

Upper Captiva Fire/Rescue District Profit Loss Budget vs. Actual

1 October 2016 through 31 August 2017

CONSOLIDATED DETAIL

	General Fund			Special Assessment			Total Budget		Percent of Year Completed	
	1 October 2016 through 31 August 2017	Amended General Fund Budget	YTD Actuals as a % of Budget	1 October 2016 through 31 August 2017	Amended Special Assessment Budget	YTD Actuals as a % of Budget	1 October 2016 through 31 August 2017	Amended Total Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										91.67%
311.0 TAX REVENUE	\$ 662,895.87	\$ 663,433	99.92%				\$ 662,895.87	\$ 663,433	\$ (537.13)	99.92%
311.9 TAXES-DISCOUNTS TAKEN	\$ (19,612.04)	\$ (19,903)	98.54%				\$ (19,612.04)	\$ (19,903)	\$ 290.96	98.54%
325.0 SPECIAL ASSESSMENTS				\$ 453,431.47	\$ 453,918	99.89%	\$ 453,431.47	\$ 453,918	\$ (486.53)	99.89%
325.1 SA-DISCOUNTS TAKEN				\$ (13,322.82)	\$ (13,618)	97.83%	\$ (13,322.82)	\$ (13,618)	\$ 295.18	97.83%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$ 2,366.01	\$ 2,500	94.64%				\$ 2,366.01	\$ 2,500	\$ (133.99)	94.64%
364.0 PROCEEDS ON SALE OF ASSETS	\$ 1,738.75	\$ -	0.00%				\$ 1,738.75	\$ -	\$ 1,738.75	100.00%
364.9 INSURANCE PROCEEDS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$ 1,600.00	\$ -	0.00%	\$ 350.00	\$ -	0.00%	\$ 1,950.00	\$ -	\$ 1,950.00	100.00%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$ 14,785.00	\$ 14,285	103.50%				\$ 14,785	\$ 14,285	\$ 500.00	103.50%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$ 3,560.72	\$ -	0.00%				\$ 3,561	\$ -	\$ 3,560.72	100.00%
369.5 SALE OF T-SHIRTS	\$ 390.00	\$ -	0.00%				\$ 390	\$ -	\$ 390.00	100.00%
Total Revenue	\$ 667,724.31	\$ 660,315	101.12%	\$ 440,458.65	\$ 440,300	100.04%	\$ 1,108,182.96	\$ 1,100,615	\$ 7,567.96	100.69%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE	\$ -	\$ 136,091	0.00%		\$ 43,854	0.00%	\$ -	\$ 179,945	\$ (179,945.00)	0.00%
384.010 Proceeds from LOC Stonegate	\$ -	\$ -	0.00%		\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Funds Available	\$ 667,724.31	\$ 796,406		\$ 440,458.65	\$ 484,154		\$ 1,108,182.96	\$ 1,280,560	\$ (172,377.04)	
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 282,277.00	\$ 325,500	86.72%	\$ 285,278.25	\$ 315,250	90.49%	\$ 567,555.25	\$ 640,750	\$ (73,194.75)	88.58%
522-210 PAYROLL TAXES PAID	\$ 21,524.03	\$ 25,000	86.10%	\$ 21,864.67	\$ 24,000	91.10%	\$ 43,388.70	\$ 49,000	\$ (5,611.30)	88.55%
522-220 RETIREMENT CONTRIBUTION	\$ 19,250.00	\$ 19,250	100.00%				\$ 19,250.00	\$ 19,250	\$ -	100.00%
522-230 HEALTH.LIFE & DENT INS	\$ 18,439.85	\$ 23,400	78.80%				\$ 18,439.85	\$ 23,400	\$ (4,960.15)	78.80%
522-240 WORKERS' COMP	\$ 14,885.20	\$ 13,775	108.06%	\$ 9,149.81	\$ 13,250	69.06%	\$ 24,035.01	\$ 27,025	\$ (2,989.99)	88.94%
Sub-total Salaries & Fringe Benefits	\$ 356,376.08	\$ 406,925	87.58%	\$ 316,292.73	\$ 352,500	89.73%	\$ 672,668.81	\$ 759,425	\$ (86,756.19)	88.58%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$ 4,699.00	\$ 10,000	46.99%	\$ -	\$ 4,000	0.00%	\$ 4,699.00	\$ 14,000	\$ (9,301.00)	33.56%
522-320 ACCOUNTING & AUDITING	\$ 13,853.17	\$ 17,000	81.49%	\$ 16,353.12	\$ 17,000	96.19%	\$ 30,206.29	\$ 34,000	\$ (3,793.71)	88.84%
522.34 OTHER CONTRACTUAL										
522.341 PROPERTY APPRAISER FEES	\$ 4,602.33	\$ 5,048	91.17%	\$ 707.00	\$ 712	99.30%	\$ 5,309.33	\$ 5,760	\$ (450.67)	92.18%
522.342 TAX COLLECTOR FEES	\$ 14,740.66	\$ 15,000	98.27%	\$ 989.80	\$ 1,013	97.71%	\$ 15,730.46	\$ 16,013	\$ (282.54)	98.24%
522-400 TRAVEL & PER DIEM	\$ 1,425.04	\$ 5,000	28.50%	\$ -	\$ 2,500	0.00%	\$ 1,425.04	\$ 7,500	\$ (6,074.96)	19.00%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 6,866.55	\$ 7,000	98.09%	\$ -	\$ -	0.00%	\$ 6,866.55	\$ 7,000	\$ (133.45)	98.09%
522-420 FREIGHT & POSTAGE	\$ 366.13	\$ 1,000	36.61%	\$ -	\$ 200	0.00%	\$ 366.13	\$ 1,200	\$ (833.87)	30.51%
522-430 UTILITY SERVICES	\$ 5,919.55	\$ 8,000	73.99%	\$ -	\$ -	0.00%	\$ 5,919.55	\$ 8,000	\$ (2,080.45)	73.99%
522-440 RENTALS & LEASES	\$ -	\$ -	0.00%	\$ 9,600.00	\$ 12,000	80.00%	\$ 9,600.00	\$ 12,000	\$ (2,400.00)	80.00%
522-450 INSURANCE	\$ 7,598.90	\$ 24,000	31.66%	\$ 96.50	\$ 500	19.30%	\$ 7,695.40	\$ 24,500	\$ (16,804.60)	31.41%
522-460 REPAIR & MAINTENANCE	\$ 27,734.91	\$ 39,636	69.97%	\$ 5,118.54	\$ 8,176	62.60%	\$ 32,853.45	\$ 47,812	\$ (14,958.55)	68.71%
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ 12,500.00	\$ 12,500	100.00%	\$ 2,500.00	\$ 2,500	100.00%	\$ 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	\$ 203.27	\$ 1,500	13.55%	\$ -	\$ -	0.00%	\$ 203.27	\$ 1,500	\$ (1,296.73)	13.55%
522-490 OTHER CURRENT CHGS										
522.491 BANK SERVICE CHARGES	\$ 376.12	\$ 600	62.69%	\$ 20.00	\$ 200	10.00%	\$ 396.12	\$ 800	\$ (403.88)	49.52%
522.493 OTHER EXPENSES	\$ 3,367.50	\$ 3,500	96.21%				\$ 3,367.50	\$ 3,500	\$ (132.50)	96.21%
522.500 LICENSES & FEES	\$ 249.25	\$ 1,000	24.93%				\$ 249.25	\$ 1,000	\$ (750.75)	24.93%
522-510 OFFICE SUPPLIES	\$ 2,287.82	\$ 3,000	76.26%	\$ 482.65	\$ -	0.00%	\$ 2,770.47	\$ 3,000	\$ (229.53)	92.35%

