

City of Pensacola
Monthly Line-Item Financial Statements
For the Eight Months Ended May 31, 2014
(Unaudited)

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Line-Item Variances (Unaudited)

PERSONAL SERVICES

For the month ended May 31, 2014, the personal services line-item should be at 66.67%. Overtime, worker's compensation, and seasonal employment may skew these numbers. In addition, beginning in fiscal year 2014, the City's general, firemen's and police pension fund annual contributions were paid in a lump sum contribution on October 1st. General, firemen's and police pension fund line-items should be at 100%.

OPERATING EXPENSES

For the month ended May 31, 2014, the subtotal operating expenses line-item should be at 67%. Annual, semi-annual, and quarterly payments to vendors, as well as seasonal programs, may skew these numbers. In addition, the communication and liability insurance line-items are high due to the pension fund annual contributions which were paid in a lump sum contribution on October 1st.

NON-OPERATING

For the month ended May 31, 2014, the subtotal non-operating line-item should be at 75%. Allocated overhead (cost recovery) is recorded on a quarterly bases on the first day of each quarter.

SIGNIFICANT VARIANCES

Beginning in fiscal year 2014, the City's general, fire and police pension fund annual contributions were paid in a lump sum contribution on October 1st.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0010 - CITY COUNCIL

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|--------------------|-------------------|---------------------------|
| 9111 | SALARIES | 270,800.00 | 270,800.00 | 270,499.00 | 175,408.48 | 95,090.52 | 0.65 |
| 9112 | OVERTIME | 1,000.00 | 1,000.00 | 1,301.00 | 1,300.74 | 0.26 | 1.00 |
| 9118 | MEDICARE PREMIUM | 3,800.00 | 3,800.00 | 3,800.00 | 2,487.34 | 1,312.66 | 0.65 |
| 9120 | SOCIAL SECURITY | 16,400.00 | 16,400.00 | 16,400.00 | 10,635.06 | 5,764.94 | 0.65 |
| 9121 | GROUP INSURANCE | 11,100.00 | 11,100.00 | 11,100.00 | 3,807.56 | 7,292.44 | 0.34 |
| 9123 | DISABILITY/SURV INSURANCE | 500.00 | 500.00 | 500.00 | 366.57 | 133.43 | 0.73 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 50,500.00 | 50,500.00 | 50,500.00 | 31,538.28 | 18,961.72 | 0.62 |
| 9135 | OTHER PERSONAL SERVICES | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 | 35,000.00 | 0.00 |
| SUBTOTAL PERSONAL SERVICES | | 389,100.00 | 389,100.00 | 389,100.00 | 225,544.03 | 163,555.97 | 0.58 |
| 9331 | OFFICE SUPPLIES | 600.00 | 600.00 | 600.00 | 293.49 | 306.51 | 0.49 |
| 9332 | OPERATING SUPPLIES | 1,600.00 | 1,600.00 | 1,389.00 | 0.00 | 1,389.00 | 0.00 |
| 9333 | REPAIRS & MAINTENANCE | 800.00 | 800.00 | 800.00 | 150.27 | 649.73 | 0.19 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 900.00 | 900.00 | 1,361.00 | 1,110.07 | 250.93 | 0.82 |
| 9335 | PROFESSIONAL SERVICES | 112,200.00 | 247,574.00 | 245,034.00 | 192,617.50 | 52,416.50 | 0.79 |
| 9336 | COMMUNICATION | 32,100.00 | 32,100.00 | 32,100.00 | 13,480.70 | 18,619.30 | 0.42 |
| 9337 | TRANSPORTATION | 3,600.00 | 3,600.00 | 3,600.00 | 1,895.26 | 1,704.74 | 0.53 |
| 9338 | ADVERTISING | 6,100.00 | 6,100.00 | 11,450.00 | 6,355.76 | 5,094.24 | 0.56 |
| 9339 | POSTAGE | 500.00 | 500.00 | 500.00 | 30.29 | 469.71 | 0.06 |
| 9340 | PRINTING & BINDING | 3,300.00 | 3,300.00 | 3,300.00 | 79.20 | 3,220.80 | 0.02 |
| 9342 | TRAINING | 3,800.00 | 3,800.00 | 3,800.00 | 2,492.92 | 1,307.08 | 0.66 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 13,400.00 | 13,400.00 | 13,400.00 | 13,009.46 | 390.54 | 0.97 |
| 9346 | LIABILITY INSURANCE | 14,200.00 | 14,200.00 | 15,240.00 | 15,239.13 | 0.87 | 1.00 |
| 9360 | MISCELLANEOUS | 28,500.00 | 28,500.00 | 28,500.00 | 14,996.76 | 13,503.24 | 0.53 |
| 9361 | UNCLASSIFIED | 67,500.00 | 131,239.00 | 131,239.00 | 31,700.00 | 99,539.00 | 0.24 |
| 9370 | NON-CAPITALIZED ASSETS | 8,500.00 | 8,500.00 | 4,400.00 | 1,115.00 | 3,285.00 | 0.25 |
| SUBTOTAL OPERATING EXPENSES | | 297,600.00 | 496,713.00 | 496,713.00 | 294,565.81 | 202,147.19 | 0.59 |
| 9992 | ALLOCATED OVERHEAD(COST REC | -257,800.00 | -257,800.00 | -257,800.00 | -189,183.38 | -68,616.62 | 0.73 |
| SUBTOTAL NON-OPERATING | | -257,800.00 | -257,800.00 | -257,800.00 | -189,183.38 | -68,616.62 | 0.73 |
| TOTAL CITY COUNCIL | | 428,900.00 | 628,013.00 | 628,013.00 | 330,926.46 | 297,086.54 | 0.53 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0030 - CITY CLERK

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 134,500.00 | 134,500.00 | 134,500.00 | 87,068.80 | 47,431.20 | 0.65 |
| 9114 | GENERAL PENSION FUND | 30,200.00 | 30,200.00 | 30,200.00 | 30,200.00 | 0.00 | 1.00 |
| 9118 | MEDICARE PREMIUM | 1,800.00 | 1,800.00 | 1,800.00 | 1,166.44 | 633.56 | 0.65 |
| 9120 | SOCIAL SECURITY | 6,100.00 | 6,100.00 | 6,100.00 | 3,922.50 | 2,177.50 | 0.64 |
| 9121 | GROUP INSURANCE | 22,600.00 | 22,600.00 | 22,600.00 | 14,647.56 | 7,952.44 | 0.65 |
| 9122 | REPLACEMENT BENEFIT PGM | 1,000.00 | 1,000.00 | 1,000.00 | 665.35 | 334.65 | 0.67 |
| 9123 | DISABILITY/SURV INSURANCE | 1,300.00 | 1,300.00 | 1,300.00 | 870.69 | 429.31 | 0.67 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 5,500.00 | 5,500.00 | 7,500.00 | 4,801.63 | 2,698.37 | 0.64 |
| SUBTOTAL PERSONAL SERVICES | | <u>203,000.00</u> | <u>203,000.00</u> | <u>205,000.00</u> | <u>143,342.97</u> | <u>61,657.03</u> | <u>0.70</u> |
| 9331 | OFFICE SUPPLIES | 700.00 | 700.00 | 428.00 | 275.06 | 152.94 | 0.64 |
| 9332 | OPERATING SUPPLIES | 300.00 | 300.00 | 172.00 | 10.00 | 162.00 | 0.06 |
| 9333 | REPAIRS & MAINTENANCE | 0.00 | 0.00 | 275.00 | 232.21 | 42.79 | 0.84 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 4,800.00 | 4,800.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9335 | PROFESSIONAL SERVICES | 500.00 | 500.00 | 500.00 | 339.54 | 160.46 | 0.68 |
| 9336 | COMMUNICATION | 15,100.00 | 15,100.00 | 15,100.00 | 11,995.13 | 3,104.87 | 0.79 |
| 9337 | TRANSPORTATION | 2,200.00 | 2,200.00 | 1,677.00 | 589.00 | 1,088.00 | 0.35 |
| 9339 | POSTAGE | 100.00 | 100.00 | 400.00 | 301.27 | 98.73 | 0.75 |
| 9340 | PRINTING & BINDING | 400.00 | 400.00 | 225.00 | 168.07 | 56.93 | 0.75 |
| 9342 | TRAINING | 600.00 | 600.00 | 823.00 | 823.00 | 0.00 | 1.00 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 500.00 | 500.00 | 500.00 | 270.00 | 230.00 | 0.54 |
| 9346 | LIABILITY INSURANCE | 4,200.00 | 4,200.00 | 4,500.00 | 4,496.76 | 3.24 | 1.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 800.00 | 800.00 | 5,600.00 | 5,127.76 | 472.24 | 0.92 |
| SUBTOTAL OPERATING EXPENSES | | <u>30,200.00</u> | <u>30,200.00</u> | <u>30,200.00</u> | <u>24,627.80</u> | <u>5,572.20</u> | <u>0.82</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | -74,700.00 | -74,700.00 | -74,700.00 | -56,025.00 | -18,675.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>-74,700.00</u> | <u>-74,700.00</u> | <u>-74,700.00</u> | <u>-56,025.00</u> | <u>-18,675.00</u> | <u>0.75</u> |
| TOTAL CITY CLERK | | <u>158,500.00</u> | <u>158,500.00</u> | <u>160,500.00</u> | <u>111,945.77</u> | <u>48,554.23</u> | <u>0.70</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 105 - COMMUNITY REDEVELOPMENT AGENCY

DEPARTMENT - 5070 - COMMUNITY REDEVELOPMENT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|--------------------------------------|-----------------------------|---|---|--|---------------------|---------------------|---------------------------|
| 9111 | SALARIES | 11,800.00 | 11,800.00 | 6,299.00 | 0.00 | 6,299.00 | 0.00 |
| 9114 | GENERAL PENSION FUND | 20,200.00 | 20,200.00 | 20,200.00 | 20,200.00 | 0.00 | 1.00 |
| SUBTOTAL PERSONAL SERVICES | | <u>32,000.00</u> | <u>32,000.00</u> | <u>26,499.00</u> | <u>20,200.00</u> | <u>6,299.00</u> | <u>0.76</u> |
| 9331 | OFFICE SUPPLIES | 300.00 | 300.00 | 237.00 | 0.00 | 237.00 | 0.00 |
| 9332 | OPERATING SUPPLIES | 0.00 | 0.00 | 999.00 | 461.83 | 537.17 | 0.46 |
| 9333 | REPAIRS & MAINTENANCE | 12,300.00 | 12,300.00 | 10,182.00 | 6,128.99 | 4,053.01 | 0.60 |
| 9335 | PROFESSIONAL SERVICES | 8,000.00 | 8,000.00 | 21,094.00 | 16,774.85 | 4,319.15 | 0.80 |
| 9336 | COMMUNICATION | 11,500.00 | 11,500.00 | 11,923.00 | 1,390.73 | 10,532.27 | 0.12 |
| 9338 | ADVERTISING | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 9339 | POSTAGE | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 | 0.00 |
| 9340 | PRINTING & BINDING | 300.00 | 300.00 | 300.00 | 0.00 | 300.00 | 0.00 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 0.00 | 0.00 | 1,445.00 | 1,445.00 | 0.00 | 1.00 |
| 9346 | LIABILITY INSURANCE | 7,900.00 | 7,900.00 | 13,447.00 | 12,657.89 | 789.11 | 0.94 |
| 9347 | UTILITIES | 122,800.00 | 122,800.00 | 123,019.00 | 44,660.35 | 78,358.65 | 0.36 |
| 9355 | AGRICULTURAL SUPPLIES | 10,000.00 | 10,000.00 | 5,511.00 | 0.00 | 5,511.00 | 0.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 3,456,300.00 | 3,497,967.00 | 3,441,795.00 | 2,804,462.72 | 637,332.28 | 0.81 |
| 9360 | MISCELLANEOUS | 0.00 | 0.00 | 918.00 | 917.07 | 0.93 | 1.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>3,630,900.00</u> | <u>3,672,567.00</u> | <u>3,632,370.00</u> | <u>2,888,899.43</u> | <u>743,470.57</u> | <u>0.80</u> |
| 9669 | CONST WORK IN PROGRESS | 0.00 | 34,500.00 | 80,198.00 | 26,645.41 | 53,552.59 | 0.33 |
| SUBTOTAL CAPITAL OUTLAY | | <u>0.00</u> | <u>34,500.00</u> | <u>80,198.00</u> | <u>26,645.41</u> | <u>53,552.59</u> | <u>0.33</u> |
| 9882 | AID TO PRIVATE AGENCIES | 320,000.00 | 320,000.00 | 320,000.00 | 0.00 | 320,000.00 | 0.00 |
| 9883 | OTHER GRANTS AND AIDS | 0.00 | 68,370.00 | 68,370.00 | 0.00 | 68,370.00 | 0.00 |
| SUBTOTAL GRANTS AND AIDS | | <u>320,000.00</u> | <u>388,370.00</u> | <u>388,370.00</u> | <u>0.00</u> | <u>388,370.00</u> | <u>0.00</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | 111,700.00 | 111,700.00 | 111,700.00 | 83,775.00 | 27,925.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>111,700.00</u> | <u>111,700.00</u> | <u>111,700.00</u> | <u>83,775.00</u> | <u>27,925.00</u> | <u>0.75</u> |
| TOTAL COMMUNITY REDEVELOPMENT | | <u>4,094,600.00</u> | <u>4,239,137.00</u> | <u>4,239,137.00</u> | <u>3,019,519.84</u> | <u>1,219,617.16</u> | <u>0.71</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0040 - LEGAL

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|--------------------|-------------------|---------------------------|
| 9111 | SALARIES | 200,200.00 | 200,200.00 | 179,280.00 | 130,105.76 | 49,174.24 | 0.73 |
| 9114 | GENERAL PENSION FUND | 22,200.00 | 22,200.00 | 22,520.00 | 22,226.75 | 293.25 | 0.99 |
| 9118 | MEDICARE PREMIUM | 700.00 | 700.00 | 5,690.00 | 1,749.46 | 3,940.54 | 0.31 |
| 9120 | SOCIAL SECURITY | 5,100.00 | 5,100.00 | 16,880.00 | 5,889.20 | 10,990.80 | 0.35 |
| 9121 | GROUP INSURANCE | 6,000.00 | 6,000.00 | 25,200.00 | 15,527.10 | 9,672.90 | 0.62 |
| 9122 | REPLACEMENT BENEFIT PGM | 0.00 | 0.00 | 2,700.00 | 990.58 | 1,709.42 | 0.37 |
| 9123 | DISABILITY/SURV INSURANCE | 600.00 | 600.00 | 1,955.00 | 683.63 | 1,271.37 | 0.35 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 3,100.00 | 3,100.00 | 19,975.00 | 7,181.82 | 12,793.18 | 0.36 |
| SUBTOTAL PERSONAL SERVICES | | <u>237,900.00</u> | <u>237,900.00</u> | <u>274,200.00</u> | <u>184,354.30</u> | <u>89,845.70</u> | <u>0.67</u> |
| 9331 | OFFICE SUPPLIES | 400.00 | 400.00 | 310.00 | 259.27 | 50.73 | 0.84 |
| 9332 | OPERATING SUPPLIES | 500.00 | 500.00 | 125.00 | 119.00 | 6.00 | 0.95 |
| 9333 | REPAIRS & MAINTENANCE | 0.00 | 0.00 | 710.00 | 539.81 | 170.19 | 0.76 |
| 9335 | PROFESSIONAL SERVICES | 199,000.00 | 199,000.00 | 193,120.00 | 185,568.83 | 7,551.17 | 0.96 |
| 9336 | COMMUNICATION | 16,500.00 | 16,500.00 | 18,300.00 | 11,978.71 | 6,321.29 | 0.65 |
| 9337 | TRANSPORTATION | 2,500.00 | 2,500.00 | 1,500.00 | 331.70 | 1,168.30 | 0.22 |
| 9339 | POSTAGE | 400.00 | 400.00 | 325.00 | 146.92 | 178.08 | 0.45 |
| 9340 | PRINTING & BINDING | 200.00 | 200.00 | 200.00 | 81.68 | 118.32 | 0.41 |
| 9342 | TRAINING | 5,000.00 | 5,000.00 | 5,000.00 | 2,495.18 | 2,504.82 | 0.50 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 2,000.00 | 2,000.00 | 2,000.00 | 1,259.26 | 740.74 | 0.63 |
| 9346 | LIABILITY INSURANCE | 5,700.00 | 5,700.00 | 6,130.00 | 6,120.65 | 9.35 | 1.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 15,500.00 | 15,500.00 | 10,380.00 | 4,614.92 | 5,765.08 | 0.44 |
| 9370 | NON-CAPITALIZED ASSETS | 1,300.00 | 1,300.00 | 2,700.00 | 2,664.24 | 35.76 | 0.99 |
| SUBTOTAL OPERATING EXPENSES | | <u>249,000.00</u> | <u>249,000.00</u> | <u>240,800.00</u> | <u>216,180.17</u> | <u>24,619.83</u> | <u>0.90</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | -190,300.00 | -190,300.00 | -190,300.00 | -142,725.00 | -47,575.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>-190,300.00</u> | <u>-190,300.00</u> | <u>-190,300.00</u> | <u>-142,725.00</u> | <u>-47,575.00</u> | <u>0.75</u> |
| TOTAL LEGAL | | <u>296,600.00</u> | <u>296,600.00</u> | <u>324,700.00</u> | <u>257,809.47</u> | <u>66,890.53</u> | <u>0.79</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0001 - MAYOR'S OFFICE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|--------------------|--------------------|---------------------------|
| 9111 | SALARIES | 662,700.00 | 662,700.00 | 699,225.00 | 458,504.08 | 240,720.92 | 0.66 |
| 9114 | GENERAL PENSION FUND | 78,000.00 | 78,000.00 | 78,100.00 | 78,044.92 | 55.08 | 1.00 |
| 9118 | MEDICARE PREMIUM | 8,800.00 | 8,800.00 | 8,400.00 | 6,336.56 | 2,063.44 | 0.75 |
| 9120 | SOCIAL SECURITY | 33,900.00 | 33,900.00 | 32,200.00 | 24,401.40 | 7,798.60 | 0.76 |
| 9121 | GROUP INSURANCE | 23,700.00 | 23,700.00 | 53,400.00 | 37,662.18 | 15,737.82 | 0.71 |
| 9122 | REPLACEMENT BENEFIT PGM | 3,700.00 | 3,700.00 | 3,700.00 | 2,560.98 | 1,139.02 | 0.69 |
| 9123 | DISABILITY/SURV INSURANCE | 1,100.00 | 1,100.00 | 1,100.00 | 692.25 | 407.75 | 0.63 |
| 9125 | EXTRA PERSONAL SERVICES | 0.00 | 0.00 | 3,050.00 | 2,250.49 | 799.51 | 0.74 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 81,100.00 | 81,100.00 | 79,200.00 | 50,933.42 | 28,266.58 | 0.64 |
| SUBTOTAL PERSONAL SERVICES | | <u>893,000.00</u> | <u>893,000.00</u> | <u>958,375.00</u> | <u>661,386.28</u> | <u>296,988.72</u> | 0.69 |
| 9331 | OFFICE SUPPLIES | 3,400.00 | 3,400.00 | 2,490.00 | 758.83 | 1,731.17 | 0.30 |
| 9332 | OPERATING SUPPLIES | 3,000.00 | 3,000.00 | 2,025.00 | 656.67 | 1,368.33 | 0.32 |
| 9333 | REPAIRS & MAINTENANCE | 3,000.00 | 3,000.00 | 3,100.00 | 1,332.71 | 1,767.29 | 0.43 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 2,200.00 | 2,200.00 | 2,400.00 | 1,574.58 | 825.42 | 0.66 |
| 9335 | PROFESSIONAL SERVICES | 239,900.00 | 301,586.00 | 238,317.00 | 193,261.45 | 45,055.55 | 0.81 |
| 9336 | COMMUNICATION | 39,400.00 | 39,400.00 | 38,427.00 | 37,325.01 | 1,101.99 | 0.97 |
| 9337 | TRANSPORTATION | 13,000.00 | 13,000.00 | 8,500.00 | 2,682.74 | 5,817.26 | 0.32 |
| 9338 | ADVERTISING | 47,800.00 | 47,800.00 | 47,900.00 | 10,716.18 | 37,183.82 | 0.22 |
| 9339 | POSTAGE | 3,300.00 | 3,300.00 | 2,300.00 | 597.12 | 1,702.88 | 0.26 |
| 9340 | PRINTING & BINDING | 4,500.00 | 4,500.00 | 3,700.00 | 2,192.24 | 1,507.76 | 0.59 |
| 9342 | TRAINING | 22,000.00 | 22,000.00 | 13,901.00 | 7,065.58 | 6,835.42 | 0.51 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 7,000.00 | 7,000.00 | 6,000.00 | 1,938.64 | 4,061.36 | 0.32 |
| 9346 | LIABILITY INSURANCE | 16,900.00 | 16,900.00 | 28,016.00 | 27,901.33 | 114.67 | 1.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 4,000.00 | 4,000.00 | 1,421.00 | 604.80 | 816.20 | 0.43 |
| 9360 | MISCELLANEOUS | 1,200.00 | 1,200.00 | 4,000.00 | 3,138.19 | 861.81 | 0.78 |
| 9361 | UNCLASSIFIED | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 733.00 | 732.37 | 0.63 | 1.00 |
| 9370 | NON-CAPITALIZED ASSETS | 0.00 | 0.00 | 3,681.00 | 3,680.21 | 0.79 | 1.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>435,600.00</u> | <u>497,286.00</u> | <u>431,911.00</u> | <u>296,158.65</u> | <u>135,752.35</u> | 0.69 |
| 9992 | ALLOCATED OVERHEAD(COST REC | -612,600.00 | -612,600.00 | -612,600.00 | -459,450.00 | -153,150.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>-612,600.00</u> | <u>-612,600.00</u> | <u>-612,600.00</u> | <u>-459,450.00</u> | <u>-153,150.00</u> | 0.75 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0001 - MAYOR'S OFFICE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------|------------------------|---|---|--|----------------|----------------|---------------------------|
| TOTAL MAYOR'S OFFICE | | 716,000.00 | 777,686.00 | 777,686.00 | 498,094.93 | 279,591.07 | 0.64 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0100 - FINANCIAL SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|---------------------|--------------------|---------------------------|
| 9111 | SALARIES | 959,500.00 | 959,500.00 | 900,100.00 | 583,305.92 | 316,794.08 | 0.65 |
| 9112 | OVERTIME | 0.00 | 0.00 | 400.00 | 301.83 | 98.17 | 0.75 |
| 9114 | GENERAL PENSION FUND | 300,600.00 | 300,600.00 | 301,200.00 | 300,965.98 | 234.02 | 1.00 |
| 9118 | MEDICARE PREMIUM | 12,700.00 | 12,700.00 | 12,500.00 | 7,955.61 | 4,544.39 | 0.64 |
| 9120 | SOCIAL SECURITY | 21,000.00 | 21,000.00 | 20,000.00 | 13,239.81 | 6,760.19 | 0.66 |
| 9121 | GROUP INSURANCE | 147,400.00 | 147,400.00 | 120,980.00 | 65,582.05 | 55,397.95 | 0.54 |
| 9122 | REPLACEMENT BENEFIT PGM | 35,400.00 | 35,400.00 | 35,400.00 | 21,495.19 | 13,904.81 | 0.61 |
| 9123 | DISABILITY/SURV INSURANCE | 8,000.00 | 8,000.00 | 8,000.00 | 4,836.74 | 3,163.26 | 0.60 |
| 9125 | EXTRA PERSONAL SERVICES | 0.00 | 0.00 | 45,800.00 | 29,323.48 | 16,476.52 | 0.64 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 34,600.00 | 34,600.00 | 37,500.00 | 24,694.34 | 12,805.66 | 0.66 |
| 9135 | OTHER PERSONAL SERVICES | 0.00 | 0.00 | 37,320.00 | 26,911.25 | 10,408.75 | 0.72 |
| SUBTOTAL PERSONAL SERVICES | | <u>1,519,200.00</u> | <u>1,519,200.00</u> | <u>1,519,200.00</u> | <u>1,078,612.20</u> | <u>440,587.80</u> | <u>0.71</u> |
| 9331 | OFFICE SUPPLIES | 4,500.00 | 4,500.00 | 4,571.00 | 3,449.75 | 1,121.25 | 0.75 |
| 9332 | OPERATING SUPPLIES | 5,800.00 | 5,800.00 | 4,990.00 | 4,239.40 | 750.60 | 0.85 |
| 9333 | REPAIRS & MAINTENANCE | 5,500.00 | 5,500.00 | 5,700.00 | 4,913.58 | 786.42 | 0.86 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 1,100.00 | 1,100.00 | 800.00 | 591.73 | 208.27 | 0.74 |
| 9335 | PROFESSIONAL SERVICES | 59,900.00 | 159,900.00 | 162,322.00 | 8,792.74 | 153,529.26 | 0.05 |
| 9336 | COMMUNICATION | 112,700.00 | 112,700.00 | 112,700.00 | 90,742.31 | 21,957.69 | 0.81 |
| 9337 | TRANSPORTATION | 3,500.00 | 3,500.00 | 2,812.00 | 1,634.48 | 1,177.52 | 0.58 |
| 9338 | ADVERTISING | 200.00 | 200.00 | 309.00 | 244.80 | 64.20 | 0.79 |
| 9339 | POSTAGE | 31,500.00 | 31,500.00 | 30,955.00 | 26,850.82 | 4,104.18 | 0.87 |
| 9340 | PRINTING & BINDING | 12,000.00 | 12,000.00 | 8,727.00 | 6,173.46 | 2,553.54 | 0.71 |
| 9342 | TRAINING | 13,000.00 | 13,000.00 | 12,802.00 | 5,990.16 | 6,811.84 | 0.47 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 4,400.00 | 4,400.00 | 4,400.00 | 2,579.52 | 1,820.48 | 0.59 |
| 9346 | LIABILITY INSURANCE | 32,400.00 | 32,400.00 | 34,727.00 | 34,724.84 | 2.16 | 1.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 13,300.00 | 13,300.00 | 12,700.00 | 7,363.65 | 5,336.35 | 0.58 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 119.00 | 119.00 | 0.00 | 1.00 |
| 9370 | NON-CAPITALIZED ASSETS | 1,300.00 | 1,300.00 | 2,466.00 | 1,165.86 | 1,300.14 | 0.47 |
| SUBTOTAL OPERATING EXPENSES | | <u>301,100.00</u> | <u>401,100.00</u> | <u>401,100.00</u> | <u>199,576.10</u> | <u>201,523.90</u> | <u>0.50</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | -1,230,800.00 | -1,230,800.00 | -1,230,800.00 | -917,266.62 | -313,533.38 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>-1,230,800.00</u> | <u>-1,230,800.00</u> | <u>-1,230,800.00</u> | <u>-917,266.62</u> | <u>-313,533.38</u> | <u>0.75</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0100 - FINANCIAL SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|---------------------------------|------------------------|---|---|--|----------------|----------------|---------------------------|
| TOTAL FINANCIAL SERVICES | | 589,500.00 | 689,500.00 | 689,500.00 | 360,921.68 | 328,578.32 | 0.52 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 503 - INSURANCE RETENTION FUND

