Memorandum

TO: Sedona Fire District Governing Board
FROM: Sandi Schmidt, Finance Manager
DATE: October 16, 2014
SUBJECT: Finance Board Report ending September 30, 2014

First half Property Taxes are due by October 1st and are delinquent if postmarked after November 3rd and second half Property Taxes are due by March 1st and are delinquent if postmarked after May 1st. High collections take place primarily in October and April. Coconino County taxes are transferred to Yavapai County after the end of the month. We have received 11.45% of Yavapai County and 0.54% from Coconino County property taxes.

Expenditures are currently at 20.53% with 25% of the year completed.

Ambulance revenue is shown at 14.30% for revenue collections with 12.50% of the year completed. Ambulance revenues received through August for calls that occurred by June 30, 2014 are posted to last fiscal year because our accounting is on an accrual basis.

The report for Fire Billing/Grants/Projects report shows information for the prior and current fiscal year. We are steadily receiving the fire billing revenues. There have been no expenses for grants but we will begin to see activity in that reporting going forward.

New Items to report:

- The Cash Flow Report for the operating budget has been updated to include the Operating and Payroll Accounts. This is a work in progress due to those additions. The current month information is now highlighted.
- The Medical & Dependent Care account with Bank of America has been closed. The account is no longer needed due to utilizing Health Savings Accounts (H.S.A.) when we changed to Benefit Commerce last year.
- Our on-site audit with Walker & Armstrong, LLP was rescheduled for the week of November 3rd.

For questions or additional information please contact me at 928 204-8913.

Sedona Fire District, AZ

Revenue and Expense Reports

Group Summary

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Object		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 10 - OPERATING ACCOUNT								
Category: 400 - Revenues								
43100 - Dispatching		25,000.00	25,000.00	0.00	15,740.00	0.00	-9,260.00	62.96 %
43110 - Telecommunication Services		30,000.00	30,000.00	2,500.00	7,500.00	0.00	-22,500.00	25.00 %
43121 - CPR Revenues		10,000.00	10,000.00	270.00	1,725.00	0.00	-8,275.00	17.25 %
43140 - CRM Revenues		10,000.00	10,000.00	1,740.00	5,395.00	0.00	-4,605.00	53.95 %
43200 - Insurance Ambulance Billing		1,500,000.00	1,500,000.00	174,072.42	214,159.83	0.00	-1,285,840.17	14.28 %
43210 - Collections Ambulance Revenue		0.00	0.00	343.75	343.75	0.00	343.75	0.00 %
44100 - Interest Earnings		3,000.00	3,000.00	15.24	2,448.38	0.00	-551.62	81.61 %
44200 - Facility Usage Rents		2,300.00	2,300.00	70.00	495.00	0.00	-1,805.00	21.52 %
44250 - Communications Rents		169,634.00	169,634.00	13,830.97	41,842.82	0.00	-127,791.18	24.67 %
44300 - Donated Funds		400.00	400.00	500.00	600.00	0.00	200.00	150.00 %
45121 - COBRA Ins. 941 Credit		0.00	0.00	219.68	529.48	0.00	529.48	0.00 %
45200 - Sale of Surplus Property		1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	0.00 %
46109 - Other Revenues		54,139.00	54,139.00	593.05	26,436.61	0.00	-27,702.39	48.83 %
46131 - Revenue Clearing Account		0.00	0.00	688.00	710.00	0.00	710.00	0.00 %
46190 - ND Fire Revenues		55,000.00	55,000.00	0.00	3,338.45	0.00	-51,661.55	6.07 %
	Category: 400 - Revenues Total:	**1,860,473.00**	**1,860,473.00**	**194,843.11**	**321,264.32**	**0.00**	**-1,539,208.68**	**17.27 %**
Category: 410 - Property Tax								
41100 - Property Tax - Coconino County		2,635,909.00	2,635,909.00	6,357.11	14,267.78	0.00	-2,621,641.22	0.54 %
41200 - Property Tax - Yavapai County		7,620,191.00	7,620,191.00	840,374.59	872,587.29	0.00	-6,747,603.71	11.45 %
	Category: 410 - Property Tax Total:	**10,256,100.00**	**10,256,100.00**	**846,731.70**	**886,855.07**	**0.00**	**-9,369,244.93**	**8.65 %**
Category: 420 - F.D.A.T								
42101 - FDAT - Coconino County		92,943.00	92,943.00	388.80	777.03	0.00	-92,165.97	0.84 %
42200 - FDAT - Yavapai County		230,090.00	230,090.00	18,947.54	20,901.66	0.00	-209,188.34	9.08 %
	Category: 420 - F.D.A.T Total:	**323,033.00**	**323,033.00**	**19,336.34**	**21,678.69**	**0.00**	**-301,354.31**	**6.71 %**
Category: 510 - Salaries & Wages								
51100 - Salaries & Wages		6,276,798.00	6,276,798.00	471,177.39	1,249,360.07	0.00	5,027,437.93	19.90 %
51120 - Reserve Wages		137,474.00	137,474.00	4,810.71	15,235.45	0.00	122,238.55	11.08 %
51170 - Holiday Pay		71,955.00	71,955.00	5,489.40	11,080.32	0.00	60,874.68	15.40 %
51200 - Admin. Overtime		21,141.00	21,141.00	264.74	2,065.26	0.00	19,075.74	9.77 %
51210 - Discretionary Overtime		153,826.00	153,826.00	4,286.06	15,372.44	0.00	138,453.56	9.99 %
51331 - Mandatory Staffing Coverage		381,957.00	381,957.00	17,506.70	55,809.73	0.00	326,147.27	14.61 %
	Category: 510 - Salaries & Wages Total:	**7,043,151.00**	**7,043,151.00**	**503,535.00**	**1,348,923.27**	**0.00**	**5,694,227.73**	**19.15 %**

