Upper Captiva Fire & Rescue District
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TREASURER'S REPORT

15 November 2026

With the canceled October meeting, I have created a combined September and October report. I recommend that the attached report be accepted:

1. In lieu of a complete Balance Sheet, I have extracted the assets (bank accounts) for EOM September and provided below:

	General Fund	Impact Fund	Total
Checking/Savings as of 30 Sep 2026			
0-110.0 · Centennial #681	$ 5,136.06		$ 5,136.06
0-111.6 · Impact Fee Acct #022		$ 960.36	$ 960.36
0-112.0 · Centennial MM #X11	$ 237,320.66		$ 237,320.66
Total Checking/Savings	$ 242,456.72	$ 960.36	$ 243,417.08

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2. And for October:

	General Fund	Impact Fund	Total
Checking/Savings as of 31 Oct 2026			
0-110.0 · Centennial #681	$ 9,452.98		$ 9,452.98
0-111.6 · Impact Fee Acct #022		$ 960.97	$ 960.97
0-112.0 · Centennial MM #X11	$ 140,837.50		$ 140,837.50
Total Checking/Savings	$ 150,290.48	$ 960.97	$ 151,251.45

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3. **Cash Balances:** DOWN a net of $349K from EOM August to EOM September and a net of $92K from EOM September to EOM October

   a. There were no major deposits for September and October had $4,498.64 (LeeTC Refund of FY26 Fees) and $2,193.74 (LeeTC Interest Share for FY26)

   b. The major payments for September were $67,527.15 (Payroll), $3,067.90 (Station Automation), $1,050.00 (JR Evans Engineering), $2,462.48 (Edison Custom), $1,700.00 (SHC Sewer), $5,954.04 (Credit Card), $1,600.00 (Bob's Top End), $11,269.00 (PGIT Flood Policy), $20,730.00 (Ashley Brown Audit), $2,505.79 (Lee County Health Insurance), $2,600.00 (Red Gate Technology), $3,377.00 (MES), and $222,915.39 (Chief Housing/Closing Costs)

c. The major payments for October were $64,917.50 (Payroll), $1,007.31 (IRS Penalty and Fees), $5,668.27 (Mere), $7,510.31 (Credit Card), $1,650.00 (Precision Property Maintenance), $7,270.00 (Mooney House Purchase), $7,557.75 (PGIT Workman's Comp), and $1,920.00 (Brad Whitmore)

4. **Profit & Loss:** See Encl 1 for the Sep EOY Profit & Loss report that, I believe has multiple but relatively small errors; in my opinion, there are significant errors in any Oct EOM report (that I decided not to include), making a coherent evaluation impossible.

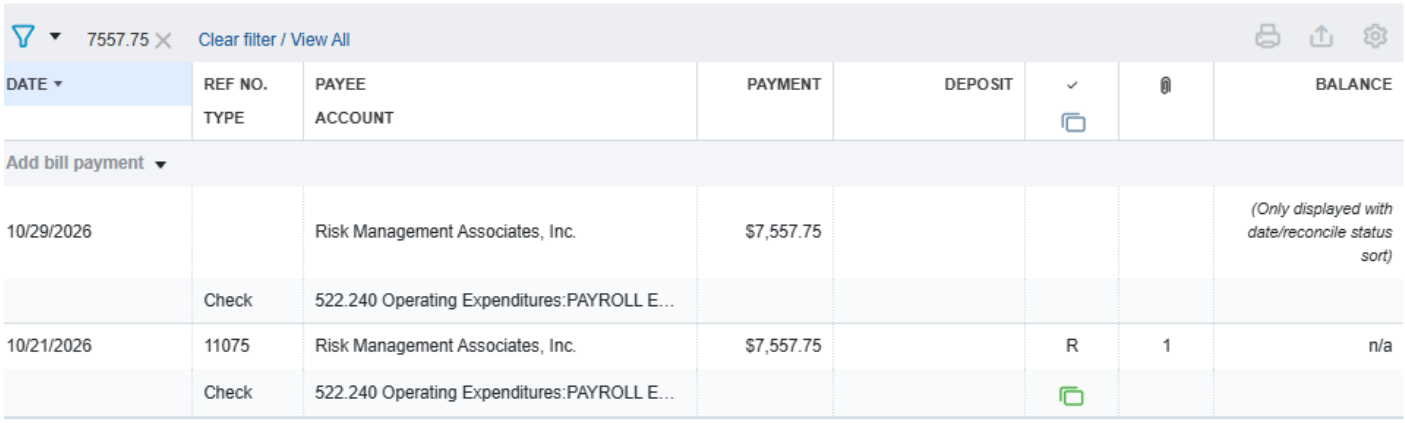
   a. It appears that the two Oct Lee County Tax Collector deposits have been recorded against FY27 when, in past years, they were prior year transactions, as audited (impacting both the Sep EOY and Oct EOM P&L statements)

   b. I believe that there will be a $15K+ adjustment in FY26 payroll costs when the audit is completed in Jun 2027 for the last week of Sep 2026 payroll (as occurred in the FY25 audit completed in Jun 2026)

   c. Multiple minor corrections in the Sep P&L are still needed for correcting Impact Fund interest payments applied to the General Fund Bank Interest, a Capital purchase of $11,598.84 applied to the wrong GLAC, and other transactions incorrectly applied to the wrong GLACs

5. **RECONCILIATION:** October checking account reconciliation by the bookkeeping service had multiple errors (since corrected), including the creation of at least two large dollar transactions that duplicated checks already recorded on 21 Oct, that cleared the bank on 29 Oct.