DEPARTMENT - 5100 - FINANCIAL SERVICES/RISK MANAGEMENT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|---------------------------------------|---------------------------|---|---|--|---------------------|-------------------|---------------------------|
| 9111 | SALARIES | 208,300.00 | 208,300.00 | 208,300.00 | 130,686.16 | 77,613.84 | 0.63 |
| 9114 | GENERAL PENSION FUND | 57,200.00 | 57,200.00 | 57,300.00 | 57,232.92 | 67.08 | 1.00 |
| 9118 | MEDICARE PREMIUM | 3,000.00 | 3,000.00 | 2,900.00 | 1,751.18 | 1,148.82 | 0.60 |
| 9120 | SOCIAL SECURITY | 4,400.00 | 4,400.00 | 4,400.00 | 2,849.66 | 1,550.34 | 0.65 |
| 9121 | GROUP INSURANCE | 20,200.00 | 20,200.00 | 20,200.00 | 14,256.16 | 5,943.84 | 0.71 |
| 9122 | REPLACEMENT BENEFIT PGM | 7,600.00 | 7,600.00 | 7,600.00 | 4,530.81 | 3,069.19 | 0.60 |
| 9123 | DISABILITY/SURV INSURANCE | 1,700.00 | 1,700.00 | 1,700.00 | 1,029.42 | 670.58 | 0.61 |
| 9130 | WORKER'S COMPENSATION | 178,000.00 | 178,000.00 | 207,100.00 | 201,471.49 | 5,628.51 | 0.97 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 4,100.00 | 4,100.00 | 4,100.00 | 3,558.47 | 541.53 | 0.87 |
| SUBTOTAL PERSONAL SERVICES | | <u>484,500.00</u> | <u>484,500.00</u> | <u>513,600.00</u> | <u>417,366.27</u> | <u>96,233.73</u> | 0.81 |
| 9331 | OFFICE SUPPLIES | 400.00 | 400.00 | 320.00 | 191.92 | 128.08 | 0.60 |
| 9332 | OPERATING SUPPLIES | 700.00 | 700.00 | 572.00 | -45.83 | 617.83 | -0.08 |
| 9333 | REPAIRS & MAINTENANCE | 100,700.00 | 100,700.00 | 5,165.00 | 599.39 | 4,565.61 | 0.12 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 300.00 | 300.00 | 414.00 | 413.33 | 0.67 | 1.00 |
| 9335 | PROFESSIONAL SERVICES | 41,900.00 | 41,900.00 | 68,350.00 | 68,349.04 | 0.96 | 1.00 |
| 9336 | COMMUNICATION | 20,600.00 | 20,600.00 | 20,600.00 | 16,452.57 | 4,147.43 | 0.80 |
| 9337 | TRANSPORTATION | 1,000.00 | 1,000.00 | 500.00 | 0.00 | 500.00 | 0.00 |
| 9339 | POSTAGE | 900.00 | 900.00 | 2,167.00 | 2,166.86 | 0.14 | 1.00 |
| 9340 | PRINTING & BINDING | 300.00 | 300.00 | 300.00 | 159.06 | 140.94 | 0.53 |
| 9342 | TRAINING | 11,000.00 | 11,000.00 | 11,000.00 | 135.00 | 10,865.00 | 0.01 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 1,900.00 | 1,900.00 | 1,800.00 | 589.00 | 1,211.00 | 0.33 |
| 9346 | LIABILITY INSURANCE | 489,000.00 | 489,000.00 | 412,295.00 | 386,819.39 | 25,475.61 | 0.94 |
| 9357 | OTHER CONTRACTUAL SERVICE | 26,800.00 | 26,800.00 | 47,382.00 | 47,381.76 | 0.24 | 1.00 |
| 9370 | NON-CAPITALIZED ASSETS | 0.00 | 8,875.00 | 8,875.00 | 8,875.00 | 0.00 | 1.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>695,500.00</u> | <u>704,375.00</u> | <u>579,740.00</u> | <u>532,086.49</u> | <u>47,653.51</u> | 0.92 |
| 9669 | CONST WORK IN PROGRESS | 0.00 | 82,533.00 | 178,068.00 | 115,302.76 | 62,765.24 | 0.65 |
| SUBTOTAL CAPITAL OUTLAY | | <u>0.00</u> | <u>82,533.00</u> | <u>178,068.00</u> | <u>115,302.76</u> | <u>62,765.24</u> | 0.65 |
| TOTAL FINANCIAL SVCS/RISK MGMT | | <u>1,180,000.00</u> | <u>1,271,408.00</u> | <u>1,271,408.00</u> | <u>1,064,755.52</u> | <u>206,652.48</u> | 0.84 |

NOTE: Financial Services/Risk Management line item report does not include citywide insurance and claims expenses.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 504 - CENTRAL SERVICES FUND

DEPARTMENT - 7060 - FINANCIAL SERVICES/CENTRAL SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|--|---------------------------|---|---------------------------------------|--|------------------|------------------|---------------------|
| 9111 | SALARIES | 29,000.00 | 29,000.00 | 29,000.00 | 14,520.00 | 14,480.00 | 0.50 |
| 9112 | OVERTIME | 1,000.00 | 1,000.00 | 1,000.00 | 36.30 | 963.70 | 0.04 |
| 9114 | GENERAL PENSION FUND | 20,200.00 | 20,200.00 | 20,200.00 | 20,200.00 | 0.00 | 1.00 |
| 9118 | MEDICARE PREMIUM | 400.00 | 400.00 | 400.00 | 230.77 | 169.23 | 0.58 |
| 9120 | SOCIAL SECURITY | 1,400.00 | 1,400.00 | 1,400.00 | 987.08 | 412.92 | 0.71 |
| 9121 | GROUP INSURANCE | 10,400.00 | 10,400.00 | 10,400.00 | 3,344.10 | 7,055.90 | 0.32 |
| 9122 | REPLACEMENT BENEFIT PGM | 300.00 | 300.00 | 300.00 | 0.00 | 300.00 | 0.00 |
| 9123 | DISABILITY/SURV INSURANCE | 100.00 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 1,200.00 | 1,200.00 | 1,200.00 | 1,143.98 | 56.02 | 0.95 |
| 9135 | OTHER PERSONAL SERVICES | 5,000.00 | 5,000.00 | 5,000.00 | 1,903.00 | 3,097.00 | 0.38 |
| SUBTOTAL PERSONAL SERVICES | | <u>69,000.00</u> | <u>69,000.00</u> | <u>69,000.00</u> | <u>42,365.23</u> | <u>26,634.77</u> | 0.61 |
| 9332 | OPERATING SUPPLIES | 400.00 | 400.00 | 400.00 | 290.81 | 109.19 | 0.73 |
| 9333 | REPAIRS & MAINTENANCE | 5,200.00 | 5,200.00 | 5,211.00 | 5,211.00 | 0.00 | 1.00 |
| 9335 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 200.00 | 165.85 | 34.15 | 0.83 |
| 9336 | COMMUNICATION | 3,300.00 | 3,300.00 | 3,300.00 | 1,929.74 | 1,370.26 | 0.58 |
| 9339 | POSTAGE | 4,000.00 | 4,000.00 | 3,666.00 | 2,825.00 | 841.00 | 0.77 |
| 9345 | MAINT & REPR OF VEHICLES | 1,200.00 | 1,200.00 | 1,323.00 | 1,244.34 | 78.66 | 0.94 |
| 9346 | LIABILITY INSURANCE | 1,400.00 | 1,400.00 | 1,400.00 | 1,288.22 | 111.78 | 0.92 |
| 9348 | FUELS & LUBRICANTS | 1,500.00 | 1,500.00 | 1,500.00 | 1,026.76 | 473.24 | 0.68 |
| 9349 | CLOTHING SUPPLIES | 200.00 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 2,000.00 | 2,000.00 | 2,000.00 | 570.00 | 1,430.00 | 0.29 |
| SUBTOTAL OPERATING EXPENSES | | <u>19,200.00</u> | <u>19,200.00</u> | <u>19,200.00</u> | <u>14,551.72</u> | <u>4,648.28</u> | 0.76 |
| TOTAL FINANCIAL SVCS/CENTRAL SERVICES | | <u>88,200.00</u> | <u>88,200.00</u> | <u>88,200.00</u> | <u>56,916.95</u> | <u>31,283.05</u> | 0.65 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0050 - HUMAN RESOURCES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|--------------------|-------------------|---------------------------|
| 9111 | SALARIES | 366,300.00 | 366,300.00 | 433,430.00 | 260,697.64 | 172,732.36 | 0.60 |
| 9114 | GENERAL PENSION FUND | 120,500.00 | 120,500.00 | 120,670.00 | 120,608.77 | 61.23 | 1.00 |
| 9118 | MEDICARE PREMIUM | 4,600.00 | 4,600.00 | 5,000.00 | 3,047.90 | 1,952.10 | 0.61 |
| 9120 | SOCIAL SECURITY | 4,300.00 | 4,300.00 | 6,000.00 | 3,833.82 | 2,166.18 | 0.64 |
| 9121 | GROUP INSURANCE | 49,800.00 | 49,800.00 | 53,000.00 | 25,379.70 | 27,620.30 | 0.48 |
| 9122 | REPLACEMENT BENEFIT PGM | 16,700.00 | 16,700.00 | 16,700.00 | 11,166.46 | 5,533.54 | 0.67 |
| 9123 | DISABILITY/SURV INSURANCE | 3,200.00 | 3,200.00 | 3,200.00 | 2,149.87 | 1,050.13 | 0.67 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 3,700.00 | 3,700.00 | 5,600.00 | 4,426.93 | 1,173.07 | 0.79 |
| SUBTOTAL PERSONAL SERVICES | | <u>569,100.00</u> | <u>569,100.00</u> | <u>643,600.00</u> | <u>431,311.09</u> | <u>212,288.91</u> | <u>0.67</u> |
| 9331 | OFFICE SUPPLIES | 1,300.00 | 1,300.00 | 1,250.00 | 539.15 | 710.85 | 0.43 |
| 9332 | OPERATING SUPPLIES | 1,300.00 | 1,300.00 | 1,250.00 | 1,036.77 | 213.23 | 0.83 |
| 9333 | REPAIRS & MAINTENANCE | 2,200.00 | 2,200.00 | 2,150.00 | 1,156.94 | 993.06 | 0.54 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 400.00 | 400.00 | 1,150.00 | 838.93 | 311.07 | 0.73 |
| 9335 | PROFESSIONAL SERVICES | 15,700.00 | 15,700.00 | 15,700.00 | 641.46 | 15,058.54 | 0.04 |
| 9336 | COMMUNICATION | 59,000.00 | 59,000.00 | 59,000.00 | 33,101.45 | 25,898.55 | 0.56 |
| 9337 | TRANSPORTATION | 400.00 | 400.00 | 1,697.00 | 1,690.89 | 6.11 | 1.00 |
| 9338 | ADVERTISING | 0.00 | 0.00 | 418.00 | 418.00 | 0.00 | 1.00 |
| 9339 | POSTAGE | 2,200.00 | 2,200.00 | 2,083.00 | 500.68 | 1,582.32 | 0.24 |
| 9340 | PRINTING & BINDING | 1,000.00 | 1,000.00 | 900.00 | 438.45 | 461.55 | 0.49 |
| 9341 | RENTALS | 100.00 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 |
| 9342 | TRAINING | 11,800.00 | 11,800.00 | 8,285.00 | 1,944.85 | 6,340.15 | 0.23 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 2,600.00 | 2,600.00 | 2,520.00 | 807.36 | 1,712.64 | 0.32 |
| 9346 | LIABILITY INSURANCE | 11,400.00 | 11,400.00 | 12,217.00 | 12,116.31 | 100.69 | 0.99 |
| 9357 | OTHER CONTRACTUAL SERVICE | 12,600.00 | 12,600.00 | 12,600.00 | 11,886.02 | 713.98 | 0.94 |
| 9364 | SERVICE AWARDS | 5,400.00 | 5,400.00 | 5,400.00 | 4,971.76 | 428.24 | 0.92 |
| 9370 | NON-CAPITALIZED ASSETS | 1,400.00 | 1,400.00 | 2,080.00 | 2,078.75 | 1.25 | 1.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>128,800.00</u> | <u>128,800.00</u> | <u>128,800.00</u> | <u>74,167.77</u> | <u>54,632.23</u> | <u>0.58</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | -307,200.00 | -307,200.00 | -307,200.00 | -230,400.00 | -76,800.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>-307,200.00</u> | <u>-307,200.00</u> | <u>-307,200.00</u> | <u>-230,400.00</u> | <u>-76,800.00</u> | <u>0.75</u> |
| TOTAL HUMAN RESOURCES | | <u>390,700.00</u> | <u>390,700.00</u> | <u>465,200.00</u> | <u>275,078.86</u> | <u>190,121.14</u> | <u>0.59</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 503 - INSURANCE RETENTION FUND

DEPARTMENT - HUMAN RESOURCES/CLINIC

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|-------------------------------------|---------------------------|---|---------------------------------------|--|-------------------|------------------|---------------------|
| 9111 | SALARIES | 91,700.00 | 91,700.00 | 74,683.00 | 41,921.69 | 32,761.31 | 0.56 |
| 9114 | GENERAL PENSION FUND | 25,800.00 | 25,800.00 | 25,850.00 | 25,832.47 | 17.53 | 1.00 |
| 9118 | MEDICARE PREMIUM | 1,300.00 | 1,300.00 | 1,300.00 | 665.25 | 634.75 | 0.51 |
| 9120 | SOCIAL SECURITY | 2,600.00 | 2,600.00 | 2,600.00 | 890.58 | 1,709.42 | 0.34 |
| 9121 | GROUP INSURANCE | 5,900.00 | 5,900.00 | 5,900.00 | 3,781.60 | 2,118.40 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 2,800.00 | 2,800.00 | 2,800.00 | 1,851.28 | 948.72 | 0.66 |
| 9123 | DISABILITY/SURV INSURANCE | 500.00 | 500.00 | 500.00 | 324.83 | 175.17 | 0.65 |
| 9125 | EXTRA PERSONAL SERVICES | 0.00 | 0.00 | 8,887.00 | 8,885.03 | 1.97 | 1.00 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 2,200.00 | 2,200.00 | 2,200.00 | 1,010.55 | 1,189.45 | 0.46 |
| 9135 | OTHER PERSONAL SERVICES | 0.00 | 0.00 | 8,080.00 | 5,096.46 | 2,983.54 | 0.63 |
| SUBTOTAL PERSONAL SERVICES | | <u>132,800.00</u> | <u>132,800.00</u> | <u>132,800.00</u> | <u>90,259.74</u> | <u>42,540.26</u> | 0.68 |
| 9331 | OFFICE SUPPLIES | 0.00 | 0.00 | 174.00 | 86.84 | 87.16 | 0.50 |
| 9332 | OPERATING SUPPLIES | 400.00 | 400.00 | 215.00 | 88.70 | 126.30 | 0.41 |
| 9333 | REPAIRS & MAINTENANCE | 200.00 | 200.00 | 200.00 | 194.00 | 6.00 | 0.97 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 0.00 | 0.00 | 11.00 | 10.69 | 0.31 | 0.97 |
| 9335 | PROFESSIONAL SERVICES | 18,500.00 | 18,500.00 | 18,500.00 | 14,713.00 | 3,787.00 | 0.80 |
| 9336 | COMMUNICATION | 4,100.00 | 4,100.00 | 4,100.00 | 3,706.39 | 393.61 | 0.90 |
| 9337 | TRANSPORTATION | 300.00 | 300.00 | 258.00 | 13.22 | 244.78 | 0.05 |
| 9338 | ADVERTISING | 0.00 | 0.00 | 42.00 | 41.04 | 0.96 | 0.98 |
| 9339 | POSTAGE | 200.00 | 200.00 | 200.00 | 70.96 | 129.04 | 0.35 |
| 9340 | PRINTING & BINDING | 100.00 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 |
| 9342 | TRAINING | 300.00 | 300.00 | 300.00 | 0.00 | 300.00 | 0.00 |
| 9349 | CLOTHING SUPPLIES | 600.00 | 600.00 | 600.00 | 0.00 | 600.00 | 0.00 |
| 9351 | MED & FIRST AID SUPPLIES | 5,000.00 | 5,000.00 | 5,000.00 | 1,926.09 | 3,073.91 | 0.39 |
| SUBTOTAL OPERATING EXPENSES | | <u>29,700.00</u> | <u>29,700.00</u> | <u>29,700.00</u> | <u>20,850.93</u> | <u>8,849.07</u> | 0.70 |
| TOTAL HUMAN RESOURCES/CLINIC | | <u>162,500.00</u> | <u>162,500.00</u> | <u>162,500.00</u> | <u>111,110.67</u> | <u>51,389.33</u> | 0.68 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 504 - CENTRAL SERVICES FUND

