

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 June 2025

10 July 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 Jun 2025			
0-110.0 · Centennial #681	\$ 22,129.79		\$ 22,129.79
0-111.6 · Impact Fee Acct #022		\$ 183.36	\$ 183.36
0-112.0 · Centennial MM #X11	<u>\$ 827,109.63</u>		<u>\$ 827,109.63</u>
Total Checking/Savings	\$ 849,239.42	\$ 183.36	\$ 849,422.78

2. Our cash balances are UP a net of \$93K from EOM May to EOM June.

- a. The major deposits were \$57,860.19 (2022 Pierce insurance payoff), \$110,520.20 (1999 General Spartan & 2003 Ford Ambulance), and \$2,048.00 for refund of insurance premiums.
- b. The major payments were \$6,585.66 (Motorola Base Radio & Speakers), \$5,000 (Davenport Barging), and \$2,900 x 2 for Sunstate Blinds.

3. For the attached June Profit & Loss report (Encl 1): Comparing Tax Revenue and Discounts, we were at 94.17% and 106.47% respectively, on 30 June 2024, and on 30 June 2025, we were at 92.96% and 90.53% respectively (the last figure indicating less early payment discounts than projected this year, compared to last year, which means more revenue to the District). Key lines in the P&L are:

- a. 522-310 LEGAL & PROFESSIONAL SERVICES at 114.36% (\$8,618 overspent): Will be corrected in the next Budget Amendment, probably in August, to correct Fry's mistake in assigning the \$12,500 cost for the Martin Liquidated Damages to Pay and Benefits instead of Legal Expense
- b. 522.342 TAX COLLECTOR FEES at 121.20% (\$4,027 overspent): Not an issue since each October, we receive refunds from the County Tax Collector, for our share of their unspent revenue and bank interest (was \$7,811 for FY24)
- c. 522-450 INSURANCE at 165.72% (\$20,598 overspent): Boat renewal policy lump sum payment of \$13K caused the large increase in overspend last month (and a \$2048 refund of excess premium reduced it slightly):
- d. 522-640 MACHINERY & EQUIPMENT at 104.72% (\$19,349 overspent): Caused by the last purchase approval of \$26,000 for the 1991 Military 5 ton

4. Insurance Proceeds:

a. VFIS (IAN): Estimated remaining settlement is \$39K for the 2006 Ford Pick-Up

- 1) The request for original title for the 2006 Ford Pickup was re-requested from Coconut Ford on 1 Jul; Coconut Ford finalized the title on 9 Jul and also on 9 Jul, VFIS agreed to cut the check before they actually receive the title
- 2) The 1999 General Spartan (old E192) from South Trail and the 2003 Ford Ambulance check for \$110K deposited on 16 Jun

b. PGIT (HELENE): Estimated at \$179K four months ago; remaining about \$29K remaining to be paid

- 1) Check for the 2022 Engine Pumper (former E191), received from the Lessor, was for \$58K (net after final lease payoff) and deposited on 23 Jun
- 2) No update: Check for Military 5 Ton (former B191), jointly payable to the District and Florida Forestry was sent to the State on 2 June; State signed the check on 1 Jul, returned to the District for deposit, and the check for \$29K was received and deposited on 9 Jul

5. FEMA Submission Update: No update; awaiting final vehicle insurance settlements before finalizing our FEMA submissions.

Treasurer

Bill.Fry@UpperCaptiveFire.org

Upper Captiva Fire/Rescue District

Profit and Loss Budget vs Actual

	General Fund			75.00%
	Throught 30 June 2025	Amended FY25 Budget	YTD \$ Over (Under) Budget	
Revenue				
311.0 TAX REVENUE	\$1,088,504	\$1,170,913	(\$82,409)	92.96%
311.9 TAXES-DISCOUNTS TAKEN	(\$34,452)	(\$38,055)	\$3,603	90.53%
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$18,641	\$20,000	(\$1,359)	93.20%
364.0 PROCEEDS ON SALE OF ASSETS	\$0	\$0	\$0	0.00%
364.9 INSURANCE PROCEEDS	\$560,625	\$614,084	(\$53,460)	91.29%
366.0 CONTRIBUTIONS-Miscellaneous	\$282	\$0	\$282	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$31,270	\$27,000	\$4,270	115.81%
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	<u>\$1,664,869</u>	<u>\$1,798,942</u>	<u>(\$134,073)</u>	<u>92.55%</u>
361-350 CASH CARRYOVER				
361-351 BEGINNING FUND BALANCE		\$815,518		
Total Funds Available	<u>\$1,664,869</u>	<u>\$2,614,459</u>		
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$658,036	\$834,411	(\$176,376)	78.86%
522-210 PAYROLL TAXES PAID	\$51,970	\$62,876	(\$10,907)	82.65%
522-220 RETIREMENT CONTRIBUTION	\$0	\$8,434	(\$8,434)	0.00%
522-240 WORKERS' COMP	\$27,770	\$35,072	(\$7,302)	79.18%
Sub-Total Salaries & Fringe Benefits	<u>\$737,775</u>	<u>\$940,793</u>	<u>(\$203,018)</u>	<u>78.42%</u>
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$68,618	\$60,000	\$8,618	114.36%
522-320 ACCOUNTING & AUDITING	\$0	\$19,000	(\$19,000)	0.00%
522.34 OTHER CONTRACTUAL				
522.341 PROPERTY APPRAISER FEES	\$5,168	\$6,500	(\$1,332)	79.51%
522.342 TAX COLLECTOR FEES	\$23,027	\$19,000	\$4,027	121.20%
522-400 TRAVEL & PER DIEM	\$6,500	\$20,500	(\$14,000)	31.71%
522-410 COMMUNICATIONS SERV	\$7,602	\$10,000	(\$2,398)	76.02%
522-430 UTILITY SERVICES	\$9,304	\$14,680	(\$5,376)	63.38%
522-440 RENTALS	\$8,222	\$11,000	(\$2,778)	74.74%
522-450 INSURANCE	\$51,938	\$31,340	\$20,598	165.72%
522-460 REPAIR & MAINTENANCE	\$24,138	\$48,000	(\$23,862)	50.29%
522-469 ACCESS POINT MAINTENANCE	\$14,430	\$50,000	(\$35,570)	28.86%
522-490 OTHER CURRENT CHGS				
522.491 BANK SERVICE CHARGES	\$1,301	\$2,000	(\$699)	65.07%
522.493 OTHER EXPENSES (FUN RUN)	\$6,469	\$7,000	(\$531)	92.41%
522-520 OPERATING SUPPLIES				
522.522 MEDICAL	\$5,337	\$8,000	(\$2,663)	66.72%
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	\$66,943	\$84,000	(\$17,057)	79.69%
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	<u>\$313,042</u>	<u>\$417,930</u>	<u>(\$104,888)</u>	<u>74.90%</u>
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	\$192,779	\$269,827	(\$77,048)	71.45%
522-640 MACHINERY & EQUIPMENT	\$430,481	\$410,000	\$20,481	105.00%
Sub-Total Capital Outlay	<u>\$623,260</u>	<u>\$679,827</u>	<u>(\$56,567)</u>	<u>91.68%</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>\$1,696,752</u>	<u>\$2,061,225</u>	<u>(\$364,472)</u>	<u>82.32%</u>
Total Reserves		\$553,235		