

**Murrells Inlet – Garden City Fire District
Board of Directors Meeting
April 24, 2023**

Members in attendance: Gene Connell, Pat Walsh, Beth Ward, Kay Benton, John Magann, Alison Burns.

Also in attendance: Chief Haney, Deputy Chief Kosto

The meeting was called to order at 6:02 pm.

Minutes: Kay Benton addressed a typographical error in the March 2seven, 2023, meeting minutes. Ms. Benton moved to approve the minutes as corrected along with the minutes from the April 5th special meeting, John Magann seconded, and the motion carried.

Financials: Beth Ward acknowledged that January to March saw a pick-up in tax revenues. Impact fees are over what was planned in Georgetown and under in Horry. Regarding expenses, Ms. Ward noted areas over or under budget, saying this early in the year it was a timing issue, and suggested making the first budget revisions at six months. Ms. Ward reported the draft audit is accurate and represents us paying off our debt with impact fees and shows that we have amended the budget. Beth Ward moved to approve both the first quarter's financials and the draft audit as presented. Kay Benton seconded the motion and the motion carried. Gene Connell stated there have been suggestions of a motion to amend the budget every time there is a change, as requested by the legislature a couple of years ago. Beth Ward stated that is what the board has been doing in the last year, noting budget adjustments aren't something that's done every meeting. The request represents the board's practice. Ms. Ward noted the financial statements are currently kept as a part of the record of the minutes.

Beth Ward moved to adopt the following budget amendment policy: *Amendments to adopted annual budgets are required for any line-item expenditure to be exceeded. All budget amendments must be made in the form of a detailed motion, voted on by the board, and recorded in detail in the board meeting minutes. To further enhance transparency, monthly financial reports, a part of our board meeting minutes, will be published along with the minutes.* Alison Burns seconded the motion and the motion carried.

Referendum: Gene Connell advised the board that Tom Swatzel has agreed to help with the referendum. The board needs to decide what amount to seek and how the question should be written.

Chief Haney reviewed a Call-to-Action infographic. Calls have increased by 99% since 2016. Fifty percent of calls overlap (happen at the same time). Four medic units are needed to provide adequate EMS response to our citizens and visitors, which is seven3% of the District's total calls. Failure to pass a referendum would result in the MIGCFD not being able to hire the additional staff needed to meet the growing emergency services needs of the community or retain the quality members that we do have. This loss of personnel may result in delayed emergency response times and insufficient fire and EMS coverage to our community, potentially affecting our ISO rating which will increase insurance cost of our citizens.

Mr. Swatzel said he found the information provided in the infographic compelling. The scary part is the number of simultaneous calls and the number of times an ambulance was not available to respond with. Those are compelling numbers for voters to consider. Mr. Swatzel suggested considering a possible phased-in approach to the millage increase. Chief Haney advised that a seven-mill initial increase can add a 4th medic unit and increase salaries to help with recruitment and retention. Beth Ward stated that in order to implement the consultant report we will need to increase the millage to avoid a deficit. Chief Haney stated 21 mills would cover a human resource professional, a 4th medic unit by 2024, an increase to salaries. Beth Ward is concerned about waiting until 2027 for resolution if exploring a phased-in approach.

Beth Ward suggested seven mills now, and seven in 2025, with authorization to adjust. Kay Benton asked about seven mills in year one, and only one mill per year, if needed. Pat Walsh said on April 5th, during the special meeting there was a fire truck and an ambulance sitting unmanned at the station. Tonight, we have a fire truck and a Battalion Chief, but are waiting for two mutual aid ambulances. He asked if we were going to plug holes in the dike or build a little bigger wall? Chief Haney stated that we have been functioning under the same millage rate since 2016. Beth Ward said because we cannot double the staff in one year, she recommended a seven mill increase the first year, skip a year, and seven mills the next year, with authorization to back off; we need 28 mills if we want to be safe. Mr. Swatzel suggested wording that sets a cap and increasing seven mills the first year and seven mills the second year. Beth Ward proposed a cap of 28 mills, no more than seven mills the first year, no more than seven mills year two; the increase would be dependent on personnel expenses. Chairman Connell suggested wording for the referendum question: "Is the Murrells Inlet – Garden City Fire District authorized to raise its millage rate from 14 to 21 mills in 2024 and is it further authorized to increase its millage rate another 7 mills to a total of 28 mills at the discretion of the Board of Directors through fiscal year 2028?" Beth Ward said she wasn't writing a ballot question, but we've got to have seven mills in 2024 and seven mills in 2025. Gene Connell said it was important to note that the Board would not collect any additional tax millage if it didn't have the employee expenses to require it. This millage increase is based on the consultant's report and a five-year projection. Beth Ward said it was important to be as transparent to the public as we can be, that is what has hurt us previously. Beth Ward made a motion to approve the question. Alison Burns seconded the motion, and the motion carried.