   a. One example is shown below (the Workman's Compensation payment by check was signed on 21 Oct that should have been reconciled; instead, the bookkeeping service apparently added the line on 29 Oct when the check cleared the bank):



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DATE	REF NO. / TYPE	PAYEE / ACCOUNT	PAYMENT	DEPOSIT	✓	📎	BALANCE
Add bill payment							
10/29/2026		Risk Management Associates, Inc.	$7,557.75				*(Only displayed with date/reconcile status sort)*
	Check	522.240 Operating Expenditures:PAYROLL E…					
10/21/2026	11075	Risk Management Associates, Inc.	$7,557.75		R	1	n/a
	Check	522.240 Operating Expenditures:PAYROLL E…					

   b. A similar transaction for $7,270 for Mooney legal expenses (primarily related to the multiple reviews of the lease/purchase agreement for Chief Housing) also cleared on 29 Oct and also had a duplicate entry created (since deleted)

   c. Before the corrections on Wednesday – Saturday of this week, there was a $17K+ difference between the actual bank account and the QuickBooks checkbook register after reconciliation was initially completed o/a 3 Nov

   d. There continues to be an entry in the Checking Register for $748.83 (listed as a check 10951 to FL U.C. Fund dated 30 Jan 2026) for FL Unemployment Taxes, that was created in error, supposedly never mailed, that would slightly reduce the calculated overspend in FY26 if VOIDED

6. **FEMA:** No updates

Bill Fry

Digitally signed by Bill Fry
Date: 2026.11.15 10:14:24 -05'00'

Treasurer
Bill.Fry@UpperCaptivaFire.org

14 November 2026
Modified Accrual Basis

Upper Captiva Fire/Rescue District

Profit and Loss Actual YTD vs Budgeted

	General Fund		Total	100.0%
	YTD Through 30 Sep 2026	Approved FY26 Budget	YTD $ Over (Under) Budget	
Revenue				
311.0 TAX REVENUE	$1,281,599	$1,261,412	$20,187	101.60%
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%
361.1 INTEREST EARNINGS	$17,996	$20,000	($2,004)	89.98%
364.0 PROCEEDS ON SALE OF ASSETS	$1,500	$0	$1,500	
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	$15,839	$15,839	$0	100.00%
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	$1,373,335	$1,362,113	$11,222	100.82%
361-351 BEGINNING FUND BALANCE		$477,828		
383.00 CAPITAL LEASE PROCEEDS	$490,000	$490,000		
Total Funds Available	$1,863,335	$2,329,940		
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	$758,939	$742,078	$16,861	102.27%
522-210 PAYROLL TAXES PAID	$61,269	$59,064	$2,205	103.73%
522-211 PAYROLL TAX PENALTIES	$6,076		$6,076	
522-21x FLORIDA & FEDERAL UNEMPLOYMENT TAX	$10,710		$10,710	
522-220 RETIREMENT CONTRIBUTION	$12,694	$13,280	($586)	95.59%
522-230 HEALTH, LIFE & DENTAL INSURANCE	$29,014	$31,520	($2,506)	92.05%
522-231 TEMPORARY DISABILITY INSURANCE	$442		$442	
522-240 WORKERS' COMP INSURANCE	$32,008	$32,813	($805)	97.55%
Sub-Total Salaries & Fringe Benefits	$911,151	$878,755	$32,396	103.69%
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	$14,560	$20,000	($5,440)	72.80%
522-320 ACCOUNTING & AUDITING	$27,056	$27,056	$0	100.00%
522.341 PROPERTY APPRAISER FEES	$6,771	$6,500	$271	104.17%
522-342 TAX COLLECTOR FEES	$26,721	$26,721	$0	100.00%
522-400 TRAVEL & PER DIEM	$4,710	$20,500	($15,790)	22.97%
522-410 COMMUNICATIONS SERV	$3,230	$10,000	($6,770)	32.30%
522-430 UTILITY SERVICES	$17,533	$17,080	$453	102.65%
522-440 RENTALS	$22,000	$36,000	($14,000)	61.11%
522-450 INSURANCE	$51,919	$52,000	($81)	99.84%
522-460 REPAIR & MAINTENANCE	$83,904	$53,731	$30,173	156.16%
522-469 ACCESS POINT MAINTENANCE	$6,940	$22,031	($15,091)	31.50%
522.491 BANK SERVICE CHARGES	$3,986	$4,000	($14)	99.65%
522.493 OTHER EXPENSES (FUN RUN)	$2,152	$7,000	($4,849)	30.74%
522.521 FUEL	$10,010	$0	$10,010	
522.522 MEDICAL	$7,812	$8,000	($188)	97.65%
522.523 UNIFORMS & SUPPLIES	$10,730	$6,000	$4,730	178.83%
522.526 EQUIPMENT UNDER $5000	$11,771		$11,771	
522.528 PERSONAL PROTECTIVE GEAR	$2,206	$10,000	($7,794)	22.06%
522.520 OPERATING SUPPLIES-OTHER	$59,799	$44,000	$15,799	135.91%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	$537	$750	($213)	71.61%
522-541 STATION SOFTWARE	$13,986	$14,160	($174)	98.77%
522.550 TRAINING & EDUCATION	$2,063	$2,000	$63	103.14%
Sub-Total Operating Expenses	$390,394	$387,529	$2,865	100.74%
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	$722,105	$740,000	($17,895)	97.58%
522-640 MACHINERY & EQUIPMENT	$90,193	$91,100	($907)	99.00%
Sub-Total Capital Outlay	$812,298	$831,100	($18,802)	97.74%
Total Expenditures	$2,113,843	$2,097,384	$16,459	100.78%
Total Reserves		$232,556		