Object	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Category: 520 - Benefits							
52100 - 401A	167,247.00	167,247.00	12,045.15	32,469.89	0.00	134,777.11	19.41 %
52120 - Employer ICMA Contribution	7,612.00	7,612.00	585.54	1,572.12	0.00	6,039.88	20.65 %
52151 - PSPRS	1,054,060.00	1,054,060.00	75,359.07	200,143.40	0.00	853,916.60	18.99 %
53100 - FICA Med	112,327.00	112,327.00	7,126.15	19,256.81	0.00	93,070.19	17.14 %
54100 - LTD Insurance	26,391.00	26,391.00	4,257.11	8,631.07	0.00	17,759.93	32.70 %
54160 - Life & AD&D Coverage	7,273.00	7,273.00	571.33	1,665.60	0.00	5,607.40	22.90 %
54180 - Cancer Insurance	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.00 %
54200 - Dental Insurance	40,623.00	40,623.00	2,603.75	7,748.71	0.00	32,874.29	19.07 %
54290 - Health Insurance Premiums	1,107,523.00	1,107,523.00	76,829.65	428,716.24	0.00	678,806.76	38.71 %
54352 - Health Ins. Terminal Liability	7,200.00	7,200.00	1,286.50	2,573.00	0.00	4,627.00	35.74 %
54355 - RHS Plan - 1%	69,060.00	69,060.00	4,936.62	13,247.44	0.00	55,812.56	19.18 %
54400 - W Comp	310,635.00	308,620.00	0.00	-33.57	0.00	308,653.57	0.01 %
54500 - State Unemployement Ins.	11,696.00	11,696.00	48.94	148.76	0.00	11,547.24	1.27 %
Category: 520 - Benefits Total:	**2,925,347.00**	**2,923,332.00**	**185,649.81**	**716,139.47**	**0.00**	**2,207,192.53**	**24.50 %**
Category: 550 - Other Salaries & Wages							
55100 - Cell Phone Earnings	3,390.00	3,390.00	282.50	847.50	0.00	2,542.50	25.00 %
55150 - Leave Buy Back	50,055.00	50,055.00	0.00	0.00	0.00	50,055.00	0.00 %
55180 - Leave Payout	35,568.00	35,568.00	0.00	10,425.10	0.00	25,142.90	29.31 %
55250 - Uniform Allowance	20,750.00	20,750.00	0.00	0.00	0.00	20,750.00	0.00 %
55260 - Uniform Reimbursement	47,575.00	47,575.00	5,224.22	5,377.91	0.00	42,197.09	11.30 %
Category: 550 - Other Salaries & Wages Total:	**157,338.00**	**157,338.00**	**5,506.72**	**16,650.51**	**0.00**	**140,687.49**	**10.58 %**
Category: 610 - Administration							
61100 - Advertising	1,700.00	1,700.00	0.00	28.00	0.00	1,672.00	1.65 %
61120 - Business Meetings & Meals	1,800.00	1,800.00	36.96	251.81	0.00	1,548.19	13.99 %
61320 - Hiring/Promotional Expenses	17,000.00	17,000.00	0.00	197.00	0.00	16,803.00	1.16 %
61420 - Lease/Rentals	8,946.00	8,946.00	541.98	1,574.60	6,929.76	441.64	95.06 %
61450 - Incentive Program	8,200.00	8,200.00	0.00	46.21	0.00	8,153.79	0.56 %
61520 - Memberships	20,258.00	20,258.00	432.00	13,056.34	0.00	7,201.66	64.45 %
61620 - Postage	4,500.00	4,500.00	767.66	871.63	0.00	3,628.37	19.37 %
61650 - Printing	2,400.00	2,400.00	0.00	473.85	0.00	1,926.15	19.74 %
61700 - Radio License Fees	750.00	750.00	0.00	0.00	0.00	750.00	0.00 %
61750 - Subscriptions	4,397.00	4,397.00	0.00	2,812.55	0.00	1,584.45	63.97 %
61800 - Vehicle Registration	8.00	8.00	0.00	0.00	0.00	8.00	0.00 %
61820 - Ambulance Registration/Fees	1,550.00	1,550.00	0.00	500.00	0.00	1,050.00	32.26 %
61960 - Registration Fees	100.00	100.00	0.00	120.00	0.00	-20.00	120.00 %
61990 - Other Misc. Expense	225.00	225.00	0.02	0.06	0.00	224.94	0.03 %
Category: 610 - Administration Total:	**71,834.00**	**71,834.00**	**1,778.62**	**19,932.05**	**6,929.76**	**44,972.19**	**37.39 %**
Category: 620 - Training and Related							
62450 - Post Secondary Education	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00 %
62500 - Auto Expense	4,250.00	4,250.00	0.00	342.80	0.00	3,907.20	8.07 %

Object	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
62550 - Towing Expenses for Training	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
62600 - Commercial Transportation	4,250.00	4,250.00	138.00	138.00	0.00	4,112.00	3.25 %
62601 - Commercial Trans. - Oper.	600.00	600.00	0.00	0.00	0.00	600.00	0.00 %
62650 - Meals	15,153.00	15,153.00	267.00	1,565.98	0.00	13,587.02	10.33 %
62700 - Lodging	17,910.00	17,910.00	0.00	67.00	0.00	17,843.00	0.37 %
62740 - Training Subscriptions	12,060.00	12,060.00	0.00	8,375.00	0.00	3,685.00	69.44 %
62750 - Training & Tuition	74,367.00	74,367.00	6,827.72	26,223.30	0.00	48,143.70	35.26 %
62780 - Training Contingency	10,963.00	10,963.00	0.00	0.00	0.00	10,963.00	0.00 %
62850 - Professional Certifications	805.00	805.00	0.00	260.00	0.00	545.00	32.30 %
Category: 620 - Training and Related Total:	**156,558.00**	**156,558.00**	**7,232.72**	**36,972.08**	**0.00**	**119,585.92**	**23.62 %**
Category: 630 - Professional Services							
63112 - Auditor Services	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00	100.00 %
63131 - Bank Services	4,000.00	4,000.00	319.79	920.86	0.00	3,079.14	23.02 %
63220 - Consulting Services	40,000.00	40,000.00	5,530.14	8,453.14	0.00	31,546.86	21.13 %
63240 - Dispatching Services	593,616.00	593,616.00	49,468.00	148,404.00	0.00	445,212.00	25.00 %
63250 - County Services	0.00	0.00	0.00	83.81	0.00	-83.81	0.00 %
63320 - Election Costs	49,160.00	49,160.00	0.00	0.00	0.00	49,160.00	0.00 %
63330 - HR & Payroll Services	700.00	700.00	0.00	0.00	0.00	700.00	0.00 %
63350 - Infectious Disease Control	2,250.00	2,250.00	0.00	0.00	0.00	2,250.00	0.00 %
63520 - Legal Services	61,500.00	61,500.00	8,932.06	9,032.06	0.00	52,467.94	14.69 %
63621 - Medical Services	52,392.00	52,392.00	715.00	1,736.00	0.00	50,656.00	3.31 %
63650 - Software Support Services	161,467.00	161,467.00	15,811.22	108,727.70	0.00	52,739.30	67.34 %
Category: 630 - Professional Services Total:	**983,085.00**	**983,085.00**	**80,776.21**	**277,357.57**	**18,000.00**	**687,727.43**	**30.04 %**
Category: 640 - Utilities and Communications							
64180 - Admin - Telephone	55,000.00	55,000.00	3,837.63	10,901.29	0.00	44,098.71	19.82 %
64220 - Emergency Telephone	15,000.00	15,000.00	986.88	2,183.96	0.00	12,816.04	14.56 %
64320 - Electricity	116,150.00	116,150.00	11,205.90	23,115.02	0.00	93,034.98	19.90 %
64400 - Gas/LPG/Natural	24,000.00	24,000.00	562.25	1,314.81	0.00	22,685.19	5.48 %
64500 - Sewer	9,165.00	9,165.00	1,087.15	2,579.43	0.00	6,585.57	28.14 %
64651 - Trash	7,300.00	7,300.00	413.47	766.94	0.00	6,533.06	10.51 %
64700 - Water	10,000.00	10,000.00	1,071.70	2,218.87	0.00	7,781.13	22.19 %
Category: 640 - Utilities and Communications Total:	**236,615.00**	**236,615.00**	**19,164.98**	**43,080.32**	**0.00**	**193,534.68**	**18.21 %**
Category: 650 - Insurance							
65300 - General Insurance	95,885.00	95,885.00	22,881.25	49,796.59	0.00	46,088.41	51.93 %
Category: 650 - Insurance Total:	**95,885.00**	**95,885.00**	**22,881.25**	**49,796.59**	**0.00**	**46,088.41**	**51.93 %**
Category: 660 - Repairs & Maintenance							
66150 - Bldgs R&M Services	50,000.00	50,000.00	16,828.40	26,072.54	8,060.70	15,866.76	68.27 %
66220 - Equipment R&M Services	7,900.00	7,900.00	2,679.09	2,679.09	0.00	5,220.91	33.91 %
66250 - Fab & Metal Services	853.00	853.00	0.00	0.00	0.00	853.00	0.00 %
66300 - Fire Extinguisher R&M Service	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00 %

