


**FINANCE DEPARTMENT
OFFICE OF THE DIRECTOR**



July 30, 2013

MEMORANDUM

TO: Kirk Sherman, CPA
Council Auditor

FROM: 
C. Ronald Belton
Chief Financial Officer / Director of Finance

SUBJECT: **Financial Summaries for the Nine Months ending June 30, 2013**

In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the nine months ending June 30, 2013 for the agreed upon subfunds of the Consolidated City of Jacksonville. The discussions in this memo focus on the anticipated year-end revenues and expenditures and not on balance sheet items except for fund's which may be in a negative cash position.

011 - GENERAL FUND - GSD

As of June 30, the General Fund - GSD projects an unfavorable variance of \$2.4 million. However the \$1.43 million in JSO transfers done in July will increase this unfavorable variance to \$3.8 million. The projected variance in the second quarter was a \$4.0 million favorable variance; The third quarter projection is a \$6.5 million decrease.

Revenues are projected to underperform budget by \$14.5 million. The projected unfavorable variance has increased by \$9.6 million from the second quarter. A separate summary is included after the revenue write-up to highlights the major changes.

The unfavorable variance in Ad Valorem Taxes is due to decreased final property tax values, which is consistent with the second quarter projection.

The unfavorable variance in Taxes of \$6.5 million is up from the first quarter projection by an additional \$2.5 million. The unfavorable variance is being driven by JEA's estimates related to the franchise fees (\$2.7 million) and the JEA contribution (\$3.6 million).

The projected unfavorable variance of \$282,904 in Licenses and Permits is being driven by unfavorable variances in occupational licenses – County and City totaling \$124,134 and \$193,770 respectively.

The projected \$878,767 favorable variance in Intergovernmental Revenue is being driven by a wire transfer totaling \$913,259 from the US Department of Treasury for rebates related to 2008-2010 Build America Bonds.

The projected \$1.65 million favorable variance in State Shared Revenue is being driven by favorable variances for the State shared - County and Municipal Sales tax totaled \$446,340 and \$563,692 respectively and the ½ cent sales tax (F.S 202.18 2C) of \$1.1 million, which is up over \$700,000 from the second quarter projection.

The projected unfavorable variance of \$5.1 million in Charges for Services is primarily due to underperforming fire projection inspection fees (\$822,420) and fire transport revenue (\$3.66 million). The unfavorable variance is up over \$4.4 million from the second quarter projection due to revised fire transport revenue estimates. The billing company provided corrected uncollectible estimates going back as far as 1995. The projected unfavorable variance of \$299,968 in Fines and Forfeits is due primarily to underperforming county and circuit traffic court fines (\$133,601) and sheriff's fines / estreatures (\$90,200).

The second quarter projection for Miscellaneous Revenue was slightly favorable. However, the third quarter projection, with revised investment pool earnings estimates, has a \$1.8 million unfavorable

variance. The unfavorable variance in investment pool earnings went from \$271,499 in the second quarter to \$1,986,799 in the third quarter.

The unfavorable variance in Transfers From Other Funds is due to significantly reduced net red light camera revenue that was to be transferred into the General Fund. Of the current year budgeted amount of \$1.5 million, only \$62,525 is expected to be transferred to the General Fund – GSD, according to JSO's budget office.

Major Changes in Revenue Projections from the Second Quarter Memo:

<u>Taxes</u>	
Revised JEA estimates (Franchise Fee / Electric / Water / Sewer)	-770,407
Communication Services Tax	-1,683,056
<u>State Shared Revenue</u>	
1/2 Cent Sales Tax (F.S. 202.18)	726,363
<u>Charges for Services</u>	
Transport Revenue	-4,362,865
<u>Miscellaneous Revenue</u>	
Investment Pool Earnings	-1,715,300
<u>Transfers From Other Funds</u>	
JSO - Red Light Camera	-1,437,475
	<hr/>
	-9,242,740

Expenditures are projected to have a favorable variance of \$12.1 million. This is up \$3.2 million from the second quarter projection. However the \$1.43 million in JSO transfers done in July will reduce this favorable variance to \$10.67 million.

Personnel expenditures, net of the salary and benefit lapse, are projected to have a favorable variance totaling \$5.81 million. The Office of the Sheriff is projected to have an \$8.6 million favorable variance which is net of their Department provided lapse. Two transfers submitted by JSO in July will transfer \$1.43 million of this savings to various operating and capital line items. Fire and Rescue is projected to have a \$2.6 million unfavorable variance which is net of their Department provided lapse. Other significant favorable variances, which do not include the impact of the non-departmental lapse, are Neighborhoods (\$775,973) and Parks & Recreation (\$822,163).

The projected unfavorable variance in Internal Service Charges is being driven by unfavorable variances in the Fleet Vehicle Rental (\$1.5 million) and the OGC allocation (\$927,306). The projected amount for Fleet vehicle rentals went from a favorable variance in the second quarter to a \$1.5 million unfavorable variance in the third quarter due to a corrective adjustment for a system error in the Fleet billing software which was identified after the second quarter projections. This system error caused under billings in the Fire Department for the last few months in FY12 and the first few months in FY13. The true-up entry posted in the third quarter and is driving the significant swing in the projected amount. The unfavorable variance in Internal Service Charges is somewhat offset by a \$1.4 million favorable variance in the Fleet parts, oil, gas & lube due to reduced fuel costs.

Other Operating expenses are currently projected to have a \$6.75 million favorable variance. The largest drivers of the favorable variance in this area are fire hose and bunker gear (\$233,013), hardware/software maint & licenses – JSO (\$309,084), other operating supplies (\$459,816), professional services (\$500,446), payments to Juvenile Justice (\$996,104), utilities including chilled water (\$1.1 million), and Medicaid payments to the State (\$1.7 million). The favorable variance in this category increased in the third quarter due in part to final information from the State related to Medicaid payments (chapter 2013-048 effective 7/1/13) and Juvenile Justice payments (Okaloosa, et al. v. DJJ) which had a \$1.9 million and \$648,661 favorable impact on the third quarter variance.

The favorable variance in Debt Service is due to revised projections provided by Treasury for the third quarter. This is up \$1.4 million from the second quarter.

The unfavorable variance in Transfers to Other Funds of \$936,127 is due to increase reciprocal contributions to JPA for its piece of the communication services tax.

The remaining Extraordinary Lapse of \$247,172 is in the Office of the Sheriff – Administration activity.

The favorable variance in Banking Fund Debt Repayments is primarily in the City's CIP debt repayment activity.

015 - PROPERTY APPRAISER

The overall favorable variance in the fund of \$324,659 is primarily due to a \$97,253 favorable variance in personnel expenses, net of the lapse, and a \$215,797 favorable variance in legal internal service costs.

016 - CLERK OF THE COURT

The overall favorable variance in the fund of \$990,827 is due to a sharp increase in the anticipated County clerk revenues of \$990,778 as well as a favorable variance of \$132,842 in offsite storage internal service allocation charges. This favorable variance is somewhat offset by the inclusion of a \$173,928 extra-ordinary lapse in this fund. The fund currently has a positive cash balance and based on the revenue projections should finish the year with a positive cash balance. The fund has been in a negative cash position since 2009.

017 - TAX COLLECTOR

The overall favorable variance in the fund is only \$22,124; however there are significant variances in both revenues and expenditures. Revenues are projected to underperform budget by \$229,766 mainly due to an unfavorable variance in Driver's License Renewal Fees (\$307,000). This unfavorable revenue variance is somewhat offset by a projected favorable variance in personnel costs net of the lapse totaling \$207,876.

01A – SPECIAL EVENTS

The overall favorable variance in the fund is only \$2,477; however there are significant variances in the different expenditure categories. Personnel expenses, net of the lapse, have a projected unfavorable variance of \$130,495. If the unfavorable variance of \$263,279 in overtime was removed, personnel expenses would have a favorable variance of \$132,784. Overtime for Parks & Rec, JFRD and JSO employees, of whom Special Events does not have direct control, related to City sponsored events are not posted in the those Departments but in Special Events. In FY13 this practice has escalated. The unfavorable variance in personnel costs are offset by favorable variances in Other Operating Expenses (advertising & promotion of \$25,607 and misc. services & charges of \$73,200) and Grants, Aids & Contributions of \$66,945.

159 – BUILDING INSPECTION

The overall favorable variance in the fund of \$2,061,290 is primarily due to revenues outperforming budget by \$1,870,135. Of that, the largest favorable variances are; plumbing inspection fees (\$350,000), building inspection fees (\$795,464), electrical inspection fees (\$311,562). Expenditures are also projected to have a favorable variance. The main driver is personnel expenses (\$160,019).

191 - JACKSONVILLE CHILDREN'S COMMISSION

The overall favorable variance in the fund of \$1,080,346 is being driven by favorable variances in personnel expenses net of the lapse of \$142,766 and in subsidies & contributions to private sources of \$933,999.

411 - PUBLIC PARKING SYSTEM

The overall unfavorable variance in the fund of \$589,996 is primarily due to underperforming revenues. The projected variance in Charges for Services is mainly due to unfavorable variances in parking late fees (\$290,177), collection fees (\$235,992) and parking fines (\$202,576). These unfavorable revenue variances are slightly offset by a projected favorable variance personnel expenditures net of the lapse of \$63,315. As of the third quarter, this fund has a negative cash balance of \$174,694.81.

