Upper Captiva Fire & Rescue Service District

Board of Directors Year End Financial Package

Fiscal Year Ended September 30, 2026

Fiscal Year: October 2025 to September 2026
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 by Month, Full Fiscal Year

October 2025 through September 2026, Accrual Basis

Description	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Total
Income													
311.0 Ad valorem taxes/Tax Revenue		$200,183.08	$682,732.89	$63,724.23	$58,848.44	$69,005.38	$75,883.03	$20,460.94	$3,002.31	$106,759.08	$189.14		$1,280,788.52
311.8 Penalties				$34.42				$627.54	$90.08		$58.64		$810.68
311.9 Discount Early Payment/Taxes-Discounts Taken		($7,968.29)	($27,008.86)	($1,892.38)	($1,355.57)	($928.21)	($136.38)						($39,289.69)
Total 311.0 Ad valorem taxes/Tax Revenue	**$0.00**	**$192,214.79**	**$655,724.03**	**$61,866.27**	**$57,492.87**	**$68,077.17**	**$75,746.65**	**$21,088.48**	**$3,092.39**	**$106,759.08**	**$247.78**	**$0.00**	**$1,242,309.51**
324.1 Impact Fees-Public Safety								$769.62			$3.32		$772.94
334.0 Intergovernmental Rev													
334.215 State/FEMA Grants				$10,587.71			$54,695.13						$65,282.84
Total 334.0 Intergovernmental Rev	**$0.00**	**$0.00**	**$0.00**	**$10,587.71**	**$0.00**	**$0.00**	**$54,695.13**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$65,282.84**
360.0 Misc Revenue													
361.1 Interest Earnings													
361.110 Interest - Bank	$969.17	$782.02	$1,612.26	$2,036.37	$1,786.50	$1,847.18	$1,853.04	$1,834.39	$1,574.92	$1,551.27	$1,373.24	$775.99	$17,996.35
361.221 Interest - Impact Fee	$0.12	$0.11	$0.12	$0.12	$0.11	$0.12	$0.11	$0.50	$0.59				$1.90
Total 361.1 Interest Earnings	**$969.29**	**$782.13**	**$1,612.38**	**$2,036.49**	**$1,786.61**	**$1,847.30**	**$1,853.15**	**$1,834.89**	**$1,575.51**	**$1,551.27**	**$1,373.24**	**$775.99**	**$17,998.25**
364.9 Insurance Proceeds							$5,575.24						$5,575.24
366.0 Contributions			$670.00			$4,757.00							$5,427.00
366.2 Contribution-FUN RUN					$8,173.59	$4,639.17	$6,092.12						$18,904.88
366.4 Accessway Donations			$357.83		$242.28			$600.00	$3,636.71	$9,606.00	$1,176.62	$220.00	$15,839.44
Total 366.0 Contributions	**$0.00**	**$0.00**	**$1,027.83**	**$0.00**	**$8,415.87**	**$9,396.17**	**$6,092.12**	**$600.00**	**$3,636.71**	**$9,606.00**	**$1,176.62**	**$220.00**	**$40,171.32**
369.0 Other Misc Rev													
369.1 Refund of Prior Years Expenses				$500.00									$500.00
Total 369.0 Other Misc Rev	**$0.00**	**$0.00**	**$0.00**	**$500.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$500.00**
Total 360.0 Misc Revenue	**$969.29**	**$782.13**	**$2,640.21**	**$2,536.49**	**$10,202.48**	**$11,243.47**	**$13,520.51**	**$2,434.89**	**$5,212.22**	**$11,157.27**	**$2,549.86**	**$995.99**	**$64,244.81**
364.0 Sale of Assets											$1,500.00		$1,500.00
383.00 Capital Lease Proceeds												$490,000.00	$490,000.00
Total Income	**$969.29**	**$192,996.92**	**$658,364.24**	**$74,990.47**	**$67,695.35**	**$79,320.64**	**$143,962.29**	**$24,292.99**	**$8,304.61**	**$117,916.35**	**$4,300.96**	**$490,995.99**	**$1,864,110.10**
Gross Profit	**$969.29**	**$192,996.92**	**$658,364.24**	**$74,990.47**	**$67,695.35**	**$79,320.64**	**$143,962.29**	**$24,292.99**	**$8,304.61**	**$117,916.35**	**$4,300.96**	**$490,995.99**	**$1,864,110.10**
Expenses													
522.000 Operating Expenditures													
522.100 PAYROLL EXPENSES													
522.120 Salaries & Wages	$51,805.24	$67,627.04	$93,816.93	$59,988.20	$56,508.09	$54,987.80	$59,032.59	$57,272.54	$55,961.70	$88,753.48	$46,365.22	$60,612.58	$752,731.41
522.125 SA Overtime									$464.52				$464.52