Object	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
66320 - Generator R&M Services	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00 %
66350 - Improvements oth than Bldgs	4,000.00	5,995.00	0.00	1,995.00	0.00	4,000.00	33.28 %
66370 - Janitorial Services	5,925.00	5,925.00	0.00	1,200.00	0.00	4,725.00	20.25 %
66400 - Ladder Testing Services	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
66500 - Medical Equip. R&M Services	12,165.00	12,165.00	0.00	3,041.28	9,123.84	-0.12	100.00 %
66550 - Outside Vehicle Repair	14,000.00	14,000.00	133.63	133.63	0.00	13,866.37	0.95 %
66650 - Outside Vehicle Services	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
66700 - R&M Services	10,800.00	10,800.00	0.00	1,163.14	0.00	9,636.86	10.77 %
66800 - SCBA R&M Services	9,460.00	9,460.00	1,086.68	1,086.68	0.00	8,373.32	11.49 %
66820 - Tire Services	2,500.00	2,500.00	41.81	394.92	0.00	2,105.08	15.80 %
66850 - Towing Services	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
Category: 660 - Repairs & Maintenance Total:	**130,603.00**	**132,598.00**	**20,769.61**	**37,766.28**	**17,184.54**	**77,647.18**	**41.44 %**
Category: 710 - Materials & Supplies							
71130 - Batteries	4,400.00	4,400.00	182.53	541.07	0.00	3,858.93	12.30 %
71170 - Books, Publications, Video's	3,410.00	8,410.00	0.00	5,034.50	0.00	3,375.50	59.86 %
71220 - Building Supplies	10,000.00	10,000.00	79.80	161.45	0.00	9,838.55	1.61 %
71260 - CPR Training Supplies	2,500.00	2,500.00	0.00	600.00	0.00	1,900.00	24.00 %
71320 - Cell Phones/Equipment	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
71380 - Computer Software	6,500.00	6,500.00	1,319.33	4,163.31	0.00	2,336.69	64.05 %
71420 - Equipment R&M Supplies	3,750.00	3,750.00	1,688.56	1,688.56	0.00	2,061.44	45.03 %
71550 - Fire Protection Systems R&M Services	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
71560 - Fire Hose	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00 %
71600 - Fire Fighting Supplies	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00 %
71650 - Fuel	99,200.00	99,200.00	10,042.15	20,252.69	0.00	78,947.31	20.42 %
71661 - Generator Supplies	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
71670 - Oil/Lube Supplies	8,500.00	8,500.00	496.60	2,245.63	0.00	6,254.37	26.42 %
71680 - Hydrant Supplies	1,200.00	1,200.00	485.76	485.76	0.00	714.24	40.48 %
71722 - Janitorial/Shift Supplies	17,575.00	17,575.00	403.27	2,730.02	0.00	14,844.98	15.53 %
71750 - Key/Lock Supplies	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
71760 - Kitchen Supplies	150.00	150.00	0.00	52.44	0.00	97.56	34.96 %
71770 - Non-District Keys/Locks	540.00	540.00	0.00	0.00	0.00	540.00	0.00 %
71800 - Medical Expendables	49,500.00	49,500.00	6,291.35	19,164.22	0.00	30,335.78	38.72 %
71920 - Office Supplies	8,800.00	8,800.00	228.71	2,282.81	0.00	6,517.19	25.94 %
72200 - PAD Program	6,500.00	6,500.00	0.00	0.00	0.00	6,500.00	0.00 %
Category: 710 - Materials & Supplies Total:	**241,525.00**	**246,525.00**	**21,218.06**	**59,402.46**	**0.00**	**187,122.54**	**24.10 %**
Category: 720 - Materials & Supplies							
72160 - Operational Expendables	11,025.00	11,025.00	648.31	1,097.83	0.00	9,927.17	9.96 %
72220 - Photo Supplies	300.00	300.00	0.00	0.00	0.00	300.00	0.00 %
72250 - Protective Clothing & Equip.	42,950.00	42,950.00	887.26	1,737.75	0.00	41,212.25	4.05 %
72260 - Printer Cartridges	4,930.00	4,930.00	1,788.14	2,141.48	0.00	2,788.52	43.44 %
72320 - Pub Ed Supplies	3,000.00	3,000.00	1,067.05	1,073.60	0.00	1,926.40	35.79 %

