

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

CONSOLIDATED DETAIL

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 16.67%	
	1 October 2016 through 30 November 2016	Adopted General Fund Budget	YTD Actuals as a % of Budget	1 October 2016 through 30 November 2016	Adopted Special Assessment Budget	YTD Actuals as a % of Budget	1 October 2016 through 30 November 2016	Adopted Total Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$ 104,025.44	\$ 663,433	15.68%				\$ 104,025.44	\$ 663,433	\$ (559,407.56)	15.68%
311.9 TAXES-DISCOUNTS TAKEN	\$ (4,180.27)	\$ (19,903)	21.00%				\$ (4,180.27)	\$ (19,903)	\$ 15,722.73	21.00%
325.0 SPECIAL ASSESSMENTS				\$ 69,839.39	\$ 466,042	14.99%	\$ 69,839.39	\$ 466,042	\$ (396,202.61)	14.99%
325.1 SA-DISCOUNTS TAKEN				\$ (2,808.14)	\$ (18,642)	15.06%	\$ (2,808.14)	\$ (18,642)	\$ 15,833.86	15.06%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$ 49.83	\$ 30	166.10%				\$ 49.83	\$ 30	\$ 19.83	166.10%
366.0 CONTRIBUTIONS-Miscellaneous	\$ -	\$ 3,500	0.00%	\$ -	\$ -	0.00%	\$ -	\$ 3,500	\$ (3,500.00)	0.00%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
369.0 OTHER MISCELLANEOUS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE	\$ -	\$ 104,743			\$ 17,378		\$ -	\$ 122,121	\$ (122,121.00)	0.00%
384.010 Proceeds from LOC Stonegate	\$ -	\$ 80,000	0.00%	\$ -	\$ 80,000	0.00%	\$ -	\$ 160,000	\$ (160,000.00)	0.00%
Total revenue	\$ 103,395.00	\$ 831,803	12.43%	\$ 67,031.25	\$ 544,778	12.30%	\$ 170,426.25	\$ 1,376,581	\$ (1,206,154.75)	12.38%
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 41,160.00	\$ 325,500	12.65%	\$ 62,326.53	\$ 315,250	19.77%	\$ 103,486.53	\$ 640,750	\$ (537,263.47)	16.15%
522-210 PAYROLL TAXES PAID	\$ 3,137.70	\$ 25,000	12.55%	\$ 4,779.02	\$ 24,000	19.91%	\$ 7,916.72	\$ 49,000	\$ (41,083.28)	16.16%
522-220 RETIREMENT CONTRIBUTION	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522-230 HEALTH.LIFE & DENT INS	\$ 5,045.61	\$ 23,400	21.56%				\$ 5,045.61	\$ 23,400	\$ (18,354.39)	21.56%
522-240 WORKERS' COMP	\$ 5,065.64	\$ 13,775	36.77%	\$ 5,065.61	\$ 13,250	38.23%	\$ 10,131.25	\$ 27,025	\$ (16,893.75)	37.49%
Sub-total Salaries & Fringe Benefits	\$ 54,408.95	\$ 402,675	13.51%	\$ 72,171.16	\$ 352,500	20.47%	\$ 126,580.11	755,175	\$ (628,594.89)	16.76%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$ 400.00	\$ 10,000	4.00%	\$ -	\$ 4,000	0.00%	\$ 400.00	\$ 14,000	\$ (13,600.00)	2.86%
522-320 ACCOUNTING & AUDITING	\$ -	\$ 17,000	0.00%	\$ -	\$ 17,000	0.00%	\$ -	\$ 34,000	\$ (34,000.00)	0.00%
522.34 OTHER CONTRACTUAL										
522.341 PROPERTY APPRAISER FEES	\$ -	\$ 5,048	0.00%	\$ -	\$ 712	0.00%	\$ -	\$ 5,760	\$ (5,760.00)	0.00%
522.342 TAX COLLECTOR FEES	\$ 2,995.36	\$ 15,000	19.97%	\$ 494.90	\$ 1,013	48.85%	\$ 3,490.26	\$ 16,013	\$ (12,522.74)	21.80%
522-400 TRAVEL & PER DIEM	\$ 228.84	\$ 5,000	4.58%	\$ -	\$ 2,500	0.00%	\$ 228.84	\$ 7,500	\$ (7,271.16)	3.05%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 790.13	\$ 11,000	7.18%	\$ -	\$ 1,500	0.00%	\$ 790.13	\$ 12,500	\$ (11,709.87)	6.32%
522-420 FREIGHT & POSTAGE	\$ 124.00	\$ 1,000	12.40%	\$ -	\$ 200	0.00%	\$ 124.00	\$ 1,200	\$ (1,076.00)	10.33%
522-430 UTILITY SERVICES	\$ 1,163.10	\$ 8,000	14.54%	\$ -	\$ -	0.00%	\$ 1,163.10	\$ 8,000	\$ (6,836.90)	14.54%
522-440 RENTALS & LEASES	\$ -	\$ 4,000	0.00%	\$ 2,400.00	\$ 10,000	24.00%	\$ 2,400.00	\$ 14,000	\$ (11,600.00)	17.14%
522-450 INSURANCE	\$ 765.00	\$ 24,000	3.19%	\$ -	\$ 500	0.00%	\$ 765.00	\$ 24,500	\$ (23,735.00)	3.12%
522-460 REPAIR & MAINTENANCE	\$ -	\$ 25,000	0.00%	\$ -	\$ 6,006	0.00%	\$ -	\$ 31,006	\$ (31,006.00)	0.00%
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522.470 PRINTING & BINDING	\$ -	\$ 1,000	0.00%				\$ -	\$ 1,000	\$ (1,000.00)	0.00%
522.480 PROMO/LEGAL ADVERTISING	\$ 129.46	\$ 1,500	8.63%	\$ -	\$ 500	0.00%	\$ 129.46	\$ 2,000	\$ (1,870.54)	6.47%
522-490 OTHER CURRENT CHGS										
522.491 BANK SERVICE CHARGES	\$ -	\$ 600	0.00%	\$ -	\$ 200	0.00%	\$ -	\$ 800	\$ (800.00)	0.00%
522.493 OTHER EXPENSES	\$ 200.00	\$ 3,500	5.71%				\$ 200.00	\$ 3,500	\$ (3,300.00)	5.71%
522.500 LICENSES & FEES	\$ 245.00	\$ 1,000	24.50%				\$ 245.00	\$ 1,000	\$ (755.00)	24.50%
522-510 OFFICE SUPPLIES	\$ 167.17	\$ 3,000	5.57%	\$ -	\$ 400	0.00%	\$ 167.17	\$ 3,400	\$ (3,232.83)	4.92%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ 1,302.71	\$ 3,000	43.42%	\$ 825.49	\$ 9,000	9.17%	\$ 2,128.20	\$ 12,000	\$ (9,871.80)	17.74%
522.522 MEDICAL	\$ 804.18	\$ 12,000	6.70%				\$ 804.18	\$ 12,000	\$ (11,195.82)	6.70%
522.523 UNIFORMS & SUPPLIES	\$ 92.68	\$ 1,000	9.27%	\$ 73.55	\$ 2,000	3.68%	\$ 166.23	\$ 3,000	\$ (2,833.77)	5.54%
522.526 EQUIPMENT UNDER \$750	\$ (200.00)	\$ 3,000	-6.67%	\$ -	\$ -		\$ (200.00)	\$ 3,000	\$ (3,200.00)	-6.67%
522.520 OPERATING SUPPLIES-OTHER	\$ 373.36	\$ 4,000	9.33%	\$ 62.00	\$ 3,000	2.07%	\$ 435.36	\$ 7,000	\$ (6,564.64)	6.22%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 645.00	\$ 1,400	46.07%				\$ 645.00	\$ 1,400	\$ (755.00)	46.07%

