

# Upper Captiva Fire & Rescue District

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Serving the Community with Pride

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## TREASURER'S REPORT

Through 30 June 2024

13 July 2024

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	\$ 20,753.29		\$ 20,753.29
0-111.6 · Impact Fee Acct #xxxx022		\$ 181.97	\$ 181.97
0-112.0 · Centennial MM #X11	<u>\$835,785.15</u>		<u>\$835,785.15</u>
Total Checking/Savings	\$856,538.44	\$ 181.97	\$856,720.41

2. Although no meaningful work was started on the independent audit before Memorial Weekend, Chief Cottrell and I spent the month of June working diligently with the auditor from Ashley Brown and completed the audit on 26 June. Mr. Brown is on the agenda to present their results and respond to any questions from the board or public.
3. FEMA Submission Update: During the FEMA project meeting on 20 June, I believe that we have agreement with FEMA on a path to finalize our Request for Public Assistance, now that we have received notice of the "undisputed amount" insurance settlement. Coordinator agreed that we can submit all "disputed" amounts and items to finalize our RPA, with the expectation that the RPA would be reduced if further insurance proceeds are received.
4. For the attached Profit & Loss report, Board members are free to interpret the data as they wish, but there were a number of adjustments requested by the auditor, as part of the independent audit the last week of June:
  - a. The legal costs for the Dubrasky settlement were converted to payables in FY23 (last year) and those costs were moved from FY24 (reducing 522-120 SALARIES & WAGES, 522-210 PAYROLL TAXES PAID, and 522-310 LEGAL & PROFESSIONAL SERVICES on this P&L)
  - b. The payment from the State of Florida to reimburse IAN-related tax losses in FY23 was moved from 311.0 TAX REVENUE to 334.215 STATE GRANT-LOST IAN TAXES (but remains in FY24)
  - c. The Budget Amendment approved last month are shown in the amended F24 budget column

Treasurer

1 July 2024

Modified Accrual Basis

# Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2023 - 30 June 2024 Year-to-Date

