

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

1 October 2017 through 30 April 2018

CONSOLIDATED DETAIL

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 58.33%	
	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
Revenue										
311.0 TAX REVENUE	\$ 657,814.91	\$ 730,463	90.05%				\$ 657,814.91	\$ 730,463	\$ (72,648.09)	90.06%
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				\$ 422,667.91	\$ 466,042	90.69%	\$ 422,667.91	\$ 466,042	\$ (43,374.09)	90.69%
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	\$ 2,641.96	\$ 2,500	105.68%				\$ 2,641.96	\$ 2,500	\$ 141.96	105.68%
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%	\$ -	\$ -	\$ -	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	\$ 110.00	\$ -	0.00%				\$ 110	\$ -	\$ 110.00	100.00%
Total Revenue	\$ 663,847.53	\$ 736,363	90.15%	\$ 408,555.59	\$ 447,400	91.32%	\$ 1,072,403.12	\$ 1,183,763	\$ (111,359.88)	90.59%
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	\$ 663,847.53	\$ 1,001,699		\$ 408,555.59	\$ 546,788		\$ 1,072,403.12	\$ 1,548,487		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 185,418.50	\$ 334,600	55.41%	\$ 167,732.76	\$ 316,500	53.00%	\$ 353,151.26	\$ 651,100	\$ (297,948.74)	54.24%
522-210 PAYROLL TAXES PAID	\$ 14,191.39	\$ 25,250	56.20%	\$ 12,824.70	\$ 24,100	53.21%	\$ 27,016.09	\$ 49,350	\$ (22,333.91)	54.74%
522-220 RETIREMENT CONTRIBUTION	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522-230 HEALTH.LIFE & DENT INS	\$ 11,719.96	\$ 23,400	50.09%				\$ 11,719.96	\$ 23,400	\$ (11,680.04)	50.09%
522-240 WORKERS' COMP	\$ 12,113.50	\$ 14,000	86.53%	\$ 9,502.50	\$ 13,320	71.34%	\$ 21,616.00	\$ 27,320	\$ (5,704.00)	79.12%
Sub-total Salaries & Fringe Benefits	\$ 223,443.35	\$ 412,250	54.20%	\$ 190,059.96	\$ 353,920	53.70%	\$ 413,503.31	766,170	\$ (352,666.69)	53.97%
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	\$ 13,210.91	\$ 17,000	77.71%	\$ 4,710.86	\$ 17,000	27.71%	\$ 17,921.77	\$ 34,000	\$ (16,078.23)	52.71%
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	\$ 14,587.60	\$ 15,000	97.25%	\$ 989.74	\$ 1,013	97.70%	\$ 15,577.34	\$ 16,013	\$ (435.66)	97.28%
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	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 4,248.90	\$ 8,000	53.11%				\$ 4,248.90	\$ 8,000	\$ (3,751.10)	53.11%
522-420 FREIGHT & POSTAGE	\$ 107.00	\$ 1,000	10.70%				\$ 107.00	\$ 1,000	\$ (893.00)	10.70%
522-430 UTILITY SERVICES	\$ 4,152.98	\$ 8,000	51.91%				\$ 4,152.98	\$ 8,000	\$ (3,847.02)	51.91%
522-440 RENTALS & LEASES	\$ 371.00	\$ -	0.00%	\$ 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	\$ 19,874.82	\$ 36,500	54.45%				\$ 19,874.82	\$ 36,500	\$ (16,625.18)	54.45%
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	\$ 500.77	\$ 1,500	33.38%				\$ 500.77	\$ 1,500	\$ (999.23)	33.39%
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	\$ 228.86	\$ 1,000	22.89%				\$ 228.86	\$ 1,000	\$ (771.14)	22.89%
522-510 OFFICE SUPPLIES	\$ 1,723.91	\$ 3,000	57.46%				\$ 1,723.91	\$ 3,000	\$ (1,276.09)	57.46%

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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	\$ 2,304.89	\$ 12,000	19.21%				\$ 2,304.89	\$ 12,000	\$ (9,695.11)	19.21%
522.523 UNIFORMS & SUPPLIES	\$ 69.40	\$ 1,000	6.94%	\$ -			\$ 69.40	\$ 1,000	\$ (930.60)	6.94%
522.526 EQUIPMENT UNDER \$750	\$ 1,448.40	\$ 3,000	48.28%				\$ 1,448.40	\$ 3,000	\$ (1,551.60)	48.28%
522.520 OPERATING SUPPLIES-OTHER	\$ 4,712.92	\$ 4,000	117.82%	\$ -			\$ 4,712.92	\$ 4,000	\$ 712.92	117.82%
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	\$ 108,663.48	\$ 214,388	50.69%	\$ 28,158.63	\$ 94,975	29.65%	\$ 136,822.11	\$ 309,363	\$ (172,540.89)	44.23%
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	\$ 4,899.78	\$ 4,517	108.47%	\$ 4,527.60	\$ 4,516	100.26%	\$ 9,427.38	\$ 9,033	\$ 394.38	104.37%
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	\$ 6,477.47	\$ 31,095	20.83%	\$ 6,105.29	\$ 31,094	19.63%	\$ 12,582.76	\$ 62,189	\$ (49,606.24)	20.23%
Sub-total Capital Outlay	\$ 6,477.47	\$ 31,095	20.83%	\$ 6,105.29	\$ 31,094	19.63%	\$ 12,582.76	\$ 62,189	\$ (49,606.24)	20.23%
Debt Service										
522.710 PRINCIPAL	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
522.720 INTEREST EXPENSE	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Sub-total Debt Service	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 338,584.30	\$ 657,733	51.48%	\$ 224,323.88	\$ 479,989	46.74%	\$ 562,908.18	\$ 1,137,722	\$ (574,813.82)	49.48%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$ 343,966			\$ 66,799			\$ 410,765		