

Upper Captiva Fire & Rescue District

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Serving the Community with Pride

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TREASURER’S REPORT

Through 30 October 2023

15 November 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	\$ 2,667.23		\$ 2,667.23
0-111.6 · Impact Fee Acct #xxxx022		\$22,799.18	\$ 22,799.18
0-112.0 · Centennial MM #X11	<u>\$523,943.88</u>	<u> </u>	<u>\$523,943.88</u>
Total Checking/Savings	\$526,611.11	\$22,799.18	\$549,410.29

2. Status of Annual Audit: The audit was approved by the board on 20 October 2023 and submitted to the State of Florida on 3 November 2023.
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 and the Special Assessment Fund, as discussed at last month’s meeting with Jeff Brown, a partner in our independent audit firm
 - b. The last Board, in July 2022, approved a budget amendment ([Resolution 2022-006](#)) that reduced the committed reserves (and then increased them again during the September 2022 approval for FY23)

0-522-902	Ending Fund Balance-Reserve for Equipment Replacement	\$ 28,000	\$ (24,749)	\$ 3,251
0-522-903	Ending Fund Balance-Reserve for Debt Service	\$ 24,000	\$ (22,675)	\$ 1,325

- c. The last Board, in September 2022, approved the FY23 budget, based on the presentation (<https://www.uppercaptivafire.org/wp-content/uploads/2022/09/9-10-22-Tentative-FY-2023-Budget-Presentation.pdf>) that stated different reserve numbers throughout the presentation:
 - Page 12 said that there were only 2 reserves; Contingency at \$200,000 and Unassigned at \$214,087 “is projected to be at least 17% of the Operating Expenditures in compliance with the District’s Fund Balance Policy in order to have sufficient funds to pay FY 2023 expenses for the first 2 months”
 - Page 13 said that the total spending was \$1,355,553; 17% of that number was \$230,444

- Page 19 said that there were 4 reserves of Contingency at 200,000; Debt Service of \$22,675; Equipment Replacement of \$28,000; and Unassigned at \$188,037 (still over \$40,000 below the 17% spending calculation)
- And note that the 31 August 2023 Profit & Loss statement (below) showed only \$145,153 in unrestricted reserves

d. The 31 August 2023 Profit & Loss statement (before any budget amendments) that shows what the last Board approved in September 2022 for FY23 showed the various committed and committed funds:

522.90 COMMITTED FOR RESERVES-ENDING	\$200,000.00	
522.97 COMMITTED FOR DEBT SERVICE RESERVE	\$22,675.00	
522.98 COMMITTED FOR EQUIP REPLACE RESERVE	\$28,000.00	
522.99 RESTRICTED FUND BALANCE ENDING	\$0.00	\$42,884
522.9 UNRESTRICTED FUND BALANCE-ENDING	\$145,153.15	
OPERATING Revenue Over (Under) Expenditures	\$164,054.28	\$69,247.34

e. The Budget Amendment Resolution for FY23 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)

UPPER CAPTIVA FIRE & RESCUE DISTRICT					
BUDGET AMENDMENT					
FISCAL YEAR	2023				
BA #	2023-1				
GENERAL FUND					
G.L. Account #	G.L. Account Description	Amount Prior to BA	Revenue Increase (Decrease)	Expenditure Increase (Decrease)	Amount After BA
0-522.90	COMMITTED FOR RESERVES-ENDING	\$200,000		(\$200,000)	\$0
0-522.97	COMMITTED FOR DEBT SERVICE RESERVE	\$22,675		(\$22,675)	\$0
0-522.98	COMMITTED FOR EQUIP REPLACE RESERVE	\$28,000		(\$28,000)	\$0
0-522.9	UNRESTRICTED FUND BALANCE-ENDING	\$145,153		\$315,718	\$460,871

f. The budget approved on 23 September 2023 for FY24 does not have any restricted reserves, except in Special Assessment (that we have to manage and report separately) and the Impact Fund:

