

**Upper Captiva Fire Rescue District**  
**Profit Loss Budget vs Actual, Modified Accrual Basis**  
**October 1, 2023 thru January 31, 2024**

216/2024

|   | General Fund       |                |                            | Special Assessment |              |                            | Total Budget       |                |                               | 33.33%                    |
|---|--------------------|----------------|----------------------------|--------------------|--------------|----------------------------|--------------------|----------------|-------------------------------|---------------------------|
|   | 10.1.23 to 1.31.24 | FY24 Budget    | YTD Actuals as % of Budget | 10.1.23 to 1.31.24 | FY24 Budget  | YTD Actuals as % of Budget | 10.1.23 to 1.31.24 | FY24 Budget    | YTD \$ Over or (Under) Budget | YTD Actual as % of Budget |
| Revenue                                     |                    |                |                            |                    |              |                            |                    |                |                               |                           |
| 311.0 Tax Revenue                           | \$729,774.33       | \$943,325.00   | 77.36%                     |                    |              |                            | \$729,774.33       | \$943,325.00   | -\$213,550.67                 | 77.36%                    |
| 311.9 Discounts Taken                       | -\$28,228.72       | -\$28,300.00   | 99.75%                     |                    |              |                            | -\$28,228.72       | -\$28,300.00   | \$71.28                       | 99.75%                    |
| 325.0 Special Assessments                   |                    |                |                            | \$346,487.77       | \$466,042.00 | 74.35%                     | \$346,487.77       | \$466,042.00   | -\$119,554.23                 | 74.35%                    |
| 325.1 SA Discounts Taken                    |                    |                |                            | -\$13,937.28       | -\$18,642.00 | 74.76%                     | -\$13,937.28       | -\$18,642.00   | \$4,704.72                    | 74.76%                    |
| 360.000 Miscellaneous Revenue               |                    |                |                            |                    |              |                            |                    |                |                               |                           |
| 361.1 Interest Earnings                     | \$10,461.36        | \$15,000.00    | 69.74%                     |                    |              |                            | \$10,461.36        | \$15,000.00    | -\$4,538.64                   | 69.74%                    |
| 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                               | \$717,786.97       | \$1,002,025.00 | 71.63%                     | \$332,550.49       | \$447,400.00 | 74.33%                     | \$1,050,337.46     | \$1,449,425.00 | -\$399,087.54                 | 72.47%                    |
| 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                       | \$717,786.97       | \$1,497,025.00 | 47.95%                     | \$332,550.49       | \$520,400.00 | 63.90%                     | \$1,050,337.46     | \$2,017,425.00 |                               |                           |
| Expenditures                                |                    |                |                            |                    |              |                            |                    |                |                               |                           |
| Salaries and Fringe Benefits                |                    |                |                            |                    |              |                            |                    |                |                               |                           |
| 522-120 Salaries and Wages                  | \$228,575.87       | \$398,128.00   | 57.41%                     |                    | \$350,246.00 | 0.00%                      | \$228,575.87       | \$748,374.00   | -\$519,798.13                 | 30.54%                    |
| 522-210 Payroll Taxes                       | \$20,178.28        | \$30,457.00    | 66.25%                     |                    | \$26,794.00  | 0.00%                      | \$20,178.28        | \$57,251.00    | -\$37,072.72                  | 35.25%                    |
| 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      | \$12,914.50        | \$16,920.00    | 76.33%                     |                    | \$14,885.00  | 0.00%                      | \$12,914.50        | \$31,805.00    | -\$18,890.50                  | 40.61%                    |
| Subtotal                                    | \$261,668.65       | \$451,745.00   | 57.92%                     | \$0.00             | \$391,925.00 | 0.00%                      | \$261,668.65       | \$843,670.00   | -\$582,001.35                 | 31.02%                    |
| Operating Expenses                          |                    |                |                            |                    |              |                            |                    |                |                               |                           |
| 522-310 Legal and Professional Services     | \$12,739.19        | \$20,000.00    | 63.70%                     |                    | \$0.00       |                            | \$12,739.19        | \$20,000.00    | -\$7,260.81                   | 63.70%                    |
| 522-320 Accounting and Auditing             | \$18,350.00        | \$12,000.00    | 152.92%                    |                    | \$12,000.00  | 0.00%                      | \$18,350.00        | \$24,000.00    | -\$5,650.00                   | 76.46%                    |
| 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                  | \$15,582.86        | \$18,301.00    | 85.15%                     | \$1,280.64         | \$1,009.00   | 126.92%                    | \$16,863.50        | \$19,310.00    | -\$2,446.50                   | 87.33%                    |

