Upper Captiva Fire & Rescue Service District

Board of Directors Financial Package

October 2026

Fiscal Year: October 2026 to September 2027
Accrual Basis
Prepared by Assured Bookkeeping Plus

UNAUDITED

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Unaudited. These financial statements were prepared by Assured Bookkeeping Plus from the District's accounting records for the information of the Board of Directors and the public. Assured Bookkeeping Plus is not a certified public accounting firm and does not express an opinion or provide any other form of assurance on these statements. All figures are subject to change, including adjustments resulting from the District's annual independent audit.

Profit and Loss, Monthly Comparison

October 2026 compared to October 2025, Accrual Basis

Description	Oct 2026	Oct 2025 (PY)	Change	% Change
Income				
360.0 Misc Revenue				N/A
361.1 Interest Earnings				N/A
361.110 Interest - Bank	$325.07	$969.17	($644.10)	(66.46%)
361.120 Interest - Tax Collector	$6,807.84		$6,807.84	N/A
361.221 Interest - Impact Fee		$0.12	($0.12)	(100.00%)
Total 361.1 Interest Earnings	**$7,132.91**	**$969.29**	**$6,163.62**	**635.89%**
Total 360.0 Misc Revenue	**$7,132.91**	**$969.29**	**$6,163.62**	**635.89%**
385.3 Merch Sales	$1,155.00		$1,155.00	N/A
Total Income	**$8,287.91**	**$969.29**	**$7,318.62**	**755.05%**
Gross Profit	**$8,287.91**	**$969.29**	**$7,318.62**	**755.05%**
Expenses				
522.000 Operating Expenditures				N/A
522.100 PAYROLL EXPENSES				N/A
522.120 Salaries & Wages	$60,269.60	$51,805.24	$8,464.36	16.34%
522.160 Comp In-Lieu Health Ins		$1,846.16	($1,846.16)	(100.00%)
522.200 Payroll Taxes				N/A
522.11 Unemployment Tax, FL & Federal	$37.32		$37.32	N/A
522.210 Payroll Taxes ER FICA	$4,610.58	$4,019.66	$590.92	14.70%
522.211 EE Payroll Tax (deleted)		($112.01)	$112.01	100.00%
Total 522.200 Payroll Taxes	**$4,647.90**	**$3,907.65**	**$740.25**	**18.94%**
522.220 Retirement Plan		($2,708.87)	$2,708.87	100.00%
522.230 Health insurance	$2,805.79		$2,805.79	N/A
522.231 Disability Insurance	$39.00	$80.50	($41.50)	(51.55%)
522.240 Workers Comp	$7,557.75	$7,486.00	$71.75	0.96%
Total 522.100 PAYROLL EXPENSES	**$75,320.04**	**$62,416.68**	**$12,903.36**	**20.67%**
522.310 Legal & Prof. Services	$7,270.00	$1,099.88	$6,170.12	560.98%
522.320 Accounting & Auditing	$575.00		$575.00	N/A
522.341 Prop Appraiser Fees		$1,807.65	($1,807.65)	(100.00%)
522.342 Tax Collector Fees	$115.46		$115.46	N/A
522.400 Travel & Per Diem	$188.64		$188.64	N/A
522.410 Communications	$943.65	$316.95	$626.70	197.73%
522.430 Utilities	$891.95	$614.47	$277.48	45.16%
522.440 Rentals & Leases	$2,320.00		$2,320.00	N/A
522.450 Insurance	$400.00	$35,051.00	($34,651.00)	(98.86%)
522.460 Repairs and Maintenance	$9,583.73	$19,755.93	($10,172.20)	(51.49%)
522.469 Access Point Maintenance		$1,600.00	($1,600.00)	(100.00%)
522.491 Bank Service Charges	$116.14	$91.80	$24.34	26.51%

