

Upper Captiva Fire & Rescue District

4511 Hodgepodge Lane

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Serving the Community with Pride

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TREASURER'S REPORT

Month Ending 31 May 2023

8 June 2023

I recommend that the attached report be accepted with the following comments:

1. In lieu of a complete Balance Sheet, I have extracted the assets (bank accounts) and provided below:

	General Fund	Impact Fee	Total
Checking/Savings			
0-110.0 · Centennial #xxxx681	\$ 17,661.14		\$ 17,661.14
0-111.6 · Impact Fee Acct #xxxx022		\$21,195.06	\$ 21,195.06
0-112.0 · Centennial MM #X11	<u>\$902,880.13</u>		<u>\$902,880.13</u>
Total Checking/Savings	\$920,541.27	\$21,195.06	\$941,736.33

2. For the attached Profit & Loss report:

- a. Tax Revenue: Although the IAN Tax Refunds haven't really started yet, the Tax Collector has estimated a \$42,000 reduction in our budgeted Ad Valorem (General Fund) revenues.
- b. Interest Earnings: We are now almost triple our annually budgeted interest income 8 months into our fiscal year earnings (\$8,310 paid or 297% of annually budgeted interest income).
- c. Fun Run: Based on last deposits, we received \$14,701.54 in revenue against costs of \$4,150 or over \$10,551.54 in next profit. Many thanks to LA Brickner, her team of volunteers, firefighters and Islanders that supported this fundraiser.
- d. Pay & Benefits: My concerns remain but are diminishing; through the end of May, we are now just under 1 month overspent (66.7% or 8 months into the fiscal year, we have spent 72% of our budgeted Pay & Benefits or about 8-3/4 months).
- e. Communications Services: We will continue to overspend in this category but one savings going forward is Chief Cottrell's elimination of the DirecTV service and converting to streaming, since we have high-speed internet service from StarLink. Chief Cottrell decided to end the service effect EOM May that will save almost \$2200 annually (we are currently overspent by \$2000) but only a minimal reduction for the remainder of this FY.
- f. Fuel & PPE: As promised, I corrected the assigned GLAC for an invoice from MES from Fuel to PPE (so PPE is now overspent by \$3700) in the General Fund.
- g. Capital: With the purchase of the new Mahindra UTV, undercoating the UTV, and spreading the gravel, we are now overspent in Capital at 125%; the overspending will continue when we receive final bills for the New Garage for painting that was recently completed. In addition to the painting that was approved by the Board in March, Corinthian has added costs that WERE NOT on their August invoice, WERE NOT included in Renee's Contract Payable of \$46,431.18 and WERE NOT approved by the Board.

3. Our FEMA inspection team is scheduled to survey the Island on 20 June, arriving on the 9:30 Island Girl and, as a reminder, we will have to finalize and approve our FEMA Request for Public Assistance at this meeting, for submission to FEMA by our deadline (on/about 27 June).