Mr. Swatzel stated in the past, The Friends of Murrells Inlet – Garden City Fire District, an independently funded group, has led the charge. He outlined campaign guidelines, saying no taxpayer money or resources can be used to promote the referendum. Informational meetings to simply convey information to taxpayers can be held by staff, but taxpayer resources cannot be used to do so – this includes computers. Off duty, and out of uniform, employees can promote and speak about the referendum, including approaching business for support and speaking at HOA and civic club meetings. This is also true for Board Members. No campaigning can occur from any of the District stations or with District computers. All donations must be written checks, no cash. Texting, social media, and yard signs can all be used. There are no restrictions on who can donate, no cap on amount, donations are not tax deductible. All money usually gets spent on the campaign; otherwise, leftover monies will be donated to the Firefighter Fund.

Old Business: None.

New Business: None.

Public Comment: None.

Adjourn: The next meeting is scheduled for May 22, 2023. John Magann made the motion to adjourn. Beth Ward seconded the motion and the motion carried.

Kay Benton reconvened the meeting after it adjourned. Kay Benton received a call from a bank offering a money market account rendering 4% returns on a \$500,000.00 investment. Kay Benton motioned to open this account with funds from impact fees. Beth Ward seconded, and the motion carried. The meeting adjourned.

Approved 

Alison Burns, Secretary 05/22/2023

**MIGCFD Fire
Balance Sheet
As of April 30, 2022**

Accrual Basis

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
G100 · Cash & Cash Equivalents	3,170,113.96
G160 · Restricted Cash & Cash Equiv.	1,652,692.57
Total Checking/Savings	4,822,806.53
Accounts Receivable	
Note Receivable - B. Taylor	2,486.23
Fire Inspection Fees Receivable	1,691.00
G110 · Receivables - Property Taxes	108,653.85
G115 · Receivables - EMS	1,055,318.74
G120 · Receivables - Intergovernmental	1,962,826.08
Total Accounts Receivable	3,130,975.90
Other Current Assets	
153 · Due from Rescue	300,995.97
180 · Inventory-Medical Supplies	40,511.32
G150 · Prepaid Assets	254,892.07
Total Other Current Assets	596,399.36
Total Current Assets	8,550,181.79
Fixed Assets	
200 · Property & Equip	5,689,167.43
Total Fixed Assets	5,689,167.43
TOTAL ASSETS	14,239,349.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
405 · Accounts Payable	139,938.30
Total Accounts Payable	139,938.30
Other Current Liabilities	
SC Def Comp Retirement	485.00
400 · Payroll taxes payable	3,823.65
401 · Salaries Payable	60,317.73
402 · PORS/SCRS Retirement	151,742.80
407 · Unearned Tax Rev- Georgetown	256,310.98
408 · Unearned Tax Rev - Horry	310,250.82
409 · Unavailable Amb A/R	765,493.70
Total Other Current Liabilities	1,548,424.68
Total Current Liabilities	1,688,362.98
Long Term Liabilities	
550 · Long Term Debt	1,658,842.41
Total Long Term Liabilities	1,658,842.41
Total Liabilities	3,347,205.39
Equity	
600 · Net Assets	9,904,332.94
636 · Fund Balances - Restricted	358,137.41
637 · Non-Spendable Items	100,710.87
646 · GW Debt Contra Account - Equity	-1,658,842.41
699 · Retained Earnings	1,491,115.87

For Internal Management Use Only

**MIGCFD Fire
Balance Sheet
As of April 30, 2022**

Accrual Basis

	<u>Apr 30, 22</u>
970 - Capital Outlay Contra Account	649,467.03
Net Income	<u>47,222.12</u>
Total Equity	10,892,143.83
TOTAL LIABILITIES & EQUITY	<u><u>14,239,349.22</u></u>