441 - SOLID WASTE DISPOSAL

The overall favorable variance in the fund of \$942,178 is the net of underperforming revenues of \$300,389 offset by various favorable expenditure variances. Personnel expenses net of the lapse of have a favorable variance of \$154,995. The favorable variance in Internal Service Charges is being driven by legal charges of \$111,984. The favorable variance in Other Operating Expenses is being driven by landfill charges (\$215,031) and misc. services & charges (\$162,969). The favorable variance in Debt Service is due to interest savings related to the refunding.

451 – MAYPORT FERRY

The overall unfavorable variance in the fund of \$153,825 is being driven by a projected shortfall of \$186,052 in Transportation Fares. As of the third quarter, this fund has a negative cash balance of \$99,039.71.

461 - STORMWATER SERVICES

The overall favorable variance in the fund of \$2,335,636 is being driven by favorable variances in Miscellaneous Revenue of \$376,098 and a net \$1,931,509 favorable expenditures variance. The projected favorable variance in Miscellaneous Revenue includes investment pool earnings (\$268,148) and loan repayment revenue related to WSEA (\$107,530). Personnel expenses net of the lapse of have a favorable variance of \$777,940. The favorable variance in Internal Service Charges is being driven by fleet charges of \$295,308. Fourteen vehicles were reassigned to the Parks & Recreation Department from this fund during the first quarter of the year, which accounts for the large favorable variance in the Fleet allocations. The favorable variance in Other Operating Expenses is being driven by professional / contractual services (\$58,295) and operating / maint supplies (\$30,040). The favorable variance in Debt Service is due to interest savings related to the refunding. As of the third quarter, this fund has a negative cash balance of \$1,332,985.77.

4A0 - MUNICIPAL STADIUM

The overall favorable variance in the fund of \$58,798 is being driven by a net favorable variance in revenues of \$378,343. The largest of which are the various ticket surcharges of \$208,155 and contractual services revenue of \$195,517. This favorable variance is somewhat offset by unfavorable variance in Other Operating Expenses, the largest of which is contractual services of \$262,712.

4B0 - MEMORIAL ARENA

The overall unfavorable variance in the fund of \$882,352 is being driven by a net unfavorable variance in revenues of \$1,084,544. The unfavorable variance in Charges for Services is due to shortfalls in various ticket surcharges totaling \$473,771, contractual services revenue of \$211,703 and parking fees of \$17,324. The unfavorable variance in Miscellaneous Revenue is being driven by a projected shortfall in rental of city facilities of \$322,783. These shortfalls are slightly offset by a favorable variance in Other Operating Expenses, which is being driven by contractual services (\$242,764).

4D0 - PERFORMING ARTS CENTER

The overall unfavorable variance in the fund of \$275,301 is being driven by a net unfavorable variance in revenues of \$487,550. The unfavorable variance in Charges for Services is due to shortfalls in ticket surcharge fees of \$180,788 and contractual services revenue of \$193,475. The unfavorable variance in Miscellaneous Revenue is being driven by a shortfall in city facilities rental revenue of \$47,473 and concession sales of \$63,861. These shortfalls are somewhat offset by a favorable variance in Other Operating Expenses, which is being driven by contractual services (\$149,025).

4E0 – CONVENTION CENTER

The overall unfavorable variance in the fund of \$133,198 is being driven by a net favorable variance in Miscellaneous Revenues (\$90,419) and Other Operating Expenses (\$113,616). The unfavorable variance in Miscellaneous Revenue is being driven by a shortfall in concession sales of \$52,977 and rental of city facilities of \$24,578. The unfavorable variance in Other Operating Expenses is being driven by water - utility (\$31,146), contractual services (\$40,174) and professional services (\$55,526).

511 - FLEET MANAGEMENT - OPERATIONS

The overall favorable variance in the fund of \$72,773 is being driven by a \$3,339,867 favorable variance in fuel and a \$753,495 favorable variance in personnel expenditures, which also drives the net unfavorable variance in Charges for Services.

521 - COPY CENTER

The overall favorable variance in the fund of \$129,188 is being driven by projected favorable variances in postage (\$39,688) and installment purchases (\$50,313). The fund continues to maintain a positive cash balance.

531 - ITD – OPERATIONS

The overall favorable variance in the fund of \$1,329,535 is being driven by a projected favorable variance in personnel expenditures net of the lapse totaling \$820,929 as well as a \$372,560 favorable variance in hardware/software maintenance. ITD is having a difficult time retaining employees and hiring new ones. The fund remains in a negative cash position, however, 2013-454 which was introduced on 7/23/13 seeks to move fund balance from the Radio Communications fund (SF 534) to eliminate this shortfall.

533 - COMMUNICATIONS

The overall unfavorable variance in the fund of \$833,731 is being driven by an unfavorable variance in Telephone and Data Line costs of \$817,976. This fund is currently in a negative cash position, however, 2013-216-E approved the combining of this fund with the ITD – Operations fund (SF 531). Therefore 2013-454 will also assist in eliminating this shortfall once the funds are combined.

534 – RADIO COMMUNICATIONS

The overall favorable variance in the fund of \$2,550,523 is due to the approval of 2013-303-E. The MOU with JEA included a payment of prior year debt service costs. This additional internal service revenue is being appropriated in the FY14 budget to reduce the costs to customers for ITD internal service billings.

536 – TECHNOLOGY SYSTEM DEVELOPMENT

The overall favorable variance in the fund is only \$9,349; however there are significant variances in both revenues and expenditures. The banking fund carryover amount that can be seen in the projection column for Other Sources and Capital Outlay has been reduced by \$1,574,600 to the FY14 requested carryover amount on the 2013-464 schedule AF of \$200,000.

551 – OFFICE OF GENERAL COUNSEL

The overall favorable variance in the fund of \$1,094,793 is being driven by a favorable variance in customer billings as seen in Charges for Services of \$355,087 and a favorable variance in personnel costs net of the lapse of \$668,562.

561 – SELF INSURANCE

The overall favorable variance in the fund is only \$42,626; however there are significant variances in both revenues and expenditures. The unfavorable variance in Miscellaneous Revenue is due to underperforming interest income (\$539,523) and earnings from escrow deposits (\$648,592). This is offset by a favorable variance in expenditures of \$1,282,517.

571 - GROUP HEALTH

The overall favorable variance in the fund is only \$84,601; however there are significant variances in both revenues and expenditures. The unfavorable variance in Charges for Services is being driven by projected shortfalls in both employer and employee health premiums received of \$7,395,040 and \$2,928,345 respectively. The offsetting expenditure variance where those premiums are paid to the providers can be seen in the favorable variance in Other Operating Expenses.

581 - INSURED PROGRAMS

The overall favorable variance in the fund of \$215,609 is being driven by favorable variances in various premiums paid to the providers, the largest of which is for aviation totaling \$121,303, as well as a \$46,756 favorable variance in personnel costs net of the lapse. These are somewhat offset by a \$126,235 unfavorable variance in interest income as can be seen in Miscellaneous Revenue.

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

The overall favorable variance in the fund of \$1,234,556 is being caused by the posting of 2012-683-E. The legislation, rather than appropriating the revenue received in Other Sources from the sale of mortgage backed securities in the amount of \$1,233,556, included a fund balance appropriation. The funds have not dropped into fund balance yet so this is making the fund appear to have large favorable variance.

751 - JACKSONVILLE ECONOMIC DEVELOPMENT COMMISSION

The projected amount in Miscellaneous Revenue represents interest income that continues to post due to this fund based on its remaining cash balance. Until the prior year encumbrances are paid and/or the fund is collapsed a small amount of interest earnings will continue to post. The projected amount in Other Operating Expenses represent prior year encumbrances that, once paid, will be moved, along with the cash, to the OED General Fund – GSD activity.

There are additional budgetary variances beyond those commented upon here. These variances are either not deemed noteworthy or are not material to the overall financial operations of the general government.

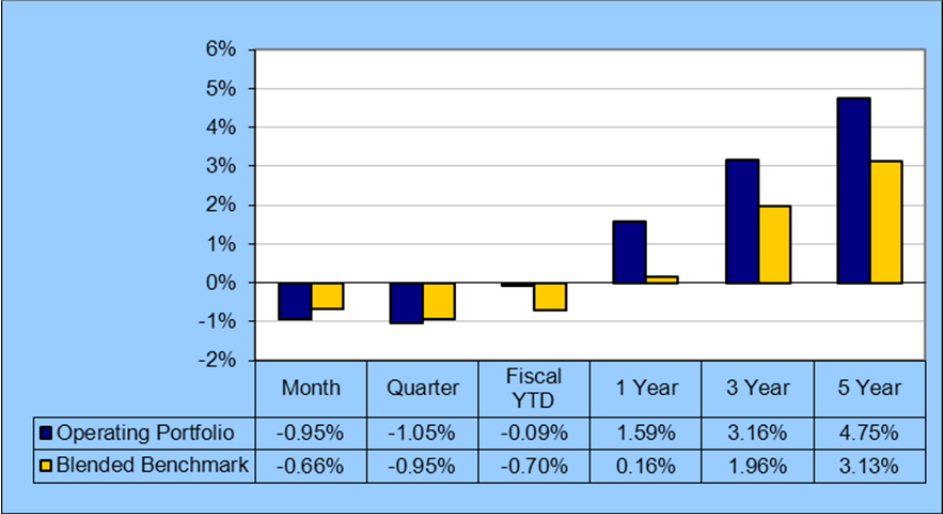
EARNINGS ON INVESTMENTS

The Operating Portfolio's performance, for the quarter ending June 30, 2013, came in at a negative 1.05%. This takes the portfolio to an unaudited return figure of negative 0.09%, net of fees, for the fiscal year 2013. This is behind pace to meet our fiscal full-year 2013 forecast of 2.4%. This flat to slightly negative quarter was largely a result of June's sharp spike in bond rates after many years of declining interest rates. Higher interest rates will likely lead to greater income levels but during the readjustment process current bond prices tend to fall. This type of shift generally results in short term losses to our portfolio such as ours. The committee took action ahead of this which protected from further losses. This was done by moving \$74 million out of the higher risk buckets into shorter-term and higher quality investments. The goals of this portfolio are to protect capital, ensure liquidity, and then to earn interest income.

