

Upper Captiva Fire & Rescue District

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Serving the Community with Pride

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TREASURER’S REPORT

Month Ending 30 June 2023

19 July 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	\$ 17,500.83		\$ 17,500.83
0-111.6 · Impact Fee Acct #xxxx022		\$21,208.13	\$ 21,208.13
0-112.0 · Centennial MM #X11	<u>\$873,765.40</u>		<u>\$873,765.40</u>
Total Checking/Savings	\$891,266.23	\$21,208.13	\$912,474.36

- a. From the time that I started creating a Monthly Treasurer’s Report from scratch for December 2022 (for the January 2023 meeting), I discovered that the monthly balance sheet was completely fabricated outside of QuickBooks, apparently only in Excel, without ANY of that spreadsheet format or data provided to the Chief, as the District’s Public Records Custodian
 - b. As I discovered in January 2023, it was impossible not only to generate a balance sheet similar to what the former bookkeeper provided to the District in the past because almost none of the data provided in those past documents reside in QuickBooks. Additionally, I discovered that, although there were entries in QuickBooks for the various “reserve accounts”, they did NOT match what was in the approved budget (apparently last updated in Quickbooks on 30 Sep 2020 for FY21)
 - c. I don’t know whether that is a failure of the District’s last Chairman, last Treasurer, or former Chief but it is obvious over the last 6+ months that none of the former officers show any apparent concern about our official District records that our former bookkeeper has declared as “proprietary” to her (and not owned by the District)
 - d. In my work with our auditor, I have discovered that there are no asset valuations, depreciation expense or calculations, or a contemporaneous (or even a quarterly or annual) document that shows owned-property records (no information on when it went into service; the invoices and checking accounts don’t show in-service dates); no information on what was disposed of, when it went out of service, or the reason & method of disposal, no information on post-IAN damaged or destroyed equipment, even **3 MONTHS** after IAN, while we paid both the former chief and former bookkeeper for their “expertise” and “service” through 2 Jan 2023 and 17 Jan 2023 respectively
2. Status of Annual Audit:
- a. The audit is still not complete
 - b. Chief Cottrell has completed the physical inventory that should have been completed and documented on 30 September 2022 (or shortly thereafter, due to IAN-recovery efforts) or even by 31 December before the former Chief and Bookkeeper departed

- c. Using guidance from the auditor, I will “make up” the missing data from the past 21 months (from 1 October 2021, the start of the audit period until this month):
- 1) 3 invoices and payments for capital items (costing greater than \$1000 each) were bought in FY22 without any evidence of a “date in service”; auditor suggests using the invoice date
 - 2) Receipt of the donated boat from Boca Grande is apparently not documented in the District’s files (value when it was received, date placed in service, and the depreciation schedule for current and future years is non-existent); auditor wants a value of “what the District would have paid” and date in service but I am at a LOSS to figure that out
 - 3) Sale of the Contender is apparently not documented in the District’s files, other than the deposit of the sales proceeds into our bank account; the “made up” date for out of service will be the date the check was deposited (days or weeks after the sale)
 - 4) Disposal of the old generator details are unknown but apparently trashed without any value
 - 5) All other capital items not found by Chief Cottrell during the physical inventory could be attributed to salvage disposal, IAN loss, and/or theft; I will report all items not found as stolen and, once we have a Lee County Sheriff’s Office case number, we will submit to our insurance carrier
 - 6) Once the auditor reviews and approves our “made up” property records for FY22, I’ll update the FY21 spreadsheet that the auditor provided, Chief Cottrell and I will record MONTHLY any changes to capital property items (and update the Excel spreadsheet) for FY23 and the future
 - 7) Earliest expected completion of the final audit for board review is the August or September monthly meetings

