

# Upper Captiva Fire & Rescue District

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Serving the Community with Pride

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## TREASURER'S REPORT

Through 30 September 2024

3 October 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 End of Month			
0-110.0 · Centennial #xxxx681	\$ 23,081.62		\$ 23,081.62
0-111.6 · Impact Fee Acct #xxxx022		\$ 182.32	\$ 182.32
0-112.0 · Centennial MM #X11	<u>\$838,587.87</u>	<u>                    </u>	<u>\$838,587.87</u>
Total Checking/Savings	\$861,669.49	\$ 182.32	\$861,851.81

2. For the attached Profit & Loss report (Encl 1), Board members are free to interpret the data as they wish. This is the first iteration of the Fiscal Year End report (there may be updates in June during the audit).

- a. There was some question by some members of the Board and Public during the budget preparations for FY24 (and FY25) that the calculation methodologies were faulty but Pay & Benefits finished **\$8,192 over** budget (**100.97%** spent) and Operating Expenses finished **\$8,276 under** budget (**97.66%** spent)
- b. Between the two funds, we budgeted \$843,670 in Sep 2023 and spent \$851,862 for Pay & Benefits
- c. Between the two funds, we budgeted \$353,688 and spent \$345,412 for Operating Expenses
- d. The total spending for Pay & Benefits and Operating Expenses was \$1,197,358
- e. Chief Cottrell should be congratulated for the impressive feat of finishing under budget; something our last Chief was challenged to accomplish
- f. As a reminder, we underspent Capital (primarily on the IAN Building Renovations) by \$176,850 (that will be added to the FY25 budget to complete the renovations in the first Budget Amendment of the year) and added to the Beginning Fund Balance (no net impact on the FY25 Unrestricted Fund Balance-Ending)
- g. The unbudgeted excess revenue for FY24 was \$63,325 (that will also be added to the Beginning Fund Balance), increasing the FY25 Unrestricted Fund Balance-Ending)

3. FEMA Submission Update: Nothing to report; focus last month has been on the Budget, resolving the IAN insurance claim questions, and then working the HELENE issues.

4. As a reminder, I have requested an excused absence for the 19 October 2024 monthly meeting since I will be on vacation/cruising. Please provide your questions to Chief Cottrell and I will attempt to answer them either before the meeting or at the Novembre meeting.

