

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2022 - 31 January 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			41.67%
	1 October 2022 through 28 February 023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 28 February 023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 28 February 023	Approved Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$730,271.39	\$940,910	77.61%				\$730,271.39	\$940,910	(\$210,639)	77.61%
311.9 TAXES-DISCOUNTS TAKEN	(\$29,217.05)	(\$32,932)	88.72%				(\$29,217.05)	(\$32,932)	\$3,715	88.72%
325.0 SPECIAL ASSESSMENTS				\$358,535.57	\$466,042	76.93%	\$358,535.57	\$466,042	(\$107,506)	76.93%
325.1 SA-DISCOUNTS TAKEN				(\$10,644.03)	(\$18,642)	57.10%	(\$10,644.03)	(\$18,642)	\$7,998	57.10%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$3,593.47	\$2,800	128.34%				\$3,593.47	\$2,800	\$793	128.34%
366.2 CONTRIBUTIONS-Fun Run	\$0.00	\$15,000	0.00%				\$0.00	\$15,000	(\$15,000)	0.00%
366.7 TIPS Grant-Preferred Gov't Ins	\$0.00	\$5,000	0.00%				\$0.00	\$5,000	(\$5,000)	0.00%
369.5 SALE OF T-SHIRTS	\$0.00	\$2,000	0.00%	\$0.00	\$0		\$0.00	\$2,000	(\$2,000)	0.00%
Total Revenue	\$704,663.92	\$932,778	75.54%	\$347,891.54	\$447,400	77.76%	\$1,052,555.46	\$1,380,178	(\$327,623)	76.26%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$368,242			\$45,845			\$414,087		
Total Funds Available	\$704,663.92	\$1,301,020		\$347,891.54	\$493,245		\$2,098,076.47	\$3,594,688		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$249,722.41	\$437,592	57.07%	\$157,464.44	\$343,837	45.80%	\$407,186.85	\$781,429	(\$374,242)	52.11%
522-210 PAYROLL TAXES PAID	\$18,991.62	\$33,476	56.73%	\$12,852.94	\$26,304	48.86%	\$31,844.56	\$59,780	(\$27,935)	53.27%
522-220 RETIREMENT CONTRIBUTION	\$2,736.97	\$10,479	26.12%				\$2,736.97	\$10,479	(\$7,742)	26.12%
522-230 HEALTH.LIFE & DENT INS	\$8,691.53	\$26,856	32.36%				\$8,691.53	\$26,856	(\$18,164)	32.36%
522-231 DISABILITY INSURANCE	\$268.03	\$936	28.64%				\$268.03	\$936	(\$668)	28.64%
522-240 WORKERS' COMP	\$7,610.54	\$15,000	50.74%	\$9,762.11	\$15,000	65.08%	\$17,372.65	\$30,000	(\$12,627)	57.91%
Sub-total Salaries & Fringe Benefits	\$288,021.10	\$524,339	54.93%	\$180,079.49	\$385,141	46.76%	\$468,100.59	\$909,480	(\$441,380)	51.47%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$4,371.76	\$50,000	8.74%	\$0.00	\$2,500	0.00%	\$4,371.76	\$52,500	(\$48,128)	8.33%
522-320 ACCOUNTING & AUDITING	\$3,118.09	\$24,000	12.99%	\$3,118.07	\$24,000	12.99%	\$6,236.16	\$48,000	(\$41,764)	12.99%
522.34 OTHER CONTRACTUAL	\$0.00	\$2,710	0.00%							
522.341 PROPERTY APPRAISER FEES	\$2,595.35	\$5,000	51.91%	\$696.00	\$700	99.43%	\$3,291.35	\$5,700	(\$2,409)	57.74%
522.342 TAX COLLECTOR FEES	\$15,571.09	\$20,230	76.97%	\$1,009.20	\$1,500	67.28%	\$16,580.29	\$21,730	(\$5,150)	76.30%
522-400 TRAVEL & PER DIEM	\$4,877.00	\$8,250	59.12%				\$4,877.00	\$8,250	(\$3,373)	59.12%
522-410 COMMUNICATIONS SERV	\$7,881.80	\$6,800	115.91%				\$7,881.80	\$6,800	\$1,082	115.91%
522-420 FREIGHT & POSTAGE	\$11.22	\$290	3.87%				\$11.22	\$290	(\$279)	3.87%
522-430 UTILITY SERVICES	\$1,081.11	\$14,480	7.47%				\$1,081.11	\$14,480	(\$13,399)	7.47%
522-440 RENTALS & LEASES	\$482.75	\$0	#DIV/0!	\$1,510.00	\$11,520	13.11%	\$1,992.75	\$11,520	(\$9,527)	17.30%
522-450 INSURANCE	\$11,746.75	\$31,340	37.48%				\$11,746.75	\$31,340	(\$19,593)	37.48%
522-460 REPAIR & MAINTENANCE	\$11,135.88	\$39,310	28.33%				\$11,135.88	\$39,310	(\$28,174)	28.33%