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522.550 TRAINING & EDUCATION	\$ 1,867.20	\$ 3,100	60.23%				\$ 1,867.20	\$ 3,100	\$ (1,232.80)	60.23%
Sub-total Operating Expenses	\$ 12,093.19	\$ 163,148	7.41%	\$ 3,855.94	\$ 58,531	6.59%	\$ 15,949.13	\$ 221,679	\$ (205,729.87)	7.20%
<u>Capital Outlay</u>										
522.620 BUILDING IMPROVEMENTS	\$ -	\$ 1,500	0.00%				\$ -	\$ 1,500	\$ (1,500.00)	0.00%
522.640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$750	\$ -	\$ 7,500	100.00%	\$ -	\$ 2,500	0.00%	\$ -	\$ 10,000	\$ (10,000.00)	0.00%
522.640 EQUIP & MACH - OTHER	\$ -	\$ 15,000	0.00%	\$ -	\$ 15,000	0.00%	\$ -	\$ 30,000	\$ (30,000.00)	0.00%
522-640 MACHINERY & EQUIPMENT	\$ -	\$ 22,500	0.00%	\$ -	\$ 17,500	0.00%	\$ -	\$ 40,000	\$ (40,000.00)	0.00%
Sub-total Capital Outlay	\$ -	\$ 24,000	0.00%	\$ -	\$ 17,500	0.00%	\$ -	\$ 41,500	\$ (41,500.00)	0.00%
<u>Debt Service</u>										
522.710 PRINCIPAL	\$ -	\$ 80,000	0.00%	\$ -	\$ 80,000	0.00%	\$ -	\$ 160,000	\$ (160,000.00)	0.00%
522.720 INTEREST EXPENSE	\$ -	\$ 500	0.00%	\$ -	\$ 500	0.00%	\$ -	\$ 1,000	\$ (1,000.00)	0.00%
Sub-total Debt Service	\$ -	\$ 80,500	0.00%	\$ -	\$ 80,500	0.00%	\$ -	\$ 161,000	\$ (161,000.00)	0.00%
Total Expenditures	\$ 66,502.14	\$ 670,323	9.92%	\$ 76,027.10	\$ 509,031	14.94%	\$ 142,529.24	\$ 1,179,354	\$ (1,036,824.76)	12.09%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$ 161,480			\$ 35,747			\$ 197,227		
OPERATING Revenue Over (Under) Expenditures	\$ 36,892.86			\$ (8,995.85)			\$ 27,897.01			