

# *CITY OF FORT LAUDERDALE*

## OFFICE OF THE CITY AUDITOR

*Review of Fire Station Bond Charges*

*Report #16/17-01*

November 16, 2016



CITY OF

# FORT LAUDERDALE

City Auditor's Office

## Memorandum

Memo No: 16/17-02

Date: November 16, 2016

To: Fire Rescue Blue Ribbon Committee  
Honorable Mayor and Commission

From: John Herbst, CPA, CGFO, CGMA  
City Auditor

Re: Review of Fire Station Bond Charges -**updated**

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As requested by the Fire Rescue Blue Ribbon Committee, staff from the Finance Department has put together the attached summary of costs incurred for the Fire Rescue Bond program. We have reviewed that schedule and made several adjustments.

We did not audit, nor examine in-depth all of the individual expenses posted to the various project accounts. Rather, we limited our work to reviewing the categories and descriptions of the expenditures and journal entries posted to the project accounts, using professional judgment to evaluate the appropriateness of the charges.

***Since the discussion at the November 3<sup>rd</sup> Fire Rescue Blue Ribbon Committee meeting, we've expanded and refined our analysis. The observations below reflect the inclusion of additional engineering charges, and the removal of other charges that we have subsequently determined are appropriate.***

We observed the following during our review:

1. The schedule did not include the portion of the costs for Fire Stations 53/88 and 47 that were funded through contributions from the General Fund and the Airport Fund. That amount comes to \$5.2 million and is shown in our adjusted total.
2. Engineering charges were improperly allocated to the Fire Rescue Bond Fund. Through September 7, 2016, those charges amounted to \$983,937. That sum will increase as charges are posted for the remaining periods in fiscal year 2016. While the project cost

for the stations must capitalize those costs under Generally Accepted Accounting Principles (GAAP), they should have been funded by the General Fund, not the Fire Rescue Bond Fund. We recommend that the City Manager take steps to reimburse the Fire Rescue Bond Fund for the amount of allocated engineering charges.

As part of our Audit Workplan for the upcoming year, it is our intent to conduct a closeout audit of the total construction costs for one of the more recently completed stations.

cc:

Lee R. Feldman, City Manager  
Cynthia A. Everett, City Attorney  
Jeff Modarelli, City Clerk

Attachments

## SUMMARY OF EXPENDITURES TO DATE

Project Number	Expenditure Type		GENERAL FUND 8	CITY
Sum of Transaction Amount			AIRPORT FUND	AUDITOR
Index Code	Index Name	Grand Total		TOTAL
<b>FD336.02</b>	FIRE RESCUE BOND 2005 PROCEEDS - Audit Fees	7,862.00		<b>7,862</b>
<b>FD336.03</b>	FIRE RESCUE BOND 20011A PROCEEDS - Audit Fees	4,465.00		<b>4,465</b>
<b>P00274.336</b>	BOND AND OTHER FINANCIAL EXPENSES	706,838.14		<b>706,838</b>
<b>P10363.336</b>	EXEC. AIRPORT ARFF/EOC BUILDING	6,050,721.21	<b>4,187,158</b>	<b>10,237,879</b>
<b>P10766.336</b>	REPLACEMENT FIRESTATION 47	4,033,510.13	<b>1,019,348</b>	<b>5,052,858</b>
<b>P10905.336</b>	FIRE STATION 29 DESIGN & CONSTRUCTION	3,847,234.62		<b>3,847,235</b>
<b>P10909.336</b>	SE FIRE STATION DESIGN & CONSTRUCTION	307,043.87		<b>307,044</b>
<b>P10910.336</b>	FIRE STATION SOUTHEAST LAND ACQUISITION	9,500.00		<b>9,500</b>
<b>P10911.336</b>	FIRE STATION 46 DESIGN & CONSTRUCTION	3,356,804.12		<b>3,356,804</b>
<b>P10912.336</b>	FIRE STATION 49 DESIGN & CONSTRUCTION	3,860,394.18		<b>3,860,394</b>
<b>P10914.336</b>	NEW FIRE STATION 54	871,167.69		<b>871,168</b>
<b>P10916.336</b>	NEW FIRE STATION 3	2,777,833.48		<b>2,777,833</b>
<b>P10918.336</b>	NEW FIRE STATION 13	131,154.99		<b>131,155</b>
<b>P10919.336</b>	NEW FIRE STATION 35	3,627,072.73		<b>3,627,073</b>
<b>P11024.336</b>	NEW FIRE STATIONS SHARED PROJECT COSTS	23,104.80		<b>23,105</b>
<b>P11238.336</b>	TEMPORARY FIRE STATION 29 MODIFICATIONS	119,393.87		<b>119,394</b>
<b>P11368.336</b>	TEMPORARY FIRE STATION 49	309,655.32		<b>309,655</b>
<b>P11576.336</b>	FIRE STATION FEASIBILITY STUDY	68,000.00		<b>68,000</b>
<b>P11892.336</b>	TEMPORARY FIRE STATION 54	420,747.89		<b>420,748</b>
<b>Grand Total</b>		<b>\$ 30,532,504.04</b>	<b>\$ 5,206,506</b>	<b>\$ 35,739,010</b>

