

**Upper Captiva Fire/Rescue District  
Profit Loss Budget vs. Actual  
October 1, 2015 through June 30, 2016**

**CONSOLIDATED DETAIL**

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 75.00%	
	October 1, 2015 through June 30, 2016	Adopted General Fund Budget	YTD Actuals as a % of Budget	October 1, 2015 through June 30, 2016	Adopted Special Assessment Budget	YTD Actuals as a % of Budget	October 1, 2015 through June 30, 2016	Adopted Total Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
<b>Revenue</b>										
311.0 TAX REVENUE	\$645,489.23	\$645,213	100.04%	\$465,817.61	\$ 466,037	99.95%	\$1,111,306.84	\$ 1,111,250	\$ 56.84	100.01%
311.9 TAXES-DISCOUNTS TAKEN	\$ (18,852.75)	\$ (19,000)	99.23%	\$ (13,388.54)	\$ (18,641)	71.82%	\$ (32,241.29)	\$ (37,641)	\$ 5,399.71	85.66%
334.215 STATE GRANT-DEPT OF AGRICULTURE	\$ -	\$ 2,750							\$ -	0.0%
<b>360-000 MISCELLANEOUS REVENUE</b>										
361.1 INTEREST EARNINGS	\$ 21.49	\$ 15					\$ 21.49	\$ 15	\$ 6.49	143.27%
364.0 Proceeds on sale of assets	\$ 5,600.00	\$ 400					\$ 5,600.00	\$ 400	\$ 5,200.00	1,400.0%
364.9 Insurance proceeds	\$ 4,500.00	\$ -					\$ 4,500.00	\$ -	\$ 4,500.00	100.0%
366.0 CONTRIBUTIONS-Miscellaneous	\$ 18,715.00	\$ 3,740		\$ 115.88	\$ 14,400	0.80%	\$ 18,830.88	\$ 18,140	\$ 690.88	103.81%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -					\$ -	\$ -	\$ -	0.0%
366.9 CONTRIBUTION of Assets	\$ 9,000.00	\$ 9,000					\$ 9,000	\$ 9,000	\$ -	100.0%
369.0 OTHER MISCELLANEOUS	\$ 1,759.80	\$ 950					\$ 1,760	\$ 950	\$ 809.80	185.24%
<b>361-350 CASH CARRYOVER</b>										
361-351 BEGINNING FUND BALANCE	\$ -	\$ 53,711			\$ 33,559		\$ -	\$ 87,270	\$ (87,270.00)	0.0%
384.010 Proceeds from LOC Stonegate	\$ 80,000.00	\$ 80,000		\$ 50,000.00	\$ 50,000	100.00%	\$ 130,000	\$ 130,000	\$ -	100.0%
365-000 Sale of Surplus & Scrap	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.0%
<b>Total revenue</b>	<b>\$746,232.77</b>	<b>\$776,779</b>	<b>96.07%</b>	<b>\$502,544.95</b>	<b>\$ 545,355</b>	<b>92.15%</b>	<b>\$1,248,777.72</b>	<b>\$ 1,319,384</b>	<b>\$ (70,606.28)</b>	<b>94.65%</b>
<b>Expenditures</b>										
<b>Salaries &amp; Fringe Benefits</b>										
522-120 SALARIES & WAGES	\$248,527.91	\$348,327	71.35%	\$228,370.44	\$ 310,439	73.56%	\$ 476,898.35	\$ 658,766	\$ (181,867.65)	72.39%
522-210 PAYROLL TAXES PAID	\$ 18,828.87	\$ 26,647	70.66%	\$ 17,470.32	\$ 23,749	73.56%	\$ 36,299.19	\$ 50,396	\$ (14,096.81)	72.03%
522-220 RETIREMENT CONTRIBUTION	\$ 13,100.00	\$ 13,100	100.00%				\$ 13,100.00	\$ 13,100	\$ -	100.0%