The portfolio is comprised of four strategies: Core Plus, Intermediate, Limited Duration, and Extended Cash, each with varying risk and return profiles. Within this framework, money managers are tasked with investing in a manner deemed prudent given our goals and needs. Despite a challenging quarter and stiff headwinds from the markets, these managers added value for the quarter by outperforming the benchmark by 0.61%, after fees. This helped to shield the portfolio from a greater decline. The portfolio is now positioned in a moderate to slightly conservative posture after having reduced risk last quarter. The committee intends to remain in this moderately conservative posture until the next opportunity arises.

During the past three and five years the portfolio has earned an average annual return of 3.16% and 4.75% respectively. As mentioned in previous updates, it is anticipated that earnings will be lower prospectively than those seen during the past three and five years. It is the committee's view that the low hanging fruit has been picked which makes it more difficult to produce the same high level of returns on a forward looking basis.

Figure 1. Operating Portfolio Performance



CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	110,231,780.37	Current Liabilities	5,417,268.88
Taxes and other Receivable, Net	33,937,863.22	Other Liabilities	86,473,517.21
Due from Other Government Units	41,874,502.56	TOTAL LIABILITIES	91,890,786.09
Inventories	5,115,030.27	FUND EQUITY	
Other Current Assets	71,241,717.15	Beginning of Year	83,065,626.24
		Current Yr Less Encumbrances	87,444,481.24
		TOTAL FUND EQUITY	170,510,107.48
TOTAL ASSETS	262,400,893.57	TOTAL LIABILITIES FUND EQUITY	262,400,893.57

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Ad Valorem Taxes	431,959,085	430,361,874	430,361,874	(1,597,211)
Taxes	173,961,252	98,142,346	167,444,151	(6,517,101)
Licenses and Permits	7,600,000	7,098,436	7,317,096	(282,904)
Intergovernmental Revenue	537,037	778,318	1,415,804	878,767
State Shared Revenue	127,816,030	80,380,671	129,470,875	1,654,845
Charges for Services	52,167,658	34,802,462	47,029,755	(5,137,903)
Revenue From City Agencies - Allocations	5,390,978	4,419,934	5,420,715	29,737
Fines and Forfeits	2,544,387	1,316,901	2,244,419	(299,968)
Miscellaneous Revenue	21,493,536	12,905,003	19,700,498	(1,793,038)
Other Sources	851,737	1,056,877	851,737	0
Transfers From Other Funds	8,938,053	6,748,203	7,500,578	(1,437,475)
Transfers From Component Units	107,742,317	62,979,787	107,742,317	0
TOTAL REVENUE	941,002,069	740,990,812	926,499,818	(14,502,251)
EXPENDITURES				
Salaries	346,118,516	237,013,301	333,540,533	12,577,984
Salary & Benefit Lapse	(11,613,644)	0	0	(11,613,644)
Employer Provided Benefits	214,880,556	144,197,021	210,038,902	4,841,654
Internal Service Charges	58,745,545	45,163,174	59,871,540	(1,125,995)
Other Operating Expenses	138,767,589	77,387,747	132,021,798	6,745,792
Library Materials	3,108,328	1,915,205	3,108,359	(31)
Capital Outlay	2,896,134	1,769,746	2,607,893	288,242
Debt Service	59,896,052	38,702,692	58,495,205	1,400,847
Grants, Aids & Contributions	32,226,867	30,096,212	32,209,667	17,200
Supervision Allocation	(548,616)	(263,891)	(351,856)	(196,760)
Indirect Cost	8,955,118	6,716,338	8,955,118	0
Transfers to Other Funds	78,551,069	63,990,228	79,487,196	(936,127)
Payment to Fiscal Agents	1,650,237	1,101,621	1,637,844	12,393
Extraordinary Lapse	(247,172)	0	0	(247,172)
Banking Fund Debt Repayments	26,893,394	20,213,161	26,553,754	339,640
Fiscal and Other Debt Fees	255,490	217,020	255,490	0
TOTAL EXPENDITURES	960,535,464	668,219,576	948,431,442	12,104,022

CURRENT YEAR	<u>(19,533,395)</u>	<u>72,771,236</u>	<u>(21,931,625)</u>	<u>(2,398,229)</u>
FUND BALANCE TRANSFERS	14,673,245			
CARRYOVERS	0			
CONTINGENCIES	(1,532,377)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>6,392,527</u>			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED JUNE 30, 2013

GENERAL FUND GSD - 011

REVENUES BY SOURCE

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	431,959,085	430,361,874	(1,597,211)
SALES AND USE TAXES	1,002,119	1,027,475	25,356
FRANCHISE FEES	42,531,812	39,874,351	(2,657,461)
UTILITY SERVICE TAXES	130,427,321	126,542,325	(3,884,996)
BUSINESS TAXES	7,600,000	7,292,096	(307,904)
OTHER LICENSES AND PERMITS	0	25,000	25,000
FEDERAL GRANTS	105,225	983,759	878,534
FEDERAL PAYMENTS IN LIEU OF TAXES	23,000	23,233	233
STATE GRANTS	408,812	408,812	0
STATE SHARED REVENUES	127,816,030	129,470,875	1,654,845
CONTRIBUTIONS FROM OTHER LOCAL UNITS	107,742,317	107,742,317	0
GENERAL GOVERNMENT	4,482,645	4,282,977	(199,668)
PUBLIC SAFETY	25,718,405	21,188,811	(4,529,594)
PHYSICAL ENVIRONMENT	456,939	532,313	75,374
HUMAN SERVICES	1,770,767	1,675,545	(95,222)
CULTURE AND RECREATION	1,796,397	1,582,323	(214,074)
COURT-RELATED REVENUES	297	20	(277)
OTHER CHARGES FOR SERVICES	23,333,186	23,188,481	(144,705)
JUDGMENT AND FINES	704,700	614,500	(90,200)
VIOLATIONS OF LOCAL ORDINANCES	547,690	483,323	(64,367)
OTHER FINES AND/OR FORFEITS	1,291,997	1,146,596	(145,401)
INTEREST, INCL PROFITS ON INVESTMENTS	4,990,999	3,007,850	(1,983,149)
RENTS AND ROYALTIES	1,011,469	993,044	(18,425)
DISPOSITION OF FIXED ASSETS	50,000	78,200	28,200
SALES OF SURPLUS MATERIALS & SCRAPS	60,000	11,130	(48,870)
CONTRIB & DONATIONS FROM PRIVATE SOURCES	25,000	113,244	88,244
OTHER MISCELLANEOUS REVENUE	15,356,068	15,497,030	140,962
CONTRIBUTIONS FROM OTHER FUNDS	8,938,053	7,500,578	(1,437,475)
DEBT PROCEEDS	851,737	851,737	0
	941,002,069	926,499,818	(14,502,251)

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED JUNE 30, 2013

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	382,531	364,600	17,930
CITY COUNCIL	8,208,388	7,786,360	422,028
COURTS	578,892	573,787	5,105
EMPLOYEE SERVICES	6,122,626	5,886,077	236,549
FINANCE	6,315,452	6,450,969	(135,517)
FIRE AND RESCUE	175,379,167	179,723,585	(4,344,418)
HUMAN RIGHTS COMMISSION	901,703	882,437	19,266
INTRA-GOVERNMENTAL SERVICES	4,786,600	4,679,526	107,074
MAYOR'S OFFICE	3,777,404	3,659,149	118,255
MEDICAL EXAMINER	2,666,963	2,513,363	153,600
MILITARY AFFAIRS, VET & DISABLED SVCS	1,163,880	1,363,405	(199,525)
NEIGHBORHOODS	15,466,970	14,333,899	1,133,071
OFFICE OF ECONOMIC DEVELOPMENT	4,352,000	4,192,550	159,450
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	121,954	121,466	488
OFFICE OF GENERAL COUNSEL	229,922	169,792	60,130
OFFICE OF THE SHERIFF	369,560,133	358,360,502	11,199,631
PARKS & RECREATION	20,578,432	20,490,852	87,581
PLANNING AND DEVELOPMENT	5,825,798	5,777,121	48,677
PUBLIC DEFENDER	1,469,605	1,462,318	7,287
PUBLIC HEALTH	1,001,054	1,000,933	121
PUBLIC LIBRARIES	34,364,734	34,359,672	5,062
PUBLIC WORKS	60,072,052	57,621,990	2,450,062
SPECIAL SERVICES	12,203,132	11,904,006	299,126
STATE ATTORNEY	131,805	130,364	1,441
SUPERVISOR OF ELECTIONS	6,698,909	6,439,626	259,283
JACKSONVILLE CITYWIDE ACTIVITIES	86,349,396	87,757,980	(1,408,584)
TRANSFERS OUT - DEBT	59,896,052	58,495,205	1,400,847
TRANSFERS OUT	71,929,909	71,929,909	0
	960,535,464	948,431,442	12,104,022

