

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

4/30/2024

	General Fund			Special Assessment			Total Budget			50.00%
	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	\$833,840.87	\$943,325.00	88.39%				\$833,840.87	\$943,325.00	-\$109,484.13	88.39%
311.9 Discounts Taken	-\$30,025.95	-\$28,300.00	106.10%				-\$30,025.95	-\$28,300.00	-\$1,725.95	106.10%
325.0 Special Assessments				\$400,637.91	\$466,042.00	85.97%	\$400,637.91	\$466,042.00	-\$65,404.09	85.97%
325.1 SA Discounts Taken				-\$14,761.36	-\$18,642.00	79.18%	-\$14,761.36	-\$18,642.00	\$3,880.64	79.18%
360.000 Miscellaneous Revenue										
361.1 Interest Earnings	\$17,284.13	\$15,000.00	115.23%				\$17,284.13	\$15,000.00	\$2,284.13	115.23%
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	\$4,808.32	\$50,000.00	9.62%				\$4,808.32	\$50,000.00	-\$45,191.68	9.62%
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	#DIV/0!				\$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	\$835,240.84	\$1,002,025.00	83.36%	\$385,876.55	\$447,400.00	86.25%	\$1,221,117.39	\$1,449,425.00	-\$228,307.61	84.25%
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	\$835,240.84	\$1,497,025.00	55.79%	\$385,876.55	\$520,400.00	74.15%	\$1,221,117.39	\$2,017,425.00		
Expenditures										
Salaries and Fringe Benefits										
522-120 Salaries and Wages	\$203,366.40	\$398,128.00	51.08%	\$207,875.83	\$350,246.00	59.35%	\$411,242.23	\$748,374.00	-\$337,131.77	54.95%
522-210 Payroll Taxes	\$17,113.27	\$30,457.00	56.19%	\$15,175.92	\$26,794.00	56.64%	\$32,289.19	\$57,251.00	-\$24,961.81	56.40%
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	\$8,503.00	\$16,920.00	50.25%	\$6,537.25	\$14,885.00	43.92%	\$15,040.25	\$31,805.00	-\$16,764.75	47.29%
Subtotal	\$228,982.67	\$451,745.00	50.69%	\$229,589.00	\$391,925.00	58.58%	\$458,571.67	\$843,670.00	-\$385,098.33	54.35%
Operating Expenses										
522-310 Legal and Professional Services	\$25,879.77	\$20,000.00	129.40%		\$0.00		\$25,879.77	\$20,000.00	\$5,879.77	129.40%
522-320 Accounting and Auditing	\$9,877.63	\$12,000.00	82.31%	\$9,877.62	\$12,000.00	82.31%	\$19,755.25	\$24,000.00	-\$4,244.75	82.31%
522.34 Other Contractual										
522.341 Property Appraiser Fees	\$5,663.20	\$5,711.00	99.16%	\$699.95	\$696.00	100.57%	\$6,363.15	\$6,407.00	-\$43.85	99.32%
522.342 Tax Collector Fees	\$17,227.43	\$18,301.00	94.13%	\$1,280.64	\$1,009.00	126.92%	\$18,508.07	\$19,310.00	-\$801.93	95.85%

522.400 Travel and Per Diem	\$36,907.00	\$8,250.00	447.36%				\$36,907.00	\$8,250.00	\$28,657.00	447.36%
522.410 Communication Services	\$7,183.59	\$6,800.00	105.64%				\$7,183.59	\$6,800.00	\$383.59	105.64%
522.420 Freight and Postage	\$0.00	\$200.00	0.00%				\$0.00	\$200.00	-\$200.00	0.00%
522-430 Utility Services	\$5,239.33	\$14,480.00	36.18%				\$5,239.33	\$14,480.00	-\$9,240.67	36.18%
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	\$12,856.00	\$31,340.00	41.02%				\$12,856.00	\$31,340.00	-\$18,484.00	41.02%
522.460 Repairs and Maintenance	\$9,812.17	\$38,800.00	25.29%				\$9,812.17	\$38,800.00	-\$28,987.83	25.29%
522.469 Access Point Maintenance	\$13,924.86	\$50,000.00	27.85%				\$13,924.86	\$50,000.00	-\$36,075.14	27.85%
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	\$658.55	\$2,000.00	32.93%				\$658.55	\$2,000.00	-\$1,341.45	32.93%
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	\$739.19	\$600.00	123.20%				\$739.19	\$600.00	\$139.19	123.20%
522.520 Operating Supplies										
522.521 Fuel	\$1,000.00	\$1,000.00	100.00%	\$21,633.50	\$12,000.00	180.28%	\$22,633.50	\$13,000.00	\$9,633.50	174.10%
522.522 Medical	\$7,482.31	\$8,000.00	93.53%				\$7,482.31	\$8,000.00	-\$517.69	93.53%
522.523 Uniforms and Supplies	\$4,444.50	\$3,000.00	148.15%				\$4,444.50	\$3,000.00	\$1,444.50	148.15%
522.526 Equipment under \$1,000	\$605.99	\$4,000.00	15.15%				\$605.99	\$4,000.00	-\$3,394.01	15.15%
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	\$46,730.64	\$3,000.00	1557.69%				\$46,730.64	\$3,000.00	\$43,730.64	1557.69%
522.530 Operating Supplies - Other	\$39,677.32	\$17,000.00	233.40%				\$39,677.32	\$17,000.00	\$22,677.32	233.40%
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	\$3,111.38	\$1,094.00	284.40%				\$3,111.38	\$1,094.00	\$2,017.38	284.40%
Subtotal	\$249,345.86	\$265,651.00	93.86%	\$34,491.71	\$31,705.00	108.79%	\$283,837.57	\$297,356.00	-\$13,518.43	95.45%
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	\$100,307.68	\$0.00					\$100,307.68	\$0.00	\$100,307.68	#DIV/0!
Subtotal	\$107,707.68	\$0.00		\$0.00	\$0.00		\$107,707.68	\$0.00	\$107,707.68	#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	\$608,710.87	\$740,071.00	82.25%	\$264,080.71	\$423,630.00	62.34%	\$872,791.58	\$1,163,701.00	-\$290,909.42	75.00%
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		