522-230 HEALTH.LIFE & DENT INS	\$ 27,169.02	\$ 40,800	66.59%				\$ 27,169.02	\$ 40,800	\$ (13,630.98)	66.59%
522-240 WORKERS' COMP	\$ 15,931.83	\$ 14,734	108.13%	\$ 11,796.18	\$ 13,132	89.83%	\$ 27,728.01	\$ 27,866	\$ (137.99)	99.51%
<b>Sub-total Salaries &amp; Fringe Benefits</b>	<b>\$323,557.63</b>	<b>\$443,608</b>	<b>72.94%</b>	<b>\$257,636.94</b>	<b>\$ 347,320</b>	<b>74.18%</b>	<b>\$ 581,194.57</b>	<b>790,928</b>	<b>\$ (209,733.43)</b>	<b>73.48%</b>
<b>Operating Expenses</b>										
522-310 LEGAL & PROFESSIONAL SERVICES	\$ 4,675.00	\$ 5,000	93.50%	\$ 129.50	\$ 4,000	3.24%	\$ 4,804.50	\$ 9,000	\$ (4,195.50)	53.38%
522-320 ACCOUNTING & AUDITING	\$ 13,459.04	\$ 17,000	79.17%	\$ 15,259.01	\$ 17,000	89.76%	\$ 28,718.05	\$ 34,000	\$ (5,281.95)	84.47%
<b>522.34 OTHER CONTRACTUAL</b>										
522.341 PROPERTY APPRAISER FEES	\$ 3,055.35	\$ 5,034	60.69%	\$ 712.00	\$ 712	100.00%	\$ 3,767.35	\$ 5,746	\$ (1,978.65)	65.57%
522.342 TAX COLLECTOR FEES	\$ 14,407.73	\$ 13,966	103.16%	\$ 996.80	\$ 3,288	30.32%	\$ 15,404.53	\$ 17,254	\$ (1,849.47)	89.28%
522-400 TRAVEL & PER DIEM	\$ 1,922.62	\$ 10,000	19.23%	\$ 427.50	\$ 5,000	8.55%	\$ 2,350.12	\$ 15,000	\$ (12,649.88)	15.67%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.0%
522-410 COMMUNICATIONS SERV	\$ 8,463.78	\$ 15,000	56.43%	\$ 104.57	\$ 1,500	6.97%	\$ 8,568.35	\$ 16,500	\$ (7,931.65)	51.93%
522-420 FREIGHT & POSTAGE	\$ 475.30	\$ 1,000	47.53%	\$ -	\$ 200	0.00%	\$ 475.30	\$ 1,200	\$ (724.70)	39.61%
522-430 UTILITY SERVICES	\$ 5,579.03	\$ 8,000	69.74%	\$ -	\$ 1,700	0.00%	\$ 5,579.03	\$ 9,700	\$ (4,120.97)	57.52%
522-440 RENTALS & LEASES	\$ 150.00	\$ 2,600	5.77%	\$ 17,990.00	\$ 25,000	71.96%	\$ 18,140.00	\$ 27,600	\$ (9,460.00)	65.73%
522-450 INSURANCE	\$ 14,174.94	\$ 15,000	94.50%	\$ -	\$ 500	0.00%	\$ 14,174.94	\$ 15,500	\$ (1,325.06)	91.45%
522-460 REPAIR & MAINTENANCE	\$ 15,444.47	\$ 18,850	81.93%	\$ 1,689.28	\$ 6,006	28.13%	\$ 17,133.75	\$ 24,856	\$ (7,722.25)	68.93%
522-469 DRAFT POINT MAINTENANCE	\$ -	\$ -					\$ -	\$ -	\$ -	0.0%
522.470 PRINTING & BINDING	\$ 333.26	\$ 1,000	33.33%				\$ 333.26	\$ 1,000	\$ (666.74)	33.33%
522.480 PROMO/LEGAL ADVERTISING	\$ 858.02	\$ 1,500	57.20%	\$ -	\$ 500	0.00%	\$ 858.02	\$ 2,000	\$ (1,141.98)	42.9%
<b>522-490 OTHER CURRENT CHGS</b>										
522.491 BANK SERVICE CHARGES	\$ 154.78	\$ 600	25.80%				\$ 154.78	\$ 600	\$ (445.22)	25.8%
522.493 OTHER EXPENSES	\$ 3,589.13	\$ 3,500	102.55%				\$ 3,589.13	\$ 3,500	\$ 89.13	102.55%
522.500 LICENSES & FEES	\$ 180.98	\$ 1,000	18.10%				\$ 180.98	\$ 1,000	\$ (819.02)	18.1%
522-510 OFFICE SUPPLIES	\$ 2,636.44	\$ 3,000	87.88%	\$ -	\$ 400	0.00%	\$ 2,636.44	\$ 3,400	\$ (763.56)	77.54%
