Upper Captiva Fire & Rescue District
4511 Hodgepodge Lane
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Serving the Community with Pride
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TREASURER'S REPORT

8 July 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 June 2026			
0-110.0 · Centennial #681	$ 7,238.87		$ 7,238.87
0-111.6 · Impact Fee Acct #022		$ 955.23	$ 955.23
0-112.0 · Centennial MM #X11	$ 749,195.64		$ 749,195.64
Total Checking/Savings	$ 756,434.51	$ 955.23	$ 757,389.74

2. **Cash Balances:** DOWN a net of $87K from EOM May to EOM June (as a reminder, starting last month and running through Nov 2026 reports, cash balances will be lower each month until FY27 tax revenues begin)

   a. The major deposits were $1,574.92 (MMA interest), $3,030.55 (Ad Valorem taxes), and $3,636.71 (Tractor Donations)

   b. The major payments were $63,561.76 (Payroll), $1,925.00 (Bob's Top End), $2,578.70 (EPR Systems), $2,505.79 (Lee County BoCC), $1,114.10 (Mooney Law), $1,989.55 (Ten-8), $2,495.33 (Risk Management W/C), $2,500.00 (SHC Rent), $5,300.00 (Risk Management Boat), $2,500.00 (JR Evans Engineering), and $4,244.40 (CC Payment)

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

4. **Centennial Line of Credit (LOC):**

   a. The board approved the $500K LOC renewal last month. I asked the bank what the cost would be to increase the LOC to $600K:

      1) 50% of our current tax revenues is their usual maximum LOC limit
      2) Our current revenue is $1.26M
      3) This would be the 2d limit increase since the LOC was established 14+ years ago (last increase was after the Special Assessment was approved in 2014)

   b. The cost would be a 1% "origination fee" to increase the LOC by $100K ($1000) plus Doc Stamps ($350), Processing Fee ($395), and Bank Atty Docs ($900) totaling $2,645

   c. The standard annual renewal charge was $675 last year

5. **FEMA:** No updates

Bill Fry

Digitally signed by Bill Fry
Date: 2026.07.08 19:18:19 -04'00'

Treasurer
Bill.Fry@UpperCaptivaFire.org

8 July 2026
Modified Accrual Basis

Upper Captiva Fire/Rescue District

Profit and Loss Actual vs Budgeted

	General Fund		Total	75.00%
	Through 30 June 2026	Approved FY26 Budget	YTD $ Over (Under) Budget	
Revenue				
311.0 TAX REVENUE	$1,174,592	$1,261,412	($86,819)	93.12%
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	$14,296	$20,000	($5,704)	71.48%
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	$4,837	$56,000	($51,163)	8.64%
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	$1,250,125	$1,402,274	($152,149)	89.15%
361-351 BEGINNING FUND BALANCE		$475,533		
Total Funds Available	$1,250,125	$1,877,806		
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	$556,674	$729,058	($172,384)	76.36%
522-210 PAYROLL TAXES PAID	$55,508	$58,068	($2,560)	95.59%
522-220 RETIREMENT CONTRIBUTION	$0	$13,280	($13,280)	0.00%
522-230 HEALTH, LIFE & DENTAL INSURANCE	$21,496	$24,000	($2,504)	89.57%
522-231 TEMPORARY DISABILITY INSURANCE	$403		$403	
522-240 WORKERS' COMP INSURANCE	$27,017	$32,260	($5,243)	83.75%
Sub-Total Salaries & Fringe Benefits	$661,098	$856,665	($195,568)	77.17%
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	$10,229	$20,000	($9,771)	51.14%
522-320 ACCOUNTING & AUDITING	$4,601	$19,000	($14,399)	24.22%
522.341 PROPERTY APPRAISER FEES	$6,771	$6,500	$271	104.17%
522-342 TAX COLLECTOR FEES	$24,581	$19,000	$5,581	129.37%
522-400 TRAVEL & PER DIEM	$3,502	$20,500	($16,998)	17.08%
522-410 COMMUNICATIONS SERV	$2,365	$10,000	($7,635)	23.65%
522-430 UTILITY SERVICES	$11,423	$17,080	($5,657)	66.88%
522-440 RENTALS	$20,800	$41,000	($20,200)	50.73%
522-450 INSURANCE	$40,651	$52,000	($11,349)	78.18%
522-460 REPAIR & MAINTENANCE	$56,057	$53,731	$2,326	104.33%
522-469 ACCESS POINT MAINTENANCE	$9,130	$50,000	($40,870)	18.26%
522.491 BANK SERVICE CHARGES	$1,114	$2,000	($886)	55.71%
522.493 OTHER EXPENSES (FUN RUN)	$2,152	$7,000	($4,849)	30.74%
522.521 FUEL	$4,146	$0	$4,146	
522.522 MEDICAL	$4,221	$8,000	($3,779)	52.76%
522.523 UNIFORMS & SUPPLIES	$4,966	$6,000	($1,034)	82.77%
522.528 PERSONAL PROTECTIVE GEAR	$1,990	$10,000	($8,010)	19.90%
522.520 OPERATING SUPPLIES-OTHER	$51,667	$44,000	$7,667	117.43%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	$175	$750	($575)	23.33%
522-541 STATION SOFTWARE	$9,738	$14,160	($4,422)	68.77%
522.550 TRAINING & EDUCATION	$2,063	$2,000	$63	103.14%
Sub-Total Operating Expenses	$272,341	$402,721	($130,380)	67.63%
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	$71,194	$77,700	($6,506)	91.63%
Total Expenditures	$1,004,632	$1,337,087	($332,454)	75.14%
Total Reserves		$540,720		