

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

1 October 2017 through 31 May 2018

CONSOLIDATED DETAIL

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 66.67%	
	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	\$ 685,918.67	\$ 730,463	93.90%				\$ 685,918.67	\$ 730,463	\$ (44,544.33)	93.90%
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				\$ 436,668.65	\$ 466,042	93.70%	\$ 436,668.65	\$ 466,042	\$ (29,373.35)	93.70%
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	\$ 3,538.09	\$ 2,500	141.52%				\$ 3,538.09	\$ 2,500	\$ 1,038.09	141.52%
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	\$ 110.00	\$ -	0.00%				\$ 110	\$ -	\$ 110.00	100.00%
Total Revenue	\$ 692,847.42	\$ 736,363	94.09%	\$ 422,556.33	\$ 447,400	94.45%	\$ 1,115,403.75	\$ 1,183,763	\$ (68,359.25)	94.23%
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	\$ 692,847.42	\$ 1,001,699		\$ 422,556.33	\$ 546,788		\$ 1,115,403.75	\$ 1,548,487		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 219,458.43	\$ 334,600	65.59%	\$ 183,247.76	\$ 316,500	57.90%	\$ 402,706.19	\$ 651,100	\$ (248,393.81)	61.85%
522-210 PAYROLL TAXES PAID	\$ 16,795.17	\$ 25,250	66.52%	\$ 14,011.82	\$ 24,100	58.14%	\$ 30,806.99	\$ 49,350	\$ (18,543.01)	62.43%
522-220 RETIREMENT CONTRIBUTION	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522-230 HEALTH,LIFE & DENT INS	\$ 18,038.12	\$ 23,400	77.09%				\$ 18,038.12	\$ 23,400	\$ (5,361.88)	77.09%
522-240 WORKERS' COMP	\$ 13,815.25	\$ 14,000	98.68%	\$ 9,942.25	\$ 13,320	74.64%	\$ 23,757.50	\$ 27,320	\$ (3,562.50)	86.96%
Sub-total Salaries & Fringe Benefits	\$ 268,106.97	\$ 412,250	65.04%	\$ 207,201.83	\$ 353,920	58.54%	\$ 475,308.80	766,170	\$ (290,861.20)	62.04%
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	\$ 13,668.41	\$ 17,000	80.40%	\$ 5,168.36	\$ 17,000	30.40%	\$ 18,836.77	\$ 34,000	\$ (15,163.23)	55.40%
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	\$ 15,149.68	\$ 15,000	101.00%	\$ 989.74	\$ 1,013	97.70%	\$ 16,139.42	\$ 16,013	\$ 126.42	100.79%
522-400 TRAVEL & PER DIEM	\$ 1,978.68	\$ 5,000	39.57%				\$ 1,978.68	\$ 5,000	\$ (3,021.32)	39.57%
522.401 EMERGENCY TRANSPORT										
522-410 COMMUNICATIONS SERV	\$ 5,437.27	\$ 8,000	67.97%				\$ 5,437.27	\$ 8,000	\$ (2,562.73)	67.97%
522-420 FREIGHT & POSTAGE	\$ 179.00	\$ 1,000	17.90%				\$ 179.00	\$ 1,000	\$ (821.00)	17.90%
522-430 UTILITY SERVICES	\$ 4,420.00	\$ 8,000	55.25%				\$ 4,420.00	\$ 8,000	\$ (3,580.00)	55.25%
522-440 RENTALS & LEASES	\$ 371.00	\$ -		\$ 7,668.22	\$ 12,000	63.90%	\$ 8,039.22	\$ 12,000	\$ (3,960.78)	66.99%
522-450 INSURANCE	\$ 17,191.48	\$ 24,000	71.63%				\$ 17,191.48	\$ 24,000	\$ (6,808.52)	71.63%
522-460 REPAIR & MAINTENANCE	\$ 22,624.47	\$ 36,500	61.98%				\$ 22,624.47	\$ 36,500	\$ (13,875.53)	61.99%
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	\$ 225.00	\$ 1,000	22.50%				\$ 225.00	\$ 1,000	\$ (775.00)	22.50%
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	\$ 220.00	\$ 600	36.67%				\$ 220.00	\$ 600	\$ (380.00)	36.67%
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	\$ 1,791.21	\$ 3,000	59.71%				\$ 1,791.21	\$ 3,000	\$ (1,208.79)	59.71%

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522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ 678.67	\$ 5,000	13.57%	\$ 12,169.45	\$ 24,000	50.71%	\$ 12,848.12	\$ 29,000	\$ (16,151.88)	44.30%
522.522 MEDICAL	\$ 3,266.34	\$ 12,000	27.22%				\$ 3,266.34	\$ 12,000	\$ (8,733.66)	27.22%
522.523 UNIFORMS & SUPPLIES	\$ 69.40	\$ 1,000	6.94%	\$ -			\$ 69.40	\$ 1,000	\$ (930.60)	6.94%
522.526 EQUIPMENT UNDER \$750	\$ 2,143.40	\$ 3,000	71.45%				\$ 2,143.40	\$ 3,000	\$ (856.60)	71.45%
522.520 OPERATING SUPPLIES-OTHER	\$ 4,931.19	\$ 4,000	123.28%				\$ 4,931.19	\$ 4,000	\$ 931.19	123.28%
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	\$ 117,159.14	\$ 214,388	54.65%	\$ 32,942.77	\$ 94,975	34.69%	\$ 150,101.91	\$ 309,363	\$ (159,261.09)	48.52%
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$750	\$ 24,867.07	\$ 25,000	99.47%	\$ 24,867.07	\$ 25,000	99.47%	\$ 49,734.14	\$ 50,000	\$ (265.86)	99.47%
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	\$ 31,344.54	\$ 31,095	100.80%	\$ 30,972.36	\$ 31,094	99.61%	\$ 62,316.90	\$ 62,189	\$ 127.90	100.21%
Sub-total Capital Outlay	\$ 31,344.54	\$ 31,095	100.80%	\$ 30,972.36	\$ 31,094	99.61%	\$ 62,316.90	\$ 62,189	\$ 127.90	100.21%
Debt Service										
522.710 PRINCIPAL	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
522.720 INTEREST EXPENSE	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Sub-total Debt Service	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 416,610.65	\$ 657,733	63.34%	\$ 271,116.96	\$ 479,989	56.48%	\$ 687,727.61	\$ 1,137,722	\$ (449,994.39)	60.45%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$ 343,966			\$ 66,799			\$ 410,765		