

# Upper Captiva Fire & Rescue District

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Serving the Community with Pride

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## TREASURER'S REPORT

Through 26 September 2023

13 October 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 Fund	Total
Checking/Savings			
0-110.0 · Centennial #xxxx681	\$ 9,824.46		\$ 9,824.46
0-111.6 · Impact Fee Acct #xxxx022		\$22,784.67	\$ 22,784.67
0-112.0 · Centennial MM #X11	<u>\$581,564.59</u>		<u>\$581,564.59</u>
Total Checking/Savings	\$591,389.05	\$22,784.67	\$614,173.72

2. Status of Annual Audit:

a. The audit due to the State of Florida by 1 July 2023 is scheduled to be presented at the 20 October 2023 meeting by Jeff Brown; failure to approve and submit the audit by 21 November 2023 will cause the District to be reported to the State's Joint Legislative Auditing Committee for further action

b. There two Management Letter Findings and Responses are:

### 1) Finding 2022-001 - Correction of Errors

**Condition:** During testing of the District's contracts payable, we noted that \$46,431 of the total balance is for services to be rendered in fiscal year 2023. We recommend that the District implement a review process on entries made at months end to better identify potential errors that may exist.

**Cause:** Lack of managerial oversight caused this account to be misstated.

**Response:** With respect to the Correction of Errors finding, we agree that the Journal Entry transaction processed by the last bookkeeper and approved by the last chief and board was an incorrect process and we are in the process of reviewing our period closing process. We plan to use the auditor's recommendations in order to improve our period closing process by the Chief, Treasurer and entire board reviewing and approving every year-end Journal Entry transaction.

### 2) Finding 2022-002 - Submission of Timely Audit Reports

**Condition:** The financial audit and the AFR, were not submitted within the timeline prescribed by statute.

**Cause:** At the November & December 2022 board meetings, the Bookkeeper, Chief and numerous firefighters submitted their resignations for December 2022 through January 2023. As

the District is searching for a new bookkeeper, the Board Commissioners have taken over the financial reporting of the District.

**Response:** With respect to the Submission of Timely Audit Report finding, we agree with the finding and we are in the process of submitting the financial audit. The AFR will be submitted when the audit report has been issued. Failure to complete the annual audit was caused by both the bookkeeper and prior chief resigning effective January 2023, without updating any FY22 documents that became audit records during the fiscal year or during the 1 October – 31 December 2022 quarter afterwards, as well as all Excel records and data being removed from the District by the former bookkeeper since she considered them “proprietary data” belonging to her, not the District. Loss of that data required a new Chief and a new Treasurer to painfully recreate those missing Capital Inventory files based on the FY21 audit files, QuickBooks transactions, and reviews of monthly minutes for donated and disposed capital property. We expect that the next audit will be completed and filed with the state in a timely manner.

3. I am again proposing the approval of a Fund Balance Policy resolution to eliminate all existing committed reserves (the Contingency/Disaster Reserve and the Equipment Replacement Reserve, and the Assigned Fund Balance):
  - a. There is no State requirement for named reserves or restricted funds, except for the Impact Fund
  - b. The Budget Amendment Resolution approved on 2 September 2023 removed the commitments for Committed Reserves, Committed for Debt Service Reserve, and Committed for Equipment Replacement Reserve (that also adjusted downward the Committed for Debt Service Reserve and the Committed for Equipment Replacement Reserve by the last Board’s approval of Resolution 2022-006 Budget Amendment)
  - c. This resolution will become one of the documents for the FY23 Independent Audit (completed by June 2024), replacing the last Resolution 2019-011 approved on 14 September 2019 (and not updated since, even though those numbers were changed (and additional commitments were approved) in the FY21 and FY22 budgets
4. FEMA Submission Update: There can be NO FEMA submission for IAN reimbursements until we finalize the insurance claims from Hurricane IAN that have had no apparent movement toward closure in months.
5. For the attached Profit & Loss report:
  - a. Board members are free to interpret the data as they wish
  - b. Please note that the data is of 26 September 2023 (not 30 September) that will have final year-end adjustments created during October and November, for discussion at the 17 November 2023 monthly meeting, that has occurred at every November meeting in the past

