

**Upper Captiva Fire Rescue District**  
**Profit Loss Budget vs Actual, Modified Accrual Basis**  
**October 1, 2023 thru April 30, 2024**

5/15/2024

	General Fund			Special Assessment			Total Budget			58.33%
	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	\$880,875.06	\$943,325.00	93.38%				\$880,875.06	\$943,325.00	-\$62,449.94	93.38%
311.9 Discounts Taken	-\$30,142.70	-\$28,300.00	106.51%				-\$30,142.70	-\$28,300.00	-\$1,842.70	106.51%
325.0 Special Assessments				\$423,485.85	\$466,042.00	90.87%	\$423,485.85	\$466,042.00	-\$42,556.15	90.87%
325.1 SA Discounts Taken				-\$14,805.89	-\$18,642.00	79.42%	-\$14,805.89	-\$18,642.00	\$3,836.11	79.42%
360.000 Miscellaneous Revenue										
361.1 Interest Earnings	\$20,381.59	\$15,000.00	135.88%				\$20,381.59	\$15,000.00	\$5,381.59	135.88%
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	\$5,627.32	\$50,000.00	11.25%				\$5,627.32	\$50,000.00	-\$44,372.68	11.25%
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	\$886,074.74	\$1,002,025.00	88.43%	\$408,679.96	\$447,400.00	91.35%	\$1,294,754.70	\$1,449,425.00	-\$154,670.30	89.33%
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	\$886,074.74	\$1,497,025.00	59.19%	\$408,679.96	\$520,400.00	78.53%	\$1,294,754.70	\$2,017,425.00		
Expenditures										
Salaries and Fringe Benefits										
522-120 Salaries and Wages	\$219,090.26	\$398,128.00	55.03%	\$227,874.44	\$350,246.00	65.06%	\$446,964.70	\$748,374.00	-\$301,409.30	59.72%
522-210 Payroll Taxes	\$17,575.30	\$30,457.00	57.71%	\$18,279.97	\$26,794.00	68.22%	\$35,855.27	\$57,251.00	-\$21,395.73	62.63%
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	\$6,605.29	\$16,920.00	39.04%	\$5,969.21	\$14,885.00	40.10%	\$12,574.50	\$31,805.00	-\$19,230.50	39.54%
Subtotal	\$243,270.85	\$451,745.00	53.85%	\$252,123.62	\$391,925.00	64.33%	\$495,394.47	\$843,670.00	-\$348,275.53	58.72%
Operating Expenses										
522-310 Legal and Professional Services	\$31,733.32	\$20,000.00	158.67%		\$0.00		\$31,733.32	\$20,000.00	\$11,733.32	158.67%
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	\$6,363.15	\$5,711.00	111.42%		\$696.00	0.00%	\$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	\$7,443.12	\$6,800.00	109.46%				\$7,443.12	\$6,800.00	\$643.12	109.46%
522.420 Freight and Postage	\$0.00	\$200.00	0.00%				\$0.00	\$200.00	-\$200.00	0.00%
522-430 Utility Services	\$16,255.81	\$14,480.00	112.26%				\$16,255.81	\$14,480.00	\$1,775.81	112.26%
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										#DIV/0!
522.491 Bank Service Charges	\$801.95	\$2,000.00	40.10%				\$801.95	\$2,000.00	-\$1,198.05	40.10%
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%	\$1,898.20	\$12,000.00	15.82%	\$2,898.20	\$13,000.00	-\$10,101.80	22.29%
522.522 Medical	\$9,185.55	\$8,000.00	114.82%				\$9,185.55	\$8,000.00	\$1,185.55	114.82%
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	\$21,095.94	\$3,000.00	703.20%				\$21,095.94	\$3,000.00	\$18,095.94	703.20%
522.530 Operating Supplies - Other	\$37,957.51	\$17,000.00	223.28%				\$37,957.51	\$17,000.00	\$20,957.51	223.28%
522.540 Books, Subscriptions and Memberships	\$485.00	\$1,260.00	38.49%				\$485.00	\$1,260.00	-\$775.00	38.49%
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	\$241,827.50	\$265,651.00	91.03%	\$14,056.46	\$31,705.00	44.34%	\$255,883.96	\$297,356.00	-\$41,472.04	86.05%
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	\$45,400.00	\$0.00					\$45,400.00	\$0.00	\$45,400.00	#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	\$153,107.68	\$0.00		\$0.00	\$0.00		\$153,107.68	\$0.00	\$153,107.68	#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	\$660,880.69	\$740,071.00	89.30%	\$266,180.08	\$423,630.00	62.83%	\$927,060.77	\$1,163,701.00	-\$236,640.23	79.66%
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		