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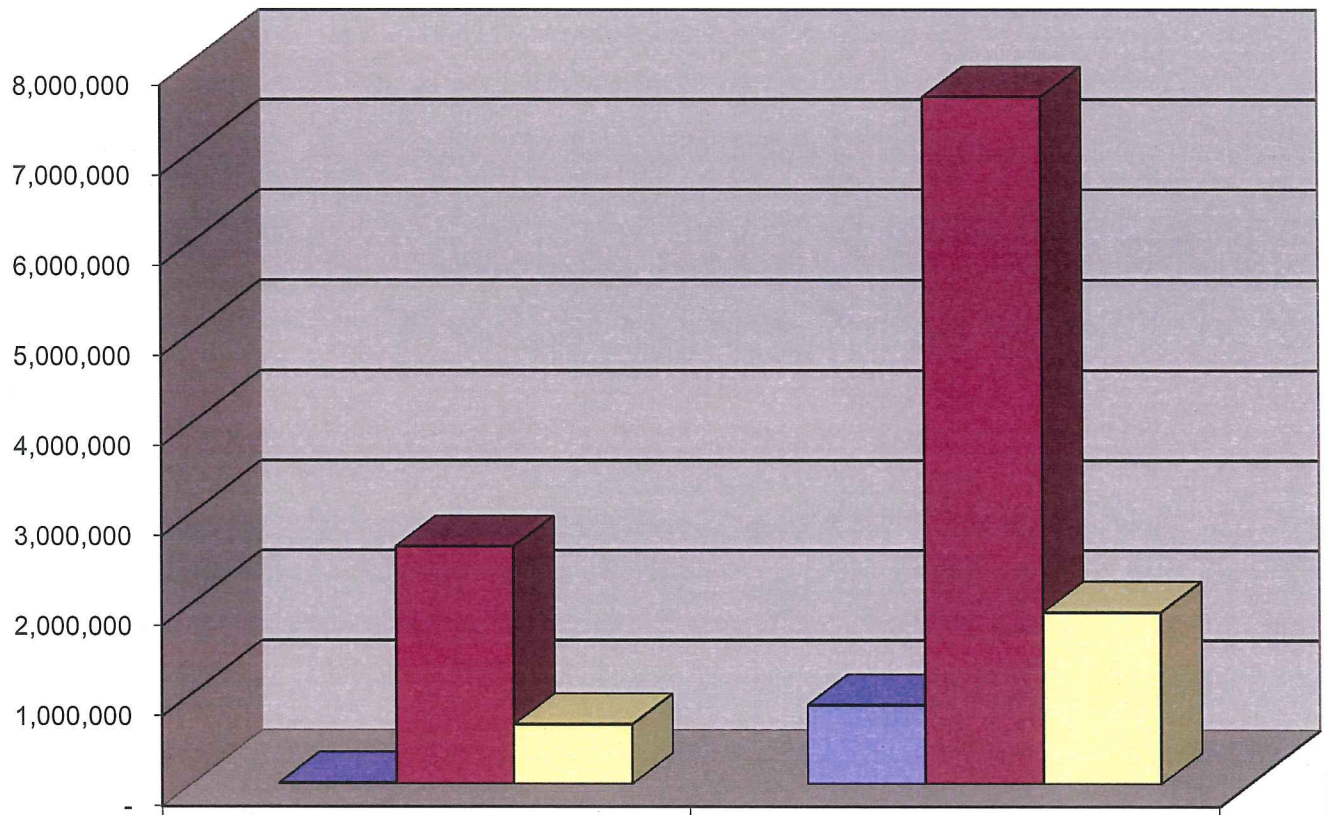
72360 - R & M Supplies	25,000.00	25,000.00	3,629.17	5,424.76	0.00	19,575.24	21.70 %
72400 - Rehab Supplies	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
72451 - SCBA R&M Supplies	2,000.00	2,000.00	0.00	627.00	0.00	1,373.00	31.35 %
72545 - Academy Supplies	600.00	600.00	0.00	0.00	0.00	600.00	0.00 %
72550 - Supplies	7,577.00	7,577.00	237.33	1,344.81	0.00	6,232.19	17.75 %
72600 - Tires	10,000.00	10,000.00	0.00	2,273.60	0.00	7,726.40	22.74 %
72850 - Vehicle R&M Supplies	37,000.00	37,000.00	3,385.74	7,188.24	1,274.40	28,537.36	22.87 %
Category: 720 - Materials & Supplies Total:	**146,382.00**	**146,382.00**	**11,643.00**	**22,909.07**	**1,274.40**	**122,198.53**	**16.52 %**
Category: 740 - Materials & Supplies							
74150 - Appliances under $5000	9,000.00	9,000.00	0.00	49.89	0.00	8,950.11	0.55 %
74300 - Equip under $5000	289,467.00	291,482.00	16,761.76	33,142.56	0.00	258,339.44	11.37 %
74350 - Furniture under $5000	13,400.00	13,400.00	3,538.65	6,884.79	0.00	6,515.21	51.38 %
Category: 740 - Materials & Supplies Total:	**311,867.00**	**313,882.00**	**20,300.41**	**40,077.24**	**0.00**	**273,804.76**	**12.77 %**
Category: 790 - 790							
79900 - Operating Cash Reserves	375,000.00	368,005.00	0.00	0.00	0.00	368,005.00	0.00 %
Category: 790 - 790 Total:	**375,000.00**	**368,005.00**	**0.00**	**0.00**	**0.00**	**368,005.00**	**0.00 %**
Category: 820 - Capital							
86200 - Other Vehicles	65,000.00	65,000.00	0.00	0.00	49,367.61	15,632.39	75.95 %
87103 - Equip over $5000	110,000.00	110,000.00	0.00	0.00	2,350.00	107,650.00	2.14 %
88100 - Facilities Debt Service	202,509.00	202,509.00	16,733.17	50,078.58	152,430.01	0.41	100.00 %
88120 - Equipment Debt Service	24,534.00	24,534.00	2,015.32	6,021.34	18,512.99	-0.33	100.00 %
88150 - Op Vehicles Debt Service	202,000.00	202,000.00	9,479.91	37,383.34	85,651.80	78,964.86	60.91 %
88160 - Debt Service Interest	60,430.00	60,430.00	5,379.65	16,992.90	45,877.61	-2,440.51	104.04 %
Category: 820 - Capital Total:	**664,473.00**	**664,473.00**	**33,608.05**	**110,476.16**	**354,190.02**	**199,806.82**	**69.93 %**
Fund: 10 - OPERATING ACCOUNT Surplus (Deficit):	**-1,100,057.00**	**-1,100,057.00**	**126,846.71**	**-1,549,684.99**	**-397,578.72**	**-847,206.71**	**177.01 %**
Report Surplus (Deficit):	**-1,100,057.00**	**-1,100,057.00**	**126,846.71**	**-1,549,684.99**	**-397,578.72**	**-847,206.71**	**177.01 %**

