

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



Serving the Community with Pride
 Phone: 239-872-2263
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TREASURER'S REPORT

2 April 2026

I recommend that the attached report be accepted:

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 2026			
0-110.0 · Centennial #681	\$ 17,573.91		\$ 17,573.91
0-111.6 · Impact Fee Acct #022		\$ 184.41	\$ 184.41
0-112.0 · Centennial MM #X11	<u>\$ 845,547.64</u>		<u>\$ 845,547.64</u>
Total Checking/Savings	\$ 863,121.55	\$ 184.41	\$ 863,305.96

2. **Cash Balances:** DOWN a net of \$76K from EOM Feb to EOM Mar:

- The deposits were \$1,000 & \$3,639.17 (Checks and PayPal for Tractor Donations & Fun Run that still needs allocation between each), \$2,617.00 & \$1,995.00 (St Pat's Fill the Boot), \$1,847.18 (MMA interest), and \$66,715.62 (Ad Valorem taxes)
- The major payments were \$42,700.00 (Creel Tractor), \$16,500.00 (Diamond Motors), \$6,284.29 & \$2,443.59 (Credit Card), \$1,710.00 (Bob's Top End), \$1,839.00 (Bob's Top End), \$1,474.20 (Mooney), \$1,500.00 (Channel Innovations), \$1,767.49 (Meres Lawnmower), \$2,495.33 (PGIT), \$2,500.00 (SHC Rent), \$1,374.68 (Sunset Dreams), and \$5,000.00 (Waggoner & Bruehl)

3. **QuickBooks Issues:** QuickBooks Online (QBOL) corrections completed by Assured Bookkeeping

- Oct, Nov, Dec, Jan, and Feb bank accounts were reconciled
- Awaiting corrections/verifications of filings of IRS quarterly returns for Oct, Jan, and Apr (target before 15 Apr)

4. **Profit & Loss:** See Encl 1

5. **FEMA:** Check for \$45K received on 1 Apr (not deposited yet)

Treasurer
Bill.Fry@UpperCaptivaFire.org

Upper Captiva Fire/Rescue District

Modified Accrual Basis

Profit and Loss Actual vs Budgeted

	General Fund		Total	50.00%
	Through 31 March 2026	Approved FY26 Budget	YTD \$ Over (Under) Budget	
<u>Revenue</u>				
311.0 TAX REVENUE	\$1,074,528	\$1,261,412	(\$186,883)	85.18%
311.9 TAXES-DISCOUNTS TAKEN	(\$39,153)	(\$40,996)	\$1,843	95.51%
334.215 STATE/FEMA GRANTS	\$10,588			
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$7,186	\$20,000	(\$12,814)	35.93%
366.0 CONTRIBUTIONS-Miscellaneous	\$5,427	\$0	\$5,427	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$12,055	\$30,000	(\$17,945)	40.18%
366.4 ACCESSWAY DONATIONS	\$358	\$0	\$358	
366.7 GRANTS FROM BUSINESSES	\$0	\$5,000	(\$5,000)	0.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$500	\$0	\$500	
Total Revenue	<u>\$1,071,489</u>	<u>\$1,275,416</u>	<u>(\$203,927)</u>	<u>84.01%</u>
361-351 BEGINNING FUND BALANCE				
Total Funds Available	<u>\$1,071,489</u>	<u>\$1,750,948</u>		
<u>Expenditures</u>				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$400,287	\$729,058	(\$328,770)	54.90%
522-210 PAYROLL TAXES PAID	\$39,302	\$58,068	(\$18,766)	67.68%
522-220 RETIREMENT CONTRIBUTION	\$0	\$13,280	(\$13,280)	0.00%
522-230 HEALTH, LIFE & DENTAL INSURANCE	\$13,979	\$24,000	(\$10,021)	58.25%
522-231 TEMPORARY DISABILITY INSURANCE	\$282		\$282	
522-240 WORKERS' COMP INSURANCE	\$19,963	\$32,260	(\$12,297)	61.88%
Sub-Total Salaries & Fringe Benefits	<u>\$473,812</u>	<u>\$856,665</u>	<u>(\$382,853)</u>	<u>55.31%</u>
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$8,219	\$20,000	(\$11,781)	41.09%
522-320 ACCOUNTING & AUDITING	\$1,550	\$19,000	(\$17,450)	8.16%
522.341 PROPERTY APPRAISER FEES	\$6,771	\$6,500	\$271	104.17%
522-342 TAX COLLECTOR FEES	\$22,583	\$19,000	\$3,583	118.86%
522-400 TRAVEL & PER DIEM	\$3,300	\$20,500	(\$17,200)	16.10%
522-410 COMMUNICATIONS SERV	\$1,591	\$10,000	(\$8,409)	15.91%
522-430 UTILITY SERVICES	\$6,524	\$17,080	(\$10,556)	38.20%
522-440 RENTALS	\$15,000	\$41,000	(\$26,000)	36.59%
522-450 INSURANCE	\$35,404	\$52,000	(\$16,597)	68.08%
522-460 REPAIR & MAINTENANCE	\$48,269	\$53,731	(\$5,462)	89.83%
522-469 ACCESS POINT MAINTENANCE	\$11,730	\$50,000	(\$38,270)	23.46%
522.491 BANK SERVICE CHARGES	\$736	\$2,000	(\$1,264)	36.80%
522.493 OTHER EXPENSES (FUN RUN)	\$0	\$7,000	(\$7,000)	0.00%
522.522 MEDICAL	\$760	\$8,000	(\$7,240)	9.50%
522.523 UNIFORMS & SUPPLIES	\$3,549	\$6,000	(\$2,451)	59.15%
522.528 PERSONAL PROTECTIVE GEAR	\$880	\$10,000	(\$9,120)	8.80%
522.520 OPERATING SUPPLIES-OTHER	\$27,613	\$44,000	(\$16,387)	62.76%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$175	\$750	(\$575)	23.33%
522-541 STATION SOFTWARE	\$6,204	\$14,160	(\$7,957)	43.81%
522.550 TRAINING & EDUCATION	\$0	\$2,000	(\$2,000)	0.00%
Sub-Total Operating Expenses	<u>\$200,856</u>	<u>\$402,721</u>	<u>(\$201,865)</u>	<u>49.87%</u>
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	\$5,000	\$0	\$5,000	
522-640 MACHINERY & EQUIPMENT	\$65,444	\$0	\$65,444	
Sub-Total Capital Outlay	<u>\$70,444</u>	<u>\$0</u>	<u>\$70,444</u>	
Total Expenditures	<u>\$745,112</u>	<u>\$1,259,387</u>	<u>(\$514,274)</u>	<u>59.16%</u>
Total Reserves		\$491,562		