MIGCFD Fire
YTD Profit & Loss Budget vs. Actual
January through April 2022

Accrual Basis

	Jan - Apr 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
705 · Tax Revenues Georgetown	519,031.93	668,560.00	-149,528.07
710 · Tax Revenues Horry	828,444.85	1,047,272.72	-218,827.87
711 · Plan Review Fees	1,000.00	2,000.00	-1,000.00
712 · Inspection Fees	2,552.00	13,333.32	-10,781.32
715 · Impact Fees Georgetown	54,046.08	116,666.68	-62,620.60
716 · Impact Fees Horry	169,967.76	316,666.68	-146,698.92
726 · Horry County Medical Contract	50,000.00	50,000.00	0.00
735 · Horry County Medical Billing	440,811.32	333,333.32	107,478.00
736 · GEAR Program	16,178.26	10,000.00	6,178.26
737 · Insurance Recovery	0.00	5,000.00	-5,000.00
739 · Grants	14,278.08		
G430 · Miscellaneous Income			
740 · Interest Income	1,485.52	3,333.32	-1,847.80
742 · Miscellaneous Inc.	0.00	5,000.00	-5,000.00
962 · Firemen's Donation Fund Income	4,149.19	1,666.68	2,482.51
Total G430 · Miscellaneous Income	5,634.71	10,000.00	-4,365.29
Total Income	2,101,944.99	2,572,832.72	-470,887.73
Gross Profit	2,101,944.99	2,572,832.72	-470,887.73
Expense			
G500 · Fire Department Expenses			
854 · Equipment Rental	0.00	500.00	-500.00
872 · Legal & Consulting	0.00	3,333.32	-3,333.32
802 · Accounting	2,250.00	5,000.00	-2,750.00
803 · Advertising	1,729.15	833.32	895.83
820 · Payroll Processing Fees	557.56	700.00	-142.44
829 · Fuel - Medical	10,175.99	6,666.68	3,509.31
830 · Billing Fees - Medical	9,148.57	15,833.32	-6,684.75
831 · Supplies & Eqpt - Medical	31,802.49	33,333.32	-1,530.83
832 · Contract Services - Physicals	662.00	10,000.00	-9,338.00
833 · Contract Services			
833-1 · Contract Services - Facilities	9,948.52		
833-2 · Contract Services - Other	18,378.59	30,000.00	-11,621.41
833-3 · Contract Services - Technology	36,162.18		
Total 833 · Contract Services	64,489.29	30,000.00	34,489.29
839 · Conference Expenses	0.00	1,000.00	-1,000.00
845 · Dues and Subscriptions	4,020.91	2,833.32	1,187.59
847 · Electricity	11,616.66	12,666.68	-1,050.02
853 · Fingerprinting Service	104.25	333.32	-229.07
855 · Firemans Fund	0.00	10,000.00	-10,000.00
856 · Fire Prev & Education	107.97	666.68	-558.71
857 · Fuel - Fire	23,437.90	17,666.68	5,771.22
858 · Natural Gas	2,066.22	1,333.32	732.90
861 · Insurance - Health	168,837.67	145,986.00	22,851.67
866 · Insurance - General Business	0.00	44,500.00	-44,500.00
867 · Insurance - Workers Comp	0.00	34,127.68	-34,127.68
875 · Licenses & Permits	279.19	400.00	-120.81
876 · Miscellaneous Expense	481.54	346.68	134.86
878 · Office Supplies & Eqpt	3,381.75	5,833.32	-2,451.57
879 · Office Equip - Repairs & Maint	1,771.00	6,666.68	-4,895.68
887 · Postage & Shipping	807.37	666.68	140.69
890 · Public Relations	0.00	333.32	-333.32
891 · HazMat Supplies & Equipment	11.25	795.32	-784.07
892 · Hose/Nozzles/Hydrants Supp/Eqpt	0.00	500.00	-500.00
893 · Extrication Supplies & Eqpt	0.00	500.00	-500.00
894 · Rep & Maint - Training Facility	101.99	5,000.00	-4,898.01
895 · Radios/Pagers Supplies & Eqpt	5,712.13	5,000.00	712.13
896 · Water Rescue Supplies & Eqpt	4,835.93	5,000.00	-164.07
897 · Bunker Gear Supplies & Eqpt	14,268.60	33,333.32	-19,064.72

