

Upper Captiva Fire & Rescue District
4511 Hodgepodge Lane
P.O. Box 322, Pineland, FL 33945



Serving the Community with Pride
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TREASURER'S REPORT

Through 28 February 2025

5 March 2025

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 28 Feb 2025			
0-110.0 · Centennial #681	\$ 12,291.52		\$ 12,291.52
0-111.6 · Impact Fee Acct #022		\$ 182.90	\$ 182.79
0-112.0 · Centennial MM #X11	<u>\$ 973,414.70</u>	<u> </u>	<u>\$ 973,414.70</u>
Total Checking/Savings	\$ 985,706.22	\$ 182.90	\$985,889.01

2. Our cash balances are DOWN a net of \$823 from EOM January to EOM February.
3. For the attached December Profit & Loss report (Encl 1), Board members are free to interpret the data as they wish.
4. FEMA Submission Update: Had a conference call with our FEMA Coordinator on 26 February and have begun providing details of our IAN insurance settlements.

Treasurer

Upper Captiva Fire/Rescue District

Profit and Loss Budget vs Actual

	General Fund			41.67%
	Through 28 Feb 2025	Amended FY25 Budget	YTD \$ Over (Under) Budget	YTD Actuals % of Budget
Revenue				
311.0 TAX REVENUE	\$923,586	\$1,170,913	(\$247,327)	78.88%
311.9 TAXES-DISCOUNTS TAKEN	(\$33,684)	(\$38,055)	\$4,371	88.51%
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$9,985	\$20,000	(\$10,015)	49.93%
364.0 PROCEEDS ON SALE OF ASSETS	\$0	\$0	(\$0)	0.00%
364.9 INSURANCE PROCEEDS	\$279,357	\$196,084	\$83,273	142.47%
366.0 CONTRIBUTIONS-Miscellaneous	\$0	\$0	(\$0)	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$0	\$0	(\$0)	0.00%
366.4 ACCESSWAY DONATIONS	\$0	\$0	(\$0)	0.00%
366.7 TIPS GRANT-PREFERRED GOV'T INS	\$0	\$5,000	(\$5,000)	0.00%
369.0 OTHER MISCELLANEOUS	\$0	\$0	(\$0)	0.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$0	\$0	(\$0)	0.00%
Total Revenue	<u>\$1,179,244</u>	<u>\$1,353,942</u>	<u>(\$174,698)</u>	<u>87.10%</u>
361-350 CASH CARRYOVER				
361-351 BEGINNING FUND BALANCE		\$815,518		
Total Funds Available	<u>\$1,179,244</u>	<u>\$2,169,459</u>		
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$348,502	\$809,411	(\$460,909)	43.06%
522-210 PAYROLL TAXES PAID	\$27,027	\$61,920	(\$34,893)	43.65%
522-220 RETIREMENT CONTRIBUTION	\$0	\$8,434	(\$8,434)	0.00%
522-240 WORKERS' COMP	<u>\$17,033</u>	<u>\$34,509</u>	<u>(\$17,476)</u>	<u>49.36%</u>
Sub-Total Salaries & Fringe Benefits	<u>\$392,563</u>	<u>\$914,274</u>	<u>(\$521,711)</u>	<u>42.94%</u>
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$12,821	\$20,000	(\$7,179)	64.11%
522-320 ACCOUNTING & AUDITING	\$0	\$19,000	(\$19,000)	0.00%
522.34 OTHER CONTRACTUAL				
522.341 PROPERTY APPRAISER FEES	\$2,987	\$6,500	(\$3,513)	45.95%
522.342 TAX COLLECTOR FEES	\$19,744	\$19,000	\$744	103.92%
522-400 TRAVEL & PER DIEM	\$1,500	\$10,000	(\$8,500)	15.00%
522-410 COMMUNICATIONS SERV	\$6,638	\$10,000	(\$3,362)	66.38%
522-430 UTILITY SERVICES	\$3,483	\$14,680	(\$11,197)	23.73%
522-440 RENTALS	\$8,222	\$11,000	(\$2,778)	74.74%
522-450 INSURANCE	\$39,371	\$31,340	\$8,031	125.63%
522-460 REPAIR & MAINTENANCE	\$15,080	\$23,000	(\$7,920)	65.56%
522-469 ACCESS POINT MAINTENANCE	\$5,570	\$50,000	(\$44,430)	11.14%
522-490 OTHER CURRENT CHGS				
522.491 BANK SERVICE CHARGES	\$508	\$2,000	(\$1,492)	25.40%
522.493 OTHER EXPENSES (FUN RUN)	\$0	\$0	(\$0)	0.00%
522-520 OPERATING SUPPLIES				
522.522 MEDICAL	\$2,258	\$8,000	(\$5,742)	28.23%
522.523 UNIFORMS & SUPPLIES	\$4,763	\$6,000	(\$1,238)	79.38%
522.528 PERSONAL PROTECTIVE GEAR	\$0	\$10,000	(\$10,000)	0.00%
522.520 OPERATING SUPPLIES-OTHER	\$43,009	\$84,000	(\$40,991)	51.20%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,556	\$750	\$806	207.41%
522-541 STATION SOFTWARE	\$2,417	\$8,160	(\$5,743)	29.62%
522.550 TRAINING & EDUCATION	<u>\$0</u>	<u>\$2,000</u>	<u>(\$2,000)</u>	<u>0.00%</u>
Sub-Total Operating Expenses	<u>\$169,926</u>	<u>\$335,430</u>	<u>(\$165,504)</u>	<u>50.66%</u>
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	\$148,711	\$254,827	(\$106,116)	58.36%
522-640 MACHINERY & EQUIPMENT	<u>\$199,364</u>	<u>\$255,000</u>	<u>(\$55,636)</u>	<u>78.18%</u>
Sub-Total Capital Outlay	<u>\$348,075</u>	<u>\$509,827</u>	<u>(\$161,752)</u>	<u>68.27%</u>
Debt Service				
522.710 PRINCIPAL	\$15,077	\$15,077	\$0	100.00%
522.720 INTEREST EXPENSE	\$7,598	\$7,598	\$0	100.00%
Sub-Total Debt Service	<u>\$22,675</u>	<u>\$22,675</u>	<u>\$0</u>	<u>100.00%</u>
Total Expenditures	<u>\$933,239</u>	<u>\$1,782,206</u>	<u>(\$848,968)</u>	<u>52.36%</u>
Total Reserves		\$387,253		