

**Upper Captiva Fire & Rescue District**

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**Serving the Community with Pride**

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**TREASURER’S REPORT**

Month Ending 31 July 2023

8 August 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	\$ 11,874.69		\$ 11,874.69
0-111.6 · Impact Fee Acct #xxxx022		\$21,221.64	\$ 21,221.64
0-112.0 · Centennial MM #X11	\$822,445.56		\$822,445.56
Total Checking/Savings	\$834,320.25	\$21,221.64	\$855,541.89

- 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 have shown any apparent concern about our official District records that our former bookkeeper has declared as “proprietary” to her (and not owned by the District), even though we paid for them to be created and presented every month
- 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 but all data required of the District has now been provided
- 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 have “made up” the missing data from the past 21 months (from 1 October 2021, the start of the audit period, until this month), based on the physical inventory results, purchases, and sales; the auditor has accepted my “made up” property data and is now working to complete the audit
- d. Earliest expected completion of the final audit for board review is now the September or October monthly meetings
- e. Since we need the audited ending balances for FY22 to update FY23’s starting balances (to then calculate our budgeted FY23 ending balances ... that become our FY24 starting balances), preliminary data (that may change was provided by the auditor and extracted below) for General Fund, Special Assessment and Impact Fund respectively:

<b>FUND BALANCE, October 1, 2021</b>	527,984	69,182	18,020	615,186
<b>FUND BALANCE, September 30, 2022</b>	\$ 466,343	\$ 75,522	\$ 19,563	\$ 561,428

- f. The budgeted starting fund balance for FY23 was \$368,242 for the General Fund and \$45,845 for the Special Assessment
- g. The estimated ending fund balance (tentative) from the FY22 Audit Working Draft is \$466,343 for the General Fund (almost \$100,000 higher than Sep 2022 budget estimate) and \$75,522 for the Special Assessment
- h. Based on that number, this will increasing the estimated starting balance in FY24 from \$395,828 to \$495,000 in the General Fund and from \$42,884 to \$73,000 in the Special Assessment; final numbers for FY22 may not be available until after we approve the FY24 budget but there is always an adjustment via Budget Amendment anyway
- i. **The key takeaway is that our starting reserves 10+ months ago are almost \$130,000 higher than we believed at the start of the FY, which means an increase in estimated reserves at the end of this FY from \$439,000 to \$567,000**
- j. I will be using **\$495,000** as the starting balance in the General Fund and **\$73,000** for the FY24 budget (already updated in this month’s working copy that is also uploaded to the website for this meeting)

3. For the attached Profit & Loss report, please note that it runs only through **24 July** (not 31 July); I left the island before the end of the month but there should only be limited transactions after 24 July (payroll, the major transactions, were done on 18 July and 1 August pay dates):
  - a. Pay & Benefits: Through the end of June, we are now well under 1 week overspent (83.3% or 10 months into the fiscal year, we have spent 85.7% of our budgeted Pay & Benefits or about 10-1/4 months of the budgeted amount); I now anticipate that we will finish the year at or under budget in this category
  - b. Building Improvements: We have received the “final” (hopefully) bill from Royal Corinthian for the new garage for **\$65,582.51** that was ratified at the last board meeting, taking the total Construction in Progress on the balance sheet to **\$257,717** for the new garage