	General Fund				Special Assessment			
	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	Proposed FY24 Budget	1 October 2022 through 26 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	Proposed FY24 Budget
Total Expenditures	\$840,348.95	\$937,950	89.59%	\$740,071	\$468,798.17	\$450,361	104.09%	\$423,630
522-99 RESTRICTED FUND BALANCE ENDING		\$0		\$0		\$72,561		\$96,770
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$460,871		\$756,954				

g. This resolution will become one of the documents for the FY23 Independent Audit (scheduled to start in December 2023/January 2024 and 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

- h. The last time that a Commitments and Assignments of Fund Balances Resolution was passed was on 14 September 2019 (FY20) and, each budget approved for FY21, FY22, and FY23 by those past Boards had reserve numbers DIFFERENT than what was in the last resolution approved for FY20
 - i. I'll present this resolution to the Board at every meeting until approved or until the FY23 audit is presented in June 2024
 - j. If the resolution continues to fail, we'll have a record to document the failure of the Board to approve a current Fund Balances policy for the FY23 audit that begins in 2 months
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 reports, Board members are free to interpret the data as they wish:
- a. The first report is for FY23 (1 October 2022 – 30 September 2023)
 - b. The second report is for the first month of FY24 (1-31 October 2023)

Treasurer

RESOLUTION No. 2019-011

A RESOLUTION OF THE UPPER CAPTIVA FIRE PREVENTION AND RESCUE SERVICE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING AMOUNTS OF COMMITMENTS AND ASSIGNMENTS OF FUND BALANCE AT SEPTEMBER 30, 2019 PURSUANT TO THE FUND BALANCE POLICY, AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the UPPER CAPTIVA FIRE PREVENTION AND RESCUE SERVICE DISTRICT of LEE County, Florida, has adopted a Fund Balance Policy, pursuant to Government Accounting Standards Board (GASB) Statement #54, *Fund Balance Reporting and Governmental Fund Type Definitions*; and



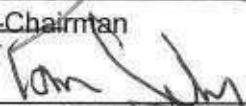
WHEREAS, the UPPER CAPTIVA FIRE PREVENTION AND RESCUE SERVICE DISTRICT desires to establish the amounts of Fund Balance Commitments and Assignments pursuant to Section D. *Reservations of Fund Balance (General Fund)* as of September 30, 2019.

NOW, THEREFORE, BE IT RESOLVED by the UPPER CAPTIVA FIRE PREVENTION AND RESCUE SERVICE DISTRICT of LEE County, Florida, that:


1. The Contingency/Disaster Reserve is hereby established in the amount of One Hundred Thirty-six Thousand Eight Hundred Seventy-eight Dollars (\$136,878) as of September 30, 2019.
2. The Equipment Replacement Reserve is hereby established in the amount of zero dollars (\$-0-) as of September 30, 2019.
3. There is no purpose identified for which an assignment of fund balance is made, therefore, Assigned Fund Balance is hereby established as zero dollars (\$-0-) as of September 30, 2019.
4. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED this 14th day of September, 2019.

UPPER CAPTIVA FIRE PREVENTION AND RESCUE SERVICE DISTRICT

	9/14/19
Chairman	Date
	9/14/19
Vice-Chairman	Date
	9-14-19
Secretary/Treasurer	Date

ATTEST:



Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

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

	General Fund			Special Assessment			Total Budget			100.00%
	1 October 2022 through 30 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 September 2023	Amended FY23 Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$913,151.97	\$940,910	97.05%				\$913,151.97	\$940,910	(\$27,758)	97.05%
311.9 TAXES-DISCOUNTS TAKEN	(\$32,022.57)	(\$32,932)	97.24%				(\$32,022.57)	(\$32,932)	\$909	97.24%
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	\$13,459.30	\$2,800	480.69%				\$13,459.30	\$2,800	\$10,659	480.69%
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%
Total Revenue	\$915,890.91	\$932,778	98.19%	\$450,608.70	\$447,400	100.72%	\$1,366,499.61	\$1,380,178	(\$13,679)	99.01%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$466,343			\$75,522			\$541,865		
Total Funds Available	\$915,890.91	\$1,399,121		\$450,608.70	\$522,922		\$1,366,499.61	\$1,922,043		
Expenditures										
Salaries & Fringe Benefits										
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%
Sub-total Salaries & Fringe Benefits	\$495,380.98	\$524,339	94.48%	\$440,996.16	\$385,141	114.50%	\$936,377.14	\$909,480	\$26,897	102.96%
Operating Expenses										
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%
Sub-total Operating Expenses	\$218,929.73	\$352,696	62.07%	\$27,802.01	\$65,220	42.63%	\$246,731.74	\$415,206	(\$168,474)	59.42%

