

Upper Captiva Fire Rescue District
Profit Loss Budget vs Actual, Modified Accrual Basis
October 1, 2023 thru February 29, 2024

3/15/2024

	General Fund			Special Assessment			Total Budget			41.67%
	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	\$787,292.64	\$943,325.00	83.46%				\$787,292.64	\$943,325.00	-\$156,032.36	83.46%
311.9 Discounts Taken	-\$29,468.89	-\$28,300.00	104.13%				-\$29,468.89	-\$28,300.00	-\$1,168.89	104.13%
325.0 Special Assessments				\$375,976.87	\$466,042.00	80.67%	\$375,976.87	\$466,042.00	-\$90,065.13	80.67%
325.1 SA Discounts Taken				-\$14,568.56	-\$18,642.00	78.15%	-\$14,568.56	-\$18,642.00	\$4,073.44	78.15%
360.000 Miscellaneous Revenue										
361.1 Interest Earnings	\$10,427.06	\$15,000.00	69.51%				\$10,427.06	\$15,000.00	-\$4,572.94	69.51%
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	\$100.00	\$50,000.00	0.20%				\$100.00	\$50,000.00	-\$49,900.00	0.20%
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	\$3,953.47	\$0.00					\$3,953.47	\$0.00	\$3,953.47	#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	\$777,684.28	\$1,002,025.00	77.61%	\$361,408.31	\$447,400.00	80.78%	\$1,139,092.59	\$1,449,425.00	-\$310,332.41	78.59%
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	\$777,684.28	\$1,497,025.00	51.95%	\$361,408.31	\$520,400.00	69.45%	\$1,139,092.59	\$2,017,425.00		
Expenditures										
Salaries and Fringe Benefits										
522-120 Salaries and Wages	\$158,739.30	\$398,128.00	39.87%	\$169,601.11	\$350,246.00	48.42%	\$328,340.41	\$748,374.00	-\$420,033.59	43.87%
522-210 Payroll Taxes	\$13,394.50	\$30,457.00	43.98%	\$11,783.96	\$26,794.00	43.98%	\$25,178.46	\$57,251.00	-\$32,072.54	43.98%
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	\$5,654.41	\$16,920.00	33.42%	\$4,974.34	\$14,885.00	33.42%	\$10,628.75	\$31,805.00	-\$21,176.25	33.42%
Subtotal	\$177,788.21	\$451,745.00	39.36%	\$186,359.41	\$391,925.00	47.55%	\$364,147.62	\$843,670.00	-\$479,522.38	43.16%
Operating Expenses										
522-310 Legal and Professional Services	\$42,714.88	\$20,000.00	213.57%		\$0.00		\$42,714.88	\$20,000.00	\$22,714.88	213.57%
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	\$696.00	\$5,711.00	12.19%	\$0.00	\$696.00	0.00%	\$696.00	\$6,407.00	-\$5,711.00	10.86%
522.342 Tax Collector Fees	\$16,708.59	\$18,301.00	91.30%	\$1,280.64	\$1,009.00	126.92%	\$17,989.23	\$19,310.00	-\$1,320.77	93.16%

522.400 Travel and Per Diem	\$23,569.00	\$8,250.00	285.68%				\$23,569.00	\$8,250.00	\$15,319.00	285.68%
522.410 Communication Services	\$6,943.59	\$6,800.00	102.11%				\$6,943.59	\$6,800.00	\$143.59	102.11%
522.420 Freight and Postage	\$0.00	\$200.00	0.00%				\$0.00	\$200.00	-\$200.00	0.00%
522.430 Utility Services	\$3,556.18	\$14,480.00	24.56%				\$3,556.18	\$14,480.00	-\$10,923.82	24.56%
522.440 Rentals and Leases	\$0.00	\$0.00		\$1,000.00	\$6,000.00	16.67%	\$1,000.00	\$6,000.00	-\$5,000.00	16.67%
522.450 Insurance & Bonds	\$1,804.00	\$31,340.00	5.76%				\$1,804.00	\$31,340.00	-\$29,536.00	5.76%
522.460 Repairs and Maintenance	\$8,026.86	\$38,800.00	20.69%				\$8,026.86	\$38,800.00	-\$30,773.14	20.69%
522.469 Access Point Maintenance	\$6,773.34	\$50,000.00	13.55%				\$6,773.34	\$50,000.00	-\$43,226.66	13.55%
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	\$422.95	\$2,000.00	21.15%				\$422.95	\$2,000.00	-\$1,577.05	21.15%
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	\$0.00	\$300.00	0.00%				\$0.00	\$300.00	-\$300.00	0.00%
522.510 Office Supplies	\$729.03	\$600.00	121.51%				\$729.03	\$600.00	\$129.03	121.51%
522.520 Operating Supplies										
522.521 Fuel	\$1,000.00	\$1,000.00	100.00%	\$20,686.34	\$12,000.00	172.39%	\$21,686.34	\$13,000.00	\$8,686.34	166.82%
522.522 Medical	\$2,548.45	\$8,000.00	31.86%				\$2,548.45	\$8,000.00	-\$5,451.55	31.86%
522.523 Uniforms and Supplies	\$3,527.50	\$3,000.00	117.58%				\$3,527.50	\$3,000.00	\$527.50	117.58%
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	\$1,330.64	\$3,000.00	44.35%				\$1,330.64	\$3,000.00	-\$1,669.36	44.35%
522.530 Operating Supplies - Other	\$22,600.52	\$17,000.00	132.94%				\$22,600.52	\$17,000.00	\$5,600.52	132.94%
522.540 Books, Subscriptions and Memberships	\$325.00	\$1,260.00	25.79%				\$325.00	\$1,260.00	-\$935.00	25.79%
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	\$152,451.53	\$265,651.00	57.39%	\$32,141.98	\$31,705.00	101.38%	\$184,593.51	\$297,356.00	-\$112,762.49	62.08%
Capital Outlay										
522.620 Building Improvements	\$2,700.00	\$0.00					\$2,700.00	\$0.00	\$2,700.00	#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	\$100,733.98	\$0.00					\$100,733.98	\$0.00	\$100,733.98	#DIV/0!
Subtotal	\$108,133.98	\$0.00		\$0.00	\$0.00		\$108,133.98	\$0.00	\$108,133.98	#DIV/0!
Debt Service										
522.710 Principal	\$14,610.68	\$14,611.00	100.00%				\$14,610.68	\$14,611.00	-\$0.32	100.00%
522.720 Interest Expense	\$8,063.98	\$8,064.00	100.00%				\$8,063.98	\$8,064.00	-\$0.02	100.00%
Subtotal	\$22,674.66	\$22,675.00	100.00%				\$22,674.66	\$22,675.00	-\$0.34	100.00%
Total Expenditures	\$461,048.38	\$740,071.00	62.30%	\$218,501.39	\$423,630.00	51.58%	\$679,549.77	\$1,163,701.00	-\$484,151.23	58.40%
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		