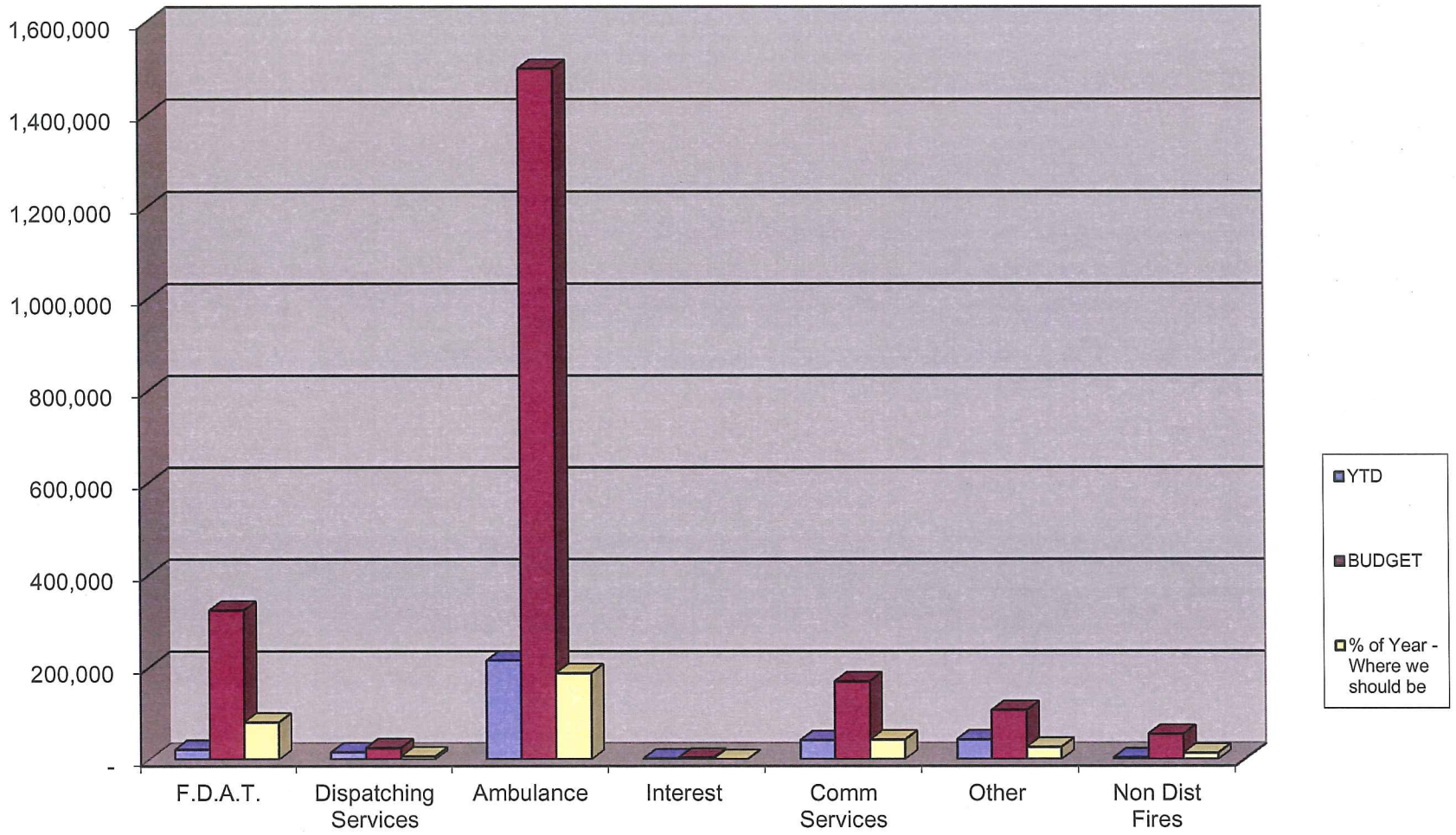
TAXES (September 2014 = 25%)



	Coconino County	Yavapai County
YTD	14,268	872,587
BUDGET	2,635,909	7,620,191
% of Year-Where we should be	658,977	1,905,048

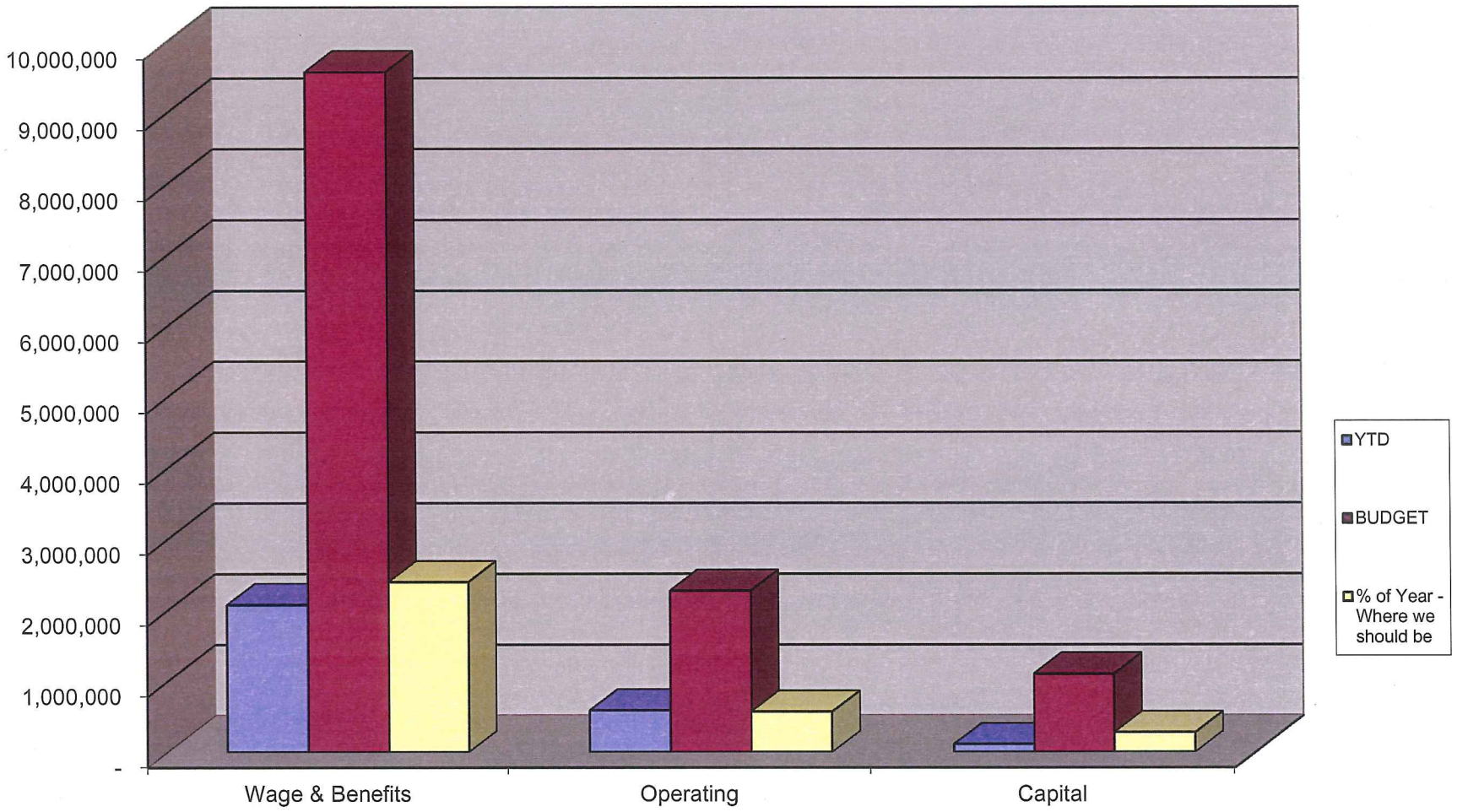
First half taxes are due by November 1st and second half taxes are due by May 1st.