DEPARTMENT - 7070 - TECHNOLOGY RESOURCES - I/S

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 767,000.00 | 767,000.00 | 738,600.00 | 521,823.77 | 216,776.23 | 0.71 |
| 9114 | GENERAL PENSION FUND | 204,200.00 | 204,200.00 | 204,900.00 | 204,265.41 | 634.59 | 1.00 |
| 9118 | MEDICARE PREMIUM | 9,300.00 | 9,300.00 | 9,300.00 | 6,704.76 | 2,595.24 | 0.72 |
| 9120 | SOCIAL SECURITY | 27,200.00 | 27,200.00 | 30,815.00 | 24,674.55 | 6,140.45 | 0.80 |
| 9121 | GROUP INSURANCE | 73,600.00 | 73,600.00 | 73,600.00 | 40,397.12 | 33,202.88 | 0.55 |
| 9122 | REPLACEMENT BENEFIT PGM | 13,700.00 | 13,700.00 | 14,100.00 | 8,080.28 | 6,019.72 | 0.57 |
| 9123 | DISABILITY/SURV INSURANCE | 5,400.00 | 5,400.00 | 5,900.00 | 3,387.16 | 2,512.84 | 0.57 |
| 9129 | DEFERRED COMP PENS PLAN | 3,800.00 | 3,800.00 | 3,800.00 | 2,784.11 | 1,015.89 | 0.73 |
| 9131 | UNEMPLOYMENT | 0.00 | 40,000.00 | 35,409.00 | 0.00 | 35,409.00 | 0.00 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 23,400.00 | 23,400.00 | 33,576.00 | 28,242.54 | 5,333.46 | 0.84 |
| 9135 | OTHER PERSONAL SERVICES | 55,900.00 | 55,900.00 | 73,500.00 | 44,411.55 | 29,088.45 | 0.60 |
| SUBTOTAL PERSONAL SERVICES | | <u>1,183,500.00</u> | <u>1,223,500.00</u> | <u>1,223,500.00</u> | <u>884,771.25</u> | <u>338,728.75</u> | <u>0.72</u> |
| 9331 | OFFICE SUPPLIES | 1,100.00 | 1,100.00 | 1,070.00 | 277.34 | 792.66 | 0.26 |
| 9332 | OPERATING SUPPLIES | 1,300.00 | 1,300.00 | 1,406.00 | 481.71 | 924.29 | 0.34 |
| 9333 | REPAIRS & MAINTENANCE | 7,000.00 | 7,000.00 | 6,886.00 | 2,232.44 | 4,653.56 | 0.32 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 8,300.00 | 17,100.00 | 16,827.00 | 7,111.39 | 9,715.61 | 0.42 |
| 9335 | PROFESSIONAL SERVICES | 10,300.00 | 13,300.00 | 13,442.00 | 3,077.76 | 10,364.24 | 0.23 |
| 9336 | COMMUNICATION | 26,100.00 | 26,100.00 | 24,986.00 | 16,385.26 | 8,600.74 | 0.66 |
| 9337 | TRANSPORTATION | 2,200.00 | 2,200.00 | 2,100.00 | 1,613.97 | 486.03 | 0.77 |
| 9338 | ADVERTISING | 500.00 | 500.00 | 1,537.00 | 1,537.00 | 0.00 | 1.00 |
| 9339 | POSTAGE | 200.00 | 200.00 | 200.00 | 25.64 | 174.36 | 0.13 |
| 9340 | PRINTING & BINDING | 600.00 | 600.00 | 1,067.00 | 880.58 | 186.42 | 0.83 |
| 9342 | TRAINING | 4,000.00 | 45,400.00 | 44,841.00 | 35,252.38 | 9,588.62 | 0.79 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 500.00 | 500.00 | 500.00 | 294.71 | 205.29 | 0.59 |
| 9345 | MAINT & REPR OF VEHICLES | 1,200.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 | 0.00 |
| 9346 | LIABILITY INSURANCE | 22,600.00 | 22,600.00 | 22,600.00 | 20,826.20 | 1,773.80 | 0.92 |
| 9348 | FUELS & LUBRICANTS | 300.00 | 300.00 | 305.00 | 304.55 | 0.45 | 1.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 459,400.00 | 498,063.00 | 498,277.00 | 283,274.70 | 215,002.30 | 0.57 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 219.00 | 219.00 | 0.00 | 1.00 |
| 9370 | NON-CAPITALIZED ASSETS | 17,600.00 | 21,600.00 | 21,600.00 | 0.00 | 21,600.00 | 0.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>563,200.00</u> | <u>659,063.00</u> | <u>659,063.00</u> | <u>373,794.63</u> | <u>285,268.37</u> | <u>0.57</u> |
| 9665 | MACHINERY & EQUIPMENT | 0.00 | 2,700.00 | 2,700.00 | 0.00 | 2,700.00 | 0.00 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 504 - CENTRAL SERVICES FUND

DEPARTMENT - 7070 - TECHNOLOGY RESOURCES - I/S

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|---|------------------------|---|---|--|---------------------|-------------------|---------------------------|
| 9666 | OFFICE EQUIPMENT | 46,400.00 | 55,364.00 | 55,364.00 | 53,563.96 | 1,800.04 | 0.97 |
| SUBTOTAL CAPITAL OUTLAY | | <u>46,400.00</u> | <u>58,064.00</u> | <u>58,064.00</u> | <u>53,563.96</u> | <u>4,500.04</u> | 0.92 |
| 9771 | PRINCIPAL | 0.00 | 36,400.00 | 36,400.00 | 35,350.69 | 1,049.31 | 0.97 |
| 9772 | INTEREST | 0.00 | 6,400.00 | 6,400.00 | 6,330.26 | 69.74 | 0.99 |
| SUBTOTAL DEBT SERVICE | | <u>0.00</u> | <u>42,800.00</u> | <u>42,800.00</u> | <u>41,680.95</u> | <u>1,119.05</u> | 0.97 |
| TOTAL TECHNOLOGY RESOURCES - I/S | | <u>1,793,100.00</u> | <u>1,983,427.00</u> | <u>1,983,427.00</u> | <u>1,353,810.79</u> | <u>629,616.21</u> | 0.68 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 404 - AIRPORT FUND

FUND - 0640 - PENSACOLA INTERNATIONAL AIRPORT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|---------------------|---------------------|---------------------------|
| 9111 | SALARIES | 2,192,500.00 | 2,192,500.00 | 2,132,928.00 | 1,352,996.45 | 779,931.55 | 0.63 |
| 9112 | OVERTIME | 315,800.00 | 315,800.00 | 235,190.00 | 167,221.77 | 67,968.23 | 0.71 |
| 9114 | GENERAL PENSION FUND | 544,400.00 | 544,400.00 | 544,782.00 | 544,645.54 | 136.46 | 1.00 |
| 9115 | FIREMEN'S PENSION FUND | 0.00 | 0.00 | 420.00 | 270.61 | 149.39 | 0.64 |
| 9116 | POLICE PENSION FUND | 84,800.00 | 84,800.00 | 84,940.00 | 84,861.62 | 78.38 | 1.00 |
| 9118 | MEDICARE PREMIUM | 29,400.00 | 29,400.00 | 36,805.00 | 24,500.32 | 12,304.68 | 0.67 |
| 9119 | ADDITIONAL REGULAR PAY | 16,600.00 | 16,600.00 | 12,015.00 | 5,384.84 | 6,630.16 | 0.45 |
| 9120 | SOCIAL SECURITY | 47,200.00 | 47,200.00 | 68,200.00 | 51,508.46 | 16,691.54 | 0.76 |
| 9121 | GROUP INSURANCE | 279,900.00 | 279,900.00 | 268,060.00 | 163,567.76 | 104,492.24 | 0.61 |
| 9122 | REPLACEMENT BENEFIT PGM | 55,600.00 | 55,600.00 | 53,320.00 | 35,441.20 | 17,878.80 | 0.66 |
| 9123 | DISABILITY/SURV INSURANCE | 12,000.00 | 12,000.00 | 13,050.00 | 7,872.09 | 5,177.91 | 0.60 |
| 9125 | EXTRA PERSONAL SERVICES | 33,000.00 | 33,000.00 | 55,600.00 | 19,831.20 | 35,768.80 | 0.36 |
| 9126 | INCENTIVE PAY | 11,900.00 | 11,900.00 | 13,900.00 | 10,137.67 | 3,762.33 | 0.73 |
| 9128 | DIFFERENTIAL PAY | 8,700.00 | 8,700.00 | 26,195.00 | 15,636.75 | 10,558.25 | 0.60 |
| 9129 | DEFERRED COMP PENS PLAN | 7,700.00 | 7,700.00 | 8,700.00 | 5,773.80 | 2,926.20 | 0.66 |
| 9130 | WORKER'S COMPENSATION | 8,100.00 | 8,100.00 | 17,700.00 | 14,656.99 | 3,043.01 | 0.83 |
| 9131 | UNEMPLOYMENT | 0.00 | 0.00 | 4,840.00 | 3,575.00 | 1,265.00 | 0.74 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 57,200.00 | 57,200.00 | 86,955.00 | 76,098.50 | 10,856.50 | 0.88 |
| 9135 | OTHER PERSONAL SERVICES | 351,500.00 | 351,500.00 | 392,700.00 | 300,572.76 | 92,127.24 | 0.77 |
| SUBTOTAL PERSONAL SERVICES | | 4,056,300.00 | 4,056,300.00 | 4,056,300.00 | 2,884,553.33 | 1,171,746.67 | 0.71 |
| 9331 | OFFICE SUPPLIES | 6,700.00 | 6,700.00 | 6,648.00 | 2,808.67 | 3,839.33 | 0.42 |
| 9332 | OPERATING SUPPLIES | 49,000.00 | 64,000.00 | 58,000.00 | 26,936.05 | 31,063.95 | 0.46 |
| 9333 | REPAIRS & MAINTENANCE | 2,213,000.00 | 2,511,754.00 | 2,472,079.00 | 1,788,187.61 | 683,891.39 | 0.72 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 99,400.00 | 99,400.00 | 93,900.00 | 4,334.20 | 89,565.80 | 0.05 |
| 9335 | PROFESSIONAL SERVICES | 682,800.00 | 690,714.00 | 641,564.00 | 558,452.73 | 83,111.27 | 0.87 |
| 9336 | COMMUNICATION | 127,300.00 | 127,300.00 | 176,450.00 | 138,937.50 | 37,512.50 | 0.79 |
| 9337 | TRANSPORTATION | 25,700.00 | 25,700.00 | 29,800.00 | 22,584.15 | 7,215.85 | 0.76 |
| 9338 | ADVERTISING | 520,500.00 | 520,500.00 | 709,750.00 | 422,938.60 | 286,811.40 | 0.60 |
| 9339 | POSTAGE | 4,300.00 | 4,300.00 | 4,800.00 | 3,655.37 | 1,144.63 | 0.76 |
| 9340 | PRINTING & BINDING | 10,200.00 | 10,200.00 | 9,400.00 | 3,341.19 | 6,058.81 | 0.36 |
| 9341 | RENTALS | 2,900.00 | 2,900.00 | 3,300.00 | 2,242.33 | 1,057.67 | 0.68 |

NOTE: Does not include grant, PFC or construction funds.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 404 - AIRPORT FUND

FUND - 0640 - PENSACOLA INTERNATIONAL AIRPORT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|------------------------------------|-----------------------------|---|---------------------------------------|--|----------------------|---------------------|---------------------|
| 9342 | TRAINING | 49,200.00 | 49,200.00 | 58,450.00 | 47,777.72 | 10,672.28 | 0.82 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 32,200.00 | 32,200.00 | 33,250.00 | 29,955.64 | 3,294.36 | 0.90 |
| 9345 | MAINT & REPR OF VEHICLES | 78,000.00 | 78,000.00 | 72,000.00 | 28,694.78 | 43,305.22 | 0.40 |
| 9346 | LIABILITY INSURANCE | 1,009,700.00 | 1,009,700.00 | 1,013,450.00 | 785,674.21 | 227,775.79 | 0.78 |
| 9347 | UTILITIES | 1,124,500.00 | 1,124,500.00 | 1,188,400.00 | 738,723.61 | 449,676.39 | 0.62 |
| 9348 | FUELS & LUBRICANTS | 90,000.00 | 90,000.00 | 91,000.00 | 30,724.17 | 60,275.83 | 0.34 |
| 9349 | CLOTHING SUPPLIES | 24,900.00 | 24,900.00 | 22,300.00 | 6,476.12 | 15,823.88 | 0.29 |
| 9355 | AGRICULTURAL SUPPLIES | 63,100.00 | 63,100.00 | 63,000.00 | 30,557.34 | 32,442.66 | 0.49 |
| 9357 | OTHER CONTRACTUAL SERVICE | 2,283,000.00 | 2,289,069.00 | 2,013,969.00 | 1,178,870.25 | 835,098.75 | 0.59 |
| 9360 | MISCELLANEOUS | 70,000.00 | 70,000.00 | 69,900.00 | 51,089.90 | 18,810.10 | 0.73 |
| 9361 | UNCLASSIFIED | 0.00 | 0.00 | 252.00 | 172.70 | 79.30 | 0.69 |
| 9370 | NON-CAPITALIZED ASSETS | 23,600.00 | 23,600.00 | 40,975.00 | 20,155.33 | 20,819.67 | 0.49 |
| SUBTOTAL OPERATING EXPENSES | | 8,590,000.00 | 8,917,737.00 | 8,872,637.00 | 5,923,290.17 | 2,949,346.83 | 0.67 |
| 9666 | OFFICE EQUIPMENT | 0.00 | 20,000.00 | 103,100.00 | 96,252.30 | 6,847.70 | 0.93 |
| 9669 | CONST WORK IN PROGRESS | 640,000.00 | 1,328,699.00 | 1,290,699.00 | 342,304.51 | 948,394.49 | 0.27 |
| SUBTOTAL CAPITAL OUTLAY | | 640,000.00 | 1,348,699.00 | 1,393,799.00 | 438,556.81 | 955,242.19 | 0.31 |
| 9771 | PRINCIPAL | 3,071,500.00 | 3,071,500.00 | 3,071,500.00 | 2,080,000.00 | 991,500.00 | 0.68 |
| 9772 | INTEREST | 2,284,200.00 | 2,284,200.00 | 2,284,200.00 | 1,405,487.55 | 878,712.45 | 0.62 |
| SUBTOTAL DEBT SERVICE | | 5,355,700.00 | 5,355,700.00 | 5,355,700.00 | 3,485,487.55 | 1,870,212.45 | 0.65 |
| 9991 | TRANSFERS | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 |
| 9992 | ALLOCATED OVERHEAD(COST REC | 594,000.00 | 594,000.00 | 594,000.00 | 445,500.00 | 148,500.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | 594,000.00 | 694,000.00 | 694,000.00 | 445,500.00 | 248,500.00 | 0.64 |
| TOTAL AIRPORT FUND | | 19,236,000.00 | 20,372,436.00 | 20,372,436.00 | 13,177,387.86 | 7,195,048.14 | 0.65 |

NOTE: Does not include grant, PFC or construction funds.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 401 - GAS UTILITY FUND

FUND - 0500 - PENSACOLA ENERGY

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|---------------------|---------------------|---------------------------|
| 9111 | SALARIES | 4,563,600.00 | 4,563,600.00 | 4,415,400.00 | 2,554,845.71 | 1,860,554.29 | 0.58 |
| 9112 | OVERTIME | 383,000.00 | 383,000.00 | 387,200.00 | 271,734.38 | 115,465.62 | 0.70 |
| 9114 | GENERAL PENSION FUND | 1,578,200.00 | 1,578,200.00 | 1,580,700.00 | 1,579,598.48 | 1,101.52 | 1.00 |
| 9118 | MEDICARE PREMIUM | 51,700.00 | 51,700.00 | 51,700.00 | 35,076.11 | 16,623.89 | 0.68 |
| 9119 | ADDITIONAL REGULAR PAY | 9,500.00 | 9,500.00 | 9,500.00 | 132.60 | 9,367.40 | 0.01 |
| 9120 | SOCIAL SECURITY | 79,100.00 | 79,100.00 | 82,800.00 | 57,129.55 | 25,670.45 | 0.69 |
| 9121 | GROUP INSURANCE | 855,200.00 | 855,200.00 | 742,300.00 | 377,794.74 | 364,505.26 | 0.51 |
| 9122 | REPLACEMENT BENEFIT PGM | 177,900.00 | 177,900.00 | 177,600.00 | 112,204.24 | 65,395.76 | 0.63 |
| 9123 | DISABILITY/SURV INSURANCE | 34,000.00 | 34,000.00 | 34,000.00 | 21,861.07 | 12,138.93 | 0.64 |
| 9124 | DEFERRED COMPENSATION | 12,300.00 | 12,300.00 | 12,300.00 | 7,982.20 | 4,317.80 | 0.65 |
| 9125 | EXTRA PERSONAL SERVICES | 294,300.00 | 294,300.00 | 308,700.00 | 241,133.07 | 67,566.93 | 0.78 |
| 9128 | DIFFERENTIAL PAY | 8,800.00 | 8,800.00 | 8,800.00 | 5,908.24 | 2,891.76 | 0.67 |
| 9129 | DEFERRED COMP PENS PLAN | 13,900.00 | 13,900.00 | 17,200.00 | 8,888.44 | 8,311.56 | 0.52 |
| 9130 | WORKER'S COMPENSATION | 96,000.00 | 96,000.00 | 200,000.00 | 160,339.92 | 39,660.08 | 0.80 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 69,500.00 | 69,500.00 | 95,300.00 | 67,239.46 | 28,060.54 | 0.71 |
| 9135 | OTHER PERSONAL SERVICES | 100,800.00 | 100,800.00 | 205,100.00 | 159,625.40 | 45,474.60 | 0.78 |
| SUBTOTAL PERSONAL SERVICES | | 8,327,800.00 | 8,327,800.00 | 8,328,600.00 | 5,661,493.61 | 2,667,106.39 | 0.68 |
| 9331 | OFFICE SUPPLIES | 7,600.00 | 7,600.00 | 6,400.00 | 3,222.79 | 3,177.21 | 0.50 |
| 9332 | OPERATING SUPPLIES | 37,000.00 | 37,000.00 | 32,900.00 | 16,388.35 | 16,511.65 | 0.50 |
| 9333 | REPAIRS & MAINTENANCE | 157,000.00 | 157,000.00 | 265,300.00 | 130,574.17 | 134,725.83 | 0.49 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 49,200.00 | 49,200.00 | 59,100.00 | 35,984.26 | 23,115.74 | 0.61 |
| 9335 | PROFESSIONAL SERVICES | 122,800.00 | 122,800.00 | 127,700.00 | 70,911.67 | 56,788.33 | 0.56 |
| 9336 | COMMUNICATION | 508,900.00 | 508,900.00 | 514,900.00 | 348,537.92 | 166,362.08 | 0.68 |
| 9337 | TRANSPORTATION | 15,400.00 | 15,400.00 | 15,400.00 | 9,904.74 | 5,495.26 | 0.64 |
| 9338 | ADVERTISING | 508,000.00 | 508,000.00 | 525,000.00 | 308,996.38 | 216,003.62 | 0.59 |
| 9339 | POSTAGE | 17,800.00 | 17,800.00 | 26,500.00 | 16,229.39 | 10,270.61 | 0.61 |
| 9340 | PRINTING & BINDING | 37,700.00 | 37,700.00 | 17,400.00 | 4,536.81 | 12,863.19 | 0.26 |
| 9341 | RENTALS | 22,000.00 | 22,000.00 | 19,700.00 | 7,546.13 | 12,153.87 | 0.38 |
| 9342 | TRAINING | 58,100.00 | 58,100.00 | 58,100.00 | 33,767.30 | 24,332.70 | 0.58 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 89,000.00 | 89,000.00 | 91,100.00 | 87,721.10 | 3,378.90 | 0.96 |
| 9345 | MAINT & REPR OF VEHICLES | 260,400.00 | 260,400.00 | 257,900.00 | 187,976.86 | 69,923.14 | 0.73 |
| 9346 | LIABILITY INSURANCE | 439,000.00 | 439,000.00 | 470,100.00 | 458,632.68 | 11,467.32 | 0.98 |

NOTE: Does not include grant or construction funds.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 401 - GAS UTILITY FUND

FUND - 0500 - PENSACOLA ENERGY

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|----------------------|---------------------|---------------------------|
| 9347 | UTILITIES | 118,000.00 | 118,000.00 | 118,000.00 | 68,296.02 | 49,703.98 | 0.58 |
| 9348 | FUELS & LUBRICANTS | 266,500.00 | 266,500.00 | 262,700.00 | 217,000.66 | 45,699.34 | 0.83 |
| 9349 | CLOTHING SUPPLIES | 29,500.00 | 29,500.00 | 29,500.00 | 23,823.44 | 5,676.56 | 0.81 |
| 9350 | INV OF STORES FOR RESALE | 12,649,200.00 | 18,373,750.00 | 20,170,250.00 | 14,387,503.07 | 5,782,746.93 | 0.71 |
| 9351 | MED & FIRST AID SUPPLIES | 0.00 | 0.00 | 200.00 | 106.00 | 94.00 | 0.53 |
| 9352 | METER PARTS & SUPPLIES | 35,000.00 | 35,000.00 | 27,500.00 | 9,245.58 | 18,254.42 | 0.34 |
| 9353 | PIPE FITTINGS & HYDRANTS | 440,100.00 | 443,425.00 | 664,425.00 | 393,590.21 | 270,834.79 | 0.59 |
| 9354 | CHEMICAL SUPPLIES | 28,000.00 | 28,000.00 | 29,700.00 | 29,584.59 | 115.41 | 1.00 |
| 9355 | AGRICULTURAL SUPPLIES | 7,500.00 | 7,500.00 | 7,500.00 | 4,913.75 | 2,586.25 | 0.66 |
| 9357 | OTHER CONTRACTUAL SERVICE | 2,687,000.00 | 2,777,612.00 | 2,502,112.00 | 1,903,143.12 | 598,968.88 | 0.76 |
| 9358 | REBATES | 828,500.00 | 828,500.00 | 767,700.00 | 413,933.57 | 353,766.43 | 0.54 |
| 9360 | MISCELLANEOUS | 1,836,500.00 | 1,836,500.00 | 19,800.00 | 169.87 | 19,630.13 | 0.01 |
| 9361 | UNCLASSIFIED | 75,000.00 | 75,000.00 | 75,000.00 | 15,798.49 | 59,201.51 | 0.21 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 1,000.00 | 207.00 | 793.00 | 0.21 |
| 9365 | LANDFILL FEES | 3,000.00 | 3,000.00 | 3,000.00 | 1,639.50 | 1,360.50 | 0.55 |
| 9370 | NON-CAPITALIZED ASSETS | 119,500.00 | 121,965.00 | 107,465.00 | 62,519.68 | 44,945.32 | 0.58 |
| SUBTOTAL OPERATING EXPENSES | | 21,453,200.00 | 27,274,152.00 | 27,273,352.00 | 19,252,405.10 | 8,020,946.90 | 0.71 |
| 9665 | MACHINERY & EQUIPMENT | 185,000.00 | 214,000.00 | 174,000.00 | 111,808.00 | 62,192.00 | 0.64 |
| 9666 | OFFICE EQUIPMENT | 146,000.00 | 180,719.00 | 183,719.00 | 61,765.95 | 121,953.05 | 0.34 |
| 9667 | ROAD EQUIPMENT | 174,000.00 | 174,000.00 | 174,000.00 | 150,086.66 | 23,913.34 | 0.86 |
| 9669 | CONST WORK IN PROGRESS | 0.00 | 458,616.00 | 495,616.00 | 438,310.41 | 57,305.59 | 0.88 |
| SUBTOTAL CAPITAL OUTLAY | | 505,000.00 | 1,027,335.00 | 1,027,335.00 | 761,971.02 | 265,363.98 | 0.74 |
| 9771 | PRINCIPAL | 1,955,000.00 | 1,955,000.00 | 1,955,000.00 | 1,955,000.00 | 0.00 | 1.00 |
| 9772 | INTEREST | 333,900.00 | 333,900.00 | 333,900.00 | 214,543.38 | 119,356.62 | 0.64 |
| SUBTOTAL DEBT SERVICE | | 2,288,900.00 | 2,288,900.00 | 2,288,900.00 | 2,169,543.38 | 119,356.62 | 0.95 |
| 9991 | TRANSFERS | 8,000,000.00 | 8,987,800.00 | 8,987,800.00 | 8,000,000.00 | 987,800.00 | 0.89 |
| 9992 | ALLOCATED OVERHEAD(COST REC | 1,150,100.00 | 1,150,100.00 | 1,150,100.00 | 862,575.00 | 287,525.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | 9,150,100.00 | 10,137,900.00 | 10,137,900.00 | 8,862,575.00 | 1,275,325.00 | 0.87 |

NOTE: Does not include grant or construction funds.