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,415,013.29	Current Liabilities	555.00
		TOTAL LIABILITIES	555.00
		FUND EQUITY	
		Beginning of Year	746,315.00
		Current Yr Less Encumbrances	668,143.29
		TOTAL FUND EQUITY	1,414,458.29
TOTAL ASSETS	<u>1,415,013.29</u>	TOTAL LIABILITIES FUND EQUITY	<u>1,415,013.29</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	280,804	237,637	282,378	1,574
Miscellaneous Revenue	20,543	14,351	35,516	14,973
Transfers From Other Funds	8,609,432	6,457,074	8,609,432	0
TOTAL REVENUE	8,910,779	6,709,062	8,927,326	16,547
EXPENDITURES				
Salaries	5,145,613	3,522,649	5,017,060	128,553
Salary & Benefit Lapse	(107,654)	0	0	(107,654)
Employer Provided Benefits	2,003,805	1,403,184	1,927,451	76,354
Internal Service Charges	803,961	446,352	608,288	195,673
Other Operating Expenses	1,062,499	668,734	1,053,613	8,886
Capital Outlay	6,305	0	5	6,300
TOTAL EXPENDITURES	8,914,529	6,040,919	8,606,417	308,112
	CURRENT YEAR	668,143	320,909	324,659
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	3,750			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	809,343.81	Beginning of Year	515,521.79
		Current Yr Less Encumbrances	293,822.02
		TOTAL FUND EQUITY	809,343.81
TOTAL ASSETS	809,343.81	TOTAL LIABILITIES FUND EQUITY	809,343.81

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,754,422	2,297,985	3,745,200	990,778
Miscellaneous Revenue	850	1,069	4,052	3,202
Transfers From Other Funds	129,257	96,943	129,257	0
TOTAL REVENUE	2,884,529	2,395,996	3,878,509	993,980
EXPENDITURES				
Salaries	909,920	597,187	808,259	101,661
Salary & Benefit Lapse	(120,189)	0	0	(120,189)
Employer Provided Benefits	394,953	250,894	345,131	49,822
Internal Service Charges	496,544	285,610	370,149	126,395
Other Operating Expenses	499,166	445,373	486,081	13,085
Capital Outlay	1	0	0	1
Supervision Allocation	180,581	0	180,581	0
Indirect Cost	697,481	523,111	697,481	0
Extraordinary Lapse	(173,928)	0	0	(173,928)
TOTAL EXPENDITURES	2,884,529	2,102,174	2,887,682	(3,153)
CURRENT YEAR	0	293,822	990,827	990,827
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,047,157.39	Current Liabilities	413.48
		TOTAL LIABILITIES	413.48
		FUND EQUITY	
		Beginning of Year	646,039.59
		Current Yr Less Encumbrances	1,400,704.32
		TOTAL FUND EQUITY	2,046,743.91
TOTAL ASSETS	<u>2,047,157.39</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,047,157.39</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Licenses and Permits	3,000	3,545	4,000	1,000
Charges for Services	10,048,047	7,124,349	9,846,799	(201,248)
Miscellaneous Revenue	841,526	21,735	812,008	(29,518)
Transfers From Other Funds	3,891,977	2,918,983	3,891,977	0
TOTAL REVENUE	14,784,550	10,068,612	14,554,784	(229,766)
EXPENDITURES				
Salaries	8,186,011	5,482,605	7,656,379	529,632
Salary & Benefit Lapse	(591,447)	0	0	(591,447)
Employer Provided Benefits	3,187,317	2,131,831	2,917,626	269,691
Internal Service Charges	1,236,829	902,892	1,222,857	13,972
Other Operating Expenses	2,081,953	1,436,152	2,051,911	30,042
Capital Outlay	2,094,222	31,267	2,094,222	0
TOTAL EXPENDITURES	16,194,885	9,984,747	15,942,995	251,890
	<u>CURRENT YEAR</u>	<u>83,865</u>	<u>(1,388,211)</u>	<u>22,124</u>
FUND BALANCE TRANSFERS	1,316,839			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	93,496			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

01A - SPECIAL EVENTS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	11,739.79	Current Liabilities	8,377.91
		TOTAL LIABILITIES	8,377.91
		FUND EQUITY	
		Current Yr Less Encumbrances	3,361.88
		TOTAL FUND EQUITY	3,361.88
TOTAL ASSETS	11,739.79	TOTAL LIABILITIES FUND EQUITY	11,739.79

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	40,000	25,594	27,600	(12,400)
Transfers From Other Funds	3,074,046	2,405,535	3,074,046	0
TOTAL REVENUE	3,114,046	2,431,128	3,101,646	(12,400)
EXPENDITURES				
Salaries	857,366	737,317	1,000,807	(143,441)
Salary & Benefit Lapse	(31,979)	0	0	(31,979)
Employer Provided Benefits	246,647	155,729	201,722	44,925
Internal Service Charges	275,577	244,060	299,236	(23,659)
Other Operating Expenses	1,443,182	1,025,106	1,341,096	102,086
Capital Outlay	3	0	3	0
Grants, Aids & Contributions	332,500	265,555	265,555	66,945
TOTAL EXPENDITURES	3,123,296	2,427,766	3,108,419	14,877
CURRENT YEAR	(9,250)	3,362	(6,773)	2,477
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	9,250			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,948,614.69	Current Liabilities	267,489.70
		TOTAL LIABILITIES	267,489.70
		FUND EQUITY	
		Beginning of Year	2,034,450.27
		Current Yr Less Encumbrances	1,646,674.72
		TOTAL FUND EQUITY	3,681,124.99
TOTAL ASSETS	<u>3,948,614.69</u>	TOTAL LIABILITIES FUND EQUITY	<u>3,948,614.69</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	9,080,365	8,241,395	10,979,588	1,899,223
Fines and Forfeits	83,940	79,696	104,761	20,821
Miscellaneous Revenue	120,150	51,072	70,241	(49,909)
TOTAL REVENUE	9,284,455	8,372,163	11,154,590	1,870,135
EXPENDITURES				
Salaries	3,942,758	2,794,267	3,848,423	94,335
Employer Provided Benefits	1,696,590	1,196,144	1,630,906	65,684
Internal Service Charges	876,140	656,627	875,330	810
Utilities & Building Maint Allocations	78,218	58,664	78,218	0
Other Operating Expenses	377,228	251,261	360,122	17,106
Capital Outlay	28	0	25	3
Supervision Allocation	0	0	0	0
Indirect Cost	612,330	459,248	612,330	0
Banking Fund Debt Repayments	1,505,299	1,309,279	1,492,082	13,217
TOTAL EXPENDITURES	<u>9,088,591</u>	<u>6,725,488</u>	<u>8,897,436</u>	<u>191,155</u>
	<u>CURRENT YEAR</u>	<u>195,864</u>	<u>2,257,154</u>	<u>2,061,290</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(195,864)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,630,326.28	Current Liabilities	30,936.77
		TOTAL LIABILITIES	30,936.77
		FUND EQUITY	
		Beginning of Year	2,312,565.11
		Current Yr Less Encumbrances	286,824.40
		TOTAL FUND EQUITY	2,599,389.51
TOTAL ASSETS	<u>2,630,326.28</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,630,326.28</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	423,535	337,620	381,088	(42,447)
Transfers From Other Funds	16,804,385	12,914,148	16,804,385	0
TOTAL REVENUE	<u>17,227,920</u>	<u>13,251,768</u>	<u>17,185,473</u>	<u>(42,447)</u>
EXPENDITURES				
Salaries	1,882,196	1,207,280	1,672,962	209,234
Salary & Benefit Lapse	(141,645)	0	0	(141,645)
Employer Provided Benefits	687,356	465,983	612,179	75,177
Internal Service Charges	243,442	168,425	242,262	1,180
Other Operating Expenses	1,078,445	542,349	1,033,597	44,848
Capital Outlay	14	0	14	0
Grants, Aids & Contributions	13,213,997	10,036,097	12,279,998	933,999
Transfers to Other Funds	2,544,811	2,544,811	2,544,811	0
TOTAL EXPENDITURES	<u>19,508,616</u>	<u>14,964,944</u>	<u>18,385,823</u>	<u>1,122,793</u>
CURRENT YEAR	<u>(2,280,696)</u>	<u>(1,713,176)</u>	<u>(1,200,350)</u>	<u>1,080,346</u>
FUND BALANCE TRANSFERS	2,000,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	280,696			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

411 - PUBLIC PARKING SYSTEM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(162,544.81)	Current Liabilities	81,829.42
Capital Assets, Net	<u>3,992,792.14</u>	Other Liabilities	<u>269,694.25</u>
		TOTAL LIABILITIES	<u>351,523.67</u>
		FUND EQUITY	
		Beginning of Year	3,727,748.30
		Current Yr Less Encumbrances	(249,024.64)
		TOTAL FUND EQUITY	<u>3,478,723.66</u>
TOTAL ASSETS	<u><u>3,830,247.33</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,830,247.33</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,021,988	1,046,054	1,418,194	(603,794)
Fines and Forfeits	570,308	412,901	550,090	(20,218)
Miscellaneous Revenue	10,180	2,964	4,000	(6,180)
TOTAL REVENUE	<u>2,602,476</u>	<u>1,461,919</u>	<u>1,972,284</u>	<u>(630,192)</u>
EXPENDITURES				
Salaries	1,184,866	794,567	1,124,611	60,255
Salary & Benefit Lapse	(43,839)	0	0	(43,839)
Employer Provided Benefits	527,000	348,815	480,101	46,899
Internal Service Charges	253,128	219,399	300,294	(47,166)
Utilities & Building Maint Allocations	91,595	68,696	91,595	0
Other Operating Expenses	447,468	122,789	423,444	24,024
Capital Outlay	24	0	0	24
Indirect Cost	110,875	83,156	110,875	0
TOTAL EXPENDITURES	<u>2,571,117</u>	<u>1,637,423</u>	<u>2,530,920</u>	<u>40,196</u>
CURRENT YEAR	<u><u>31,359</u></u>	<u><u>(175,504)</u></u>	<u><u>(558,636)</u></u>	<u><u>(589,996)</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(44,741)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	13,382			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

