

Murrells Inlet – Garden City Fire District

Board of Directors Meeting

December 16, 2024

Members in Attendance: Gene Connell, Kay Benton, Patrick Walsh, Alison Burns via phone, Beth Ward via phone, and John Magann via phone.

Also in Attendance: Chief Haney, Deputy Fire Chief Kosto, Captain Bemis, Battalion Chief Edbrooke, Rebekah Hayes, and Barbara Taylor via phone.

Minutes: Kay Benton stated the minutes appear to be in order, so she made a motion to accept them as written. Elizabeth Ward seconded the motion and the motion was carried.

Financials: Elizabeth Ward began that the financial package had no fundamental or substantial changes from the routine that they have been seeing. Kay Benton made a motion to approve the financials, Patrick Walsh seconded the motion and the motion was carried.

Chiefs Report: Chief Haney started with the third reading of the budget. Barbara Taylor received some updated numbers from Georgetown County for the anticipated tax revenue. There was an increase of \$69,333 noted. Accounting will be increased by \$17,000, \$2,000 to update the quarterly AUP and another \$15,000 for a possible single audit if awarded another AFG grant for 2025. Chief Haney continued that MIGCFD is on its way to hitting a new threshold with all the grants that Captain Bemis has been pursuing, so we went ahead and budgeted \$20,000 in contract services to allow for the purchase of QuickBooks Online. This is an attempt at moving away from an in-house server and going online to help with the audits and giving the auditors access to our accounts. We are still waiting for the final quote for that; however, the adjusted amount was based upon research that we have conducted. Insurance, general business, is increasing \$5,000 to equal the current business invoices. Fingerprinting is increasing \$2,933 to allow for the checkr reports and the fingerprinting of the additional employees and the candidates that we have for the second phase of staffing. Fireman's Fund is increasing \$20,000 to aid in next year's Christmas Bonuses. With the 15 new personnel this will help keep the rate where it has been. And in the first responder rescue, which is our DRT line item, will increase \$5,000 to cover the cost of the fabrication of a storage box on the front of that trailer for equipment storage. Those line items total \$69,333. The rest of the items remain the same as presented in the second group. Kay Benton inquired what the capital outlay for vehicles was for, lines 953 and 955. Chief Haney responded that 953, the \$175,000 is for three administration vehicles. We are expecting them to be roughly \$50,000 each and the extra amount would be for getting them outfitted with lighting and radios and so on. Chief Haney continued that 955 at \$200,000 is for the remount of the medic unit. The chassis has already been purchased, and the work should be completed around March. Capital outlay for buildings, \$100,000 of that is allocated for the next phase of the burn building that we have been updating over the last couple of years and the other \$100,000 is for updates to the kitchen area. Chief Haney continued that some items around the station also required replacement, such as \$100,000 for the life pack cardiac monitors. Captain Bemis also just advised Chief Haney of another grant submission. Elizabeth Ward inquired that this would be for all additional 15 personnel being added, to which Chief Haney confirmed this would meet and complete that staffing phase. DFC Kosto then confirmed that right after the New Year 4 FTE positions will be filled by some of our volunteers as we continue this hiring phase. Elizabeth Ward made a motion to approve the third reading of the budget, Alison Burns seconded the motion and the motion was carried.

Chief Haney began his next order of business with Form 201 from the Fireman's Insurance and Inspection Fund. This requires signatures each year from the Board. This is the retirement fund for our district and pays for our suppers and so on. We have receipts from both Horry and Georgetown County of about \$401,789.75. Of that, \$332,500 will be going to the firefighters for retirement contribution. Chief Haney continued that the South Carolina State Firefighters Association dues must be paid out of that at \$9,749.95. American Pension Consultants, the ones that manage that fund is at \$4,500. Four drill night suppers for 37 members comes out to \$2,960. Holiday and retirement dinners, three of them, approximately 202 guests, that is \$30,300. Plaques and awards are \$1,200.

Total for those expenses is \$381,209.95. That leaves a little bit of money that will again be rolled over, like years past, for attorney fees and things of that nature to keep the plan current.

Chief Haney then directed Captain Bemis to advise the Board on ATax for the district. Captain Bemis began that he and BC Moore had gone to the County Council secondary meeting. There were some other meetings with people for support, which were successful. We were given full funding for water rescue and for our Bike Week coverage. Water rescue was funded \$167,781 and Bike Week coverage for Chief Elliott is \$44,669, totaling \$212,450. Chief Haney commended Captain Bemis and BC Moore for their diligence that enabled the district to afford to provide those lifesaving services.

Chief Haney then inquired with DFC Kosto about anything operational that the Board would need updating on. DFC Kosto started that our apparatus needs some service, and, in our reserves, we have some pieces that will be going out to get their annual PMs and we have a mechanic here performing some light warranty work. Just the normal ins and outs of running a fire truck.