Description	Oct 2026	Oct 2025 (PY)	Change	% Change
522.500 Licenses & fees	$175.00		$175.00	N/A
522.520 Operating Supplies-Other		$3,631.75	($3,631.75)	(100.00%)
522.526 Equip under $5,000				N/A
522.5261 Janitorial/Office Supplies	$815.17		$815.17	N/A
Total 522.526 Equip under $5,000	**$815.17**	**$0.00**	**$815.17**	**N/A**
Total 522.520 Operating Supplies-Other	**$815.17**	**$3,631.75**	**($2,816.58)**	**(77.55%)**
522.521 Fuel	$1,307.40		$1,307.40	N/A
522.522 Medical		$285.98	($285.98)	(100.00%)
522.523 Uniforms and Supplies	$1,426.59		$1,426.59	N/A
522.540 Books, Subscriptions & Memberships		$175.00	($175.00)	(100.00%)
522.541 Station Software	$328.66	$1,147.64	($818.98)	(71.36%)
522.550 Training & Education	$101.33		$101.33	N/A
Total 522.000 Operating Expenditures	**$101,878.76**	**$127,994.73**	**($26,115.97)**	**(20.40%)**
522.60 Capital Outlay				N/A
522.640 Equipment and Machinery		$5,007.00	($5,007.00)	(100.00%)
Total 522.60 Capital Outlay	**$0.00**	**$5,007.00**	**($5,007.00)**	**(100.00%)**
Total Expenses	**$101,878.76**	**$133,001.73**	**($31,122.97)**	**(23.40%)**
Net Operating Income	**($93,590.85)**	**($132,032.44)**	**$38,441.59**	**29.12%**
Net Income	**($93,590.85)**	**($132,032.44)**	**$38,441.59**	**29.12%**

Source: QuickBooks Online, Profit and Loss Comparison for October 2026. Prepared on an accrual basis.

Profit and Loss, Year to Date Comparison

October 2026, first month of the fiscal year, compared to the prior year, Accrual Basis

Description	Oct 2026	Oct 2025 (PY)	Change	% Change
Income				
360.0 Misc Revenue				N/A
361.1 Interest Earnings				N/A
361.110 Interest - Bank	$325.07	$969.17	($644.10)	(66.46%)
361.120 Interest - Tax Collector	$6,807.84		$6,807.84	N/A
361.221 Interest - Impact Fee		$0.12	($0.12)	(100.00%)
Total 361.1 Interest Earnings	**$7,132.91**	**$969.29**	**$6,163.62**	**635.89%**
Total 360.0 Misc Revenue	**$7,132.91**	**$969.29**	**$6,163.62**	**635.89%**
385.3 Merch Sales	$1,155.00		$1,155.00	N/A
Total Income	**$8,287.91**	**$969.29**	**$7,318.62**	**755.05%**
Gross Profit	**$8,287.91**	**$969.29**	**$7,318.62**	**755.05%**
Expenses				
522.000 Operating Expenditures				N/A
522.100 PAYROLL EXPENSES				N/A
522.120 Salaries & Wages	$60,269.60	$51,805.24	$8,464.36	16.34%
522.160 Comp In-Lieu Health Ins		$1,846.16	($1,846.16)	(100.00%)
522.200 Payroll Taxes				N/A
522.11 Unemployment Tax, FL & Federal	$37.32		$37.32	N/A
522.210 Payroll Taxes ER FICA	$4,610.58	$4,019.66	$590.92	14.70%
522.211 EE Payroll Tax (deleted)		($112.01)	$112.01	100.00%
Total 522.200 Payroll Taxes	**$4,647.90**	**$3,907.65**	**$740.25**	**18.94%**
522.220 Retirement Plan		($2,708.87)	$2,708.87	100.00%
522.230 Health insurance	$2,805.79		$2,805.79	N/A
522.231 Disability Insurance	$39.00	$80.50	($41.50)	(51.55%)
522.240 Workers Comp	$7,557.75	$7,486.00	$71.75	0.96%
Total 522.100 PAYROLL EXPENSES	**$75,320.04**	**$62,416.68**	**$12,903.36**	**20.67%**
522.310 Legal & Prof. Services	$7,270.00	$1,099.88	$6,170.12	560.98%
522.320 Accounting & Auditing	$575.00		$575.00	N/A
522.341 Prop Appraiser Fees		$1,807.65	($1,807.65)	(100.00%)
522.342 Tax Collector Fees	$115.46		$115.46	N/A
522.400 Travel & Per Diem	$188.64		$188.64	N/A
522.410 Communications	$943.65	$316.95	$626.70	197.73%
522.430 Utilities	$891.95	$614.47	$277.48	45.16%
522.440 Rentals & Leases	$2,320.00		$2,320.00	N/A
522.450 Insurance	$400.00	$35,051.00	($34,651.00)	(98.86%)
522.460 Repairs and Maintenance	$9,583.73	$19,755.93	($10,172.20)	(51.49%)
522.469 Access Point Maintenance		$1,600.00	($1,600.00)	(100.00%)
522.491 Bank Service Charges	$116.14	$91.80	$24.34	26.51%