Description	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Total
522.129 Holiday Pay									$1,548.96	$2,127.84		$2,066.16	$5,742.96
Total 522.120 Salaries & Wages	**$51,805.24**	**$67,627.04**	**$93,816.93**	**$59,988.20**	**$56,508.09**	**$54,987.80**	**$59,032.59**	**$57,272.54**	**$57,975.18**	**$90,881.32**	**$46,365.22**	**$62,678.74**	**$758,938.89**
522.160 Comp In-Lieu Health Ins	$1,846.16		$4,615.40										$6,461.56
522.200 Payroll Taxes													
522.11 Unemployment Tax, FL & Federal											$10,669.59	$39.96	$10,709.55
522.210 Payroll Taxes ER FICA	$4,019.66	$5,333.26	$7,465.68	$7,974.08	$6,998.66	$6,170.74	$6,250.54	$5,708.76	$5,586.58	$8,225.58	($7,273.41)	$4,808.45	$61,268.58
522.211 EE Payroll Tax (deleted)	($112.01)	$112.01											
522.213 Payroll Tax Penalties / Fees											$5,068.92	$1,007.31	$6,076.23
Total 522.200 Payroll Taxes	**$3,907.65**	**$5,445.27**	**$7,465.68**	**$7,974.08**	**$6,998.66**	**$6,170.74**	**$6,250.54**	**$5,708.76**	**$5,586.58**	**$8,225.58**	**$8,465.10**	**$5,855.72**	**$78,054.36**
522.220 Retirement Plan	($2,708.87)												($2,708.87)
522.230 Health insurance				$2,468.45	$2,543.16	$2,505.74	$2,505.79	$2,505.79	$2,505.79	$2,505.79	$5,011.58		$22,552.09
522.231 Disability Insurance	$80.50	$40.25	$40.25	$40.25	$40.25	$40.25	$40.25	$40.25	$40.25	$40.25	$40.25	($41.50)	$441.50
522.240 Workers Comp	$7,486.00	$2,495.33	$4,990.66		$2,495.33	$2,495.33		$4,559.33	$2,495.33	$2,495.36	$2,495.33		$32,008.00
ER Taxes (deleted)					$0.01	($0.01)							
Total 522.100 PAYROLL EXPENSES	**$62,416.68**	**$75,607.89**	**$110,928.92**	**$70,470.98**	**$68,585.50**	**$66,199.85**	**$67,829.17**	**$70,086.67**	**$68,603.13**	**$104,148.30**	**$62,377.48**	**$68,492.96**	**$895,747.53**
522.310 Legal & Prof. Services	$1,099.88	$182.00	$2,169.75			$3,162.90			$3,614.10	$2,415.50	$715.00	$1,200.72	$14,559.85
522.320 Accounting & Auditing					$975.00	$1,550.00		$1,501.18	$575.00	$575.00	$21,305.00	$575.00	$27,056.18
522.341 Prop Appraiser Fees	$1,807.65					$4,963.33							$6,770.98
522.342 Tax Collector Fees		$5,716.67	$13,117.11	$1,237.32	$1,149.85	$1,361.55	$1,514.94	$421.77	$61.84	$2,135.18	$4.96		$26,721.19
522.400 Travel & Per Diem		$150.00			$1,800.00	$1,350.00		$79.50	$122.60	$461.25	$232.00	$514.42	$4,709.77
522.410 Communications	$316.95	$243.84	$255.75	$258.16	$258.17	$258.17	$258.17	$258.13	$258.13	$273.13	$273.18	$317.74	$3,229.52
522.430 Utilities	$614.47	$811.62	$2,905.08	$912.18	$650.47	$585.49	$573.54	$2,460.55	$1,909.15	$2,670.55	$939.84	$2,500.02	$17,532.96
522.440 Rentals & Leases			$5,000.00	$2,500.00	$2,500.00	$5,000.00		$2,900.00	$2,900.00	$400.00	$400.00	$400.00	$22,000.00
522.450 Insurance	$35,051.00				$200.00	$100.00			$5,300.00		$77.00	$11,191.00	$51,919.00
522.460 Repairs and Maintenance	$19,755.93		$18,647.96	$770.00	$2,836.86	$7,413.02	$40.00	$5,173.93	$1,419.25	$19,285.56	$8,580.98	($19.71)	$83,903.78
522.469 Access Point Maintenance	$1,600.00	$3,200.00	$1,715.00			$275.00					$150.00		$6,940.00
522.491 Bank Service Charges	$91.80	$152.85	$104.33	$128.51	$208.62	$129.81	$109.99	$95.19	$93.07	$92.69	$2,664.01	$115.22	$3,986.09
522.493 Fun Run Expenses		$60.00				$2,091.50							$2,151.50
522.520 Operating Supplies-Other	$3,631.75	$16,194.78	$1,412.73	$7,043.13		$6,284.29	$2,010.64	$11,883.73	$2,265.92	$7,210.84	$1,648.21		$59,586.02
522.526 Equip under $5,000			$218.30				$411.88				$5,977.00	$5,163.48	$11,770.66
522.527 Dues & Subscriptions								$9.99	$169.90			$52.23	$232.12
522.529 Reimbursements		$2,032.14	($1,819.16)										$212.98
Total 522.520 Operating Supplies-Other	**$3,631.75**	**$18,226.92**	**($188.13)**	**$7,043.13**	**$0.00**	**$6,284.29**	**$2,422.52**	**$11,893.72**	**$2,435.82**	**$7,210.84**	**$7,625.21**	**$5,215.71**	**$71,801.78**
522.521 Fuel		$36.00	$130.22	$67.03			$305.97	$1,799.85	$1,806.60	$1,782.81	$1,334.35	$2,747.22	$10,010.05
522.522 Medical	$285.98		$161.22		$163.68	$148.80		$3,460.97		$2,179.86	$1,513.87	($101.99)	$7,812.39
522.523 Uniforms and Supplies						$1,710.00			$3,256.40	$1,701.00	$1,600.00	$2,462.48	$10,729.88
522.528 Personal Protective Eqp									$1,989.55	$216.31			$2,205.86
522.540 Books, Subscriptions & Memberships	$175.00									$129.99			$304.99

