

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

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

	General Fund			Special Assessment			Total Budget			50.00%
	1 October 2022 through 31 March 2023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 31 March 2023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 31 March 2023	Approved Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$780,570.04	\$940,910	82.96%				\$780,570.04	\$940,910	(\$160,340)	82.96%
311.9 TAXES-DISCOUNTS TAKEN	(\$30,748.97)	(\$32,932)	93.37%				(\$30,748.97)	(\$32,932)	\$2,183	93.37%
325.0 SPECIAL ASSESSMENTS				\$382,835.80	\$466,042	82.15%	\$382,835.80	\$466,042	(\$83,206)	82.15%
325.1 SA-DISCOUNTS TAKEN				(\$11,384.19)	(\$18,642)	61.07%	(\$11,384.19)	(\$18,642)	\$7,258	61.07%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$5,237.00	\$2,800	187.04%				\$5,237.00	\$2,800	\$2,437	187.04%
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	\$755,074.18	\$932,778	80.95%	\$371,451.61	\$447,400	83.02%	\$1,126,525.79	\$1,380,178	(\$253,652)	81.62%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$368,242			\$45,845			\$414,087		
Total Funds Available	\$755,074.18	\$1,301,020		\$371,451.61	\$493,245		\$2,246,920.50	\$3,594,688		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$273,672.09	\$437,592	62.54%	\$213,899.15	\$343,837	62.21%	\$487,571.24	\$781,429	(\$293,858)	62.39%
522-210 PAYROLL TAXES PAID	\$23,166.54	\$33,476	69.20%	\$12,852.94	\$26,304	48.86%	\$36,019.48	\$59,780	(\$23,760)	60.25%
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	\$8,423.50	\$26,856	31.37%				\$8,423.50	\$26,856	(\$18,433)	31.37%
522-231 DISABILITY INSURANCE	\$352.29	\$936	37.64%				\$352.29	\$936	(\$584)	37.64%
522-240 WORKERS' COMP	\$7,610.54	\$15,000	50.74%	\$11,913.69	\$15,000	79.42%	\$19,524.23	\$30,000	(\$10,476)	65.08%
Sub-total Salaries & Fringe Benefits	\$315,961.93	\$524,339	60.26%	\$238,665.78	\$385,141	61.97%	\$554,627.71	\$909,480	(\$354,853)	60.98%
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	\$16,546.42	\$20,230	81.79%	\$1,009.20	\$1,500	67.28%	\$17,555.62	\$21,730	(\$4,174)	80.79%
522-400 TRAVEL & PER DIEM	\$5,380.96	\$8,250	65.22%				\$5,380.96	\$8,250	(\$2,869)	65.22%
522-410 COMMUNICATIONS SERV	\$8,406.00	\$6,800	123.62%				\$8,406.00	\$6,800	\$1,606	123.62%
522-420 FREIGHT & POSTAGE	\$11.22	\$290	3.87%				\$11.22	\$290	(\$279)	3.87%
522-430 UTILITY SERVICES	\$2,411.22	\$14,480	16.65%				\$2,411.22	\$14,480	(\$12,069)	16.65%
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	\$13,544.75	\$31,340	43.22%				\$13,544.75	\$31,340	(\$17,795)	43.22%
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	\$764.16	\$1,920	39.80%				\$764.16	\$1,920	(\$1,156)	39.80%
522.492 PAYPAL CHARGES	\$0.00	\$300	0.00%				\$0.00	\$300	(\$300)	0.00%
522.493 OTHER EXPENSES (FUN RUN)	\$165.00	\$6,623	2.49%				\$165.00	\$6,623	(\$6,458)	2.49%
522.500 LICENSES & FEES	\$120.90	\$2,900	4.17%				\$120.90	\$2,900	(\$2,779)	4.17%
522-510 OFFICE SUPPLIES	\$600.65	\$2,100	28.60%				\$600.65	\$2,100	(\$1,499)	28.60%
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	\$4,270.49	\$8,000	53.38%				\$4,270.49	\$8,000	(\$3,730)	53.38%
522.523 UNIFORMS & SUPPLIES	\$1,250.00	\$3,000	41.67%				\$1,250.00	\$3,000	(\$1,750)	41.67%
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	\$3,854.21	\$17,000	22.67%				\$3,854.21	\$17,000	(\$13,146)	22.67%
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	\$112,696.25	\$328,178	34.34%	\$8,129.93	\$65,220	12.47%	\$120,826.18	\$390,388	(\$269,562)	30.95%
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0	#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	#DIV/0!	\$0.00	\$0	\$0	#DIV/0!
522-643 EQUIP VEHICLES > \$1000	\$27,299.00	\$30,000	91.00%	\$0.00	\$0	#DIV/0!	\$27,299.00	\$30,000	(\$2,701)	91.00%
522.640 EQUIP & MACH - OTHER > \$1000	\$6,404.57	\$0.00	#DIV/0!	\$0.00	\$0	#DIV/0!	\$6,404.57	\$0	\$6,405	#DIV/0!
522-640 MACHINERY & EQUIPMENT	\$33,703.57	\$30,000	112.35%	\$0.00	\$0	#DIV/0!	\$33,703.57	\$30,000	\$3,704	112.35%
Sub-total Capital Outlay	\$33,703.57	\$30,000	112.35%	\$0.00	\$0	#DIV/0!	\$33,703.57	\$30,000	\$3,704	112.35%

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Debt Service										
522.710 PRINCIPAL	\$14,610.68	\$14,611.00	100.00%	\$0.00	\$0		\$14,610.68	\$14,611	100.00%	100.00%
522.720 INTEREST EXPENSE	\$8,063.98	\$8,064.00	100.00%	\$0.00	\$0		\$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>\$0.00</u>	<u>\$0</u>		<u>\$22,674.66</u>	<u>\$22,675</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expenditures	<u>\$485,036.41</u>	<u>\$905,192</u>	53.58%	<u>\$246,795.71</u>	<u>\$450,361</u>	<u>54.80%</u>	<u>\$731,832.12</u>	<u>\$1,352,543</u>	<u>(\$620,710)</u>	<u>54.11%</u>
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>\$270,037.77</u>			<u>\$124,655.90</u>			<u>\$438,712</u>			