Treasurer

**Upper Captiva Fire/Rescue District**  
Profit Loss Budget vs Actual  
1 October 2022 - 30 September 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			100.00%
	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
<b>Revenue</b>										
311.0 TAX REVENUE	\$912,902.57	\$940,910	97.02%				\$912,902.57	\$940,910	(\$28,007)	97.02%
311.9 TAXES-DISCOUNTS TAKEN	(\$32,017.58)	(\$32,932)	97.22%				(\$32,017.58)	(\$32,932)	\$914	97.22%
325.0 SPECIAL ASSESSMENTS				\$462,673.12	\$466,042	99.28%	\$462,673.12	\$466,042	(\$3,369)	99.28%
325.1 SA-DISCOUNTS TAKEN				(\$12,064.42)	(\$18,642)	64.72%	(\$12,064.42)	(\$18,642)	\$6,578	64.72%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$12,451.42	\$2,800	444.69%				\$12,451.42	\$2,800	\$9,651	444.69%
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>\$914,638.62</b>	<b>\$932,778</b>	<b>98.06%</b>	<b>\$450,608.70</b>	<b>\$447,400</b>	<b>100.72%</b>	<b>\$1,365,247.32</b>	<b>\$1,380,178</b>	<b>(\$14,931)</b>	<b>98.92%</b>
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$466,343			\$75,522			\$541,865		
<b>Total Funds Available</b>	<b>\$914,638.62</b>	<b>\$1,399,121</b>		<b>\$450,608.70</b>	<b>\$522,922</b>		<b>\$1,365,247.32</b>	<b>\$1,922,043</b>		
<b>Expenditures</b>										
<b>Salaries &amp; Fringe Benefits</b>										
522-120 SALARIES & WAGES	\$437,616.41	\$437,592	100.01%	\$397,019.24	\$343,837	115.47%	\$834,635.65	\$781,429	\$53,207	106.81%
522-210 PAYROLL TAXES PAID	\$33,261.75	\$33,476	99.36%	\$30,987.98	\$26,304	117.81%	\$64,249.73	\$59,780	\$4,470	107.48%
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>\$495,380.98</b>	<b>\$524,339</b>	<b>94.48%</b>	<b>\$440,996.16</b>	<b>\$385,141</b>	<b>114.50%</b>	<b>\$936,377.14</b>	<b>\$909,480</b>	<b>\$26,897</b>	<b>102.96%</b>
<b>Operating Expenses</b>										
522-310 LEGAL & PROFESSIONAL SERVICES	\$23,919.18	\$50,000	47.84%	\$0.00	\$2,500	0.00%	\$23,919.18	\$52,500	(\$28,581)	45.56%
522-320 ACCOUNTING & AUDITING	\$3,118.09	\$24,000	12.99%	\$6,795.32	\$24,000	28.31%	\$9,913.41	\$48,000	(\$38,087)	20.65%
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	\$19,167.70	\$20,230	94.75%	\$1,009.20	\$1,500	67.28%	\$20,176.90	\$21,730	(\$1,553)	92.85%
522-400 TRAVEL & PER DIEM	\$13,788.94	\$10,068	136.96%				\$13,788.94	\$10,068	\$3,721	136.96%
522-410 COMMUNICATIONS SERV	\$11,298.39	\$6,800	166.15%				\$11,298.39	\$6,800	\$4,498	166.15%
522-420 FREIGHT & POSTAGE	\$231.85	\$290	79.95%				\$231.85	\$290	(\$58)	79.95%
522-430 UTILITY SERVICES	\$6,836.31	\$14,480	47.21%				\$6,836.31	\$14,480	(\$7,644)	47.21%
522-440 RENTALS & LEASES				\$6,000.00	\$11,520	52.08%	\$6,000.00	\$11,520	(\$5,520)	52.08%
522-450 INSURANCE	\$39,159.84	\$31,340	124.95%				\$39,159.84	\$31,340	\$7,820	124.95%
522-460 REPAIR & MAINTENANCE	\$13,623.34	\$38,800	35.11%				\$13,623.34	\$38,800	(\$25,177)	35.11%
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	\$1,189.16	\$1,920	61.94%				\$1,189.16	\$1,920	(\$731)	61.94%
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	\$400	73.98%				\$295.90	\$400	(\$104)	73.98%
522-510 OFFICE SUPPLIES	\$928.75	\$600	154.79%				\$928.75	\$600	\$329	154.79%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$500.00	\$1,000	50.00%	\$13,301.49	\$25,000	53.21%	\$13,801.49	\$26,000	(\$12,199)	53.08%
522.522 MEDICAL	\$15,345.26	\$8,000	191.82%				\$15,345.26	\$8,000	\$7,345	191.82%
522.523 UNIFORMS & SUPPLIES	\$4,982.00	\$3,000	166.07%				\$4,982.00	\$3,000	\$1,982	166.07%
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	\$21,325.34	\$37,000	57.64%				\$21,325.34	\$37,000	(\$15,675)	57.64%
522.520 OPERATING SUPPLIES-OTHER	\$9,428.18	\$17,000	55.46%				\$9,428.18	\$17,000	(\$7,572)	55.46%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$249.00	\$1,260	19.76%				\$249.00	\$1,260	(\$1,011)	19.76%
522-541 STATION SOFTWARE	\$8,120.20	\$8,460	95.98%				\$8,120.20	\$8,460	(\$340)	95.98%
522.550 TRAINING & EDUCATION	\$1,093.95	\$3,000	36.47%				\$1,093.95	\$3,000	(\$1,906)	36.47%
<b>Sub-total Operating Expenses</b>	<b>\$218,929.73</b>	<b>\$352,696</b>	<b>62.07%</b>	<b>\$27,802.01</b>	<b>\$65,220</b>	<b>42.63%</b>	<b>\$246,731.74</b>	<b>\$415,206</b>	<b>(\$168,474)</b>	<b>59.42%</b>

## Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

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

	General Fund			Special Assessment			Total Budget			100.00%
	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
<b>Capital Outlay</b>										
522.620 BUILDING IMPROVEMENTS	\$68,822.51	\$8,240.00	835.22%				\$68,822.51	\$8,240	\$60,583	835.22%
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!
Sub-total Capital Outlay	\$103,363.58	\$38,240	270.30%				\$103,363.58	\$38,240	\$65,124	270.30%
<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%
Sub-total Debt Service	\$22,674.66	\$22,675.00	100.00%				\$22,674.66	\$22,675	100.00%	100.00%
<b>Total Expenditures</b>	\$840,348.95	\$937,950	89.59%	\$468,798.17	\$450,361	104.09%	\$1,309,147.12	\$1,385,601	(\$76,453)	94.48%
522-99 RESTRICTED FUND BALANCE ENDING		\$0			\$72,561			\$72,561		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$460,871						\$460,871		
<b>OPERATING Revenue Over (Under) Expenditures</b>	\$74,289.67			(\$18,189.47)			\$533,432			