

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

1 October 2017 through 31 March 2018

CONSOLIDATED DETAIL

	General Fund			Special Assessment			Total Budget		Percent of Year Completed	
	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	\$ 615,688.56	\$ 730,463	84.29%				\$ 615,688.56	\$ 730,463	\$ (114,774.44)	84.29%
311.9 TAXES-DISCOUNTS TAKEN	\$ (22,185.33)	\$ (21,914)	101.24%				\$ (22,185.33)	\$ (21,914)	\$ (271.33)	101.24%
325.0 SPECIAL ASSESSMENTS				\$ 393,935.65	\$ 466,042	84.53%	\$ 393,935.65	\$ 466,042	\$ (72,106.35)	84.53%
325.1 SA-DISCOUNTS TAKEN				\$ (14,112.32)	\$ (18,642)	75.70%	\$ (14,112.32)	\$ (18,642)	\$ 4,529.68	75.70%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$ 1,763.84	\$ 2,500	70.55%				\$ 1,763.84	\$ 2,500	\$ (736.16)	70.55%
364.0 PROCEEDS ON SALE OF ASSETS	\$ 5,196.99	\$ 5,125	101.40%				\$ 5,196.99	\$ 5,125	\$ 71.99	101.41%
364.9 INSURANCE PROCEEDS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$ 6,000.00	\$ 6,000	100.00%	\$ -	\$ -	0.00%	\$ 6,000.00	\$ 6,000	\$ -	100.00%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$ 14,189.00	\$ 14,189	100.00%				\$ 14,189	\$ 14,189	\$ -	100.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$ 80.00	\$ -	0.00%				\$ 80	\$ -	\$ 80.00	100.00%
369.5 SALE OF T-SHIRTS	\$ 90.00	\$ -	0.00%				\$ 90	\$ -	\$ 90.00	100.00%
Total Revenue	\$ 620,823.06	\$ 736,363	84.31%	\$ 379,823.33	\$ 447,400	84.90%	\$ 1,000,646.39	\$ 1,183,763	\$ (183,116.61)	84.53%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE	\$ -	\$ 265,336	0.00%		\$ 99,388	0.00%	\$ -	\$ 364,724		
384.010 Proceeds from LOC Stonegate	\$ -	\$ -	0.00%		\$ -	0.00%	\$ -	\$ -		
Total Funds Available	\$ 620,823.06	\$1,001,699		\$ 379,823.33	\$ 546,788		\$ 1,000,646.39	\$ 1,548,487		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 164,622.33	\$ 334,600	49.20%	\$ 137,183.16	\$ 316,500	43.34%	\$ 301,805.49	\$ 651,100	\$ (349,294.51)	46.35%
522-210 PAYROLL TAXES PAID	\$ 12,593.57	\$ 25,250	49.88%	\$ 10,494.54	\$ 24,100	43.55%	\$ 23,088.11	\$ 49,350	\$ (26,261.89)	46.78%
522-220 RETIREMENT CONTRIBUTION	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522-230 HEALTH.LIFE & DENT INS	\$ 10,045.68	\$ 23,400	42.93%				\$ 10,045.68	\$ 23,400	\$ (13,354.32)	42.93%
522-240 WORKERS' COMP	\$ 11,042.75	\$ 14,000	78.88%	\$ 8,431.75	\$ 13,320	63.30%	\$ 19,474.50	\$ 27,320	\$ (7,845.50)	71.28%
Sub-total Salaries & Fringe Benefits	\$ 198,304.33	\$ 412,250	48.10%	\$ 156,109.45	\$ 353,920	44.11%	\$ 354,413.78	766,170	\$ (411,756.22)	46.26%
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	\$ 12,664.58	\$ 17,000	74.50%	\$ 4,164.54	\$ 17,000	24.50%	\$ 16,829.12	\$ 34,000	\$ (17,170.88)	49.50%
522.34 OTHER CONTRACTUAL										
522.341 PROPERTY APPRAISER FEES	\$ 2,619.17	\$ 5,048	51.89%	\$ 697.00	\$ 712	97.89%	\$ 3,316.17	\$ 5,760	\$ (2,443.83)	57.57%
522.342 TAX COLLECTOR FEES	\$ 13,745.07	\$ 15,000	91.63%	\$ 989.74	\$ 1,013	97.70%	\$ 14,734.81	\$ 16,013	\$ (1,278.19)	92.02%
522-400 TRAVEL & PER DIEM	\$ 1,100.48	\$ 5,000	22.01%				\$ 1,100.48	\$ 5,000	\$ (3,899.52)	22.01%
522.401 EMERGENCY TRANSPORT										
522-410 COMMUNICATIONS SERV	\$ 3,819.79	\$ 8,000	47.75%				\$ 3,819.79	\$ 8,000	\$ (4,180.21)	47.75%
522-420 FREIGHT & POSTAGE	\$ 107.00	\$ 1,000	10.70%				\$ 107.00	\$ 1,000	\$ (893.00)	10.70%
522-430 UTILITY SERVICES	\$ 3,921.32	\$ 8,000	49.02%				\$ 3,921.32	\$ 8,000	\$ (4,078.68)	49.02%
522-440 RENTALS & LEASES	\$ 371.00	\$ -		\$ 6,068.22	\$ 12,000	50.57%	\$ 6,439.22	\$ 12,000	\$ (5,560.78)	53.66%
522-450 INSURANCE	\$ 17,191.48	\$ 24,000	71.63%				\$ 17,191.48	\$ 24,000	\$ (6,808.52)	71.63%
522-460 REPAIR & MAINTENANCE	\$ 17,794.81	\$ 36,500	48.75%				\$ 17,794.81	\$ 36,500	\$ (18,705.19)	48.75%
522-467 Road Clearing	\$ 3,490.00	\$ 3,490	100.00%				\$ 3,490.00	\$ 3,490	\$ -	100.00%
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ 11,250.00	\$ 41,250	27.27%	\$ 6,250.00	\$ 36,250	17.24%	\$ 17,500.00	\$ 77,500	\$ (60,000.00)	22.58%
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										
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%
522-510 OFFICE SUPPLIES	\$ 1,776.69	\$ 3,000	59.22%				\$ 1,776.69	\$ 3,000	\$ (1,223.31)	59.22%