412 - PARKING GARAGE REVENUE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(1,193,360.42)	Current Liabilities	2,610.00
Capital Assets, Net	<u>4,261,826.42</u>	TOTAL LIABILITIES	<u>2,610.00</u>
		FUND EQUITY	
		Beginning of Year	2,472,738.61
		Current Yr Less Encumbrances	593,117.39
		TOTAL FUND EQUITY	<u>3,065,856.00</u>
TOTAL ASSETS	<u><u>3,068,466.00</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,068,466.00</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,657,764	1,106,546	1,696,662	38,898
Miscellaneous Revenue	0	(15,500)	(32,581)	(32,581)
TOTAL REVENUE	<u>1,657,764</u>	<u>1,091,046</u>	<u>1,664,081</u>	<u>6,317</u>
EXPENDITURES				
Other Operating Expenses	462,213	361,664	439,146	23,067
Capital Outlay	150,856	1,709	113,137	37,719
Indirect Cost	51,355	38,516	51,355	0
TOTAL EXPENDITURES	<u>664,424</u>	<u>401,889</u>	<u>603,638</u>	<u>60,786</u>
	<u>993,340</u>	<u>689,157</u>	<u>1,060,443</u>	<u>67,103</u>
FUND BALANCE TRANSFERS	100,845			
CARRYOVERS	(1,200,355)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	106,170			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

431 - MOTOR VEHICLE INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	86,940.58	Current Liabilities	11,548.98
Taxes and other Receivable, Net	21,892.00	Other Liabilities	58,205.36
Inventories	11,969.62	TOTAL LIABILITIES	69,754.34
Capital Assets, Net	32,000.00	FUND EQUITY	
		Beginning of Year	55,724.74
		Current Yr Less Encumbrances	27,323.12
		TOTAL FUND EQUITY	83,047.86
TOTAL ASSETS	152,802.20	TOTAL LIABILITIES FUND EQUITY	152,802.20

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	451,060	331,984	411,035	(40,025)
Miscellaneous Revenue	3,500	411	800	(2,700)
TOTAL REVENUE	454,560	332,395	411,835	(42,725)
EXPENDITURES				
Salaries	235,870	160,000	227,390	8,480
Employer Provided Benefits	109,108	79,891	109,808	(700)
Internal Service Charges	12,412	9,560	14,012	(1,600)
Other Operating Expenses	32,178	16,302	24,392	7,786
Capital Outlay	3	0	1	2
Indirect Cost	112,622	84,467	112,622	0
TOTAL EXPENDITURES	502,193	350,221	488,225	13,968
CURRENT YEAR	(47,633)	(17,826)	(76,390)	(28,757)
FUND BALANCE TRANSFERS	45,414			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,219			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	70,329.73	Current Liabilities	389,171.02
Taxes and other Receivable, Net	21,015,608.49	Other Liabilities	20,062,566.73
Due from Other Government Units	142,969.58	TOTAL LIABILITIES	20,451,737.75
Capital Assets, Net	15,836,740.18	FUND EQUITY	
Other Deferred Charges	11,050,530.92	Beginning of Year	18,413,114.81
		Current Yr Less Encumbrances	9,251,326.34
		TOTAL FUND EQUITY	27,664,441.15
TOTAL ASSETS	48,116,178.90	TOTAL LIABILITIES FUND EQUITY	48,116,178.90

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	65,898,918	49,679,704	65,623,098	(275,820)
Revenue From City Agencies - Allocations	75,243	77,092	80,243	5,000
Fines and Forfeits	200	500	555	355
Miscellaneous Revenue	1,036,675	897,344	1,006,751	(29,924)
TOTAL REVENUE	67,011,036	50,654,641	66,710,647	(300,389)
EXPENDITURES				
Salaries	3,815,975	2,623,530	3,686,707	129,268
Salary & Benefit Lapse	(138,857)	0	0	(138,857)
Employer Provided Benefits	1,926,174	1,284,639	1,761,590	164,584
Internal Service Charges	3,110,152	2,190,748	2,985,536	124,616
Other Operating Expenses	55,449,053	33,545,607	55,001,759	447,295
Capital Outlay	46,974	46,960	46,973	1
Debt Service	5,371,526	3,493,098	4,890,000	481,526
Supervision Allocation	(241,806)	(133,334)	(336,411)	94,605
Indirect Cost	1,271,020	953,265	1,271,020	0
Extraordinary Lapse	(60,471)	0	0	(60,471)
TOTAL EXPENDITURES	70,549,740	44,004,513	69,307,173	1,242,566
CURRENT YEAR	(3,538,704)	6,650,128	(2,596,526)	942,178
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	3,538,704			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

451 - MAYPORT FERRY

BALANCE SHEET INFORMATION

ASSETS		FUND EQUITY	
Pooled Cash and Investments	(99,039.71)	Beginning of Year	0.00
Capital Assets, Net	<u>3,600,530.20</u>	Current Yr Less Encumbrances	<u>3,501,490.49</u>
		TOTAL FUND EQUITY	<u>3,501,490.49</u>
 TOTAL ASSETS	 <u><u>3,501,490.49</u></u>	 TOTAL LIABILITIES FUND EQUITY	 <u><u>3,501,490.49</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,350,000	757,707	1,163,948	(186,052)
Miscellaneous Revenue	6,772	12,294	12,293	5,521
Other Sources	200,000	200,000	200,000	0
TOTAL REVENUE	<u>1,556,772</u>	<u>970,001</u>	<u>1,376,241</u>	<u>(180,531)</u>
EXPENDITURES				
Internal Service Charges	316,800	199,550	290,098	26,702
Other Operating Expenses	1,449,971	1,079,491	1,449,968	3
Capital Outlay	1	0	0	1
TOTAL EXPENDITURES	<u>1,766,772</u>	<u>1,279,040</u>	<u>1,740,066</u>	<u>26,706</u>
CURRENT YEAR	<u>(210,000)</u>	<u>(309,040)</u>	<u>(363,825)</u>	<u>(153,825)</u>
FUND BALANCE TRANSFERS	210,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(1,332,985.77)	Current Liabilities	548,783.09
Taxes and other Receivable, Net	13,523,083.53	Other Liabilities	18,422,545.77
Capital Assets, Net	<u>28,491,553.92</u>	TOTAL LIABILITIES	<u>18,971,328.86</u>
		FUND EQUITY	
		Beginning of Year	17,962,846.70
		Current Yr Less Encumbrances	3,747,476.12
		TOTAL FUND EQUITY	<u>21,710,322.82</u>
TOTAL ASSETS	<u><u>40,681,651.68</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>40,681,651.68</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	28,405,063	22,537,239	28,433,092	28,029
Miscellaneous Revenue	0	309,061	376,098	376,098
Transfers From Other Funds	1,557,442	1,168,082	1,557,442	0
TOTAL REVENUE	<u>29,962,505</u>	<u>24,014,381</u>	<u>30,366,632</u>	<u>404,127</u>
EXPENDITURES				
Salaries	6,464,948	4,277,006	5,923,252	541,696
Employer Provided Benefits	3,364,391	2,312,372	3,128,147	236,244
Internal Service Charges	2,262,818	1,413,733	1,886,457	376,361
Other Operating Expenses	4,918,689	2,345,296	4,790,834	127,855
Capital Outlay	44,349	0	42,197	2,152
Debt Service	3,808,791	2,075,497	3,161,589	647,202
Indirect Cost	1,431,674	1,073,756	1,431,674	0
Transfers to Other Funds	5,837,679	4,378,259	5,837,679	0
Banking Fund Debt Repayments	2,590,491	1,716,103	2,590,491	0
TOTAL EXPENDITURES	<u>30,723,830</u>	<u>19,592,023</u>	<u>28,792,321</u>	<u>1,931,509</u>
CURRENT YEAR	<u>(761,325)</u>	<u>4,422,358</u>	<u>1,574,311</u>	<u>2,335,636</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(47,863)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	809,188			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,866,758.27	Current Liabilities	616,956.39
Taxes and other Receivable, Net	185,190.88	Other Liabilities	141,719,990.88
Due from Other Government Units	62,462.83	TOTAL LIABILITIES	142,336,947.27
Other Non Current Assets	0.00	FUND EQUITY	
Capital Assets, Net	181,275,228.35	Beginning of Year	45,497,314.70
Other Deferred Charges	988,143.72	Current Yr Less Encumbrances	(2,456,477.92)
		TOTAL FUND EQUITY	43,040,836.78
TOTAL ASSETS	185,377,784.05	TOTAL LIABILITIES FUND EQUITY	185,377,784.05