Treasurer

## Upper Captiva Fire/Rescue District

### Profit Loss Budget vs Actual

1 October 2022 - 24 July 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			83.33%
	1 October 2022 through 24 July 2023	Approved FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 24 July 2023	Approved FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 24 July 2023	Approved FY23 Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
<b>Revenue</b>										
311.0 TAX REVENUE	\$896,727.65	\$940,910	95.30%				\$896,727.65	\$940,910	(\$44,182)	95.30%
311.9 TAXES-DISCOUNTS TAKEN	(\$32,017.58)	(\$32,932)	97.22%				(\$32,017.58)	(\$32,932)	\$914	97.22%
325.0 SPECIAL ASSESSMENTS				\$451,913.43	\$466,042	96.97%	\$451,913.43	\$466,042	(\$14,129)	96.97%
325.1 SA-DISCOUNTS TAKEN				(\$12,064.42)	(\$18,642)	64.72%	(\$12,064.42)	(\$18,642)	\$6,578	64.72%
<b>360-000 MISCELLANEOUS REVENUE</b>										
361.1 INTEREST EARNINGS	\$11,182.38	\$2,800	399.37%				\$11,182.38	\$2,800	\$8,382	399.37%
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	\$4,750.00	\$0					\$4,750.00	\$0	\$4,750	#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	\$220.00	\$2,000	11.00%				\$220.00	\$2,000	(\$1,780)	11.00%
<b>Total Revenue</b>	<b>\$897,194.66</b>	<b>\$932,778</b>	<b>96.19%</b>	<b>\$439,849.01</b>	<b>\$447,400</b>	<b>98.31%</b>	<b>\$1,337,043.67</b>	<b>\$1,380,178</b>	<b>(\$43,134)</b>	<b>96.87%</b>
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$368,242			\$45,845			\$414,087		
<b>Total Funds Available</b>	<b>\$897,194.66</b>	<b>\$1,301,020</b>		<b>\$439,849.01</b>	<b>\$493,245</b>		<b>\$1,337,043.67</b>	<b>\$1,794,265</b>		
<b>Expenditures</b>										
<b>Salaries &amp; Fringe Benefits</b>										
522-120 SALARIES & WAGES	\$379,185.11	\$437,592	86.65%	\$309,516.68	\$343,837	90.02%	\$688,701.79	\$781,429	(\$92,727)	88.13%
522-210 PAYROLL TAXES PAID	\$28,695.80	\$33,476	85.72%	\$24,294.04	\$26,304	92.36%	\$52,989.84	\$59,780	(\$6,790)	88.64%
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%
<b>Sub-total Salaries &amp; Fringe Benefits</b>	<b>\$432,383.73</b>	<b>\$524,339</b>	<b>82.46%</b>	<b>\$346,799.66</b>	<b>\$385,141</b>	<b>90.04%</b>	<b>\$779,183.39</b>	<b>\$909,480</b>	<b>(\$130,297)</b>	<b>85.67%</b>
<b>Operating Expenses</b>										
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	\$50,000	6.24%	\$3,795.32	\$24,000	15.81%	\$6,913.41	\$74,000	(\$67,087)	9.34%
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	\$18,844.20	\$20,230	93.15%	\$1,009.20	\$1,500	67.28%	\$19,853.40	\$21,730	(\$1,877)	91.36%
522-400 TRAVEL & PER DIEM	\$10,390.94	\$8,250	125.95%				\$10,390.94	\$8,250	\$2,141	125.95%
522.401 EMERGENCY TRANSPORT	\$0.00	\$0					\$0.00	\$0	\$0	#DIV/0!
522-410 COMMUNICATIONS SERV	\$10,456.20	\$6,800	153.77%				\$10,456.20	\$6,800	\$3,656	153.77%
522-420 FREIGHT & POSTAGE	\$231.85	\$290	79.95%				\$231.85	\$290	(\$58)	79.95%
522-430 UTILITY SERVICES	\$4,086.09	\$14,480	28.22%				\$4,086.09	\$14,480	(\$10,394)	28.22%
522-440 RENTALS & LEASES				\$5,000.00	\$11,520	43.40%	\$5,000.00	\$11,520	(\$6,520)	43.40%
522-450 INSURANCE	\$25,341.03	\$31,340	80.86%				\$25,341.03	\$31,340	(\$5,999)	80.86%
522-460 REPAIR & MAINTENANCE	\$12,498.34	\$39,310	31.79%				\$12,498.34	\$39,310	(\$26,812)	31.79%
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	\$582.33	\$2,100	27.73%				\$582.33	\$2,100	(\$1,518)	27.73%
<b>522-520 OPERATING SUPPLIES</b>										
522.521 FUEL	\$0.00	\$1,000	0.00%	\$13,301.49	\$25,000	53.21%	\$13,301.49	\$26,000	(\$12,699)	51.16%
522.522 MEDICAL	\$15,093.42	\$8,000	188.67%				\$15,093.42	\$8,000	\$7,093	188.67%
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%

## Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

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<b>Sub-total Operating Expenses</b>	\$174,718.41	\$353,878	49.37%	\$23,802.01	\$65,220	36.49%	\$198,520.42	\$416,388	(\$217,868)	47.68%
<b>Capital Outlay</b>										
522.620 BUILDING IMPROVEMENTS	\$68,822.51	\$0.00	#DIV/0!				\$68,822.51	\$0	\$68,823	#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!
<b>Sub-total Capital Outlay</b>	\$103,363.58	\$30,000	344.55%				\$103,363.58	\$30,000	\$73,364	344.55%
<b>Debt Service</b>										
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%
<b>Sub-total Debt Service</b>	\$22,674.66	\$22,675.00	100.00%				\$22,674.66	\$22,675	100.00%	100.00%
<b>Total Expenditures</b>	\$733,140.38	\$930,892	78.76%	\$370,601.67	\$450,361	82.29%	\$1,103,742.05	\$1,378,543	(\$274,800)	80.07%
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		
<b>OPERATING Revenue Over (Under) Expenditures</b>	\$164,054.28			\$69,247.34						