Bond Proceeds	\$ 40,361,360
YTD Expenditures - August 2016	(30,532,504)
Interest earned	2,620,920
	<u>12,449,776</u>

<b>CITY AUDITOR</b>	ADD BACK OF ENGINEERING CHARGES	<b>983,937</b>
	REMAINING BOND FUND BALANCE	<b><u>\$ 13,433,713</u></b>

# CITY AUDITOR'S OFFICE

## FIRE RESCUE BOND REVIEW SCHEDULE OF QUESTIONED COSTS

Trans Post Date	Index Code	Index Name	Vendor Name	Transaction Amount	Transaction Desc
5/10/2010	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	2,301	DISTRIBUTE E DIAZ SALARY/BENEFITS TO PROJ FS 46
7/14/2010	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	2,436	DISTRIBUTE ELKIN DIAZ'S SALARY APR/10-MAY/10
10/20/2010	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	2,920	DIST E DIAZ SALARY & BENEFITS TO PROJ 06-08/2010
10/20/2010	P11368.336	TEMPORARY FIRE STATION 49	NO VENDOR	643	A BUTLER'S SALARY & BENEFITS SEPT 2010 ENG PROJ
11/2/2010	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	798	DISTRIBUTE E. DIAZ'S SALARY/BENEFITS SEP/10
3/31/2011	P11368.336	TEMPORARY FIRE STATION 49	NO VENDOR	1,630	A BUTLER'S SALARY/BENEFITS TO PROJ OCT-DEC 2010
5/17/2011	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	1,859	DISTR E DIAZ SALARY/BENEFITS TO PROJ JAN-MAR 2011
6/21/2011	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	640	E DIAZ SALARY/BENEFITS PARKING PROJ APR/MAY 2011
8/1/2011	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	972	DISTRIBUTE E DIAZ SALARY/BENEFITS TO PROJ FS46
8/31/2011	P11368.336	TEMPORARY FIRE STATION 49	NO VENDOR	731	DISTRIBUTE A. BUTLER'S SALARY TO PROJECTS JAN-MAR
9/28/2011	P10905.336	FIRE STATION 29 DESIGN & CONSTRUCTION	NO VENDOR	96,447	ENG FEES:FIRE BOND PRJ F/CONSNTN THRU 9/19/11
9/28/2011	P10912.336	FIRE STATION 49 DESIGN & CONSTRUCTION	NO VENDOR	54,971	ENG FEES:FIRE BOND PRJ F/CONSNTN THRU 9/19/11
9/28/2011	P10916.336	NEW FIRE STATION 3	NO VENDOR	129,889	ENG FEES:FIRE BOND PRJ F/CONSNTN THRU 9/19/11
9/28/2011	P10919.336	NEW FIRE STATION 35	NO VENDOR	22,864	ENG FEES:FIRE BOND PRJ F/CONSNTN THRU 9/19/11
10/10/2011	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	2,625	DISTR E DIAZ SALARY/BENEFITS TO PROJ OCT-DEC 2010
10/26/2011	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	250	ELKIN DIAZ 261001 ENVIRONMENTAL PROTECTI
10/28/2011	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	194	DISTRIB E DIAZ SLRY/BENEFITS- TO PROJ SEPT 11
6/13/2012	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	12,482	ENGINEERING FEES NON WW2011 THRU 4.26.12
6/13/2012	P10919.336	NEW FIRE STATION 35	NO VENDOR	41,940	ENGINEERING FEES NON WW2011 THRU 4.26.12
9/18/2012	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	26,412	ENG FEES ON NON-WW PROJECTS THRU 7/30/12
9/18/2012	P10912.336	FIRE STATION 49 DESIGN & CONSTRUCTION	NO VENDOR	54,970	ENG FEES ON NON-WW PROJECTS THRU 7/30/12
9/18/2012	P10919.336	NEW FIRE STATION 35	NO VENDOR	25,796	ENG FEES ON NON-WW PROJECTS THRU 7/30/12
10/12/2012	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	11,415	ENGINEERING FEES ON NON- WW PROJECTS THRU 9-20-12
10/12/2012	P10919.336	NEW FIRE STATION 35	NO VENDOR	6,009	ENGINEERING FEES ON NON- WW PROJECTS THRU 9-20-12
10/26/2012	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	1,905	DIST E DIAZ SAL & BENE TO PROJ 10/11 TO 9/12
10/26/2012	P10919.336	NEW FIRE STATION 35	NO VENDOR	3,875	DIST E DIAZ SAL & BENE TO PROJ 10/11 TO 9/12
1/28/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	563	ENGINEERING PROJECT CHARGES FOR OCTOBER 2012
1/28/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	1,670	ENGINEERING PROJECT CHARGES FOR OCTOBER 2012
1/28/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	13,258	ENGINEERING PROJECT CHARGES FOR OCTOBER 2012
