

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 31 March 2025

9 April 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 31 Mar 2025			
0-110.0 · Centennial #681	\$ 51,992.60		\$ 51,992.60
0-111.6 · Impact Fee Acct #022		\$ 183.02	\$ 183.02
0-112.0 · Centennial MM #X11	<u>\$ 927,892.83</u>	<u></u>	<u>\$ 927,892.83</u>
Total Checking/Savings	\$ 979,885.43	\$ 183.02	\$980,068.45

2. Our cash balances are DOWN a net of \$5820.56 from EOM February to EOM March. As a reminder, the Martin settlement payments and 50% deposit on the Hybrid Pump Tanker occurred during March.
3. For the attached March Profit & Loss report (Encl 1), Board members are free to interpret the data as they wish. But, as we've discussed, I believe we are at the end of approving IAN/HELENE vehicles with the approval of \$155K for the Hybrid Pump/Tanker and \$20K for a replacement to the military 5 Ton Tender. Hopefully, finalizing the claim for the Mahindra, Road Tractor, and Trailer/Pump will allow us to purchase the last replacements at a de minimis price.
4. Insurance Proceeds: We are still awaiting expected payments for the Martin settlement and damaged vehicles from:
 - a. VFIS (IAN): Estimated at \$146,000 three months ago; holdup now apparently is that:
 - 1) Apparently lost title (not found in the District's files) for the 2006 Ford F350 brush pick-up bought new by Pepper
 - 2) Martin failed to get title in the District's name for the 1999 General Spartan (old E192) after it was received
 - 3) VFIS hasn't responded about paying for the Ambulance, since Martin did update that title
 - b. VFIS (Martin): \$10,000 three months ago
 - c. PGIT (HELENE): Estimated at \$179,000 three months ago
 - 1) Paid \$96,141 on 9 April 2025 for Tractor, Kawasaki UTV, Mahindra UTV and Trailer/Pump
 - 2) Leaves E191 2022 Engine Pumper that would presumably be a check payable to the lease company and the District to payoff the lease and reminder paid to us by lessor
 - 3) Leaves B191 Military 5 Ton, presumably paid to Florida Forestry

- d. We have basically been in this same holding pattern for more than three months with VFIS (IAN and Martin lawsuit settlement share).
- 5. FEMA Submission Update: No update; awaiting final vehicle settlements before finalizing our FEMA submissions.

Treasurer

Upper Captiva Fire/Rescue District

Profit and Loss Budget vs Actual

	General Fund			50.00%
	Through 31 Mar 2025	Amended FY25 Budget	YTD \$ Over (Under) Budget	
<u>Revenue</u>				
311.0 TAX REVENUE	\$990,976	\$1,170,913	(\$179,937)	84.63%
311.9 TAXES-DISCOUNTS TAKEN	(\$34,452)	(\$38,055)	\$3,603	90.53%
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$12,446	\$20,000	(\$7,554)	62.23%
364.0 PROCEEDS ON SALE OF ASSETS	\$0	\$0	\$0	0.00%
364.9 INSURANCE PROCEEDS	\$279,357	\$614,084	(\$334,727)	45.49%
366.0 CONTRIBUTIONS-Miscellaneous	\$212	\$0	\$212	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$30,687	\$27,000	\$3,687	113.66%
366.4 ACCESSWAY DONATIONS	\$0	\$0	\$0	0.00%
366.7 TIPS GRANT-PREFERRED GOV'T INS	\$0	\$5,000	(\$5,000)	0.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$0	\$0	\$0	0.00%
Total Revenue	\$1,279,227	\$1,798,942	(\$519,716)	71.11%
361-350 CASH CARRYOVER				
361-351 BEGINNING FUND BALANCE		\$815,518		
Total Funds Available	\$1,279,227	\$2,614,459		
<u>Expenditures</u>				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$468,017	\$834,411	(\$366,394)	56.09%
522-210 PAYROLL TAXES PAID	\$35,623	\$62,876	(\$27,253)	56.66%
522-220 RETIREMENT CONTRIBUTION	\$0	\$8,434	(\$8,434)	0.00%
522-240 WORKERS' COMP	\$21,854	\$35,072	(\$13,218)	62.31%
Sub-Total Salaries & Fringe Benefits	\$525,494	\$940,793	(\$415,299)	55.86%
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$16,935	\$60,000	(\$43,065)	28.22%
522-320 ACCOUNTING & AUDITING	\$0	\$19,000	(\$19,000)	0.00%
522.34 OTHER CONTRACTUAL				
522.341 PROPERTY APPRAISER FEES	\$4,480	\$6,500	(\$2,020)	68.93%
522.342 TAX COLLECTOR FEES	\$21,077	\$19,000	\$2,077	110.93%
522-400 TRAVEL & PER DIEM	\$1,500	\$20,500	(\$19,000)	7.32%
522-410 COMMUNICATIONS SERV	\$6,952	\$10,000	(\$3,048)	69.52%
522-430 UTILITY SERVICES	\$6,007	\$14,680	(\$8,673)	40.92%
522-440 RENTALS	\$8,222	\$11,000	(\$2,778)	74.74%
522-450 INSURANCE	\$40,317	\$31,340	\$8,977	128.64%
522-460 REPAIR & MAINTENANCE	\$21,646	\$48,000	(\$26,355)	45.09%
522-469 ACCESS POINT MAINTENANCE	\$7,910	\$50,000	(\$42,090)	15.82%
522-490 OTHER CURRENT CHGS				
522.491 BANK SERVICE CHARGES	\$843	\$2,000	(\$1,157)	42.16%
522.493 OTHER EXPENSES (FUN RUN)	\$6,469	\$7,000	(\$531)	92.41%
522-520 OPERATING SUPPLIES				
522.522 MEDICAL	\$3,825	\$8,000	(\$4,175)	47.82%
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	\$59,389	\$84,000	(\$24,611)	70.70%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,556	\$750	\$806	207.41%
522-541 STATION SOFTWARE	\$5,407	\$8,160	(\$2,753)	66.26%
522.550 TRAINING & EDUCATION	\$1,800	\$2,000	(\$200)	90.00%
Sub-Total Operating Expenses	\$219,116	\$417,930	(\$198,814)	52.43%
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	\$161,099	\$269,827	(\$108,728)	59.70%
522-640 MACHINERY & EQUIPMENT	\$276,814	\$410,000	(\$133,186)	67.52%
Sub-Total Capital Outlay	\$437,912	\$679,827	(\$241,915)	64.42%
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	\$22,675	\$22,675	(\$0)	100.00%
Total Expenditures	\$1,205,197	\$2,061,225	(\$856,028)	58.47%
Total Reserves		\$553,235		