

**Upper Captiva Fire/Rescue District  
Profit Loss Budget vs. Actual  
1 October 2016 through 28 February 2017**

**CONSOLIDATED DETAIL**

|   | General Fund                            |                             |                              | Special Assessment                      |                                   |                              | Total Budget                            |                      | Percent of Year Completed 41.67% |                              |
|---|---|-----------------------------|------------------------------|---|-----------------------------------|------------------------------|---|----------------------|----------------------------------|------------------------------|
|   | 1 October 2016 through 28 February 2017 | Adopted General Fund Budget | YTD Actuals as a % of Budget | 1 October 2016 through 28 February 2017 | Adopted Special Assessment Budget | YTD Actuals as a % of Budget | 1 October 2016 through 28 February 2017 | Adopted Total Budget | YTD \$ Over (Under) Budget       | YTD Actuals as a % of Budget |
| <b>Revenue</b>                                  |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 311.0 TAX REVENUE                               | \$ 504,892.68                           | \$663,433                   | 76.10%                       |   |                                   |                              | \$ 504,892.68                           | \$ 663,433           | \$ (158,540.32)                  | 76.10%                       |
| 311.9 TAXES-DISCOUNTS TAKEN                     | \$ (19,027.87)                          | \$ (19,903)                 | 95.60%                       |   |                                   |                              | \$ (19,027.87)                          | \$ (19,903)          | \$ 875.13                        | 95.60%                       |
| 325.0 SPECIAL ASSESSMENTS                       |   |                             |                              | \$ 343,175.32                           | \$ 453,198                        | 75.72%                       | \$ 343,175.32                           | \$ 453,198           | \$ (110,022.68)                  | 75.72%                       |
| 325.1 SA-DISCOUNTS TAKEN                        |   |                             |                              | \$ (12,916.26)                          | \$ (13,618)                       | 94.85%                       | \$ (12,916.26)                          | \$ (13,618)          | \$ 701.74                        | 94.85%                       |
| <b>360-000 MISCELLANEOUS REVENUE</b>            |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 361.1 INTEREST EARNINGS                         | \$ 758.28                               | \$ 2,500                    | 30.33%                       |   |                                   |                              | \$ 758.28                               | \$ 2,500             | \$ (1,741.72)                    | 30.33%                       |
| 366.0 CONTRIBUTIONS-Miscellaneous               | \$ 300.00                               | \$ -                        |                              | \$ 350.00                               | \$ -                              | 0.00%                        | \$ 650.00                               | \$ -                 | \$ 650.00                        | 100.00%                      |
| 366.1 CONTRIBUTIONS-Friends of UCFRD            | \$ -                                    | \$ -                        |                              |   |                                   |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |
| 366.2 CONTRIBUTIONS-Fun Run                     | \$ 14,365.00                            | \$ 14,285                   | 100.56%                      |   |                                   |                              | \$ 14,365                               | \$ 14,285            | \$ 80.00                         | 100.56%                      |
| 369.0 OTHER MISCELLANEOUS                       | \$ -                                    | \$ -                        | 0.00%                        |   |                                   |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |
| 369.1 REFUND OF PREVIOUS YR'S EXPENDITURES      | \$ 3,144.00                             | \$ -                        | 0.00%                        |   |                                   |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |
| <b>361-350 CASH CARRYOVER</b>                   |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 361-351 BEGINNING FUND BALANCE                  | \$ -                                    | \$ 104,743                  |                              |   | \$ 17,378                         |                              | \$ -                                    | \$ 122,121           | \$ (122,121.00)                  | 0.00%                        |
| 384.010 Proceeds from LOC Stonegate             | \$ -                                    | \$ -                        |                              | \$ -                                    | \$ -                              |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |
| <b>Total revenue</b>                            | <b>\$ 504,432.09</b>                    | <b>\$765,058</b>            | <b>65.93%</b>                | <b>\$ 330,609.06</b>                    | <b>\$ 456,958</b>                 | <b>72.35%</b>                | <b>\$ 831,897.15</b>                    | <b>\$ 1,222,016</b>  | <b>\$ (390,118.85)</b>           | <b>68.08%</b>                |
| <b>Expenditures</b>                             |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| <b>Salaries &amp; Fringe Benefits</b>           |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 522-120 SALARIES & WAGES                        | \$ 122,221.00                           | \$325,500                   | 37.55%                       | \$ 133,590.89                           | \$ 315,250                        | 42.38%                       | \$ 255,811.89                           | \$ 640,750           | \$ (384,938.11)                  | 39.92%                       |
| 522-210 PAYROLL TAXES PAID                      | \$ 9,308.95                             | \$ 25,000                   | 37.24%                       | \$ 10,260.56                            | \$ 24,000                         | 42.75%                       | \$ 19,569.51                            | \$ 49,000            | \$ (29,430.49)                   | 39.94%                       |
| 522-220 RETIREMENT CONTRIBUTION                 | \$ -                                    | \$ 15,000                   | 0.00%                        |   |                                   |                              | \$ -                                    | \$ 15,000            | \$ (15,000.00)                   | 0.00%                        |
| 522-230 HEALTH.LIFE & DENT INS                  | \$ 10,068.45                            | \$ 23,400                   | 43.03%                       |   |                                   |                              | \$ 10,068.45                            | \$ 23,400            | \$ (13,331.55)                   | 43.03%                       |
| 522-240 WORKERS' COMP                           | \$ 8,999.03                             | \$ 13,775                   | 65.33%                       | \$ 7,090.97                             | \$ 13,250                         | 53.52%                       | \$ 16,090.00                            | \$ 27,025            | \$ (10,935.00)                   | 59.54%                       |
| <b>Sub-total Salaries &amp; Fringe Benefits</b> | <b>\$ 150,597.43</b>                    | <b>\$402,675</b>            | <b>37.40%</b>                | <b>\$ 150,942.42</b>                    | <b>\$ 352,500</b>                 | <b>42.82%</b>                | <b>\$ 301,539.85</b>                    | <b>755,175</b>       | <b>\$ (453,635.15)</b>           | <b>39.93%</b>                |
| <b>Operating Expenses</b>                       |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 522-310 LEGAL & PROFESSIONAL SERVICES           | \$ 2,916.50                             | \$ 10,000                   | 29.17%                       | \$ -                                    | \$ 4,000                          | 0.00%                        | \$ 2,916.50                             | \$ 14,000            | \$ (11,083.50)                   | 20.83%                       |
| 522-320 ACCOUNTING & AUDITING                   | \$ 2,592.56                             | \$ 17,000                   | 15.25%                       | \$ 2,592.55                             | \$ 17,000                         | 15.25%                       | \$ 5,185.11                             | \$ 34,000            | \$ (28,814.89)                   | 15.25%                       |
| <b>522.34 OTHER CONTRACTUAL</b>                 |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 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                      | \$ 11,592.29                            | \$ 15,000                   | 77.28%                       | \$ 989.80                               | \$ 1,013                          | 97.71%                       | \$ 12,582.09                            | \$ 16,013            | \$ (3,430.91)                    | 78.57%                       |
| 522-400 TRAVEL & PER DIEM                       | \$ 611.96                               | \$ 5,000                    | 12.24%                       | \$ -                                    | \$ 2,500                          | 0.00%                        | \$ 611.96                               | \$ 7,500             | \$ (6,888.04)                    | 8.16%                        |
| 522.401 EMERGENCY TRANSPORT                     | \$ -                                    | \$ -                        |                              |   |                                   |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |
| 522-410 COMMUNICATIONS SERV                     | \$ 2,840.88                             | \$ 11,000                   | 25.83%                       | \$ -                                    | \$ 1,500                          | 0.00%                        | \$ 2,840.88                             | \$ 12,500            | \$ (9,659.12)                    | 22.73%                       |