Description	Oct 2026	Oct 2025 (PY)	Change	% Change
522.500 Licenses & fees	$175.00		$175.00	N/A
522.520 Operating Supplies-Other		$3,631.75	($3,631.75)	(100.00%)
522.526 Equip under $5,000				N/A
522.5261 Janitorial/Office Supplies	$815.17		$815.17	N/A
Total 522.526 Equip under $5,000	**$815.17**	**$0.00**	**$815.17**	**N/A**
Total 522.520 Operating Supplies-Other	**$815.17**	**$3,631.75**	**($2,816.58)**	**(77.55%)**
522.521 Fuel	$1,307.40		$1,307.40	N/A
522.522 Medical		$285.98	($285.98)	(100.00%)
522.523 Uniforms and Supplies	$1,426.59		$1,426.59	N/A
522.540 Books, Subscriptions & Memberships		$175.00	($175.00)	(100.00%)
522.541 Station Software	$328.66	$1,147.64	($818.98)	(71.36%)
522.550 Training & Education	$101.33		$101.33	N/A
Total 522.000 Operating Expenditures	**$101,878.76**	**$127,994.73**	**($26,115.97)**	**(20.40%)**
522.60 Capital Outlay				N/A
522.640 Equipment and Machinery		$5,007.00	($5,007.00)	(100.00%)
Total 522.60 Capital Outlay	**$0.00**	**$5,007.00**	**($5,007.00)**	**(100.00%)**
Total Expenses	**$101,878.76**	**$133,001.73**	**($31,122.97)**	**(23.40%)**
Net Operating Income	**($93,590.85)**	**($132,032.44)**	**$38,441.59**	**29.12%**
Net Income	**($93,590.85)**	**($132,032.44)**	**$38,441.59**	**29.12%**

Source: QuickBooks Online, Profit and Loss Comparison for October 2026, year to date. Prepared on an accrual basis.

Budget vs. Actuals, Year to Date

October 2026, Accrual Basis

Description	Actual	Budget	Over / Under Budget	% of Budget
Income				
311.0 Ad valorem taxes/Tax Revenue		$119,304.08	($119,304.08)	0.00%
311.9 Discount Early Payment/Taxes-Discounts Taken		($3,877.42)	$3,877.42	0.00%
Total 311.0 Ad valorem taxes/Tax Revenue	**$0.00**	**$115,426.66**	**($115,426.66)**	**0.00%**
350.00 Unrestricted Funds-Beginning		$20,833.33	($20,833.33)	0.00%
360.0 Misc Revenue				N/A
361.1 Interest Earnings		$333.33	($333.33)	0.00%
361.110 Interest - Bank	$325.07		$325.07	N/A
361.120 Interest - Tax Collector	$6,807.84		$6,807.84	N/A
Total 361.1 Interest Earnings	**$7,132.91**	**$333.33**	**$6,799.58**	**2139.89%**
366.0 Contributions				N/A
366.7 Grants from Businesses		$416.67	($416.67)	0.00%
Total 366.0 Contributions	**$0.00**	**$416.67**	**($416.67)**	**0.00%**
Total 360.0 Misc Revenue	**$7,132.91**	**$750.00**	**$6,382.91**	**951.05%**
385.3 Merch Sales	$1,155.00		$1,155.00	N/A
Total Income	**$8,287.91**	**$137,009.99**	**($128,722.08)**	**6.05%**
Gross Profit	**$8,287.91**	**$137,009.99**	**($128,722.08)**	**6.05%**
Expenses				
522.000 Operating Expenditures				N/A
522.100 PAYROLL EXPENSES				N/A
522.120 Salaries & Wages	$60,269.60	$66,198.33	($5,928.73)	91.04%
522.200 Payroll Taxes				N/A
522.11 Unemployment Tax, FL & Federal	$37.32		$37.32	N/A
522.210 Payroll Taxes ER FICA	$4,610.58	$5,064.17	($453.59)	91.04%
Total 522.200 Payroll Taxes	**$4,647.90**	**$5,064.17**	**($416.27)**	**91.78%**
522.220 Retirement Plan		$1,211.83	($1,211.83)	0.00%
522.230 Health insurance	$2,805.79	$2,626.67	$179.12	106.82%
522.231 Disability Insurance	$39.00		$39.00	N/A
522.240 Workers Comp	$7,557.75	$2,813.42	$4,744.33	268.63%
Total 522.100 PAYROLL EXPENSES	**$75,320.04**	**$77,914.42**	**($2,594.38)**	**96.67%**
522.310 Legal & Prof. Services	$7,270.00	$1,666.67	$5,603.33	436.20%
522.320 Accounting & Auditing	$575.00	$2,250.00	($1,675.00)	25.56%
522.341 Prop Appraiser Fees		$566.67	($566.67)	0.00%
522.342 Tax Collector Fees	$115.46	$1,583.33	($1,467.87)	7.29%
522.400 Travel & Per Diem	$188.64	$1,250.00	($1,061.36)	15.09%
522.410 Communications	$943.65	$1,000.00	($56.35)	94.36%