REVENUES (September 2014 = 25%)



" % of Year " means the amount of the fiscal year (July thru June) completed. The Year to Date (YTD) column of these revenues, compared on a monthly basis, should be close to or higher than the % of year column. Fire District Assistance Tax (FDAT) is the exception because it is received in proportion to the County Tax collections.

EXPENDITURES (September 2014 = 25%)



" % of Year" means the amount of the fiscal year (July thru June) completed. We would expect expenditures Year to Date (YTD) to be close to the % of Year column or less for Wages & Benefits and Operating expenditures. Capital expenditures would be on an "as expended" basis and not on a monthly comparison.

Sedona Fire District FY 2014/2015
Cash Flow Report - General Fund, Operating, Payroll & Capital Reserves

% of Year	8.33%	16.67%	25%	33.33%	41.67%	50%	58.33%	66.67%	75%	83.33%	91.67%	100%
	Actuals	Actual	Actual	Projected								
Revenue	July 2014	August 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015
Property Tax	22,747.25	17,376.12	846,731.70	2,438,900.58	2,116,859.04	975,355.11	657,416.01	254,351.28	299,478.12	1,702,512.60	803,052.63	477,637.61
F.D.A.T	1,347.14	995.21	19,336.34	70,949.10	70,015.59	30,927.77	19,616.16	10,473.68	9,586.42	41,553.50	34,275.48	21,677.53
Ambulance Billing	1,565.61	38,521.80	174,072.42	142,523.68	170,245.02	101,304.54	107,348.14	136,965.25	150,408.25	189,641.38	110,613.30	240,068.21
Other Revenues	49,471.33	36,862.47	20,770.69	27,305.95	23,822.73	27,492.55	18,691.20	5,020.59	21,023.71	26,404.04	23,916.03	51,986.02
Revenue Total:	**75,131.33**	**93,755.60**	**1,060,911.15**	**2,679,679.31**	**2,380,942.38**	**1,135,079.97**	**803,071.51**	**406,810.80**	**480,496.50**	**1,960,111.52**	**971,857.44**	**791,369.37**
Expense												
Salaries & Wages	338,704.29	506,683.98	503,535.00	542,056.30	766,816.54	556,818.12	554,522.94	539,653.37	542,518.14	560,950.45	836,899.02	764,349.59
Benefits	346,550.03	183,939.63	185,649.81	255,915.75	229,162.44	185,159.67	295,494.27	185,473.82	179,617.96	278,385.41	243,953.56	340,212.65
Other Salaries & Wages	10,707.60	436.19	5,506.72	5,553.39	30,736.16	10,178.09	17,584.05	14,404.02	10,155.22	5,902.71	34,654.45	6,124.87
Administration	9,599.27	8,554.16	1,778.62	5,373.92	14,934.82	2,421.09	7,359.74	1,965.39	2,293.48	10,196.91	3,038.89	3,619.60
Training and Related	16,320.58	13,418.78	7,232.72	2,542.64	3,768.70	4,247.19	7,381.08	12,893.07	7,653.92	6,292.77	8,062.35	5,335.52
Professional Services	129,389.04	67,192.32	80,776.21	53,437.07	56,368.59	69,801.71	76,117.22	57,328.39	58,161.20	49,636.97	62,944.86	84,926.04
Utilities and Communications	6,686.94	17,228.40	19,164.98	17,970.54	14,231.37	13,973.11	20,418.91	13,858.69	14,445.50	12,496.47	17,040.56	28,787.66
Insurance	26,915.34		22,881.25	-	13,731.51	6,958.75	-	21,221.14	(103.57)	-		
Repairs & Maintenance	8,870.80	8,125.87	20,769.61	8,965.41	9,410.12	2,550.16	13,291.77	6,134.67	5,072.90	9,958.03	2,416.32	20,578.47
Materials & Supplies	34,888.94	34,338.36	53,161.47	34,341.19	38,975.90	23,180.25	45,398.34	65,072.79	100,065.39	72,771.05	111,433.55	139,322.26
Cash/Liability Reserves												
Capital	43,260.06	33,608.05	33,608.05	87,889.26	185,442.96	90,251.25	83,875.03	95,465.41	58,624.58	351,872.35	40,471.66	47,737.95
Expense Total:	**971,892.89**	**873,525.74**	**934,064.44**	**1,014,045.47**	**1,363,579.11**	**965,539.39**	**1,121,443.35**	**1,013,470.76**	**978,504.72**	**1,358,463.12**	**1,360,915.22**	**1,440,994.61**
Fund 10 Surplus (Deficit):	**(896,761.56)**	**(779,770.14)**	**126,846.71**	**1,665,633.84**	**1,017,363.27**	**169,540.58**	**(318,371.84)**	**(606,659.96)**	**(498,008.22)**	**601,648.40**	**(389,057.78)**	**(649,625.24)**
General Fund:	**2,548,742.72**											
Monthly Deposits	48,405.64	18,478.98	1,366,079.69	2,509,849.68	2,186,874.63	1,006,282.88	677,032.17	264,824.96	309,064.54	1,744,066.10	837,328.11	499,315.14
Transfer In/(out)	(1,077,000.00)	(758,000.00)	(696,000.00)	(725,000.00)	(904,000.00)	(1,010,000.00)	(968,000.00)	(1,040,000.00)	(687,000.00)	(1,350,000.00)	(931,000.00)	(1,255,000.00)
General Fund Balance	**1,520,148.36**	**780,627.34**	**1,450,707.03**	**3,235,556.71**	**4,518,431.34**	**4,514,714.22**	**4,223,746.39**	**3,448,571.35**	**3,070,635.89**	**3,464,701.99**	**3,371,030.10**	**2,615,345.24**
Operating Account:	**514,875.13**						703,443.35	603,470.76	560,504.72	733,463.12	946,915.22	911,994.61
Transfer In	430,000.00	340,000.00	300,000.00	100,000.00	486,000.00	600,000.00	550,000.00	630,000.00	269,000.00	725,000.00	517,000.00	726,000.00
Deposits	360,320.60	345,837.81	247,718.21	169,829.63	194,067.75	128,797.09	151,039.34	141,985.84	196,431.96	216,045.42	209,529.33	292,054.23
Expenditures Paid	(1,081,176.95)	(597,130.16)	(629,714.95)	(389,045.47)	(761,579.11)	(704,539.39)	(703,443.35)	(603,470.76)	(560,504.72)	(752,463.12)	(946,915.22)	(1,011,994.61)
Operating Account Balance	**224,018.78**	**312,726.43**	**230,729.69**	**111,513.85**	**30,002.48**	**54,260.18**	**51,856.17**	**220,371.26**	**125,298.50**	**313,880.80**	**93,494.91**	**99,554.53**
Payroll Account:	**38,612.15**											
Transfer In	411,000.00	418,000.00	397,419.41	625,000.00	418,000.00	410,000.00	418,000.00	410,000.00	418,000.00	625,000.00	414,000.00	529,000.00
Expenditures Paid	(410,522.13)	(416,759.90)	(396,103.43)	(625,000.00)	(418,000.00)	(410,000.00)	(418,000.00)	(410,000.00)	(418,000.00)	(625,000.00)	(414,000.00)	(529,000.00)
Operating Account Balance	**39,090.02**	**40,330.12**	**41,646.10**	**41,646.10**	**41,646.10**	**41,646.10**	**41,646.10**	**41,646.10**	**41,646.10**	**41,646.10**	**41,646.10**	**41,646.10**
6/30 Capital Rsrvs $1,288,304.30												
Interest	903.46	70.72	13.94	248.05	320.56	285.76	369.22	9.45	301.20	595.98	338.49	3.68
Transfer Out			(500,000.00)									
Capital Reserves Balance	1,289,207.76	1,289,278.48	789,292.42	789,540.47	789,861.03	790,146.79	790,516.01	790,525.46	790,826.66	791,422.64	791,761.13	791,764.81