| 522-420 FREIGHT & POSTAGE                       | \$ 262.04                               | \$ 1,000                    | 26.20%                       | \$ -                                    | \$ 200                            | 0.00%                        | \$ 262.04                               | \$ 1,200             | \$ (937.96)                      | 21.84%                       |
| 522-430 UTILITY SERVICES                        | \$ 2,606.50                             | \$ 8,000                    | 32.58%                       | \$ -                                    | \$ -                              | 0.00%                        | \$ 2,606.50                             | \$ 8,000             | \$ (5,393.50)                    | 32.58%                       |
| 522-440 RENTALS & LEASES                        | \$ -                                    | \$ 4,000                    | 0.00%                        | \$ 4,000.00                             | \$ 10,000                         | 40.00%                       | \$ 4,000.00                             | \$ 14,000            | \$ (10,000.00)                   | 28.57%                       |
| 522-450 INSURANCE                               | \$ 7,316.72                             | \$ 24,000                   | 30.49%                       | \$ 96.50                                | \$ 500                            | 19.30%                       | \$ 7,413.22                             | \$ 24,500            | \$ (17,086.78)                   | 30.26%                       |
| 522-460 REPAIR & MAINTENANCE                    | \$ 9,678.25                             | \$ 25,000                   | 38.71%                       | \$ 748.00                               | \$ 6,006                          | 12.45%                       | \$ 10,426.25                            | \$ 31,006            | \$ (20,579.75)                   | 33.63%                       |
| 522-469 DRAFT POINT & FIRELANE MAINTENANCE      | \$ 15,000.00                            | \$ 12,500                   | 120.00%                      | \$ -                                    | \$ 2,500                          | 0.00%                        | \$ 15,000.00                            | \$ 15,000            | \$ -                             | 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%                        |
| <b>522-490 OTHER CURRENT CHGS</b>               |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 522.491 BANK SERVICE CHARGES                    | \$ 36.12                                | \$ 600                      | 6.02%                        | \$ 20.00                                | \$ 200                            | 10.00%                       | \$ 56.12                                | \$ 800               | \$ (743.88)                      | 7.02%                        |
| 522.493 OTHER EXPENSES                          | \$ 3,369.50                             | \$ 3,500                    | 96.27%                       |   |                                   |                              | \$ 3,369.50                             | \$ 3,500             | \$ (130.50)                      | 96.27%                       |
| 522-500 LICENSES & FEES                         | \$ 245.00                               | \$ 1,000                    | 24.50%                       |   |                                   |                              | \$ 245.00                               | \$ 1,000             | \$ (755.00)                      | 24.50%                       |
| 522-510 OFFICE SUPPLIES                         | \$ 1,105.57                             | \$ 3,000                    | 36.85%                       | \$ -                                    | \$ 400                            | 0.00%                        | \$ 1,105.57                             | \$ 3,400             | \$ (2,294.43)                    | 32.52%                       |
| <b>522-520 OPERATING SUPPLIES</b>               |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 522.521 FUEL                                    | \$ 1,592.46                             | \$ 3,000                    | 53.08%                       | \$ 4,871.76                             | \$ 9,000                          | 54.13%                       | \$ 6,464.22                             | \$ 12,000            | \$ (5,535.78)                    | 53.87%                       |
| 522.522 MEDICAL                                 | \$ 1,407.98                             | \$ 12,000                   | 11.73%                       |   |                                   |                              | \$ 1,407.98                             | \$ 12,000            | \$ (10,592.02)                   | 11.73%                       |
| 522.523 UNIFORMS & SUPPLIES                     | \$ 976.68                               | \$ 1,000                    | 97.67%                       | \$ 73.55                                | \$ 2,000                          | 3.68%                        | \$ 1,050.23                             | \$ 3,000             | \$ (1,949.77)                    | 35.01%                       |
| 522.524 OPERATING SUPPLIES MISC                 | \$ -                                    | \$ -                        |                              |   |                                   |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |

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| 522.526 EQUIPMENT UNDER \$750          | \$ 512.18                               | \$ 3,000                    | 17.07%                       | \$ -                                    | \$ -                              |                              | \$ 512.18                               | \$ 3,000             | \$ (2,487.82)                    | 17.07%                       |
| 522.520 OPERATING SUPPLIES-OTHER       | \$ 2,028.27                             | \$ 4,000                    | 50.71%                       | \$ 284.50                               | \$ 3,000                          | 9.48%                        | \$ 2,312.77                             | \$ 7,000             | \$ (4,687.23)                    | 33.04%                       |
| 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%                       |
| <b>Sub-total Operating Expenses</b>    | <b>\$ 71,951.21</b>                     | <b>\$175,648</b>            | <b>40.96%</b>                | <b>\$ 14,383.66</b>                     | <b>\$ 61,031</b>                  | <b>23.57%</b>                | <b>\$ 86,334.87</b>                     | <b>\$ 236,679</b>    | <b>\$ (150,344.13)</b>           | <b>36.48%</b>                |
| <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        | \$ 7,295.00                             | \$ 7,500                    | 97.27%                       | \$ -                                    | \$ 2,500                          | 0.00%                        | \$ 7,295.00                             | \$ 10,000            | \$ (2,705.00)                    | 72.95%                       |
| 522.640 EQUIP & MACH - OTHER           | \$ -                                    | \$ 15,000                   | 0.00%                        | \$ -                                    | \$ 7,500                          | 0.00%                        | \$ -                                    | \$ 22,500            | \$ (22,500.00)                   | 0.00%                        |
| 522-640 MACHINERY & EQUIPMENT          | \$ 7,295.00                             | \$ 22,500                   | 32.42%                       | \$ -                                    | \$ 10,000                         | 0.00%                        | \$ 7,295.00                             | \$ 32,500            | \$ (25,205.00)                   | 22.45%                       |
| <b>Sub-total Capital Outlay</b>        | <b>\$ 7,295.00</b>                      | <b>\$ 24,000</b>            | <b>30.40%</b>                | <b>\$ -</b>                             | <b>\$ 10,000</b>                  | <b>0.00%</b>                 | <b>\$ 7,295.00</b>                      | <b>\$ 34,000</b>     | <b>\$ (26,705.00)</b>            | <b>21.46%</b>                |
| <b>Debt Service</b>                    |   |                             |                              |   |                                   |                              |   |                      |                                  |                              |
| 522.710 PRINCIPAL                      | \$ -                                    | \$ -                        |                              | \$ -                                    | \$ -                              |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |
| 522.720 INTEREST EXPENSE               | \$ -                                    | \$ -                        |                              | \$ -                                    | \$ -                              |                              | \$ -                                    | \$ -                 | \$ -                             | 0.00%                        |
| <b>Sub-total Debt Service</b>          | <b>\$ -</b>                             | <b>\$ -</b>                 |                              | <b>\$ -</b>                             | <b>\$ -</b>                       |                              | <b>\$ -</b>                             | <b>\$ -</b>          | <b>\$ -</b>                      | <b>0.00%</b>                 |
| <b>Total Expenditures</b>              | <b>\$ 229,843.64</b>                    | <b>\$602,323</b>            | <b>38.16%</b>                | <b>\$ 165,326.08</b>                    | <b>\$ 423,531</b>                 | <b>39.04%</b>                | <b>\$ 395,169.72</b>                    | <b>\$ 1,025,854</b>  | <b>\$ (630,684.28)</b>           | <b>38.52%</b>                |
| 522.98 ASSIGNED FUND BALANCE-ENDING    |   | \$ -                        |                              |   |                                   |                              |   | \$ -                 |                                  |                              |
| 522-99 UNASSIGNED FUND BALANCE-ENDING  |   | \$ -                        |                              |   |                                   |                              |   | \$ -                 |                                  |                              |
| 522.9 UNRESTRICTED FUND BALANCE-ENDING |   | \$162,735                   |                              |   | \$ 33,427                         |                              |   | \$ 196,162           |                                  |                              |