1/28/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	2,086	ENGINEERING PROJECT CHARGES FOR OCTOBER 2012
2/1/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	595	ENGINEER PROJECT CHARGES NOVEMBER 2012
2/1/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	1,798	ENGINEER PROJECT CHARGES NOVEMBER 2012
2/1/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	12,575	ENGINEER PROJECT CHARGES NOVEMBER 2012
2/1/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	1,175	ENGINEER PROJECT CHARGES NOVEMBER 2012
3/21/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	3,175	ENGINEERING PROJECTS CHARGES FOR JANUARY 2013
3/21/2013	P10912.336	FIRE STATION 49 DESIGN & CONSTRUCTION	NO VENDOR	152	ENGINEERING PROJECTS CHARGES FOR JANUARY 2013
3/21/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	29,704	ENGINEERING PROJECTS CHARGES FOR JANUARY 2013
3/21/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	806	ENGINEERING PROJECTS CHARGES FOR JANUARY 2013
3/27/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	3,363	ENGINEERING SERV CHGS TO PROJECTS FOR DEC 2012
3/27/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	15,800	ENGINEERING SERV CHGS TO PROJECTS FOR DEC 2012
3/27/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	1,281	ENGINEERING SERV CHGS TO PROJECTS FOR DEC 2012
4/16/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	1,388	ENGINEERING CHGS FOR CAPITAL PROJECT FEBRUARY 2013
4/16/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	1,740	ENGINEERING CHGS FOR CAPITAL PROJECT FEBRUARY 2013
4/16/2013	P10912.336	FIRE STATION 49 DESIGN & CONSTRUCTION	NO VENDOR	95	ENGINEERING CHGS FOR CAPITAL PROJECT FEBRUARY 2013
4/16/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	33,247	ENGINEERING CHGS FOR CAPITAL PROJECT FEBRUARY 2013
4/16/2013	P10918.336	NEW FIRE STATION 13	NO VENDOR	76	ENGINEERING CHGS FOR CAPITAL PROJECT FEBRUARY 2013
4/16/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	736	ENGINEERING CHGS FOR CAPITAL PROJECT FEBRUARY 2013
4/16/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	246	ENGINEERING CHGS FOR CAPITAL PROJECT FEBRUARY 2013
5/17/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	122	CAPITAL PROJECT CHARGES FOR MARCH 2013
5/17/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	3,995	CAPITAL PROJECT CHARGES FOR MARCH 2013
5/17/2013	P10912.336	FIRE STATION 49 DESIGN & CONSTRUCTION	NO VENDOR	19	CAPITAL PROJECT CHARGES FOR MARCH 2013
5/17/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	20,376	CAPITAL PROJECT CHARGES FOR MARCH 2013
5/17/2013	P10918.336	NEW FIRE STATION 13	NO VENDOR	19	CAPITAL PROJECT CHARGES FOR MARCH 2013
5/17/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	177	CAPITAL PROJECT CHARGES FOR MARCH 2013
5/17/2013	P11368.336	TEMPORARY FIRE STATION 49	NO VENDOR	26	CAPITAL PROJECT CHARGES FOR MARCH 2013
5/17/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	1,991	CAPITAL PROJECT CHARGES FOR MARCH 2013
6/3/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	19	ENGINEERING CHARGES TO CAPITAL PROJECTS APRIL 2013
6/3/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	3,490	ENGINEERING CHARGES TO CAPITAL PROJECTS APRIL 2013
6/3/2013	P10912.336	FIRE STATION 49 DESIGN & CONSTRUCTION	NO VENDOR	19	ENGINEERING CHARGES TO CAPITAL PROJECTS APRIL 2013
6/3/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	15,076	ENGINEERING CHARGES TO CAPITAL PROJECTS APRIL 2013
6/3/2013	P10918.336	NEW FIRE STATION 13	NO VENDOR	28	ENGINEERING CHARGES TO CAPITAL PROJECTS APRIL 2013
6/3/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	350	ENGINEERING CHARGES TO CAPITAL PROJECTS APRIL 2013
6/3/2013	P11024.336	NEW FIRE STATIONS SHARED PROJECT COSTS	NO VENDOR	103	ENGINEERING CHARGES TO CAPITAL PROJECTS APRIL 2013

