

**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

1 May 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 30 Apr 2026			
0-110.0 · Centennial #681	\$ 8,209.10		\$ 8,209.10
0-111.6 · Impact Fee Acct #022		\$ 184.52	\$ 184.52
0-112.0 · Centennial MM #X11	<u>\$ 912,819.69</u>		<u>\$ 912,819.69</u>
Total Checking/Savings	\$ 921,028.79	\$ 184.52	\$ 921,213.31

2. **Cash Balances:** UP a net of \$58K from EOM Mar to EOM Apr
  - a. The deposits were \$52,930.51 (FEMA), \$5,575.24 (Insurance Proceeds), \$2,090.00 and (Checks and Cash for Fun Run), \$1,853.04 (MMA interest), and \$74,231.71 (Ad Valorem taxes)
  - b. The major payment was \$2,505.79 (Lee County/Health Insurance)
3. **Profit & Loss:** See Encl 1 for the Profit & Loss report
4. **FEMA:** Checks for \$53K were deposited; partial Federal shutdown that included FEMA, ended on 30 Apr

Treasurer  
[Bill.Fry@UpperCaptivaFire.org](mailto:Bill.Fry@UpperCaptivaFire.org)

# Upper Captiva Fire/Rescue District

Modified Accrual Basis

Profit and Loss Actual vs Budgeted

	General Fund		Total	58.33%
	Through 30 April 2026	Approved FY26 Budget	YTD \$ Over (Under) Budget	
<b>Revenue</b>				
311.0 TAX REVENUE	\$1,150,411	\$1,261,412	(\$111,000)	91.20%
311.9 TAXES-DISCOUNTS TAKEN	(\$39,290)	(\$40,996)	\$1,706	95.84%
334.215 STATE/FEMA GRANTS	\$65,283	\$65,283	\$0	100.00%
<b>360-000 MISCELLANEOUS REVENUE</b>				
361.1 INTEREST EARNINGS	\$10,887	\$20,000	(\$9,113)	54.43%
364.9 INSURANCE PROCEEDS	\$5,575	\$5,575	\$0	100.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$5,427	\$0	\$5,427	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$18,905	\$30,000	(\$11,095)	63.02%
366.4 ACCESSWAY DONATIONS	\$600	\$56,000	(\$55,400)	1.07%
366.7 GRANTS FROM BUSINESSES	\$0	\$5,000	(\$5,000)	0.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$500	\$0	\$500	
<b>Total Revenue</b>	<u>\$1,218,298</u>	<u>\$1,402,274</u>	<u>(\$183,976)</u>	<u>86.88%</u>
<b>361-351 BEGINNING FUND BALANCE</b>				
<b>Total Funds Available</b>	<u>\$1,218,298</u>	<u>\$1,877,806</u>		
<b>Expenditures</b>				
<b>Salaries &amp; Fringe Benefits</b>				
522-120 SALARIES & WAGES	\$459,320	\$729,058	(\$269,738)	63.00%
522-210 PAYROLL TAXES PAID	\$45,552	\$58,068	(\$12,516)	78.45%
522-220 RETIREMENT CONTRIBUTION	\$8,037	\$13,280	(\$5,243)	60.52%
522-230 HEALTH, LIFE & DENTAL INSURANCE	\$16,485	\$24,000	(\$7,515)	68.69%
522-231 TEMPORARY DISABILITY INSURANCE	\$322		\$322	
522-240 WORKERS' COMP INSURANCE	\$19,963	\$32,260	(\$12,297)	61.88%
<b>Sub-Total Salaries &amp; Fringe Benefits</b>	<u>\$549,678</u>	<u>\$856,665</u>	<u>(\$306,988)</u>	<u>64.16%</u>
<b>Operating Expenses</b>				
522-310 LEGAL & PROFESSIONAL SERVICES	\$7,244	\$20,000	(\$12,756)	36.22%
522-320 ACCOUNTING & AUDITING	\$2,525	\$19,000	(\$16,475)	13.29%
522.341 PROPERTY APPRAISER FEES	\$6,771	\$6,500	\$271	104.17%
522-342 TAX COLLECTOR FEES	\$24,097	\$19,000	\$5,097	126.83%
522-400 TRAVEL & PER DIEM	\$3,300	\$20,500	(\$17,200)	16.10%
522-410 COMMUNICATIONS SERV	\$1,849	\$10,000	(\$8,151)	18.49%
522-430 UTILITY SERVICES	\$7,098	\$17,080	(\$9,982)	41.56%
522-440 RENTALS	\$15,000	\$41,000	(\$26,000)	36.59%
522-450 INSURANCE	\$35,704	\$52,000	(\$16,297)	68.66%
522-460 REPAIR & MAINTENANCE	\$47,559	\$53,731	(\$6,172)	88.51%
522-469 ACCESS POINT MAINTENANCE	\$9,130	\$50,000	(\$40,870)	18.26%
522.491 BANK SERVICE CHARGES	\$856	\$2,000	(\$1,144)	42.80%
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	\$36,241	\$44,000	(\$7,759)	82.37%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$175	\$750	(\$575)	23.33%
522-541 STATION SOFTWARE	\$6,457	\$14,160	(\$7,704)	45.60%
522.550 TRAINING & EDUCATION	\$0	\$2,000	(\$2,000)	0.00%
<b>Sub-Total Operating Expenses</b>	<u>\$209,194</u>	<u>\$402,721</u>	<u>(\$193,527)</u>	<u>51.95%</u>
<b>Capital Outlay</b>				
522.620 BUILDING IMPROVEMENTS	\$5,000	\$0	\$5,000	
522-640 MACHINERY & EQUIPMENT	\$66,194	\$77,700	(\$11,506)	85.19%
<b>Sub-Total Capital Outlay</b>	<u>\$71,194</u>	<u>\$77,700</u>	<u>(\$6,506)</u>	<u>91.63%</u>
<b>Total Expenditures</b>	<u>\$830,066</u>	<u>\$1,337,087</u>	<u>(\$507,021)</u>	<u>62.08%</u>
<b>Total Reserves</b>		\$540,720		