3. Florida Re-Employment and IRS Quarterly Reports:

- a. We’ve discovered that the former bookkeeper didn’t file the Florida Re-Employment Tax return for 4th Quarter, ending on 31 December 2022, during her last work day on 17 January 2023 (Duncan and I did find the reports printed and filed in the file folder but apparently not entered in the State’s system); she apparently created and printed them at the same time that she created the W2 file for the IRS but apparently did not efile or mail them
- b. Duncan and I created the documents for 1st Quarter (ended 31 March 2023) and 2nd Quarter (ended 30 June 2023) and filed and/or mailed them on 19 July
- c. Since those weren’t reports that the former bookkeeper demonstrated to Chair Rosen o/a 17 January (her last workday on-island), we are now working to bring those filings current (mid-January, mid-April, and mid-July)
- d. We contacted Florida Department of Revenue and explained the impact of the mass resignations and the “Easter Egg” hunts for documents since the former Chief and Bookkeeper departed; we’ll ask for waiver of any late or delinquent fees (there is no tax owed, just failure to file in a timely manner)
- e. As always, I so enjoy each time one of these “turds in the punchbowl” are discovered during our Buried Treasure/Easter Egg hunts, searching for what either hasn’t been done or identified by our former bookkeeper; I personally love being the Chump in the continuing “Stump the Chump” game!

4. QuickBooks Pro:

- a. We discovered this month that QuickBooks Pro 2020 ended support and, because of that, the Federal Payroll Withholding process stopped working correctly

- b. Chair Rosen worked diligently with the various non-USA call centers until he was finally able to convince them to approve our upgrade to QuickBooks Pro 2023, instead of QuickBooks Online (their usual upgrade path)
 - c. That effort was SEVERELY complicated because the registered “owner” of the software license was never updated; turned out that Richard Craven (left board in 2006) and Richard Pepper (resigned in January 2016) were the registered “owners” that unduly complicated the upgrade process
5. For the attached Profit & Loss report:
- a. Tax Revenue: As a correction to last month’s report, although the IAN Tax Refunds haven’t completed yet, the Tax Collector has estimated a \$20,982 reduction in our budgeted Ad Valorem (General Fund) revenues (as of their 9 June 2023 report)
 - b. Pay & Benefits: Through the end of June, we are now well under 1 month overspent (75% or 9 months into the fiscal year, we have spent 79% of our budgeted Pay & Benefits or about 9-1/2 months of the budgeted amount); I now anticipate that we will finish the year at or under budget in this category
 - c. Books & Subscriptions and Station Software: There are multiple GLACs in the approved budget that had software costs, many that don’t make sense (Repair & Maintenance, Licenses & Fees, Office Supplies, etc.); in preparation for creating the FY24 proposed budget, I moved all of the software to a new GLAC for Station Software; I’ll reduce the various FY24 budget amounts by that same amount
6. The FEMA-assigned site inspection team were on-island and worked with Chief Cottrell to complete their site survey on **22 June 2023**. The **timeline for submitting** our Request for Public Assistance (requests for reimbursement) has been **extended to March 2024**, allowing the District to complete the process with our Public Adjuster on our insurance claims, repair or replacement of damaged equipment, and finalizing our RPA submission towards the end of this summer or next fall (delaying any hope for **reimbursements well into FY24**).