|  |              |              |         |            |              |       |              |                |               |         |
|--|--------------|--------------|---------|------------|--------------|-------|--------------|----------------|---------------|---------|
| 522.400 Travel and Per Diem                  | \$23,969.00  | \$8,250.00   | 290.53% |            |              |       | \$23,969.00  | \$8,250.00     | \$15,719.00   | 290.53% |
| 522.410 Communication Services               | \$1,291.71   | \$6,800.00   | 19.00%  |            |              |       | \$1,291.71   | \$6,800.00     | -\$5,508.29   | 19.00%  |
| 522.420 Freight and Postage                  | \$66.00      | \$200.00     | 33.00%  |            |              |       | \$66.00      | \$200.00       | -\$134.00     | 33.00%  |
| 522.430 Utility Services                     | \$3,240.79   | \$14,480.00  | 22.38%  |            |              |       | \$3,240.79   | \$14,480.00    | -\$11,239.21  | 22.38%  |
| 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                            | \$100.00     | \$31,340.00  | 0.32%   |            |              |       | \$100.00     | \$31,340.00    | -\$31,240.00  | 0.32%   |
| 522.460 Repairs and Maintenance              | \$7,498.39   | \$50,000.00  | 15.00%  |            |              |       | \$7,498.39   | \$50,000.00    | -\$42,501.61  | 15.00%  |
| 522.469 Access Point Maintenance             | \$12,668.61  | \$38,800.00  | 32.65%  |            |              |       | \$12,668.61  | \$38,800.00    | -\$26,131.39  | 32.65%  |
| 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                 | \$487.00     | \$2,000.00   | 24.35%  |            |              |       | \$487.00     | \$2,000.00     | -\$1,513.00   | 24.35%  |
| 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                    | \$329.22     | \$300.00     | 109.74% |            |              |       | \$329.22     | \$300.00       | \$29.22       | 109.74% |
| 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                                 | \$1,937.68   | \$1,000.00   | 193.77% |            | \$12,000.00  | 0.00% | \$1,937.68   | \$13,000.00    | -\$11,062.32  | 14.91%  |
| 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                | \$1,128.00   | \$3,000.00   | 37.60%  |            |              |       | \$1,128.00   | \$3,000.00     | -\$1,872.00   | 37.60%  |
| 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           | \$12,890.74  | \$17,000.00  | 75.83%  |            |              |       | \$12,890.74  | \$17,000.00    | -\$4,109.26   | 75.83%  |
| 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                                     | \$138,031.92 | \$265,651.00 | 51.96%  | \$1,280.64 | \$31,705.00  | 4.04% | \$139,312.56 | \$297,356.00   | -\$158,043.44 | 46.85%  |
| Capital Outlay                               |              |              |         |            |              |       |              |                |               |         |
| 522.620 Building Improvements                | \$3,055.00   | \$0.00       |         |            |              |       | \$3,055.00   | \$0.00         | \$3,055.00    | #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 | \$9,525.00   | \$0.00       |         |            |              |       | \$9,525.00   | \$0.00         | \$9,525.00    | #DIV/0! |
| Subtotal                                     | \$17,280.00  | \$0.00       |         | \$0.00     | \$0.00       |       | \$17,280.00  | \$0.00         | \$17,280.00   | #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                           | \$439,655.23 | \$740,071.00 |         | \$1,280.64 | \$423,630.00 | 0.30% | \$440,935.87 | \$1,163,701.00 | -\$722,765.13 | 37.89%  |
| 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   |               |         |