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

	General Fund			Special Assessment			Total Budget			100.00%
	1 October 2022 through 30 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 September 2023	Amended FY23 Budget	YTD Actuals as a % of Budget	1 October 2022 through 30 September 2023	Amended FY23 Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Capital Outlay										
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%
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	\$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		
OPERATING Revenue Over (Under) Expenditures	\$75,541.96							\$533,432		

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

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

	General Fund			Special Assessment			Total Budget			8.33%
	1 October 2023 through 31 October 2023	FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 October 2023	FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 October 2023	FY24 Budget	YTD \$ Over (Under) Budget	YTD Actuals as a % of Budget
Revenue										
311.0 TAX REVENUE	\$0.00	\$943,325	0.00%				\$0.00	\$943,325	(\$943,325)	0.00%
311.9 TAXES-DISCOUNTS TAKEN	\$0.00	(\$28,300)	0.00%				\$0.00	(\$28,300)	\$28,300	0.00%
325.0 SPECIAL ASSESSMENTS				\$0.00	\$466,042	0.00%	\$0.00	\$466,042	(\$466,042)	0.00%
325.1 SA-DISCOUNTS TAKEN				\$0.00	(\$18,642)	0.00%	\$0.00	(\$18,642)	\$18,642	0.00%
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$937.32	\$15,000	6.25%				\$937.32	\$15,000	(\$14,063)	6.25%
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	\$0.00	\$50,000					\$0.00	\$50,000	(\$50,000)	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$0.00	\$15,000	0.00%				\$0.00	\$15,000	(\$15,000)	0.00%
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	\$0.00	\$0					\$0.00	\$0	\$0	#DIV/0!
369.5 SALE OF T-SHIRTS	\$0.00	\$2,000	0.00%				\$0.00	\$2,000	(\$2,000)	0.00%
Total Revenue	\$937.32	\$1,002,025	0.09%	\$0.00	\$447,400	0.00%	\$937.32	\$1,449,425	(\$1,448,488)	0.06%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$495,000			\$73,000			\$568,000		
Total Funds Available	\$937.32	\$1,497,025		\$0.00	\$520,400		\$937.32	\$2,017,425		
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$26,427.48	\$398,128	6.64%	\$30,361.12	\$350,246	8.67%	\$56,788.60	\$748,374	(\$691,586)	7.59%
522-210 PAYROLL TAXES PAID	\$2,054.20	\$30,457	6.74%	\$2,359.95	\$26,794	8.81%	\$4,414.15	\$57,251	(\$52,836)	7.71%
522-220 RETIREMENT CONTRIBUTION	\$0.00	\$6,240	0.00%				\$0.00	\$6,240	(\$6,240)	0.00%
522-230 HEALTH.LIFE & DENT INS	\$0.00	\$0	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522-231 DISABILITY INSURANCE	\$0.00	\$0	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522-240 WORKERS' COMP	\$0.00	\$16,920	0.00%	\$6,537.25	\$14,885	43.92%	\$6,537.25	\$31,806	(\$25,269)	20.55%