Treasurer

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2022 - 30 June 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			75.00%
	1 October 2022 through 30 June 2023	Approved FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 June 2023	Approved FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 June 2023	Approved FY23 Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$889,387.03	\$940,910	94.52%				\$889,387.03	\$940,910	(\$51,523)	94.52%
311.9 TAXES-DISCOUNTS TAKEN	(\$32,017.58)	(\$32,932)	97.22%				(\$32,017.58)	(\$32,932)	\$914	97.22%
325.0 SPECIAL ASSESSMENTS				\$445,986.66	\$466,042	95.70%	\$445,986.66	\$466,042	(\$20,055)	95.70%
325.1 SA-DISCOUNTS TAKEN				(\$12,064.42)	(\$18,642)	64.72%	(\$12,064.42)	(\$18,642)	\$6,578	64.72%
361.1 INTEREST EARNINGS	\$9,762.94	\$2,800	348.68%				\$9,762.94	\$2,800	\$6,963	348.68%
364.0 PROCEEDS ON SALE OF ASSETS	\$0.00	\$0					\$0.00	\$0	\$0	#DIV/0!
364.9 INSURANCE PROCEEDS	\$0.00	\$0					\$0.00	\$0	\$0	#DIV/0!
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%
366.7 TIPS Grant-Preferred Gov't Ins	\$0.00	\$5,000					\$0.00	\$5,000	(\$5,000)	0.00%
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	\$2,000	(\$2,000)	0.00%
Total Revenue	\$886,214.60	\$932,778	95.01%	\$433,922.24	\$447,400	96.99%	\$1,320,136.84	\$1,380,178	(\$60,041)	95.65%
361-351 BEGINNING FUND BALANCE		\$368,242			\$45,845			\$414,087		
Total Funds Available	\$886,214.60	\$1,301,020		\$433,922.24	\$493,245		\$1,320,136.84	\$1,794,265		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$355,603.49	\$437,592	81.26%	\$275,819.64	\$343,837	80.22%	\$631,423.13	\$781,429	(\$150,006)	80.80%
522-210 PAYROLL TAXES PAID	\$27,997.92	\$33,476	83.64%	\$20,562.27	\$26,304	78.17%	\$48,560.19	\$59,780	(\$11,219)	81.23%
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	\$12,990.06	\$15,000	86.60%	\$12,988.94	\$15,000	86.59%	\$25,979.00	\$30,000	(\$4,021)	86.60%
Sub-total Salaries & Fringe Benefits	\$408,104.23	\$524,339	77.83%	\$309,370.85	\$385,141	80.33%	\$717,475.08	\$909,480	(\$192,005)	78.89%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$9,386.96	\$50,000	18.77%	\$0.00	\$2,500	0.00%	\$9,386.96	\$52,500	(\$43,113)	17.88%
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	\$18,697.39	\$20,230	92.42%	\$1,009.20	\$1,500	67.28%	\$19,706.59	\$21,730	(\$2,023)	90.69%
522-400 TRAVEL & PER DIEM	\$8,865.94	\$8,250	107.47%				\$8,865.94	\$8,250	\$616	107.47%
522-410 COMMUNICATIONS SERV	\$10,262.58	\$6,800	150.92%				\$10,262.58	\$6,800	\$3,463	150.92%
522-420 FREIGHT & POSTAGE	\$231.85	\$290	79.95%				\$231.85	\$290	(\$58)	79.95%
522-430 UTILITY SERVICES	\$3,936.09	\$14,480	27.18%				\$3,936.09	\$14,480	(\$10,544)	27.18%
522-440 RENTALS & LEASES				\$4,500.00	\$11,520	39.06%	\$4,500.00	\$11,520	(\$7,020)	39.06%
522-450 INSURANCE	\$25,341.03	\$31,340	80.86%				\$25,341.03	\$31,340	(\$5,999)	80.86%
522-460 REPAIR & MAINTENANCE	\$11,689.34	\$39,310	29.74%				\$11,689.34	\$39,310	(\$27,621)	29.74%
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	\$859.16	\$1,920	44.75%				\$859.16	\$1,920	(\$1,061)	44.75%
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	\$295.90	\$2,900	10.20%				\$295.90	\$2,900	(\$2,604)	10.20%
522-510 OFFICE SUPPLIES	\$567.96	\$2,100	27.05%				\$567.96	\$2,100	(\$1,532)	27.05%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$0.00	\$1,000	0.00%	\$12,495.97	\$25,000	49.98%	\$12,495.97	\$26,000	(\$13,504)	48.06%
522.522 MEDICAL	\$13,671.23	\$8,000	170.89%				\$13,671.23	\$8,000	\$5,671	170.89%
522.523 UNIFORMS & SUPPLIES	\$3,119.00	\$3,000	103.97%				\$3,119.00	\$3,000	\$119	103.97%
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	\$8,960.68	\$17,000	52.71%				\$8,960.68	\$17,000	(\$8,039)	52.71%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$249.00	\$2,460	10.12%				\$249.00	\$2,460	(\$2,211)	10.12%
522-541 STATION SOFTWARE	\$8,120.20	\$0	#DIV/0!				\$8,120.20	\$0	\$8,120	#DIV/0!
522.550 TRAINING & EDUCATION	\$1,093.95	\$5,750	19.03%				\$1,093.95	\$5,750	(\$4,656)	19.03%
Sub-total Operating Expenses	\$170,457.42	\$327,878	51.99%	\$22,496.49	\$65,220	34.49%	\$192,953.91	\$390,388	(\$197,434)	49.43%
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!

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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!
Sub-total Capital Outlay	\$37,781.07	\$30,000	125.94%				\$37,781.07	\$30,000	\$7,781	125.94%
Debt Service										
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	\$639,017.38	\$904,892	70.62%	\$331,867.34	\$450,361	73.69%	\$970,884.72	\$1,352,543	(\$381,657)	71.78%
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		