

### Upper Captiva Fire/Rescue District

#### Profit Loss Budget vs Actual

1 October 2022 - 30 April 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			58.33%
	1 October 2022 through 30 April 2023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 April 2023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 April 2023	Approved Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
<b>Revenue</b>										
311.0 TAX REVENUE	\$821,942.71	\$940,910	87.36%				\$821,942.71	\$940,910	(\$118,967)	87.36%
311.9 TAXES-DISCOUNTS TAKEN	(\$31,583.77)	(\$32,932)	95.91%				(\$31,583.77)	(\$32,932)	\$1,348	95.91%
325.0 SPECIAL ASSESSMENTS				\$406,181.26	\$466,042	87.16%	\$406,181.26	\$466,042	(\$59,861)	87.16%
325.1 SA-DISCOUNTS TAKEN				(\$11,852.47)	(\$18,642)	63.58%	(\$11,852.47)	(\$18,642)	\$6,790	63.58%
<b>360-000 MISCELLANEOUS REVENUE</b>										
361.1 INTEREST EARNINGS	\$6,774.64	\$2,800	241.95%				\$6,774.64	\$2,800	\$3,975	241.95%
366.2 CONTRIBUTIONS-Fun Run	\$11,401.54	\$15,000	76.01%				\$11,401.54	\$15,000	(\$3,598)	76.01%
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%
<b>Total Revenue</b>	<b>\$808,551.23</b>	<b>\$932,778</b>	<b>86.68%</b>	<b>\$394,328.79</b>	<b>\$447,400</b>	<b>88.14%</b>	<b>\$1,202,880.02</b>	<b>\$1,380,178</b>	<b>(\$177,298)</b>	<b>87.15%</b>
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$368,242			\$45,845			\$414,087		
<b>Total Funds Available</b>	<b>\$808,551.23</b>	<b>\$1,301,020</b>		<b>\$394,328.79</b>	<b>\$493,245</b>		<b>\$2,412,099.86</b>	<b>\$3,594,688</b>		
<b>Expenditures</b>										
<b>Salaries &amp; Fringe Benefits</b>										
522-120 SALARIES & WAGES	\$299,673.57	\$437,592	68.48%	\$244,600.36	\$343,837	71.14%	\$544,273.93	\$781,429	(\$237,155)	69.65%
522-210 PAYROLL TAXES PAID	\$27,474.96	\$33,476	82.07%	\$12,852.94	\$26,304	48.86%	\$40,327.90	\$59,780	(\$19,452)	67.46%
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%	\$14,065.27	\$15,000	93.77%	\$21,675.81	\$30,000	(\$8,324)	72.25%
<b>Sub-total Salaries &amp; Fringe Benefits</b>	<b>\$346,271.83</b>	<b>\$524,339</b>	<b>66.04%</b>	<b>\$271,518.57</b>	<b>\$385,141</b>	<b>70.50%</b>	<b>\$617,790.40</b>	<b>\$909,480</b>	<b>(\$291,690)</b>	<b>67.93%</b>
<b>Operating Expenses</b>										
522-310 LEGAL & PROFESSIONAL SERVICES	\$6,278.06	\$50,000	12.56%	\$0.00	\$2,500	0.00%	\$6,278.06	\$52,500	(\$46,222)	11.96%
522-320 ACCOUNTING & AUDITING	\$3,118.09	\$24,000	12.99%	\$3,795.32	\$24,000	15.81%	\$6,913.41	\$48,000	(\$41,087)	14.40%
522.34 OTHER CONTRACTUAL	\$0.00	\$2,710	0.00%							
522.341 PROPERTY APPRAISER FEES	\$5,710.83	\$5,000	114.22%	\$696.00	\$700	99.43%	\$6,406.83	\$5,700	\$707	112.40%
522.342 TAX COLLECTOR FEES	\$17,357.19	\$20,230	85.80%	\$1,009.20	\$1,500	67.28%	\$18,366.39	\$21,730	(\$3,364)	84.52%
522-400 TRAVEL & PER DIEM	\$6,041.12	\$8,250	73.23%				\$6,041.12	\$8,250	(\$2,209)	73.23%
522-410 COMMUNICATIONS SERV	\$8,788.95	\$6,800	129.25%				\$8,788.95	\$6,800	\$1,989	129.25%
522-420 FREIGHT & POSTAGE	\$11.22	\$290	3.87%				\$11.22	\$290	(\$279)	3.87%
522-430 UTILITY SERVICES	\$2,860.13	\$14,480	19.75%				\$2,860.13	\$14,480	(\$11,620)	19.75%
522-440 RENTALS & LEASES	\$482.75	\$0	#DIV/0!	\$2,510.00	\$11,520	21.79%	\$2,992.75	\$11,520	(\$8,527)	25.98%
522-450 INSURANCE	\$25,590.03	\$31,340	81.65%				\$25,590.03	\$31,340	(\$5,750)	81.65%
522-460 REPAIR & MAINTENANCE	\$15,977.80	\$39,310	40.65%				\$15,977.80	\$39,310	(\$23,332)	40.65%
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	\$849.16	\$1,920	44.23%				\$849.16	\$1,920	(\$1,071)	44.23%
522.492 PAYPAL CHARGES	\$0.00	\$300	0.00%				\$0.00	\$300	(\$300)	0.00%
522.493 OTHER EXPENSES (FUN RUN)	\$4,150.00	\$6,623	62.66%				\$4,150.00	\$6,623	(\$2,473)	62.66%
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	\$10,152.92	\$8,000	126.91%				\$10,152.92	\$8,000	\$2,153	126.91%
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	\$4,764.46	\$17,000	28.03%				\$4,764.46	\$17,000	(\$12,236)	28.03%
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%
<b>Sub-total Operating Expenses</b>	<b>\$147,770.70</b>	<b>\$328,178</b>	<b>45.03%</b>	<b>\$9,807.18</b>	<b>\$65,220</b>	<b>15.04%</b>	<b>\$157,577.88</b>	<b>\$390,388</b>	<b>(\$232,810)</b>	<b>40.36%</b>
<b>Capital Outlay</b>										
522.620 BUILDING IMPROVEMENTS	\$3,082.43	\$0.00	#DIV/0!				\$3,082.43	\$0	\$3,082	#DIV/0!
<b>522-640 MACHINERY &amp; EQUIPMENT</b>										
522.641 EQUIP FIREFIGHT > \$1000	\$0.00	\$0.00	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522.643 EQUIP VEHICLES > \$1000	\$28,136.50	\$30,000	93.79%				\$28,136.50	\$30,000	(\$1,864)	93.79%
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	\$34,541.07	\$30,000	115.14%				\$34,541.07	\$30,000	\$4,541	115.14%
<b>Sub-total Capital Outlay</b>	<b>\$37,623.50</b>	<b>\$30,000</b>	<b>125.41%</b>				<b>\$37,623.50</b>	<b>\$30,000</b>	<b>\$7,624</b>	<b>125.41%</b>

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<b>Debt Service</b>										
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>
<b>Total Expenditures</b>	<u>\$554,340.69</u>	<u>\$905,192</u>	61.24%	<u>\$281,325.75</u>	<u>\$450,361</u>	<u>62.47%</u>	<u>\$835,666.44</u>	<u>\$1,352,543</u>	<u>(\$516,876)</u>	<u>61.78%</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>\$254,210.54</u>			<u>\$113,003.04</u>			<u>\$438,712</u>			