

Upper Captiva Fire & Rescue District

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Serving the Community with Pride

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TREASURER’S REPORT

Through 31 July 2024

13 September 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	\$ 43,238.74		\$ 43,238.74
0-111.6 · Impact Fee Acct #xxxx022		\$ 182.21	\$ 182.21
0-112.0 · Centennial MM #X11	<u>\$895,313.36</u>		<u>\$895,313.36</u>
Total Checking/Savings	\$938,552.10	\$ 182.09	\$938,734.31

- For the attached Profit & Loss report (Encl 1), Board members are free to interpret the data as they wish.
- The wire for IAN Building Renovation was received on 28 August 2024 for \$295,044.09.
- The replacement insurance check for IAN Crew Boat damage was received this week for \$26,000.00 (not deposited yet since it shows as payable to Chief Cottrell; may have to be replaced)..
- Chief Cottrell and I are working to finalize our claim for previously unreported vehicle and personal property under the Inland Marine coverage for IAN damages and replacements, with a goal to complete by 21 September 2024.
- Budget Amendment 2024-2 (Resolution 2024-014) is needed to transfer budget authority from the General Fund to the Special Assessment Fund for Pay & Benefits (more EMTs and Paramedics worked to fill vacancy on the Chief/Officer requirements in the General Fund). This will be the last year that we will have to reallocate budget authority between funds, since this is the last year of the Special Assessment.
- FEMA Submission Update: Nothing to report; focus this month has been on the Budget and resolving the insurance claim questions.

Treasurer

Upper Captiva Fire/Rescue District

Profit and Loss Budget vs Actual

	General Fund			Special Assessment			Total Budget		YTD Actuals as a % of Budget
	1 October 2023 through 31 August 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 August 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 31 August 2024	Amended FY24 Budget	
Revenue									
311.0 TAX REVENUE	\$932,875	\$943,325	98.89%				\$932,875	\$943,325	98.89%
311.9 TAXES-DISCOUNTS TAKEN	(\$30,130)	(\$28,300)	106.47%				(\$30,130)	(\$28,300)	106.47%
325.0 SPECIAL ASSESSMENTS				\$466,152	\$466,042	100.02%	\$466,152	\$466,042	100.02%
325.1 SA-DISCOUNTS TAKEN		\$0		(\$14,806)	(\$18,642)	79.42%	(\$14,806)	(\$18,642)	79.42%
334.215 STATE GRANT-LOST IAN TAXES	\$21,323						\$21,323	\$0	#DIV/0!
360-000 MISCELLANEOUS REVENUE									
361.1 INTEREST EARNINGS	\$26,936	\$15,000	179.57%				\$26,936	\$15,000	179.57%
364.9 INSURANCE PROCEEDS	\$295,044	\$287,000	102.80%				\$295,044	\$287,000	102.80%
366.0 CONTRIBUTIONS-Miscellaneous	\$5,108	\$5,000	102.16%				\$5,108	\$5,000	102.16%
366.7 TIPS Grant-Preferred Gov't Ins	\$819	\$5,000	100.00%				\$819	\$5,000	100.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$2,857	\$2,000	142.85%				\$2,857	\$2,000	142.85%
369.5 SALE OF T-SHIRTS	\$1,259,831	\$1,229,025	102.51%	\$451,346	\$447,400	100.88%	\$1,711,177	\$1,676,425	102.07%
Total Revenue									
361-350 CASH CARRYOVER		\$570,000			\$73,000		\$1,711,177	\$643,000	
361-351 BEGINNING FUND BALANCE		\$1,799,025			\$520,400		\$1,711,177	\$2,319,425	
Total Funds Available									
Expenditures									
Salaries & Fringe Benefits									
522-120 SALARIES & WAGES	\$339,616	\$398,128	85.30%	\$358,380	\$350,246	102.32%	\$697,997	\$748,374	93.27%
522-210 PAYROLL TAXES PAID	\$32,667	\$30,457	107.26%	\$21,879	\$26,794	81.66%	\$54,545	\$57,251	95.27%
522-220 RETIREMENT CONTRIBUTION	\$0	\$6,240	0.00%				\$0	\$6,240	0.00%
522-240 WORKERS' COMP	\$12,755	\$16,920	75.38%	\$12,915	\$14,885	86.76%	\$25,669	\$31,806	80.71%
Sub-Total Salaries & Fringe Benefits	\$385,037	\$451,746	85.23%	\$393,174	\$391,926	100.32%	\$778,211	\$843,672	92.24%
Operating Expenses									
522-310 LEGAL & PROFESSIONAL SERVICES	\$22,716	\$36,872	61.61%	\$18,763	\$21,175	88.61%	\$22,716	\$36,872	61.61%
522-320 ACCOUNTING & AUDITING	\$21,518	\$21,175	101.62%				\$40,280	\$42,350	95.11%
522.34 OTHER CONTRACTUAL	\$6,363	\$5,711	111.42%	\$0	\$696	0.00%	\$6,363	\$6,407	99.32%
522.342 TAX COLLECTOR FEES	\$19,632	\$18,301	107.28%	\$1,281	\$1,009	126.90%	\$20,913	\$19,310	108.30%
522.34 OTHER CONTRACTUAL	\$70	\$70					\$70	\$70	
522-400 TRAVEL & PER DIEM	\$46,274	\$8,250	560.90%				\$46,274	\$8,250	560.90%
522-410 COMMUNICATIONS SERV	\$8,623	\$6,800	126.81%				\$8,623	\$6,800	126.81%
522-420 FREIGHT & POSTAGE	\$66	\$200	33.00%				\$66	\$200	33.00%
522-430 UTILITY SERVICES	\$20,224	\$24,680	81.94%				\$20,224	\$24,680	81.94%
522-440 RENTALS & LEASES				\$3,000	\$6,000	50.00%			
522-450 INSURANCE	\$25,313	\$31,340	80.77%				\$3,000	\$6,000	50.00%
522-460 REPAIR & MAINTENANCE	\$20,293	\$38,800	52.30%				\$25,313	\$31,340	80.77%
522-469 ACCESS POINT MAINTENANCE	\$23,160	\$50,000	46.32%				\$38,800	\$38,800	52.30%
522-490 OTHER CURRENT CHGS							\$23,160	\$50,000	46.32%
522-491 BANK SERVICE CHARGES	\$1,366	\$2,000	68.32%				\$1,366	\$2,000	68.32%
522-500 LICENSES & FEES	\$0	\$300	0.00%				\$0	\$300	0.00%
522-510 OFFICE SUPPLIES	\$625	\$600	104.12%				\$625	\$600	104.12%
522-520 OPERATING SUPPLIES									
522-521 FUEL	\$2,332	\$1,000	233.23%	\$0	\$12,000	0.00%	\$2,332	\$13,000	17.94%
522-522 MEDICAL	\$4,334	\$8,000	54.18%				\$4,334	\$8,000	54.18%
522-523 UNIFORMS & SUPPLIES	\$4,603	\$3,000	153.42%				\$4,603	\$3,000	153.42%