Bill Fry/Treasurer

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2022 - 31 May 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			66.67%
	1 October 2022 through 31 May 2023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 31 May 2023	Approved Budget	YTD Actuals as a % of Budget	1 October 2022 through 31 May 2023	Approved Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$857,612.88	\$940,910	91.15%				\$857,612.88	\$940,910	(\$83,297)	91.15%
311.9 TAXES-DISCOUNTS TAKEN	(\$32,013.72)	(\$32,932)	97.21%				(\$32,013.72)	(\$32,932)	\$918	97.21%
325.0 SPECIAL ASSESSMENTS				\$425,266.36	\$466,042	91.25%	\$425,266.36	\$466,042	(\$40,776)	91.25%
325.1 SA-DISCOUNTS TAKEN				(\$12,062.74)	(\$18,642)	64.71%	(\$12,062.74)	(\$18,642)	\$6,579	64.71%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$6,774.64	\$2,800	241.95%				\$6,774.64	\$2,800	\$3,975	241.95%
366.0 CONTRIBUTIONS-Miscellaneous	\$2,750.00	\$0					\$2,750.00	\$0	\$2,750	#DIV/0!
366.2 CONTRIBUTIONS-Fun Run	\$14,701.54	\$15,000	98.01%				\$14,701.54	\$15,000	(\$298)	98.01%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$1,630.67	\$0					\$1,630.67	\$0	\$1,631	#DIV/0!
369.5 SALE OF T-SHIRTS	\$0.00	\$2,000	0.00%	\$0.00	\$0		\$0.00	\$2,000	(\$2,000)	0.00%
Total Revenue	\$851,456.01	\$932,778	91.28%	\$413,203.62	\$447,400	92.36%	\$1,264,659.63	\$1,380,178	(\$115,519)	91.63%
361-351 BEGINNING FUND BALANCE		\$368,242			\$45,845			\$414,087		
Total Funds Available	\$851,456.01	\$1,301,020		\$413,203.62	\$493,245		\$1,264,659.63	\$1,794,265		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$334,486.25	\$437,592	76.44%	\$243,444.36	\$343,837	70.80%	\$577,930.61	\$781,429	(\$203,498)	73.96%
522-210 PAYROLL TAXES PAID	\$25,700.23	\$33,476	76.77%	\$18,723.49	\$26,304	71.18%	\$44,423.72	\$59,780	(\$15,356)	74.31%
522-220 RETIREMENT CONTRIBUTION	\$2,736.97	\$10,479	26.12%				\$2,736.97	\$10,479	(\$7,742)	26.12%
522-230 HEALTH.LIFE & DENT INS	\$8,423.50	\$26,856	31.37%				\$8,423.50	\$26,856	(\$18,433)	31.37%
522-231 DISABILITY INSURANCE	\$352.29	\$936	37.64%				\$352.29	\$936	(\$584)	37.64%
522-240 WORKERS' COMP	\$7,610.54	\$15,000	50.74%	\$14,065.27	\$15,000	93.77%	\$21,675.81	\$30,000	(\$8,324)	72.25%
Sub-total Salaries & Fringe Benefits	\$379,309.78	\$524,339	72.34%	\$276,233.12	\$385,141	71.72%	\$655,542.90	\$909,480	(\$253,937)	72.08%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$6,278.06	\$50,000	12.56%	\$0.00	\$2,500	0.00%	\$6,278.06	\$52,500	(\$46,222)	11.96%
522-320 ACCOUNTING & AUDITING	\$3,118.09	\$24,000	12.99%	\$3,795.32	\$24,000	15.81%	\$6,913.41	\$48,000	(\$41,087)	14.40%
522.34 OTHER CONTRACTUAL	\$0.00	\$2,710	0.00%							
522.341 PROPERTY APPRAISER FEES	\$5,710.83	\$5,000	114.22%	\$696.00	\$700	99.43%	\$6,406.83	\$5,700	\$707	112.40%
522.342 TAX COLLECTOR FEES	\$18,061.98	\$20,230	89.28%	\$1,009.20	\$1,500	67.28%	\$19,071.18	\$21,730	(\$2,659)	87.76%
522-400 TRAVEL & PER DIEM	\$6,041.12	\$8,250	73.23%				\$6,041.12	\$8,250	(\$2,209)	73.23%
522-410 COMMUNICATIONS SERV	\$8,788.95	\$6,800	129.25%				\$8,788.95	\$6,800	\$1,989	129.25%
522-420 FREIGHT & POSTAGE	\$74.85	\$290	25.81%				\$74.85	\$290	(\$215)	25.81%
522-430 UTILITY SERVICES	\$2,860.13	\$14,480	19.75%				\$2,860.13	\$14,480	(\$11,620)	19.75%
522-440 RENTALS & LEASES				\$4,000.00	\$11,520	34.72%	\$4,000.00	\$11,520	(\$7,520)	34.72%
522-450 INSURANCE	\$25,590.03	\$31,340	81.65%				\$25,590.03	\$31,340	(\$5,750)	81.65%