MIGCFD Fire
YTD Profit & Loss Budget vs. Actual
January through April 2022

Accrual Basis

	Jan - Apr 22	Budget	\$ Over Budget
898 · Rep & Maint - Building	16,476.60	25,000.00	-8,523.40
899 · Rep & Maint - Equipment	9,796.75	10,000.00	-203.25
900 · Rep & Maint - Radios & Pagers	4,730.58	3,333.32	1,397.26
901 · Rep & Maint - Vehicles	20,453.76	58,333.32	-37,879.56
907 · Supplies/Eqpt 1st Resp Rescue	2,400.66	10,000.00	-7,599.34
908 · Supplies & Eqpt - Firefighting	641.99	3,333.32	-2,691.33
909 · Supplies - Station	9,335.41	10,000.00	-664.59
928 · Communications	21,850.91	20,000.00	1,850.91
929 · Telephone	1,445.60	3,333.32	-1,887.72
935 · Uniforms	11,091.90	11,666.68	-574.78
938 · Water & Sewer	1,846.69	2,333.32	-486.63
963 · Firemen's Donation Fund Expense	1,283.16	1,666.68	-383.52
999 · Accts Rec - MIGC Rescue	1,749.88		
Total G500 · Fire Department Expenses	465,761.27	600,688.92	-134,927.65
G501 · Personnel Expenses			
838 · Continuing Education	2,559.18	5,000.00	-2,440.82
905 · Retirement PORS & SCRS	193,852.55	189,872.32	3,980.23
911 · Salary Admin	139,812.73	134,377.23	5,435.50
914 · Salary Firefighters	854,489.14	880,177.86	-25,688.72
957 · Salaries - Part Time Medical	15,408.75	58,905.86	-43,497.11
920 · SocSec & Medicare P/R Taxes	72,112.90	77,613.56	-5,500.66
930 · Training Materials	2,088.91	2,000.00	88.91
931 · Travel - General	3,132.92	700.00	2,432.92
932 · Travel - Firefighters	0.00	3,666.68	-3,666.68
936 · Volunteer Promotion	0.00	333.32	-333.32
Total G501 · Personnel Expenses	1,283,457.08	1,352,646.83	-69,189.75
Total Expense	1,749,218.35	1,953,335.75	-204,117.40
Net Ordinary Income	352,726.64	619,496.97	-266,770.33
Other Income/Expense			
Other Expense			
1001 · Capital Outlay			
934 · Capital - Office	0.00	10,000.00	-10,000.00
940 · Capital Outlay -Buildings			
940-2 · Security Cameras	0.00	7,500.00	-7,500.00
940-5 · Storage Building - St 79	0.00	7,500.00	-7,500.00
Total 940 · Capital Outlay -Buildings	0.00	15,000.00	-15,000.00
943 · Capital Outlay-Firefighting			
943- 1 · Hose	0.00	10,000.00	-10,000.00
943-2 · Extrication Equipment	0.00	159,500.00	-159,500.00
943- 3 · Drone	34,396.22	35,000.00	-603.78
Total 943 · Capital Outlay-Firefighting	34,396.22	204,500.00	-170,103.78
949 · Capital Outlay - Medical Eqpt	14,144.64		
955 · Capital Outlay - Vehicles			
955-5 · Ambulance Remount approved 2/21	0.00	108,000.00	-108,000.00
955- 6 · EMS Chief Vehicle	0.00	37,500.00	-37,500.00
955- 7 · Training Chief Vehicle	0.00	37,500.00	-37,500.00
955- 8 · Medic Unit - Remount M76	168,548.00	175,000.00	-6,452.00
Total 955 · Capital Outlay - Vehicles	168,548.00	358,000.00	-189,452.00
953 · Capital - Water Rescue			
953-2 · 25' Boat approved 6/28/2021	-102,457.50		
953- 3 · Inmar Inflatable	3,820.95	4,500.00	-679.05
953- 4 · Yamaha Outboard 25hp - Qty 2	0.00	10,000.00	-10,000.00
953 · Capital - Water Rescue - Other	0.00	2,500.00	-2,500.00

MIGCFD Fire
YTD Profit & Loss Budget vs. Actual
January through April 2022

Accrual Basis

	<u>Jan - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 953 · Capital - Water Rescue	-98,636.55	17,000.00	-115,636.55
Total 1001 · Capital Outlay	118,452.31	604,500.00	-486,047.69
1099 · Rescue Subsidy	0.00	116,124.00	-116,124.00
1005 · Debt Service			
1051 · Debt Payments - Interest	47,713.16	58,083.00	-10,369.84
980 · Debt Payment - Principal	139,339.05	129,031.00	10,308.05
Total 1005 · Debt Service	187,052.21	187,114.00	-61.79
Total Other Expense	305,504.52	907,738.00	-602,233.48
Net Other Income	-305,504.52	-907,738.00	602,233.48
Net Income	<u>47,222.12</u>	<u>-288,241.03</u>	<u>335,463.15</u>