**CITY OF PENSACOLA
 LINE-ITEM FINANCIAL STATEMENTS
 For the Eight Months Ended May 31, 2014
 (Unaudited)**

ACCOUNTING PERIOD: 8/14

FUND - 401 - GAS UTILITY FUND

FUND - 0500 - PENSACOLA ENERGY

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|-------------------------------|------------------------|---|---------------------------------------|--|----------------|----------------|---------------------|
| TOTAL GAS UTILITY FUND | | 41,725,000.00 | 49,056,087.00 | 49,056,087.00 | 36,707,988.11 | 12,348,098.89 | 0.75 |

NOTE: Does not include grant or construction funds.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 403 - PORT FUND

FUND - 0660 - PORT OF PENSACOLA

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 419,700.00 | 419,700.00 | 418,562.00 | 306,431.95 | 112,130.05 | 0.73 |
| 9112 | OVERTIME | 5,100.00 | 5,100.00 | 5,100.00 | 0.00 | 5,100.00 | 0.00 |
| 9114 | GENERAL PENSION FUND | 131,800.00 | 131,800.00 | 131,989.00 | 131,914.53 | 74.47 | 1.00 |
| 9118 | MEDICARE PREMIUM | 5,200.00 | 5,200.00 | 5,200.00 | 4,296.39 | 903.61 | 0.83 |
| 9120 | SOCIAL SECURITY | 6,100.00 | 6,100.00 | 10,963.00 | 7,101.94 | 3,861.06 | 0.65 |
| 9121 | GROUP INSURANCE | 51,800.00 | 51,800.00 | 51,800.00 | 33,058.36 | 18,741.64 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 14,000.00 | 14,000.00 | 14,000.00 | 7,654.88 | 6,345.12 | 0.55 |
| 9123 | DISABILITY/SURV INSURANCE | 2,600.00 | 2,600.00 | 2,600.00 | 2,146.53 | 453.47 | 0.83 |
| 9124 | DEFERRED COMPENSATION | 4,800.00 | 4,800.00 | 10.00 | 0.00 | 10.00 | 0.00 |
| 9125 | EXTRA PERSONAL SERVICES | 260,000.00 | 260,000.00 | 260,000.00 | 156,386.33 | 103,613.67 | 0.60 |
| 9130 | WORKER'S COMPENSATION | 0.00 | 0.00 | 12.00 | 11.90 | 0.10 | 0.99 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 6,200.00 | 6,200.00 | 13,256.00 | 8,354.46 | 4,901.54 | 0.63 |
| SUBTOTAL PERSONAL SERVICES | | 907,300.00 | 907,300.00 | 913,492.00 | 657,357.27 | 256,134.73 | 0.72 |
| 9331 | OFFICE SUPPLIES | 2,000.00 | 2,000.00 | 1,950.00 | 577.59 | 1,372.41 | 0.30 |
| 9332 | OPERATING SUPPLIES | 5,000.00 | 5,000.00 | 4,800.00 | 2,228.72 | 2,571.28 | 0.46 |
| 9333 | REPAIRS & MAINTENANCE | 35,400.00 | 38,620.00 | 40,848.00 | 36,888.41 | 3,959.59 | 0.90 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 2,400.00 | 2,400.00 | 3,600.00 | 3,445.76 | 154.24 | 0.96 |
| 9335 | PROFESSIONAL SERVICES | 36,000.00 | 37,665.00 | 32,765.00 | 22,867.03 | 9,897.97 | 0.70 |
| 9336 | COMMUNICATION | 43,200.00 | 43,200.00 | 43,800.00 | 31,846.79 | 11,953.21 | 0.73 |
| 9337 | TRANSPORTATION | 10,000.00 | 10,000.00 | 10,000.00 | 2,171.57 | 7,828.43 | 0.22 |
| 9338 | ADVERTISING | 82,500.00 | 82,500.00 | 78,000.00 | 32,287.16 | 45,712.84 | 0.41 |
| 9339 | POSTAGE | 1,000.00 | 1,000.00 | 1,000.00 | 793.26 | 206.74 | 0.79 |
| 9340 | PRINTING & BINDING | 1,000.00 | 1,000.00 | 1,500.00 | 810.59 | 689.41 | 0.54 |
| 9342 | TRAINING | 24,200.00 | 24,200.00 | 21,200.00 | 6,826.39 | 14,373.61 | 0.32 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 26,500.00 | 26,500.00 | 26,500.00 | 25,184.38 | 1,315.62 | 0.95 |
| 9345 | MAINT & REPR OF VEHICLES | 12,000.00 | 12,000.00 | 12,000.00 | 5,996.07 | 6,003.93 | 0.50 |
| 9346 | LIABILITY INSURANCE | 234,400.00 | 234,400.00 | 234,400.00 | 174,398.40 | 60,001.60 | 0.74 |
| 9347 | UTILITIES | 180,100.00 | 180,100.00 | 180,100.00 | 105,457.82 | 74,642.18 | 0.59 |
| 9348 | FUELS & LUBRICANTS | 19,000.00 | 19,000.00 | 19,000.00 | 9,970.01 | 9,029.99 | 0.52 |
| 9349 | CLOTHING SUPPLIES | 1,000.00 | 1,000.00 | 1,000.00 | 918.57 | 81.43 | 0.92 |
| 9354 | CHEMICAL SUPPLIES | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |

NOTE: Does not include grant or construction funds.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 403 - PORT FUND

FUND - 0660 - PORT OF PENSACOLA

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|------------------------------------|-----------------------------|---|---------------------------------------|--|---------------------|-------------------|---------------------|
| 9355 | AGRICULTURAL SUPPLIES | 1,000.00 | 1,000.00 | 1,000.00 | 66.80 | 933.20 | 0.07 |
| 9357 | OTHER CONTRACTUAL SERVICE | 24,200.00 | 24,200.00 | 24,200.00 | 12,805.35 | 11,394.65 | 0.53 |
| 9360 | MISCELLANEOUS | 0.00 | 0.00 | 9,200.00 | 9,192.39 | 7.61 | 1.00 |
| 9365 | LANDFILL FEES | 12,500.00 | 12,500.00 | 5,230.00 | 0.00 | 5,230.00 | 0.00 |
| 9370 | NON-CAPITALIZED ASSETS | 6,000.00 | 6,000.00 | 6,000.00 | 1,337.12 | 4,662.88 | 0.22 |
| SUBTOTAL OPERATING EXPENSES | | 760,400.00 | 765,285.00 | 759,093.00 | 486,070.18 | 273,022.82 | 0.64 |
| 9667 | ROAD EQUIPMENT | 0.00 | 25,247.00 | 25,247.00 | 25,246.04 | 0.96 | 1.00 |
| 9669 | CONST WORK IN PROGRESS | 71,100.00 | 71,100.00 | 71,100.00 | 0.00 | 71,100.00 | 0.00 |
| SUBTOTAL CAPITAL OUTLAY | | 71,100.00 | 96,347.00 | 96,347.00 | 25,246.04 | 71,100.96 | 0.26 |
| 9991 | TRANSFERS | 0.00 | 12,500.00 | 12,500.00 | 0.00 | 12,500.00 | 0.00 |
| 9992 | ALLOCATED OVERHEAD(COST REC | 84,800.00 | 84,800.00 | 84,800.00 | 63,600.00 | 21,200.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | 84,800.00 | 97,300.00 | 97,300.00 | 63,600.00 | 33,700.00 | 0.65 |
| TOTAL PORT FUND | | 1,823,600.00 | 1,866,232.00 | 1,866,232.00 | 1,232,273.49 | 633,958.51 | 0.66 |

NOTE: Does not include grant or construction funds.

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 402 - SANITATION FUND

FUND - 0570 - SANITATION SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|---------------------|-------------------|---------------------------|
| 9111 | SALARIES | 1,304,300.00 | 1,304,300.00 | 1,219,818.00 | 750,645.78 | 469,172.22 | 0.62 |
| 9112 | OVERTIME | 140,400.00 | 140,400.00 | 142,300.00 | 106,590.63 | 35,709.37 | 0.75 |
| 9114 | GENERAL PENSION FUND | 443,100.00 | 443,100.00 | 445,641.00 | 443,475.32 | 2,165.68 | 1.00 |
| 9118 | MEDICARE PREMIUM | 18,600.00 | 18,600.00 | 18,600.00 | 11,786.96 | 6,813.04 | 0.63 |
| 9119 | ADDITIONAL REGULAR PAY | 700.00 | 700.00 | 890.00 | 527.34 | 362.66 | 0.59 |
| 9120 | SOCIAL SECURITY | 31,300.00 | 31,300.00 | 32,300.00 | 22,410.67 | 9,889.33 | 0.69 |
| 9121 | GROUP INSURANCE | 215,700.00 | 215,700.00 | 211,348.00 | 113,246.18 | 98,101.82 | 0.54 |
| 9122 | REPLACEMENT BENEFIT PGM | 44,400.00 | 44,400.00 | 44,400.00 | 25,979.71 | 18,420.29 | 0.59 |
| 9123 | DISABILITY/SURV INSURANCE | 12,000.00 | 12,000.00 | 11,843.00 | 7,135.51 | 4,707.49 | 0.60 |
| 9125 | EXTRA PERSONAL SERVICES | 21,000.00 | 21,000.00 | 56,800.00 | 41,308.61 | 15,491.39 | 0.73 |
| 9129 | DEFERRED COMP PENS PLAN | 2,800.00 | 2,800.00 | 1,276.00 | 0.00 | 1,276.00 | 0.00 |
| 9130 | WORKER'S COMPENSATION | 19,500.00 | 19,500.00 | 68,031.00 | 56,839.73 | 11,191.27 | 0.84 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 27,400.00 | 27,400.00 | 35,202.00 | 27,223.25 | 7,978.75 | 0.77 |
| SUBTOTAL PERSONAL SERVICES | | 2,281,200.00 | 2,281,200.00 | 2,288,449.00 | 1,607,169.69 | 681,279.31 | 0.70 |
| 9331 | OFFICE SUPPLIES | 900.00 | 900.00 | 900.00 | 456.18 | 443.82 | 0.51 |
| 9332 | OPERATING SUPPLIES | 4,100.00 | 4,100.00 | 4,078.00 | 1,159.50 | 2,918.50 | 0.28 |
| 9333 | REPAIRS & MAINTENANCE | 64,500.00 | 64,500.00 | 61,200.00 | 24,581.29 | 36,618.71 | 0.40 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 27,500.00 | 27,500.00 | 27,300.00 | 1,329.08 | 25,970.92 | 0.05 |
| 9335 | PROFESSIONAL SERVICES | 19,800.00 | 19,800.00 | 20,800.00 | 2,662.70 | 18,137.30 | 0.13 |
| 9336 | COMMUNICATION | 134,000.00 | 134,000.00 | 134,022.00 | 96,859.47 | 37,162.53 | 0.72 |
| 9337 | TRANSPORTATION | 300.00 | 300.00 | 300.00 | 132.17 | 167.83 | 0.44 |
| 9338 | ADVERTISING | 4,000.00 | 4,000.00 | 4,546.00 | 1,719.44 | 2,826.56 | 0.38 |
| 9339 | POSTAGE | 101,100.00 | 101,100.00 | 75,411.00 | 6,555.83 | 68,855.17 | 0.09 |
| 9340 | PRINTING & BINDING | 31,400.00 | 31,400.00 | 31,400.00 | 8,948.25 | 22,451.75 | 0.28 |
| 9342 | TRAINING | 1,000.00 | 1,000.00 | 1,000.00 | 330.00 | 670.00 | 0.33 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 700.00 | 700.00 | 700.00 | 573.90 | 126.10 | 0.82 |
| 9345 | MAINT & REPR OF VEHICLES | 633,200.00 | 633,200.00 | 616,273.00 | 501,138.25 | 115,134.75 | 0.81 |
| 9346 | LIABILITY INSURANCE | 90,900.00 | 90,900.00 | 105,067.00 | 85,008.85 | 20,058.15 | 0.81 |
| 9347 | UTILITIES | 46,900.00 | 46,900.00 | 46,900.00 | 20,583.80 | 26,316.20 | 0.44 |
| 9348 | FUELS & LUBRICANTS | 500,000.00 | 500,000.00 | 526,000.00 | 247,235.14 | 278,764.86 | 0.47 |
| 9349 | CLOTHING SUPPLIES | 9,500.00 | 9,500.00 | 9,800.00 | 7,342.43 | 2,457.57 | 0.75 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 402 - SANITATION FUND

FUND - 0570 - SANITATION SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|---------------------|---------------------|---------------------------|
| 9357 | OTHER CONTRACTUAL SERVICE | 51,700.00 | 51,700.00 | 52,354.00 | 29,081.36 | 23,272.64 | 0.56 |
| 9360 | MISCELLANEOUS | 7,600.00 | 7,600.00 | 6,775.00 | 3,297.05 | 3,477.95 | 0.49 |
| 9361 | UNCLASSIFIED | 311,600.00 | 311,600.00 | 311,600.00 | 93,750.00 | 217,850.00 | 0.30 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 109.00 | 109.00 | 0.00 | 1.00 |
| 9365 | LANDFILL FEES | 974,800.00 | 974,800.00 | 971,800.00 | 581,800.21 | 389,999.79 | 0.60 |
| SUBTOTAL OPERATING EXPENSES | | <u>3,015,500.00</u> | <u>3,015,500.00</u> | <u>3,008,335.00</u> | <u>1,714,653.90</u> | <u>1,293,681.10</u> | <u>0.57</u> |
| 9771 | PRINCIPAL | 201,300.00 | 201,300.00 | 201,300.00 | 120,900.00 | 80,400.00 | 0.60 |
| 9772 | INTEREST | 34,300.00 | 34,300.00 | 34,300.00 | 23,488.51 | 10,811.49 | 0.68 |
| SUBTOTAL DEBT SERVICE | | <u>235,600.00</u> | <u>235,600.00</u> | <u>235,600.00</u> | <u>144,388.51</u> | <u>91,211.49</u> | <u>0.61</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | 324,700.00 | 324,700.00 | 324,700.00 | 243,525.00 | 81,175.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>324,700.00</u> | <u>324,700.00</u> | <u>324,700.00</u> | <u>243,525.00</u> | <u>81,175.00</u> | <u>0.75</u> |
| TOTAL SANITATION FUND | | <u>5,857,000.00</u> | <u>5,857,000.00</u> | <u>5,857,084.00</u> | <u>3,709,737.10</u> | <u>2,147,346.90</u> | <u>0.63</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 402 - SANITATION FUND

FUND - 0570 - SANITATION SERVICES/CODE ENFORCEMENT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 409,500.00 | 409,500.00 | 398,850.00 | 269,982.48 | 128,867.52 | 0.68 |
| 9112 | OVERTIME | 4,000.00 | 4,000.00 | 2,500.00 | 633.36 | 1,866.64 | 0.25 |
| 9114 | GENERAL PENSION FUND | 57,600.00 | 57,600.00 | 57,836.00 | 57,641.37 | 194.63 | 1.00 |
| 9116 | POLICE PENSION FUND | 150,000.00 | 150,000.00 | 150,340.00 | 150,168.43 | 171.57 | 1.00 |
| 9118 | MEDICARE PREMIUM | 5,900.00 | 5,900.00 | 5,900.00 | 3,816.76 | 2,083.24 | 0.65 |
| 9120 | SOCIAL SECURITY | 1,400.00 | 1,400.00 | 4,500.00 | 3,982.13 | 517.87 | 0.88 |
| 9121 | GROUP INSURANCE | 51,100.00 | 51,100.00 | 51,100.00 | 33,189.70 | 17,910.30 | 0.65 |
| 9122 | REPLACEMENT BENEFIT PGM | 19,900.00 | 19,900.00 | 17,974.00 | 11,442.79 | 6,531.21 | 0.64 |
| 9123 | DISABILITY/SURV INSURANCE | 3,900.00 | 3,900.00 | 3,900.00 | 2,550.86 | 1,349.14 | 0.65 |
| 9125 | EXTRA PERSONAL SERVICES | 0.00 | 0.00 | 19,022.00 | 10,850.34 | 8,171.66 | 0.57 |
| 9126 | INCENTIVE PAY | 4,900.00 | 4,900.00 | 4,900.00 | 3,197.65 | 1,702.35 | 0.65 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 1,100.00 | 1,100.00 | 11,500.00 | 10,119.91 | 1,380.09 | 0.88 |
| 9135 | OTHER PERSONAL SERVICES | 22,700.00 | 22,700.00 | 3,678.00 | 3,678.00 | 0.00 | 1.00 |
| SUBTOTAL PERSONAL SERVICES | | 732,000.00 | 732,000.00 | 732,000.00 | 561,253.78 | 170,746.22 | 0.77 |
| 9331 | OFFICE SUPPLIES | 1,400.00 | 1,400.00 | 1,317.00 | 755.74 | 561.26 | 0.57 |
| 9332 | OPERATING SUPPLIES | 1,300.00 | 1,300.00 | 1,251.00 | 674.76 | 576.24 | 0.54 |
| 9333 | REPAIRS & MAINTENANCE | 3,100.00 | 3,100.00 | 4,100.00 | 3,694.10 | 405.90 | 0.90 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 2,900.00 | 2,900.00 | 2,900.00 | 1,271.90 | 1,628.10 | 0.44 |
| 9335 | PROFESSIONAL SERVICES | 40,000.00 | 41,690.00 | 44,773.00 | 39,673.66 | 5,099.34 | 0.89 |
| 9336 | COMMUNICATION | 24,000.00 | 24,000.00 | 24,000.00 | 20,023.50 | 3,976.50 | 0.83 |
| 9338 | ADVERTISING | 4,000.00 | 4,000.00 | 4,000.00 | 2,468.28 | 1,531.72 | 0.62 |
| 9339 | POSTAGE | 38,500.00 | 38,500.00 | 35,500.00 | 22,789.03 | 12,710.97 | 0.64 |
| 9340 | PRINTING & BINDING | 2,700.00 | 2,700.00 | 2,700.00 | 972.65 | 1,727.35 | 0.36 |
| 9341 | RENTALS | 3,000.00 | 3,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 9342 | TRAINING | 400.00 | 400.00 | 274.00 | 0.00 | 274.00 | 0.00 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 300.00 | 300.00 | 300.00 | 201.30 | 98.70 | 0.67 |
| 9345 | MAINT & REPR OF VEHICLES | 26,700.00 | 26,700.00 | 25,440.00 | 15,734.79 | 9,705.21 | 0.62 |
| 9346 | LIABILITY INSURANCE | 22,300.00 | 22,300.00 | 23,560.00 | 21,710.16 | 1,849.84 | 0.92 |
| 9347 | UTILITIES | 4,800.00 | 4,800.00 | 4,800.00 | 2,720.97 | 2,079.03 | 0.57 |
| 9348 | FUELS & LUBRICANTS | 20,000.00 | 20,000.00 | 20,000.00 | 11,355.07 | 8,644.93 | 0.57 |
| 9349 | CLOTHING SUPPLIES | 3,900.00 | 3,900.00 | 3,900.00 | 2,174.39 | 1,725.61 | 0.56 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 402 - SANITATION FUND

FUND - 0570 - SANITATION SERVICES/CODE ENFORCEMENT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|--|-----------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9351 | MED & FIRST AID SUPPLIES | 0.00 | 0.00 | 126.00 | 126.00 | 0.00 | 1.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 7,000.00 | 7,000.00 | 7,000.00 | 3,166.42 | 3,833.58 | 0.45 |
| 9360 | MISCELLANEOUS | 1,200.00 | 1,200.00 | 1,249.00 | 1,248.15 | 0.85 | 1.00 |
| 9365 | LANDFILL FEES | 4,500.00 | 4,500.00 | 4,500.00 | 1,835.94 | 2,664.06 | 0.41 |
| SUBTOTAL OPERATING EXPENSES | | <u>212,000.00</u> | <u>213,690.00</u> | <u>212,690.00</u> | <u>152,596.81</u> | <u>60,093.19</u> | <u>0.72</u> |
| 9667 | ROAD EQUIPMENT | 21,500.00 | 21,500.00 | 21,500.00 | 19,278.40 | 2,221.60 | 0.90 |
| SUBTOTAL CAPITAL OUTLAY | | <u>21,500.00</u> | <u>21,500.00</u> | <u>21,500.00</u> | <u>19,278.40</u> | <u>2,221.60</u> | <u>0.90</u> |
| 9882 | AID TO PRIVATE AGENCIES | 19,300.00 | 19,300.00 | 19,300.00 | 14,475.00 | 4,825.00 | 0.75 |
| SUBTOTAL GRANTS AND AIDS | | <u>19,300.00</u> | <u>19,300.00</u> | <u>19,300.00</u> | <u>14,475.00</u> | <u>4,825.00</u> | <u>0.75</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | 116,500.00 | 116,500.00 | 116,500.00 | 87,375.00 | 29,125.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>116,500.00</u> | <u>116,500.00</u> | <u>116,500.00</u> | <u>87,375.00</u> | <u>29,125.00</u> | <u>0.75</u> |
| TOTAL SANITATION SVS/CODE ENFORCEMENT | | <u>1,101,300.00</u> | <u>1,102,990.00</u> | <u>1,101,990.00</u> | <u>834,978.99</u> | <u>267,011.01</u> | <u>0.76</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 402 - SANITATION FUND