Description	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Total
522.541 Station Software	$1,147.64	$3,067.90			$994.00	$994.00	$253.00	$380.00	$2,901.20	$773.50	$334.50	$3,139.97	$13,985.71
522.550 Training & Education								$2,062.80					$2,062.80
Total 522.000 Operating Expenditures	**$127,994.73**	**$107,455.69**	**$154,947.21**	**$83,387.31**	**$80,322.15**	**$103,577.71**	**$73,307.30**	**$102,574.26**	**$97,245.84**	**$146,451.47**	**$110,127.38**	**$98,750.76**	**$1,286,141.81**
522.60 Capital Outlay											$11,598.84		$11,598.84
522.640 Equipment and Machinery	$5,007.00		$1,186.93			$60,000.00					$12,400.00		$78,593.93
562.0 522.620 Buildings/Improvemt						$5,000.00				$4,190.00		$712,915.39	$722,105.39
Total 522.60 Capital Outlay	**$5,007.00**	**$0.00**	**$1,186.93**	**$0.00**	**$0.00**	**$65,000.00**	**$0.00**	**$0.00**	**$0.00**	**$4,190.00**	**$23,998.84**	**$712,915.39**	**$812,298.16**
522.700 Debt Service													
522.720 Interest expense					$5,068.92						($5,068.92)		
Total 522.700 Debt Service	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$5,068.92**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**($5,068.92)**	**$0.00**	**$0.00**
Total Expenses	**$133,001.73**	**$107,455.69**	**$156,134.14**	**$83,387.31**	**$85,391.07**	**$168,577.71**	**$73,307.30**	**$102,574.26**	**$97,245.84**	**$150,641.47**	**$129,057.30**	**$811,666.15**	**$2,098,439.97**
Net Operating Income	**($132,032.44)**	**$85,541.23**	**$502,230.10**	**($8,396.84)**	**($17,695.72)**	**($89,257.07)**	**$70,654.99**	**($78,281.27)**	**($88,941.23)**	**($32,725.12)**	**($124,756.34)**	**($320,670.16)**	**($234,329.87)**
Net Income	**($132,032.44)**	**$85,541.23**	**$502,230.10**	**($8,396.84)**	**($17,695.72)**	**($89,257.07)**	**$70,654.99**	**($78,281.27)**	**($88,941.23)**	**($32,725.12)**	**($124,756.34)**	**($320,670.16)**	**($234,329.87)**