Chief Haney then addressed BC Edbrooke for him to elaborate on a recent water rescue. BC Edbrooke began that there was a report of an overturned vessel. Engine 77 responded to the scene. There was one victim now on top of the overturned vessel. We got out to the vessel in about 5 minutes and were able to get him on board our boat and bring him back to the medic unit.

Chairman's Report: Gene Connell began that he has been working on the transfer of the old Murrells Inlet rescue building, and he had gotten the County Attorney to agree to transfer it to us. Gene Connell stated he is working on a document for that transfer. The building is in terrible disrepair and quite dangerous to enter. Gene Connell had reached out to two legislators and asked if the state would consider giving a grant to MIGCFD to refurbish the building. There is a legislative session on January 9, 2025, so there may be some interest in this project and possibly some money. Gene Connell continued that it would be helpful to have a draft drawn up to show at the session to provide insight into our vision for the property.

Old Business: None.

New Business: Kay Benton stated that the Board Meeting schedule for 2025 needed to be addressed. Gene Connell inquired if all the adjustments have been made to the schedule for Thanksgiving and Christmas of 2025. Barbara Taylor confirmed that all adjustments had been made. Kay Benton made a motion to approve the Board Meeting schedule, Alison Burns seconded the motion and the motion was carried.

Public Comment: None.

Adjourn: Kay Benton made a motion to adjourn, Patrick Walsh seconded the motion and the motion was carried.

The next Board Meeting is scheduled for Monday, January 27, 2025.

Approved:  _____

Date:  _____

**MIGCFD Fire
Balance Sheet**

As of December 31, 2024

Accrual Basis

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
G100 · Cash & Cash Equivalents	2,320,295.03
G160 · Restricted Cash & Cash Equiv.	404,376.57
Total Checking/Savings	2,724,671.60
Accounts Receivable	
Note Receivable - B. Taylor	974.38
G110 · Receivables - Property Taxes	4,982,611.46
G115 · Receivables - EMS	633,878.39
G120 · Receivables - Intergovernmental	1,573,427.44
Total Accounts Receivable	7,190,891.67
Other Current Assets	
153 · Due from Rescue	473,349.99
180 · Inventory-Medical Supplies	103,667.10
G150 · Prepaid Assets	1,674.00
Total Other Current Assets	578,691.09
Total Current Assets	10,494,254.36
Fixed Assets	
200 · Property & Equip	7,115,867.81
Total Fixed Assets	7,115,867.81
TOTAL ASSETS	17,610,122.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
405 · Accounts Payable	16,827.94
Total Accounts Payable	16,827.94
Other Current Liabilities	
410 · SC Def Comp Retirement	1,268.54
400 · Payroll taxes payable	-41,059.00
401 · Salaries Payable	119,188.58
402 · PORS/SCRS Retirement	135,693.04
407 · Unearned Tax Rev- Georgetown	156,760.06
408 · Unearned Tax Rev - Horry	469,722.85
409 · Unavailable Amb A/R	359,474.06
Total Other Current Liabilities	1,201,048.13
Total Current Liabilities	1,217,876.07
Long Term Liabilities	
550 · Long Term Debt	701,122.50
Total Long Term Liabilities	701,122.50
Total Liabilities	1,918,998.57
Equity	
600 · Net Assets	8,682,516.70
636 · Fund Balances - Restricted	1,135,318.91
637 · Non-Spendable Items	104,745.72
699 · Retained Earnings	2,878,075.56
970 · Capital Outlay Contra Account	2,092,622.38
Net Income	797,844.33

**MIGCFD Fire
Balance Sheet**

Accrual Basis

As of December 31, 2024

	<u>Dec 31, 24</u>
Total Equity	<u>15,691,123.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,610,122.17</u></u>