7/1/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	9	ENGINEERING PROJECT CHARGES FOR MAY 2013
7/1/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	8,119	ENGINEERING PROJECT CHARGES FOR MAY 2013
7/1/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	5,205	ENGINEERING PROJECT CHARGES FOR MAY 2013
7/1/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	55	ENGINEERING PROJECT CHARGES FOR MAY 2013
7/1/2013	P11024.336	NEW FIRE STATIONS SHARED PROJECT COSTS	NO VENDOR	170	ENGINEERING PROJECT CHARGES FOR MAY 2013
7/1/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	4,656	ENGINEERING PROJECT CHARGES FOR MAY 2013
7/15/2013	P11368.336	TEMPORARY FIRE STATION 49	NO VENDOR	28	ENGINEERING CHARGES TO PROJECTS FOR APRIL 2013
7/15/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	12,175	ENGINEERING CHARGES TO PROJECTS FOR APRIL 2013
7/30/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	9	ENGINEERING PROJECT CHARGES FOR JUNE 2013
7/30/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	6,320	ENGINEERING PROJECT CHARGES FOR JUNE 2013
7/30/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,822	ENGINEERING PROJECT CHARGES FOR JUNE 2013
7/30/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	19	ENGINEERING PROJECT CHARGES FOR JUNE 2013
7/30/2013	P11024.336	NEW FIRE STATIONS SHARED PROJECT COSTS	NO VENDOR	246	ENGINEERING PROJECT CHARGES FOR JUNE 2013
8/20/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	1,073	ENGINEER CHGS TO MULTIPLE PROJECTS
8/20/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	4,599	ENGINEERING PROJECT CHARGES FOR JUNE FY 12/13
8/29/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	9,821	ENGINEERING PROJECT CHGS FOR JULY 2013
8/29/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,462	ENGINEERING PROJECT CHGS FOR JULY 2013 FY 12 13
8/29/2013	P10918.336	NEW FIRE STATION 13	NO VENDOR	57	ENGINEERING PROJECT CHGS FOR JULY 2013 FY 12 13
8/29/2013	P11024.336	NEW FIRE STATIONS SHARED PROJECT COSTS	NO VENDOR	265	ENGINEERING PROJECT CHGS FOR JULY 2013 FY 12 13
8/29/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	12,342	ENGINEERING PROJECT CHGS FOR JULY 2013 FY 12/13
9/25/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	7,209	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR AUG 2013
9/26/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	5,789	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR AUG 2013
9/26/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	342	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR AUG 2013
9/26/2013	P10918.336	NEW FIRE STATION 13	NO VENDOR	227	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR AUG 2013
9/26/2013	P10919.336	NEW FIRE STATION 35	NO VENDOR	8	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR AUG 2013
9/26/2013	P11024.336	NEW FIRE STATIONS SHARED PROJECT COSTS	NO VENDOR	227	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR AUG 2013
10/18/2013	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	799	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR 09/2013
10/18/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	4,735	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR 09/2013
10/18/2013	P10914.336	NEW FIRE STATION 54	NO VENDOR	489	ENGINEERING CHGS FOR CAPITAL PROJECTS FOR 09/2013
10/18/2013	P10918.336	NEW FIRE STATION 13	NO VENDOR	57	ENGINEERING CHGS FOR CAPITAL PROJ FOR 9/13
10/18/2013	P11024.336	NEW FIRE STATIONS SHARED PROJECT COSTS	NO VENDOR	38	ENGINEERING CHGS FOR CAPITAL PROJ FOR 9/13
10/22/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	423	ENGINEERING CHGS TO CAPITAL PRJCTS FOR SEPT 2013
11/25/2013	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	7,056	OCT 2013 ENGINEERING FEE CHARGEBACKS TO PROJECTS
11/27/2013	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	3,926	OCT 2013 ENGINEER FEE CHARGEBACKS TO PROJECTS
1/3/2014	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	4,955	ENGINEERING CHGS TO PROJECTS FOR NOVEMBER 2013
1/3/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,397	ENGINEERING CHGS TO PROJECTS FOR NOVEMBER 2013
1/6/2014	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	5,990	ENGINEERING CHGS TO PROJECTS FOR NOVEMBER FY 14
1/21/2014	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	4,573	ENGINEERING CHARGES TO PROJECTS FOR DECEMBER 2013
1/21/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	127	ENGINEERING CHARGES TO PROJECTS FOR DECEMBER 2013
1/23/2014	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	4,637	ENGINEERING CHARGES TO PROJECTS FOR DECEMBER 2013
2/19/2014	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	4,319	ENGINEERING FEES TO PROJECTS FOR JANUARY FY 13/14
2/19/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	2,453	ENGINEERING FEES TO PROJECTS FOR JANUARY FY 13/14
2/19/2014	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	6,025	ENGINEERING CHGS TO PROJECTS FOR JANUARY FY 13/14
4/28/2014	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	4,256	ENGINEERING CHGS FOR PROJECTS FOR FEBRUARY FY 2014
4/28/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,016	ENGINEERING CHGS FOR PROJECTS FOR FEBRUARY FY 2014
4/28/2014	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	4,129	ENGINEERING PROJECT CHGS FOR FEBRUARY FY 2014
5/1/2014	P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION	NO VENDOR	2,287	ENGINEERING CHGS TO PROJECTS FOR MARCH FY 2014
5/1/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	4,310	ENGINEERING CHGS TO PROJECTS FOR MARCH FY 2014
6/4/2014	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	2,422	ENGINEERING CHGS TO PROJECTS FOR APRIL FY 13/14
8/20/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,435	ENGINEERING CHARGES TO PROJECTS FOR JULY FY 14
9/10/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	2,794	ENGINEERING CHGS TO PROJECTS FOR AUGUST FY 13/14
10/28/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	2,921	ENGINEERING CHARGES TO PROJECTS FOR 09/2014
12/17/2014	P10914.336	NEW FIRE STATION 54	NO VENDOR	191	ENGINEERING CHARGES TO PROJECTS FOR OCT 2014 FY 15
1/15/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	146	ENGINEERING CHARGES TO PROJECTS FOR DECEMBER FY 15
2/24/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	1,387	ENGINEERING SERV FEES TO PROJECTS FOR JANUARY 2015
2/24/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,022	ENGINEERING SERV FEES TO PROJECTS FOR JANUARY 2015
2/24/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	657	ENGINEERING SERV FEES TO PROJECTS FOR JANUARY 2015
5/14/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	2,482	MARCH FY 2015 ENGINEERING CHARGES TO PROJECTS
5/14/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	3,723	MARCH FY 2015 ENGINEERING CHARGES TO PROJECTS
5/14/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	2,190	MARCH FY 2015 ENGINEERING CHARGES TO PROJECTS
5/20/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	840	FEB 2015 ENGINEERING CHARGES TO PROJECTS
5/20/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	2,409	FEB 2015 ENGINEERING CHARGES TO PROJECTS
5/20/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	767	FEB 2015 ENGINEERING CHARGES TO PROJECTS
5/20/2015	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	328	FEB 2015 ENGINEERING CHARGES TO PROJECTS
6/2/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	1,679	APRIL 2015 ENGINEERING CHARGES TO PROJECTS
6/2/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	4,526	APRIL 2015 ENGINEERING CHARGES TO PROJECTS
6/2/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,205	APRIL 2015 ENGINEERING CHARGES TO PROJECTS
7/23/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	3,176	ENGINEERING CHARGES TO PROJECTS FOR MAY 2015
7/23/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	5,147	ENGINEERING CHARGES TO PROJECTS FOR MAY 2015
7/23/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,241	ENGINEERING CHARGES TO PROJECTS FOR MAY 2015