MIGCFD Fire

YTD Profit & Loss Current vs. Previous Year Comparison

Accrual Basis

January through April 2022

	Jan - Apr 22	Jan - Apr 21	\$ Change
Ordinary Income/Expense			
Income			
705 · Tax Revenues Georgetown	519,031.93	762,426.15	-243,394.22
710 · Tax Revenues Horry	828,444.85	887,351.29	-58,906.44
711 · Plan Review Fees	1,000.00	1,800.00	-800.00
712 · Inspection Fees	2,552.00	12,633.50	-10,081.50
715 · Impact Fees Georgetown	54,046.08	200,615.19	-146,569.11
716 · Impact Fees Horry	169,967.76	236,950.53	-66,982.77
726 · Horry County Medical Contract	50,000.00	50,000.00	0.00
735 · Horry County Medical Billing	440,811.32	362,869.47	77,941.85
736 · GEAR Program	16,178.26	10,013.32	6,164.94
737 · Insurance Recovery	0.00	5,362.50	-5,362.50
739 · Grants	14,278.08	92,437.09	-78,159.01
G430 · Miscellaneous Income			
740 · Interest Income	1,485.52	1,970.47	-484.95
742 · Miscellaneous Inc.	0.00	50.00	-50.00
962 · Firemen's Donation Fund Income	4,149.19	1,058.00	3,091.19
Total G430 · Miscellaneous Income	<u>5,634.71</u>	<u>3,078.47</u>	<u>2,556.24</u>
Total Income	<u>2,101,944.99</u>	<u>2,625,537.51</u>	<u>-523,592.52</u>
Gross Profit	2,101,944.99	2,625,537.51	-523,592.52
Expense			
G500 · Fire Department Expenses			
854 · Equipment Rental	0.00	90.43	-90.43
802 · Accounting	2,250.00	0.00	2,250.00
803 · Advertising	1,729.15	50.00	1,679.15
820 · Payroll Processing Fees	557.56	576.64	-19.08
829 · Fuel - Medical	10,175.99	6,075.16	4,100.83
830 · Billing Fees - Medical	9,148.57	19,533.33	-10,384.76
831 · Supplies & Eqpt - Medical			
AFG grant expense	0.00	77,847.81	-77,847.81
831 · Supplies & Eqpt - Medical - Other	31,802.49	33,798.43	-1,995.94
Total 831 · Supplies & Eqpt - Medical	<u>31,802.49</u>	<u>111,646.24</u>	<u>-79,843.75</u>
832 · Contract Services - Physicals	662.00	12,170.00	-11,508.00
833 · Contract Services			
833-1 · Contract Services - Facilities	9,948.52	0.00	9,948.52
833-2 · Contract Services - Other	18,378.59	0.00	18,378.59
833-3 · Contract Services - Technology	36,162.18	0.00	36,162.18
833 · Contract Services - Other	0.00	36,508.76	-36,508.76
Total 833 · Contract Services	<u>64,489.29</u>	<u>36,508.76</u>	<u>27,980.53</u>
845 · Dues and Subscriptions	4,020.91	6,499.69	-2,478.78
847 · Electricity	11,616.66	12,385.12	-768.46
853 · Fingerprinting Service	104.25	173.75	-69.50
855 · Firemans Fund	0.00	3,302.25	-3,302.25
856 · Fire Prev & Education	107.97	272.08	-164.11
857 · Fuel - Fire	23,437.90	13,612.49	9,825.41
858 · Natural Gas	2,066.22	2,704.79	-638.57
861 · Insurance - Health	168,837.67	150,437.72	18,399.95
866 · Insurance - General Business	0.00	32,811.51	-32,811.51
867 · Insurance - Workers Comp	0.00	26,945.25	-26,945.25
875 · Licenses & Permits	279.19	27.00	252.19
876 · Miscellaneous Expense	481.54	619.85	-138.31
878 · Office Supplies & Eqpt	3,381.75	11,291.33	-7,909.58
879 · Office Equip - Repairs & Maint	1,771.00	6,660.58	-4,889.58
887 · Postage & Shipping	807.37	980.57	-173.20
890 · Public Relations	0.00	361.82	-361.82
891 · HazMat Supplies & Equipment	11.25	1,724.32	-1,713.07
892 · Hose/Nozzles/Hydrants Supp/Eqpt	0.00	1,044.10	-1,044.10
894 · Rep & Maint - Training Facility	101.99	1,547.00	-1,445.01
895 · Radios/Pagers Supplies & Eqpt	5,712.13	11,249.53	-5,537.40