MIGCFD Fire YTD Profit & Loss Budget vs. Actual

January through December 2024

Accrual Basis

	Jan - Dec 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
705 · Tax Revenues Georgetown	2,371,949.10	2,751,161.00	-379,211.90
710 · Tax Revenues Horry	6,019,937.72	4,735,462.00	1,284,475.72
711 · Plan Review Fees	3,582.20	6,000.00	-2,417.80
712 · Inspection Fees	23,403.50	30,000.00	-6,596.50
715 · Impact Fees Georgetown	406,325.18	350,000.00	56,325.18
716 · Impact Fees Horry	712,249.53	500,000.00	212,249.53
726 · Horry County Medical Contract	50,000.00	50,000.00	0.00
735 · Horry County Medical Billing	1,567,912.44	1,400,000.00	167,912.44
736 · GEAR Program	84,139.36	77,000.00	7,139.36
737 · Insurance Recovery	15,078.50	15,000.00	78.50
739 · Grants			
739-2 · Horry County ARPA Funds	145,714.21		
739 · Grants - Other	439,152.31	581,335.00	-142,182.69
Total 739 · Grants	584,866.52	581,335.00	3,531.52
G430 · Miscellaneous Income			
740 · Interest Income	113,928.72	94,000.00	19,928.72
742 · Miscellaneous Inc.	38,407.78	38,165.00	242.78
962 · Firemen's Donation Fund Income	24,131.48	18,089.00	6,042.48
Total G430 · Miscellaneous Income	176,467.98	150,254.00	26,213.98
Total Income	12,015,912.03	10,646,212.00	1,369,700.03
Gross Profit	12,015,912.03	10,646,212.00	1,369,700.03
Expense			
G500 · Fire Department Expenses			
854 · Equipment Rental	505.00	505.00	0.00
872 · Legal & Consulting	640.00	1,200.00	-560.00
802 · Accounting	23,000.00	20,250.00	2,750.00
803 · Advertising	314.68	424.00	-109.32
820 · Payroll Processing Fees	3,306.06	3,700.00	-393.94
830 · Billing Fees - Medical	71,048.18	57,475.00	13,573.18
831 · Supplies & Eqpt - Medical	124,408.05	126,250.00	-1,841.95
832 · Contract Services - Physicals	32,350.59	27,934.00	4,416.59
833 · Contract Services	202,669.38	153,553.00	49,116.38
839 · Conference Expenses	698.25	0.00	698.25
845 · Dues and Subscriptions	7,154.31	8,585.00	-1,430.69
847 · Electricity	32,199.61	38,380.00	-6,180.39
853 · Fingerprinting Service	2,860.95	2,338.00	522.95
855 · Firemans Fund	47,140.23	30,300.00	16,840.23
856 · Fire Prev & Education	1,399.88	2,020.00	-620.12
857 · Fuel - Fire	69,574.53	90,900.00	-21,325.47
829 · Fuel - Medical	25,756.15	35,350.00	-9,593.85
858 · Natural Gas	4,870.08	5,700.00	-829.92
861 · Insurance - Health	675,840.19	757,349.04	-81,508.85
866 · Insurance - General Business	174,951.62	180,152.00	-5,200.38
867 · Insurance - Workers Comp	105,911.50	105,912.00	-0.50
875 · Licenses & Permits	1,134.60	1,400.00	-265.40
876 · Miscellaneous Expense	2,920.15	3,922.00	-1,001.85
878 · Office Supplies & Eqpt	12,302.25	12,625.00	-322.75
879 · Office Equip - Repairs & Maint	16,428.72	21,464.00	-5,035.28
887 · Postage & Shipping	2,114.45	2,500.00	-385.55
890 · Public Relations	454.09	1,010.00	-555.91
891 · HazMat Supplies & Equipment	2,657.88	2,778.00	-120.12
892 · Hose/Nozzles/Hydrants Supp/Eqpt	0.00	1,515.00	-1,515.00
893 · Extrication Supplies & Eqpt	28.73	1,515.00	-1,486.27
894 · Rep & Maint - Training Facility	15,447.93	15,150.00	297.93
895 · Radios/Pagers Supplies & Eqpt	13,492.89	15,150.00	-1,657.11
896 · Water Rescue Supplies & Eqpt	16,226.82	20,000.00	-3,773.18
1000-1 · GC A-Tax MIMS I Supplies & Equip	19,296.64	17,431.00	1,865.64
897 · Bunker Gear Supplies & Eqpt	86,483.56	90,000.00	-3,516.44
898 · Rep & Maint - Building	186,702.47	173,605.00	13,097.47
899 · Rep & Maint - Equipment	34,584.98	30,300.00	4,284.98
900 · Rep & Maint - Radios & Pagers	8,184.96	10,100.00	-1,915.04
901 · Rep & Maint - Vehicles	220,675.57	194,451.00	26,224.57
907 · Supplies/Eqpt 1st Resp Rescue	17,041.95	16,556.00	485.95
908 · Supplies & Eqpt - Firefighting	9,522.66	10,100.00	-577.34
909 · Supplies - Station	38,759.91	50,000.00	-11,240.09
928 · Communications	73,807.85	60,600.00	13,207.85
929 · Telephone	12,806.09	12,000.00	806.09
935 · Uniforms	51,989.58	45,000.00	6,989.58
938 · Water & Sewer	11,275.08	10,000.00	1,275.08
963 · Firemen's Donation Fund Expense	19,044.82	18,089.00	955.82
Total G500 · Fire Department Expenses	2,479,983.87	2,485,538.04	-5,554.17
G501 · Personnel Expenses			
838 · Continuing Education	11,839.71	15,150.00	-3,310.29
905 · Retirement PORS & SCRS	1,080,107.79	1,087,621.00	-7,513.21
911 · Salary Admin	708,562.05	734,640.00	-26,077.95
914 · Salary Firefighters	4,395,996.66	4,628,626.00	-232,629.34
957 · Salaries - Part Time Medical	126,132.50	0.00	126,132.50
920 · SocSec & Medicare P/R Taxes	388,768.03	410,799.96	-22,031.93
930 · Training Materials	1,662.85	6,060.00	-4,397.15