7/27/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	5,256	ENGINEERING SERV FEES TO PROJECTS FOR JUNE FY 2015
7/27/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	5,585	ENGINEERING SERV FEES TO PROJECTS FOR JUNE FY 2015
7/27/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,278	ENGINEERING SERV FEES TO PROJECTS FOR JUNE FY 2015
8/31/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	3,066	ENGINEERING SERVICE FEES TO PROJECTS FOR JULY 2015
8/31/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	11,242	ENGINEERING SERVICE FEES TO PROJECTS FOR JULY 2015
8/31/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,205	ENGINEERING SERVICE FEES TO PROJECTS FOR JULY 2015
8/31/2015	P11892.336	TEMPORARY FIRE STATION 54	NO VENDOR	1,022	ENGINEERING SERVICE FEES TO PROJECTS FOR JULY 15
9/28/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	2,920	AUGUST 2015 ENG SVCS FEES (C/BKS)PT 1
9/28/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	6,059	AUGUST 2015 ENG SVCS FEES (C/BKS)PT 1
9/28/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	402	AUGUST 2015 ENG SVCS FEES (C/BKS)PT 1
10/23/2015	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	2,555	SEPTEMBER 2015 ENGINEERING FEES TO PROJECTS
10/23/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	3,504	SEPTEMBER 2015 ENGINEERING FEES TO PROJECTS
10/23/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	511	SEPTEMBER 2015 ENGINEERING FEES TO PROJECTS
12/8/2015	P10914.336	NEW FIRE STATION 54	NO VENDOR	3,320	ENG FEES OCT/15 (CHARGEBACKS PT. 1)
12/8/2015	P10918.336	NEW FIRE STATION 13	NO VENDOR	621	ENG FEES OCT/15 (CHARGEBACKS PT. 1)
1/19/2016	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	1,935	NOVEMBER 2015 ENG FEES (CHARGEBACKS) PT 1
1/19/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,314	NOVEMBER 2015 ENG FEES (CHARGEBACKS) PT 1
1/19/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,168	NOVEMBER 2015 ENG FEES (CHARGEBACKS) PT 1
3/25/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	2,190	JAN 2016 ENG FEES CHARGEBACKS PT 1
3/25/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,825	JAN 2016 ENG FEES CHARGEBACKS PT 1
4/8/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,059	DECEMBER 2015 ENG FEES (CHARGEBACKS PT 1)
4/8/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,132	DECEMBER 2015 ENG FEES (CHARGEBACKS PT 1)
4/19/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	3,103	FEBRUARY 2016 ENG FEES (CHARGEBACKS PT1)
4/19/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,825	FEBRUARY 2016 ENG FEES (CHARGEBACKS PT1)
5/16/2016	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	767	OCT 2015 ADDITIONAL ENG CHARGE BACKS PT 1
5/18/2016	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	7,994	ENGINEERING FEES (CHARGEBACKS PART 7) MAR/16
5/18/2016	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	7,191	ENGINEERING FEES (CHARGEBACKS PART 1) APR/16
5/18/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	2,774	ENGINEERING FEES (CHARGEBACKS PART 9) MAR/16
5/18/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	3,139	ENGINEERING FEES (CHARGEBACKS PART 1) APR/16
5/18/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	438	ENGINEERING FEES (CHARGEBACKS PART 9) MAR/16
5/18/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	219	ENGINEERING FEES (CHARGEBACKS PART 1) APR/16
6/24/2016	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	5,877	MAY 2016 ENG FEES (CHARGEBACKS PT 1)
6/24/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	1,351	MAY 2016 ENG FEES (CHARGEBACKS PT 1)
6/24/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,533	MAY 2016 ENG FEES (CHARGEBACKS PT 1)
8/18/2016	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	4,234	WATER AND SWER GENERAL CAPITAL PROJECTS
8/18/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	3,577	WATER AND SWER GENERAL CAPITAL PROJECTS
8/18/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,241	WATER AND SWER GENERAL CAPITAL PROJECTS
9/7/2016	P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION	NO VENDOR	3,906	JULY 2016 ENGINEERING FEES (CHARGEBACK PT. 1)
9/7/2016	P10914.336	NEW FIRE STATION 54	NO VENDOR	2,446	JULY 2016 ENGINEERING FEES (CHARGEBACK PT. 1)
9/7/2016	P10918.336	NEW FIRE STATION 13	NO VENDOR	1,898	JULY 2016 ENGINEERING FEES (CHARGEBACK PT. 1)
				<u>\$</u>	<u>983,937</u>

