

Upper Captiva Fire Rescue District
Profit Loss Budget vs Actual, Modified Accrual Basis
October 1, 2023 thru December 31, 2023

1/17/2024

	General Fund			Special Assessment			Total Budget			25.00%
	10.1.23 to 12.31.23	FY24 Budget	YTD Actuals as % of Budget	10.1.23 to 12.31.23	FY24 Budget	YTD Actuals as % of Budget	10.1.23 to 12.31.23	FY24 Budget	YTD \$ Over or (Under) Budget	YTD Actual as % of Budget
Revenue										
311.0 Tax Revenue	\$676,165.10	\$943,325.00	71.68%				\$676,165.10	\$943,325.00	-\$267,159.90	71.68%
311.9 Discounts Taken	-\$26,620.48	-\$28,300.00	94.07%				-\$26,620.48	-\$28,300.00	\$1,679.52	94.07%
325.0 Special Assessments				\$317,980.54	\$466,042.00	68.23%	\$317,980.54	\$466,042.00	-\$148,061.46	68.23%
325.1 SA Discounts Taken				-\$13,082.08	-\$18,642.00	70.18%	-\$13,082.08	-\$18,642.00	\$5,559.92	70.18%
360.000 Miscellaneous Revenue										
361.1 Interest Earnings	\$7,017.59	\$15,000.00	46.78%				\$7,017.59	\$15,000.00	-\$7,982.41	46.78%
364.0 Proceeds on Sales of Assets	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
364.9 Insurance Proceeds	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
366.0 Contributions - Miscellaneous	\$400.00	\$50,000.00	0.80%				\$400.00	\$50,000.00	-\$49,600.00	0.80%
366.2 Contributions - Fun Run	\$0.00	\$15,000.00	0.00%				\$0.00	\$15,000.00	-\$15,000.00	0.00%
366.7 TIPS Grant	\$5,000.00	\$5,000.00	100.00%				\$5,000.00	\$5,000.00	\$0.00	100.00%
369.1 Refund of Previous Years Expenditures	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
369.5 Sales of T-Shirts	\$380.00	\$2,000.00	19.00%				\$380.00	\$2,000.00	-\$1,620.00	19.00%
Total Revenue	\$662,342.21	\$1,002,025.00	66.10%	\$304,898.46	\$447,400.00	68.15%	\$967,240.67	\$1,449,425.00	-\$482,184.33	66.73%
361-350 Cash Carryover										
361-351 Beginning Fund Balance		\$495,000.00	0.00%		\$73,000.00		\$0.00	\$568,000.00		
Total Funds Available	\$662,342.21	\$1,497,025.00	44.24%	\$304,898.46	\$520,400.00	58.59%	\$967,240.67	\$2,017,425.00		
Expenditures										
Salaries and Fringe Benefits										
522-120 Salaries and Wages	\$146,796.76	\$398,128.00	36.87%		\$350,246.00	0.00%	\$146,796.76	\$748,374.00	-\$601,577.24	19.62%
522-210 Payroll Taxes	\$36,935.93	\$30,457.00	121.27%		\$26,794.00	0.00%	\$36,935.93	\$57,251.00	-\$20,315.07	64.52%
522-220 Retirement Contribution	\$0.00	\$6,240.00	0.00%				\$0.00	\$6,240.00	-\$6,240.00	0.00%
522-230 Health, Life and Dental Insurance	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
522-231 Disability Insurance	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
522-240 Workers Compensation Insurance	\$10,788.75	\$16,920.00	63.76%		\$14,885.00	0.00%	\$10,788.75	\$31,805.00	-\$21,016.25	33.92%
Subtotal	\$194,521.44	\$451,745.00	43.06%	\$0.00	\$391,925.00	0.00%	\$194,521.44	\$843,670.00	-\$649,148.56	23.06%
Operating Expenses										
522-310 Legal and Professional Services	\$8,448.92	\$20,000.00	42.24%		\$0.00		\$8,448.92	\$20,000.00	-\$11,551.08	42.24%
522-320 Accounting and Auditing	\$0.00	\$12,000.00	0.00%		\$12,000.00	0.00%	\$0.00	\$24,000.00	-\$24,000.00	0.00%
522.34 Other Contractual										
522.341 Property Appraiser Fees	\$3,696.00	\$5,711.00	64.72%		\$696.00	0.00%	\$3,696.00	\$6,407.00	-\$2,711.00	57.69%
522.342 Tax Collector Fees	\$14,542.84	\$18,301.00	79.46%	\$1,280.64	\$1,009.00	126.92%	\$15,823.48	\$19,310.00	-\$3,486.52	81.94%