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										91.67%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ 1,028.22	\$ 4,000	25.71%	\$ 15,324.11	\$ 12,000	127.70%	\$ 16,352.33	\$ 16,000	\$ 352.33	102.20%
522.522 MEDICAL	\$ 4,190.58	\$ 12,000	34.92%				\$ 4,190.58	\$ 12,000	\$ (7,809.42)	34.92%
522.523 UNIFORMS & SUPPLIES	\$ 976.68	\$ 1,000	97.67%	\$ 73.55	\$ 400	18.39%	\$ 1,050.23	\$ 1,400	\$ (349.77)	75.02%
522.526 EQUIPMENT UNDER \$750	\$ 3,968.88	\$ 5,000	79.38%	\$ -	\$ -		\$ 3,968.88	\$ 5,000	\$ (1,031.12)	79.38%
522.520 OPERATING SUPPLIES-OTHER	\$ 3,853.92	\$ 4,000	96.35%	\$ 688.62	\$ 2,000	34.43%	\$ 4,542.54	\$ 6,000	\$ (1,457.46)	75.71%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 750.98	\$ 1,400	53.64%				\$ 750.98	\$ 1,400	\$ (649.02)	53.64%
522.550 TRAINING & EDUCATION	\$ 1,882.20	\$ 3,100	60.72%				\$ 1,882.20	\$ 3,100	\$ (1,217.80)	60.72%
Sub-total Operating Expenses	\$ 123,539.96	\$ 185,284	66.68%	\$ 51,953.89	\$ 63,201	82.20%	\$ 175,493.85	\$ 248,485	\$ (72,991.15)	70.63%
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$750	\$ 2,284.10	\$ 2,284	100.00%				\$ 2,284.10	\$ 2,284	\$ 0.10	100.00%
522-643 EQUIP VEHICLES > \$750	\$ 6,250.00	\$ -	0.00%	\$ 6,250.00	\$ -	0.00%	\$ 12,500.00	\$ -	\$ 12,500.00	100.00%
522.640 EQUIP & MACH - OTHER	\$ -	\$ 7,830	0.00%	\$ -	\$ 7,830	0.00%	\$ -	\$ 15,660	\$ (15,660.00)	0.00%
522-640 MACHINERY & EQUIPMENT	\$ 8,534.10	\$ 10,114	84.38%	\$ 6,250.00	\$ 7,830	79.82%	\$ 14,784.10	\$ 17,944	\$ (3,159.90)	82.39%
Sub-total Capital Outlay	\$ 8,534.10	\$ 10,114	84.38%	\$ 6,250.00	\$ 7,830	79.82%	\$ 14,784.10	\$ 17,944	\$ (3,159.90)	82.39%
Debt Service										
522.710 PRINCIPAL	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
522.720 INTEREST EXPENSE	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Sub-total Debt Service	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 488,450.14	\$ 602,323	81.09%	\$ 374,496.62	\$ 423,531	88.42%	\$ 862,946.76	\$ 1,025,854	\$ (162,907.24)	84.12%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		<u>\$ 194,083</u>			<u>\$ 60,623</u>			<u>\$ 254,706</u>		