APPENDIX 1

**Current FAMIS Appropriations**

**FIRE SAFETY BOND PROGRAM - BOND FUNDED**

11/26/07

	<u>LOCATION</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>BALANCES</u>
P10766	Fire Station 47	3,687,870.00	3,051,121.00	643,397.00	(6,648.00)
P10363	Fire Station 53/88	5,684,104.00	4,305,200.00	1,283,911.00	94,993.00
P10912	Fire Station 49	504,541.00	178,577.00	169,467.00	156,497.00
P10905	Fire Station 29	3,039,054.00	340,251.00	193,981.00	2,504,822.00
P10914	Fire Station 54	428,457.00	86,283.00	147,597.00	194,577.00
P10911	Fire Station 46	854,198.00	2,350.00	107,741.00	744,107.00
P10916	Fire Station 03	425,257.00	44,737.00	195,284.00	185,236.00
P10918	Fire Station 13	109,741.00	0.00	99,741.00	10,000.00
P10919	Fire Station 35	109,741.00	2,850.00	99,741.00	7,150.00
P10909	SE Fire Station - Fire Station 8	2,870,038.00	0.00	103,620.00	2,766,418.00
P10910	SE Fire Station Land Acquisition	1,857,000.00	9,500.00	0.00	1,847,500.00
	<b>Total Stations</b>	<u>19,570,001.00</u>	<u>8,020,869.00</u>	<u>3,044,480.00</u>	<u>8,504,652.00</u>
P11024	New Fire Stations Shared Project Costs	30,000.00	3,702.00	0.00	26,298.00
P11238	Temporary Fire Station 29 Modifications	50,000.00	47,848.00	0.00	2,152.00
P00274	Bond & Other Financial Expenses	298,423.50	298,424.00	0.00	0.00
	<b>Total Fire Bond</b>	<u>19,948,424.50</u>	<u>8,370,843.00</u>	<u>3,044,480.00</u>	<u>8,533,102.00</u>