MIGCFD Fire

YTD Profit & Loss Current vs. Previous Year Comparison

Accrual Basis

January through April 2022

	Jan - Apr 22	Jan - Apr 21	\$ Change
896 · Water Rescue Supplies & Eqpt	4,835.93	25.69	4,810.24
897 · Bunker Gear Supplies & Eqpt	14,268.60	7,770.71	6,497.89
898 · Rep & Maint - Building	16,476.60	37,396.27	-20,919.67
899 · Rep & Maint - Equipment	9,796.75	3,976.48	5,820.27
900 · Rep & Maint - Radios & Pagers	4,730.58	5,324.91	-594.33
901 · Rep & Maint - Vehicles	20,453.76	88,545.66	-68,091.90
907 · Supplies/Eqpt 1st Resp Rescue	2,400.66	0.00	2,400.66
908 · Supplies & Eqpt - Firefighting	641.99	2,384.45	-1,742.46
909 · Supplies - Station	9,335.41	19,521.58	-10,186.17
928 · Communications	21,850.91	22,261.69	-410.78
929 · Telephone	1,445.60	3,395.97	-1,950.37
935 · Uniforms	11,091.90	13,422.92	-2,331.02
938 · Water & Sewer	1,846.69	2,146.53	-299.84
963 · Firemen's Donation Fund Expense	1,283.16	4,325.28	-3,042.12
999 · Accts Rec - MIGC Rescue	1,749.88	0.00	1,749.88
Total G500 · Fire Department Expenses	465,761.27	681,799.45	-216,038.18
G501 · Personnel Expenses			
838 · Continuing Education	2,559.18	4,062.17	-1,502.99
905 · Retirement PORS & SCRS	193,852.55	170,331.17	23,521.38
911 · Salary Admin	139,812.73	131,954.19	7,858.54
914 · Salary Firefighters	854,489.14	780,026.04	74,463.10
957 · Salaries - Part Time Medical	15,408.75	50,982.00	-35,573.25
920 · SocSec & Medicare P/R Taxes	72,112.90	70,526.53	1,586.37
930 · Training Materials	2,088.91	5,666.01	-3,577.10
931 · Travel - General	3,132.92	598.78	2,534.14
Total G501 · Personnel Expenses	1,283,457.08	1,214,146.89	69,310.19
Total Expense	1,749,218.35	1,895,946.34	-146,727.99
Net Ordinary Income	352,726.64	729,591.17	-376,864.53
Other Income/Expense			
Other Expense			
1001 · Capital Outlay			
934 · Capital - Office	0.00	7,440.91	-7,440.91
940 · Capital Outlay -Buildings			
940-3 · Electronic Door Locks	0.00	17,983.80	-17,983.80
Total 940 · Capital Outlay -Buildings	0.00	17,983.80	-17,983.80
943 · Capital Outlay-Firefighting			
943- 3 · Drone	34,396.22	0.00	34,396.22
Total 943 · Capital Outlay-Firefighting	34,396.22	0.00	34,396.22
945 · Capital Outlay-Radios&Pagers	0.00	6,588.34	-6,588.34
949 · Capital Outlay - Medical Eqpt	14,144.64	0.00	14,144.64
955 · Capital Outlay - Vehicles			
955-1 · Admin Vehicle	0.00	44,731.00	-44,731.00
955- 8 · Medic Unit - Remount M76	168,548.00	0.00	168,548.00
Total 955 · Capital Outlay - Vehicles	168,548.00	44,731.00	123,817.00
953 · Capital - Water Rescue			
953-2 · 25' Boat approved 6/28/2021	-102,457.50	0.00	-102,457.50
953- 3 · Inmar Inflatable	3,820.95	0.00	3,820.95
Total 953 · Capital - Water Rescue	-98,636.55	0.00	-98,636.55
Total 1001 · Capital Outlay	118,452.31	76,744.05	41,708.26
1005 · Debt Service			
1051 · Debt Payments - Interest	47,713.16	49,972.59	-2,259.43

MIGCFD Fire
YTD Profit & Loss Current vs. Previous Year Comparison
January through April 2022

Accrual Basis

	Jan - Apr 22	Jan - Apr 21	\$ Change
980 · Debt Payment - Principal	139,339.05	137,080.12	2,258.93
Total 1005 · Debt Service	187,052.21	187,052.71	-0.50
Total Other Expense	305,504.52	263,796.76	41,707.76
Net Other Income	-305,504.52	-263,796.76	-41,707.76
Net Income	47,222.12	465,794.41	-418,572.29