FUND - 0570 - SANITATION SERVICES/CODE ENFORCEMENT - ZONING & HOUSING

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|--|---------------------------|---|---------------------------------------|--|------------------|------------------|---------------------|
| 9111 | SALARIES | 43,100.00 | 43,100.00 | 43,093.00 | 27,583.68 | 15,509.32 | 0.64 |
| 9114 | GENERAL PENSION FUND | 35,000.00 | 35,000.00 | 35,117.00 | 35,027.55 | 89.45 | 1.00 |
| 9118 | MEDICARE PREMIUM | 600.00 | 600.00 | 600.00 | 393.45 | 206.55 | 0.66 |
| 9121 | GROUP INSURANCE | 5,800.00 | 5,800.00 | 5,800.00 | 3,707.52 | 2,092.48 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 2,500.00 | 2,500.00 | 2,390.00 | 1,572.21 | 817.79 | 0.66 |
| 9123 | DISABILITY/SURV INSURANCE | 400.00 | 400.00 | 400.00 | 275.83 | 124.17 | 0.69 |
| SUBTOTAL PERSONAL SERVICES | | <u>87,400.00</u> | <u>87,400.00</u> | <u>87,400.00</u> | <u>68,560.24</u> | <u>18,839.76</u> | <u>0.78</u> |
| 9331 | OFFICE SUPPLIES | 100.00 | 100.00 | 25.00 | 0.00 | 25.00 | 0.00 |
| 9332 | OPERATING SUPPLIES | 100.00 | 100.00 | 25.00 | 0.00 | 25.00 | 0.00 |
| 9333 | REPAIRS & MAINTENANCE | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9335 | PROFESSIONAL SERVICES | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9336 | COMMUNICATION | 6,000.00 | 6,000.00 | 15,968.00 | 15,967.52 | 0.48 | 1.00 |
| 9338 | ADVERTISING | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9339 | POSTAGE | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9340 | PRINTING & BINDING | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9345 | MAINT & REPR OF VEHICLES | 1,300.00 | 1,300.00 | 900.00 | 294.07 | 605.93 | 0.33 |
| 9346 | LIABILITY INSURANCE | 7,800.00 | 7,800.00 | 6,682.00 | 3,097.82 | 3,584.18 | 0.46 |
| 9348 | FUELS & LUBRICANTS | 2,000.00 | 2,000.00 | 2,000.00 | 1,241.88 | 758.12 | 0.62 |
| 9349 | CLOTHING SUPPLIES | 200.00 | 200.00 | 116.00 | 0.00 | 116.00 | 0.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>24,800.00</u> | <u>24,800.00</u> | <u>25,716.00</u> | <u>20,601.29</u> | <u>5,114.71</u> | <u>0.80</u> |
| TOTAL SANITAION SVS/CODE ENFORCEMENT-ZONING & HOUSING | | <u>112,200.00</u> | <u>112,200.00</u> | <u>113,116.00</u> | <u>89,161.53</u> | <u>23,954.47</u> | <u>0.79</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 504 - CENTRAL SERVICES FUND

FUND - 7090 - SANITATION SERVICES & FLEET MANAGEMENT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 681,300.00 | 681,300.00 | 676,795.00 | 428,692.64 | 248,102.36 | 0.63 |
| 9112 | OVERTIME | 10,000.00 | 10,000.00 | 9,288.00 | 5,764.82 | 3,523.18 | 0.62 |
| 9114 | GENERAL PENSION FUND | 216,300.00 | 216,300.00 | 216,955.00 | 216,499.82 | 455.18 | 1.00 |
| 9118 | MEDICARE PREMIUM | 9,200.00 | 9,200.00 | 9,200.00 | 5,450.03 | 3,749.97 | 0.59 |
| 9119 | ADDITIONAL REGULAR PAY | 0.00 | 0.00 | 712.00 | 400.33 | 311.67 | 0.56 |
| 9120 | SOCIAL SECURITY | 13,200.00 | 13,200.00 | 13,200.00 | 8,156.60 | 5,043.40 | 0.62 |
| 9121 | GROUP INSURANCE | 117,200.00 | 117,200.00 | 117,200.00 | 75,122.20 | 42,077.80 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 26,500.00 | 26,500.00 | 26,500.00 | 16,706.42 | 9,793.58 | 0.63 |
| 9123 | DISABILITY/SURV INSURANCE | 5,600.00 | 5,600.00 | 5,600.00 | 3,257.98 | 2,342.02 | 0.58 |
| 9126 | INCENTIVE PAY | 16,600.00 | 16,600.00 | 16,600.00 | 11,231.57 | 5,368.43 | 0.68 |
| 9130 | WORKER'S COMPENSATION | 1,000.00 | 1,000.00 | 5,650.00 | 3,679.64 | 1,970.36 | 0.65 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 12,400.00 | 12,400.00 | 12,400.00 | 9,852.80 | 2,547.20 | 0.79 |
| SUBTOTAL PERSONAL SERVICES | | <u>1,109,300.00</u> | <u>1,109,300.00</u> | <u>1,110,100.00</u> | <u>784,814.85</u> | <u>325,285.15</u> | 0.71 |
| 9331 | OFFICE SUPPLIES | 800.00 | 800.00 | 800.00 | 414.51 | 385.49 | 0.52 |
| 9332 | OPERATING SUPPLIES | 10,000.00 | 10,000.00 | 9,791.00 | 3,325.24 | 6,465.76 | 0.34 |
| 9333 | REPAIRS & MAINTENANCE | 15,900.00 | 15,900.00 | 15,900.00 | 10,613.09 | 5,286.91 | 0.67 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 10,000.00 | 10,000.00 | 10,000.00 | 5,820.90 | 4,179.10 | 0.58 |
| 9335 | PROFESSIONAL SERVICES | 6,600.00 | 6,600.00 | 6,600.00 | 764.36 | 5,835.64 | 0.12 |
| 9336 | COMMUNICATION | 31,900.00 | 31,900.00 | 31,900.00 | 10,724.54 | 21,175.46 | 0.34 |
| 9337 | TRANSPORTATION | 400.00 | 400.00 | 400.00 | 43.00 | 357.00 | 0.11 |
| 9338 | ADVERTISING | 0.00 | 0.00 | 249.00 | 246.23 | 2.77 | 0.99 |
| 9339 | POSTAGE | 400.00 | 400.00 | 400.00 | 145.07 | 254.93 | 0.36 |
| 9340 | PRINTING & BINDING | 1,100.00 | 1,100.00 | 1,060.00 | 32.90 | 1,027.10 | 0.03 |
| 9341 | RENTALS | 2,600.00 | 2,600.00 | 2,600.00 | 1,021.68 | 1,578.32 | 0.39 |
| 9342 | TRAINING | 7,000.00 | 7,000.00 | 6,200.00 | 3,279.27 | 2,920.73 | 0.53 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 400.00 | 400.00 | 400.00 | 15.00 | 385.00 | 0.04 |
| 9345 | MAINT & REPR OF VEHICLES | 9,000.00 | 9,000.00 | 9,000.00 | 7,139.67 | 1,860.33 | 0.79 |
| 9346 | LIABILITY INSURANCE | 48,300.00 | 48,300.00 | 48,300.00 | 39,657.97 | 8,642.03 | 0.82 |
| 9347 | UTILITIES | 50,000.00 | 50,000.00 | 50,000.00 | 31,468.41 | 18,531.59 | 0.63 |
| 9348 | FUELS & LUBRICANTS | 9,000.00 | 9,000.00 | 9,000.00 | 5,172.11 | 3,827.89 | 0.57 |
| 9349 | CLOTHING SUPPLIES | 5,000.00 | 5,000.00 | 5,000.00 | 4,520.35 | 479.65 | 0.90 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 504 - CENTRAL SERVICES FUND

FUND - 7090 - SANITATION SERVICES & FLEET MANAGEMENT

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|---------------------------------------|---------------------------|---|---------------------------------------|--|---------------------|-------------------|---------------------|
| 9357 | OTHER CONTRACTUAL SERVICE | 37,300.00 | 37,300.00 | 37,300.00 | 16,464.64 | 20,835.36 | 0.44 |
| 9360 | MISCELLANEOUS | 5,400.00 | 5,400.00 | 5,400.00 | 1,099.02 | 4,300.98 | 0.20 |
| SUBTOTAL OPERATING EXPENSES | | <u>251,100.00</u> | <u>251,100.00</u> | <u>250,300.00</u> | <u>141,967.96</u> | <u>108,332.04</u> | <u>0.57</u> |
| 9662 | BUILDINGS | 75,000.00 | 75,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9663 | IMPROVE OTHER THAN BLDGS | 10,000.00 | 10,000.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 |
| 9666 | OFFICE EQUIPMENT | 0.00 | 125,000.00 | 131,500.00 | 119,464.66 | 12,035.34 | 0.91 |
| 9669 | CONST WORK IN PROGRESS | 0.00 | 83,180.00 | 158,180.00 | 144,536.02 | 13,643.98 | 0.91 |
| SUBTOTAL CAPITAL OUTLAY | | <u>85,000.00</u> | <u>293,180.00</u> | <u>293,180.00</u> | <u>264,000.68</u> | <u>29,179.32</u> | <u>0.90</u> |
| TOTAL SANITAION SVS/FLEET MGMT | | <u>1,445,400.00</u> | <u>1,653,580.00</u> | <u>1,653,580.00</u> | <u>1,190,783.49</u> | <u>462,796.51</u> | <u>0.72</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0300 - NEIGHBORHOOD SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|---------------------|-------------------|---------------------------|
| 9111 | SALARIES | 1,615,600.00 | 1,615,600.00 | 1,535,955.00 | 975,533.74 | 560,421.26 | 0.64 |
| 9112 | OVERTIME | 3,300.00 | 3,300.00 | 4,243.00 | 3,555.30 | 687.70 | 0.84 |
| 9114 | GENERAL PENSION FUND | 716,700.00 | 716,700.00 | 717,227.00 | 717,087.16 | 139.84 | 1.00 |
| 9118 | MEDICARE PREMIUM | 20,300.00 | 20,300.00 | 20,493.00 | 12,288.45 | 8,204.55 | 0.60 |
| 9119 | ADDITIONAL REGULAR PAY | 0.00 | 0.00 | 120.00 | 119.46 | 0.54 | 1.00 |
| 9120 | SOCIAL SECURITY | 40,200.00 | 40,200.00 | 38,031.00 | 21,650.99 | 16,380.01 | 0.57 |
| 9121 | GROUP INSURANCE | 252,500.00 | 252,500.00 | 237,670.00 | 152,756.84 | 84,913.16 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 49,400.00 | 49,400.00 | 51,110.00 | 34,978.44 | 16,131.56 | 0.68 |
| 9123 | DISABILITY/SURV INSURANCE | 11,900.00 | 11,900.00 | 12,698.00 | 7,714.51 | 4,983.49 | 0.61 |
| 9125 | EXTRA PERSONAL SERVICES | 137,600.00 | 137,600.00 | 153,831.00 | 105,565.15 | 48,265.85 | 0.69 |
| 9129 | DEFERRED COMP PENS PLAN | 9,800.00 | 9,800.00 | 12,800.00 | 9,629.15 | 3,170.85 | 0.75 |
| 9130 | WORKER'S COMPENSATION | 8,600.00 | 13,600.00 | 29,169.00 | 26,346.86 | 2,822.14 | 0.90 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 39,200.00 | 39,200.00 | 38,857.00 | 25,358.19 | 13,498.81 | 0.65 |
| 9135 | OTHER PERSONAL SERVICES | 107,000.00 | 107,000.00 | 96,489.00 | 32,455.84 | 64,033.16 | 0.34 |
| SUBTOTAL PERSONAL SERVICES | | 3,012,100.00 | 3,017,100.00 | 2,948,693.00 | 2,125,040.08 | 823,652.92 | 0.72 |
| 9330 | RECREATION SUPPLIES | 1,900.00 | 1,900.00 | 4,245.00 | 2,971.21 | 1,273.79 | 0.70 |
| 9331 | OFFICE SUPPLIES | 4,300.00 | 4,300.00 | 3,946.00 | 1,614.41 | 2,331.59 | 0.41 |
| 9332 | OPERATING SUPPLIES | 45,900.00 | 45,900.00 | 56,803.00 | 37,611.07 | 19,191.93 | 0.66 |
| 9333 | REPAIRS & MAINTENANCE | 149,600.00 | 171,652.00 | 143,919.00 | 71,559.29 | 72,359.71 | 0.50 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 32,600.00 | 32,600.00 | 33,437.00 | 13,290.68 | 20,146.32 | 0.40 |
| 9335 | PROFESSIONAL SERVICES | 53,900.00 | 53,900.00 | 19,660.00 | 6,237.23 | 13,422.77 | 0.32 |
| 9336 | COMMUNICATION | 280,500.00 | 280,500.00 | 279,728.00 | 192,287.50 | 87,440.50 | 0.69 |
| 9337 | TRANSPORTATION | 4,200.00 | 4,200.00 | 3,378.00 | 766.50 | 2,611.50 | 0.23 |
| 9338 | ADVERTISING | 53,600.00 | 53,600.00 | 47,953.00 | 20,513.71 | 27,439.29 | 0.43 |
| 9339 | POSTAGE | 9,800.00 | 9,800.00 | 6,872.00 | 843.32 | 6,028.68 | 0.12 |
| 9340 | PRINTING & BINDING | 17,400.00 | 17,400.00 | 16,273.00 | 8,685.69 | 7,587.31 | 0.53 |
| 9341 | RENTALS | 9,700.00 | 9,700.00 | 8,195.00 | 3,007.38 | 5,187.62 | 0.37 |
| 9342 | TRAINING | 20,400.00 | 20,400.00 | 20,346.00 | 5,577.04 | 14,768.96 | 0.27 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 6,100.00 | 6,100.00 | 6,027.00 | 1,911.84 | 4,115.16 | 0.32 |
| 9345 | MAINT & REPR OF VEHICLES | 94,400.00 | 94,400.00 | 91,218.00 | 64,857.90 | 26,360.10 | 0.71 |
| 9346 | LIABILITY INSURANCE | 224,000.00 | 224,000.00 | 227,092.00 | 195,220.01 | 31,871.99 | 0.86 |
| 9347 | UTILITIES | 641,100.00 | 647,400.00 | 637,400.00 | 341,509.81 | 295,890.19 | 0.54 |
| 9348 | FUELS & LUBRICANTS | 105,500.00 | 105,500.00 | 106,761.00 | 77,967.71 | 28,793.29 | 0.73 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0300 - NEIGHBORHOOD SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|-----------------------------|---|---|--|---------------------|---------------------|---------------------------|
| 9349 | CLOTHING SUPPLIES | 16,700.00 | 16,700.00 | 16,781.00 | 7,641.77 | 9,139.23 | 0.46 |
| 9351 | MED & FIRST AID SUPPLIES | 1,300.00 | 1,300.00 | 100.00 | 0.00 | 100.00 | 0.00 |
| 9353 | PIPE FITTINGS & HYDRANTS | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 | 0.00 |
| 9355 | AGRICULTURAL SUPPLIES | 60,100.00 | 60,100.00 | 56,954.00 | 14,439.08 | 42,514.92 | 0.25 |
| 9357 | OTHER CONTRACTUAL SERVICE | 452,300.00 | 517,185.00 | 481,933.00 | 369,294.25 | 112,638.75 | 0.77 |
| 9360 | MISCELLANEOUS | 14,700.00 | 14,700.00 | 20,587.00 | 20,585.52 | 1.48 | 1.00 |
| 9361 | UNCLASSIFIED | 25,000.00 | 25,000.00 | 29,717.00 | 218.14 | 29,498.86 | 0.01 |
| 9364 | SERVICE AWARDS | 1,000.00 | 1,000.00 | 620.00 | 320.00 | 300.00 | 0.52 |
| 9365 | LANDFILL FEES | 28,700.00 | 28,700.00 | 28,700.00 | 16,364.74 | 12,335.26 | 0.57 |
| 9370 | NON-CAPITALIZED ASSETS | 5,400.00 | 5,400.00 | 10,000.00 | 8,674.07 | 1,325.93 | 0.87 |
| SUBTOTAL OPERATING EXPENSES | | <u>2,360,600.00</u> | <u>2,453,837.00</u> | <u>2,359,145.00</u> | <u>1,483,969.87</u> | <u>875,175.13</u> | <u>0.63</u> |
| 9883 | OTHER GRANTS AND AIDS | 0.00 | 27,293.00 | 65,392.00 | 21,142.72 | 44,249.28 | 0.32 |
| SUBTOTAL GRANTS AND AIDS | | <u>0.00</u> | <u>27,293.00</u> | <u>65,392.00</u> | <u>21,142.72</u> | <u>44,249.28</u> | <u>0.32</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | -19,400.00 | -19,400.00 | -19,400.00 | -14,550.00 | -4,850.00 | 0.75 |
| SUBTOTAL NON-OPERATING | | <u>-19,400.00</u> | <u>-19,400.00</u> | <u>-19,400.00</u> | <u>-14,550.00</u> | <u>-4,850.00</u> | <u>0.75</u> |
| TOTAL NEIGHBORHOOD SERVICES | | <u>5,353,300.00</u> | <u>5,478,830.00</u> | <u>5,353,830.00</u> | <u>3,615,602.67</u> | <u>1,738,227.33</u> | <u>0.68</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 120 - GOLF COURSE FUND

FUND - 0690 - NEIGHBORHOOD SVCS/OSCEOLA GOLF COURSE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 143,700.00 | 143,700.00 | 113,507.00 | 82,185.67 | 31,321.33 | 0.72 |
| 9112 | OVERTIME | 0.00 | 0.00 | 558.00 | 557.40 | 0.60 | 1.00 |
| 9114 | GENERAL PENSION FUND | 53,100.00 | 53,100.00 | 53,105.00 | 53,104.32 | 0.68 | 1.00 |
| 9118 | MEDICARE PREMIUM | 2,000.00 | 2,000.00 | 2,110.00 | 1,572.29 | 537.71 | 0.75 |
| 9120 | SOCIAL SECURITY | 4,600.00 | 4,600.00 | 8,840.00 | 4,922.32 | 3,917.68 | 0.56 |
| 9121 | GROUP INSURANCE | 22,600.00 | 22,600.00 | 22,600.00 | 14,410.26 | 8,189.74 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 3,100.00 | 3,100.00 | 2,831.00 | 1,622.69 | 1,208.31 | 0.57 |
| 9123 | DISABILITY/SURV INSURANCE | 1,400.00 | 1,400.00 | 1,400.00 | 827.31 | 572.69 | 0.59 |
| 9125 | EXTRA PERSONAL SERVICES | 35,000.00 | 35,000.00 | 58,036.00 | 58,035.63 | 0.37 | 1.00 |
| 9129 | DEFERRED COMP PENS PLAN | 2,500.00 | 2,500.00 | 2,500.00 | 1,669.11 | 830.89 | 0.67 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 4,200.00 | 4,200.00 | 12,021.00 | 5,874.49 | 6,146.51 | 0.49 |
| 9135 | OTHER PERSONAL SERVICES | 94,000.00 | 94,000.00 | 90,669.00 | 31,755.27 | 58,913.73 | 0.35 |
| SUBTOTAL PERSONAL SERVICES | | 366,200.00 | 366,200.00 | 368,177.00 | 256,536.76 | 111,640.24 | 0.70 |
| 9330 | RECREATION SUPPLIES | 4,000.00 | 4,000.00 | 2,170.00 | 2,170.00 | 0.00 | 1.00 |
| 9331 | OFFICE SUPPLIES | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9332 | OPERATING SUPPLIES | 5,700.00 | 5,700.00 | 5,586.00 | 4,372.61 | 1,213.39 | 0.78 |
| 9333 | REPAIRS & MAINTENANCE | 27,800.00 | 27,800.00 | 25,137.00 | 18,430.88 | 6,706.12 | 0.73 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 2,900.00 | 2,900.00 | 2,034.00 | 1,306.41 | 727.59 | 0.64 |
| 9335 | PROFESSIONAL SERVICES | 600.00 | 600.00 | 2,611.00 | 2,564.23 | 46.77 | 0.98 |
| 9336 | COMMUNICATION | 12,800.00 | 12,800.00 | 12,800.00 | 5,147.34 | 7,652.66 | 0.40 |
| 9338 | ADVERTISING | 20,000.00 | 20,000.00 | 21,681.00 | 13,664.92 | 8,016.08 | 0.63 |
| 9340 | PRINTING & BINDING | 500.00 | 500.00 | 139.00 | 72.38 | 66.62 | 0.52 |
| 9341 | RENTALS | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9342 | TRAINING | 500.00 | 500.00 | 100.00 | 100.00 | 0.00 | 1.00 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 700.00 | 700.00 | 700.00 | 0.00 | 700.00 | 0.00 |
| 9345 | MAINT & REPR OF VEHICLES | 3,000.00 | 3,000.00 | 7,537.00 | 7,535.73 | 1.27 | 1.00 |
| 9346 | LIABILITY INSURANCE | 24,700.00 | 24,700.00 | 24,700.00 | 20,417.94 | 4,282.06 | 0.83 |
| 9347 | UTILITIES | 83,200.00 | 83,200.00 | 83,052.00 | 36,011.20 | 47,040.80 | 0.43 |
| 9348 | FUELS & LUBRICANTS | 12,900.00 | 12,900.00 | 12,857.00 | 9,880.49 | 2,976.51 | 0.77 |
| 9349 | CLOTHING SUPPLIES | 500.00 | 500.00 | 91.00 | 90.13 | 0.87 | 0.99 |
| 9350 | INV OF STORES FOR RESALE | 10,000.00 | 10,000.00 | 10,000.00 | 4,913.72 | 5,086.28 | 0.49 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 120 - GOLF COURSE FUND

