

Upper Captiva Fire/Rescue District Profit and Loss Budget vs. Actual 1 October 2017 through 28 February 2018 **CONSOLIDATED DETAIL**

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 41.67%	
	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
Revenue										
311.0 TAX REVENUE	\$ 576,021.99	\$ 730,463	78.86%				\$ 576,021.99	\$ 730,463	\$ (154,441.01)	78.86%
311.9 TAXES-DISCOUNTS TAKEN	\$ (21,667.72)	\$ (21,914)	98.88%				\$ (21,667.72)	\$ (21,914)	\$ 246.28	98.88%
325.0 SPECIAL ASSESSMENTS				\$ 365,628.93	\$ 466,042	78.45%	\$ 365,628.93	\$ 466,042	\$ (100,413.07)	78.45%
325.1 SA-DISCOUNTS TAKEN				\$ (13,744.57)	\$ (18,642)	73.73%	\$ (13,744.57)	\$ (18,642)	\$ 4,897.43	73.73%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$ 1,277.73	\$ 2,500	51.11%				\$ 1,277.73	\$ 2,500	\$ (1,222.27)	51.11%
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	\$ 6,000.00	\$ 5,000	120.00%	\$ -	\$ -	0.00%	\$ 6,000.00	\$ 5,000	\$ 1,000.00	120.00%
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	\$ 30.00	\$ -	0.00%				\$ 30	\$ -	\$ 30.00	100.00%
Total Revenue	\$ 580,023.75	\$ 734,008	79.02%	\$ 351,884.36	\$ 447,400	78.65%	\$ 931,908.11	\$ 1,181,408	\$ (249,499.89)	78.88%
361-350 CASH CARRYOVER										
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%	\$ -	\$ -		
Total Funds Available	\$ 580,023.75	\$ 928,091		\$ 351,884.36	\$ 508,023		\$ 931,908.11	\$ 1,436,114		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 126,151.81	\$ 334,600	37.70%	\$ 123,680.61	\$ 316,500	39.08%	\$ 249,832.42	\$ 651,100	\$ (401,267.58)	38.37%
522-210 PAYROLL TAXES PAID	\$ 9,650.81	\$ 25,250	38.22%	\$ 9,461.36	\$ 24,100	39.26%	\$ 19,112.17	\$ 49,350	\$ (30,237.83)	38.73%
522-220 RETIREMENT CONTRIBUTION	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522-230 HEALTH.LIFE & DENT INS	\$ 8,371.40	\$ 23,400	35.78%				\$ 8,371.40	\$ 23,400	\$ (15,028.60)	35.78%
522-240 WORKERS' COMP	\$ 9,334.00	\$ 14,000	66.67%	\$ 7,999.00	\$ 13,320	60.05%	\$ 17,333.00	\$ 27,320	\$ (9,987.00)	63.44%
Sub-total Salaries & Fringe Benefits	\$ 153,508.02	\$ 412,250	37.24%	\$ 141,140.97	\$ 353,920	39.88%	\$ 294,648.99	766,170	\$ (471,521.01)	38.46%
Operating Expenses										
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	\$ 11,773.45	\$ 17,000	69.26%	\$ 3,273.42	\$ 17,000	19.26%	\$ 15,046.87	\$ 34,000	\$ (18,953.13)	44.26%
522.34 OTHER CONTRACTUAL										
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	\$ 12,962.09	\$ 15,000	86.41%	\$ 989.74	\$ 1,013	97.70%	\$ 13,951.83	\$ 16,013	\$ (2,061.17)	87.13%
522-400 TRAVEL & PER DIEM	\$ 998.56	\$ 5,000	19.97%				\$ 998.56	\$ 5,000	\$ (4,001.44)	19.97%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 3,387.60	\$ 8,000	42.35%				\$ 3,387.60	\$ 8,000	\$ (4,612.40)	42.35%
522-420 FREIGHT & POSTAGE	\$ 107.00	\$ 1,000	10.70%				\$ 107.00	\$ 1,000	\$ (893.00)	10.70%
522-430 UTILITY SERVICES	\$ 2,652.44	\$ 8,000	33.16%				\$ 2,652.44	\$ 8,000	\$ (5,347.56)	33.16%
522-440 RENTALS & LEASES				\$ 4,800.00	\$ 12,000	40.00%	\$ 4,800.00	\$ 12,000	\$ (7,200.00)	40.00%
522-450 INSURANCE	\$ 16,958.48	\$ 24,000	70.66%				\$ 16,958.48	\$ 24,000	\$ (7,041.52)	70.66%
522-460 REPAIR & MAINTENANCE	\$ 14,662.40	\$ 36,500	40.17%				\$ 14,662.40	\$ 36,500	\$ (21,837.60)	40.17%
522-467 Road Clearing	\$ 3,490.00	\$ 3,490	100.00%				\$ 3,490.00	\$ 3,490	\$ -	100.00%
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ 17,500.00	\$ 11,250	155.56%	\$ -	\$ 6,250	0.00%	\$ 17,500.00	\$ 17,500	\$ -	100.00%
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%
522-490 OTHER CURRENT CHGS							\$ -	\$ -	\$ -	0.00%
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%

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522-510 OFFICE SUPPLIES	\$ 1,564.18	\$ 3,000	52.14%				\$ 1,564.18	\$ 3,000	\$ (1,435.82)	52.14%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ -	\$ 5,000	0.00%	\$ 8,183.92	\$ 24,000	34.10%	\$ 8,183.92	\$ 29,000	\$ (20,816.08)	28.22%
522.522 MEDICAL	\$ 1,870.16	\$ 12,000	15.58%				\$ 1,870.16	\$ 12,000	\$ (10,129.84)	15.59%
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	\$ 3,141.59	\$ 4,000	78.54%	\$ -			\$ 3,141.59	\$ 4,000	\$ (858.41)	78.54%
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	\$ 98,019.48	\$ 184,388	53.16%	\$ 17,944.08	\$ 64,975	27.62%	\$ 115,963.56	\$ 249,363	\$ (133,399.44)	46.50%
Capital Outlay										
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%
Debt Service										
522.710 PRINCIPAL	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
522.720 INTEREST EXPENSE	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Sub-total Debt Service	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 257,632.79	\$ 627,733	41.04%	\$ 165,190.34	\$ 449,989	36.71%	\$ 422,823.13	\$ 1,077,722	\$ (654,898.87)	39.23%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$ 300,358			\$ 58,034			\$ 358,392		