<b>522-520 OPERATING SUPPLIES</b>										
522.521 FUEL	\$ 1,407.45	\$ 9,000	15.64%	\$ 4,587.68	\$ 9,000	50.97%	\$ 5,995.13	\$ 18,000	\$ (12,004.87)	33.31%

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522.522 MEDICAL	\$ 7,653.29	\$ 6,400	119.58%				\$ 7,653.29	\$ 6,400	\$ 1,253.29	119.58%
522.523 UNIFORMS & SUPPLIES	\$ 22.00	\$ 2,000	1.10%	\$ 427.56	\$ 2,000	21.38%	\$ 449.56	\$ 4,000	\$ (3,550.44)	11.24%
522.526 EQUIPMENT UNDER \$750	\$ 1,633.20	\$ 4,000	40.83%	\$ -	\$ -		\$ 1,633.20	\$ 4,000	\$ (2,366.80)	40.83%
522.520 OPERATING SUPPLIES-OTHER	\$ 2,383.66	\$ 7,600	31.36%	\$ 461.25	\$ 4,000	11.53%	\$ 2,844.91	\$ 11,600	\$ (8,755.09)	24.53%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 996.48	\$ 300	332.16%				\$ 996.48	\$ 300	\$ 696.48	332.16%
522.550 TRAINING & EDUCATION	\$ 1,366.22	\$ 500	273.24%				\$ 1,366.22	\$ 500	\$ 866.22	273.24%
Sub-total Operating Expenses	\$105,022.17	\$151,850	69.16%	\$ 42,785.15	\$ 81,006	52.82%	\$ 147,807.32	\$ 232,656	\$ (84,848.68)	63.53%
<b>Capital Outlay</b>										
522.620 BUILDING IMPROVEMENTS	\$ -	\$ 1,500	0.00%				\$ -	\$ 1,500	\$ (1,500.00)	0.00%
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$750	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522.640 EQUIP & MACH - OTHER	\$ 18,647.50	\$ 10,500	177.60%	\$ 9,647.50	\$ 15,000	64.32%	\$ 28,295.00	\$ 25,500	\$ 2,795.00	110.96%
522-640 MACHINERY & EQUIPMENT	\$ 18,647.50	\$ 25,500	73.13%	\$ 9,647.50	\$ 15,000	64.32%	\$ 28,295.00	\$ 40,500	\$ (12,205.00)	69.86%
Sub-total Capital Outlay	\$ 18,647.50	\$ 27,000	69.06%	\$ 9,647.50	\$ 15,000	64.32%	\$ 28,295.00	\$ 42,000	\$ (13,705.00)	67.37%
<b>Debt Service</b>										
522.710 PRINCIPAL	\$ 80,000.00	\$ 80,000	100.00%	\$ 90,000.00	\$ 90,000	100.00%	\$ 170,000.00	\$ 170,000	\$ -	100.00%
522.720 INTEREST EXPENSE	\$ 103.84	\$ 500	20.77%	\$ 431.28	\$ 500	86.26%	\$ 535.12	\$ 1,000	\$ (464.88)	53.51%
522.700 DEBT SERVICE-OTHER	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Sub-total Debt Service	\$ 80,103.84	\$ 80,500	99.51%	\$ 90,431.28	\$ 90,500	99.92%	\$ 170,535.12	\$ 171,000	\$ (464.88)	99.73%
Total Expenditures	\$527,331.14	\$702,958	75.02%	\$400,500.87	\$ 533,826	75.02%	\$ 927,832.01	\$ 1,236,584	\$ (308,751.99)	75.03%
522.98 ASSIGNED FUND BALANCE-ENDING	\$ -						\$ -			
522-99 UNASSIGNED FUND BALANCE-ENDING	\$ -						\$ -			
522.9 UNRESTRICTED FUND BALANCE-ENDING	\$ 73,821			\$ 11,529			\$ 85,350			
GENERAL FUND OPERATING Revenue Over (Under) Expenditures	\$218,901.63			\$102,044.08			\$ 320,945.71			