Source: QuickBooks Online, Profit and Loss by Month, October 2025 through September 2026. Prepared on an accrual basis.

Profit and Loss, Full Fiscal Year Comparison

October 2025 through September 2026 compared to October 2024 through September 2025, Accrual Basis

Description	Oct 2025 to Sep 2026	Oct 2024 to Sep 2025 (PY)	Change	% Change
Income				
311.0 Ad valorem taxes/Tax Revenue	$1,280,788.52	$1,155,446.41	$125,342.11	10.85%
311.8 Penalties	$810.68	$1,244.07	($433.39)	(34.84%)
311.9 Discount Early Payment/Taxes-Discounts Taken	($39,289.69)	($35,066.01)	($4,223.68)	(12.04%)
Total 311.0 Ad valorem taxes/Tax Revenue	**$1,242,309.51**	**$1,121,624.47**	**$120,685.04**	**10.76%**
324.1 Impact Fees-Public Safety	$772.94		$772.94	N/A
334.0 Intergovernmental Rev				N/A
334.215 State/FEMA Grants	$65,282.84		$65,282.84	N/A
Total 334.0 Intergovernmental Rev	**$65,282.84**	**$0.00**	**$65,282.84**	**N/A**
360.0 Misc Revenue		$6,381.23	($6,381.23)	(100.00%)
361.1 Interest Earnings				N/A
361.110 Interest - Bank	$17,996.35	$23,888.11	($5,891.76)	(24.66%)
361.120 Interest - Tax Collector		$2,725.58	($2,725.58)	(100.00%)
361.221 Interest - Impact Fee	$1.90	$1.39	$0.51	36.69%
Total 361.1 Interest Earnings	**$17,998.25**	**$26,615.08**	**($8,616.83)**	**(32.38%)**
364.9 Insurance Proceeds	$5,575.24	$833,434.57	($827,859.33)	(99.33%)
366.0 Contributions	$5,427.00		$5,427.00	N/A
366.2 Contribution-FUN RUN	$18,904.88	$31,269.80	($12,364.92)	(39.54%)
366.4 Accessway Donations	$15,839.44		$15,839.44	N/A
366.7 Grants from Businesses		$28,770.00	($28,770.00)	(100.00%)
Total 366.0 Contributions	**$40,171.32**	**$60,039.80**	**($19,868.48)**	**(33.09%)**
369.0 Other Misc Rev				N/A
369.1 Refund of Prior Years Expenses	$500.00		$500.00	N/A
Total 369.0 Other Misc Rev	**$500.00**	**$0.00**	**$500.00**	**N/A**
Total 360.0 Misc Revenue	**$64,244.81**	**$926,470.68**	**($862,225.87)**	**(93.07%)**
364.0 Sale of Assets	$1,500.00		$1,500.00	N/A
383.00 Capital Lease Proceeds	$490,000.00		$490,000.00	N/A
Total Income	**$1,864,110.10**	**$2,048,095.15**	**($183,985.05)**	**(8.98%)**
Gross Profit	**$1,864,110.10**	**$2,048,095.15**	**($183,985.05)**	**(8.98%)**
Expenses				
522.000 Operating Expenditures				N/A
522.100 PAYROLL EXPENSES				N/A
522.10 Personnel Services		$33,193.97	($33,193.97)	(100.00%)
0-511.0 522.110 Sal/wages-Chief FF (deleted)		$10,950.00	($10,950.00)	(100.00%)
0-511.3 522-113 Sal/Wages-Asst Chief (deleted)		$1,800.00	($1,800.00)	(100.00%)
0-513.1 522-131 Holiday Pay (deleted)		$8,011.92	($8,011.92)	(100.00%)