MIGCFD Fire

Monthly Profit & Loss Current vs. Previous Year Comparison

Accrual Basis

April 2022

	Apr 22	Apr 21	\$ Change
Ordinary Income/Expense			
Income			
705 · Tax Revenues Georgetown	0.00	25,837.06	-25,837.06
710 · Tax Revenues Horry	160,335.46	56,498.80	103,836.66
711 · Plan Review Fees	250.00	850.00	-600.00
712 · Inspection Fees	-4,562.00	9,752.50	-14,314.50
715 · Impact Fees Georgetown	0.00	50,452.19	-50,452.19
716 · Impact Fees Horry	0.00	38,502.91	-38,502.91
735 · Horry County Medical Billing	299,444.59	83,341.71	216,102.88
736 · GEAR Program	8,109.47	4,705.21	3,404.26
739 · Grants	0.00	67,374.90	-67,374.90
G430 · Miscellaneous Income			
740 · Interest Income	518.14	583.64	-65.50
742 · Miscellaneous Inc.	0.00	50.00	-50.00
962 · Firemen's Donation Fund Income	1,651.38	388.00	1,263.38
Total G430 · Miscellaneous Income	2,169.52	1,021.64	1,147.88
Total Income	465,747.04	338,336.92	127,410.12
Gross Profit	465,747.04	338,336.92	127,410.12
Expense			
G500 · Fire Department Expenses			
802 · Accounting	2,250.00	0.00	2,250.00
803 · Advertising	1,580.00	0.00	1,580.00
820 · Payroll Processing Fees	135.68	142.04	-6.36
829 · Fuel - Medical	5,688.00	1,862.81	3,825.19
830 · Billing Fees - Medical	2,147.55	4,132.33	-1,984.78
831 · Supplies & Eqpt - Medical			
AFG grant expense	0.00	59,141.43	-59,141.43
831 · Supplies & Eqpt - Medical - Other	6,054.01	10,564.65	-4,510.64
Total 831 · Supplies & Eqpt - Medical	6,054.01	69,706.08	-63,652.07
832 · Contract Services - Physicals	0.00	275.00	-275.00
833 · Contract Services			
833-1 · Contract Services - Facilities	3,471.00	0.00	3,471.00
833-2 · Contract Services - Other	666.66	0.00	666.66
833-3 · Contract Services - Technology	498.49	0.00	498.49
833 · Contract Services - Other	0.00	3,010.98	-3,010.98
Total 833 · Contract Services	4,636.15	3,010.98	1,625.17
845 · Dues and Subscriptions	533.00	2,070.00	-1,537.00
847 · Electricity	2,493.22	2,742.52	-249.30
853 · Fingerprinting Service	34.75	34.75	0.00
855 · Firemans Fund	0.00	-17,464.14	17,464.14
856 · Fire Prev & Education	107.97	0.00	107.97
857 · Fuel - Fire	7,635.47	2,330.50	5,304.97
858 · Natural Gas	142.03	110.54	31.49
861 · Insurance - Health	44,137.51	40,924.35	3,213.16
875 · Licenses & Permits	89.19	0.00	89.19
876 · Miscellaneous Expense	0.00	-77.50	77.50
878 · Office Supplies & Eqpt	316.28	629.32	-313.04
879 · Office Equip - Repairs & Maint	95.00	2,190.00	-2,095.00
887 · Postage & Shipping	100.00	199.94	-99.94
895 · Radios/Pagers Supplies & Eqpt	283.82	0.00	283.82
896 · Water Rescue Supplies & Eqpt	299.93	25.69	274.24
897 · Bunker Gear Supplies & Eqpt	11,992.35	0.00	11,992.35
898 · Rep & Maint - Building	6,868.46	2,736.67	4,131.79
899 · Rep & Maint - Equipment	5,344.56	142.50	5,202.06
900 · Rep & Maint - Radios & Pagers	0.00	5,324.91	-5,324.91
901 · Rep & Maint - Vehicles	3,694.24	24,264.56	-20,570.32
907 · Supplies/Eqpt 1st Resp Rescue	228.06	0.00	228.06
908 · Supplies & Eqpt - Firefighting	383.12	1,000.00	-616.88
909 · Supplies - Station	1,795.30	3,781.98	-1,986.68