MIGCFD Fire
YTD Profit & Loss Budget vs. Actual

January through December 2024

Accrual Basis

	Jan - Dec 24	Budget	\$ Over Budget
931 - Travel - General	2,970.97	2,971.00	-0.03
932 - Travel - Firefighters	11,015.00	11,110.00	-95.00
Total G501 - Personnel Expenses	6,727,055.56	6,896,977.96	-169,922.40
Total Expense	9,207,039.43	9,382,516.00	-175,476.57
Net Ordinary Income	2,808,872.60	1,263,696.00	1,545,176.60
Other Income/Expense			
Other Expense			
1001 - Capital Outlay			
934 - Capital - Office	14,030.46	14,030.00	0.46
940 - Capital Outlay -Buildings	81,527.90	81,528.00	-0.10
943 - Capital Outlay-Firefighting			
943- 1 - Hose	7,792.19	10,000.00	-2,207.81
FF Equipment Capital Expense	387,076.99	442,077.00	-55,000.01
Total 943 - Capital Outlay-Firefighting	394,869.18	452,077.00	-57,207.82
949 - Medical Eqpt	27,685.75	27,686.00	-0.25
955 - Capital Outlay - Vehicles			
955-5 - Ambulance Remount approved 2/21	0.00	249,068.00	-249,068.00
955-8.1 - ARPA	249,067.87		
955 - Capital Outlay - Vehicles - Other	1,003,508.93	1,003,509.00	-0.07
Total 955 - Capital Outlay - Vehicles	1,252,576.80	1,252,577.00	-0.20
958 - Capital Outlay-Search & Rescue	70,854.00	71,000.00	-146.00
1001 - Capital Outlay - Other	52,947.00		
Total 1001 - Capital Outlay	1,894,491.09	1,898,898.00	-4,406.91
1005 - Debt Service	160,987.77	161,897.00	-909.23
990 - Depreciation	-44,450.59		
Total Other Expense	2,011,028.27	2,060,795.00	-49,766.73
Net Other Income	-2,011,028.27	-2,060,795.00	49,766.73
Net Income	797,844.33	-797,099.00	1,594,943.33