	General Fund			Special Assessment			Total Budget			75.00%
	1 October 2023 through 30 June 2024	AMENDED FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 30 June 2024	AMENDED FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 30 June 2024	AMENDED FY24 Budget	YTD \$ Over (Under) Budget	
<b>Revenue</b>										
311.0 TAX REVENUE	\$888,297	\$943,325	94.17%				\$888,297	\$943,325	(\$55,028)	94.17%
311.9 TAXES-DISCOUNTS TAKEN	(\$30,130)	(\$28,300)	106.47%				(\$30,130)	(\$28,300)	(\$1,831)	106.47%
325.0 SPECIAL ASSESSMENTS				\$431,362	\$466,042	92.56%	\$431,362	\$466,042	(\$34,680)	92.56%
325.1 SA-DISCOUNTS TAKEN		\$0		(\$15,745)	(\$18,642)	84.46%	(\$15,745)	(\$18,642)	\$2,897	84.46%
334.215 STATE GRANT-LOST JAN TAXES	\$21,323	\$0					\$21,323	\$0	\$21,323	#DIV/0!
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$22,193	\$15,000	147.95%				\$22,193	\$15,000	\$7,193	147.95%
364.0 PROCEEDS ON SALE OF ASSETS	\$0	\$0					\$0	\$0	\$0	#DIV/0!
364.9 INSURANCE PROCEEDS	\$0	\$287,000					\$0	\$287,000	(\$287,000)	0.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$5,108	\$5,000	102.16%				\$5,108	\$5,000	\$108	102.16%
366.2 CONTRIBUTIONS-Fun Run	\$0	\$0					\$0	\$0	\$0	#DIV/0!
366.7 TIPS Grant-Preferred Gov't Ins	\$5,000	\$5,000	100.00%				\$5,000	\$5,000	\$0	100.00%
369.0 OTHER MISCELLANEOUS	\$0	\$0					\$0	\$0	\$0	#DIV/0!
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$819	\$0					\$819	\$0	\$819	#DIV/0!
369.5 SALE OF T-SHIRTS	\$1,942	\$2,000	97.10%				\$1,942	\$2,000	(\$58)	97.10%
Total Revenue	\$914,551	\$1,229,025	74.41%	\$415,617	\$447,400	92.90%	\$1,330,168	\$1,676,425	(\$346,258)	79.35%
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE	\$914,551	\$570,000		\$415,617	\$73,000		\$1,330,168	\$643,000		
Total Funds Available		\$1,799,025		\$415,617	\$520,400		\$1,330,168	\$2,319,425		
<b>Expenditures</b>										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$281,225	\$398,128	70.64%	\$298,167	\$350,246	85.13%	\$579,392	\$748,374	(\$168,982)	77.42%
522-210 PAYROLL TAXES PAID	\$23,500	\$30,457	77.16%	\$21,879	\$26,794	81.66%	\$45,379	\$57,251	(\$11,871)	79.26%
522-220 RETIREMENT CONTRIBUTION	\$0	\$6,240	0.00%				\$0	\$6,240	(\$6,240)	0.00%
522-240 WORKERS' COMP	\$12,755	\$16,920	75.38%	\$10,789	\$14,885	72.48%	\$23,543	\$31,806	(\$8,263)	74.02%
Sub-total Salaries & Fringe Benefits	\$317,480	\$451,746	70.28%	\$330,834	\$391,926	84.41%	\$648,314	\$843,672	(\$195,358)	76.84%
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$22,390	\$36,872	60.72%				\$22,390	\$36,872	(\$14,482)	60.72%
522-320 ACCOUNTING & AUDITING	\$11,930	\$21,175	56.34%	\$9,175	\$21,175	43.33%	\$21,105	\$42,350	(\$21,245)	49.84%
522-34 OTHER CONTRACTUAL										
522-341 PROPERTY APPRAISER FEES	\$6,363	\$5,711	111.42%	\$0	\$696	0.00%	\$6,363	\$6,407	(\$44)	99.32%
522-342 TAX COLLECTOR FEES	\$17,222	\$18,301	94.11%	\$1,281	\$1,009	126.90%	\$18,503	\$19,310	(\$807)	95.82%
522-400 TRAVEL & PER DIEM	\$41,435	\$8,250	502.24%				\$41,435	\$8,250	\$33,185	502.24%
522-410 COMMUNICATIONS SERV	\$7,563	\$6,800	111.22%				\$7,563	\$6,800	\$763	111.22%
522-420 FREIGHT & POSTAGE	\$66	\$200	33.00%				\$66	\$200	(\$134)	33.00%
522-430 UTILITY SERVICES	\$18,419	\$24,680	74.63%				\$18,419	\$24,680	(\$6,261)	74.63%
522-440 RENTALS & LEASES				\$3,000	\$6,000	50.00%	\$3,000	\$6,000	(\$3,000)	50.00%
522-450 INSURANCE	\$25,213	\$31,340	80.45%				\$25,213	\$31,340	(\$6,127)	80.45%

1 July 2024

Modified Accrual Basis

# Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2023 - 30 June 2024 Year-to-Date

