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06/25/24

Upper Captiva Fire/Rescue District
A/R Aging Summary

As of June 25, 2024

Property Record	Owner1	Sale Date	Owner2	Sale Date	Owner3	TOTAL
05452107000000050	Charles Zanghi	27-Nov-20	Richard & Patricia Edwards	25-Jul-23	MAGIC PO'CEAN BUNGALOW LLC	221.86
05452111000000010	BERNS MANAGEMENT LLC	26-Dec-17	BRAVE COCONUT LLC (Farley)			1,748.79
05452117000010170	Anastasios Tsakiridis	04-Mar-22	EASTFLORTLAUDERDALERENTALS.COM			225.91
05452117000050060	Evelyn Araneda	30-Dec-19	4511 CUTLASS PROPERTY LLC			235.48
09452101000000540	North Captiva Fish Camp LLC	10-Aug-20	KACHEL GLENN + MARY BETH	This actually looks like a Quit Claim Deed from the		271.14
09452101000000550	North Captiva Fish Camp LLC	10-Aug-20	KACHEL MARY BETH	LLC to themselves personally		279.49
154521010000A0110	HERMANN G A & MYRL					657.75
154521010000A0120	HENKEL EVERETT III + PENNY ET AL					665.46
154521010000A0330	LIBERTONE DANA + LIBERTONE DANA +					808.36
154521010000B0010	LANZA MARK J TR	24-Jan-20	BARRIER ISLAND CONSTRUCTION SE (Verona)			2,067.39
Year 1 SA AR Write-off	Processed in Apr 2020 by Board Resolution 2020-003		https://uppercaptivafire.org/wp-content/uploads/2020/08/Resolution-2020-003.pdf			(7,181.63)
TOTAL						0.00

The 3 properties unsold in the last 10 years, total only \$2,131.57

Others have been sold, without any apparent Filed tax liens (which would have been found during the title search/sale closing process) and therefore not collectable.

RESOLUTION #2020-003

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA, TO RECOGNIZE THAT YEAR 1 (FISCAL YEAR 2014-15) SPECIAL ASSESSMENTS ARE NO LONGER A CURRENT ASSET FOR FINANCIAL STATEMENT PRESENTATION; AND TO PROVIDE FOR AN EFFECTIVE DATE.

WHEREAS, the Upper Captiva Fire Protection and Rescue Service District of Lee County, Florida, "the District", previously adopted a Fire Services Non-Ad Valorem Special Assessment (the "Assessment") for no more than 10 years, against all qualified real property within the "Assessment Area" (which is coterminous with North Captiva Island, Lee County, Florida) and which was approved on July 8, 2014 in a referendum of the qualified electors pursuant to Resolutions No. 14-01 and 14-03; and

WHEREAS, due to the timing of adopting the first year of the Assessment, Fiscal Year 2014-15, billing invoices had to be done by the District rather than by using the Uniform Method of Collection offered by the Tax Collector and which since has been utilized in subsequent years; and

WHEREAS, as of March 31, 2020, after multiple billings, there remains ten (10) properties which have not paid the Year 1 (Fiscal Year 2014-15) Assessment totaling \$7,181.63, the amount of which is over five (5) years outstanding on the District's financial statements; and

WHEREAS, the definition of a Current Asset for financial statement presentation is "cash and other assets that are expected to be converted to cash within one (1) year"; and

WHEREAS, for financial statement presentation only, it is recommended that \$7,181.63 be recognized as uncollectible within one (1) year and removed as a current asset from the District's financial statements; and

WHEREAS, all liens associated with the Year 1 assessment on these properties will remain and when the property is transferred, sold or otherwise makes the lien collectible, such Year 1 assessment collection will be recognized as a revenue of the then-current fiscal year.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT THAT:

SECTION 1. INCORPORATION OF RECITALS. The recitals set forth are true and correct and form a part of this Resolution.

SECTION 2. AUTHORITY. The Board of Commissioners of the Upper Captiva Fire Protection and Rescue Service District is authorized to adopt this Resolution by Florida law.

NOT
SIGNED

SECTION 3. ACTION.

- A. For financial statement presentation purposes only, and for no other reason, the amount of \$7,181.63 is hereby recognized to be uncollectible within one (1) year and therefore is no longer a current asset for financial statement presentation purposes as of April 30, 2020; and
- B. The following properties comprise the detail of the \$7,181.63 accounts receivable to be recognized as uncollectible within one (1) year for financial statement purposes only:

STRAP NUMBER	SITE ADDRESS	AMOUNT
05452107000000050	4460 OYSTER SHELL	\$ 221.86
05452111000000010	4511 HIDDEN LANE	1,748.79
05452117000010170	4440 SCHOONER DR	225.91
05452117000050060	4511 CUTLASS DR	235.48
09452101000000540	11654 REDFISH SHORES DR	271.14
09452101000000550	11650 REDFISH SHORES DR	279.49
154521010000A0110	12608 SOUTH BANKS DR	657.75
154521010000A0120	12604 SOUTH BANKS DR	665.46
154521010000A0330	12520 SOUTH BANKS DR	808.36
154521010000B0010	12649 SOUTH BANKS DR	2,067.39

- C. All of the District's assessments and all of the District's liens associated with the above properties shall remain in full force and effect and shall not be affected or reduced in any way by the adoption of this Resolution.

SECTION 4. RESCISSION. The Board of Commissioners hereby rescinds all prior resolutions and other official actions of the Board of Commissioners to the extent of any conflict with any part of this Resolution.

SECTION 5. APPLICABILITY AND EFFECTIVE DATE. This Resolution shall be liberally construed to implement the purposes hereof and shall take effect immediately upon this Resolution's adoption.

SECTION 6. SEVERABILITY. If any provision of this Resolution is held to be illegal, invalid or unenforceable under any law or court of competent jurisdiction, the remaining provisions of this Resolution will remain in full force and effect and will not be affected by the illegal, invalid or unenforceable provision or by any such severance.

SECTION 7. SCRIVENER'S ERRORS. The Board of Commissioners intends that all sections of this Resolution which contain typographical errors which do not affect the intent of this Resolution can be administratively corrected by the authorization of the Fire Chief, or his designee, without the requirement of having a corrected Resolution adopted by the Board of Commissioners.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER LAVALLIE WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER SWARD AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner William (Bill) Byrnes	<u>YES</u>
Commissioner AJ LaVallie	<u>YES</u>
Commissioner Steve Sward	<u>YES</u>
Commissioner Tom Jenkins	<u>YES</u>
Commissioner William (Bill) Fry	<u>ABSENT</u>

Duly passed and adopted on this 17 day of APRIL 2020.

Board of Commissioners of the Upper Captiva Fire
Protection and Rescue Service District

By:



William (Bill) Byrnes, Chair

Attest by:

