

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



**Serving the Community with Pride**  
 Phone: 239-872-2263  
 Email: info@uppercaptivafire.org

## TREASURER'S REPORT

12 August 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 Jul 2025 |                      |             |                      |
| 0-110.0 · Centennial #681          | \$ 106,734.44        |             | \$ 106,734.44        |
| 0-111.6 · Impact Fee Acct #022     |                      | \$ 183.48   | \$ 183.48            |
| 0-112.0 · Centennial MM #X11       | <u>\$ 735,069.32</u> |             | <u>\$ 735,069.32</u> |
| Total Checking/Savings             | \$ 841,803.76        | \$ 183.48   | \$ 841,987.24        |

2. Our cash balances are DOWN a net of \$8K from EOM June to EOM July.

- a. The major deposits were \$36,190 (2006 Ford Pickup insurance payoff), \$29,000 (Military 5-Ton insurance payoff), \$66,246.77 for County Taxes, \$23,770 Firehouse Subs grant, and \$6,100 for the Independence Day "Fill the Boot" fundraiser
- b. The major payments were \$13,252 (FY24 & FY25 Retirement Contributions), \$5,000 for First/Last Lease on Chief's Housing and \$6,800 for Davenport Barging.

3. For the attached July Profit & Loss report (Encl 1): Comparing Tax Revenue and Discounts, we were at 98.89% and 106.47% respectively, on 31 July 2024, and on 31 July 2025, we were at 98.62% and 90.53% respectively (the last figure indicating less early payment discounts than projected this year, compared to last year, which means more net tax revenue to the District). Key lines in the P&L are:

- a. 311.0 TAX REVENUE and 311.9 TAXES-DISCOUNTS TAKEN is off \$12,600 net lower than budgeted (last year, it looks like we finished about the same amount under budget as this year); likely caused by post-hurricane requests by owners to reduce some assessed values
- 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 ... which is a return of last year's tax collection fees (was \$7,811 refunded for FY24)
- c. 522-440 RENTALS at 120.2% (\$2,222 overspent) for the first/last lease payments for Chief's Housing; expect to have another \$2,500 payment for Sep rental before end of this FY

4. Insurance Proceeds:

- a. VFIS (IAN): All claims are now closed with the \$36K check deposited on 15 Jul

- b. PGIT (HELENE): All claims are now closed with the \$29K check deposited on 9 Jul
  - c. CONGRATS to Jesse for getting us across the IAN/HELENE insurance finish lines .. we're now ready to start FY26 hurricane claims with a clean slate .. hopefully NOT!
5. FEMA Submission Update: We have had 2 meetings with FEMA reps on the HELENE requests for public assistance; awaiting update from FEMA on when future meetings will be scheduled to finalize our IAN requests (Crystal and Jesse are working on pulling & scanning invoices and payment documents from FY23, FY24, and FY25 files for both hurricanes.

Treasurer

[Bill.Fry@UpperCaptiveFire.org](mailto:Bill.Fry@UpperCaptiveFire.org)

11 August 2025

Modified Accrual Basis

# Upper Captiva Fire/Rescue District

## Profit and Loss Budget vs Actual

|   | General Fund            |                        | Special Assessment      |                        | Total                         | <b>83.33%</b>  |
|---|-------------------------|------------------------|-------------------------|------------------------|-------------------------------|----------------|
|   | Through<br>31 July 2025 | Amended FY25<br>Budget | Through<br>31 July 2025 | Amended FY25<br>Budget | YTD \$ Over<br>(Under) Budget |                |
| <u>Revenue</u>                                  |                         |                        |                         |                        |                               |                |
| 311.0 TAX REVENUE                               | \$1,154,750             | \$1,170,913            |                         |                        | (\$16,163)                    | 98.62%         |
| 311.9 TAXES-DISCOUNTS TAKEN                     | (\$34,452)              | (\$38,055)             |                         |                        | \$3,603                       | 90.53%         |
| 360-000 MISCELLANEOUS REVENUE                   |                         |                        |                         |                        |                               |                |
| 361.1 INTEREST EARNINGS                         | \$20,699                | \$20,000               |                         |                        | \$699                         | 103.49%        |
| 364.0 PROCEEDS ON SALE OF ASSETS                | \$0                     | \$0                    |                         |                        | \$0                           | 0.00%          |
| 364.9 INSURANCE PROCEEDS                        | \$627,863               | \$628,584              |                         |                        | (\$722)                       | 99.89%         |
| 366.0 CONTRIBUTIONS-Miscellaneous               | \$6,381                 | \$0                    |                         |                        | \$6,381                       | 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 GRANTS                                    | \$23,770                | \$5,000                |                         |                        | \$18,770                      | 475.40%        |
| 369.1 REFUND OF PREVIOUS YR'S EXPENDITURES      | \$0                     | \$0                    |                         |                        | \$0                           | 0.00%          |
| <b>Total Revenue</b>                            | <u>\$1,830,281</u>      | <u>\$1,813,442</u>     |                         |                        | <u>\$16,838</u>               | <u>100.93%</u> |
| 361-350 CASH CARRYOVER                          |                         |                        |                         |                        |                               |                |
| 361-351 BEGINNING FUND BALANCE                  |                         | \$710,423              |                         | \$55,422               |                               |                |
| <b>Total Funds Available</b>                    | <u>\$1,830,281</u>      | <u>\$2,523,864</u>     |                         | <u>\$55,422</u>        |                               |                |
| <u>Expenditures</u>                             |                         |                        |                         |                        |                               |                |
| <b>Salaries &amp; Fringe Benefits</b>           |                         |                        |                         |                        |                               |                |
| 522-120 SALARIES & WAGES                        | \$663,051               | \$804,675              | \$49,528                | \$49,528               | (\$141,624)                   | 83.42%         |
| 522-210 PAYROLL TAXES PAID                      | \$53,510                | \$61,558               | \$3,789                 | \$3,789                | (\$8,047)                     | 87.69%         |
| 522-220 RETIREMENT CONTRIBUTION                 | \$6,533                 | \$8,434                |                         |                        | (\$1,901)                     | 77.46%         |
| 522-240 WORKERS' COMP                           | \$25,665                | \$34,339               | \$2,105                 | \$2,105                | (\$8,674)                     | 76.20%         |
| <b>Sub-Total Salaries &amp; Fringe Benefits</b> | <u>\$748,760</u>        | <u>\$909,005</u>       | <u>\$55,422</u>         | <u>\$55,422</u>        | <u>(\$160,246)</u>            | <u>83.38%</u>  |
| <b>Operating Expenses</b>                       |                         |                        |                         |                        |                               |                |
| 522-310 LEGAL & PROFESSIONAL SERVICES           | \$18,867                | \$20,000               |                         |                        | (\$1,133)                     | 94.33%         |
| 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                       | \$19,400                | \$20,500               |                         |                        | (\$1,100)                     | 94.63%         |
| 522-410 COMMUNICATIONS SERV                     | \$7,819                 | \$10,000               |                         |                        | (\$2,181)                     | 78.19%         |
| 522-430 UTILITY SERVICES                        | \$11,259                | \$14,680               |                         |                        | (\$3,421)                     | 76.70%         |
| 522-440 RENTALS                                 | \$13,222                | \$11,000               |                         |                        | \$2,222                       | 120.20%        |
| 522-450 INSURANCE                               | \$53,986                | \$56,340               |                         |                        | (\$2,354)                     | 95.82%         |
| 522-460 REPAIR & MAINTENANCE                    | \$282,304               | \$341,723              |                         |                        | (\$59,419)                    | 82.61%         |
| 522-469 ACCESS POINT MAINTENANCE                | \$20,854                | \$50,000               |                         |                        | (\$29,146)                    | 41.71%         |
| 522.491 BANK SERVICE CHARGES                    | \$2,133                 | \$2,000                |                         |                        | \$133                         | 106.63%        |