522-469 ACCESS POINT MAINTENANCE	\$9,635.91	\$50,000	19.27%				\$9,635.91	\$50,000	(\$40,364)	19.27%
522.470 PRINTING & BINDING	\$0.00	\$360	0.00%				\$0.00	\$360	(\$360)	0.00%
522.480 PROMO/LEGAL ADVERTISING	\$1,947.14	\$4,655	41.83%				\$1,947.14	\$4,655	(\$2,708)	41.83%
522-490 OTHER CURRENT CHGS	\$0.00	\$200	0.00%				\$0.00	\$200	(\$200)	0.00%
522.491 BANK SERVICE CHARGES	\$359.16	\$1,920	18.71%				\$359.16	\$1,920	(\$1,561)	18.71%
522.492 PAYPAL CHARGES	\$0.00	\$300	0.00%				\$0.00	\$300	(\$300)	0.00%
522.493 OTHER EXPENSES (FUN RUN)	\$0.00	\$6,623	0.00%				\$0.00	\$6,623	(\$6,623)	0.00%
522.500 LICENSES & FEES	\$110.90	\$2,900	3.82%				\$110.90	\$2,900	(\$2,789)	3.82%
522-510 OFFICE SUPPLIES	\$567.86	\$2,100	27.04%				\$567.86	\$2,100	(\$1,532)	27.04%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$9,164.04	\$1,000	916.40%	\$1,796.66	\$25,000	7.19%	\$10,960.70	\$26,000	(\$15,039)	42.16%
522.522 MEDICAL	\$4,198.98	\$8,000	52.49%				\$4,198.98	\$8,000	(\$3,801)	52.49%
522.523 UNIFORMS & SUPPLIES	\$0.00	\$3,000	0.00%				\$0.00	\$3,000	(\$3,000)	0.00%
522.526 EQUIPMENT UNDER \$1000	\$2,401.72	\$4,000	60.04%				\$2,401.72	\$4,000	(\$1,598)	60.04%
522.527 T-SHIRTS FOR RESALE	\$0.00	\$1,500	0.00%				\$0.00	\$1,500	(\$1,500)	0.00%
522.528 PERSONAL PROTECTIVE GEAR	\$8,498.68	\$14,000	60.70%				\$8,498.68	\$14,000	(\$5,501)	60.70%
522.520 OPERATING SUPPLIES-OTHER	\$1,168.72	\$17,000	6.87%				\$1,168.72	\$17,000	(\$15,831)	6.87%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$925.00	\$2,460	37.60%				\$925.00	\$2,460	(\$1,535)	37.60%
522.550 TRAINING & EDUCATION	\$1,093.95	\$5,750	19.03%				\$1,093.95	\$5,750	(\$4,656)	19.03%
Sub-total Operating Expenses	\$102,944.86	\$328,178	31.37%	\$8,129.93	\$65,220	12.47%	\$111,074.79	\$390,388	(\$279,313)	28.45%
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$0.00	\$0.00	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$1000	\$0.00	\$0.00	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522-643 EQUIP VEHICLES > \$1000	\$0.00	\$30,000	0.00%				\$0.00	\$30,000	(\$30,000)	0.00%
522.640 EQUIP & MACH - OTHER > \$1000	\$6,404.57	\$0.00	#DIV/0!				\$6,404.57	\$0	\$6,405	#DIV/0!
522-640 MACHINERY & EQUIPMENT	\$6,404.57	\$30,000	21.35%				\$6,404.57	\$30,000	(\$23,595)	21.35%
Sub-total Capital Outlay	\$6,404.57	\$30,000	21.35%				\$6,404.57	\$30,000	(\$23,595)	21.35%

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Debt Service										
522.710 PRINCIPAL	\$14,610.68	\$14,611.00	100.00%				\$14,610.68	\$14,611	100.00%	100.00%
522.720 INTEREST EXPENSE	\$8,063.98	\$8,064.00	100.00%				\$8,063.98	\$8,064	100.00%	100.00%
Sub-total Debt Service	<u>\$22,674.66</u>	<u>\$22,675.00</u>	<u>100.00%</u>				<u>\$22,674.66</u>	<u>\$22,675</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expenditures	<u>\$420,045.19</u>	<u>\$905,192</u>	46.40%	\$188,209.42	\$450,361	41.79%	\$608,254.61	\$1,352,543	(\$744,287)	44.97%
522.90 COMMITTED FOR RESERVES-ENDING		\$200,000.00						\$200,000		
522.97 COMMITTED FOR DEBT SERVICE RESERVE		\$22,675.00						\$22,675		
522.98 COMMITTED FOR EQUIP REPLACE RESERVE		\$28,000.00						\$28,000		
522.99 RESTRICTED FUND BALANCE ENDING		\$0.00			\$42,884			\$42,884		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$145,153.15						\$145,153		
OPERATING Revenue Over (Under) Expenditures	<u>\$284,618.73</u>			<u>\$159,682.12</u>				<u>\$438,712</u>		