

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

	General Fund			Special Assessment			Total Budget		Percent of Year Completed 25.00%	
	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	\$ 486,061.11	\$ 730,463	66.54%				\$ 486,061.11	\$ 730,463	\$ (244,401.89)	66.54%
311.9 TAXES-DISCOUNTS TAKEN	\$ (19,253.32)	\$ (21,914)	87.86%				\$ (19,253.32)	\$ (21,914)	\$ 2,660.68	87.86%
325.0 SPECIAL ASSESSMENTS				\$ 309,455.57	\$ 466,042	66.40%	\$ 309,455.57	\$ 466,042	\$ (156,586.43)	66.40%
325.1 SA-DISCOUNTS TAKEN				\$ (12,248.32)	\$ (18,642)	65.70%	\$ (12,248.32)	\$ (18,642)	\$ 6,393.68	65.70%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$ 511.27	\$ 2,500	20.45%				\$ 511.27	\$ 2,500	\$ (1,988.73)	20.45%
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	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$ 13,959.00	\$ -	0.00%				\$ 13,959	\$ -	\$ 13,959.00	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	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
Total Revenue	\$ 485,450.81	\$ 715,049	67.89%	\$ 297,207.25	\$ 447,400	66.43%	\$ 782,658.06	\$ 1,162,449	\$ (379,790.94)	67.33%
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	\$ 485,450.81	\$ 909,132		\$ 297,207.25	\$ 508,023		\$ 782,658.06	\$ 1,417,155		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$ 79,202.38	\$ 334,600	23.67%	\$ 72,669.06	\$ 316,500	22.96%	\$ 151,871.44	\$ 651,100	\$ (499,228.56)	23.33%
522-210 PAYROLL TAXES PAID	\$ 6,082.38	\$ 25,250	24.09%	\$ 5,558.99	\$ 24,100	23.07%	\$ 11,641.37	\$ 49,350	\$ (37,708.63)	23.59%
522-220 RETIREMENT CONTRIBUTION	\$ -	\$ 15,000	0.00%				\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522-230 HEALTH.LIFE & DENT INS	\$ 5,022.84	\$ 23,400	21.47%				\$ 5,022.84	\$ 23,400	\$ (18,377.16)	21.47%
522-240 WORKERS' COMP	\$ 7,191.50	\$ 14,000	51.37%	\$ 5,857.50	\$ 13,320	43.98%	\$ 13,049.00	\$ 27,320	\$ (14,271.00)	47.76%
Sub-total Salaries & Fringe Benefits	\$ 97,499.10	\$ 412,250	23.65%	\$ 84,085.55	\$ 353,920	23.76%	\$ 181,584.65	\$ 766,170	\$ (584,585.35)	23.70%
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	\$ 1,417.04	\$ 17,000	8.34%	\$ 1,417.02	\$ 17,000	8.34%	\$ 2,834.06	\$ 34,000	\$ (31,165.94)	8.34%
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	\$ 11,211.16	\$ 15,000	74.74%	\$ 989.74	\$ 1,013	97.70%	\$ 12,200.90	\$ 16,013	\$ (3,812.10)	76.19%
522-400 TRAVEL & PER DIEM	\$ 563.40	\$ 5,000	11.27%				\$ 563.40	\$ 5,000	\$ (4,436.60)	11.27%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -					\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 1,451.98	\$ 8,000	18.15%				\$ 1,451.98	\$ 8,000	\$ (6,548.02)	18.15%
522-420 FREIGHT & POSTAGE	\$ 98.00	\$ 1,000	9.80%				\$ 98.00	\$ 1,000	\$ (902.00)	9.80%
522-430 UTILITY SERVICES	\$ 2,026.35	\$ 8,000	25.33%				\$ 2,026.35	\$ 8,000	\$ (5,973.65)	25.33%
