

## Upper Captiva Fire/Rescue District Profit and Loss Budget vs. Actual 1 October 2017 through 31 January 2018 **CONSOLIDATED DETAIL**

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 33.33%	
	1 October 2017 through 30 September 2018	Amended General Fund Budget	YTD Actuals as a % of Budget	1 October 2017 through 30 September 2018	Amended Special Assessment Budget	YTD Actuals as a % of Budget	1 October 2017 through 30 September 2018	Amended Total Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
<b>Revenue</b>										
311.0 TAX REVENUE	\$ 524,840.36	\$ 730,463	71.85%				\$ 524,840.36	\$ 730,463	\$ (205,622.64)	71.85%
311.9 TAXES-DISCOUNTS TAKEN	\$ (20,423.37)	\$ (21,914)	93.20%				\$ (20,423.37)	\$ (21,914)	\$ 1,490.63	93.20%
325.0 SPECIAL ASSESSMENTS				\$ 333,658.43	\$ 466,042	71.59%	\$ 333,658.43	\$ 466,042	\$ (132,383.57)	71.59%
325.1 SA-DISCOUNTS TAKEN				\$ (12,985.92)	\$ (18,642)	69.66%	\$ (12,985.92)	\$ (18,642)	\$ 5,656.08	69.66%
<b>360-000 MISCELLANEOUS REVENUE</b>										
361.1 INTEREST EARNINGS	\$ 917.04	\$ 2,500	36.68%				\$ 917.04	\$ 2,500	\$ (1,582.96)	36.68%
364.0 PROCEEDS ON SALE OF ASSETS	\$ 4,092.75	\$ 4,000	102.32%				\$ 4,092.75	\$ 4,000	\$ 92.75	102.32%
364.9 INSURANCE PROCEEDS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$ 5,000.00	\$ 5,000	100.00%	\$ -	\$ -	0.00%	\$ 5,000.00	\$ 5,000	\$ -	100.00%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$ 14,189.00	\$ 13,959	101.65%				\$ 14,189	\$ 13,959	\$ 230.00	101.65%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$ 80.00	\$ -	0.00%				\$ 80	\$ -	\$ 80.00	100.00%
369.5 SALE OF T-SHIRTS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
<b>Total Revenue</b>	<b>\$ 528,695.78</b>	<b>\$ 734,008</b>	<b>72.03%</b>	<b>\$ 320,672.51</b>	<b>\$ 447,400</b>	<b>71.67%</b>	<b>\$ 849,368.29</b>	<b>\$ 1,181,408</b>	<b>\$ (332,039.71)</b>	<b>71.90%</b>
<b>361-350 CASH CARRYOVER</b>										
361-351 BEGINNING FUND BALANCE	\$ -	\$ 194,083	0.00%		\$ 60,623	0.00%	\$ -	\$ 254,706		
384.010 Proceeds from LOC Stonegate	\$ -	\$ -	0.00%		\$ -	0.00%	\$ -	\$ -		
<b>Total Funds Available</b>	<b>\$ 528,695.78</b>	<b>\$ 928,091</b>		<b>\$ 320,672.51</b>	<b>\$ 508,023</b>		<b>\$ 849,368.29</b>	<b>\$ 1,436,114</b>		
<b>Expenditures</b>										
<b>Salaries &amp; Fringe Benefits</b>										
522-120 SALARIES & WAGES	\$ 105,079.48	\$ 334,600	31.40%	\$ 97,399.86	\$ 316,500	30.77%	\$ 202,479.34	\$ 651,100	\$ (448,620.66)	31.10%
522-210 PAYROLL TAXES PAID	\$ 8,038.71	\$ 25,250	31.84%	\$ 7,450.89	\$ 24,100	30.92%	\$ 15,489.60	\$ 49,350	\$ (33,860.40)	31.39%
