

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 30 April 2025

12 May 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 30 Apr 2025			
0-110.0 · Centennial #681	\$ 27,968.80		\$ 27,968.80
0-111.6 · Impact Fee Acct #022		\$ 183.13	\$ 183.13
0-112.0 · Centennial MM #X11	<u>\$ 881,246.14</u>	<u></u>	<u>\$ 881,246.14</u>
Total Checking/Savings	\$ 909,214.94	\$ 183.13	\$ 909,398.07

2. Our cash balances are **DOWN a net of \$70,670.38** from EOM March to EOM April. The major checks for the Martin attorney settlement (\$37.25K), Garage Door Deposit (\$12K), Cinco Estrella (\$16.5K), SCBA Refill Station (\$42.5K) and 5 Ton military truck (\$26K) cleared during April, partially offset with the \$96K PGIT deposit.
3. For the attached April Profit & Loss report (Encl 1): Comparing Tax Revenue and Discounts, we were at 93.38% and 106.10%, respectively on 30 Apr 2024, on 30 Apr 2025, we were at 89.85% and respectively 90.53% (the last figure indicating less early payment discounts than projected this year, compared to last year).
4. We are finally at the end of unknown Legal Expenses, with the Martin settlement costing almost \$54,000:
 - a. Consisting of:
 - 1) \$12,500 in alleged unpaid overtime for our former Salaried Fire Chief (plus the roughly \$1000 or 12% costs for FICA and Workman's Compensation insurance premiums)
 - 2) \$12,500 in liquidated damages for the alleged unpaid overtime (that is a Legal Expense that I mistakenly allocated as Wages in the last Budget Amendment and will need to correct in the next Budget Amendment)
 - 3) \$37,250.75 to Martin's attorney (a reduction of only \$530 from the attorney's last demand)
 - 4) Less a \$10,000 contribution from our Liability Insurance policy (received but not deposited yet)
 - b. As a recap, this is on top of the legal costs that Martin's leadership and executive decisions (as well as poor Board oversight) caused the District with the:

- 1) Denison lawsuit (same claim of alleged unpaid overtime that he initially made in Jan 2021, while Martin continued working him those same shifts and hours for 9+ months, increasing the final cost to the District) totaling \$41,000 paid in Apr 2022 (FY22)
 - 2) Dubrasky lawsuit (same claim of alleged unpaid overtime, scheduling him at the same hours that Denison worked .. Martin apparently failed to learn from the Denison lawsuit) totaling \$17,217 paid in Feb 2024 (FY24)
 - 3) The multiple contract edits and legal reviews of Martin's 3 contracts (as well as the Denison lawsuit) by District Counsel Pringle from Jun 2018 – Oct 2022 that totaled more than \$30,000 (FY18-FY23)
 - 4) And of course, the charges for our current District Counsel Mooney, working with the insurance-paid attorneys on the Dubrasky and Martin lawsuits (FY24-FY25)
 - 5) Our legal liability insurance covered only the insurance carrier-provided attorney costs of these 3 lawsuits (that caused us to be terminated by our insurance carrier in Sep 2024) plus a promised \$10,000 contribution to the Martin settlement
5. Insurance Proceeds: We are still awaiting expected payments for the Martin settlement and damaged vehicles from:
- a. VFIS (IAN): Estimated at \$146K 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): \$10K, agreed to four months ago (received but not deposited yet)
 - c. PGIT (HELENE): Estimated at \$179K four months ago
 - 1) Received \$96K 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 pay off the lease and reminder paid to us by lessor
 - 3) Leaves B191 Military 5 Ton, presumably to be paid jointly with Florida Forestry
6. FEMA Submission Update: No update; awaiting final vehicle settlements before finalizing our FEMA submissions.

Upper Captiva Fire/Rescue District

Profit and Loss Budget vs Actual

	General Fund			58.33%
	Through 30 Apr 2025	Amended FY25 Budget	YTD \$ Over (Under) Budget	
Revenue				
311.0 TAX REVENUE	\$1,052,016	\$1,170,913	(\$118,897)	89.85%
311.9 TAXES-DISCOUNTS TAKEN	(\$34,452)	(\$38,055)	\$3,603	90.53%
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$14,755	\$20,000	(\$5,245)	73.78%
364.0 PROCEEDS ON SALE OF ASSETS	\$0	\$0	\$0	0.00%
364.9 INSURANCE PROCEEDS	\$375,498	\$614,084	(\$238,586)	61.15%
366.0 CONTRIBUTIONS-Miscellaneous	\$212	\$0	\$212	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$31,658	\$27,000	\$4,658	117.25%
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	\$1,439,687	\$1,798,942	(\$359,255)	80.03%
361-350 CASH CARRYOVER				
361-351 BEGINNING FUND BALANCE		\$815,518		
Total Funds Available	\$1,439,687	\$2,614,459		
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$520,561	\$834,411	(\$313,850)	62.39%
522-210 PAYROLL TAXES PAID	\$40,852	\$62,876	(\$22,024)	64.97%
522-220 RETIREMENT CONTRIBUTION	\$0	\$8,434	(\$8,434)	0.00%
522-240 WORKERS' COMP	\$24,264	\$35,072	(\$10,807)	69.18%
Sub-Total Salaries & Fringe Benefits	\$585,678	\$940,793	(\$355,115)	62.25%
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$67,162	\$60,000	\$7,162	111.94%
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	\$22,297	\$19,000	\$3,297	117.36%
522-400 TRAVEL & PER DIEM	\$1,500	\$20,500	(\$19,000)	7.32%
522-410 COMMUNICATIONS SERV	\$7,169	\$10,000	(\$2,831)	71.69%
522-430 UTILITY SERVICES	\$6,417	\$14,680	(\$8,263)	43.71%
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	\$23,374	\$48,000	(\$24,626)	48.70%
522-469 ACCESS POINT MAINTENANCE	\$9,630	\$50,000	(\$40,370)	19.26%
522-490 OTHER CURRENT CHGS				
522.491 BANK SERVICE CHARGES	\$995	\$2,000	(\$1,005)	49.77%
522.493 OTHER EXPENSES (FUN RUN)	\$6,469	\$7,000	(\$531)	92.41%
522-520 OPERATING SUPPLIES				
522.522 MEDICAL	\$5,145	\$8,000	(\$2,855)	64.32%
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	\$60,653	\$84,000	(\$23,347)	72.21%
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	\$277,375	\$417,930	(\$140,555)	66.37%
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	\$189,547	\$269,827	(\$80,280)	70.25%
522-640 MACHINERY & EQUIPMENT	\$351,899	\$410,000	(\$58,101)	85.83%
Sub-Total Capital Outlay	\$541,446	\$679,827	(\$138,381)	79.64%
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	\$1,427,173	\$2,061,225	(\$634,052)	69.24%
Total Reserves		\$553,235		