Sedona Fire District, AZ

Revenue and Expense Reports

Group Summary

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Object		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 50 - SRCC								
Category: 400 - Revenues								
43103 - User Group Revenue		1,103,220.00	1,103,220.00	91,934.98	275,804.94	0.00	-827,415.06	25.00 %
	Category: 400 - Revenues Total:	**1,103,220.00**	**1,103,220.00**	**91,934.98**	**275,804.94**	**0.00**	**-827,415.06**	**25.00 %**
Category: 510 - Salaries & Wages								
51100 - Salaries & Wages		621,068.00	621,068.00	42,090.84	113,483.19	0.00	507,584.81	18.27 %
51170 - Holiday Pay		8,036.00	8,036.00	1,016.17	1,684.34	0.00	6,351.66	20.96 %
51200 - Admin. Overtime		1,743.00	1,743.00	0.00	58.08	0.00	1,684.92	3.33 %
51210 - Discretionary Overtime		18,902.00	18,902.00	140.84	1,114.01	0.00	17,787.99	5.89 %
51331 - Mandatory Staffing Coverage		38,090.00	38,090.00	14,123.19	28,508.40	0.00	9,581.60	74.84 %
	Category: 510 - Salaries & Wages Total:	**687,839.00**	**687,839.00**	**57,371.04**	**144,848.02**	**0.00**	**542,990.98**	**21.06 %**
Category: 520 - Benefits								
52100 - 401A		105,967.00	105,967.00	8,442.26	21,069.24	0.00	84,897.76	19.88 %
53100 - FICA Med		10,244.00	10,244.00	875.62	2,287.54	0.00	7,956.46	22.33 %
54100 - LTD Insurance		3,062.00	3,062.00	411.66	814.16	0.00	2,247.84	26.59 %
54160 - Life & AD&D Coverage		945.00	945.00	68.24	191.72	0.00	753.28	20.29 %
54200 - Dental Insurance		5,279.00	5,279.00	318.81	875.59	0.00	4,403.41	16.59 %
54290 - Health Insurance Premiums		117,909.00	117,909.00	7,172.94	38,063.71	0.00	79,845.29	32.28 %
54355 - RHS Plan - 1%		6,592.00	6,592.00	511.18	1,298.38	0.00	5,293.62	19.70 %
54400 - W Comp		3,343.00	3,343.00	0.00	0.00	0.00	3,343.00	0.00 %
54500 - State Unemployement Ins.		1,336.00	1,336.00	21.26	55.52	0.00	1,280.48	4.16 %
	Category: 520 - Benefits Total:	**254,677.00**	**254,677.00**	**17,821.97**	**64,655.86**	**0.00**	**190,021.14**	**25.39 %**
Category: 550 - Other Salaries & Wages								
55100 - Cell Phone Earnings		630.00	630.00	37.50	112.50	0.00	517.50	17.86 %
55150 - Leave Buy Back		6,703.00	6,703.00	0.00	0.00	0.00	6,703.00	0.00 %
55180 - Leave Payout		47,775.00	47,775.00	288.15	288.15	0.00	47,486.85	0.60 %
55250 - Uniform Allowance		1,150.00	1,150.00	0.00	0.00	0.00	1,150.00	0.00 %
55260 - Uniform Reimbursement		2,875.00	2,875.00	25.00	152.36	0.00	2,722.64	5.30 %
	Category: 550 - Other Salaries & Wages Total:	**59,133.00**	**59,133.00**	**350.65**	**553.01**	**0.00**	**58,579.99**	**0.94 %**
Category: 610 - Administration								
61100 - Advertising		200.00	200.00	697.00	1,447.30	0.00	-1,247.30	723.65 %
61120 - Business Meetings & Meals		50.00	50.00	0.00	0.00	0.00	50.00	0.00 %
61320 - Hiring/Promotional Expenses		950.00	950.00	1,048.10	1,048.10	0.00	-98.10	110.33 %
61420 - Lease/Rentals		2,460.00	2,460.00	405.98	811.96	1,623.92	24.12	99.02 %