522-220 RETIREMENT CONTRIBUTION	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522-230 HEALTH.LIFE & DENT INS	\$ 6,697.12	\$ 23,400	28.62%				\$ 6,697.12	\$ 23,400	\$ (16,702.88)	28.62%
522-240 WORKERS' COMP	\$ 8,262.25	\$ 14,000	59.02%	\$ 6,928.25	\$ 13,320	52.01%	\$ 15,190.50	\$ 27,320	\$ (12,129.50)	55.60%
<b>Sub-total Salaries &amp; Fringe Benefits</b>	<b>\$ 128,077.56</b>	<b>\$ 412,250</b>	<b>31.07%</b>	<b>\$ 111,779.00</b>	<b>\$ 353,920</b>	<b>31.58%</b>	<b>\$ 239,856.56</b>	<b>766,170</b>	<b>\$ (526,313.44)</b>	<b>31.31%</b>
<b>Operating Expenses</b>										
522-310 LEGAL & PROFESSIONAL SERVICES	\$ 160.00	\$ 10,000	1.60%	\$ -	\$ 4,000	0.00%	\$ 160.00	\$ 14,000	\$ (13,840.00)	1.14%
522-320 ACCOUNTING & AUDITING	\$ 2,384.75	\$ 17,000	14.03%	\$ 2,384.72	\$ 17,000	14.03%	\$ 4,769.47	\$ 34,000	\$ (29,230.53)	14.03%
<b>522.34 OTHER CONTRACTUAL</b>										
522.341 PROPERTY APPRAISER FEES	\$ 1,420.90	\$ 5,048	28.15%	\$ 697.00	\$ 712	97.89%	\$ 2,117.90	\$ 5,760	\$ (3,642.10)	36.77%
522.342 TAX COLLECTOR FEES	\$ 11,963.34	\$ 15,000	79.76%	\$ 989.74	\$ 1,013	97.70%	\$ 12,953.08	\$ 16,013	\$ (3,059.92)	80.89%
522-400 TRAVEL & PER DIEM	\$ 859.20	\$ 5,000	17.18%				\$ 859.20	\$ 5,000	\$ (4,140.80)	17.18%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 2,842.27	\$ 8,000	35.53%				\$ 2,842.27	\$ 8,000	\$ (5,157.73)	35.53%
522-420 FREIGHT & POSTAGE	\$ 98.00	\$ 1,000	9.80%				\$ 98.00	\$ 1,000	\$ (902.00)	9.80%
522-430 UTILITY SERVICES	\$ 2,252.27	\$ 8,000	28.15%				\$ 2,252.27	\$ 8,000	\$ (5,747.73)	28.15%
522-440 RENTALS & LEASES				\$ 4,800.00	\$ 12,000	40.00%	\$ 4,800.00	\$ 12,000	\$ (7,200.00)	40.00%
522-450 INSURANCE	\$ 9,480.48	\$ 24,000	39.50%				\$ 9,480.48	\$ 24,000	\$ (14,519.52)	39.50%
522-460 REPAIR & MAINTENANCE	\$ 12,504.12	\$ 36,500	34.26%				\$ 12,504.12	\$ 36,500	\$ (23,995.88)	34.26%
522-467 Road Clearing	\$ 3,490.00	\$ 3,490	100.00%				\$ 3,490.00	\$ 3,490	\$ -	100.00%
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ 5,000.00	\$ 11,250	44.44%	\$ -	\$ 6,250	0.00%	\$ 5,000.00	\$ 17,500	\$ (12,500.00)	28.57%
522.470 PRINTING & BINDING	\$ 65.00	\$ 1,000	6.50%				\$ 65.00	\$ 1,000	\$ (935.00)	6.50%
522.480 PROMO/LEGAL ADVERTISING	\$ 271.68	\$ 1,500	18.11%				\$ 271.68	\$ 1,500	\$ (1,228.32)	18.11%
<b>522-490 OTHER CURRENT CHGS</b>										
522.491 BANK SERVICE CHARGES	\$ 185.00	\$ 600	30.83%				\$ 185.00	\$ 600	\$ (415.00)	30.83%
522.493 OTHER EXPENSES	\$ 3,202.79	\$ 3,500	91.51%				\$ 3,202.79	\$ 3,500	\$ (297.21)	91.51%