Description	Oct 2025 to Sep 2026	Oct 2024 to Sep 2025 (PY)	Change	% Change
0-520.5 SOE Wages Helene-Paramedic/FF (deleted)		$10,876.32	($10,876.32)	(100.00%)
0-520.6 SOE Wages Helene-EMT/FF (deleted)		$6,309.00	($6,309.00)	(100.00%)
0-520.7 SOE Wages Helene-Admin/Finance (deleted)		$2,700.00	($2,700.00)	(100.00%)
Total 0-520.0 State of Emergency Wages-Helene (deleted)	**$0.00**	**$19,885.32**	**($19,885.32)**	**(100.00%)**
0-521.1 SOE Wages Milton-Chief (deleted)		$7,800.00	($7,800.00)	(100.00%)
0-521.3 SOE Wages Milton-Div. Chief (deleted)		$8,236.80	($8,236.80)	(100.00%)
0-521.4 SOE Wages Milton-Officer/Acting (deleted)		$13,616.10	($13,616.10)	(100.00%)
0-521.5 SOE Wages Milton-Paramedic/FF (deleted)		$11,653.20	($11,653.20)	(100.00%)
0-521.6 SOE Wages Milton-EMT/FF (deleted)		$5,383.20	($5,383.20)	(100.00%)
0-521.7 SOE Wages Milton-Admin/Finance (deleted)		$2,197.50	($2,197.50)	(100.00%)
Total 0-521.0 State of Emergency Wages-Milton (deleted)	**$0.00**	**$48,886.80**	**($48,886.80)**	**(100.00%)**
Total 522.10 Personnel Services	**$0.00**	**$122,728.01**	**($122,728.01)**	**(100.00%)**
522.120 Salaries & Wages	$752,731.41	$684,541.06	$68,190.35	9.96%
522.121 Officers/Acting Officer		$17,036.73	($17,036.73)	(100.00%)
1-513.5 522-133 SA-EMT/FF (deleted)		$22,987.50	($22,987.50)	(100.00%)
1-521.0 522.210 SA Payroll Taxes FICA (deleted)		$3,788.90	($3,788.90)	(100.00%)
1-524.0 522.240 SA Workers Comp (deleted)		$2,104.95	($2,104.95)	(100.00%)
Total 522.121 Officers/Acting Officer	**$0.00**	**$45,918.08**	**($45,918.08)**	**(100.00%)**
522.122 Sal/Wages-Div Chief		$2,710.50	($2,710.50)	(100.00%)
522.123 SA-Paramedics/FF		$26,540.65	($26,540.65)	(100.00%)
522.125 SA Overtime	$464.52		$464.52	N/A
522.128 GF-OT		$13,501.56	($13,501.56)	(100.00%)
522.129 Holiday Pay	$5,742.96		$5,742.96	N/A
Total 522.120 Salaries & Wages	**$758,938.89**	**$773,211.85**	**($14,272.96)**	**(1.85%)**
522.160 Comp In-Lieu Health Ins	$6,461.56	$3,692.32	$2,769.24	75.00%
522.200 Payroll Taxes		$1,339.54	($1,339.54)	(100.00%)
522.11 Unemployment Tax, FL & Federal	$10,709.55	($13.85)	$10,723.40	77425.27%
522.210 Payroll Taxes ER FICA	$61,268.58	$64,948.38	($3,679.80)	(5.67%)
522.213 Payroll Tax Penalties / Fees	$6,076.23		$6,076.23	N/A
Total 522.200 Payroll Taxes	**$78,054.36**	**$66,274.07**	**$11,780.29**	**17.78%**
522.220 Retirement Plan	($2,708.87)	$9,241.83	($11,950.70)	(129.31%)
522.230 Health insurance	$22,552.09		$22,552.09	N/A
522.231 Disability Insurance	$441.50	$80.50	$361.00	448.45%