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	7,142,099	5,344,344	7,100,004	(42,095)
Charges for Services	3,721,091	3,889,728	4,216,080	494,989
Miscellaneous Revenue	5,584,124	3,905,161	5,509,573	(74,551)
Transfers From Other Funds	10,784,555	8,088,416	10,784,555	0
TOTAL REVENUE	27,231,869	21,227,649	27,610,212	378,343
EXPENDITURES				
Salaries	1,320,779	955,621	1,300,890	19,889
Employer Provided Benefits	410,550	305,189	405,524	5,026
Internal Service Charges	198,492	152,420	204,203	(5,711)
Other Operating Expenses	8,925,566	6,614,882	9,269,576	(344,009)
Capital Outlay	50,260	20,000	45,000	5,260
Debt Service	11,363,531	7,378,079	11,363,531	0
Transfers to Other Funds	4,962,951	3,797,186	4,962,951	0
TOTAL EXPENDITURES	27,232,129	19,223,376	27,551,674	(319,545)
CURRENT YEAR	(260)	2,004,273	58,538	58,798
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	260			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,957,730.86	Current Liabilities	1,719,880.33
Taxes and other Receivable, Net	1,283,941.13	Other Liabilities	103,963,656.25
Capital Assets, Net	103,546,611.27	TOTAL LIABILITIES	<u>105,683,536.58</u>
Other Deferred Charges	<u>173,130.40</u>	FUND EQUITY	
		Beginning of Year	352,940.96
		Current Yr Less Encumbrances	924,936.12
		TOTAL FUND EQUITY	<u>1,277,877.08</u>
TOTAL ASSETS	<u><u>106,961,413.66</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>106,961,413.66</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,755,827	4,216,442	5,053,029	(702,798)
Miscellaneous Revenue	3,170,101	2,256,937	2,788,355	(381,746)
Transfers From Other Funds	1,467,291	733,646	1,467,291	0
TOTAL REVENUE	<u>10,393,219</u>	<u>7,207,025</u>	<u>9,308,675</u>	<u>(1,084,544)</u>
EXPENDITURES				
Salaries	1,230,404	805,640	1,230,404	0
Employer Provided Benefits	304,584	232,458	304,584	0
Internal Service Charges	108,337	82,331	109,475	(1,138)
Other Operating Expenses	5,801,452	4,564,455	5,598,122	203,330
Capital Outlay	63,951	41,790	63,951	0
Transfers to Other Funds	2,908,442	915,382	2,908,442	0
TOTAL EXPENDITURES	<u>10,417,170</u>	<u>6,642,057</u>	<u>10,214,978</u>	<u>202,192</u>
CURRENT YEAR	<u>(23,951)</u>	<u>564,968</u>	<u>(906,303)</u>	<u>(882,352)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	23,951			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	130,144.68	Current Liabilities	83,533.69
Taxes and other Receivable, Net	14,370.24	Other Liabilities	27,279,272.80
Capital Assets, Net	26,612,186.05	TOTAL LIABILITIES	27,362,806.49
Other Deferred Charges	14,515.25	FUND EQUITY	
		Beginning of Year	(215,287.65)
		Current Yr Less Encumbrances	(376,302.62)
		TOTAL FUND EQUITY	(591,590.27)
TOTAL ASSETS	26,771,216.22	TOTAL LIABILITIES FUND EQUITY	26,771,216.22

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	465,774	271,189	395,496	(70,278)
Miscellaneous Revenue	174,509	135,842	174,628	119
Transfers From Other Funds	590,953	0	590,953	0
TOTAL REVENUE	1,231,236	407,031	1,161,077	(70,159)
EXPENDITURES				
Salaries	252,681	184,062	243,631	9,050
Employer Provided Benefits	60,720	52,441	71,411	(10,691)
Internal Service Charges	3,551	2,856	3,808	(257)
Other Operating Expenses	863,877	604,323	855,198	8,680
Capital Outlay	10,001	0	5,001	5,000
Transfers to Other Funds	40,406	40,406	40,406	0
TOTAL EXPENDITURES	1,231,236	884,087	1,219,454	11,782
CURRENT YEAR	0	(477,057)	(58,378)	(58,378)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(863,613.05)	Current Liabilities	406,116.51
Taxes and other Receivable, Net	164,089.29	Other Liabilities	922,000.00
Capital Assets, Net	22,434,435.98	TOTAL LIABILITIES	<u>1,328,116.51</u>
Other Deferred Charges	<u>14,802.49</u>	FUND EQUITY	
		Beginning of Year	21,063,111.43
		Current Yr Less Encumbrances	(641,513.23)
		TOTAL FUND EQUITY	<u>20,421,598.20</u>
TOTAL ASSETS	<u><u>21,749,714.71</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>21,749,714.71</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,105,495	1,622,470	1,731,232	(374,263)
Miscellaneous Revenue	773,503	581,483	660,216	(113,287)
Transfers From Other Funds	603,401	358,024	603,401	0
TOTAL REVENUE	<u>3,482,399</u>	<u>2,561,976</u>	<u>2,994,849</u>	<u>(487,550)</u>
EXPENDITURES				
Salaries	601,668	400,229	533,009	68,659
Employer Provided Benefits	157,150	119,765	157,101	49
Internal Service Charges	59,691	31,971	50,164	9,527
Other Operating Expenses	2,416,720	2,007,760	2,282,706	134,014
Capital Outlay	35,001	18,402	35,001	0
Debt Service	51,402	18,440	51,402	0
Transfers to Other Funds	160,767	131,350	160,767	0
TOTAL EXPENDITURES	<u>3,482,399</u>	<u>2,727,916</u>	<u>3,270,150</u>	<u>212,249</u>
CURRENT YEAR	<u>0</u>	<u>(165,940)</u>	<u>(275,301)</u>	<u>(275,301)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	702,182.88	Current Liabilities	369,738.16
Taxes and other Receivable, Net	149,127.27		
Capital Assets, Net	16,975,006.69	TOTAL LIABILITIES	369,738.16
Other Deferred Charges	5,800.50	FUND EQUITY	
		Beginning of Year	17,960,651.16
		Current Yr Less Encumbrances	(498,271.98)
		TOTAL FUND EQUITY	17,462,379.18
TOTAL ASSETS	17,832,117.34	TOTAL LIABILITIES FUND EQUITY	17,832,117.34

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	973,490	820,843	1,036,613	63,123
Miscellaneous Revenue	1,071,146	765,693	980,727	(90,419)
Transfers From Other Funds	1,196,542	897,407	1,196,542	0
TOTAL REVENUE	3,241,178	2,483,943	3,213,882	(27,296)
EXPENDITURES				
Salaries	929,747	682,616	919,116	10,631
Employer Provided Benefits	285,888	225,765	302,973	(17,085)
Internal Service Charges	33,212	18,196	24,045	9,167
Other Operating Expenses	1,574,569	1,244,317	1,688,184	(113,616)
Capital Outlay	65,001	43,805	60,001	5,000
Transfers to Other Funds	352,761	289,453	352,761	0
TOTAL EXPENDITURES	3,241,178	2,504,151	3,347,080	(105,902)
CURRENT YEAR	0	(20,208)	(133,198)	(133,198)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

4F0 - EQUESTRIAN CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(662,559.46)	Current Liabilities	124,770.63
Taxes and other Receivable, Net	78,878.76	Other Liabilities	2,452,689.34
Capital Assets, Net	11,773,606.30	TOTAL LIABILITIES	<u>2,577,459.97</u>
Other Deferred Charges	<u>6,046.30</u>	FUND EQUITY	
		Beginning of Year	9,526,433.46
		Current Yr Less Encumbrances	(907,921.53)
		TOTAL FUND EQUITY	<u>8,618,511.93</u>
TOTAL ASSETS	<u><u>11,195,971.90</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,195,971.90</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	258,998	188,148	215,305	(43,693)
Miscellaneous Revenue	127,842	99,765	136,080	8,238
Transfers From Other Funds	562,037	0	562,037	0
TOTAL REVENUE	<u>948,877</u>	<u>287,913</u>	<u>913,422</u>	<u>(35,455)</u>
EXPENDITURES				
Salaries	187,122	154,861	207,011	(19,889)
Employer Provided Benefits	60,905	36,553	52,147	8,758
Internal Service Charges	39,788	21,794	33,149	6,639
Other Operating Expenses	476,235	308,261	404,704	71,531
Capital Outlay	1	0	1	0
Debt Service	120,931	86,521	120,931	0
Transfers to Other Funds	63,895	63,895	63,895	0
TOTAL EXPENDITURES	<u>948,877</u>	<u>671,884</u>	<u>881,838</u>	<u>67,039</u>
CURRENT YEAR	<u>0</u>	<u>(383,971)</u>	<u>31,584</u>	<u>31,584</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,805,584.95	Current Liabilities	195,339.13
Taxes and other Receivable, Net	34.00	Other Liabilities	972,440.61
Due from Other Government Units	981,986.35	TOTAL LIABILITIES	1,167,779.74
Inventories	1,559,389.60	FUND EQUITY	
Capital Assets, Net	943,278.39	Beginning of Year	2,249,798.01
		Current Yr Less Encumbrances	1,872,695.54
		TOTAL FUND EQUITY	4,122,493.55
TOTAL ASSETS	5,290,273.29	TOTAL LIABILITIES FUND EQUITY	5,290,273.29