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	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
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ 494.85	\$ 5,000	9.90%	\$ 9,442.81	\$ 24,000	39.35%	\$ 9,937.66	\$ 29,000	\$ (19,062.34)	34.27%
522.522 MEDICAL	\$ 2,217.06	\$ 12,000	18.48%				\$ 2,217.06	\$ 12,000	\$ (9,782.94)	18.48%
522.523 UNIFORMS & SUPPLIES	\$ 69.40	\$ 1,000	6.94%	\$ -			\$ 69.40	\$ 1,000	\$ (930.60)	6.94%
522.526 EQUIPMENT UNDER \$750	\$ 961.86	\$ 3,000	32.06%				\$ 961.86	\$ 3,000	\$ (2,038.14)	32.06%
522.520 OPERATING SUPPLIES-OTHER	\$ 4,265.10	\$ 4,000	106.63%	\$ -			\$ 4,265.10	\$ 4,000	\$ 265.10	106.63%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 490.85	\$ 1,400	35.06%				\$ 490.85	\$ 1,400	\$ (909.15)	35.06%
522.550 TRAINING & EDUCATION	\$ 871.50	\$ 3,100	28.11%				\$ 871.50	\$ 3,100	\$ (2,228.50)	28.11%
Sub-total Operating Expenses	\$ 103,207.35	\$ 214,388	48.14%	\$ 27,612.31	\$ 94,975	29.07%	\$ 130,819.66	\$ 309,363	\$ (178,543.34)	42.29%
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	\$ 307,616.97	\$ 657,733	46.77%	\$ 189,827.05	\$ 479,989	39.55%	\$ 497,444.02	\$ 1,137,722	\$ (640,277.98)	43.72%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$ 343,966			\$ 66,799			\$ 410,765		