FUND - 0690 - NEIGHBORHOOD SVCS/OSCEOLA GOLF COURSE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|---|---------------------------|---|---------------------------------------|--|-------------------|-------------------|---------------------|
| 9355 | AGRICULTURAL SUPPLIES | 60,000.00 | 60,000.00 | 59,774.00 | 45,486.11 | 14,287.89 | 0.76 |
| 9357 | OTHER CONTRACTUAL SERVICE | 58,400.00 | 58,400.00 | 55,732.00 | 51,800.40 | 3,931.60 | 0.93 |
| 9361 | UNCLASSIFIED | 5,000.00 | 5,000.00 | 5,025.00 | 4,467.96 | 557.04 | 0.89 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 97.00 | 97.00 | 0.00 | 1.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>333,800.00</u> | <u>333,800.00</u> | <u>331,823.00</u> | <u>228,529.45</u> | <u>103,293.55</u> | <u>0.69</u> |
| 9991 | TRANSFERS | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 |
| SUBTOTAL NON-OPERATING | | <u>50,000.00</u> | <u>50,000.00</u> | <u>50,000.00</u> | <u>0.00</u> | <u>50,000.00</u> | <u>0.00</u> |
| TOTAL NEIGHBORHOOD SVS/GOLF COURSE | | <u>750,000.00</u> | <u>750,000.00</u> | <u>750,000.00</u> | <u>485,066.21</u> | <u>264,933.79</u> | <u>0.65</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 125 - TENNIS FUND

FUND - 5240 - NEIGHBORHOOD SVCS/ROGER SCOTT TENNIS CENTER

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|--|---------------------------|---|---|--|-------------------|------------------|---------------------------|
| 9118 | MEDICARE PREMIUM | 0.00 | 0.00 | 268.00 | 210.08 | 57.92 | 0.78 |
| 9120 | SOCIAL SECURITY | 0.00 | 0.00 | 1,138.00 | 898.20 | 239.80 | 0.79 |
| 9125 | EXTRA PERSONAL SERVICES | 57,300.00 | 57,300.00 | 54,208.00 | 52,954.07 | 1,253.93 | 0.98 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 0.00 | 0.00 | 1,720.00 | 1,364.92 | 355.08 | 0.79 |
| 9135 | OTHER PERSONAL SERVICES | 32,700.00 | 32,700.00 | 32,666.00 | 14,486.10 | 18,179.90 | 0.44 |
| SUBTOTAL PERSONAL SERVICES | | <u>90,000.00</u> | <u>90,000.00</u> | <u>90,000.00</u> | <u>69,913.37</u> | <u>20,086.63</u> | <u>0.78</u> |
| 9330 | RECREATION SUPPLIES | 1,400.00 | 1,400.00 | 1,860.00 | 1,618.29 | 241.71 | 0.87 |
| 9331 | OFFICE SUPPLIES | 400.00 | 400.00 | 300.00 | 124.04 | 175.96 | 0.41 |
| 9332 | OPERATING SUPPLIES | 6,000.00 | 6,000.00 | 3,585.00 | 3,152.07 | 432.93 | 0.88 |
| 9333 | REPAIRS & MAINTENANCE | 5,900.00 | 5,900.00 | 9,962.00 | 6,710.11 | 3,251.89 | 0.67 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 2,000.00 | 2,000.00 | 3,755.00 | 2,126.52 | 1,628.48 | 0.57 |
| 9335 | PROFESSIONAL SERVICES | 400.00 | 400.00 | 390.00 | 0.00 | 390.00 | 0.00 |
| 9336 | COMMUNICATION | 14,800.00 | 14,800.00 | 14,800.00 | 1,833.30 | 12,966.70 | 0.12 |
| 9340 | PRINTING & BINDING | 1,000.00 | 1,000.00 | 144.00 | 118.44 | 25.56 | 0.82 |
| 9341 | RENTALS | 1,300.00 | 1,300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9346 | LIABILITY INSURANCE | 4,500.00 | 4,500.00 | 4,500.00 | 3,433.00 | 1,067.00 | 0.76 |
| 9347 | UTILITIES | 40,500.00 | 40,500.00 | 40,100.00 | 26,081.48 | 14,018.52 | 0.65 |
| 9355 | AGRICULTURAL SUPPLIES | 0.00 | 0.00 | 435.00 | 227.64 | 207.36 | 0.52 |
| 9357 | OTHER CONTRACTUAL SERVICE | 22,600.00 | 36,085.00 | 34,554.00 | 21,042.88 | 13,511.12 | 0.61 |
| 9361 | UNCLASSIFIED | 2,800.00 | 2,800.00 | 2,800.00 | 2,016.60 | 783.40 | 0.72 |
| SUBTOTAL OPERATING EXPENSES | | <u>103,700.00</u> | <u>117,185.00</u> | <u>117,185.00</u> | <u>68,484.37</u> | <u>48,700.63</u> | <u>0.58</u> |
| TOTAL NEIGHBORHOOD SVS/TENNIS CTR | | <u>193,700.00</u> | <u>207,185.00</u> | <u>207,185.00</u> | <u>138,397.74</u> | <u>68,787.26</u> | <u>0.67</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 126 - COMMUNITY MARITIME PARK MANAGEMENT SERVI

DEPARTMENT - 5245 - NEIGHBORHOOD SVS/CMP MANAGEMENT SVCS

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 62,200.00 | 62,200.00 | 56,200.00 | 15,630.54 | 40,569.46 | 0.28 |
| 9118 | MEDICARE PREMIUM | 900.00 | 900.00 | 900.00 | 365.64 | 534.36 | 0.41 |
| 9120 | SOCIAL SECURITY | 3,800.00 | 3,800.00 | 3,800.00 | 1,563.82 | 2,236.18 | 0.41 |
| 9121 | GROUP INSURANCE | 11,000.00 | 11,000.00 | 11,000.00 | 1,918.52 | 9,081.48 | 0.17 |
| 9123 | DISABILITY/SURV INSURANCE | 200.00 | 200.00 | 200.00 | 83.66 | 116.34 | 0.42 |
| 9125 | EXTRA PERSONAL SERVICES | 40,500.00 | 40,500.00 | 31,500.00 | 8,225.26 | 23,274.74 | 0.26 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 3,200.00 | 3,200.00 | 3,200.00 | 1,853.24 | 1,346.76 | 0.58 |
| 9135 | OTHER PERSONAL SERVICES | 0.00 | 0.00 | 15,000.00 | 11,034.41 | 3,965.59 | 0.74 |
| SUBTOTAL PERSONAL SERVICES | | <u>121,800.00</u> | <u>121,800.00</u> | <u>121,800.00</u> | <u>40,675.09</u> | <u>81,124.91</u> | <u>0.33</u> |
| 9331 | OFFICE SUPPLIES | 5,000.00 | 5,000.00 | 4,840.00 | 100.61 | 4,739.39 | 0.02 |
| 9332 | OPERATING SUPPLIES | 11,500.00 | 11,500.00 | 14,841.00 | 1,883.09 | 12,957.91 | 0.13 |
| 9333 | REPAIRS & MAINTENANCE | 10,500.00 | 10,500.00 | 21,945.00 | 8,613.33 | 13,331.67 | 0.39 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 5,000.00 | 5,000.00 | 5,000.00 | 3,809.19 | 1,190.81 | 0.76 |
| 9335 | PROFESSIONAL SERVICES | 125,200.00 | 125,200.00 | 58,660.00 | 0.00 | 58,660.00 | 0.00 |
| 9336 | COMMUNICATION | 20,000.00 | 20,000.00 | 20,000.00 | 840.77 | 19,159.23 | 0.04 |
| 9337 | TRANSPORTATION | 1,000.00 | 1,000.00 | 976.00 | 0.00 | 976.00 | 0.00 |
| 9338 | ADVERTISING | 50,000.00 | 50,000.00 | 49,900.00 | 27,799.81 | 22,100.19 | 0.56 |
| 9339 | POSTAGE | 3,000.00 | 3,000.00 | 2,490.00 | 0.00 | 2,490.00 | 0.00 |
| 9340 | PRINTING & BINDING | 5,000.00 | 5,000.00 | 5,000.00 | 806.21 | 4,193.79 | 0.16 |
| 9341 | RENTALS | 20,000.00 | 20,000.00 | 20,000.00 | 1,040.60 | 18,959.40 | 0.05 |
| 9342 | TRAINING | 4,000.00 | 4,000.00 | 4,000.00 | 35.00 | 3,965.00 | 0.01 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 1,000.00 | 1,000.00 | 1,000.00 | 438.75 | 561.25 | 0.44 |
| 9345 | MAINT & REPR OF VEHICLES | 2,000.00 | 2,000.00 | 2,024.00 | 24.00 | 2,000.00 | 0.01 |
| 9347 | UTILITIES | 38,000.00 | 38,000.00 | 46,200.00 | 15,952.99 | 30,247.01 | 0.35 |
| 9348 | FUELS & LUBRICANTS | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| 9349 | CLOTHING SUPPLIES | 0.00 | 0.00 | 187.00 | 159.87 | 27.13 | 0.85 |
| 9355 | AGRICULTURAL SUPPLIES | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 208,000.00 | 210,373.00 | 252,838.00 | 108,559.13 | 144,278.87 | 0.43 |
| 9361 | UNCLASSIFIED | 0.00 | 0.00 | 931.00 | 827.77 | 103.23 | 0.89 |
| SUBTOTAL OPERATING EXPENSES | | <u>511,700.00</u> | <u>514,073.00</u> | <u>513,332.00</u> | <u>170,891.12</u> | <u>342,440.88</u> | <u>0.33</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 126 - COMMUNITY MARITIME PARK MANAGEMENT SERVI

DEPARTMENT - 5245 - NEIGHBORHOOD SVS/CMP MANAGEMENT SVCS

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|---|------------------------|---|---|--|----------------|----------------|---------------------------|
| TOTAL NEIGHBORHOOD SVS/CMP MANAGEMENT SVCS | | 633,500.00 | 635,873.00 | 635,132.00 | 211,566.21 | 423,565.79 | 0.33 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 102 - SPECIAL GRANTS FUND

FUND - 6554 - SPECIAL HOUSING GRANTS/HOME (FEDERAL)

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|------------------------------------|---------------------------|---|---------------------------------------|--|-------------------|-------------------|---------------------|
| 9111 | SALARIES | 16,000.00 | 16,000.00 | 15,980.00 | 10,107.59 | 5,872.41 | 0.63 |
| 9114 | GENERAL PENSION FUND | 4,100.00 | 4,100.00 | 4,120.00 | 4,110.09 | 9.91 | 1.00 |
| 9118 | MEDICARE PREMIUM | 100.00 | 100.00 | 100.00 | 35.97 | 64.03 | 0.36 |
| 9121 | GROUP INSURANCE | 2,600.00 | 2,600.00 | 2,600.00 | 1,658.48 | 941.52 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 900.00 | 900.00 | 900.00 | 576.19 | 323.81 | 0.64 |
| 9123 | DISABILITY/SURV INSURANCE | 200.00 | 200.00 | 200.00 | 101.12 | 98.88 | 0.51 |
| SUBTOTAL PERSONAL SERVICES | | <u>23,900.00</u> | <u>23,900.00</u> | <u>23,900.00</u> | <u>16,589.44</u> | <u>7,310.56</u> | <u>0.69</u> |
| 9335 | PROFESSIONAL SERVICES | 900.00 | 900.00 | 600.00 | 0.00 | 600.00 | 0.00 |
| 9338 | ADVERTISING | 0.00 | 0.00 | 300.00 | 217.98 | 82.02 | 0.73 |
| 9340 | PRINTING & BINDING | 100.00 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>1,000.00</u> | <u>1,000.00</u> | <u>1,000.00</u> | <u>217.98</u> | <u>782.02</u> | <u>0.22</u> |
| 9882 | AID TO PRIVATE AGENCIES | 202,800.00 | 840,258.00 | 840,258.00 | 244,377.93 | 595,880.07 | 0.29 |
| SUBTOTAL GRANTS AND AIDS | | <u>202,800.00</u> | <u>840,258.00</u> | <u>840,258.00</u> | <u>244,377.93</u> | <u>595,880.07</u> | <u>0.29</u> |
| TOTAL HOME (FEDERAL) | | <u>227,700.00</u> | <u>865,158.00</u> | <u>865,158.00</u> | <u>261,185.35</u> | <u>603,972.65</u> | <u>0.30</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 104 - COMMUNITY DEV BLK GRANT FUND

FUND - 5060/5090 - HOUSING

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|---------------------------|---|---|--|-------------------|------------------|---------------------------|
| 9111 | SALARIES | 182,700.00 | 182,700.00 | 182,500.00 | 117,901.09 | 64,598.91 | 0.65 |
| 9114 | GENERAL PENSION FUND | 45,000.00 | 45,000.00 | 45,225.00 | 45,076.87 | 148.13 | 1.00 |
| 9118 | MEDICARE PREMIUM | 1,800.00 | 1,800.00 | 1,800.00 | 1,081.04 | 718.96 | 0.60 |
| 9120 | SOCIAL SECURITY | 4,000.00 | 4,000.00 | 4,000.00 | 2,417.53 | 1,582.47 | 0.60 |
| 9121 | GROUP INSURANCE | 29,300.00 | 29,300.00 | 29,275.00 | 19,966.79 | 9,308.21 | 0.68 |
| 9122 | REPLACEMENT BENEFIT PGM | 6,400.00 | 6,400.00 | 6,700.00 | 4,372.29 | 2,327.71 | 0.65 |
| 9123 | DISABILITY/SURV INSURANCE | 1,100.00 | 1,100.00 | 1,200.00 | 790.27 | 409.73 | 0.66 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 3,700.00 | 3,700.00 | 3,700.00 | 2,922.98 | 777.02 | 0.79 |
| 9135 | OTHER PERSONAL SERVICES | 20,400.00 | 20,400.00 | 20,000.00 | 862.37 | 19,137.63 | 0.04 |
| SUBTOTAL PERSONAL SERVICES | | <u>294,400.00</u> | <u>294,400.00</u> | <u>294,400.00</u> | <u>195,391.23</u> | <u>99,008.77</u> | <u>0.66</u> |
| 9331 | OFFICE SUPPLIES | 600.00 | 600.00 | 600.00 | 84.57 | 515.43 | 0.14 |
| 9332 | OPERATING SUPPLIES | 600.00 | 600.00 | 600.00 | 79.00 | 521.00 | 0.13 |
| 9333 | REPAIRS & MAINTENANCE | 2,200.00 | 2,200.00 | 2,200.00 | 1,141.96 | 1,058.04 | 0.52 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 600.00 | 600.00 | 600.00 | 224.45 | 375.55 | 0.37 |
| 9335 | PROFESSIONAL SERVICES | 15,000.00 | 15,000.00 | 14,000.00 | 3,164.72 | 10,835.28 | 0.23 |
| 9336 | COMMUNICATION | 30,700.00 | 30,700.00 | 34,900.00 | 18,107.92 | 16,792.08 | 0.52 |
| 9337 | TRANSPORTATION | 2,000.00 | 2,000.00 | 2,000.00 | 224.50 | 1,775.50 | 0.11 |
| 9338 | ADVERTISING | 1,500.00 | 1,500.00 | 1,500.00 | 58.00 | 1,442.00 | 0.04 |
| 9339 | POSTAGE | 200.00 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 |
| 9340 | PRINTING & BINDING | 1,100.00 | 1,100.00 | 1,100.00 | 387.88 | 712.12 | 0.35 |
| 9341 | RENTALS | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 |
| 9342 | TRAINING | 7,900.00 | 7,900.00 | 4,800.00 | 269.50 | 4,530.50 | 0.06 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 2,100.00 | 2,100.00 | 2,100.00 | 1,262.45 | 837.55 | 0.60 |
| 9345 | MAINT & REPR OF VEHICLES | 2,400.00 | 2,400.00 | 3,600.00 | 462.21 | 3,137.79 | 0.13 |
| 9347 | UTILITIES | 5,500.00 | 5,500.00 | 5,000.00 | 1,681.98 | 3,318.02 | 0.34 |
| 9348 | FUELS & LUBRICANTS | 4,300.00 | 4,300.00 | 3,500.00 | 1,449.28 | 2,050.72 | 0.41 |
| 9357 | OTHER CONTRACTUAL SERVICE | 1,800.00 | 1,800.00 | 1,800.00 | 1,340.43 | 459.57 | 0.74 |
| 9360 | MISCELLANEOUS | 200.00 | 200.00 | 200.00 | 84.48 | 115.52 | 0.42 |
| SUBTOTAL OPERATING EXPENSES | | <u>81,200.00</u> | <u>81,200.00</u> | <u>81,200.00</u> | <u>30,023.33</u> | <u>51,176.67</u> | <u>0.37</u> |
| 9882 | AID TO PRIVATE AGENCIES | 500,500.00 | 618,831.00 | 618,831.00 | 91,005.70 | 527,825.30 | 0.15 |

**CITY OF PENSACOLA
 LINE-ITEM FINANCIAL STATEMENTS
 For the Eight Months Ended May 31, 2014
 (Unaudited)**

ACCOUNTING PERIOD: 8/14

FUND - 104 - COMMUNITY DEV BLK GRANT FUND

FUND - 5060/5090 - HOUSING

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|---------------------------------|------------------------|---|---------------------------------------|--|----------------|----------------|---------------------|
| SUBTOTAL GRANTS AND AIDS | | 500,500.00 | 618,831.00 | 618,831.00 | 91,005.70 | 527,825.30 | 0.15 |
| TOTAL HOUSING/CDBG | | 876,100.00 | 994,431.00 | 994,431.00 | 316,420.26 | 678,010.74 | 0.32 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 115 - SECTION 8 HOUSING ASSISTANCE

FUND - 5060/5090 - HOUSING

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 647,000.00 | 647,000.00 | 633,700.00 | 358,883.26 | 274,816.74 | 0.57 |
| 9114 | GENERAL PENSION FUND | 212,500.00 | 212,500.00 | 212,600.00 | 212,547.45 | 52.55 | 1.00 |
| 9118 | MEDICARE PREMIUM | 8,400.00 | 8,400.00 | 8,400.00 | 4,642.70 | 3,757.30 | 0.55 |
| 9120 | SOCIAL SECURITY | 29,800.00 | 29,800.00 | 29,800.00 | 17,756.10 | 12,043.90 | 0.60 |
| 9121 | GROUP INSURANCE | 144,500.00 | 144,500.00 | 144,500.00 | 65,411.75 | 79,088.25 | 0.45 |
| 9122 | REPLACEMENT BENEFIT PGM | 7,600.00 | 7,600.00 | 7,600.00 | 2,704.03 | 4,895.97 | 0.36 |
| 9123 | DISABILITY/SURV INSURANCE | 2,600.00 | 2,600.00 | 2,600.00 | 1,108.18 | 1,491.82 | 0.43 |
| 9125 | EXTRA PERSONAL SERVICES | 0.00 | 0.00 | 23,200.00 | 19,988.44 | 3,211.56 | 0.86 |
| 9130 | WORKER'S COMPENSATION | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 | 4,500.00 | 0.00 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 26,600.00 | 26,600.00 | 26,600.00 | 21,885.13 | 4,714.87 | 0.82 |
| 9135 | OTHER PERSONAL SERVICES | 57,000.00 | 57,000.00 | 47,000.00 | 3,449.52 | 43,550.48 | 0.07 |
| SUBTOTAL PERSONAL SERVICES | | <u>1,140,500.00</u> | <u>1,140,500.00</u> | <u>1,140,500.00</u> | <u>708,376.56</u> | <u>432,123.44</u> | <u>0.62</u> |
| 9331 | OFFICE SUPPLIES | 2,500.00 | 2,500.00 | 2,500.00 | 421.98 | 2,078.02 | 0.17 |
| 9332 | OPERATING SUPPLIES | 1,600.00 | 1,600.00 | 1,600.00 | 799.56 | 800.44 | 0.50 |
| 9333 | REPAIRS & MAINTENANCE | 12,000.00 | 12,000.00 | 11,400.00 | 5,582.08 | 5,817.92 | 0.49 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 1,600.00 | 1,600.00 | 1,600.00 | 1,417.76 | 182.24 | 0.89 |
| 9335 | PROFESSIONAL SERVICES | 2,800.00 | 2,800.00 | 2,800.00 | 2,420.61 | 379.39 | 0.86 |
| 9336 | COMMUNICATION | 128,000.00 | 128,000.00 | 128,600.00 | 74,435.34 | 54,164.66 | 0.58 |
| 9337 | TRANSPORTATION | 1,600.00 | 1,600.00 | 1,600.00 | 0.00 | 1,600.00 | 0.00 |
| 9338 | ADVERTISING | 1,000.00 | 1,000.00 | 1,000.00 | 631.28 | 368.72 | 0.63 |
| 9339 | POSTAGE | 32,000.00 | 32,000.00 | 32,000.00 | 21,468.25 | 10,531.75 | 0.67 |
| 9340 | PRINTING & BINDING | 6,900.00 | 6,900.00 | 5,700.00 | 1,962.00 | 3,738.00 | 0.34 |
| 9341 | RENTALS | 13,676,200.00 | 13,676,200.00 | 13,658,600.00 | 7,407,955.22 | 6,250,644.78 | 0.54 |
| 9342 | TRAINING | 2,000.00 | 2,000.00 | 2,000.00 | 384.00 | 1,616.00 | 0.19 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 3,000.00 | 3,000.00 | 3,700.00 | 1,249.52 | 2,450.48 | 0.34 |
| 9345 | MAINT & REPR OF VEHICLES | 5,000.00 | 5,000.00 | 5,000.00 | 2,615.96 | 2,384.04 | 0.52 |
| 9346 | LIABILITY INSURANCE | 11,500.00 | 11,500.00 | 11,500.00 | 7,699.00 | 3,801.00 | 0.67 |
| 9347 | UTILITIES | 39,000.00 | 39,000.00 | 39,000.00 | 8,220.36 | 30,779.64 | 0.21 |
| 9348 | FUELS & LUBRICANTS | 5,500.00 | 5,500.00 | 5,500.00 | 3,099.79 | 2,400.21 | 0.56 |
| 9357 | OTHER CONTRACTUAL SERVICE | 27,800.00 | 27,800.00 | 44,700.00 | 25,637.36 | 19,062.64 | 0.57 |
| 9360 | MISCELLANEOUS | 400.00 | 400.00 | 400.00 | 337.92 | 62.08 | 0.84 |