MIGCFD Fire
YTD Profit & Loss Current vs. Previous Year Comparison

Accrual Basis

January through December 2024

	Jan - Dec 24	Jan - Dec 23	\$ Change
Ordinary Income/Expense			
Income			
705 · Tax Revenues Georgetown	2,371,949.10	2,708,111.87	-336,162.77
710 · Tax Revenues Horry	6,019,937.72	4,708,223.24	1,311,714.48
711 · Plan Review Fees	3,582.20	2,250.00	1,332.20
712 · Inspection Fees	23,403.50	8,455.00	14,948.50
715 · Impact Fees Georgetown	406,325.18	511,764.92	-105,439.74
716 · Impact Fees Horry	712,249.53	543,696.21	168,553.32
726 · Horry County Medical Contract	50,000.00	50,000.00	0.00
735 · Horry County Medical Billing	1,567,912.44	1,278,061.32	289,851.12
736 · GEAR Program	84,139.36	13,492.19	70,647.17
737 · Insurance Recovery	15,078.50	13,292.57	1,785.93
739 · Grants			
739-1 · Georgetown County A. Tax	0.00	100,508.68	-100,508.68
739-2 · Horry County ARPA Funds	145,714.21	171,942.99	-26,228.78
739 · Grants - Other	439,152.31	52,117.66	387,034.65
Total 739 · Grants	584,866.52	324,569.33	260,297.19
G430 · Miscellaneous Income			
740 · Interest Income	113,928.72	47,306.86	66,621.86
741 · Loan Proceeds	0.00	701,122.50	-701,122.50
742 · Miscellaneous Inc.	38,407.78	21,717.40	16,690.38
962 · Firemen's Donation Fund Income	24,131.48	21,336.70	2,794.78
Total G430 · Miscellaneous Income	176,467.98	791,483.46	-615,015.48
Total Income	12,015,912.03	10,953,400.11	1,062,511.92
Gross Profit	12,015,912.03	10,953,400.11	1,062,511.92
Expense			
G500 · Fire Department Expenses			
854 · Equipment Rental	505.00	0.00	505.00
872 · Legal & Consulting	640.00	20,347.10	-19,707.10
802 · Accounting	23,000.00	21,750.00	1,250.00
803 · Advertising	314.68	1,622.41	-1,307.73
820 · Payroll Processing Fees	3,306.06	1,256.10	2,049.96
830 · Billing Fees - Medical	71,048.18	58,486.46	12,561.72
831 · Supplies & Eqpt - Medical	124,408.05	114,347.52	10,060.53
832 · Contract Services - Physicals	32,350.59	35,236.00	-2,885.41
833 · Contract Services			
833-1 · Contract Services - Facilities	46,623.57	29,891.25	16,732.32
833-2 · Contract Services - Medical	47,763.13	42,040.26	5,722.87
833-3 · Contract Services - Technology	108,282.68	40,354.33	67,928.35
Total 833 · Contract Services	202,669.38	112,285.84	90,383.54
839 · Conference Expenses	698.25	774.01	-75.76
845 · Dues and Subscriptions	7,154.31	5,027.14	2,127.17
847 · Electricity	32,199.61	30,233.63	1,965.98
853 · Fingerprinting Service	2,860.95	1,797.01	1,063.94
855 · Firemans Fund	47,140.23	46,066.52	1,073.71
856 · Fire Prev & Education	1,399.88	4,698.86	-3,298.98
857 · Fuel - Fire	69,574.53	67,940.75	1,633.78
829 · Fuel - Medical	25,756.15	24,335.50	1,420.65
858 · Natural Gas	4,870.08	5,506.91	-636.83
861 · Insurance - Health	675,840.19	562,848.23	112,991.96
866 · Insurance - General Business	174,951.62	155,856.88	19,094.74
867 · Insurance - Workers Comp	105,911.50	83,914.70	21,996.80
875 · Licenses & Permits	1,134.60	852.01	282.59
876 · Miscellaneous Expense	2,920.15	11,132.25	-8,212.10
878 · Office Supplies & Eqpt	12,302.25	8,872.89	3,429.36
879 · Office Equip - Repairs & Maint	16,428.72	15,328.27	1,100.45
887 · Postage & Shipping	2,114.45	2,737.04	-622.59
890 · Public Relations	454.09	475.78	-21.69
891 · HazMat Supplies & Equipment	2,657.88	534.31	2,123.57
892 · Hose/Nozzles/Hydrants Supp/Eqpt	0.00	1,000.00	-1,000.00
893 · Extrication Supplies & Eqpt	28.73	0.00	28.73
894 · Rep & Maint - Training Facility	15,447.93	15,646.10	-198.17
895 · Radios/Pagers Supplies & Eqpt	13,492.89	2,834.24	10,658.65
896 · Water Rescue Supplies & Eqpt	16,226.82	22,075.23	-5,848.41
1000-1 · GC A-Tax MIMS I Supplies & E...	19,296.64	36,991.73	-17,695.09
897 · Bunker Gear Supplies & Eqpt	86,483.56	85,751.58	731.98
898 · Rep & Maint - Building	186,702.47	132,729.11	53,973.36
899 · Rep & Maint - Equipment	34,584.98	21,482.56	13,102.42
900 · Rep & Maint - Radios & Pagers	8,184.96	9,298.78	-1,113.82
901 · Rep & Maint - Vehicles	220,675.57	178,263.88	42,411.69