11 August 2025

Modified Accrual Basis

# Upper Captiva Fire/Rescue District

## Profit and Loss Budget vs Actual

|  | General Fund            |                        | Special Assessment      |                        | Total                         | <b>83.33%</b>  |
|--|-------------------------|------------------------|-------------------------|------------------------|-------------------------------|----------------|
|  | Through<br>31 July 2025 | Amended FY25<br>Budget | Through<br>31 July 2025 | Amended FY25<br>Budget | YTD \$ Over<br>(Under) Budget |                |
| 522.493 OTHER EXPENSES (FUN RUN)       | \$6,469                 | \$7,000                |                         |                        | (\$531)                       | 92.41%         |
| 522.500 LICENSES & FEES                | \$20                    | \$0                    |                         |                        | \$20                          |                |
| 522.521 FUEL                           | \$919                   | \$0                    |                         |                        | \$919                         |                |
| 522.522 MEDICAL                        | \$6,247                 | \$8,000                |                         |                        | (\$1,753)                     | 78.08%         |
| 522.523 UNIFORMS & SUPPLIES            | \$6,298                 | \$6,000                |                         |                        | \$298                         | 104.96%        |
| 522.528 PERSONAL PROTECTIVE GEAR       | \$0                     | \$10,000               |                         |                        | (\$10,000)                    | 0.00%          |
| 522.520 OPERATING SUPPLIES-OTHER       | \$86,378                | \$84,000               |                         |                        | \$2,378                       | 102.83%        |
| 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%         |
| <b>Sub-Total Operating Expenses</b>    | <u>\$573,131</u>        | <u>\$696,653</u>       |                         |                        | <u>(\$123,522)</u>            | <u>82.27%</u>  |
| <b>Capital Outlay</b>                  |                         |                        |                         |                        |                               |                |
| 522.620 BUILDING IMPROVEMENTS          | \$0                     | \$0                    |                         |                        | (\$0)                         | 0.00%          |
| 522-640 MACHINERY & EQUIPMENT          | \$440,284               | \$436,000              |                         |                        | \$4,284                       | 100.98%        |
| <b>Sub-Total Capital Outlay</b>        | <u>\$440,284</u>        | <u>\$436,000</u>       |                         |                        | <u>\$4,284</u>                | <u>100.98%</u> |
| <b>Debt Service</b>                    |                         |                        |                         |                        |                               |                |
| 522.710 PRINCIPAL                      | \$15,557                | \$15,557               |                         |                        | \$0                           | 100.00%        |
| 522.720 INTEREST EXPENSE               | \$7,118                 | \$7,118                |                         |                        | (\$0)                         | 100.00%        |
| <b>Sub-Total Debt Service</b>          | <u>\$22,675</u>         | <u>\$22,675</u>        |                         |                        | <u>(\$0)</u>                  | <u>100.00%</u> |
| <b>Total Expenditures</b>              | <u>\$1,784,850</u>      | <u>\$2,064,333</u>     | <u>\$55,422</u>         | <u>\$55,422</u>        | <u>(\$279,484)</u>            | <u>86.82%</u>  |
| <b>Total Reserves</b>                  |                         | \$459,531              |                         | \$0                    |                               |                |