

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

3/15/2024

	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	\$121,600.23	\$398,128.00	30.54%	\$106,975.64	\$350,246.00	30.54%	\$228,575.87	\$748,374.00	-\$519,798.13	30.54%
522-210 Payroll Taxes	\$10,734.66	\$30,457.00	35.25%	\$9,443.62	\$26,794.00	35.25%	\$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	\$6,870.41	\$16,920.00	40.61%	\$6,044.09	\$14,885.00	40.61%	\$12,914.50	\$31,805.00	-\$18,890.50	40.61%
Subtotal	\$139,205.30	\$451,745.00	30.82%	\$122,463.35	\$391,925.00	31.25%	\$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	\$9,175.00	\$12,000.00	76.46%	\$9,175.00	\$12,000.00	76.46%	\$18,350.00	\$24,000.00	-\$5,650.00	76.46%
522.34 Other Contractual										
522.341 Property Appraiser Fees	\$3,294.50	\$5,711.00	57.69%	\$401.50	\$696.00	57.69%	\$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	\$38,800.00	19.33%				\$7,498.39	\$38,800.00	-\$31,301.61	19.33%
522.469 Access Point Maintenance	\$12,668.61	\$50,000.00	25.34%				\$12,668.61	\$50,000.00	-\$37,331.39	25.34%
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	\$128,455.42	\$265,651.00	48.35%	\$10,857.14	\$31,705.00	34.24%	\$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	\$307,615.38	\$740,071.00	41.57%	\$133,320.49	\$423,630.00	31.47%	\$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		