**FIRE SAFETY BOND PROGRAM - GENERAL FUND CIP FUNDED**

	<u>LOCATION</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>BALANCES</u>
P10766.331	Fire Station 47	1,000,000.00	133,416.00	865,660.00	924.00
P10363.331	Fire Station 53/88	675,000.00	526,246.00	74,251.00	74,503.00
	<b>Totals</b>	<u>1,675,000.00</u>	<u>659,662.00</u>	<u>939,911.00</u>	<u>75,427.00</u>

**AIRPORT FUNDED STATION 53/88**

P10363.468	Fire Station 53/88	3,702,597.00	2,776,512.00	516,840.00	409,245.00
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# Detail of expenditures by year

Project Number	Expenditure Type	Fiscal Year												Grand Total
Sum of Transaction Amount		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Index Code	Index Name													
FD336.02	FIRE RESCUE BOND 2005 PROCEEDS - Audit Fees		121.00	46.00	3,620.00	1,691.00	2,213.00	171.00	-					7,862.00
FD336.03	FIRE RESCUE BOND 20011A PROCEEDS - Audit Fees								1,827.00	1,754.00	590.00	183.00	111.00	4,465.00
P00274.336	BOND AND OTHER FINANCIAL EXPENSES	298,423.80						408,414.34	-					706,838.14
P10363.336	EXEC. AIRPORT ARFF/EOC BUILDING		41,569.08	4,251,841.92	1,609,471.94	147,838.27								6,050,721.21 ✓
P10766.336	REPLACEMENT FIRESTATION 47		23,042.74	3,027,464.14	957,818.99	25,184.26								4,033,510.13 ✓
P10905.336	FIRE STATION 29 DESIGN & CONSTRUCTION		29,684.20	309,516.54	217,469.85	2,357,967.69	832,736.62	99,859.72						3,847,234.62 ✓
P10909.336	SE FIRE STATION DESIGN & CONSTRUCTION				6,759.56					3,503.60	143.00	63,292.71	233,345.00	307,043.87 ~ + \$2,400
P10910.336	FIRE STATION SOUTHEAST LAND ACQUISITION		3,000.00	6,500.00										9,500.00 ✓
P10911.336	FIRE STATION 46 DESIGN & CONSTRUCTION			350.00	79,802.88	34,066.95	58,655.96	42,552.94	2,033,971.91	1,019,403.51	87,991.97	8.00		3,356,804.12 ✓
P10912.336	FIRE STATION 49 DESIGN & CONSTRUCTION		1,549.00	165,718.61	311,581.84	728,611.45	2,353,308.84	148,338.91	151,001.13	284.40				3,860,394.18 ✓
P10914.336	NEW FIRE STATION 54		8,700.00	77,583.36	65,030.75	54,707.47				257,517.89	54,504.12	181,947.27	171,176.83	871,167.69 ~ + \$8,806
P10916.336	NEW FIRE STATION 3			38,656.91	163,508.82	503,093.59	271,469.30	1,801,104.86						2,777,833.48 ✓
P10918.336	NEW FIRE STATION 13				30,940.55	67,151.50				463.94	143.00	9,456.00	23,000.00	131,154.99 ✓
P10919.336	NEW FIRE STATION 35		350.00	2,500.00	25,693.30	170,511.02	116,336.70	891,368.48	2,239,414.25	174,480.07	6,418.91			3,627,072.73 ✓
P11024.336	NEW FIRE STATIONS SHARED PROJECT COSTS	327.19	882.28	2,217.08	2,595.71	2,360.50	1,411.50	4,086.54	2,600.00	5,999.00			625.00	23,104.80 ~ + \$552
P11238.336	TEMPORARY FIRE STATION 29 MODIFICATIONS			47,168.14	11,858.54	56,880.84	3,486.35							119,393.87 ✓
P11368.336	TEMPORARY FIRE STATION 49				84,252.47	179,459.20	8,787.85	37,101.80		54.00				309,655.32 ✓
P11576.336	FIRE STATION FEASIBILITY STUDY						68,000.00							68,000.00 ✓
P11892.336	TEMPORARY FIRE STATION 54									50,734.43	328,264.59	37,553.87	4,195.00	420,747.89 ~ + \$4,195
<b>Grand Total</b>		<b>\$ 298,750.99</b>	<b>\$ 108,898.30</b>	<b>\$ 7,929,562.70</b>	<b>\$ 3,570,405.20</b>	<b>\$ 4,329,523.74</b>	<b>\$ 3,716,406.12</b>	<b>\$ 3,432,998.59</b>	<b>\$ 4,428,814.29</b>	<b>\$ 1,514,194.84</b>	<b>\$ 478,055.59</b>	<b>\$ 292,440.85</b>	<b>\$ 432,452.83</b>	<b>\$ 30,532,504.04</b>