Upper Captiva Fire/Rescue District
Profit and Loss Budget vs Actual

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522-526 EQUIPMENT UNDER \$1000	\$606	\$4,000	15.15%	\$23,043	\$40,880	56.37%	\$606	\$4,000	15.15%
522-527 T-SHIRTS FOR RESALE	\$0	\$1,500	0.00%				\$0	\$1,500	0.00%
522-528 PERSONAL PROTECTIVE GEAR	\$21,096	\$22,765	92.67%				\$21,096	\$22,765	92.67%
522-520 OPERATING SUPPLIES-OTHER	\$46,588	\$17,000	274.05%				\$46,588	\$17,000	274.05%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,101	\$1,260	87.35%				\$1,101	\$1,260	87.35%
522-541 STATION SOFTWARE	\$7,351	\$8,160	90.08%				\$7,351	\$8,160	90.08%
522-550 TRAINING & EDUCATION	\$2,000	\$1,094	182.82%				\$2,000	\$1,094	182.82%
Sub-Total Operating Expenses	\$306,254	\$312,807	97.90%	\$23,043	\$40,880	56.37%	\$329,297	\$353,688	93.10%
Capital Outlay									
522-620 BUILDING IMPROVEMENTS	\$108,816	\$287,000	37.91%				\$108,816	\$287,000	37.91%
522-640 MACHINERY & EQUIPMENT									
522-641 EQUIP FIREFIGHT > \$1000	\$45,400	\$47,000	96.60%				\$45,400	\$47,000	96.60%
522-643 EQUIP VEHICLES > \$1000	\$4,700	\$4,700	100.00%				\$4,700	\$4,700	100.00%
522-640 EQUIP & MACH - OTHER > \$1000	\$119,577	\$120,000	99.65%				\$119,577	\$120,000	99.65%
Sub-Total Capital Outlay	\$278,492	\$458,700	60.71%				\$278,492	\$458,700	60.71%
Debt Service									
522-710 PRINCIPAL	\$14,611	\$14,611	100.00%				\$14,611	\$14,611	100.00%
522-720 INTEREST EXPENSE	\$8,064	\$8,064	100.00%				\$8,064	\$8,064	100.00%
Sub-Total Debt Service	\$22,675	\$22,675	100.00%				\$22,675	\$22,675	100.00%
Total Expenditures	\$992,458	\$1,245,928	79.66%	\$416,217	\$432,806	96.17%	\$1,408,675	\$1,678,735	83.91%
522-99 RESTRICTED FUND BALANCE ENDING		\$0			\$87,594			\$87,594	
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$553,097						\$553,097	
Sub-Total Reserves		\$553,097						\$640,691	
									91.67%