

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

CONSOLIDATED DETAIL

| | General Fund | | | Special Assessment | | | Total Budget | | Percent of Year Completed 100.00% | |
|---|--|-----------------------------|------------------------------|--|-----------------------------------|------------------------------|--|----------------------|-----------------------------------|------------------------------|
| | 1 October 2015 through 30 September 2016 | Adopted General Fund Budget | YTD Actuals as a % of Budget | 1 October 2015 through 30 September 2016 | Adopted Special Assessment Budget | YTD Actuals as a % of Budget | 1 October 2015 through 30 September 2016 | Adopted Total Budget | YTD \$ Over (Under) Budget | YTD Actuals as a % of Budget |
| Revenue | | | | | | | | | | |
| 311.0 TAX REVENUE | \$ 645,573.80 | \$645,213 | 100.06% | | | | \$ 645,573.80 | \$ 645,213 | \$ 360.80 | 100.06% |
| 311.9 TAXES-DISCOUNTS TAKEN | \$ (18,852.75) | \$ (19,000) | 99.23% | | | | \$ (18,852.75) | \$ (19,000) | \$ 147.25 | 99.23% |
| 325.0 SPECIAL ASSESSMENTS | | | | \$ 465,880.08 | \$ 466,037 | 99.97% | \$ 465,880.08 | \$ 466,037 | \$ (156.92) | 99.97% |
| 325.1 SA-DISCOUNTS TAKEN | | | | \$ (13,388.54) | \$ (13,391) | 99.98% | \$ (13,388.54) | \$ (13,391) | \$ 2.46 | 99.98% |
| 334.215 STATE GRANT-DEPT OF AGRICULTURE | \$ 1,454.79 | \$ 2,750 | 52.90% | | | | \$ 1,454.79 | \$ 2,750 | \$ (1,295.21) | 52.90% |
| 360-000 MISCELLANEOUS REVENUE | | | | | | | | | | |
| 361.1 INTEREST EARNINGS | \$ 55.01 | \$ 15 | 366.73% | | | | \$ 55.01 | \$ 15 | \$ 40.01 | 366.73% |
| 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% |
| 361-350 CASH CARRYOVER | | | | | | | | | | |
| 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% |
| Total revenue | \$ 752,559.75 | \$807,621 | 93.18% | \$ 502,607.42 | \$ 536,929 | 93.61% | \$1,255,167.17 | \$ 1,344,550 | \$ (89,382.83) | 93.35% |
| Expenditures | | | | | | | | | | |
| Salaries & Fringe Benefits | | | | | | | | | | |
| 522-120 SALARIES & WAGES | \$ 331,315.93 | \$348,327 | 95.12% | \$ 303,930.44 | \$ 310,439 | 97.90% | \$ 635,246.37 | \$ 658,766 | \$ (23,519.63) | 96.43% |
| 522-210 PAYROLL TAXES PAID | \$ 25,129.12 | \$ 26,647 | 94.30% | \$ 23,283.68 | \$ 23,749 | 98.04% | \$ 48,412.80 | \$ 50,396 | \$ (1,983.20) | 96.07% |
| 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 | \$ 17,006.93 | \$ 15,934 | 106.73% | \$ 10,721.08 | \$ 11,832 | 90.61% | \$ 27,728.01 | \$ 27,766 | \$ (37.99) | 99.86% |
| Sub-total Salaries & Fringe Benefits | \$ 418,766.61 | \$436,308 | 95.98% | \$ 337,935.20 | \$ 346,020 | 97.66% | \$ 756,701.81 | 782,328 | \$ (25,626.19) | 96.72% |
| Operating Expenses | | | | | | | | | | |
| 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 | \$ 16,034.17 | \$ 17,000 | 94.32% | \$ 17,834.12 | \$ 17,000 | 104.91% | \$ 33,868.29 | \$ 34,000 | \$ (131.71) | 99.61% |
| 522.34 OTHER CONTRACTUAL | | | | | | | | | | |
| 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 | \$ 14,411.96 | \$ 15,000 | 96.08% | \$ 999.92 | \$ 1,013 | 98.71% | \$ 15,411.88 | \$ 16,013 | \$ (601.12) | 96.25% |
| 522-400 TRAVEL & PER DIEM | \$ 5,424.26 | \$ 3,000 | 180.81% | \$ 2,477.50 | \$ 1,000 | 247.75% | \$ 7,901.76 | \$ 4,000 | \$ 3,901.76 | 197.54% |
| 522.401 EMERGENCY TRANSPORT | \$ - | \$ - | | | | | \$ - | \$ - | \$ - | 0.00% |
| 522-410 COMMUNICATIONS SERV | \$ 11,442.81 | \$ 15,000 | 76.29% | \$ 104.57 | \$ 500 | 20.91% | \$ 11,547.38 | \$ 15,500 | \$ (3,952.62) | 74.50% |
| 522-420 FREIGHT & POSTAGE | \$ 549.36 | \$ 1,000 | 54.94% | \$ - | \$ 200 | 0.00% | \$ 549.36 | \$ 1,200 | \$ (650.64) | 45.78% |
| 522-430 UTILITY SERVICES | \$ 6,925.24 | \$ 8,000 | 86.57% | \$ - | \$ - | 0.00% | \$ 6,925.24 | \$ 8,000 | \$ (1,074.76) | 86.57% |
| 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 | \$ 24,337.97 | \$ 25,000 | 97.35% | \$ 2,257.12 | \$ 6,006 | 37.58% | \$ 26,595.09 | \$ 31,006 | \$ (4,410.91) | 85.77% |
| 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% |
| 522-490 OTHER CURRENT CHGS | | | | \$ 300.00 | \$ 200 | 150.00% | \$ 300.00 | \$ 200 | \$ 100.00 | 150.00% |
| 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 | \$ 280.98 | \$ 1,000 | 28.10% | | | | \$ 280.98 | \$ 1,000 | \$ (719.02) | 28.10% |
| 522-510 OFFICE SUPPLIES | \$ 3,237.78 | \$ 3,000 | 107.93% | \$ - | \$ 400 | 0.00% | \$ 3,237.78 | \$ 3,400 | \$ (162.22) | 95.23% |
| 522-520 OPERATING SUPPLIES | | | | | | | | | | |
| 522.521 FUEL | \$ 1,591.81 | \$ 9,000 | 17.69% | \$ 9,705.74 | \$ 9,000 | 107.84% | \$ 11,297.55 | \$ 18,000 | \$ (6,702.45) | 62.76% |