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 30 September 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 30 September 2024	Amended FY24 Budget	YTD Actuals as a % of Budget	1 October 2023 through 30 September 2024	Amended FY24 Budget	YTD \$ Over (Under) Budget	
<b>Revenue</b>										
311.0 TAX REVENUE	\$932,878	\$943,325	98.89%				\$932,878	\$943,325	(\$10,447)	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			\$21,323	\$0		\$21,323	\$0	\$21,323	#DIV/0!
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$29,506	\$15,000	196.70%				\$29,506	\$15,000	\$14,506	0.00%
364.9 INSURANCE PROCEEDS	\$321,044	\$287,000	111.86%				\$321,044	\$287,000	\$34,044	111.86%
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	\$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%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$819	\$0		\$819	\$0		\$819	\$0	\$819	#DIV/0!
369.5 SALE OF T-SHIRTS	\$2,857	\$2,000	142.85%	\$2,857	\$2,000		\$2,857	\$2,000	\$857	142.85%
<b>Total Revenue</b>	<b>\$1,288,405</b>	<b>\$1,229,025</b>	<b>104.83%</b>	<b>\$451,346</b>	<b>\$447,400</b>	<b>100.88%</b>	<b>\$1,739,750</b>	<b>\$1,676,425</b>	<b>\$63,325</b>	<b>103.78%</b>
361-350 CASH CARRYOVER		\$570,000			\$73,000			\$643,000		
361-351 BEGINNING FUND BALANCE		\$1,799,025			\$520,400			\$2,319,425		
<b>Total Funds Available</b>	<b>\$1,288,405</b>	<b>\$1,799,025</b>		<b>\$451,346</b>	<b>\$520,400</b>		<b>\$1,739,750</b>	<b>\$2,319,425</b>		
<b>Expenditures</b>										
<b>Salaries &amp; Fringe Benefits</b>										
522-120 SALARIES & WAGES	\$372,516	\$363,128	105.49%	\$385,645	\$385,246	97.57%	\$758,162	\$748,374	\$9,788	101.31%
522-210 PAYROLL TAXES PAID	\$30,632	\$27,014	113.39%	\$28,554	\$30,236	94.43%	\$59,186	\$57,250	\$1,935	103.38%
522-220 RETIREMENT CONTRIBUTION	\$6,720	\$6,240	107.69%				\$6,720	\$6,240	\$480	107.69%
522-240 WORKERS' COMP	\$12,755	\$16,920	75.38%	\$15,040	\$14,885	101.04%	\$27,795	\$31,806	(\$4,011)	87.39%
<b>Sub-Total Salaries &amp; Fringe Benefits</b>	<b>\$422,623</b>	<b>\$403,302</b>	<b>104.79%</b>	<b>\$429,239</b>	<b>\$440,368</b>	<b>97.47%</b>	<b>\$851,862</b>	<b>\$843,670</b>	<b>\$8,192</b>	<b>100.97%</b>
<b>Operating Expenses</b>										
522-310 LEGAL & PROFESSIONAL SERVICES	\$23,474	\$36,872	63.66%				\$23,474	\$36,872	(\$13,398)	63.66%
522-320 ACCOUNTING & AUDITING	\$22,605	\$21,175	106.75%	\$18,763	\$21,175	88.61%	\$41,368	\$42,350	(\$982)	97.68%
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	\$19,633	\$18,301	107.28%	\$1,281	\$1,009	126.90%	\$20,913	\$19,310	\$1,603	108.30%
522-34 OTHER CONTRACTUAL	\$0	\$0		\$0	\$0		\$0	\$0	\$0	
522-400 TRAVEL & PER DIEM	\$46,274	\$8,250	560.90%				\$46,274	\$8,250	\$38,024	560.90%
522-410 COMMUNICATIONS SERV	\$8,863	\$6,800	130.34%	\$8,863	\$6,800		\$8,863	\$6,800	\$2,063	130.34%
522-420 FREIGHT & POSTAGE	\$66	\$200	33.00%	\$66	\$200		\$66	\$200	(\$134)	33.00%
522-430 UTILITY SERVICES	\$24,508	\$24,680	99.30%				\$24,508	\$24,680	(\$172)	99.30%
522-440 RENTALS & LEASES										
522-460 INSURANCE	\$27,091	\$31,340	86.44%	\$3,000	\$6,000	50.00%	\$3,000	\$6,000	(\$3,000)	50.00%
522-460 REPAIR & MAINTENANCE	\$21,068	\$38,800	54.30%	\$27,091	\$31,340		\$27,091	\$31,340	(\$4,249)	86.44%
522-469 ACCESS POINT MAINTENANCE	\$23,710	\$50,000	47.42%	\$21,068	\$38,800		\$21,068	\$38,800	(\$17,732)	54.30%
522-490 OTHER CURRENT CHGS				\$23,710	\$50,000		\$23,710	\$50,000	(\$26,290)	47.42%
522-491 BANK SERVICE CHARGES	\$7,131	\$2,000	356.53%	\$7,131	\$2,000		\$7,131	\$2,000	\$5,131	356.53%
522-500 LICENSES & FEES	\$0	\$300	0.00%	\$0	\$300		\$0	\$300	(\$300)	0.00%
522-510 OFFICE SUPPLIES	\$625	\$600	104.12%	\$625	\$600		\$625	\$600	\$25	104.12%
522-520 OPERATING SUPPLIES										
522-521 FUEL	\$2,434	\$1,000	243.38%	\$0	\$12,000	0.00%	\$2,434	\$13,000	(\$10,566)	18.72%
522-522 MEDICAL	\$4,683	\$8,000	58.54%	\$4,683	\$8,000		\$4,683	\$8,000	(\$3,317)	58.54%