Description	Actual	Budget	Over / Under Budget	% of Budget
522.430 Utilities	$891.95	$1,666.67	($774.72)	53.52%
522.440 Rentals & Leases	$2,320.00	$833.33	$1,486.67	278.40%
522.450 Insurance	$400.00	$3,750.00	($3,350.00)	10.67%
522.460 Repairs and Maintenance	$9,583.73	$5,833.33	$3,750.40	164.29%
522.469 Access Point Maintenance		$2,083.33	($2,083.33)	0.00%
522.491 Bank Service Charges	$116.14	$166.67	($50.53)	69.68%
522.500 Licenses & fees	$175.00		$175.00	N/A
522.520 Operating Supplies-Other				N/A
522.526 Equip under $5,000		$3,333.33	($3,333.33)	0.00%
522.5261 Janitorial/Office Supplies	$815.17		$815.17	N/A
Total 522.526 Equip under $5,000	**$815.17**	**$3,333.33**	**($2,518.16)**	**24.46%**
Total 522.520 Operating Supplies-Other	**$815.17**	**$3,333.33**	**($2,518.16)**	**24.46%**
522.521 Fuel	$1,307.40	$1,666.67	($359.27)	78.44%
522.522 Medical		$666.67	($666.67)	0.00%
522.523 Uniforms and Supplies	$1,426.59	$500.00	$926.59	285.32%
522.528 Personal Protective Eqp		$833.33	($833.33)	0.00%
522.540 Books, Subscriptions & Memberships		$62.50	($62.50)	0.00%
522.541 Station Software	$328.66	$1,250.00	($921.34)	26.29%
522.550 Training & Education	$101.33	$416.67	($315.34)	24.32%
Total 522.000 Operating Expenditures	**$101,878.76**	**$109,293.59**	**($7,414.83)**	**93.22%**
522.700 Debt Service				N/A
522.710 Principal		$1,661.08	($1,661.08)	0.00%
522.720 Interest expense		$2,741.58	($2,741.58)	0.00%
Total 522.700 Debt Service	**$0.00**	**$4,402.66**	**($4,402.66)**	**0.00%**
Total Expenses	**$101,878.76**	**$113,696.25**	**($11,817.49)**	**89.61%**
Net Operating Income	**($93,590.85)**	**$23,313.74**	**($116,904.59)**	**(401.44%)**
Net Income	**($93,590.85)**	**$23,313.74**	**($116,904.59)**	**(401.44%)**

Source: QuickBooks Online, Budget vs. Actuals, October 2026, year to date totals. Prepared on an accrual basis.