**CITY OF PENSACOLA
 LINE-ITEM FINANCIAL STATEMENTS
 For the Eight Months Ended May 31, 2014
 (Unaudited)**

ACCOUNTING PERIOD: 8/14

FUND - 115 - SECTION 8 HOUSING ASSISTANCE

FUND - 5060/5090 - HOUSING

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|------------------------------------|-----------------------------|---|---------------------------------------|--|---------------------|---------------------|---------------------|
| 9370 | NON-CAPITALIZED ASSETS | 11,000.00 | 11,000.00 | 12,200.00 | 1,101.00 | 11,099.00 | 0.09 |
| SUBTOTAL OPERATING EXPENSES | | <u>13,971,400.00</u> | <u>13,971,400.00</u> | <u>13,971,400.00</u> | <u>7,567,438.99</u> | <u>6,403,961.01</u> | 0.54 |
| 9992 | ALLOCATED OVERHEAD(COST REC | 120,000.00 | 120,000.00 | 120,000.00 | 80,000.00 | 40,000.00 | 0.67 |
| SUBTOTAL NON-OPERATING | | <u>120,000.00</u> | <u>120,000.00</u> | <u>120,000.00</u> | <u>80,000.00</u> | <u>40,000.00</u> | 0.67 |
| TOTAL HOUSING/SECTION 8 | | <u>15,231,900.00</u> | <u>15,231,900.00</u> | <u>15,231,900.00</u> | <u>8,355,815.55</u> | <u>6,876,084.45</u> | 0.55 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 122 - INSPECTIONS FUND

DEPARTMENT - 0220 - INSPECTION SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 442,800.00 | 442,800.00 | 472,550.00 | 289,554.72 | 182,995.28 | 0.61 |
| 9112 | OVERTIME | 700.00 | 700.00 | 1,214.00 | 1,213.56 | 0.44 | 1.00 |
| 9114 | GENERAL PENSION FUND | 149,000.00 | 149,000.00 | 149,052.00 | 149,048.13 | 3.87 | 1.00 |
| 9118 | MEDICARE PREMIUM | 6,200.00 | 6,200.00 | 6,212.00 | 4,297.72 | 1,914.28 | 0.69 |
| 9120 | SOCIAL SECURITY | 9,100.00 | 9,100.00 | 10,213.00 | 9,364.76 | 848.24 | 0.92 |
| 9121 | GROUP INSURANCE | 57,900.00 | 57,900.00 | 57,818.00 | 33,927.90 | 23,890.10 | 0.59 |
| 9122 | REPLACEMENT BENEFIT PGM | 15,800.00 | 15,800.00 | 15,814.00 | 8,109.97 | 7,704.03 | 0.51 |
| 9123 | DISABILITY/SURV INSURANCE | 4,000.00 | 4,000.00 | 3,918.00 | 2,278.37 | 1,639.63 | 0.58 |
| 9129 | DEFERRED COMP PENS PLAN | 12,300.00 | 12,300.00 | 10,502.00 | 6,604.36 | 3,897.64 | 0.63 |
| 9130 | WORKER'S COMPENSATION | 10,000.00 | 10,000.00 | 10,000.00 | 3,423.68 | 6,576.32 | 0.34 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 7,800.00 | 7,800.00 | 11,364.00 | 10,711.90 | 652.10 | 0.94 |
| 9135 | OTHER PERSONAL SERVICES | 24,600.00 | 24,600.00 | 22,899.00 | 15,095.00 | 7,804.00 | 0.66 |
| SUBTOTAL PERSONAL SERVICES | | <u>740,200.00</u> | <u>740,200.00</u> | <u>771,556.00</u> | <u>533,630.07</u> | <u>237,925.93</u> | <u>0.69</u> |
| 9331 | OFFICE SUPPLIES | 700.00 | 700.00 | 447.00 | 135.51 | 311.49 | 0.30 |
| 9332 | OPERATING SUPPLIES | 600.00 | 600.00 | 550.00 | 352.60 | 197.40 | 0.64 |
| 9333 | REPAIRS & MAINTENANCE | 700.00 | 700.00 | 700.00 | 520.83 | 179.17 | 0.74 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 800.00 | 800.00 | 621.00 | 0.00 | 621.00 | 0.00 |
| 9335 | PROFESSIONAL SERVICES | 2,300.00 | 2,300.00 | 11,813.00 | 9,821.58 | 1,991.42 | 0.83 |
| 9336 | COMMUNICATION | 64,400.00 | 64,400.00 | 47,550.00 | 22,778.95 | 24,771.05 | 0.48 |
| 9337 | TRANSPORTATION | 2,400.00 | 2,400.00 | 2,400.00 | 1,606.02 | 793.98 | 0.67 |
| 9339 | POSTAGE | 300.00 | 300.00 | 571.00 | 570.20 | 0.80 | 1.00 |
| 9340 | PRINTING & BINDING | 1,500.00 | 1,500.00 | 1,100.00 | 361.30 | 738.70 | 0.33 |
| 9342 | TRAINING | 3,700.00 | 3,700.00 | 3,700.00 | 2,440.98 | 1,259.02 | 0.66 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 2,000.00 | 2,000.00 | 1,850.00 | 1,510.00 | 340.00 | 0.82 |
| 9345 | MAINT & REPR OF VEHICLES | 10,200.00 | 10,200.00 | 10,200.00 | 6,048.39 | 4,151.61 | 0.59 |
| 9346 | LIABILITY INSURANCE | 15,800.00 | 15,800.00 | 16,876.00 | 15,374.68 | 1,501.32 | 0.91 |
| 9348 | FUELS & LUBRICANTS | 14,200.00 | 14,200.00 | 14,137.00 | 9,364.07 | 4,772.93 | 0.66 |
| 9349 | CLOTHING SUPPLIES | 0.00 | 0.00 | 129.00 | 128.31 | 0.69 | 0.99 |
| 9357 | OTHER CONTRACTUAL SERVICE | 33,800.00 | 33,800.00 | 33,800.00 | 30,103.27 | 3,696.73 | 0.89 |
| 9361 | UNCLASSIFIED | 24,400.00 | 24,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>177,800.00</u> | <u>177,800.00</u> | <u>146,444.00</u> | <u>101,116.69</u> | <u>45,327.31</u> | <u>0.69</u> |
| TOTAL INSPECTION SERVICES | | <u>918,000.00</u> | <u>918,000.00</u> | <u>918,000.00</u> | <u>634,746.76</u> | <u>283,253.24</u> | <u>0.69</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0200 - PLANNING SERVICES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 351,400.00 | 351,400.00 | 273,754.00 | 180,826.96 | 92,927.04 | 0.66 |
| 9114 | GENERAL PENSION FUND | 60,200.00 | 60,200.00 | 60,200.00 | 60,200.00 | 0.00 | 1.00 |
| 9118 | MEDICARE PREMIUM | 4,100.00 | 4,100.00 | 2,967.00 | 2,068.88 | 898.12 | 0.70 |
| 9120 | SOCIAL SECURITY | 11,100.00 | 11,100.00 | 6,413.00 | 5,616.41 | 796.59 | 0.88 |
| 9121 | GROUP INSURANCE | 50,300.00 | 50,300.00 | 35,738.00 | 25,378.56 | 10,359.44 | 0.71 |
| 9122 | REPLACEMENT BENEFIT PGM | 7,400.00 | 7,400.00 | 7,400.00 | 3,663.08 | 3,736.92 | 0.50 |
| 9123 | DISABILITY/SURV INSURANCE | 2,100.00 | 2,100.00 | 2,100.00 | 827.42 | 1,272.58 | 0.39 |
| 9129 | DEFERRED COMP PENS PLAN | 7,700.00 | 7,700.00 | 7,700.00 | 5,378.26 | 2,321.74 | 0.70 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 14,400.00 | 14,400.00 | 10,298.00 | 6,816.88 | 3,481.12 | 0.66 |
| SUBTOTAL PERSONAL SERVICES | | <u>508,700.00</u> | <u>508,700.00</u> | <u>406,570.00</u> | <u>290,776.45</u> | <u>115,793.55</u> | 0.72 |
| 9331 | OFFICE SUPPLIES | 900.00 | 900.00 | 800.00 | 341.26 | 458.74 | 0.43 |
| 9332 | OPERATING SUPPLIES | 300.00 | 300.00 | 300.00 | 91.67 | 208.33 | 0.31 |
| 9333 | REPAIRS & MAINTENANCE | 500.00 | 500.00 | 500.00 | 472.59 | 27.41 | 0.95 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 600.00 | 600.00 | 1,092.00 | 1,091.50 | 0.50 | 1.00 |
| 9335 | PROFESSIONAL SERVICES | 70,200.00 | 71,700.00 | 78,303.00 | 68,280.40 | 10,022.60 | 0.87 |
| 9336 | COMMUNICATION | 39,800.00 | 39,800.00 | 39,176.00 | 33,132.55 | 6,043.45 | 0.85 |
| 9337 | TRANSPORTATION | 2,300.00 | 2,300.00 | 1,400.00 | 64.37 | 1,335.63 | 0.05 |
| 9338 | ADVERTISING | 7,100.00 | 7,100.00 | 7,127.00 | 4,851.57 | 2,275.43 | 0.68 |
| 9339 | POSTAGE | 20,200.00 | 20,200.00 | 19,674.00 | 9,292.32 | 10,381.68 | 0.47 |
| 9340 | PRINTING & BINDING | 4,700.00 | 4,700.00 | 4,025.00 | 418.43 | 3,606.57 | 0.10 |
| 9341 | RENTALS | 200.00 | 200.00 | 179.00 | 0.00 | 179.00 | 0.00 |
| 9342 | TRAINING | 2,400.00 | 2,400.00 | 1,200.00 | 31.00 | 1,169.00 | 0.03 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 1,600.00 | 1,600.00 | 1,400.00 | 1,206.00 | 194.00 | 0.86 |
| 9345 | MAINT & REPR OF VEHICLES | 0.00 | 0.00 | 285.00 | 284.09 | 0.91 | 1.00 |
| 9346 | LIABILITY INSURANCE | 8,500.00 | 8,500.00 | 9,119.00 | 9,118.40 | 0.60 | 1.00 |
| 9348 | FUELS & LUBRICANTS | 400.00 | 400.00 | 400.00 | 185.95 | 214.05 | 0.46 |
| 9357 | OTHER CONTRACTUAL SERVICE | 8,600.00 | 8,600.00 | 9,350.00 | 9,342.44 | 7.56 | 1.00 |
| 9358 | REBATES | 7,000.00 | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9370 | NON-CAPITALIZED ASSETS | 1,300.00 | 1,300.00 | 1,300.00 | 0.00 | 1,300.00 | 0.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>176,600.00</u> | <u>178,100.00</u> | <u>175,630.00</u> | <u>138,204.54</u> | <u>37,425.46</u> | 0.79 |
| TOTAL PLANNING SERVICES | | <u>685,300.00</u> | <u>686,800.00</u> | <u>582,200.00</u> | <u>428,980.99</u> | <u>153,219.01</u> | 0.74 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0470 - FIRE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|---------------------|---------------------|---------------------------|
| 9111 | SALARIES | 5,149,200.00 | 5,149,200.00 | 5,098,141.00 | 3,255,127.65 | 1,843,013.35 | 0.64 |
| 9112 | OVERTIME | 297,900.00 | 297,900.00 | 315,345.00 | 282,240.45 | 33,104.55 | 0.90 |
| 9114 | GENERAL PENSION FUND | 23,600.00 | 23,600.00 | 23,635.00 | 23,620.53 | 14.47 | 1.00 |
| 9115 | FIREMEN'S PENSION FUND | 2,903,300.00 | 2,903,300.00 | 2,910,700.00 | 2,905,753.78 | 4,946.22 | 1.00 |
| 9118 | MEDICARE PREMIUM | 68,000.00 | 68,000.00 | 71,200.00 | 46,452.02 | 24,747.98 | 0.65 |
| 9119 | ADDITIONAL REGULAR PAY | 5,000.00 | 5,000.00 | 5,000.00 | 1,680.24 | 3,319.76 | 0.34 |
| 9120 | SOCIAL SECURITY | 0.00 | 0.00 | 2,300.00 | 718.36 | 1,581.64 | 0.31 |
| 9121 | GROUP INSURANCE | 718,900.00 | 718,900.00 | 718,900.00 | 461,110.65 | 257,789.35 | 0.64 |
| 9122 | REPLACEMENT BENEFIT PGM | 1,700.00 | 1,700.00 | 1,700.00 | 1,168.28 | 531.72 | 0.69 |
| 9123 | DISABILITY/SURV INSURANCE | 300.00 | 300.00 | 300.00 | 204.99 | 95.01 | 0.68 |
| 9125 | EXTRA PERSONAL SERVICES | 20,000.00 | 45,000.00 | 45,000.00 | 13,806.86 | 31,193.14 | 0.31 |
| 9126 | INCENTIVE PAY | 110,100.00 | 110,100.00 | 110,100.00 | 75,149.47 | 34,950.53 | 0.68 |
| 9130 | WORKER'S COMPENSATION | 63,200.00 | 88,200.00 | 106,179.00 | 105,471.39 | 707.61 | 0.99 |
| 9131 | UNEMPLOYMENT | 0.00 | 0.00 | 3,300.00 | 3,300.00 | 0.00 | 1.00 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 0.00 | 0.00 | 2,600.00 | 805.22 | 1,794.78 | 0.31 |
| 9135 | OTHER PERSONAL SERVICES | 30,000.00 | 30,000.00 | 26,800.00 | 11,585.67 | 15,214.33 | 0.43 |
| SUBTOTAL PERSONAL SERVICES | | 9,391,200.00 | 9,441,200.00 | 9,441,200.00 | 7,188,195.56 | 2,253,004.44 | 0.76 |
| 9331 | OFFICE SUPPLIES | 500.00 | 915.00 | 1,255.00 | 647.60 | 607.40 | 0.52 |
| 9332 | OPERATING SUPPLIES | 22,000.00 | 22,000.00 | 21,573.00 | 17,252.62 | 4,320.38 | 0.80 |
| 9333 | REPAIRS & MAINTENANCE | 61,100.00 | 61,100.00 | 53,100.00 | 38,595.69 | 14,504.31 | 0.73 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 39,000.00 | 39,000.00 | 34,500.00 | 5,704.61 | 28,795.39 | 0.17 |
| 9335 | PROFESSIONAL SERVICES | 48,000.00 | 48,000.00 | 59,825.00 | 56,845.43 | 2,979.57 | 0.95 |
| 9336 | COMMUNICATION | 180,500.00 | 180,500.00 | 172,581.00 | 134,197.74 | 38,383.26 | 0.78 |
| 9337 | TRANSPORTATION | 500.00 | 500.00 | 850.00 | 412.21 | 437.79 | 0.48 |
| 9338 | ADVERTISING | 500.00 | 500.00 | 200.00 | 0.00 | 200.00 | 0.00 |
| 9339 | POSTAGE | 1,000.00 | 1,000.00 | 928.00 | 360.47 | 567.53 | 0.39 |
| 9340 | PRINTING & BINDING | 2,000.00 | 2,000.00 | 2,910.00 | 2,048.17 | 861.83 | 0.70 |
| 9341 | RENTALS | 600.00 | 600.00 | 1,050.00 | 781.66 | 268.34 | 0.74 |
| 9342 | TRAINING | 19,000.00 | 19,000.00 | 12,190.00 | 4,974.97 | 7,215.03 | 0.41 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 3,100.00 | 3,100.00 | 2,803.00 | 1,115.00 | 1,688.00 | 0.40 |
| 9345 | MAINT & REPR OF VEHICLES | 129,400.00 | 129,400.00 | 129,400.00 | 121,963.26 | 7,436.74 | 0.94 |
| 9346 | LIABILITY INSURANCE | 229,400.00 | 247,400.00 | 250,358.00 | 250,357.06 | 0.94 | 1.00 |
| 9347 | UTILITIES | 125,300.00 | 125,300.00 | 125,300.00 | 76,502.88 | 48,797.12 | 0.61 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0470 - FIRE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|---------------------------|---|---|--|---------------------|---------------------|---------------------------|
| 9348 | FUELS & LUBRICANTS | 72,700.00 | 72,700.00 | 72,700.00 | 56,217.31 | 16,482.69 | 0.77 |
| 9349 | CLOTHING SUPPLIES | 60,200.00 | 68,704.00 | 68,704.00 | 46,495.64 | 22,208.36 | 0.68 |
| 9351 | MED & FIRST AID SUPPLIES | 5,000.00 | 5,000.00 | 7,000.00 | 5,210.18 | 1,789.82 | 0.74 |
| 9355 | AGRICULTURAL SUPPLIES | 800.00 | 800.00 | 2,100.00 | 1,112.96 | 987.04 | 0.53 |
| 9357 | OTHER CONTRACTUAL SERVICE | 10,000.00 | 10,000.00 | 18,000.00 | 12,185.79 | 5,814.21 | 0.68 |
| 9360 | MISCELLANEOUS | 5,400.00 | 5,400.00 | 4,650.00 | 4,637.26 | 12.74 | 1.00 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 942.00 | 937.00 | 5.00 | 0.99 |
| 9370 | NON-CAPITALIZED ASSETS | 32,500.00 | 32,500.00 | 32,500.00 | 21,209.20 | 11,290.80 | 0.65 |
| SUBTOTAL OPERATING EXPENSES | | <u>1,048,500.00</u> | <u>1,075,419.00</u> | <u>1,075,419.00</u> | <u>859,764.71</u> | <u>215,654.29</u> | <u>0.80</u> |
| TOTAL FIRE | | <u>10,439,700.00</u> | <u>10,516,619.00</u> | <u>10,516,619.00</u> | <u>8,047,960.27</u> | <u>2,468,658.73</u> | <u>0.77</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0480 - POLICE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|----------------------|---------------------|---------------------------|
| 9111 | SALARIES | 8,995,700.00 | 8,995,700.00 | 8,770,555.00 | 5,616,885.39 | 3,153,669.61 | 0.64 |
| 9112 | OVERTIME | 236,500.00 | 236,500.00 | 236,500.00 | 188,951.52 | 47,548.48 | 0.80 |
| 9114 | GENERAL PENSION FUND | 687,300.00 | 687,300.00 | 687,695.00 | 687,553.38 | 141.62 | 1.00 |
| 9116 | POLICE PENSION FUND | 3,586,400.00 | 3,586,400.00 | 3,590,725.00 | 3,589,083.48 | 1,641.52 | 1.00 |
| 9118 | MEDICARE PREMIUM | 121,000.00 | 121,000.00 | 121,000.00 | 79,559.61 | 41,440.39 | 0.66 |
| 9119 | ADDITIONAL REGULAR PAY | 68,500.00 | 68,500.00 | 68,500.00 | 45,700.21 | 22,799.79 | 0.67 |
| 9120 | SOCIAL SECURITY | 71,100.00 | 71,100.00 | 122,100.00 | 82,425.06 | 39,674.94 | 0.68 |
| 9121 | GROUP INSURANCE | 1,176,200.00 | 1,176,200.00 | 1,176,200.00 | 743,126.70 | 433,073.30 | 0.63 |
| 9122 | REPLACEMENT BENEFIT PGM | 410,900.00 | 410,900.00 | 371,900.00 | 240,169.57 | 131,730.43 | 0.65 |
| 9123 | DISABILITY/SURV INSURANCE | 79,200.00 | 79,200.00 | 79,200.00 | 50,226.44 | 28,973.56 | 0.63 |
| 9126 | INCENTIVE PAY | 130,100.00 | 130,100.00 | 130,100.00 | 84,431.67 | 45,668.33 | 0.65 |
| 9128 | DIFFERENTIAL PAY | 280,200.00 | 280,200.00 | 280,200.00 | 183,494.57 | 96,705.43 | 0.65 |
| 9129 | DEFERRED COMP PENS PLAN | 16,200.00 | 16,200.00 | 16,200.00 | 9,012.66 | 7,187.34 | 0.56 |
| 9130 | WORKER'S COMPENSATION | 117,000.00 | 147,000.00 | 232,725.00 | 232,424.54 | 300.46 | 1.00 |
| 9131 | UNEMPLOYMENT | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 80,400.00 | 80,400.00 | 226,050.00 | 196,234.50 | 29,815.50 | 0.87 |
| 9135 | OTHER PERSONAL SERVICES | 95,800.00 | 95,800.00 | 72,850.00 | 40,993.74 | 31,856.26 | 0.56 |
| SUBTOTAL PERSONAL SERVICES | | 16,153,500.00 | 16,183,500.00 | 16,183,500.00 | 12,070,273.04 | 4,113,226.96 | 0.75 |
| 9331 | OFFICE SUPPLIES | 13,100.00 | 13,100.00 | 14,790.00 | 8,118.33 | 6,671.67 | 0.55 |
| 9332 | OPERATING SUPPLIES | 67,900.00 | 70,775.00 | 76,165.00 | 57,852.02 | 18,312.98 | 0.76 |
| 9333 | REPAIRS & MAINTENANCE | 38,600.00 | 38,600.00 | 29,880.00 | 7,064.62 | 22,815.38 | 0.24 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 42,100.00 | 42,100.00 | 36,800.00 | 5,634.24 | 31,165.76 | 0.15 |
| 9335 | PROFESSIONAL SERVICES | 31,000.00 | 31,000.00 | 31,700.00 | 19,852.05 | 11,847.95 | 0.63 |
| 9336 | COMMUNICATION | 726,800.00 | 727,109.00 | 727,109.00 | 525,863.52 | 201,245.48 | 0.72 |
| 9337 | TRANSPORTATION | 11,200.00 | 11,200.00 | 8,100.00 | 1,548.71 | 6,551.29 | 0.19 |
| 9338 | ADVERTISING | 1,500.00 | 1,500.00 | 1,800.00 | 348.00 | 1,452.00 | 0.19 |
| 9339 | POSTAGE | 2,500.00 | 2,500.00 | 2,500.00 | 1,866.51 | 633.49 | 0.75 |
| 9340 | PRINTING & BINDING | 10,000.00 | 10,000.00 | 11,470.00 | 4,288.01 | 7,181.99 | 0.37 |
| 9341 | RENTALS | 15,000.00 | 15,000.00 | 15,100.00 | 6,386.61 | 8,713.39 | 0.42 |
| 9342 | TRAINING | 81,800.00 | 81,800.00 | 75,700.00 | 41,643.50 | 34,056.50 | 0.55 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 9,700.00 | 9,700.00 | 10,350.00 | 7,240.04 | 3,109.96 | 0.70 |
| 9345 | MAINT & REPR OF VEHICLES | 423,300.00 | 423,300.00 | 423,300.00 | 305,858.88 | 117,441.12 | 0.72 |
| 9346 | LIABILITY INSURANCE | 650,400.00 | 802,400.00 | 811,600.00 | 692,608.96 | 118,991.04 | 0.85 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