MIGCFD Fire
YTD Profit & Loss Current vs. Previous Year Comparison

Accrual Basis

January through December 2024

	Jan - Dec 24	Jan - Dec 23	\$ Change
907 • Supplies/Eqpt 1st Resp Rescue	17,041.95	8,864.75	8,177.20
908 • Supplies & Eqpt - Firefighting	9,522.66	9,317.50	205.16
909 • Supplies - Station	38,759.91	28,485.25	10,274.66
928 • Communications	73,807.85	58,764.40	15,043.45
929 • Telephone	12,806.09	10,555.22	2,250.87
935 • Uniforms	51,989.58	44,422.23	7,567.35
938 • Water & Sewer	11,275.08	9,687.23	1,587.85
963 • Firemen's Donation Fund Expense	19,044.82	16,217.19	2,827.63
Total G500 • Fire Department Expenses	2,479,983.87	2,086,651.10	393,332.77
G501 • Personnel Expenses			
838 • Continuing Education	11,839.71	14,013.98	-2,174.27
905 • Retirement PORS & SCRS	1,080,107.79	746,936.16	333,171.63
911 • Salary Admin	708,562.05	517,470.06	191,091.99
914 • Salary Firefighters	4,395,996.66	3,110,812.38	1,285,184.28
957 • Salaries - Part Time Medical	126,132.50	108,036.54	18,095.96
920 • SocSec & Medicare P/R Taxes	388,768.03	272,562.73	116,205.30
930 • Training Materials	1,662.85	1,274.06	388.79
931 • Travel - General	2,970.97	10,836.95	-7,865.98
932 • Travel - Firefighters	11,015.00	10,995.00	20.00
Total G501 • Personnel Expenses	6,727,055.56	4,792,937.86	1,934,117.70
Total Expense	9,207,039.43	6,879,588.96	2,327,450.47
Net Ordinary Income	2,808,872.60	4,073,811.15	-1,264,938.55
Other Income/Expense			
Other Income			
796 • Gain on sale of assets	0.00	-21,199.89	21,199.89
Total Other Income	0.00	-21,199.89	21,199.89
Other Expense			
1001 • Capital Outlay			
934 • Capital - Office	14,030.46	0.00	14,030.46
940 • Capital Outlay -Buildings			
940-6 • St 77 - lan Repairs	0.00	15,310.15	-15,310.15
940 • Capital Outlay -Buildings - Other	81,527.90	62,396.86	19,131.04
Total 940 • Capital Outlay -Buildings	81,527.90	77,707.01	3,820.89
943 • Capital Outlay-Firefighting			
943-1 • Hose	7,792.19	9,588.30	-1,796.11
943-2 • Extrication Equip (2022 Budget)	0.00	190,404.95	-190,404.95
FF Equipment Capital Expense	387,076.99	0.00	387,076.99
943 • Capital Outlay-Firefighting - Other	0.00	32,390.35	-32,390.35
Total 943 • Capital Outlay-Firefighting	394,869.18	232,383.60	162,485.58
949 • Medical Eqpt	27,685.75	54,203.02	-26,517.27
955 • Capital Outlay - Vehicles			
955-3 Fire Engine	0.00	701,122.50	-701,122.50
955- 8 • Medic Unit Remount	0.00	70,425.60	-70,425.60
955-8.1 • ARPA	249,067.87	133,982.33	115,085.54
955 • Capital Outlay - Vehicles - Other	1,003,508.93	749,075.50	254,433.43
Total 955 • Capital Outlay - Vehicles	1,252,576.80	1,654,605.93	-402,029.13
953 • Capital - Water Rescue			
953- 4 • Yamaha Outboard 25hp - Qty 2	0.00	5,390.62	-5,390.62
953 • Capital - Water Rescue - Other	0.00	68,332.20	-68,332.20
Total 953 • Capital - Water Rescue	0.00	73,722.82	-73,722.82
958 • Capital Outlay-Search & Rescue	70,854.00	0.00	70,854.00
1001 • Capital Outlay - Other	52,947.00	0.00	52,947.00
Total 1001 • Capital Outlay	1,894,491.09	2,092,622.38	-198,131.29
1099 • Rescue Subsidy	0.00	116,124.00	-116,124.00
1005 • Debt Service	160,987.77	0.00	160,987.77
990 • Depreciation	-44,450.59	609,943.68	-654,394.27
Total Other Expense	2,011,028.27	2,818,690.06	-807,661.79

MIGCFD Fire
YTD Profit & Loss Current vs. Previous Year Comparison

Accrual Basis

January through December 2024

	Jan - Dec 24	Jan - Dec 23	\$ Change
Net Other Income	-2,011,028.27	-2,839,889.95	828,861.68
Net Income	<u>797,844.33</u>	<u>1,233,921.20</u>	<u>-436,076.87</u>

