Liabilities

Compensated Absences (estimate)	160,378	
Ambulance lease	161,720	
Construction loan - Station 33	743,356	
		1,065,454

Total Liabilities		1,693,831
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Fund Balance

Investment in Capital Assets (net of depreciation)	8,171,116	
Nonspendable	21,802	
Assigned	5,396,650	
Unassigned	1,056,970	
		14,646,538

Total Liabilities & Fund Balance		\$ 16,340,369
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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 %
Revenues				
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	-	108	#DIV/0!
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	9,160,077	9,101,139	58,938	0.65%
Fund Balance carried forward		6,161,673	6,161,673	
Total Revenue & Fund Balance carried forward	9,160,077	15,262,812	6,102,735	
Expenditures				
Personnel	6,952,318	7,614,900	662,582	8.70%
Professional & Contractual	348,959	463,800	114,841	24.76%
Travel	39,118	39,200	82	0.21%
Communications & Freight	115,809	123,200	7,391	6.00%
Utilities and Insurance	233,762	236,000	2,238	0.95%
Repairs and Maintenance	234,401	238,200	3,799	1.59%
Miscellaneous Operational & Administrative	23,910	34,871	10,961	31.43%
Operating Supplies & Tools	318,301	340,100	21,799	6.41%
Education & Training	61,892	112,700	50,808	45.08%
Other Services	68,376	82,740	14,364	17.36%
Capital Equipment	254,880	261,178	6,298	2.41%
Debt Service	194,602	194,600	(2)	0.00%
Total Operating Expenditures	8,846,328	9,741,489	895,161	9.19%
Fund Balance Reservations		5,521,323	5,521,323	
Total Expenditures and Reserves	8,846,328	15,262,812	6,416,484	
Revenues over (under) Expenditures & Reserves	313,749	-	(313,749)	
Fund Balance, October 1	6,161,673			
Fund Balance, September 30	6,475,422			

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>Revenues</u>				
Ad Valorem taxes	8,368,117	8,189,036	179,081	2.19%
Impact fees	7,837	5,900	1,937	32.83%
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Miscellaneous	24,251	8,000	16,251	203.14%
Sale of Capital Assets	36,000	15,000	21,000	140.00%
Total Revenue	9,160,077	9,101,139	58,938	0.65%
Fund Balance carried forward		6,161,673	6,161,673	
Total Revenue & Fund Balance carried forward	9,160,077	15,262,812	6,102,735	
<u>Expenditures</u>				
<u>Personnel</u>				
Elected officials	30,000	30,000	-	0.00%
Salaries and wages	4,426,297	4,758,400	332,103	6.98%
PPL lump sum payments	-	24,400	24,400	100.00%
Social security & Medicare matching	338,411	368,200	29,789	8.09%
Retirement contributions (FRS)	904,433	973,900	69,467	7.13%
Health, life & disability insurance	911,121	1,083,900	172,779	15.94%
VEBA contributions	71,800	71,800	-	0.00%
Workers compensation insurance	232,206	255,300	23,094	9.05%
Occupational health	38,050	49,000	10,950	22.35%
	6,952,318	7,614,900	662,582	8.70%
<u>Professional & Contractual</u>				
Legal fees and expenses	23,462	100,000	76,538	76.54%
Professional fees	25,062	41,600	16,538	39.75%
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	21,700	141	0.65%
	348,959	463,800	114,841	24.76%
Travel	39,118	39,200	82	0.21%
<u>Communications & Freight</u>				
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	78,000	99	0.13%
Postage and freight	669	1,800	1,131	62.83%
	115,809	123,200	7,391	6.00%
<u>Utilities and Insurance</u>				
Cable TV	5,291	5,300	9	0.17%
Electricity & propane	34,535	36,500	1,965	5.38%
Garbage service	7,836	8,000	164	2.05%
Water/Sewer	13,026	13,100	74	0.56%
Commercial/Property/Liability policy	173,074	173,100	26	0.02%
	233,762	236,000	2,238	0.95%
<u>Repairs and Maintenance</u>				
EMS equipment	11,037	15,000	3,963	26.42%
Suppression equipment	19,131	20,000	869	4.35%
Vehicles	88,216	86,500	(1,716)	-1.98%
Office equipment	8,371	9,200	829	9.01%
Building	107,646	107,500	(146)	-0.14%
	234,401	238,200	3,799	1.59%
<u>Miscellaneous Operational & Administrative</u>				
Contingent expenses	-	9,055	9,055	100.00%
Miscellaneous	21,600	22,016	416	1.89%
Required advertising	2,310	3,800	1,490	39.21%
	23,910	34,871	10,961	31.43%

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 & Tools</u>				
Fuel	25,779	35,550	9,771	27.49%
Medical	84,463	85,000	537	0.63%
Suppression & protective gear	78,447	79,750	1,303	1.63%
Storm and disaster	1,721	1,750	29	
Communication	2,563	2,600	37	1.42%
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	11,700	101	0.86%
Janitorial	7,352	10,300	2,948	28.62%
Furniture, fixtures & small equipment (less than 1K)	33,150	33,700	550	1.63%
Uniforms	24,467	24,500	33	0.13%
Software licenses and updates	38,077	38,150	73	0.19%
	<u>318,301</u>	<u>340,100</u>	<u>21,799</u>	<u>6.41%</u>
<u>Education & Training</u>				
Education - career development	32,470	60,600	28,130	46.42%
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>61,892</u>	<u>112,700</u>	<u>50,808</u>	<u>45.08%</u>
<u>Other Services</u>				
Aid to other organizations (USAR)	11,990	12,000	10	0.08%
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	13,300	1,449	10.89%
	<u>68,376</u>	<u>82,740</u>	<u>14,364</u>	<u>17.36%</u>
<u>Capital Equipment</u>				
Building improvements	40,836	41,233	397	0.96%
Rolling equipment	29,997	30,197	200	0.66%
Medical	-	-	-	
Suppression, rescue & protective gear	105,153	105,948	795	0.75%
Communication	3,730	7,000	3,270	46.71%
Training	7,000	7,000	-	
Prevention - life safety	3,663	5,100	1,437	28.18%
Hardware & software	58,739	58,900	161	0.27%
Furniture & fixtures	5,762	5,800	38	0.66%
	<u>254,880</u>	<u>261,178</u>	<u>6,298</u>	<u>2.41%</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>
Total Operating Expenditures	8,846,328	9,741,489	895,161	9.19%
<u>Fund Balance Reservations</u>				
Committed: Economic stabilization		-	-	
Assigned: Building and equipment		1,874,673	1,874,673	
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>5,521,323</u>	<u>5,521,323</u>	
Total Expenditures and Reserves	8,846,328	15,262,812	6,416,484	
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