

**Upper Captiva Fire/Rescue District  
Profit Loss Budget vs. Actual  
1 October 2015 through 31 August 2016**

**CONSOLIDATED DETAIL**

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 91.67%	
	1 October 2015 through 31 August 2016	Adopted General Fund Budget	YTD Actuals as a % of Budget	1 October 2015 through 31 August 2016	Adopted Special Assessment Budget	YTD Actuals as a % of Budget	1 October 2015 through 31 August 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)	\$ (13,391)	99.98%	\$ (32,241.29)	\$ (32,391)	\$ 149.71	99.54%
334.215 STATE GRANT-DEPT OF AGRICULTURE	\$ -	\$ 2,750	0.00%				\$ -	\$ 2,750	\$ (2,750.00)	0.00%
<b>360-000 MISCELLANEOUS REVENUE</b>										
361.1 INTEREST EARNINGS	\$ 21.49	\$ 15	143.27%				\$ 21.49	\$ 15	\$ 6.49	143.27%
364.0 PROCEEDS ON SALE OF ASSETS	\$ 10,100.00	\$ 5,600	180.36%				\$ 10,100.00	\$ 5,600	\$ 4,500.00	180.36%
364.9 INSURANCE PROCEEDS	\$ 4,500.00	\$ 4,500	100.00%				\$ 4,500.00	\$ 4,500	\$ -	100.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$ 18,715.00	\$ 18,715	100.00%	\$ 115.88	\$ 120	96.57%	\$ 18,830.88	\$ 18,835	\$ (4.12)	99.98%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
366.9 CONTRIBUTION of Assets	\$ 9,000.00	\$ 9,000	100.00%				\$ 9,000	\$ 9,000	\$ -	100.00%
369.0 OTHER MISCELLANEOUS	\$ 2,013.90	\$ 950	211.99%				\$ 2,014	\$ 950	\$ 1,063.90	211.99%
<b>361-350 CASH CARRYOVER</b>										
361-351 BEGINNING FUND BALANCE	\$ -	\$ 59,878			\$ 34,163		\$ -	\$ 94,041	\$ (94,041.00)	0.00%
384.010 Proceeds from LOC Stonegate	\$ 80,000.00	\$ 80,000	100.00%	\$ 50,000.00	\$ 50,000	100.00%	\$ 130,000	\$ 130,000	\$ -	100.00%
<b>Total revenue</b>	<b>\$750,986.87</b>	<b>\$807,621</b>	<b>92.99%</b>	<b>\$502,544.95</b>	<b>\$ 536,929</b>	<b>93.60%</b>	<b>\$1,253,531.82</b>	<b>\$ 1,344,550</b>	<b>\$ (91,018.18)</b>	<b>93.23%</b>
<b>Expenditures</b>										
<b>Salaries &amp; Fringe Benefits</b>										
522-120 SALARIES & WAGES	\$287,770.59	\$348,327	82.62%	\$295,770.44	\$ 310,439	95.27%	\$ 583,541.03	\$ 658,766	\$ (75,224.97)	88.58%
522-210 PAYROLL TAXES PAID	\$ 21,797.88	\$ 26,647	81.80%	\$ 22,659.45	\$ 23,749	95.41%	\$ 44,457.33	\$ 50,396	\$ (5,938.67)	88.22%
522-220 RETIREMENT CONTRIBUTION	\$ 13,100.00	\$ 13,100	100.00%				\$ 13,100.00	\$ 13,100	\$ -	100.00%
522-230 HEALTH.LIFE & DENT INS	\$ 32,214.63	\$ 32,300	99.74%				\$ 32,214.63	\$ 32,300	\$ (85.37)	99.74%
522-240 WORKERS' COMP	\$ 15,931.83	\$ 15,934	99.99%	\$ 11,796.18	\$ 11,832	99.70%	\$ 27,728.01	\$ 27,766	\$ (37.99)	99.86%
<b>Sub-total Salaries &amp; Fringe Benefits</b>	<b>\$370,814.93</b>	<b>\$436,308</b>	<b>84.99%</b>	<b>\$330,226.07</b>	<b>\$ 346,020</b>	<b>95.44%</b>	<b>\$ 701,041.00</b>	<b>782,328</b>	<b>\$ (81,287.00)</b>	<b>89.61%</b>
<b>Operating Expenses</b>										
522-310 LEGAL & PROFESSIONAL SERVICES	\$ 11,289.45	\$ 10,000	112.89%	\$ 129.50	\$ 4,000	3.24%	\$ 11,418.95	\$ 14,000	\$ (2,581.05)	81.56%
522-320 ACCOUNTING & AUDITING	\$ 14,998.92	\$ 17,000	88.23%	\$ 16,798.88	\$ 17,000	98.82%	\$ 31,797.80	\$ 34,000	\$ (2,202.20)	93.52%
<b>522.34 OTHER CONTRACTUAL</b>										
522.341 PROPERTY APPRAISER FEES	\$ 4,313.74	\$ 3,056	141.16%	\$ 712.00	\$ 712	100.00%	\$ 5,025.74	\$ 3,768	\$ 1,257.74	133.38%
522.342 TAX COLLECTOR FEES	\$ 14,407.73	\$ 15,000	96.05%	\$ 996.80	\$ 1,013	98.40%	\$ 15,404.53	\$ 16,013	\$ (608.47)	96.20%
522-400 TRAVEL & PER DIEM	\$ 5,222.22	\$ 3,000	174.07%	\$ 427.50	\$ 1,000	42.75%	\$ 5,649.72	\$ 4,000	\$ 1,649.72	141.24%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 10,223.89	\$ 15,000	68.16%	\$ 104.57	\$ 500	20.91%	\$ 10,328.46	\$ 15,500	\$ (5,171.54)	66.64%
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	\$ 6,280.84	\$ 8,000	78.51%	\$ -	\$ -	0.00%	\$ 6,280.84	\$ 8,000	\$ (1,719.16)	78.51%
522-440 RENTALS & LEASES	\$ 150.00	\$ 850	17.65%	\$ 19,590.00	\$ 25,000	78.36%	\$ 19,740.00	\$ 25,850	\$ (6,110.00)	76.36%
522-450 INSURANCE	\$ 23,745.18	\$ 15,000	158.30%	\$ -	\$ 500	0.00%	\$ 23,745.18	\$ 15,500	\$ 8,245.18	153.20%
522-460 REPAIR & MAINTENANCE	\$ 21,585.18	\$ 25,000	86.34%	\$ 2,257.12	\$ 6,006	37.58%	\$ 23,842.30	\$ 31,006	\$ (7,163.70)	76.90%
522-469 DRAFT POINT MAINTENANCE	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
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)	42.90%
<b>522-490 OTHER CURRENT CHGS</b>										
522.491 BANK SERVICE CHARGES	\$ 454.78	\$ 600	75.80%				\$ 454.78	\$ 600	\$ (145.22)	75.80%
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)	18.10%
522-510 OFFICE SUPPLIES	\$ 2,977.80	\$ 3,000	99.26%	\$ -	\$ 400	0.00%	\$ 2,977.80	\$ 3,400	\$ (422.20)	87.58%
<b>522-520 OPERATING SUPPLIES</b>										
522.521 FUEL	\$ 1,469.42	\$ 9,000	16.33%	\$ 7,814.14	\$ 9,000	86.82%	\$ 9,283.56	\$ 18,000	\$ (8,716.44)	51.58%
522.522 MEDICAL	\$ 8,440.09	\$ 12,000	70.33%				\$ 8,440.09	\$ 12,000	\$ (3,559.91)	70.33%