MIGCFD Fire
Monthly Profit & Loss Current vs. Previous Year Comparison

December 2024

Accrual Basis

	Dec 24	Dec 23	\$ Change
Ordinary Income/Expense			
Income			
705 · Tax Revenues Georgetown	0.00	1,596,705.00	-1,596,705.00
710 · Tax Revenues Horry	1,392,811.55	2,483,991.38	-1,091,179.83
711 · Plan Review Fees	0.00	100.00	-100.00
712 · Inspection Fees	1,766.00	626.00	1,140.00
715 · Impact Fees Georgetown	17,184.28	9,840.74	7,343.54
716 · Impact Fees Horry	0.00	33,467.89	-33,467.89
735 · Horry County Medical Billing	106,621.97	346,419.38	-239,797.41
736 · GEAR Program	2,675.28	0.00	2,675.28
737 · Insurance Recovery	1,667.95	776.88	891.07
739 · Grants			
739-1 · Georgetown County A. Tax	0.00	100,508.68	-100,508.68
739-2 · Horry County ARPA Funds	0.00	41,491.97	-41,491.97
739 · Grants - Other	0.00	-49,100.00	49,100.00
Total 739 · Grants	0.00	92,900.65	-92,900.65
G430 · Miscellaneous Income			
740 · Interest Income	6,450.82	4,584.94	1,865.88
742 · Miscellaneous Inc.	158.00	-5,309.84	5,467.84
962 · Firemen's Donation Fund Income	1,276.66	1,084.66	192.00
Total G430 · Miscellaneous Income	7,885.48	359.76	7,525.72
Total Income	1,530,612.51	4,565,187.68	-3,034,575.17
Gross Profit	1,530,612.51	4,565,187.68	-3,034,575.17
Expense			
G500 · Fire Department Expenses			
802 · Accounting	2,750.00	2,750.00	0.00
803 · Advertising	141.06	0.00	141.06
830 · Billing Fees - Medical	4,667.82	7,949.20	-3,281.38
831 · Supplies & Eqpt - Medical	14,301.41	87,799.90	-73,498.49
832 · Contract Services - Physicals	445.00	1,296.00	-851.00
833 · Contract Services			
833-1 · Contract Services - Facilities	2,161.26	2,138.98	22.28
833-2 · Contract Services - Medical	2,000.00	1,203.25	796.75
833-3 · Contract Services - Technology	2,516.89	915.20	1,601.69
Total 833 · Contract Services	6,678.15	4,257.43	2,420.72
839 · Conference Expenses	0.00	299.00	-299.00
845 · Dues and Subscriptions	80.00	0.00	80.00
847 · Electricity	1,928.30	1,979.20	-50.90
853 · Fingerprinting Service	66.67	85.22	-18.55
855 · Firemans Fund	45,575.00	46,066.52	-491.52
856 · Fire Prev & Education	355.87	1,723.36	-1,367.49
857 · Fuel - Fire	2,522.57	3,396.39	-873.82
829 · Fuel - Medical	4,935.49	1,849.71	3,085.78
858 · Natural Gas	154.88	158.62	-3.74
861 · Insurance - Health	-19,157.62	41,193.04	-60,350.66
866 · Insurance - General Business	0.00	1,981.00	-1,981.00
867 · Insurance - Workers Comp	0.00	8,354.70	-8,354.70
876 · Miscellaneous Expense	-899.38	-9.98	-889.40
878 · Office Supplies & Eqpt	643.81	968.21	-324.40
879 · Office Equip - Repairs & Maint	126.00	168.75	-42.75
887 · Postage & Shipping	128.43	244.83	-116.40
890 · Public Relations	81.44	42.50	38.94
892 · Hose/Nozzles/Hydrants Supp/Eqpt	0.00	1,000.00	-1,000.00
894 · Rep & Maint - Training Facility	0.00	11,530.19	-11,530.19
895 · Radios/Pagers Supplies & Eqpt	3,870.72	0.00	3,870.72
896 · Water Rescue Supplies & Eqpt	0.00	12,648.91	-12,648.91
1000-1 · GC A-Tax MIMS1 Supplies & Equip	0.00	-43,988.47	43,988.47
897 · Bunker Gear Supplies & Eqpt	0.00	2,280.33	-2,280.33
898 · Rep & Maint - Building	4,543.71	56,337.07	-51,793.36
899 · Rep & Maint - Equipment	176.91	19.02	157.89
900 · Rep & Maint - Radios & Pagers	3,994.64	2,459.78	1,534.86
901 · Rep & Maint - Vehicles	80,814.59	28,137.80	52,676.79
907 · Supplies/Eqpt 1st Resp Rescue	0.00	2,252.79	-2,252.79
908 · Supplies & Eqpt - Firefighting	224.04	3,979.72	-3,755.68
909 · Supplies - Station	1,191.86	4,232.37	-3,040.51
928 · Communications	4,011.02	5,186.86	-1,175.84
929 · Telephone	1,097.12	1,041.86	55.26
935 · Uniforms	2,234.31	3,888.13	-1,653.82

MIGCFD Fire
Monthly Profit & Loss Current vs. Previous Year Comparison
December 2024

Accrual Basis

	Dec 24	Dec 23	\$ Change
938 · Water & Sewer	846.12	632.60	213.52
963 · Firemen's Donation Fund Expense	576.15	1,072.17	-496.02
Total G500 · Fire Department Expenses	169,106.09	305,264.73	-136,158.64
G501 · Personnel Expenses			
838 · Continuing Education	758.00	1,258.80	-500.80
905 · Retirement PORS & SCRS	92,422.40	62,341.10	30,081.30
911 · Salary Admin	56,048.21	42,012.18	14,036.03
914 · Salary Firefighters	361,923.28	265,039.77	96,883.51
957 · Salaries - Part Time Medical	15,180.00	23,384.04	-8,204.04
920 · SocSec & Medicare P/R Taxes	35,805.98	28,481.38	7,324.60
921 · State Unemployment Taxes	0.00	0.00	0.00
931 · Travel - General	0.00	774.40	-774.40
Total G501 · Personnel Expenses	562,137.87	423,291.67	138,846.20
Total Expense	731,243.96	728,556.40	2,687.56
Net Ordinary Income	799,368.55	3,836,631.28	-3,037,262.73
Other Income/Expense			
Other Income			
796 · Gain on sale of assets	0.00	-21,199.89	21,199.89
Total Other Income	0.00	-21,199.89	21,199.89
Other Expense			
1001 · Capital Outlay			
940 · Capital Outlay -Buildings	0.00	-13,075.30	13,075.30
943 · Capital Outlay-Firefighting			
943- 1 · Hose	7,792.19	9,588.30	-1,796.11
943 · Capital Outlay-Firefighting - Other	0.00	32,390.35	-32,390.35
Total 943 · Capital Outlay-Firefighting	7,792.19	41,978.65	-34,186.46
955 · Capital Outlay - Vehicles	0.00	701,122.50	-701,122.50
953 · Capital - Water Rescue	0.00	53,417.80	-53,417.80
Total 1001 · Capital Outlay	7,792.19	783,443.65	-775,651.46
1099 · Rescue Subsidy	0.00	116,124.00	-116,124.00
990 · Depreciation	0.00	609,943.68	-609,943.68
Total Other Expense	7,792.19	1,509,511.33	-1,501,719.14
Net Other Income	-7,792.19	-1,530,711.22	1,522,919.03
Net Income	791,576.36	2,305,920.06	-1,514,343.70