Description	Oct 2025 to Sep 2026	Oct 2024 to Sep 2025 (PY)	Change	% Change
522.240 Workers Comp	$32,008.00	$25,665.05	$6,342.95	24.71%
Total 522.100 PAYROLL EXPENSES	**$895,747.53**	**$1,000,893.63**	**($105,146.10)**	**(10.51%)**
522.310 Legal & Prof. Services	$14,559.85	$20,252.94	($5,693.09)	(28.11%)
522.320 Accounting & Auditing	$27,056.18	$19,750.00	$7,306.18	36.99%
522.341 Prop Appraiser Fees	$6,770.98	$5,167.86	$1,603.12	31.02%
522.342 Tax Collector Fees	$26,721.19	$18,697.27	$8,023.92	42.91%
522.400 Travel & Per Diem	$4,709.77	$5,500.00	($790.23)	(14.37%)
522.410 Communications	$3,229.52	$8,253.05	($5,023.53)	(60.87%)
522.430 Utilities	$17,532.96	$14,585.18	$2,947.78	20.21%
522.440 Rentals & Leases	$22,000.00	$18,221.69	$3,778.31	20.74%
522.450 Insurance	$51,919.00	$52,020.00	($101.00)	(0.19%)
522.460 Repairs and Maintenance	$83,903.78	$337,806.44	($253,902.66)	(75.16%)
522.469 Access Point Maintenance	$6,940.00	$13,522.50	($6,582.50)	(48.68%)
522.491 Bank Service Charges	$3,986.09	$2,308.99	$1,677.10	72.63%
522.493 Fun Run Expenses	$2,151.50	$6,468.95	($4,317.45)	(66.74%)
522.500 Licenses & fees		$20.00	($20.00)	(100.00%)
522.520 Operating Supplies-Other	$59,586.02	$128,640.21	($69,054.19)	(53.68%)
522.526 Equip under $5,000	$11,770.66	($34,188.12)	$45,958.78	134.43%
522.527 Dues & Subscriptions	$232.12		$232.12	N/A
522.529 Reimbursements	$212.98		$212.98	N/A
Total 522.520 Operating Supplies-Other	**$71,801.78**	**$94,452.09**	**($22,650.31)**	**(23.98%)**
522.521 Fuel	$10,010.05	$918.50	$9,091.55	989.83%
522.522 Medical	$7,812.39	$6,675.54	$1,136.85	17.03%
522.523 Uniforms and Supplies	$10,729.88	$6,297.50	$4,432.38	70.38%
522.528 Personal Protective Eqp	$2,205.86		$2,205.86	N/A
522.540 Books, Subscriptions & Memberships	$304.99	$1,555.59	($1,250.60)	(80.39%)
522.541 Station Software	$13,985.71	$5,406.88	$8,578.83	158.67%
522.550 Training & Education	$2,062.80	$1,800.00	$262.80	14.60%
Total 522.000 Operating Expenditures	**$1,286,141.81**	**$1,640,574.60**	**($354,432.79)**	**(21.60%)**
522.60 Capital Outlay	$11,598.84		$11,598.84	N/A
522.640 Equipment and Machinery	$78,593.93	$465,240.32	($386,646.39)	(83.11%)
562.0 522.620 Buildings/Improvemt	$722,105.39		$722,105.39	N/A
Total 522.60 Capital Outlay	**$812,298.16**	**$465,240.32**	**$347,057.84**	**74.60%**
522.700 Debt Service				N/A
522.710 Principal		$223,177.00	($223,177.00)	(100.00%)
522.720 Interest expense		$7,117.66	($7,117.66)	(100.00%)