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

CONSOLIDATED DETAIL

| | General Fund | | | Special Assessment | | | Total Budget | | Percent of Year Completed 100.00% | |
|---|--|-----------------------------|------------------------------|--|-----------------------------------|------------------------------|--|----------------------|-----------------------------------|------------------------------|
| | 1 October 2015 through 30 September 2016 | Adopted General Fund Budget | YTD Actuals as a % of Budget | 1 October 2015 through 30 September 2016 | Adopted Special Assessment Budget | YTD Actuals as a % of Budget | 1 October 2015 through 30 September 2016 | Adopted Total Budget | YTD \$ Over (Under) Budget | YTD Actuals as a % of Budget |
| 522.522 MEDICAL | \$ 9,311.38 | \$ 12,000 | 77.59% | | | | \$ 9,311.38 | \$ 12,000 | \$ (2,688.62) | 77.60% |
| 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 | \$ 2,887.46 | \$ 4,000 | 72.19% | \$ - | \$ - | | \$ 2,887.46 | \$ 4,000 | \$ (1,112.54) | 72.19% |
| 522.520 OPERATING SUPPLIES-OTHER | \$ 3,581.31 | \$ 7,600 | 47.12% | \$ 725.50 | \$ 1,000 | 72.55% | \$ 4,306.81 | \$ 8,600 | \$ (4,293.19) | 50.08% |
| 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% |
| Sub-total Operating Expenses | \$ 147,134.75 | \$159,070 | 92.50% | \$ 55,263.53 | \$ 68,031 | 81.23% | \$ 202,398.28 | \$ 227,101 | \$ (24,702.72) | 89.12% |
| Capital Outlay | | | | | | | | | | |
| 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% |
| Sub-total Capital Outlay | \$ 33,948.57 | \$ 27,000 | 125.74% | \$ 9,647.50 | \$ 15,000 | 64.32% | \$ 43,596.07 | \$ 42,000 | \$ 1,596.07 | 103.80% |
| Debt Service | | | | | | | | | | |
| 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 | \$ 679,953.77 | \$702,878 | 96.74% | \$ 493,277.51 | \$ 519,551 | 94.94% | \$1,173,231.28 | \$ 1,222,429 | \$ (49,197.72) | 95.98% |
| 522.98 ASSIGNED FUND BALANCE-ENDING | | \$ - | | | | | | \$ - | | |
| 522-99 UNASSIGNED FUND BALANCE-ENDING | | \$ - | | | | | | \$ - | | |
| 522.9 UNRESTRICTED FUND BALANCE-ENDING | | \$104,743 | | | \$ 17,378 | | | \$ 122,121 | | |
| GENERAL FUND OPERATING Revenue Over (Under) Expenditures | \$ 72,605.98 | | | \$ 9,329.91 | | | \$ 81,935.89 | | | |

- Notes: Treasurer adjustments to bookkeeper reports for reallocations of Pay, Taxes, and W/C between General Fund and Special Assessment (4th Quarter)**
- 522-120 SALARIES & WAGES on bookkeeper version was adjusted **UP \$25,416.00** in the General Fund and **DOWN the same amount** in Special Assessment
 - 522-210 PAYROLL TAXES PAID on bookkeeper version was adjusted **UP \$1,944.32** in the General Fund and **DOWN the same amount** in Special Assessment
 - 522-240 WORKERS' COMP on bookkeeper version was adjusted **UP \$1,075.10** in the General Fund and **DOWN the same amount** in Special Assessment