Murrells Inlet-Garden City Rescue Balance Sheet

As of December 31, 2024

Accrual Basis

	Dec 31, 24
ASSETS	
Current Assets	
Accounts Receivable	
150 · Accounts Receivable	100.00
Total Accounts Receivable	100.00
Other Current Assets	
180 · Inventory-Medical Supplies	44,428.76
Total Other Current Assets	44,428.76
Total Current Assets	44,528.76
Fixed Assets	
200 · Property and Equipment	
250 · Medical Equipment	2,887.50
280 · Vehicles	200,000.00
290 · Accumulated Depreciation	-202,887.50
Total 200 · Property and Equipment	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	44,528.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
410 · Accounts Payable	313,232.62
Total Accounts Payable	313,232.62
Other Current Liabilities	
401 · Salary / Wages Payable	-7,157.14
Total Other Current Liabilities	-7,157.14
Total Current Liabilities	306,075.48
Total Liabilities	306,075.48
Equity	
637 · Non-Spendable Items	44,428.76
600 · Net Assets	
645 · Net Investment in Equipment	-26,304.37
Total 600 · Net Assets	-26,304.37
601 · Retained Earnings	26,301.88
635 · Net Assets - Unrestricted	-220,654.69
Net Income	-85,318.30
Total Equity	-261,546.72
TOTAL LIABILITIES & EQUITY	44,528.76

Murrells Inlet-Garden City Rescue
Profit & Loss Budget vs. Actual
January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
710 · Georgetown County Funding	400,265.00	400,265.00	0.00
720 · Miscellaneous Income	1,974.58	200.00	1,774.58
740 · Interest Income	0.00	100.00	-100.00
Total Income	402,239.58	400,565.00	1,674.58
Expense			
Personnel Expense			
895 · Salaries/Wages	292,856.14	300,556.00	-7,699.86
922 · SocSec & Medicare P/R Taxes	24,543.18	22,993.00	1,550.18
920 · Retirement Expense	56,124.62	62,335.00	-6,210.38
831 · Health Insurance Expense	42,777.00	57,036.00	-14,259.00
834 · Workers Comp	12,533.25	16,711.00	-4,177.75
Total Personnel Expense	428,834.19	459,631.00	-30,796.81
Operating Expense			
830 · Insurance			
832 · Malpractice Insurance Expen...	2,730.00	3,640.00	-910.00
835 · Business	2,910.00	5,200.00	-2,290.00
Total 830 · Insurance	5,640.00	8,840.00	-3,200.00
931 · Radios 800mhz	378.83	1,560.00	-1,181.17
930 · Communications	972.64	2,860.00	-1,887.36
817 · Fingerprinting Service	0.00	260.00	-260.00
820 · Fuel	3,638.97	8,840.00	-5,201.03
855 · Maint Contracts - Medical Equip	3,120.00	3,120.00	0.00
875 · Medical & Drug Supplies	34,706.85	33,000.00	1,706.85
840 · Medical Licenses	266.40	520.00	-253.60
890 · Office Supplies	0.00	1,050.00	-1,050.00
910 · Repairs & Maint			
911 · Medical Equipment	0.00	1,050.00	-1,050.00
912 · Vehicles	10,000.00	10,000.00	0.00
913 · Radios	0.00	3,120.00	-3,120.00
Total 910 · Repairs & Maint	10,000.00	14,170.00	-4,170.00
950 · Training - All	0.00	1,560.00	-1,560.00
960 · Uniforms	0.00	2,800.00	-2,800.00
Total Operating Expense	58,723.69	78,580.00	-19,856.31
Total Expense	487,557.88	538,211.00	-50,653.12
Net Ordinary Income	-85,318.30	-137,646.00	52,327.70
Net Income	-85,318.30	-137,646.00	52,327.70