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	42,283,139	27,170,659	37,683,634	(4,599,505)
Miscellaneous Revenue	667,567	402,114	655,890	(11,678)
TOTAL REVENUE	42,950,706	27,572,773	38,339,524	(4,611,183)
EXPENDITURES				
Salaries	4,585,118	2,877,363	4,023,904	561,214
Employer Provided Benefits	1,865,882	1,224,589	1,673,601	192,281
Internal Service Charges	647,122	475,503	628,080	19,042
Other Operating Expenses	34,810,508	20,240,371	30,900,934	3,909,574
Capital Outlay	1,509	0	1,421	88
Supervision Allocation	(75,021)	(56,267)	(75,021)	0
Indirect Cost	1,153,654	865,240	1,153,654	0
Banking Fund Debt Repayments	80,734	59,381	78,977	1,757
TOTAL EXPENDITURES	43,069,506	25,686,180	38,385,550	4,683,956
CURRENT YEAR	(118,800)	1,886,593	(46,027)	72,773
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	118,800			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

521 - COPY CENTER / CENTRAL MAILROOM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	510,916.66	Current Liabilities	10,072.83
Due from Other Government Units	56.00	Other Liabilities	48,367.34
Capital Assets, Net	<u>9,930.94</u>	TOTAL LIABILITIES	<u>58,440.17</u>
		FUND EQUITY	
		Beginning of Year	(51,726.92)
		Current Yr Less Encumbrances	514,190.35
		TOTAL FUND EQUITY	<u>462,463.43</u>
TOTAL ASSETS	<u><u>520,903.60</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>520,903.60</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,719,557	2,044,331	2,725,774	6,217
Miscellaneous Revenue	0	1,018	1,807	1,807
TOTAL REVENUE	<u>2,719,557</u>	<u>2,045,349</u>	<u>2,727,581</u>	<u>8,024</u>
EXPENDITURES				
Salaries	184,883	114,841	154,880	30,003
Employer Provided Benefits	75,001	47,928	89,096	(14,095)
Internal Service Charges	8,560	6,460	8,630	(70)
Utilities & Building Maint Allocations	30,133	22,600	30,133	0
Other Operating Expenses	2,413,377	1,301,785	2,308,203	105,174
Capital Outlay	8,344	7,837	7,837	507
Grants, Aids & Contributions	(355)	0	0	(355)
Supervision Allocation	0	0	0	0
Indirect Cost	48,353	36,265	48,353	0
TOTAL EXPENDITURES	<u>2,768,296</u>	<u>1,537,716</u>	<u>2,647,132</u>	<u>121,164</u>
CURRENT YEAR	<u><u>(48,739)</u></u>	<u><u>507,634</u></u>	<u><u>80,449</u></u>	<u><u>129,188</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	48,739			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(904,807.52)	Current Liabilities	324,712.26
Due from Other Government Units	6,271.68	Other Liabilities	1,382,309.19
Capital Assets, Net	<u>11,191,712.09</u>	TOTAL LIABILITIES	<u>1,707,021.45</u>
		FUND EQUITY	
		Beginning of Year	10,052,262.99
		Current Yr Less Encumbrances	(1,466,108.19)
		TOTAL FUND EQUITY	<u>8,586,154.80</u>
TOTAL ASSETS	<u><u>10,293,176.25</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,293,176.25</u></u>

BUDGET INFORMATION

	<u>REVISED BUDGET</u>	<u>Y - T - D ACTUAL</u>	<u>PROJECTION</u>	<u>VARIANCE + Fav / - Unfav</u>
REVENUE				
Charges for Services	17,167,101	12,789,903	17,053,203	(113,898)
Miscellaneous Revenue	4,000	(8,088)	3,161	(839)
TOTAL REVENUE	<u>17,171,101</u>	<u>12,781,815</u>	<u>17,056,364</u>	<u>(114,737)</u>
EXPENDITURES				
Salaries	7,667,154	4,984,873	6,959,554	707,600
Salary & Benefit Lapse	(348,081)	0	0	(348,081)
Employer Provided Benefits	2,725,443	1,661,942	2,264,033	461,410
Internal Service Charges	1,493,823	1,114,069	1,480,977	12,846
Utilities & Building Maint Allocations	1,078,252	808,689	1,078,252	0
Other Operating Expenses	5,723,757	3,659,569	5,140,569	583,188
Capital Outlay	72,921	72,900	72,900	21
Supervision Allocation	(440,504)	(330,378)	(440,504)	0
Indirect Cost	650,766	488,075	650,766	0
Banking Fund Debt Repayments	28,071	391	783	27,288
TOTAL EXPENDITURES	<u>18,651,602</u>	<u>12,460,129</u>	<u>17,207,330</u>	<u>1,444,272</u>
CURRENT YEAR	<u>(1,480,501)</u>	<u>321,686</u>	<u>(150,966)</u>	<u>1,329,535</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>1,480,501</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

533 - COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(262,133.92)	Current Liabilities	21,713.11
Due from Other Government Units	45.88	Other Liabilities	69,251.95
Inventories	446,641.15	TOTAL LIABILITIES	90,965.06
Capital Assets, Net	51,412.72	FUND EQUITY	
		Beginning of Year	674,611.44
		Current Yr Less Encumbrances	(529,610.67)
		TOTAL FUND EQUITY	145,000.77
TOTAL ASSETS	235,965.83	TOTAL LIABILITIES FUND EQUITY	235,965.83

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,540,764	2,623,700	3,498,266	(42,498)
Miscellaneous Revenue	5,892	3,056	4,707	(1,185)
TOTAL REVENUE	3,546,656	2,626,757	3,502,973	(43,683)
EXPENDITURES				
Salaries	371,638	269,539	376,205	(4,567)
Employer Provided Benefits	152,596	94,284	130,204	22,392
Internal Service Charges	100,575	64,274	91,771	8,804
Utilities & Building Maint Allocations	186,404	139,803	186,404	0
Other Operating Expenses	2,495,803	2,350,874	3,312,486	(816,683)
Capital Outlay	6	0	0	6
Supervision Allocation	167,817	125,863	167,817	0
Indirect Cost	147,540	110,655	147,540	0
TOTAL EXPENDITURES	3,622,379	3,155,291	4,412,427	(790,048)
CURRENT YEAR	(75,723)	(528,534)	(909,454)	(833,731)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	75,723			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,062,257.41	Current Liabilities	891,418.09
Due from Other Government Units	3,281,444.58	Other Liabilities	19,625,095.99
Capital Assets, Net	18,000,193.25	TOTAL LIABILITIES	20,516,514.08
Other Deferred Charges	263,029.00	FUND EQUITY	
		Beginning of Year	478,193.10
		Current Yr Less Encumbrances	2,612,217.06
		TOTAL FUND EQUITY	3,090,410.16
TOTAL ASSETS	23,606,924.24	TOTAL LIABILITIES FUND EQUITY	23,606,924.24