MIGCFD Fire

Monthly Profit & Loss Current vs. Previous Year Comparison

Accrual Basis

April 2022

	Apr 22	Apr 21	\$ Change
928 · Communications	5,674.27	4,865.32	808.95
929 · Telephone	265.54	765.57	-500.03
935 · Uniforms	4,194.81	1,066.05	3,128.76
938 · Water & Sewer	443.35	527.06	-83.71
963 · Firemen's Donation Fund Expense	705.43	2,172.33	-1,466.90
Total G500 · Fire Department Expenses	120,349.05	159,492.16	-39,143.11
G501 · Personnel Expenses			
838 · Continuing Education	957.00	305.00	652.00
905 · Retirement PORS & SCRS	47,574.16	41,866.80	5,707.36
911 · Salary Admin	38,804.75	32,936.18	5,868.57
914 · Salary Firefighters	213,040.56	190,827.40	22,213.16
957 · Salaries - Part Time Medical	3,109.50	12,022.50	-8,913.00
920 · SocSec & Medicare P/R Taxes	17,844.79	17,030.36	814.43
921 · State Unemployment Taxes	0.00	0.00	0.00
930 · Training Materials	80.00	1,451.10	-1,371.10
931 · Travel - General	2,308.26	598.78	1,709.48
Total G501 · Personnel Expenses	323,719.02	297,038.12	26,680.90
Total Expense	444,068.07	456,530.28	-12,462.21
Net Ordinary Income	21,678.97	-118,193.36	139,872.33
Other Income/Expense			
Other Expense			
1001 · Capital Outlay			
940 · Capital Outlay -Buildings			
940-3 · Electronic Door Locks	0.00	5,880.60	-5,880.60
Total 940 · Capital Outlay -Buildings	0.00	5,880.60	-5,880.60
945 · Capital Outlay-Radios&Pagers	0.00	6,588.34	-6,588.34
949 · Capital Outlay - Medical Eqpt	14,144.64	0.00	14,144.64
955 · Capital Outlay - Vehicles			
955- 8 · Medic Unit - Remount M76	168,548.00	0.00	168,548.00
Total 955 · Capital Outlay - Vehicles	168,548.00	0.00	168,548.00
Total 1001 · Capital Outlay	182,692.64	12,468.94	170,223.70
1005 · Debt Service			
1051 · Debt Payments - Interest	17,683.03	18,468.00	-784.97
980 · Debt Payment - Principal	82,781.40	82,014.93	766.47
Total 1005 · Debt Service	100,464.43	100,482.93	-18.50
Total Other Expense	283,157.07	112,951.87	170,205.20
Net Other Income	-283,157.07	-112,951.87	-170,205.20
Net Income	-261,478.10	-231,145.23	-30,332.87

Murrells Inlet-Garden City Rescue
Balance Sheet
As of April 30, 2022

Accrual Basis

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
100 · Conway National Bank MMA	347,065.84
Total Checking/Savings	347,065.84
Accounts Receivable	
150 · Accounts Receivable	550.00
Total Accounts Receivable	550.00
Total Current Assets	347,615.84
Fixed Assets	
200 · Property and Equipment	
250 · Medical Equipment	2,887.50
280 · Vehicles	422,252.93
290 · Accumulated Depreciation	-265,859.17
Total 200 · Property and Equipment	159,281.26
Total Fixed Assets	159,281.26
TOTAL ASSETS	506,897.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
410 · Accounts Payable	198,010.61
Total Accounts Payable	198,010.61
Other Current Liabilities	
401 · Salary / Wages Payable	13.52
450 · Payable - MIGCFD	225,548.17
Total Other Current Liabilities	225,561.69
Total Current Liabilities	423,572.30
Total Liabilities	423,572.30
Equity	
600 · Net Assets	
645 · Net Investment in Equipment	114,830.67
Total 600 · Net Assets	114,830.67
601 · Retained Earnings	-136,032.21
635 · Net Assets - Unrestricted	60,596.39
Net Income	43,929.95
Total Equity	83,324.80
TOTAL LIABILITIES & EQUITY	506,897.10

Murrells Inlet-Garden City Rescue
Profit & Loss Prev Year Comparison
January through April 2022

Accrual Basis

	<u>Jan - Apr 22</u>	<u>Jan - Apr 21</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
710 · Georgetown County Funding	200,132.50	200,132.50	0.00
720 · Miscellaneous Income	75.00	50.00	25.00
Total Income	<u>200,207.50</u>	<u>200,182.50</u>	<u>25.00</u>
Expense			
820 · Fuel	3,231.38	2,932.91	298.47
830 · Insurance	18,791.75	17,359.50	1,432.25
855 · Maint Contracts - Medical Equip	0.00	3,197.42	-3,197.42
875 · Medical & Drug Supplies	15,346.50	18,716.97	-3,370.47
890 · Office Supplies	0.00	77.37	-77.37
895 · Salaries/Wages	108,924.28	110,363.48	-1,439.20
910 · Repairs & Maint	0.00	2,063.20	-2,063.20
920 · Retirement Expense	17,116.42	23,110.09	-5,993.67
922 · SocSec & Medicare P/R Taxes	6,790.26	7,968.75	-1,178.49
930 · Communications	799.66	1,227.83	-428.17
931 · 800mhz Radios	268.50	477.00	-208.50
950 · Training - All	-20.00	1,819.26	-1,839.26
Total Expense	<u>171,248.75</u>	<u>189,313.78</u>	<u>-18,065.03</u>
Net Ordinary Income	<u>28,958.75</u>	<u>10,868.72</u>	<u>18,090.03</u>
Net Income	<u><u>28,958.75</u></u>	<u><u>10,868.72</u></u>	<u><u>18,090.03</u></u>