522-460 REPAIR & MAINTENANCE	\$16,862.80	\$39,310	42.90%				\$16,862.80	\$39,310	(\$22,447)	42.90%
522-469 ACCESS POINT MAINTENANCE	\$9,635.91	\$50,000	19.27%				\$9,635.91	\$50,000	(\$40,364)	19.27%
522.470 PRINTING & BINDING	\$0.00	\$360	0.00%				\$0.00	\$360	(\$360)	0.00%
522.480 PROMO/LEGAL ADVERTISING	\$1,947.14	\$4,655	41.83%				\$1,947.14	\$4,655	(\$2,708)	41.83%
522-490 OTHER CURRENT CHGS	\$0.00	\$200	0.00%				\$0.00	\$200	(\$200)	0.00%
522.491 BANK SERVICE CHARGES	\$849.16	\$1,920	44.23%				\$849.16	\$1,920	(\$1,071)	44.23%
522.493 OTHER EXPENSES (FUN RUN)	\$4,150.00	\$6,623	62.66%				\$4,150.00	\$6,623	(\$2,473)	62.66%
522.500 LICENSES & FEES	\$120.90	\$2,900	4.17%				\$120.90	\$2,900	(\$2,779)	4.17%
522-510 OFFICE SUPPLIES	\$630.96	\$2,100	30.05%				\$630.96	\$2,100	(\$1,469)	30.05%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$0.00	\$1,000	0.00%	\$11,099.28	\$25,000	44.40%	\$11,099.28	\$26,000	(\$14,901)	42.69%
522.522 MEDICAL	\$12,964.26	\$8,000	162.05%				\$12,964.26	\$8,000	\$4,964	162.05%
522.523 UNIFORMS & SUPPLIES	\$1,250.00	\$3,000	41.67%				\$1,250.00	\$3,000	(\$1,750)	41.67%
522.526 EQUIPMENT UNDER \$1000	\$2,884.47	\$4,000	72.11%				\$2,884.47	\$4,000	(\$1,116)	72.11%
522.527 T-SHIRTS FOR RESALE	\$0.00	\$1,500	0.00%				\$0.00	\$1,500	(\$1,500)	0.00%
522.528 PERSONAL PROTECTIVE GEAR	\$17,662.72	\$14,000	126.16%				\$17,662.72	\$14,000	\$3,663	126.16%
522.520 OPERATING SUPPLIES-OTHER	\$3,210.83	\$17,000	18.89%				\$3,210.83	\$17,000	(\$13,789)	18.89%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$925.00	\$2,460	37.60%				\$925.00	\$2,460	(\$1,535)	37.60%
522.550 TRAINING & EDUCATION	\$1,093.95	\$5,750	19.03%				\$1,093.95	\$5,750	(\$4,656)	19.03%
Sub-total Operating Expenses	\$150,712.14	\$327,878	45.97%	\$20,599.80	\$65,220	31.59%	\$171,311.94	\$390,388	(\$219,076)	43.88%
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$3,240.00	\$0.00	#DIV/0!				\$3,240.00	\$0	\$3,240	#DIV/0!
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$1000	\$0.00	\$0.00	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522-643 EQUIP VEHICLES > \$1000	\$28,136.50	\$30,000	93.79%				\$28,136.50	\$30,000	(\$1,864)	93.79%
522.640 EQUIP & MACH - OTHER > \$1000	\$6,404.57	\$0.00	#DIV/0!				\$6,404.57	\$0	\$6,405	#DIV/0!
522-640 MACHINERY & EQUIPMENT	\$34,541.07	\$30,000	115.14%				\$34,541.07	\$30,000	\$4,541	115.14%
Sub-total Capital Outlay	\$37,781.07	\$30,000	125.94%				\$37,781.07	\$30,000	\$7,781	125.94%
Debt Service										

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522.710 PRINCIPAL	\$14,610.68	\$14,611.00	100.00%				\$14,610.68	\$14,611	100.00%	100.00%
522.720 INTEREST EXPENSE	\$8,063.98	\$8,064.00	100.00%				\$8,063.98	\$8,064	100.00%	100.00%
Sub-total Debt Service	\$22,674.66	\$22,675.00	100.00%				\$22,674.66	\$22,675	100.00%	100.00%
Total Expenditures	\$590,477.65	\$904,892	65.25%	\$296,832.92	\$450,361	65.91%	\$887,310.57	\$1,352,543	(\$465,231)	65.60%
522.90 COMMITTED FOR RESERVES-ENDING		\$200,000.00						\$200,000		
522.97 COMMITTED FOR DEBT SERVICE RESERVE		\$22,675.00						\$22,675		
522.98 COMMITTED FOR EQUIP REPLACE RESERVE		\$28,000.00						\$28,000		
522.99 RESTRICTED FUND BALANCE ENDING		\$0.00			\$42,884			\$42,884		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$145,153.15						\$145,153		
OPERATING Revenue Over (Under) Expenditures	<u>\$260,978.36</u>			<u>\$116,370.70</u>				<u>\$438,712</u>		