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	6,319,500	7,081,136	8,682,487	2,362,987
Miscellaneous Revenue	84,953	19,525	68,799	(16,154)
TOTAL REVENUE	6,404,453	7,100,660	8,751,286	2,346,833
EXPENDITURES				
Salaries	637,140	384,495	519,328	117,812
Salary & Benefit Lapse	(29,889)	0	0	(29,889)
Employer Provided Benefits	245,594	152,278	200,396	45,198
Internal Service Charges	91,320	62,653	83,672	7,648
Utilities & Building Maint Allocations	9,898	7,424	9,898	0
Other Operating Expenses	602,307	354,592	599,923	2,383
Capital Outlay	3	0	0	3
Grants, Aids & Contributions	261,000	0	190,400	70,600
Supervision Allocation	272,687	204,515	272,687	0
Indirect Cost	95,172	71,379	95,172	0
Banking Fund Debt Repayments	4,242,452	3,192,065	4,252,517	(10,065)
TOTAL EXPENDITURES	6,427,684	4,429,400	6,223,993	203,690
CURRENT YEAR	(23,231)	2,671,260	2,527,293	2,550,523
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	23,231			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,265,549.59	Current Liabilities	288,766.68
Capital Assets, Net	<u>4,709,431.37</u>	Other Liabilities	<u>638,058.14</u>
		TOTAL LIABILITIES	<u>926,824.82</u>
		FUND EQUITY	
		Beginning of Year	4,408,773.85
		Current Yr Less Encumbrances	639,382.29
		TOTAL FUND EQUITY	<u>5,048,156.14</u>
TOTAL ASSETS	<u><u>5,974,980.96</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>5,974,980.96</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	1,130,461	847,846	1,130,461	0
Miscellaneous Revenue	43,896	14,208	33,678	(10,218)
Other Sources	1,774,600	0	200,000	(1,574,600)
TOTAL REVENUE	<u>2,948,957</u>	<u>862,053</u>	<u>1,364,139</u>	<u>(1,584,818)</u>
EXPENDITURES				
Capital Outlay	1,875,344	35,925	300,744	1,574,600
Banking Fund Debt Repayments	1,786,212	1,469,099	1,766,645	19,567
TOTAL EXPENDITURES	<u>3,661,556</u>	<u>1,505,024</u>	<u>2,067,389</u>	<u>1,594,167</u>
CURRENT YEAR	<u>(712,599)</u>	<u>(642,971)</u>	<u>(703,250)</u>	<u>9,349</u>
FUND BALANCE TRANSFERS	611,855			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	100,744			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,875,172.14	Current Liabilities	204,080.03
Due from Other Government Units	660,681.80	Other Liabilities	729,697.14
Capital Assets, Net	<u>2,333.72</u>	TOTAL LIABILITIES	<u>933,777.17</u>
		FUND EQUITY	
		Beginning of Year	906,645.38
		Current Yr Less Encumbrances	1,697,765.11
		TOTAL FUND EQUITY	<u>2,604,410.49</u>
TOTAL ASSETS	<u><u>3,538,187.66</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>3,538,187.66</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,944,913	6,372,542	8,300,000	355,087
Miscellaneous Revenue	96,000	26,550	50,795	(45,205)
Transfers From Other Funds	402,231	402,231	402,231	0
TOTAL REVENUE	<u>8,443,144</u>	<u>6,801,323</u>	<u>8,753,026</u>	<u>309,882</u>
EXPENDITURES				
Salaries	4,997,180	3,119,577	4,294,537	702,643
Salary & Benefit Lapse	(319,407)	0	0	(319,407)
Employer Provided Benefits	1,575,849	942,745	1,290,523	285,326
Internal Service Charges	273,890	200,709	266,712	7,178
Utilities & Building Maint Allocations	172,459	129,344	172,459	0
Other Operating Expenses	2,036,598	727,649	1,927,427	109,171
Capital Outlay	4	0	4	0
Indirect Cost	175,699	131,774	175,699	0
TOTAL EXPENDITURES	<u>8,912,272</u>	<u>5,251,799</u>	<u>8,127,361</u>	<u>784,911</u>
CURRENT YEAR	<u>(469,128)</u>	<u>1,549,524</u>	<u>625,665</u>	<u>1,094,793</u>
FUND BALANCE TRANSFERS	150,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	319,128			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	80,847,399.52	Current Liabilities	16,759.61
Taxes and other Receivable, Net	1,170,447.26	Other Liabilities	116,343.85
Due from Other Government Units	6,896,934.07	Insurance Reserves	94,269,748.47
Other Non Current Assets	12,944,494.93	TOTAL LIABILITIES	<u>94,402,851.93</u>
Capital Assets, Net	<u>13,504.88</u>	FUND EQUITY	
		Beginning of Year	3,425,437.46
		Current Yr Less Encumbrances	4,044,491.27
		TOTAL FUND EQUITY	<u>7,469,928.73</u>
TOTAL ASSETS	<u>101,872,780.66</u>	TOTAL LIABILITIES FUND EQUITY	<u>101,872,780.66</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	26,731,806	20,059,312	26,659,102	(72,704)
Miscellaneous Revenue	2,784,921	897,060	1,617,734	(1,167,187)
Transfer In to Pay Debt Service	1,071,608	803,706	1,071,608	0
TOTAL REVENUE	<u>30,588,335</u>	<u>21,760,077</u>	<u>29,348,444</u>	<u>(1,239,891)</u>
EXPENDITURES				
Salaries	1,032,161	697,462	979,833	52,328
Salary & Benefit Lapse	(26,429)	0	0	(26,429)
Employer Provided Benefits	382,547	258,809	356,333	26,214
Internal Service Charges	800,416	593,488	794,577	5,839
Utilities & Building Maint Allocations	109,943	82,457	109,943	0
Other Operating Expenses	26,820,789	15,001,168	25,596,223	1,224,565
Capital Outlay	451,883	204,244	451,883	0
Supervision Allocation	689,548	517,161	689,548	0
Indirect Cost	376,167	282,125	376,167	0
TOTAL EXPENDITURES	<u>30,637,025</u>	<u>17,636,915</u>	<u>29,354,507</u>	<u>1,282,517</u>
CURRENT YEAR	<u>(48,690)</u>	<u>4,123,162</u>	<u>(6,064)</u>	<u>42,626</u>
FUND BALANCE TRANSFERS	10,832			
CARRYOVERS	(1,071,608)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,109,466			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	14,103,545.55	Current Liabilities	7,008,623.73
Taxes and other Receivable, Net	150,000.00	Other Liabilities	80,384.10
Capital Assets, Net	13,995.36	Insurance Reserves	5,000.00
		TOTAL LIABILITIES	7,094,007.83
		FUND EQUITY	
		Beginning of Year	6,802,179.57
		Current Yr Less Encumbrances	371,353.51
		TOTAL FUND EQUITY	7,173,533.08
TOTAL ASSETS	14,267,540.91	TOTAL LIABILITIES FUND EQUITY	14,267,540.91

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	98,006,877	65,881,839	87,504,018	(10,502,859)
Miscellaneous Revenue	128,801	105,934	141,245	12,444
TOTAL REVENUE	98,135,678	65,987,772	87,645,263	(10,490,415)
EXPENDITURES				
Salaries	423,376	247,160	351,583	71,793
Salary & Benefit Lapse	(18,408)	0	0	(18,408)
Employer Provided Benefits	141,921	92,921	122,871	19,050
Internal Service Charges	192,138	159,724	212,948	(20,810)
Utilities & Building Maint Allocations	53,893	40,420	53,893	0
Other Operating Expenses	98,447,931	65,972,597	87,924,540	10,523,391
Capital Outlay	4	0	4	0
Indirect Cost	78,340	58,755	78,340	0
TOTAL EXPENDITURES	99,319,195	66,571,577	88,744,179	10,575,016
CURRENT YEAR	(1,183,517)	(583,805)	(1,098,916)	84,601
FUND BALANCE TRANSFERS	956,785			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	226,732			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,137,390.88	Current Liabilities	12,440.82
Capital Assets, Net	3,069.60	Other Liabilities	2,464,176.87
Other Deferred Charges	<u>2,420,241.43</u>	TOTAL LIABILITIES	<u>2,476,617.69</u>
		FUND EQUITY	
		Beginning of Year	7,142,424.36
		Current Yr Less Encumbrances	1,941,659.86
		TOTAL FUND EQUITY	<u>9,084,084.22</u>
TOTAL ASSETS	<u><u>11,560,701.91</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,560,701.91</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	8,661,180	8,554,909	8,688,694	27,514
Miscellaneous Revenue	300,000	130,323	173,765	(126,235)
TOTAL REVENUE	<u>8,961,180</u>	<u>8,685,232</u>	<u>8,862,459</u>	<u>(98,721)</u>
EXPENDITURES				
Salaries	342,321	219,666	305,126	37,195
Salary & Benefit Lapse	(14,423)	0	0	(14,423)
Employer Provided Benefits	103,958	57,588	79,974	23,984
Internal Service Charges	71,132	52,306	69,357	1,775
Utilities & Building Maint Allocations	13,589	10,192	13,589	0
Other Operating Expenses	10,256,340	7,614,486	9,990,541	265,799
Capital Outlay	4	0	4	0
Supervision Allocation	(689,547)	(517,161)	(689,547)	0
Indirect Cost	65,874	49,406	65,874	0
TOTAL EXPENDITURES	<u>10,149,248</u>	<u>7,486,482</u>	<u>9,834,918</u>	<u>314,330</u>
CURRENT YEAR	<u><u>(1,188,068)</u></u>	<u><u>1,198,750</u></u>	<u><u>(972,458)</u></u>	<u><u>215,609</u></u>
FUND BALANCE TRANSFERS	743,603			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	444,465			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,887,862.82	Current Liabilities	14,270.00
Taxes and other Receivable, Net	<u>6,150,554.16</u>	TOTAL LIABILITIES	<u>14,270.00</u>
		FUND EQUITY	
		Beginning of Year	7,944,706.48
		Current Yr Less Encumbrances	3,079,440.50
		TOTAL FUND EQUITY	<u>11,024,146.98</u>
TOTAL ASSETS	<u><u>11,038,416.98</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>11,038,416.98</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	136,419	65,110	109,106	(27,313)
Other Sources	158,995	1,345,068	1,355,056	1,196,061
TOTAL REVENUE	<u>295,414</u>	<u>1,410,178</u>	<u>1,464,162</u>	<u>1,168,748</u>
EXPENDITURES				
Salaries	256,993	181,448	251,331	5,662
Employer Provided Benefits	71,488	48,229	65,886	5,602
Internal Service Charges	26,607	19,518	26,048	559
Other Operating Expenses	263,411	143,273	209,425	53,986
Capital Outlay	4	0	4	0
Indirect Cost	29,894	22,421	29,894	0
Payment to Fiscal Agents	1,750,000	0	1,750,000	0
TOTAL EXPENDITURES	<u>2,398,397</u>	<u>414,888</u>	<u>2,332,589</u>	<u>65,808</u>
	CURRENT YEAR	<u><u>(2,102,983)</u></u>	<u><u>(868,427)</u></u>	<u><u>1,234,556</u></u>
FUND BALANCE TRANSFERS	2,084,151			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>18,832</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED JUNE 30, 2013

751 - JAX ECONOMIC DEVELOPMENT COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	953,821.98	Current Liabilities	379,778.38
	<u> </u>	TOTAL LIABILITIES	<u>379,778.38</u>
		FUND EQUITY	
		Beginning of Year	276,699.57
		Current Yr Less Encumbrances	297,344.03
		TOTAL FUND EQUITY	<u>574,043.60</u>
TOTAL ASSETS	<u><u>953,821.98</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>953,821.98</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	0	16,344	19,350	19,350
TOTAL REVENUE	<u>0</u>	<u>16,344</u>	<u>19,350</u>	<u>19,350</u>
EXPENDITURES				
Other Operating Expenses	252,331	28,389	252,331	0
Transfers to Other Funds	1,188,366	878,977	1,188,366	0
TOTAL EXPENDITURES	<u>1,440,697</u>	<u>907,366</u>	<u>1,440,697</u>	<u>0</u>
CURRENT YEAR	<u><u>(1,440,697)</u></u>	<u><u>(891,022)</u></u>	<u><u>(1,421,347)</u></u>	<u><u>19,350</u></u>
FUND BALANCE TRANSFERS	1,188,366			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>252,331</u>			
BUDGET DIFFERENCE	<u><u>0</u></u>			