

Upper Captiva Fire & Rescue District

4511 Hodgepodge Lane
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Serving the Community with Pride

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TREASURER'S REPORT

Through 31 July 2024

2 August 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 as of 31 July 2024			
0-110.0 · Centennial #xxxx681	\$ 23,796.34		\$ 23,796.34
0-111.6 · Impact Fee Acct #xxxx022		\$ 182.09	\$ 182.09
0-112.0 · Centennial MM #X11	<u>\$700,797.88</u>		<u>\$700,797.88</u>
Total Checking/Savings	\$724,594.22	\$ 182.09	\$724,776.31

- For the attached Profit & Loss report (Encl 1), Board members are free to interpret the data as they wish.
- Resolution 2024-009 proposes to write-off the remaining Year 1 Special Assessment Accounts Receivable (10 properties) since no billing or collection efforts have occurred since May 2018 and Resolution 2020-003 converted them from a current asset to a General Ledger Account Code "117.000 · 1-122 Allowanc Uncollectible SA" in April 2020 ... see extract below from the Current Balance Sheet (also see Encl 2 for history details).

▼ Accounts Receivable

117.000 · 1-122 Allowanc Uncollectible...	(7,181.63)
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- Tax Deductibility of Donations to the UCFRD: I am still being asked by Islanders whether gifts/donations to the UCFRD are tax-deductible. **They are.** Following the process at <https://www.irs.gov/government-entities/federal-state-local-governments/governmental-information-letter>, I requested a letter on 1 August 2024 and will post for Islanders when I receive it that can be provided to their accountants.
- FEMA Submission Update: Nothing to report

Treasurer

2 August 2024
Modified Accrual Basis

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual
1 October 2023 - 31 July 2024 Year-to-Date

	General Fund			Special Assessment			Total Budget				YTD Actuals as a % of Budget	
	1 October 2023 through 31 July 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 July 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 July 2024	Amended FY24 Budget	YTD \$ Over (Under) Budget			
Revenue												
311.0 TAX REVENUE	\$932,875	\$943,325	98.89%				\$932,875	\$943,325	(\$10,450)		98.89%	
311.9 TAXES-DISCOUNTS TAKEN	(\$30,130)	(\$28,300)	106.47%				(\$30,130)	(\$28,300)	\$1,831		106.47%	
325.0 SPECIAL ASSESSMENTS				\$466,152	\$466,042	100.02%	\$466,152	\$466,042	\$110		100.02%	
325.1 SA-DISCOUNTS TAKEN		\$0		(\$14,806)	(\$18,642)	79.42%	(\$14,806)	(\$18,642)	\$3,836		79.42%	
334.215 STATE GRANT-LOST IAN TAXES	\$21,323	\$0		\$21,323	\$0		\$21,323	\$0	\$21,323		#DIV/0!	
360-000 MISCELLANEOUS REVENUE	\$24,684	\$15,000	164.56%	\$24,684	\$15,000		\$24,684	\$15,000	\$9,684		164.56%	
361.1 INTEREST EARNINGS	\$0	\$0		\$0	\$0		\$0	\$0	\$0		#DIV/0!	
364.0 PROCEEDS ON SALE OF ASSETS	\$0	\$287,000		\$0	\$287,000		\$0	\$287,000	(\$287,000)		0.00%	
364.9 INSURANCE PROCEEDS	\$5,108	\$5,000	102.16%	\$5,108	\$5,000		\$5,108	\$5,000	\$108		102.16%	
366.0 CONTRIBUTIONS-Miscellaneous	\$0	\$0		\$0	\$0		\$0	\$0	\$0		#DIV/0!	
366.2 CONTRIBUTIONS-Fun Run	\$5,000	\$5,000	100.00%	\$5,000	\$5,000		\$5,000	\$5,000	\$0		100.00%	
366.7 TIPS Grant-Preferred Gov't Ins	\$819	\$0		\$819	\$0		\$819	\$0	\$819		#DIV/0!	
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$2,857	\$2,000	142.85%	\$2,857	\$2,000		\$2,857	\$2,000	\$857		142.85%	
369.5 SALE OF T-SHIRTS	\$962,535	\$1,229,025	78.32%	\$451,346	\$447,400	100.88%	\$1,413,881	\$1,676,425	(\$262,545)		84.34%	
Total Revenue	\$962,535	\$570,000		\$451,346	\$73,000		\$1,413,881	\$643,000	\$869,881			
361-351 BEGINNING FUND BALANCE	\$962,535	\$1,799,025		\$451,346	\$520,400		\$1,413,881	\$2,319,425	(\$905,544)			
Total Funds Available												
Expenditures												
Salaries & Fringe Benefits												
522-120 SALARIES & WAGES	\$308,742	\$398,128	77.55%	\$330,131	\$350,246	94.26%	\$338,872	\$748,374	(\$409,502)		85.37%	
522-210 PAYROLL TAXES PAID	\$28,115	\$30,457	92.31%	\$21,879	\$26,794	81.66%	\$49,994	\$57,251	(\$7,257)		87.32%	
522-220 RETIREMENT CONTRIBUTION	\$0	\$6,240	0.00%	\$0	\$6,240		\$0	\$6,240	(\$6,240)		0.00%	
522-240 WORKERS' COMP	\$12,755	\$16,920	75.38%	\$12,915	\$14,885	86.76%	\$25,669	\$31,806	(\$6,137)		80.71%	
Sub-total Salaries & Fringe Benefits	\$349,611	\$451,746	77.39%	\$364,924	\$391,926	93.11%	\$714,535	\$843,672	(\$129,137)		84.69%	
Operating Expenses												
522-310 LEGAL & PROFESSIONAL SERVICES	\$22,716	\$36,872	61.61%	\$9,175	\$21,175	43.33%	\$22,716	\$36,872	(\$14,156)		61.61%	
522-320 ACCOUNTING & AUDITING	\$11,930	\$21,175	56.34%	\$0	\$696	0.00%	\$21,105	\$42,350	(\$21,245)		49.84%	
522.34 OTHER CONTRACTUAL	\$6,363	\$5,711	111.42%	\$0	\$696	0.00%	\$6,363	\$6,407	(\$44)		99.32%	
522.341 PROPERTY APPRAISER FEES	\$19,632	\$18,301	107.28%	\$1,281	\$1,009	126.90%	\$20,913	\$19,310	\$1,603		108.30%	
522.342 TAX COLLECTOR FEES	\$46,254	\$8,250	560.65%	\$0	\$0		\$46,254	\$8,250	\$38,004		560.65%	
522-400 TRAVEL & PER DIEM	\$8,623	\$6,800	126.81%	\$8,623	\$6,800		\$8,623	\$6,800	\$1,823		126.81%	
522-410 COMMUNICATIONS SERV	\$66	\$200	33.00%	\$66	\$200		\$66	\$200	(\$134)		33.00%	
522-420 FREIGHT & POSTAGE	\$19,836	\$24,680	80.37%	\$3,000	\$6,000	50.00%	\$19,836	\$24,680	(\$4,844)		80.37%	
522-430 UTILITY SERVICES	\$25,313	\$31,340	80.77%	\$0	\$0		\$3,000	\$6,000	(\$3,000)		50.00%	
522-440 RENTALS & LEASES	\$14,685	\$38,800	37.85%	\$14,685	\$38,800		\$25,313	\$31,340	(\$6,027)		80.77%	
522-450 INSURANCE	\$14,673	\$50,000	29.35%	\$14,673	\$50,000		\$14,685	\$38,800	(\$24,115)		37.85%	
522-460 REPAIR & MAINTENANCE	\$0	\$0		\$0	\$0		\$14,673	\$50,000	(\$35,327)		29.35%	
522-469 ACCESS POINT MAINTENANCE							\$0	\$0	\$0		#DIV/0!	
522.470 PRINTING & BINDING							\$0	\$0	\$0		#DIV/0!	

