

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2023 - 31 May 2024 Year-to-Date

	General Fund			Special Assessment			Total Budget		66.67%
	1 October 2023 through 31 May 2024	FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 May 2024	FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 May 2024	FY24 Budget	YTD Actuals as a % of Budget
Revenue									
311.0 TAX REVENUE	\$871,203	\$943,325	92.35%				871,203	943,325	92.35%
311.9 TAXES-DISCOUNTS TAKEN	(\$30,130)	(\$28,300)	106.47%				(30,130)	(28,300)	106.47%
325.0 SPECIAL ASSESSMENTS				\$431,362	\$466,042	92.56%	431,362	466,042	92.56%
325.1 SA-DISCOUNTS TAKEN				(\$14,806)	(\$18,642)	79.42%	(14,806)	(18,642)	79.42%
360-000 MISCELLANEOUS REVENUE									
361.1 INTEREST EARNINGS	\$20,380	\$15,000	135.87%				20,380	15,000	135.87%
364.0 PROCEEDS ON SALE OF ASSETS	\$0	\$0					0	0	#DIV/0!
364.9 INSURANCE PROCEEDS	\$0	\$0					0	0	#DIV/0!
366.0 CONTRIBUTIONS-Miscellaneous	\$5,108	\$50,000	10.22%				5,108	50,000	10.22%
366.2 CONTRIBUTIONS-Fun Run	\$0	\$15,000	0.00%				0	15,000	0.00%
366.7 TIPS Grant-Preferred Gov't Ins	\$5,000	\$5,000	100.00%				5,000	5,000	100.00%
369.0 OTHER MISCELLANEOUS	\$0	\$0					0	0	#DIV/0!
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$26,096	\$0					26,096	0	#DIV/0!
369.5 SALE OF T-SHIRTS	\$380	\$2,000	19.00%				380	2,000	19.00%
Total Revenue	\$898,036	\$1,002,025	89.62%	\$416,556	\$447,400	93.11%	1,314,591	1,449,425	90.70%
361-350 CASH CARRYOVER									
361-351 BEGINNING FUND BALANCE		\$495,000			\$73,000			568,000	
384.010 Proceeds from LOC Stonegate									
Total Funds Available	\$898,036	\$1,497,025		\$416,556	\$520,400		1,314,591	2,017,425	
Expenditures									
Salaries & Fringe Benefits									
522-120 SALARIES & WAGES	\$244,283	\$398,128	61.36%	\$256,003	\$350,246	73.09%	500,287	748,374	66.85%
522-210 PAYROLL TAXES PAID	\$19,160	\$30,457	62.91%	\$20,079	\$26,794	74.94%	39,240	57,251	68.54%
522-220 RETIREMENT CONTRIBUTION	\$0	\$6,240	0.00%				0	6,240	0.00%
522-240 WORKERS' COMP	\$10,458	\$16,920	61.81%	\$10,960	\$14,885	73.63%	21,418	31,806	67.34%
Sub-total Salaries & Fringe Benefits	\$273,902	\$451,746	60.63%	\$287,042	\$391,926	73.24%	560,944	843,672	66.49%
Operating Expenses									
522-310 LEGAL & PROFESSIONAL SERVICES	\$34,485	\$20,000	172.43%				34,485	20,000	172.43%
522-320 ACCOUNTING & AUDITING	\$10,580	\$12,000	88.17%	\$9,175	\$12,000	76.46%	19,755	24,000	82.31%
522.34 OTHER CONTRACTUAL									
522.341 PROPERTY APPRAISER FEES	\$6,363	\$5,711	111.42%	\$1,281	\$696	184.00%	7,644	6,407	119.31%
522.342 TAX COLLECTOR FEES	\$17,227	\$18,301	94.14%	\$0	\$1,009	0.00%	17,227	19,310	89.22%
522-400 TRAVEL & PER DIEM	\$41,435	\$8,250	502.24%				41,435	8,250	502.24%
522-410 COMMUNICATIONS SERV	\$7,443	\$6,800	109.46%				7,443	6,800	109.46%
522-420 FREIGHT & POSTAGE	\$0	\$200	0.00%				0	200	0.00%
522-430 UTILITY SERVICES	\$16,256	\$14,480	112.26%				16,256	14,480	112.26%
522-440 RENTALS & LEASES				\$3,000	\$6,000	50.00%	3,000	6,000	50.00%