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522.523 UNIFORMS & SUPPLIES	\$ 22.00	\$ 600	3.67%	\$ 427.56	\$ 1,000	42.76%	\$ 449.56	\$ 1,600	\$ (1,150.44)	28.10%
522.526 EQUIPMENT UNDER \$750	\$ 2,514.49	\$ 4,000	62.86%	\$ -	\$ -		\$ 2,514.49	\$ 4,000	\$ (1,485.51)	62.86%
522.520 OPERATING SUPPLIES-OTHER	\$ 2,868.59	\$ 7,600	37.74%	\$ 583.25	\$ 1,000	58.33%	\$ 3,451.84	\$ 8,600	\$ (5,148.16)	40.14%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 996.48	\$ 997	99.95%				\$ 996.48	\$ 997	\$ (0.52)	99.95%
522.550 TRAINING & EDUCATION	\$ 1,366.22	\$ 1,367	99.94%				\$ 1,366.22	\$ 1,367	\$ (0.78)	99.94%
<b>Sub-total Operating Expenses</b>	<b>\$138,763.71</b>	<b>\$159,070</b>	<b>87.23%</b>	<b>\$ 50,141.32</b>	<b>\$ 68,031</b>	<b>73.70%</b>	<b>\$ 188,905.03</b>	<b>\$ 227,101</b>	<b>\$ (38,195.97)</b>	<b>83.18%</b>
<b>Capital Outlay</b>										
522.620 BUILDING IMPROVEMENTS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$750	\$ 2,909.57	\$ -	100.00%				\$ 2,909.57	\$ -	\$ 2,909.57	100.00%
522.640 EQUIP & MACH - OTHER	\$ 31,039.00	\$ 27,000	114.96%	\$ 9,647.50	\$ 15,000	64.32%	\$ 40,686.50	\$ 42,000	\$ (1,313.50)	96.87%
522-640 MACHINERY & EQUIPMENT	\$ 33,948.57	\$ 27,000	125.74%	\$ 9,647.50	\$ 15,000	64.32%	\$ 43,596.07	\$ 42,000	\$ 1,596.07	103.80%
<b>Sub-total Capital Outlay</b>	<b>\$ 33,948.57</b>	<b>\$ 27,000</b>	<b>125.74%</b>	<b>\$ 9,647.50</b>	<b>\$ 15,000</b>	<b>64.32%</b>	<b>\$ 43,596.07</b>	<b>\$ 42,000</b>	<b>\$ 1,596.07</b>	<b>103.80%</b>
<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%
<b>Sub-total Debt Service</b>	<b>\$ 80,103.84</b>	<b>\$ 80,500</b>	<b>99.51%</b>	<b>\$ 90,431.28</b>	<b>\$ 90,500</b>	<b>99.92%</b>	<b>\$ 170,535.12</b>	<b>\$ 171,000</b>	<b>\$ (464.88)</b>	<b>99.73%</b>
<b>Total Expenditures</b>	<b>\$623,631.05</b>	<b>\$702,878</b>	<b>88.73%</b>	<b>\$480,446.17</b>	<b>\$ 519,551</b>	<b>92.47%</b>	<b>\$1,104,077.22</b>	<b>\$ 1,222,429</b>	<b>\$(118,351.78)</b>	<b>90.32%</b>
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$104,743			\$ 17,378			\$ 122,121		