Bond Proceeds	\$40,361,360.00
YTD Expenditures - August 2016	(30,532,504.04)
Interest earned	2,620,920.00
	<u>\$12,449,775.96</u>

# Detail of expenditures by station

Amount	Column Labels																	Grand Total	
Row Labels	13	29	29TEMP-MOD	3	35	46	47	49	49TEMP	53	54	54TEMP	8	8LAND	FEAS_STUDY	Other	SHARED	(blank)	Grand Total
6501 Force Account	21,819.94	96,447.00		129,889.00	107,425.41	148,420.16		110,225.84	3,058.54		233,490.11	72,947.00	58,914.60				1,049.00		983,686.60
6504 Land Acquisition		770.00			186,138.25	1,285.00													188,193.25
6510 Site Improvements						14,252.40			4,685.31										18,937.71
6514 Survey/Appraisal Fees		1,927.50		762.50	13,510.00	5,217.00		3,500.00	2,405.00		29,600.00	900.00		9,500.00			10,075.00		77,397.00
6522 Building Modifications						149.74													149.74
6530 Architectural Design											59,473.51								59,473.51
6534 Consultant Design	109,192.05	455,156.71		375,345.39	449,937.42	456,390.66	329,099.33	792,207.35		527,459.36	241,049.00	500.00	240,712.02		68,000.00				4,045,049.29
6538 Other Building Costs		18,656.64			24,004.51	20,702.34	4,980.00	17,965.15	4,207.55										90,516.19
6546 Testing		17,145.50		15,407.50	16,242.25	22,408.25	11,245.00	13,395.50		11,200.85	21,964.75	5,475.00							134,484.60
6550 Administration	143.00	11,337.03	1,796.86	25,431.94	12,994.78	17,087.59	2,166.18	10,268.91	1,802.75	(36,331.74)	6,998.57	576.34	227.25			14,619.48	11,428.61		80,547.55
6551 Leases/Rentals											28,696.40								28,696.40
6554 Permit Costs		7,914.80	485.00	10,825.50	5,064.00	7,947.50	612.50	4,063.00	1,888.00	7,732.62	7,331.00	884.82	4,290.00						59,038.74
6564 Equipment		132,304.68	15,437.60	120,738.71	168,554.27	171,800.69	83,052.21	146,226.83	7,500.00	91,368.10	18,783.00								955,766.09
6564 Testing									54,702.00										54,702.00
6599 Construction		2,804,933.43	101,674.41	2,092,972.04	2,437,419.37	2,409,334.95	3,534,545.70	2,730,320.50	229,031.95	5,436,590.44	18,605.13	335,269.73							22,130,697.65
Bond Cost																		706,838.00	706,838.00
Demo / Abatement		271,114.45		1,115.00	182,000.25	56,635.93	17,446.25	9,998.00			194,430.85								732,740.73
Furniture & Fixtures		29,526.88		5,345.90	23,782.22	26,671.81	50,362.96	22,223.10	374.22	12,701.58	1,939.93								172,928.60
(blank)						(1,499.90)					0.00								(1,499.90)
<b>Grand Total</b>	<b>131,154.99</b>	<b>3,847,234.62</b>	<b>119,393.87</b>	<b>2,777,833.48</b>	<b>3,627,072.73</b>	<b>3,356,804.12</b>	<b>4,033,510.13</b>	<b>3,860,394.18</b>	<b>309,655.32</b>	<b>6,050,721.21</b>	<b>862,362.25</b>	<b>416,552.89</b>	<b>304,143.87</b>	<b>9,500.00</b>	<b>68,000.00</b>	<b>721,457.48</b>	<b>22,552.61</b>		<b>30,518,343.75</b>
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

✓ - ties to LG schedule  
 ~ - differs from LG schedule  
 by \$14,161