

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



Serving the Community with Pride
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TREASURER'S REPORT

12 June 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 May 2026			
0-110.0 · Centennial #681	\$ 5,155.42		\$ 5,155.42
0-111.6 · Impact Fee Acct #022		\$ 954.64	\$ 954.64
0-112.0 · Centennial MM #X11	<u>\$ 838,311.39</u>		<u>\$ 838,311.39</u>
Total Checking/Savings	\$ 843,466.81	\$ 954.64	\$ 844,421.45

2. **Cash Balances:** DOWN a net of \$77K from EOM Apr to EOM May

- a. The deposits were \$769.62 (Impact Fee), \$1,834.39 (MMA interest), and \$20,666.71 (Ad Valorem taxes)
- b. The major payments were \$62,981.30 (Payroll), \$926.18 (Assured Bookkeeping Federal Tax Clean-Up), \$2,670.56 and \$10,128.10 (Credit Cards), \$2,505.79 (Lee County/Health Insurance), \$1,537.61 (LeeSar), \$2,542.63 (Mere's Lawnmower), \$1,253.12 (Mere's Lawnmower), \$1,569.48 (ZOLL Medical), \$2,485.33 (Risk Management), \$2,074.00 (Risk Management), \$1,700.00 (SHC), \$2500 (SHC), \$1,378.18 (Sunset Dreams), and \$2,062.80 (Armand Advertising)

3. **Profit & Loss:** See Encl 1 for the Profit & Loss report

4. **FEMA:**

- a. It appears that our CAT B (IAN) Emergency Activities passed the most recent hurdle Wednesday afternoon, with Chief signing our claim for \$86,902 that was primarily for overtime labor costs during the first 2 weeks post-IAN. There will still be significant back and forth before we find out what FEMA will approve.
- b. Chief engaged JR Engineering (\$2500) to work with BRC Consulting to begin work on the FEMA Mitigation project for flood loss mitigation. Chief has tracked down the architect for the 2012 proposal to build Station 2 (terminated after the failed 2012 referendum) is continuing to investigate whether there are full project plans (septic, well, soil studies, etc.) from either Lee County Building & Plans or successor businesses of JL Wallace Engineering (thanks to Zeke McDonald for providing the business name that became Chief's starting point).

c. No updates on our other FEMA projects for IAN Building, IAN Vehicles, or MILTON Vehicles.

Treasurer

Bill.Fry@UpperCaptiveFire.org

Upper Captiva Fire/Rescue District

Modified Accrual Basis

Profit and Loss Actual vs Budgeted

	General Fund		Total	66.67%
	Through 31 May 2026	Approved FY26 Budget	YTD \$ Over (Under) Budget	
Revenue				
311.0 TAX REVENUE	\$1,171,500	\$1,261,412	(\$89,912)	92.87%
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%
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$12,721	\$20,000	(\$7,279)	63.60%
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	\$1,200	\$56,000	(\$54,800)	2.14%
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>\$1,241,821</u>	<u>\$1,402,274</u>	<u>(\$160,453)</u>	<u>88.56%</u>
361-351 BEGINNING FUND BALANCE				
Total Funds Available	<u>\$1,241,821</u>	<u>\$1,877,806</u>		
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$508,498	\$729,058	(\$220,559)	69.75%
522-210 PAYROLL TAXES PAID	\$49,921	\$58,068	(\$8,147)	85.97%
522-220 RETIREMENT CONTRIBUTION	\$8,037	\$13,280	(\$5,243)	60.52%
522-230 HEALTH, LIFE & DENTAL INSURANCE	\$18,990	\$24,000	(\$5,010)	79.13%
522-231 TEMPORARY DISABILITY INSURANCE	\$362		\$362	
522-240 WORKERS' COMP INSURANCE	\$24,522	\$32,260	(\$7,738)	76.01%
Sub-Total Salaries & Fringe Benefits	<u>\$610,331</u>	<u>\$856,665</u>	<u>(\$246,334)</u>	<u>71.24%</u>
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$6,615	\$20,000	(\$13,385)	33.07%
522-320 ACCOUNTING & AUDITING	\$4,026	\$19,000	(\$14,974)	21.19%
522.341 PROPERTY APPRAISER FEES	\$6,771	\$6,500	\$271	104.17%
522-342 TAX COLLECTOR FEES	\$24,519	\$19,000	\$5,519	129.05%
522-400 TRAVEL & PER DIEM	\$3,380	\$20,500	(\$17,121)	16.49%
522-410 COMMUNICATIONS SERV	\$2,107	\$10,000	(\$7,893)	21.07%
522-430 UTILITY SERVICES	\$9,513	\$17,080	(\$7,567)	55.70%
522-440 RENTALS	\$17,900	\$41,000	(\$23,100)	43.66%
522-450 INSURANCE	\$35,351	\$52,000	(\$16,649)	67.98%
522-460 REPAIR & MAINTENANCE	\$53,868	\$53,731	\$137	100.25%
522-469 ACCESS POINT MAINTENANCE	\$9,130	\$50,000	(\$40,870)	18.26%
522.491 BANK SERVICE CHARGES	\$2,299	\$2,000	\$299	114.95%
522.493 OTHER EXPENSES (FUN RUN)	\$2,152	\$7,000	(\$4,849)	30.74%
522.521 FUEL	\$2,339	\$0	\$2,339	
522.522 MEDICAL	\$4,221	\$8,000	(\$3,779)	52.76%
522.523 UNIFORMS & SUPPLIES	\$1,710	\$6,000	(\$4,290)	28.50%
522.528 PERSONAL PROTECTIVE GEAR	\$0	\$10,000	(\$10,000)	0.00%
522.520 OPERATING SUPPLIES-OTHER	\$50,904	\$44,000	\$6,904	115.69%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$185	\$750	(\$565)	24.67%
522-541 STATION SOFTWARE	\$6,837	\$14,160	(\$7,324)	48.28%
522.550 TRAINING & EDUCATION	<u>\$2,063</u>	<u>\$2,000</u>	<u>\$63</u>	<u>103.14%</u>
Sub-Total Operating Expenses	<u>\$245,888</u>	<u>\$402,721</u>	<u>(\$156,833)</u>	<u>61.06%</u>
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	\$5,000	\$0	\$5,000	
522-640 MACHINERY & EQUIPMENT	\$66,194	\$77,700	(\$11,506)	85.19%
Sub-Total Capital Outlay	<u>\$71,194</u>	<u>\$77,700</u>	<u>(\$6,506)</u>	<u>91.63%</u>
Total Expenditures	<u>\$927,413</u>	<u>\$1,337,087</u>	<u>(\$409,674)</u>	<u>69.36%</u>
Total Reserves		\$540,720		