DEPARTMENT - 0480 - POLICE

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|------------------------------------|---------------------------|---|---|--|----------------------|---------------------|---------------------------|
| 9347 | UTILITIES | 240,000.00 | 240,000.00 | 240,000.00 | 156,419.80 | 83,580.20 | 0.65 |
| 9348 | FUELS & LUBRICANTS | 579,000.00 | 579,000.00 | 579,000.00 | 354,436.07 | 224,563.93 | 0.61 |
| 9349 | CLOTHING SUPPLIES | 59,600.00 | 59,600.00 | 59,600.00 | 37,471.36 | 22,128.64 | 0.63 |
| 9351 | MED & FIRST AID SUPPLIES | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 |
| 9357 | OTHER CONTRACTUAL SERVICE | 170,400.00 | 170,400.00 | 170,400.00 | 136,781.79 | 33,618.21 | 0.80 |
| 9360 | MISCELLANEOUS | 1,000.00 | 1,000.00 | 3,500.00 | 3,159.97 | 340.03 | 0.90 |
| 9361 | UNCLASSIFIED | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 1.00 |
| 9364 | SERVICE AWARDS | 200.00 | 200.00 | 1,420.00 | 1,072.00 | 348.00 | 0.75 |
| 9370 | NON-CAPITALIZED ASSETS | 35,000.00 | 49,000.00 | 49,000.00 | 30,668.75 | 18,331.25 | 0.63 |
| SUBTOTAL OPERATING EXPENSES | | <u>3,222,100.00</u> | <u>3,391,284.00</u> | <u>3,391,284.00</u> | <u>2,416,183.74</u> | <u>975,100.26</u> | 0.71 |
| TOTAL POLICE | | <u>19,375,600.00</u> | <u>19,574,784.00</u> | <u>19,574,784.00</u> | <u>14,486,456.78</u> | <u>5,088,327.22</u> | 0.74 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

FUND - 0400/0410 - PUBLIC WORKS & FACILITIES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|---------------------|-------------------|---------------------------|
| 9111 | SALARIES | 999,300.00 | 999,300.00 | 990,615.00 | 649,292.54 | 341,322.46 | 0.66 |
| 9112 | OVERTIME | 48,500.00 | 48,500.00 | 39,268.00 | 32,803.70 | 6,464.30 | 0.84 |
| 9114 | GENERAL PENSION FUND | 340,300.00 | 340,300.00 | 340,767.00 | 340,598.96 | 168.04 | 1.00 |
| 9118 | MEDICARE PREMIUM | 11,800.00 | 11,800.00 | 12,332.00 | 8,199.40 | 4,132.60 | 0.66 |
| 9119 | ADDITIONAL REGULAR PAY | 0.00 | 0.00 | 245.00 | 110.55 | 134.45 | 0.45 |
| 9120 | SOCIAL SECURITY | 25,100.00 | 25,100.00 | 27,051.00 | 17,554.72 | 9,496.28 | 0.65 |
| 9121 | GROUP INSURANCE | 149,500.00 | 149,500.00 | 151,805.00 | 100,338.20 | 51,466.80 | 0.66 |
| 9122 | REPLACEMENT BENEFIT PGM | 29,900.00 | 29,900.00 | 31,124.00 | 21,915.16 | 9,208.84 | 0.70 |
| 9123 | DISABILITY/SURV INSURANCE | 9,100.00 | 9,100.00 | 9,895.00 | 5,941.12 | 3,953.88 | 0.60 |
| 9125 | EXTRA PERSONAL SERVICES | 75,600.00 | 75,600.00 | 77,512.00 | 37,480.38 | 40,031.62 | 0.48 |
| 9126 | INCENTIVE PAY | 1,400.00 | 1,400.00 | 1,400.00 | 935.92 | 464.08 | 0.67 |
| 9129 | DEFERRED COMP PENS PLAN | 1,200.00 | 1,200.00 | 19.00 | 18.09 | 0.91 | 0.95 |
| 9130 | WORKER'S COMPENSATION | 20,900.00 | 33,900.00 | 57,786.00 | 49,092.14 | 8,693.86 | 0.85 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 23,100.00 | 23,100.00 | 28,158.00 | 20,487.78 | 7,670.22 | 0.73 |
| 9135 | OTHER PERSONAL SERVICES | 36,800.00 | 36,800.00 | 35,135.00 | 14,344.00 | 20,791.00 | 0.41 |
| SUBTOTAL PERSONAL SERVICES | | <u>1,772,500.00</u> | <u>1,785,500.00</u> | <u>1,803,112.00</u> | <u>1,299,112.66</u> | <u>503,999.34</u> | <u>0.72</u> |
| 9331 | OFFICE SUPPLIES | 1,900.00 | 1,900.00 | 2,034.00 | 1,084.68 | 949.32 | 0.53 |
| 9332 | OPERATING SUPPLIES | 6,000.00 | 6,000.00 | 4,788.00 | 3,059.62 | 1,728.38 | 0.64 |
| 9333 | REPAIRS & MAINTENANCE | 183,600.00 | 189,536.00 | 280,631.00 | 148,738.87 | 131,892.13 | 0.53 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 11,400.00 | 12,350.00 | 16,523.00 | 15,929.79 | 593.21 | 0.96 |
| 9335 | PROFESSIONAL SERVICES | 2,700.00 | 2,700.00 | 3,863.00 | 2,701.66 | 1,161.34 | 0.70 |
| 9336 | COMMUNICATION | 80,300.00 | 80,300.00 | 80,300.00 | 68,055.62 | 12,244.38 | 0.85 |
| 9337 | TRANSPORTATION | 600.00 | 600.00 | 581.00 | 46.28 | 534.72 | 0.08 |
| 9338 | ADVERTISING | 300.00 | 300.00 | 1,064.00 | 1,063.02 | 0.98 | 1.00 |
| 9339 | POSTAGE | 700.00 | 700.00 | 730.00 | 432.74 | 297.26 | 0.59 |
| 9340 | PRINTING & BINDING | 500.00 | 500.00 | 513.00 | 238.40 | 274.60 | 0.46 |
| 9341 | RENTALS | 6,500.00 | 6,500.00 | 10,625.00 | 9,281.39 | 1,343.61 | 0.87 |
| 9342 | TRAINING | 800.00 | 800.00 | 2,228.00 | 2,017.00 | 211.00 | 0.91 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 1,800.00 | 1,800.00 | 1,214.00 | 318.74 | 895.26 | 0.26 |
| 9345 | MAINT & REPR OF VEHICLES | 106,200.00 | 106,200.00 | 105,614.00 | 52,822.84 | 52,791.16 | 0.50 |
| 9346 | LIABILITY INSURANCE | 164,800.00 | 249,800.00 | 299,800.00 | 207,120.62 | 92,679.38 | 0.69 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 001 - GENERAL FUND

FUND - 0400/0410 - PUBLIC WORKS & FACILITIES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|--|-----------------------------|---|---------------------------------------|--|---------------------|---------------------|---------------------|
| 9347 | UTILITIES | 1,213,000.00 | 1,213,000.00 | 1,165,446.00 | 764,648.52 | 400,797.48 | 0.66 |
| 9348 | FUELS & LUBRICANTS | 69,300.00 | 69,300.00 | 69,970.00 | 56,565.73 | 13,404.27 | 0.81 |
| 9349 | CLOTHING SUPPLIES | 7,700.00 | 7,700.00 | 7,686.00 | 4,920.94 | 2,765.06 | 0.64 |
| 9351 | MED & FIRST AID SUPPLIES | 100.00 | 100.00 | 100.00 | 48.00 | 52.00 | 0.48 |
| 9355 | AGRICULTURAL SUPPLIES | 800.00 | 800.00 | 800.00 | 185.90 | 614.10 | 0.23 |
| 9357 | OTHER CONTRACTUAL SERVICE | 213,300.00 | 214,101.00 | 215,230.00 | 168,695.80 | 46,534.20 | 0.78 |
| 9360 | MISCELLANEOUS | 7,800.00 | 7,800.00 | 8,515.00 | 7,709.54 | 805.46 | 0.91 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 20.00 | 20.00 | 0.00 | 1.00 |
| 9365 | LANDFILL FEES | 3,000.00 | 3,000.00 | 3,000.00 | 1,222.94 | 1,777.06 | 0.41 |
| 9370 | NON-CAPITALIZED ASSETS | 0.00 | 0.00 | 1,900.00 | 1,896.28 | 3.72 | 1.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>2,083,100.00</u> | <u>2,175,787.00</u> | <u>2,283,175.00</u> | <u>1,518,824.92</u> | <u>764,350.08</u> | <u>0.67</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | <u>-200,000.00</u> | <u>-200,000.00</u> | <u>-200,000.00</u> | <u>-150,000.00</u> | <u>-50,000.00</u> | <u>0.75</u> |
| SUBTOTAL NON-OPERATING | | <u>-200,000.00</u> | <u>-200,000.00</u> | <u>-200,000.00</u> | <u>-150,000.00</u> | <u>-50,000.00</u> | <u>0.75</u> |
| TOTAL PUBLIC WORKS & FACILITIES | | <u>3,655,600.00</u> | <u>3,761,287.00</u> | <u>3,886,287.00</u> | <u>2,667,937.58</u> | <u>1,218,349.42</u> | <u>0.69</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 109 - STORMWATER UTILITY FUND

FUND - 1091 - PUBLIC WORKS & FACILITIES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|---------------------|-------------------|---------------------------|
| 9111 | SALARIES | 895,100.00 | 895,100.00 | 889,331.00 | 539,371.82 | 349,959.18 | 0.61 |
| 9112 | OVERTIME | 40,200.00 | 40,200.00 | 42,262.00 | 31,277.05 | 10,984.95 | 0.74 |
| 9114 | GENERAL PENSION FUND | 383,800.00 | 383,800.00 | 384,340.00 | 384,168.47 | 171.53 | 1.00 |
| 9118 | MEDICARE PREMIUM | 11,300.00 | 11,300.00 | 11,640.00 | 7,285.96 | 4,354.04 | 0.63 |
| 9119 | ADDITIONAL REGULAR PAY | 0.00 | 0.00 | 705.00 | 704.16 | 0.84 | 1.00 |
| 9120 | SOCIAL SECURITY | 7,600.00 | 7,600.00 | 7,711.00 | 5,131.00 | 2,580.00 | 0.67 |
| 9121 | GROUP INSURANCE | 142,200.00 | 142,200.00 | 142,200.00 | 84,996.12 | 57,203.88 | 0.60 |
| 9122 | REPLACEMENT BENEFIT PGM | 38,800.00 | 38,800.00 | 39,850.00 | 24,328.31 | 15,521.69 | 0.61 |
| 9123 | DISABILITY/SURV INSURANCE | 9,100.00 | 9,100.00 | 9,000.00 | 5,397.49 | 3,602.51 | 0.60 |
| 9125 | EXTRA PERSONAL SERVICES | 7,800.00 | 7,800.00 | 7,800.00 | 4,036.91 | 3,763.09 | 0.52 |
| 9129 | DEFERRED COMP PENS PLAN | 9,100.00 | 9,100.00 | 9,610.00 | 3,323.34 | 6,286.66 | 0.35 |
| 9130 | WORKER'S COMPENSATION | 10,500.00 | 10,500.00 | 10,500.00 | 1,547.68 | 8,952.32 | 0.15 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 7,000.00 | 7,000.00 | 7,551.00 | 6,124.98 | 1,426.02 | 0.81 |
| SUBTOTAL PERSONAL SERVICES | | 1,562,500.00 | 1,562,500.00 | 1,562,500.00 | 1,097,693.29 | 464,806.71 | 0.70 |
| 9331 | OFFICE SUPPLIES | 1,500.00 | 1,500.00 | 1,500.00 | 765.22 | 734.78 | 0.51 |
| 9332 | OPERATING SUPPLIES | 1,600.00 | 1,600.00 | 1,585.00 | 671.88 | 913.12 | 0.42 |
| 9333 | REPAIRS & MAINTENANCE | 47,300.00 | 47,300.00 | 47,300.00 | 16,300.51 | 30,999.49 | 0.34 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 4,000.00 | 4,000.00 | 3,990.00 | 2,591.40 | 1,398.60 | 0.65 |
| 9335 | PROFESSIONAL SERVICES | 2,800.00 | 9,853.00 | 10,821.00 | 8,928.85 | 1,892.15 | 0.83 |
| 9336 | COMMUNICATION | 48,500.00 | 48,500.00 | 48,500.00 | 32,416.67 | 16,083.33 | 0.67 |
| 9338 | ADVERTISING | 1,000.00 | 1,000.00 | 1,000.00 | 28.50 | 971.50 | 0.03 |
| 9339 | POSTAGE | 400.00 | 400.00 | 400.00 | 0.00 | 400.00 | 0.00 |
| 9340 | PRINTING & BINDING | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 9341 | RENTALS | 4,000.00 | 4,000.00 | 3,979.00 | 0.00 | 3,979.00 | 0.00 |
| 9342 | TRAINING | 5,100.00 | 5,100.00 | 5,100.00 | 1,200.00 | 3,900.00 | 0.24 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 800.00 | 800.00 | 815.00 | 815.00 | 0.00 | 1.00 |
| 9345 | MAINT & REPR OF VEHICLES | 227,100.00 | 227,100.00 | 227,605.00 | 148,419.00 | 79,186.00 | 0.65 |
| 9346 | LIABILITY INSURANCE | 69,900.00 | 69,900.00 | 69,900.00 | 44,216.47 | 25,683.53 | 0.63 |
| 9347 | UTILITIES | 7,000.00 | 7,000.00 | 7,000.00 | 3,314.02 | 3,685.98 | 0.47 |
| 9348 | FUELS & LUBRICANTS | 110,300.00 | 110,300.00 | 110,295.00 | 63,872.86 | 46,422.14 | 0.58 |
| 9349 | CLOTHING SUPPLIES | 8,500.00 | 8,500.00 | 8,500.00 | 4,988.93 | 3,511.07 | 0.59 |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 109 - STORMWATER UTILITY FUND

FUND - 1091 - PUBLIC WORKS & FACILITIES

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|--|-----------------------------|---|---|--|---------------------|-------------------|---------------------------|
| 9353 | PIPE FITTINGS & HYDRANTS | 600.00 | 600.00 | 600.00 | 0.00 | 600.00 | 0.00 |
| 9355 | AGRICULTURAL SUPPLIES | 4,000.00 | 4,000.00 | 4,000.00 | 1,040.00 | 2,960.00 | 0.26 |
| 9357 | OTHER CONTRACTUAL SERVICE | 94,400.00 | 100,571.00 | 99,124.00 | 82,960.92 | 16,163.08 | 0.84 |
| 9360 | MISCELLANEOUS | 1,900.00 | 1,900.00 | 1,900.00 | 1,900.00 | 0.00 | 1.00 |
| 9361 | UNCLASSIFIED | 145,300.00 | 145,300.00 | 145,300.00 | 0.00 | 145,300.00 | 0.00 |
| 9364 | SERVICE AWARDS | 0.00 | 0.00 | 10.00 | 10.00 | 0.00 | 1.00 |
| 9365 | LANDFILL FEES | 17,900.00 | 17,900.00 | 17,900.00 | 2,038.19 | 15,861.81 | 0.11 |
| 9370 | NON-CAPITALIZED ASSETS | 1,300.00 | 1,300.00 | 1,300.00 | 0.00 | 1,300.00 | 0.00 |
| SUBTOTAL OPERATING EXPENSES | | <u>806,200.00</u> | <u>819,424.00</u> | <u>819,424.00</u> | <u>416,478.42</u> | <u>402,945.58</u> | <u>0.51</u> |
| 9992 | ALLOCATED OVERHEAD(COST REC | <u>272,600.00</u> | <u>272,600.00</u> | <u>272,600.00</u> | <u>204,450.00</u> | <u>68,150.00</u> | <u>0.75</u> |
| SUBTOTAL NON-OPERATING | | <u>272,600.00</u> | <u>272,600.00</u> | <u>272,600.00</u> | <u>204,450.00</u> | <u>68,150.00</u> | <u>0.75</u> |
| TOTAL PUBLIC WORKS & FACILITIES | | <u>2,641,300.00</u> | <u>2,654,524.00</u> | <u>2,654,524.00</u> | <u>1,718,621.71</u> | <u>935,902.29</u> | <u>0.65</u> |

CITY OF PENSACOLA
LINE-ITEM FINANCIAL STATEMENTS
For the Eight Months Ended May 31, 2014
(Unaudited)

ACCOUNTING PERIOD: 8/14

FUND - 504 - CENTRAL SERVICES FUND

FUND - 7080 - PUBLIC WORKS & FACILITIES/ENGINEERING & CONSTRUCTION SVCS

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL</u> <u>BEGINNING</u> <u>BUDGET</u> | <u>COUNCIL</u> <u>AMENDED</u> <u>BUDGET</u> | <u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/</u> <u>BUD</u> |
|-----------------------------------|---------------------------|---|---|--|-------------------|-------------------|---------------------------|
| 9111 | SALARIES | 392,000.00 | 392,000.00 | 391,917.00 | 149,440.71 | 242,476.29 | 0.38 |
| 9112 | OVERTIME | 7,000.00 | 7,000.00 | 7,000.00 | 535.11 | 6,464.89 | 0.08 |
| 9114 | GENERAL PENSION FUND | 90,000.00 | 90,000.00 | 90,083.00 | 90,052.28 | 30.72 | 1.00 |
| 9118 | MEDICARE PREMIUM | 5,900.00 | 5,900.00 | 5,900.00 | 1,997.25 | 3,902.75 | 0.34 |
| 9119 | ADDITIONAL REGULAR PAY | 600.00 | 600.00 | 600.00 | 0.00 | 600.00 | 0.00 |
| 9120 | SOCIAL SECURITY | 19,400.00 | 19,400.00 | 19,400.00 | 5,700.83 | 13,699.17 | 0.29 |
| 9121 | GROUP INSURANCE | 71,300.00 | 71,300.00 | 71,300.00 | 24,843.00 | 46,457.00 | 0.35 |
| 9122 | REPLACEMENT BENEFIT PGM | 3,800.00 | 3,800.00 | 3,800.00 | 2,501.67 | 1,298.33 | 0.66 |
| 9123 | DISABILITY/SURV INSURANCE | 1,500.00 | 1,500.00 | 1,500.00 | 910.52 | 589.48 | 0.61 |
| 9125 | EXTRA PERSONAL SERVICES | 24,000.00 | 24,000.00 | 49,000.00 | 29,621.56 | 19,378.44 | 0.60 |
| 9133 | FLORIDA RETIREMENT SYSTEM | 16,000.00 | 16,000.00 | 16,000.00 | 6,799.04 | 9,200.96 | 0.42 |
| 9135 | OTHER PERSONAL SERVICES | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL PERSONAL SERVICES | | 656,500.00 | 656,500.00 | 656,500.00 | 312,401.97 | 344,098.03 | 0.48 |
| 9331 | OFFICE SUPPLIES | 1,200.00 | 1,200.00 | 1,200.00 | 648.79 | 551.21 | 0.54 |
| 9332 | OPERATING SUPPLIES | 4,700.00 | 4,700.00 | 4,700.00 | 2,299.66 | 2,400.34 | 0.49 |
| 9333 | REPAIRS & MAINTENANCE | 3,100.00 | 3,100.00 | 3,100.00 | 585.60 | 2,514.40 | 0.19 |
| 9334 | SMALL TOOLS & MINOR EQUIP | 1,800.00 | 1,800.00 | 1,800.00 | 1,648.47 | 151.53 | 0.92 |
| 9335 | PROFESSIONAL SERVICES | 1,300.00 | 1,300.00 | 1,300.00 | 242.96 | 1,057.04 | 0.19 |
| 9336 | COMMUNICATION | 50,800.00 | 50,800.00 | 50,800.00 | 16,712.30 | 34,087.70 | 0.33 |
| 9337 | TRANSPORTATION | 1,400.00 | 1,400.00 | 1,400.00 | 1,243.41 | 156.59 | 0.89 |
| 9338 | ADVERTISING | 600.00 | 600.00 | 600.00 | 0.00 | 600.00 | 0.00 |
| 9339 | POSTAGE | 3,000.00 | 3,000.00 | 3,000.00 | 1,254.49 | 1,745.51 | 0.42 |
| 9340 | PRINTING & BINDING | 3,400.00 | 3,400.00 | 3,400.00 | 512.86 | 2,887.14 | 0.15 |
| 9342 | TRAINING | 5,600.00 | 5,600.00 | 5,600.00 | 1,497.00 | 4,103.00 | 0.27 |
| 9343 | DUES, SUBS, & MEMBERSHIPS | 1,100.00 | 1,100.00 | 1,100.00 | 510.00 | 590.00 | 0.46 |
| 9345 | MAINT & REPR OF VEHICLES | 6,000.00 | 6,000.00 | 6,000.00 | 2,050.62 | 3,949.38 | 0.34 |
| 9346 | LIABILITY INSURANCE | 17,000.00 | 17,000.00 | 17,000.00 | 15,673.41 | 1,326.59 | 0.92 |
| 9348 | FUELS & LUBRICANTS | 8,000.00 | 8,000.00 | 8,000.00 | 4,615.02 | 3,384.98 | 0.58 |
| 9349 | CLOTHING SUPPLIES | 600.00 | 600.00 | 600.00 | 125.00 | 475.00 | 0.21 |
| 9357 | OTHER CONTRACTUAL SERVICE | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 |
| 9364 | SERVICE AWARDS | 100.00 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 |

**CITY OF PENSACOLA
 LINE-ITEM FINANCIAL STATEMENTS
 For the Eight Months Ended May 31, 2014
 (Unaudited)**

ACCOUNTING PERIOD: 8/14

FUND - 504 - CENTRAL SERVICES FUND

FUND - 7080 - PUBLIC WORKS & FACILITIES/ENGINEERING & CONSTRUCTION SVCS

| <u>ACCOUNT</u> | <u>-----TITLE-----</u> | <u>COUNCIL BEGINNING BUDGET</u> | <u>COUNCIL AMENDED BUDGET</u> | <u>CURRENT APPROVED BUDGET</u> | <u>ENC/EXP</u> | <u>BALANCE</u> | <u>YTD/ BUD</u> |
|--|------------------------|---|---------------------------------------|--|-------------------|-------------------|---------------------|
| SUBTOTAL OPERATING EXPENSES | | <u>109,700.00</u> | <u>112,700.00</u> | <u>112,700.00</u> | <u>49,619.59</u> | <u>63,080.41</u> | 0.44 |
| TOTAL PUBLIC WORKS & FACILITIES/ENGINEERING & CONSTRUCTION SVCS | | <u>766,200.00</u> | <u>769,200.00</u> | <u>769,200.00</u> | <u>362,021.56</u> | <u>407,178.44</u> | 0.47 |