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522-450 INSURANCE	\$25,213	\$31,340	80.45%				25,213	31,340	80.45%
522-460 REPAIR & MAINTENANCE	\$11,403	\$38,800	29.39%				11,403	38,800	29.39%
522-469 ACCESS POINT MAINTENANCE	\$13,925	\$50,000	27.85%				13,925	50,000	27.85%
522.470 PRINTING & BINDING	\$0	\$0	#DIV/0!				0	0	#DIV/0!
522.480 PROMO/LEGAL ADVERTISING	\$0	\$4,655	0.00%				0	4,655	0.00%
522-490 OTHER CURRENT CHGS	\$0	\$0	#DIV/0!				0	0	#DIV/0!
522.491 BANK SERVICE CHARGES	\$802	\$2,000	40.10%				802	2,000	40.10%
522.493 OTHER EXPENSES (FUN RUN)	\$0	\$4,200	0.00%				0	4,200	0.00%
522.500 LICENSES & FEES	\$0	\$300	0.00%				0	300	0.00%
522-510 OFFICE SUPPLIES	\$739	\$600	123.20%				739	600	123.20%
522-520 OPERATING SUPPLIES									
522.521 FUEL	\$2,930	\$1,000	293.02%	\$0	\$12,000	0.00%	2,930	13,000	22.54%
522.522 MEDICAL	\$5,077	\$8,000	63.47%				5,077	8,000	63.47%
522.523 UNIFORMS & SUPPLIES	\$4,603	\$3,000	153.42%				4,603	3,000	153.42%
522.526 EQUIPMENT UNDER \$1000	\$606	\$4,000	15.15%				606	4,000	15.15%
522.527 T-SHIRTS FOR RESALE	\$0	\$1,500	0.00%				0	1,500	0.00%
522.528 PERSONAL PROTECTIVE GEAR	\$21,096	\$3,000	703.20%				21,096	3,000	703.20%
522.520 OPERATING SUPPLIES-OTHER	\$38,190	\$17,000	224.65%				38,190	17,000	224.65%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,845	\$1,260	146.46%				1,845	1,260	146.46%
522-541 STATION SOFTWARE	\$0	\$8,160	0.00%				0	8,160	0.00%
522.550 TRAINING & EDUCATION	\$2,000	\$1,094	182.82%				2,000	1,094	182.82%
Sub-total Operating Expenses	\$262,220	\$265,650	98.71%	\$13,456	\$31,705	42.44%	275,675	297,356	92.71%
Capital Outlay									
522.620 BUILDING IMPROVEMENTS	\$2,700	\$0	#DIV/0!				2,700	0	#DIV/0!
522-640 MACHINERY & EQUIPMENT									
522.641 EQUIP FIREFIGHT > \$1000	\$45,400	\$0	#DIV/0!				45,400	0	#DIV/0!
522-643 EQUIP VEHICLES > \$1000	\$4,700	\$0	#DIV/0!				4,700	0	#DIV/0!
522.640 EQUIP & MACH - OTHER > \$1000	\$104,425	\$0	#DIV/0!				104,425	0	#DIV/0!
Sub-total Capital Outlay	\$157,225	\$0	#DIV/0!				157,225	0	#DIV/0!
Debt Service									
522.710 PRINCIPAL	\$14,611	\$14,611	100.00%				14,611	14,611	100.00%
522.720 INTEREST EXPENSE	\$8,064	\$8,064	100.00%				8,064	8,064	100.00%
Sub-total Debt Service	\$22,675	\$22,675	100.00%				22,675	22,675	100.00%
Total Expenditures	\$716,021	\$740,071	96.75%	\$300,498	\$423,631	70.93%	1,016,518	1,163,703	87.35%
522-99 RESTRICTED FUND BALANCE ENDING		\$0			\$96,769			96,769	
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$756,954						756,954	
OPERATING Revenue Over (Under) Expenditures	\$182,015			\$116,058			853,723		