Description	Oct 2025 to Sep 2026	Oct 2024 to Sep 2025 (PY)	Change	% Change
Total 522.700 Debt Service	**$0.00**	**$230,294.66**	**($230,294.66)**	**(100.00%)**
Total Expenses	**$2,098,439.97**	**$2,336,109.58**	**($237,669.61)**	**(10.17%)**
Net Operating Income	**($234,329.87)**	**($288,014.43)**	**$53,684.56**	**18.64%**
Net Income	**($234,329.87)**	**($288,014.43)**	**$53,684.56**	**18.64%**

Source: QuickBooks Online, Profit and Loss Comparison, October 2025 through September 2026. Prepared on an accrual basis.

Budget vs. Actuals, Full Fiscal Year

October 2025 through September 2026, Accrual Basis

Description	Actual	Budget	Over / Under Budget	% of Budget
Income				
311.0 Ad valorem taxes/Tax Revenue	$1,280,788.52	$1,261,412.00	$19,376.52	101.54%
311.8 Penalties	$810.68		$810.68	N/A
311.9 Discount Early Payment/Taxes-Discounts Taken	($39,289.69)	($40,996.00)	$1,706.31	95.84%
Total 311.0 Ad valorem taxes/Tax Revenue	**$1,242,309.51**	**$1,220,416.00**	**$21,893.51**	**101.79%**
324.1 Impact Fees-Public Safety	$772.94		$772.94	N/A
334.0 Intergovernmental Rev				N/A
334.215 State/FEMA Grants	$65,282.84	$65,283.00	($0.16)	100.00%
Total 334.0 Intergovernmental Rev	**$65,282.84**	**$65,283.00**	**($0.16)**	**100.00%**
350.00 Unrestricted Funds-Beginning		$477,828.00	($477,828.00)	0.00%
360.0 Misc Revenue				N/A
361.1 Interest Earnings		$20,000.00	($20,000.00)	0.00%
361.110 Interest - Bank	$17,996.35		$17,996.35	N/A
361.221 Interest - Impact Fee	$1.90		$1.90	N/A
Total 361.1 Interest Earnings	**$17,998.25**	**$20,000.00**	**($2,001.75)**	**89.99%**
364.9 Insurance Proceeds	$5,575.24	$5,575.00	$0.24	100.00%
366.0 Contributions	$5,427.00		$5,427.00	N/A
366.2 Contribution-FUN RUN	$18,904.88	$30,000.00	($11,095.12)	63.02%
366.4 Accessway Donations	$15,839.44	$56,000.04	($40,160.60)	28.28%
366.7 Grants from Businesses		$5,000.00	($5,000.00)	0.00%
Total 366.0 Contributions	**$40,171.32**	**$91,000.04**	**($50,828.72)**	**44.14%**
369.0 Other Misc Rev				N/A
369.1 Refund of Prior Years Expenses	$500.00		$500.00	N/A
Total 369.0 Other Misc Rev	**$500.00**	**$0.00**	**$500.00**	**N/A**
Total 360.0 Misc Revenue	**$64,244.81**	**$116,575.04**	**($52,330.23)**	**55.11%**
364.0 Sale of Assets	$1,500.00		$1,500.00	N/A
383.00 Capital Lease Proceeds	$490,000.00	$490,000.00		100.00%
Total Income	**$1,864,110.10**	**$2,370,102.04**	**($505,991.94)**	**78.65%**
Gross Profit	**$1,864,110.10**	**$2,370,102.04**	**($505,991.94)**	**78.65%**
Expenses				
522.000 Operating Expenditures				N/A
522.100 PAYROLL EXPENSES				N/A
522.120 Salaries & Wages	$752,731.41	$742,078.00	$10,653.41	101.44%
522.125 SA Overtime	$464.52		$464.52	N/A
522.129 Holiday Pay	$5,742.96		$5,742.96	N/A
Total 522.120 Salaries & Wages	**$758,938.89**	**$742,078.00**	**$16,860.89**	**102.27%**