522-440 RENTALS & LEASES				\$ 3,200.00	\$ 12,000	26.67%	\$ 3,200.00	\$ 12,000	\$ (8,800.00)	26.67%
522-450 INSURANCE	\$ 9,380.48	\$ 24,000	39.09%				\$ 9,380.48	\$ 24,000	\$ (14,619.52)	39.09%
522-460 REPAIR & MAINTENANCE	\$ 8,796.27	\$ 36,500	24.10%				\$ 8,796.27	\$ 36,500	\$ (27,703.73)	24.10%
522-467 Road Clearing	\$ 3,490.00	\$ -					\$ 3,490.00	\$ -		
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ -	\$ 7,500	0.00%	\$ -	\$ 7,500	0.00%	\$ -	\$ 15,000	\$ (15,000.00)	0.00%
522.470 PRINTING & BINDING	\$ -	\$ 1,000	0.00%				\$ -	\$ 1,000	\$ (1,000.00)	0.00%
522.480 PROMO/LEGAL ADVERTISING	\$ 97.94	\$ 1,500	6.53%				\$ 97.94	\$ 1,500	\$ (1,402.06)	6.53%
522-490 OTHER CURRENT CHGS							\$ -	\$ -	\$ -	0.00%
522.491 BANK SERVICE CHARGES	\$ 175.00	\$ 600	29.17%				\$ 175.00	\$ 600	\$ (425.00)	29.17%
522.493 OTHER EXPENSES	\$ 3,167.79	\$ 3,500	90.51%				\$ 3,167.79	\$ 3,500	\$ (332.21)	90.51%
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	\$ 1,097.38	\$ 3,000	36.58%				\$ 1,097.38	\$ 3,000	\$ (1,902.62)	36.58%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$ -	\$ 5,000	0.00%	\$ 5,160.42	\$ 14,000	36.86%	\$ 5,160.42	\$ 19,000	\$ (13,839.58)	27.16%
522.522 MEDICAL	\$ 1,119.54	\$ 12,000	9.33%				\$ 1,119.54	\$ 12,000	\$ (10,880.46)	9.33%
522.523 UNIFORMS & SUPPLIES	\$ -	\$ 1,000	0.00%	\$ 69.40			\$ 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	\$ 1,344.73	\$ 4,000	33.62%	\$ 39.25			\$ 1,383.98	\$ 4,000	\$ (2,616.02)	34.60%
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	\$ 48,594.72	\$ 177,148	27.43%	\$ 11,572.83	\$ 56,225	20.58%	\$ 60,167.55	\$ 233,373	\$ (173,205.45)	25.78%
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$750	\$ 1,000.00	\$ 30,500	3.28%	\$ -	\$ 28,000	0.00%	\$ 1,000.00	\$ 58,500	\$ (57,500.00)	1.71%
522-643 EQUIP VEHICLES > \$750	\$ -	\$ -	0.00%				\$ -	\$ -	\$ -	0.00%
522.640 EQUIP & MACH - OTHER	\$ 7,182.98	\$ 7,000	102.61%	\$ 4,027.60	\$ 7,000	57.54%	\$ 11,210.58	\$ 14,000	\$ (2,789.42)	80.08%
522-640 MACHINERY & EQUIPMENT	\$ 8,182.98	\$ 37,500	21.82%	\$ 4,027.60	\$ 35,000	11.51%	\$ 12,210.58	\$ 72,500	\$ (60,289.42)	16.84%
Sub-total Capital Outlay	\$ 8,182.98	\$ 37,500	21.82%	\$ 4,027.60	\$ 35,000	11.51%	\$ 12,210.58	\$ 72,500	\$ (60,289.42)	16.84%
Debt Service										
522.710 PRINCIPAL	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
522.720 INTEREST EXPENSE	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Sub-total Debt Service	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 154,276.80	\$ 626,898	24.61%	\$ 99,685.98	\$ 445,145	22.39%	\$ 253,962.78	\$ 1,072,043	\$ (818,080.22)	23.69%
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -						\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		<u>\$ 282,234</u>			<u>\$ 62,878</u>			<u>\$ 345,112</u>		