522.500 LICENSES & FEES	\$ 100.87	\$ 1,000	10.09%				\$ 100.87	\$ 1,000	\$ (899.13)	10.09%

**Upper Captiva Fire/Rescue District**  
**Profit and Loss Budget vs. Actual**  
1 October 2017 through 31 January 2018  
**CONSOLIDATED DETAIL**

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522-510 OFFICE SUPPLIES	\$ 1,147.93	\$ 3,000	38.26%				\$ 1,147.93	\$ 3,000	\$ (1,852.07)	38.26%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ -	\$ 5,000	0.00%	\$ 7,507.45	\$ 24,000	31.28%	\$ 7,507.45	\$ 29,000	\$ (21,492.55)	25.89%
522.522 MEDICAL	\$ 1,157.00	\$ 12,000	9.64%				\$ 1,157.00	\$ 12,000	\$ (10,843.00)	9.64%
522.523 UNIFORMS & SUPPLIES	\$ 69.40	\$ 1,000	6.94%	\$ -			\$ 69.40	\$ 1,000	\$ (930.60)	6.94%
522.526 EQUIPMENT UNDER \$750	\$ 254.39	\$ 3,000	8.48%				\$ 254.39	\$ 3,000	\$ (2,745.61)	8.48%
522.520 OPERATING SUPPLIES-OTHER	\$ 2,146.26	\$ 4,000	53.66%	\$ -			\$ 2,146.26	\$ 4,000	\$ (1,853.74)	53.66%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 350.00	\$ 1,400	25.00%				\$ 350.00	\$ 1,400	\$ (1,050.00)	25.00%
522.550 TRAINING & EDUCATION	\$ 871.50	\$ 3,100	28.11%				\$ 871.50	\$ 3,100	\$ (2,228.50)	28.11%
Sub-total Operating Expenses	\$ 62,277.15	\$ 184,388	33.78%	\$ 16,378.91	\$ 64,975	25.21%	\$ 78,656.06	\$ 249,363	\$ (170,706.94)	31.54%
<b>Capital Outlay</b>										
522.620 BUILDING IMPROVEMENTS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$750	\$ -	\$ 25,000	0.00%	\$ -	\$ 25,000	0.00%	\$ -	\$ 50,000	\$ (50,000.00)	0.00%
522-643 EQUIP VEHICLES > \$750	\$ 4,527.60	\$ 4,517	100.23%	\$ 4,527.60	\$ 4,516	100.26%	\$ 9,055.20	\$ 9,033	\$ 22.20	100.25%
522.640 EQUIP & MACH - OTHER	\$ 1,577.69	\$ 1,578	99.98%	\$ 1,577.69	\$ 1,578	99.98%	\$ 3,155.38	\$ 3,156	\$ (0.62)	99.98%
522-640 MACHINERY & EQUIPMENT	\$ 6,105.29	\$ 31,095	19.63%	\$ 6,105.29	\$ 31,094	19.63%	\$ 12,210.58	\$ 62,189	\$ (49,978.42)	19.64%
Sub-total Capital Outlay	\$ 6,105.29	\$ 31,095	19.63%	\$ 6,105.29	\$ 31,094	19.63%	\$ 12,210.58	\$ 62,189	\$ (49,978.42)	19.64%
<b>Debt Service</b>										
522.710 PRINCIPAL	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
522.720 INTEREST EXPENSE	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Sub-total Debt Service	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
<b>Total Expenditures</b>	\$ 196,460.00	\$ 627,733	31.30%	\$ 134,263.20	\$ 449,989	29.84%	\$ 330,723.20	\$ 1,077,722	\$ (746,998.80)	30.69%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$ 300,358			\$ 58,034			\$ 358,392		