2 August 2024
Modified Accrual Basis

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual
1 October 2023 - 31 July 2024 Year-to-Date

	General Fund			Special Assessment			Total Budget			YTD Actuals as a % of Budget
	1 October 2023 through 31 July 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 July 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 July 2024	Amended FY24 Budget	YTD \$ Over (Under) Budget	
	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	\$0	
522.480 PROMO/LEGAL ADVERTISING	\$1,231	\$2,000	61.55%				\$1,231	\$2,000	(\$769)	61.55%
522.490 OTHER CURRENT CHGS	\$0	\$0	#DIV/0!				\$0	\$0	\$0	#DIV/0!
522.491 BANK SERVICE CHARGES	\$0	\$300	0.00%				\$0	\$300	(\$300)	0.00%
522.493 OTHER EXPENSES (FUN RUN)	\$625	\$600	104.12%				\$625	\$600	\$25	104.12%
522.500 LICENSES & FEES										
522-510 OFFICE SUPPLIES										
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	\$46,588	\$17,000	274.05%				\$46,588	\$17,000	\$29,588	274.05%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$734	\$1,260	58.25%				\$734	\$1,260	(\$526)	58.25%
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	\$283,286	\$312,807	90.56%	\$13,456	\$40,880	32.91%	\$296,742	\$353,688	(\$56,946)	83.90%
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$108,816	\$287,000	37.91%				\$108,816	\$287,000	(\$178,184)	37.91%
522-640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$1000	\$45,400	\$47,000	96.60%				\$45,400	\$47,000	(\$1,600)	96.60%
522-643 EQUIP VEHICLES > \$1000	\$4,700	\$4,700	100.00%				\$4,700	\$4,700	\$0	100.00%
522.640 EQUIP & MACH - OTHER > \$1000	\$119,577	\$120,000	99.65%				\$119,577	\$120,000	(\$423)	99.65%
Sub-total Capital Outlay	\$278,492	\$458,700	60.71%				\$278,492	\$458,700	(\$180,208)	60.71%
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	\$934,065	\$1,245,928	74.97%	\$378,379	\$432,806	87.42%	\$1,312,444	\$1,678,735	(\$366,291)	78.18%
522-99 RESTRICTED FUND BALANCE ENDING		\$0			\$87,594			\$87,594		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$553,097			\$72,966			\$553,097		
OPERATING Revenue Over (Under) Expenditures	\$28,470	\$28,470		\$72,966	\$72,966		\$72,966	\$72,966		