

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

CONSOLIDATED DETAIL

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 25.00%	
	1 October 2016 through 31 December 2016	Adopted General Fund Budget	YTD Actuals as a % of Budget	1 October 2016 through 31 December 2016	Adopted Special Assessment Budget	YTD Actuals as a % of Budget	1 October 2016 through 31 December 2016	Adopted Total Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$ 431,485.49	\$ 663,433	65.04%				\$ 431,485.49	\$ 663,433	\$ (231,947.51)	65.04%
311.9 TAXES-DISCOUNTS TAKEN	\$ (17,069.69)	\$ (19,903)	85.76%				\$ (17,069.69)	\$ (19,903)	\$ 2,833.31	85.76%
325.0 SPECIAL ASSESSMENTS				\$ 291,632.30	\$ 466,042	62.58%	\$ 291,632.30	\$ 466,042	\$ (174,409.70)	62.58%
325.1 SA-DISCOUNTS TAKEN				\$ (11,562.33)	\$ (18,642)	62.02%	\$ (11,562.33)	\$ (18,642)	\$ 7,079.67	62.02%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$ 206.58	\$ 30	688.60%				\$ 206.58	\$ 30	\$ 176.58	688.60%
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%
366.2 CONTRIBUTIONS-Fun Run	\$ 12,685.00	\$ -					\$ 12,685	\$ -	\$ 12,685.00	100.00%
369.0 OTHER MISCELLANEOUS	\$ 200.00	\$ -	0.00%				\$ 200	\$ -	\$ 200.00	100.00%
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	\$ 427,507.38	\$ 831,803	51.40%	\$ 280,069.97	\$ 544,778	51.41%	\$ 707,577.35	\$ 1,376,581	\$ (669,003.65)	51.40%
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 83,276.00	\$ 325,500	25.58%	\$ 71,453.53	\$ 315,250	22.67%	\$ 154,729.53	\$ 640,750	\$ (486,020.47)	24.15%
522-210 PAYROLL TAXES PAID	\$ 6,329.75	\$ 25,000	25.32%	\$ 5,507.06	\$ 24,000	22.95%	\$ 11,836.81	\$ 49,000	\$ (37,163.19)	24.16%
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	\$ 7,012.77	\$ 13,775	50.91%	\$ 5,104.73	\$ 13,250	38.53%	\$ 12,117.50	\$ 27,025	\$ (14,907.50)	44.84%
Sub-total Salaries & Fringe Benefits	\$ 101,664.13	\$ 402,675	25.25%	\$ 82,065.32	\$ 352,500	23.28%	\$ 183,729.45	755,175	\$ (571,445.55)	24.33%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$ 600.00	\$ 10,000	6.00%	\$ -	\$ 4,000	0.00%	\$ 600.00	\$ 14,000	\$ (13,400.00)	4.29%
522-320 ACCOUNTING & AUDITING	\$ 1,210.98	\$ 17,000	7.12%	\$ 1,210.97	\$ 17,000	7.12%	\$ 2,421.95	\$ 34,000	\$ (31,578.05)	7.12%
522.34 OTHER CONTRACTUAL										
522.341 PROPERTY APPRAISER FEES	\$ 2,509.02	\$ 5,048	49.70%	\$ 707.00	\$ 712	99.30%	\$ 3,216.02	\$ 5,760	\$ (2,543.98)	55.83%
522.342 TAX COLLECTOR FEES	\$ 10,163.31	\$ 15,000	67.76%	\$ 989.80	\$ 1,013	97.71%	\$ 11,153.11	\$ 16,013	\$ (4,859.89)	69.65%
522-400 TRAVEL & PER DIEM	\$ 323.16	\$ 5,000	6.46%	\$ -	\$ 2,500	0.00%	\$ 323.16	\$ 7,500	\$ (7,176.84)	4.31%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 1,252.22	\$ 11,000	11.38%	\$ -	\$ 1,500	0.00%	\$ 1,252.22	\$ 12,500	\$ (11,247.78)	10.02%
522-420 FREIGHT & POSTAGE	\$ 134.83	\$ 1,000	13.48%	\$ -	\$ 200	0.00%	\$ 134.83	\$ 1,200	\$ (1,065.17)	11.24%
522-430 UTILITY SERVICES	\$ 2,156.05	\$ 8,000	26.95%	\$ -	\$ -	0.00%	\$ 2,156.05	\$ 8,000	\$ (5,843.95)	26.95%
522-440 RENTALS & LEASES	\$ -	\$ 4,000	0.00%	\$ 3,200.00	\$ 10,000	32.00%	\$ 3,200.00	\$ 14,000	\$ (10,800.00)	22.86%
522-450 INSURANCE	\$ (144.28)	\$ 24,000	-0.60%	\$ 96.50	\$ 500	19.30%	\$ (47.78)	\$ 24,500	\$ (24,547.78)	-0.20%
522-460 REPAIR & MAINTENANCE	\$ 3,473.00	\$ 25,000	13.89%	\$ 748.00	\$ 6,006	12.45%	\$ 4,221.00	\$ 31,006	\$ (26,785.00)	13.61%
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ 5,000.00	\$ -					\$ 5,000.00	\$ -	\$ 5,000.00	100.00%
522.470 PRINTING & BINDING	\$ 98.30	\$ 1,000	9.83%				\$ 98.30	\$ 1,000	\$ (901.70)	9.83%
522.480 PROMO/LEGAL ADVERTISING	\$ 140.23	\$ 1,500	9.35%	\$ -	\$ 500	0.00%	\$ 140.23	\$ 2,000	\$ (1,859.77)	7.01%
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	\$ 206.94	\$ 3,000	6.90%	\$ -	\$ 400	0.00%	\$ 206.94	\$ 3,400	\$ (3,193.06)	6.09%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ 1,443.89	\$ 3,000	48.13%	\$ 1,923.13	\$ 9,000	21.37%	\$ 3,367.02	\$ 12,000	\$ (8,632.98)	28.06%
522.522 MEDICAL	\$ 1,112.39	\$ 12,000	9.27%				\$ 1,112.39	\$ 12,000	\$ (10,887.61)	9.27%
522.523 UNIFORMS & SUPPLIES	\$ 354.05	\$ 1,000	35.41%	\$ 73.55	\$ 2,000	3.68%	\$ 427.60	\$ 3,000	\$ (2,572.40)	14.25%
522.526 EQUIPMENT UNDER \$750	\$ 256.70	\$ 3,000	8.56%	\$ -	\$ -		\$ 256.70	\$ 3,000	\$ (2,743.30)	8.56%
522.520 OPERATING SUPPLIES-OTHER	\$ 651.87	\$ 4,000	16.30%	\$ 122.00	\$ 3,000	4.07%	\$ 773.87	\$ 7,000	\$ (6,226.13)	11.06%

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522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 645.00	\$ 1,400	46.07%				\$ 645.00	\$ 1,400	\$ (755.00)	46.07%
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	\$ 33,899.86	\$ 163,148	20.78%	\$ 9,070.95	\$ 58,531	15.50%	\$ 42,970.81	\$ 221,679	\$ (178,708.19)	19.38%
<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	\$ 135,563.99	\$ 670,323	20.22%	\$ 91,136.27	\$ 509,031	17.90%	\$ 226,700.26	\$ 1,179,354	\$ (952,653.74)	19.22%
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	\$ 291,943.39			\$ 188,933.70			\$ 480,877.09			