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

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522-523 UNIFORMS & SUPPLIES	\$4,970	\$3,000	165.67%		\$3,000	\$4,970	\$4,970	\$3,000	165.67%
522-526 EQUIPMENT UNDER \$1000	\$606	\$4,000	15.15%		\$4,000	\$606	\$606	\$4,000	15.15%
522-527 T-SHIRTS FOR RESALE	\$0	\$1,500	0.00%		\$1,500	\$0	\$0	\$1,500	0.00%
522-528 PERSONAL PROTECTIVE GEAR	\$21,096	\$22,765	92.67%		\$22,765	\$21,096	\$21,096	\$22,765	92.67%
522-520 OPERATING SUPPLIES-OTHER	\$46,716	\$17,000	274.80%		\$17,000	\$46,716	\$46,716	\$17,000	274.80%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,101	\$1,260	87.35%		\$1,260	\$1,101	\$1,101	\$1,260	87.35%
522-541 STATION SOFTWARE	\$7,351	\$8,160	90.08%		\$8,160	\$7,351	\$7,351	\$8,160	90.08%
522-550 TRAINING & EDUCATION	\$2,000	\$1,094	182.82%		\$1,094	\$2,000	\$2,000	\$1,094	182.82%
Sub-Total Operating Expenses	<u>\$322,388</u>	<u>\$312,807</u>	<u>103.06%</u>	\$23,043	\$40,880	\$23,043	\$345,412	\$353,688	<u>97.66%</u>
<b>Capital Outlay</b>									
522.620 BUILDING IMPROVEMENTS	\$112,173	\$287,000	39.08%		\$287,000	\$112,173	\$112,173	\$287,000	39.08%
522-640 MACHINERY & EQUIPMENT	\$45,400	\$47,000	96.60%		\$47,000	\$45,400	\$45,400	\$47,000	96.60%
522-641 EQUIP FIREFIGHT > \$1000	\$4,700	\$4,700	100.00%		\$4,700	\$4,700	\$4,700	\$4,700	100.00%
522-643 EQUIP VEHICLES > \$1000	\$119,577	\$120,000	99.65%		\$120,000	\$119,577	\$119,577	\$120,000	99.65%
522-640 EQUIP & MACH - OTHER > \$1000	\$281,850	\$458,700	61.45%		\$458,700	\$281,850	\$281,850	\$458,700	61.45%
Sub-Total Capital Outlay									
<b>Debt Service</b>									
522.710 PRINCIPAL	\$14,611	\$14,611	100.00%		\$14,611	\$14,611	\$14,611	\$14,611	100.00%
522.720 INTEREST EXPENSE	\$8,064	\$8,064	100.00%		\$8,064	\$8,064	\$8,064	\$8,064	100.00%
Sub-Total Debt Service	<u>\$22,675</u>	<u>\$22,675</u>	<u>100.00%</u>		<u>\$22,675</u>	<u>\$22,675</u>	<u>\$22,675</u>	<u>\$22,675</u>	<u>100.00%</u>
Total Expenditures	<u>\$1,049,516</u>	<u>\$1,197,485</u>	<u>87.64%</u>	\$452,282	\$481,248	\$452,282	\$1,501,798	\$1,678,733	<u>89.46%</u>
522-99 RESTRICTED FUND BALANCE ENDING	\$0	\$0		\$39,152	\$39,152	\$39,152	\$39,152	\$39,152	
522.9 UNRESTRICTED FUND BALANCE-ENDING	\$601,540	\$601,540					\$601,540	\$601,540	
Total Reserves									
							<u>\$240,260</u>	<u>\$880,952</u>	<u>100.00%</u>