Object	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
61520 - Memberships	468.00	468.00	0.00	165.50	0.00	302.50	35.36 %
61620 - Postage	200.00	200.00	0.00	0.00	0.00	200.00	0.00 %
Category: 610 - Administration Total:	**4,328.00**	**4,328.00**	**2,151.08**	**3,472.86**	**1,623.92**	**-768.78**	**117.76 %**
Category: 620 - Training and Related							
62500 - Auto Expense	600.00	600.00	0.00	170.90	0.00	429.10	28.48 %
62600 - Commercial Transportation	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
62650 - Meals	1,278.00	1,278.00	102.00	513.00	0.00	765.00	40.14 %
62700 - Lodging	3,510.00	3,510.00	0.00	1,330.41	0.00	2,179.59	37.90 %
62750 - Training & Tuition	2,325.00	2,325.00	0.00	700.00	0.00	1,625.00	30.11 %
62850 - Professional Certifications	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
Category: 620 - Training and Related Total:	**8,713.00**	**8,713.00**	**102.00**	**2,714.31**	**0.00**	**5,998.69**	**31.15 %**
Category: 630 - Professional Services							
63460 - Language Line Services	800.00	800.00	28.90	35.17	0.00	764.83	4.40 %
63621 - Medical Services	400.00	400.00	0.00	0.00	0.00	400.00	0.00 %
63650 - Software Support Services	51,850.00	51,850.00	0.00	47,410.38	0.00	4,439.62	91.44 %
Category: 630 - Professional Services Total:	**53,050.00**	**53,050.00**	**28.90**	**47,445.55**	**0.00**	**5,604.45**	**89.44 %**
Category: 640 - Utilities and Communications							
64180 - Admin - Telephone	4,500.00	4,500.00	377.15	1,068.10	0.00	3,431.90	23.74 %
64220 - Emergency Telephone	9,100.00	9,100.00	668.78	2,048.03	0.00	7,051.97	22.51 %
64320 - Electricity	5,000.00	5,000.00	457.30	933.44	0.00	4,066.56	18.67 %
64400 - Gas/LPG/Natural	170.00	170.00	5.75	17.45	0.00	152.55	10.26 %
64500 - Sewer	110.00	110.00	12.00	24.00	0.00	86.00	21.82 %
64651 - Trash	400.00	400.00	27.30	54.60	0.00	345.40	13.65 %
64700 - Water	450.00	450.00	61.91	129.63	0.00	320.37	28.81 %
Category: 640 - Utilities and Communications Total:	**19,730.00**	**19,730.00**	**1,610.19**	**4,275.25**	**0.00**	**15,454.75**	**21.67 %**
Category: 660 - Repairs & Maintenance							
66220 - Equipment R&M Services	9,200.00	9,200.00	0.00	0.00	0.00	9,200.00	0.00 %
Category: 660 - Repairs & Maintenance Total:	**9,200.00**	**9,200.00**	**0.00**	**0.00**	**0.00**	**9,200.00**	**0.00 %**
Category: 710 - Materials & Supplies							
71170 - Books, Publications, Video's	300.00	300.00	0.00	0.00	0.00	300.00	0.00 %
71720 - Janitorial Supplies	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
71920 - Office Supplies	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
Category: 710 - Materials & Supplies Total:	**3,000.00**	**3,000.00**	**0.00**	**0.00**	**0.00**	**3,000.00**	**0.00 %**
Category: 720 - Materials & Supplies							
72240 - Plotter Supplies	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
72252 - Supplies	850.00	850.00	0.00	0.00	0.00	850.00	0.00 %
72260 - Printer Cartridges	200.00	200.00	0.00	0.00	0.00	200.00	0.00 %
Category: 720 - Materials & Supplies Total:	**2,050.00**	**2,050.00**	**0.00**	**0.00**	**0.00**	**2,050.00**	**0.00 %**

Object	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Category: 740 - Materials & Supplies							
74300 - Equip under $5000	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
Category: 740 - Materials & Supplies Total:	**1,500.00**	**1,500.00**	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00 %**
Fund: 50 - SRCC Surplus (Deficit):	**0.00**	**0.00**	**12,499.15**	**7,840.08**	**-1,623.92**	**6,216.16**	**0.00 %**
Report Surplus (Deficit):	**0.00**	**0.00**	**12,499.15**	**7,840.08**	**-1,623.92**	**6,216.16**	**0.00 %**

Cash Flow Report FY 2014/2015

Sedona Regional Communications Center

% of Year	8.33%	16.67%	25%	33.33%	41.67%	50%	58.33%	66.67%	75%	83.33%	91.67%	100%
	Actuals	Actuals	Actuals	Projected								
	July	August	September	October	November	December	January	February	March	April	May	June
Fund: 50 - SRCC	**2014**	**2014**	**2014**	**2014**	**2014**	**2014**	**2015**	**2015**	**2015**	**2015**	**2015**	**2015**
Revenue												
Dispatching	91,934.98	91,934.98	91,934.98	91,934.98	91,934.98	91,934.98	91,934.98	91,934.98	91,934.98	91,934.98	91,934.98	91,935.22
E911 Admin received in Fund 10		15,740.00										
Expense												
Salaries & Wages	37,162.64	50,314.34	57,371.04	86,958.86	50,725.17	57,582.22	56,615.61	47,109.30	47,516.19	46,034.08	65,629.82	84,819.73
Benefits	31,754.62	15,079.27	17,821.97	22,263.58	16,665.75	17,159.96	22,158.51	17,294.57	16,519.51	16,563.19	23,514.60	37,881.47
Other Salaries & Wages	37.50	164.86	350.65	1,905.57	1,671.90	2,159.74	2,416.47	2,718.80	2,159.74	3,099.88	40,285.88	2,162.01
Administration	571.48	750.30	2,151.08					-				
Training and Related	761.00	1,851.31	102.00	725.00	539.93	561.00	500.00	500.00	699.00	400.00	724.03	876.73
Professional Services	47,410.38	6.27	28.90	238.97	3,041.84	-	1,063.10	-	1,089.71	100.66		70.17
Utilities and Communications	1,094.09	1,570.97	1,610.19	2,049.26	1,611.71	1,597.62	2,049.25	1,654.55	1,441.29	1,501.67	1,487.77	2,061.63
Insurance											-	
Repairs & Maintenance				840.32		1,777.31	-	1,704.22		582.37	2,000.00	2,000.00
Materials & Supplies							3.24	-	366.66	563.87	4,259.83	1,356.40
Expense Total:	**118,791.71**	**69,737.32**	**79,435.83**	**114,981.56**	**74,256.30**	**80,837.85**	**84,806.18**	**70,981.44**	**69,792.10**	**68,845.72**	**137,901.93**	**131,228.14**
Fund 50 Surplus (Deficit):	**(26,856.73)**	**22,197.66**	**12,499.15**	**(23,046.58)**	**17,678.68**	**11,097.13**	**7,128.80**	**20,953.54**	**22,142.88**	**23,089.26**	**(45,966.95)**	**(39,292.92)**
Cumulative Cash (used):	**118,791.71**	**188,529.03**	**267,964.86**	**382,946.42**	**457,202.72**	**538,040.57**	**622,846.75**	**693,828.19**	**763,620.29**	**832,466.01**	**970,367.94**	**1,101,596.08**