

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



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

TREASURER'S REPORT

30 November 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 Nov 2025			
0-110.0 · Checking #681	\$ 4,989.96		\$ 4,989.96
0-111.6 · Impact Fee Acct #022		\$ 183.94	\$ 183.94
0-112.0 · Money Market #X11	<u>\$ 440,764.60</u>		<u>\$ 440,764.60</u>
Total Checking/Savings	\$ 445,754.56	\$ 183.94	\$ 445,938.50

2. Our cash balances are UP a net of \$86K from EOM Oct to EOM Nov, nearly double past years:

- a. The only deposits were \$782 (Bank Interest), \$4,883 (Tax Collections), and \$181,615 (Tax Collections)
- b. Other than payroll, there were no major payments in November
- c. QuickBooks reflects balances of (\$29,468.02) for Checking, \$183.71 for Impact Fees, and \$293,088.43 for MMA, as of 30 Nov

3. QuickBooks Issues: I have no confidence that any of the numbers in this report are complete or correct

- a. Posting errors/omissions (FY25 ending 30 Sep 2024): None of the errors listed in last month's report have been corrected
- b. Posting errors/omissions (FY26, this fiscal year):
 - 1) None of the errors listed in last month's report have been corrected
 - 2) Following 5 deposits are NOT recorded in QuickBooks yet, as of 30 Nov (\$4,810.75 on 30 Oct, \$969.17 on 31 Oct, \$4,883.15 on 12 Nov, \$181,614.97 on 21 Nov, and \$782.02 on 30 Nov)
 - 3) In addition to the missing deposits/revenues, I suspect that there are significant gaps in every line that I have completely highlighted in yellow (I know that we should have paid Health Insurance, Tax Collector Fees, Communication and Utility Services, Rentals, Bank Services, and Operating Supplies-Other during the months of Oct and Nov but the lines are nearly \$0)
 - 4) The bank accounts haven't been reconciled for 2 months

- c. Chief Cottrell will have to provide an update on the QuickBooks Desktop to Online transition as part of his report
4. For the attached November Profit & Loss report (Encl 1): Key lines in the P&L are highlighted in YELLOW:
- a. We are continuing to pay for Accessway Trimming at \$25 - \$37.50/hour, without any withholding of income or FICA taxes. If this is to be a recurring process, my questions to the Board and Chief are:
 - 1) Should these payments be made to employees or to “contractors” (withholding vs no withholding)? <https://www.irs.gov/pub/irs-pdf/p1779.pdf> explains the differences between employees and contractors and I don’t think these individuals meet the requirements to be treated as contractors
 - 2) Do we have IRS Form W9 (SSN) and Invoices (as contractors) to file IRS Form 1099-NEC?
 - 3) Should the \$25,000 reduction in budget authority for FY26 Accessway Maintenance be restored (since the reduction is no longer being used to pay Crystal full-time), now that we have restarted trimming?
 - b. As discussed at the September budget hearings, Repair & Maintenance is currently underfunded:
 - 1) The \$16K in payments the first week of Oct were budgeted last year
 - 2) At this point, since no FY25 payables were created as of 30 Nov 2025, I would propose increasing the R&M budget by this \$16K (we underspent last year by about \$30K overall because I expected higher payables/final payments before 30 Sep)
5. FEMA Submission Update: Jesse continues to provide invoices and payment documents from FY23, FY24, and FY25 files for the hurricanes .. sometimes repeatedly for the same invoices/proofs of payments.

Treasurer
Bill.Fry@UpperCaptiveFire.org

Upper Captiva Fire/Rescue District

Profit and Loss Actual vs Budgeted

	General Fund		Total	16.67%
	Through 30 November 2025	Approved FY26 Budget	YTD \$ Over (Under) Budget	
Revenue				
311.0 TAX REVENUE	\$0	\$1,261,412	(\$1,261,412)	0.00%
311.9 TAXES-DISCOUNTS TAKEN	\$0	(\$40,996)	\$40,996	0.00%
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$0	\$20,000	(\$20,000)	0.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$0	\$0	\$0	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$0	\$30,000	(\$30,000)	0.00%
366.4 ACCESSWAY DONATIONS	\$0	\$0	\$0	0.00%
366.7 GRANTS FROM BUSINESSES	\$0	\$5,000	(\$5,000)	0.00%
Total Revenue	\$0	\$1,275,416	(\$1,275,416)	0.00%
361-350 CASH CARRYOVER				
361-351 BEGINNING FUND BALANCE		\$459,533		
Total Funds Available	\$0	\$1,734,948		
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$133,078	\$769,925	(\$636,848)	17.28%
522-210 PAYROLL TAXES PAID	\$10,658	\$61,194	(\$50,536)	17.42%
522-220 RETIREMENT CONTRIBUTION	\$0	\$13,280	(\$13,280)	0.00%
522-230 HEALTH, LIFE & DENT INS	\$1,846	\$24,000	(\$22,154)	7.69%
522-240 WORKERS' COMP	\$9,981	\$33,997	(\$24,015)	29.36%
Sub-Total Salaries & Fringe Benefits	\$155,564	\$902,396	(\$746,833)	17.24%
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$1,100	\$20,000	(\$18,900)	5.50%
522-320 ACCOUNTING & AUDITING	\$0	\$19,000	(\$19,000)	0.00%
522.341 PROPERTY APPRAISER FEES	\$1,808	\$6,500	(\$4,692)	27.81%
522.342 TAX COLLECTOR FEES	\$0	\$19,000	(\$19,000)	0.00%
522-400 TRAVEL & PER DIEM	\$0	\$20,500	(\$20,500)	0.00%
522-410 COMMUNICATIONS SERV	\$0	\$10,000	(\$10,000)	0.00%
522-430 UTILITY SERVICES	\$0	\$17,080	(\$17,080)	0.00%
522-440 RENTALS	\$0	\$41,000	(\$41,000)	0.00%
522-450 INSURANCE	\$35,051	\$52,000	(\$16,949)	67.41%
522-460 REPAIR & MAINTENANCE	\$16,624	\$23,000	(\$6,376)	72.28%
522-469 ACCESS POINT MAINTENANCE	\$4,840	\$25,000	(\$20,160)	19.36%
522.491 BANK SERVICE CHARGES	\$0	\$2,000	(\$2,000)	0.00%
522.493 OTHER EXPENSES (FUN RUN)	\$0	\$7,000	(\$7,000)	0.00%
522.500 LICENSES & FEES	\$0	\$0	(\$0)	0.00%
522.521 FUEL	\$0	\$0	(\$0)	0.00%
522.522 MEDICAL	\$286	\$8,000	(\$7,714)	3.57%
522.523 UNIFORMS & SUPPLIES	\$0	\$6,000	(\$6,000)	0.00%
522.528 PERSONAL PROTECTIVE GEAR	\$0	\$10,000	(\$10,000)	0.00%
522.520 OPERATING SUPPLIES-OTHER	\$10,671	\$44,000	(\$33,329)	24.25%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$3,243	\$750	\$2,493	432.39%
522-541 STATION SOFTWARE	\$0	\$8,160	(\$8,160)	0.00%
522.550 TRAINING & EDUCATION	\$1,148	\$2,000	(\$852)	57.38%
Sub-Total Operating Expenses	\$74,769	\$340,990	(\$266,221)	21.93%
Capital Outlay				
522-640 MACHINERY & EQUIPMENT	\$0	\$0	(\$0)	0.00%
Sub-Total Capital Outlay	\$0	\$0	(\$0)	0.00%
Total Expenditures	\$230,333	\$1,243,386	(\$1,013,053)	18.52%
Total Reserves		\$491,562		