	General Fund			Special Assessment			Total Budget			75.00%	
	1 October 2023 through 30 June 2024	AMENDED FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 30 June 2024	AMENDED FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 30 June 2024	AMENDED FY24 Budget	YTD \$ Over (Under) Budget		YTD Actuals as a % of Budget
522-460 REPAIR & MAINTENANCE	\$10,634	\$38,800	27.41%				\$10,634	\$38,800	(\$28,166)	27.41%	
522-469 ACCESS POINT MAINTENANCE	\$13,925	\$50,000	27.85%				\$13,925	\$50,000	(\$36,075)	27.85%	
522-490 OTHER CURRENT CHGS											
522-491 BANK SERVICE CHARGES	\$1,881	\$2,000	94.05%				\$1,881	\$2,000	(\$119)	94.05%	
522-493 OTHER EXPENSES (FUN RUN)	\$0	\$0	#DIV/0!				\$0	\$0	\$0	#DIV/0!	
522-500 LICENSES & FEES	\$0	\$300	0.00%				\$0	\$300	(\$300)	0.00%	
522-510 OFFICE SUPPLIES	\$673	\$600	112.20%				\$673	\$600	\$73	112.20%	
522-520 OPERATING SUPPLIES											
522-521 FUEL	\$2,332	\$1,000	233.23%	\$0	\$12,000	0.00%	\$2,332	\$13,000	(\$10,668)	17.94%	
522-522 MEDICAL	\$6,030	\$8,000	75.38%				\$6,030	\$8,000	(\$1,970)	75.38%	
522-523 UNIFORMS & SUPPLIES	\$4,603	\$3,000	153.42%				\$4,603	\$3,000	\$1,603	153.42%	
522-526 EQUIPMENT UNDER \$1000	\$606	\$4,000	15.15%				\$606	\$4,000	(\$3,394)	15.15%	
522-527 T-SHIRTS FOR RESALE	\$0	\$1,500	0.00%				\$0	\$1,500	(\$1,500)	0.00%	
522-528 PERSONAL PROTECTIVE GEAR	\$21,096	\$22,765	92.67%				\$21,096	\$22,765	(\$1,669)	92.67%	
522-520 OPERATING SUPPLIES-OTHER	\$41,317	\$17,000	243.04%				\$41,317	\$17,000	\$24,317	243.04%	
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,725	\$1,260	136.90%				\$1,725	\$1,260	\$465	136.90%	
522-541 STATION SOFTWARE	\$7,351	\$8,160	90.08%				\$7,351	\$8,160	(\$809)	90.08%	
522-550 TRAINING & EDUCATION	\$2,000	\$1,094	182.82%				\$2,000	\$1,094	\$906	182.82%	
Sub-total Operating Expenses	\$264,775	\$312,807	84.64%	\$13,456	\$40,880	32.91%	\$278,231	\$353,688	(\$75,457)	78.67%	
Capital Outlay											
522-620 BUILDING IMPROVEMENTS	\$2,700	\$287,000	0.94%				\$2,700	\$287,000	(\$284,300)	0.94%	
522-640 MACHINERY & EQUIPMENT	\$45,400	\$47,000	96.60%				\$45,400	\$47,000	(\$1,600)	96.60%	
522-641 EQUIP FIREFIGHT > \$1000	\$4,700	\$4,700	100.00%				\$4,700	\$4,700	\$0	100.00%	
522-643 EQUIP VEHICLES > \$1000	\$119,577	\$120,000	99.65%				\$119,577	\$120,000	(\$423)	99.65%	
522-640 EQUIP & MACH - OTHER > \$1000	\$172,377	\$458,700	\$3				\$172,377	\$458,700	(\$286,323)	37.58%	
Sub-total Capital Outlay	\$172,377	\$458,700	\$3				\$172,377	\$458,700	(\$286,323)	37.58%	
Debt Service											
522-710 PRINCIPAL	\$14,611	\$14,611	100.00%				\$14,611	\$14,611	(\$0)	100.00%	
522-720 INTEREST EXPENSE	\$8,064	\$8,064	100.00%				\$8,064	\$8,064	(\$0)	100.00%	
Sub-total Debt Service	\$22,675	\$22,675	100.00%				\$22,675	\$22,675	(\$0)	100.00%	
Total Expenditures	\$777,307	\$1,245,928	62.39%	\$344,290	\$432,806	79.55%	\$1,121,597	\$1,679,735	(\$557,138)	66.81%	
522-99 RESTRICTED FUND BALANCE ENDING		\$0						\$87,594	\$87,594		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$553,097						\$553,097	\$553,097		
OPERATING Revenue Over (Under) Expenditures	\$137,244			\$71,327			\$71,327	\$640,691	\$640,691		