Sub-total Salaries & Fringe Benefits	\$28,481.68	\$451,746	6.30%	\$39,258.32	\$391,926	10.02%	\$67,740.00	\$843,672	(\$775,932)	8.03%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$0.00	\$20,000	0.00%	\$0.00	\$0	#DIV/0!	\$0.00	\$20,000	(\$20,000)	0.00%
522-320 ACCOUNTING & AUDITING	\$0.00	\$12,000	0.00%	\$0.00	\$12,000	0.00%	\$0.00	\$24,000	(\$24,000)	0.00%
522.34 OTHER CONTRACTUAL										
522.341 PROPERTY APPRAISER FEES	\$0.00	\$5,711	0.00%	\$0.00	\$696	0.00%	\$0.00	\$6,407	(\$6,407)	0.00%
522.342 TAX COLLECTOR FEES	\$0.00	\$18,301	0.00%	\$0.00	\$1,009	0.00%	\$0.00	\$19,310	(\$19,310)	0.00%
522-400 TRAVEL & PER DIEM	\$0.00	\$8,250	0.00%				\$0.00	\$8,250	(\$8,250)	0.00%
522-410 COMMUNICATIONS SERV	\$0.00	\$6,800	0.00%				\$0.00	\$6,800	(\$6,800)	0.00%
522-420 FREIGHT & POSTAGE	\$0.00	\$200	0.00%				\$0.00	\$200	(\$200)	0.00%
522-430 UTILITY SERVICES	\$0.00	\$14,480	0.00%				\$0.00	\$14,480	(\$14,480)	0.00%
522-440 RENTALS & LEASES				\$0.00	\$6,000	0.00%	\$0.00	\$6,000	(\$6,000)	0.00%
522-450 INSURANCE	\$0.00	\$31,340	0.00%				\$0.00	\$31,340	(\$31,340)	0.00%
522-460 REPAIR & MAINTENANCE	\$1,259.13	\$50,000	2.52%				\$1,259.13	\$50,000	(\$48,741)	2.52%
522-469 ACCESS POINT MAINTENANCE	\$0.00	\$38,800	0.00%				\$0.00	\$38,800	(\$38,800)	0.00%
522.470 PRINTING & BINDING	\$0.00	\$0	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522.480 PROMO/LEGAL ADVERTISING	\$0.00	\$4,655	0.00%				\$0.00	\$4,655	(\$4,655)	0.00%
522-490 OTHER CURRENT CHGS	\$0.00	\$0	#DIV/0!				\$0.00	\$0	\$0	#DIV/0!
522.491 BANK SERVICE CHARGES	\$0.00	\$2,000	0.00%				\$0.00	\$2,000	(\$2,000)	0.00%
522.493 OTHER EXPENSES (FUN RUN)	\$0.00	\$4,200	0.00%				\$0.00	\$4,200	(\$4,200)	0.00%
522.500 LICENSES & FEES	\$0.00	\$300	0.00%				\$0.00	\$300	(\$300)	0.00%
522-510 OFFICE SUPPLIES	\$663.03	\$600	110.51%				\$663.03	\$600	\$63	110.51%
522-520 OPERATING SUPPLIES										
522.521 FUEL	\$0.00	\$1,000	0.00%	\$0.00	\$12,000	0.00%	\$0.00	\$13,000	(\$13,000)	0.00%
522.522 MEDICAL	\$0.00	\$8,000	0.00%				\$0.00	\$8,000	(\$8,000)	0.00%
522.523 UNIFORMS & SUPPLIES	\$1,489.50	\$3,000	49.65%				\$1,489.50	\$3,000	(\$1,511)	49.65%
522.526 EQUIPMENT UNDER \$1000	\$0.00	\$4,000	0.00%				\$0.00	\$4,000	(\$4,000)	0.00%
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	\$0.00	\$3,000	0.00%				\$0.00	\$3,000	(\$3,000)	0.00%
522.520 OPERATING SUPPLIES-OTHER	\$0.00	\$17,000	0.00%				\$0.00	\$17,000	(\$17,000)	0.00%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$0.00	\$1,260	0.00%				\$0.00	\$1,260	(\$1,260)	0.00%
522-541 STATION SOFTWARE	\$0.00	\$8,160	0.00%				\$0.00	\$8,160	(\$8,160)	0.00%
522.550 TRAINING & EDUCATION	\$0.00	\$1,094	0.00%				\$0.00	\$1,094	(\$1,094)	0.00%
Sub-total Operating Expenses	\$3,411.66	\$265,650	1.28%	\$0.00	\$31,705	0.00%	\$3,411.66	\$297,356	(\$293,944)	1.15%