522.400 Travel and Per Diem	\$9,414.00	\$8,250.00	114.11%				\$9,414.00	\$8,250.00	\$1,164.00	114.11%
522.410 Communication Services	\$777.92	\$6,800.00	11.44%				\$777.92	\$6,800.00	-\$6,022.08	11.44%
522.420 Freight and Postage	\$0.00	\$200.00	0.00%				\$0.00	\$200.00	-\$200.00	0.00%
522-430 Utility Services	\$1,540.79	\$14,480.00	10.64%				\$1,540.79	\$14,480.00	-\$12,939.21	10.64%
522.440 Rentals and Leases	\$0.00	\$0.00			\$6,000.00	0.00%	\$0.00	\$6,000.00	-\$6,000.00	0.00%
522.450 Insurance	\$0.00	\$31,340.00	0.00%				\$0.00	\$31,340.00	-\$31,340.00	0.00%
522.460 Repairs and Maintenance	\$5,567.14	\$50,000.00	11.13%				\$5,567.14	\$50,000.00	-\$44,432.86	11.13%
522.469 Access Point Maintenance	\$5,517.09	\$38,800.00	14.22%				\$5,517.09	\$38,800.00	-\$33,282.91	14.22%
522.470 Printing and Binding	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
522.480 Promotions and Legal Advertising	\$0.00	\$4,655.00	0.00%				\$0.00	\$4,655.00	-\$4,655.00	0.00%
522.490 Other Current Charges									0	#DIV/0!
522.491 Bank Service Charges	\$307.00	\$2,000.00	15.35%				\$307.00	\$2,000.00	-\$1,693.00	15.35%
522.493 Other Expenses (Fun Run)	\$0.00	\$4,200.00	0.00%				\$0.00	\$4,200.00	-\$4,200.00	0.00%
522.500 Licenses and Fees	\$304.22	\$300.00	101.41%				\$304.22	\$300.00	\$4.22	101.41%
522.510 Office Supplies	\$0.00	\$600.00	0.00%				\$0.00	\$600.00	-\$600.00	0.00%
522.520 Operating Supplies										
522.521 Fuel	\$960.52	\$1,000.00	96.05%		\$12,000.00	0.00%	\$960.52	\$13,000.00	-\$12,039.48	7.39%
522.522 Medical	\$2,291.43	\$8,000.00	28.64%				\$2,291.43	\$8,000.00	-\$5,708.57	28.64%
522.523 Uniforms and Supplies	\$0.00	\$3,000.00	0.00%				\$0.00	\$3,000.00	-\$3,000.00	0.00%
522.526 Equipment under \$1,000	\$0.00	\$4,000.00	0.00%				\$0.00	\$4,000.00	-\$4,000.00	0.00%
522.527 T-Shirts for Resale	\$0.00	\$1,500.00	0.00%				\$0.00	\$1,500.00	-\$1,500.00	0.00%
522.528 Personal Protective Gear	\$19,765.30	\$3,000.00	658.84%				\$19,765.30	\$3,000.00	\$16,765.30	658.84%
522.530 Operating Supplies - Other	\$6,005.95	\$17,000.00	35.33%				\$6,005.95	\$17,000.00	-\$10,994.05	35.33%
522.540 Books, Subscriptions and Memberships	\$0.00	\$1,260.00	0.00%				\$0.00	\$1,260.00	-\$1,260.00	0.00%
522.541 Station Software	\$0.00	\$8,160.00	0.00%				\$0.00	\$8,160.00	-\$8,160.00	0.00%
522.550 Training and Education	\$0.00	\$1,094.00	0.00%				\$0.00	\$1,094.00	-\$1,094.00	0.00%
Subtotal	\$79,139.12	\$265,651.00	29.79%	\$1,280.64	\$31,705.00	4.04%	\$80,419.76	\$297,356.00	-\$216,936.24	27.04%
Capital Outlay										
522.620 Building Improvements	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
522.640 Machinery and Equipment										
522.641 Equipment Firefighting >\$1,000	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
522.643 Equipment Vehicles >\$1,000	\$4,700.00	\$0.00					\$4,700.00	\$0.00	\$4,700.00	#DIV/0!
522.640 Equipment & Machines, Other >\$1,000	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	#DIV/0!
Subtotal	\$4,700.00	\$0.00		\$0.00	\$0.00		\$4,700.00	\$0.00	\$4,700.00	#DIV/0!
Debt Service										
522.710 Principal	\$14,610.66	\$14,611.00	100.00%				\$14,610.66	\$14,611.00	-\$0.34	100.00%
522.720 Interest Expense	\$8,064.00	\$8,064.00	100.00%				\$8,064.00	\$8,064.00	\$0.00	100.00%
Subtotal	\$22,674.66	\$22,675.00	100.00%				\$22,674.66	\$22,675.00	-\$0.34	100.00%
Total Expenditures	\$301,035.22	\$740,071.00		\$1,280.64	\$423,630.00	0.30%	\$302,315.86	\$1,163,701.00	-\$861,385.14	25.98%
522.99 Restricted Fund Balance Ending					\$96,770.00			\$96,770.00		
522.9 Unrestricted Fund Balance Ending		\$756,954.00						\$756,954.00		
Operating Revenue Over (Under) Expenditures								\$853,724.00		