Balance Sheet Comparison

As of October 31, 2026 compared to October 31, 2025, Accrual Basis

Description	As of Oct 31, 2026	As of Oct 31, 2025 (PY)	Change	% Change
ASSETS				
Current Assets				N/A
Bank Accounts				N/A
100.0 Cash In Bank Accounts				N/A
110.1 Checking #2505681	$4,605.56	$11,385.71	($6,780.15)	(59.55%)
111.6 Impact Fee Acct #4104022	$960.97	$183.83	$777.14	422.75%
112.0 MM #X11	$140,837.50	$347,145.36	($206,307.86)	(59.43%)
Total 100.0 Cash In Bank Accounts	**$146,404.03**	**$358,714.90**	**($212,310.87)**	**(59.19%)**
Total Bank Accounts	**$146,404.03**	**$358,714.90**	**($212,310.87)**	**(59.19%)**
Accounts Receivable				N/A
121.00 Assessments Receivable				N/A
Total Accounts Receivable	**$0.00**	**$0.00**	**$0.00**	**N/A**
Other Current Assets				N/A
115.1 Accounts Receivable				N/A
115.7 EE Rec- Retirement Offset	$12,694.22		$12,694.22	N/A
120.00 Undeposited Funds				N/A
133.0 Due from Other Governments		$844.94	($844.94)	(100.00%)
2120 Payroll Asset				N/A
212.1 Payroll Refunds				N/A
212.2 QuickBooks Tax Holding Account				N/A
Total 2120 Payroll Asset	**$0.00**	**$0.00**	**$0.00**	**N/A**
Total Other Current Assets	**$12,694.22**	**$844.94**	**$11,849.28**	**1402.38%**
Total Current Assets	**$159,098.25**	**$359,559.84**	**($200,461.59)**	**(55.75%)**
TOTAL ASSETS	**$159,098.25**	**$359,559.84**	**($200,461.59)**	**(55.75%)**
LIABILITIES AND EQUITY				
Liabilities				N/A
Current Liabilities				N/A
Accounts Payable				N/A
202.0 Accounts Payable	($3,021.03)	$13,652.82	($16,673.85)	(122.13%)
Total Accounts Payable	**($3,021.03)**	**$13,652.82**	**($16,673.85)**	**(122.13%)**
Credit Cards				N/A
203.0 US Century CC				N/A
203.4 US Centry CC - Main Acct (1481)	$2,276.84		$2,276.84	N/A
Total 203.0 US Century CC	**$2,276.84**	**$0.00**	**$2,276.84**	**N/A**
Total Credit Cards	**$2,276.84**	**$0.00**	**$2,276.84**	**N/A**
Other Current Liabilities				N/A
205.00 Contract Payable				N/A

Description	As of Oct 31, 2026	As of Oct 31, 2025 (PY)	Change	% Change
206.00 Direct Deposit Payable				N/A
207.00 Due to Other Funds				N/A
210.000 Payroll Liabilities-1				N/A
216.0 Accrued wages payable				N/A
218.0 Payroll Liabilities				N/A
218.1 Federal Taxes (941/943/944)	($136.94)	($136.85)	($0.09)	(0.07%)
218.3 Federal Unemployment (940)				N/A
218.4 Short-term Disability Ins-Empee		$176.20	($176.20)	(100.00%)
218.6 FL Unemployment Tax	($0.01)		($0.01)	N/A
218.7 withholding payable	($112.01)	($112.01)		0.00%
218.8 Mis account Liabilty				N/A
Total 218.0 Payroll Liabilities	**($248.96)**	**($72.66)**	**($176.30)**	**(242.64%)**
218.9 Payroll Clearing				N/A
Total Other Current Liabilities	**($248.96)**	**($72.66)**	**($176.30)**	**(242.64%)**
Total Current Liabilities	**($993.15)**	**$13,580.16**	**($14,573.31)**	**(107.31%)**
Total Liabilities	**($993.15)**	**$13,580.16**	**($14,573.31)**	**(107.31%)**
Equity				N/A
271.00 Fund Balance-Non-spendable				N/A
271.01 SA Fund Balance-Restricted				N/A
271.1 Fund Balance-Restricted Impact	$184.00	$184.00		0.00%
271.2 Fund Bal-Committed for Cap Out				N/A
271.3 FB-Committed Dis/Conti				N/A
271.4 FB-Comm for Accessway				N/A
271.9 Fund Balance-Unassigned	$487,828.12	$477,828.12	$10,000.00	2.09%
295.0 Prior Year Rev Over(under) Exp	($234,329.87)		($234,329.87)	N/A
299.00 Opening Bal Equity				N/A
Net Income	**($93,590.85)**	**($132,032.44)**	**$38,441.59**	**29.12%**
Total Equity	**$160,091.40**	**$345,979.68**	**($185,888.28)**	**(53.73%)**
TOTAL LIABILITIES AND EQUITY	**$159,098.25**	**$359,559.84**	**($200,461.59)**	**(55.75%)**

Source: QuickBooks Online, Balance Sheet Comparison as of October 31, 2026. Prepared on an accrual basis.