Description	Actual	Budget	Over / Under Budget	% of Budget
522.160 Comp In-Lieu Health Ins	$6,461.56		$6,461.56	N/A
522.200 Payroll Taxes				N/A
522.11 Unemployment Tax, FL & Federal	$10,709.55		$10,709.55	N/A
522.210 Payroll Taxes ER FICA	$61,268.58	$59,064.00	$2,204.58	103.73%
522.211 EE Payroll Tax (deleted)				N/A
522.213 Payroll Tax Penalties / Fees	$6,076.23		$6,076.23	N/A
Total 522.200 Payroll Taxes	**$78,054.36**	**$59,064.00**	**$18,990.36**	**132.15%**
522.220 Retirement Plan	($2,708.87)	$13,280.00	($15,988.87)	(20.40%)
522.230 Health insurance	$22,552.09	$31,520.00	($8,967.91)	71.55%
522.231 Disability Insurance	$441.50		$441.50	N/A
522.240 Workers Comp	$32,008.00	$32,813.00	($805.00)	97.55%
ER Taxes (deleted)				N/A
Total 522.100 PAYROLL EXPENSES	**$895,747.53**	**$878,755.00**	**$16,992.53**	**101.93%**
522.310 Legal & Prof. Services	$14,559.85	$20,000.00	($5,440.15)	72.80%
522.320 Accounting & Auditing	$27,056.18	$19,000.00	$8,056.18	142.40%
522.341 Prop Appraiser Fees	$6,770.98	$6,500.00	$270.98	104.17%
522.342 Tax Collector Fees	$26,721.19	$19,000.00	$7,721.19	140.64%
522.400 Travel & Per Diem	$4,709.77	$20,500.00	($15,790.23)	22.97%
522.410 Communications	$3,229.52	$10,000.00	($6,770.48)	32.30%
522.430 Utilities	$17,532.96	$17,080.00	$452.96	102.65%
522.440 Rentals & Leases	$22,000.00	$36,000.00	($14,000.00)	61.11%
522.450 Insurance	$51,919.00	$52,000.00	($81.00)	99.84%
522.460 Repairs and Maintenance	$83,903.78	$53,731.00	$30,172.78	156.16%
522.469 Access Point Maintenance	$6,940.00	$22,031.00	($15,091.00)	31.50%
522.491 Bank Service Charges	$3,986.09	$4,000.00	($13.91)	99.65%
522.493 Fun Run Expenses	$2,151.50	$7,000.00	($4,848.50)	30.74%
522.520 Operating Supplies-Other	$59,586.02	$44,000.00	$15,586.02	135.42%
522.526 Equip under $5,000	$11,770.66		$11,770.66	N/A
522.527 Dues & Subscriptions	$232.12		$232.12	N/A
522.529 Reimbursements	$212.98		$212.98	N/A
Total 522.520 Operating Supplies-Other	**$71,801.78**	**$44,000.00**	**$27,801.78**	**163.19%**
522.521 Fuel	$10,010.05		$10,010.05	N/A
522.522 Medical	$7,812.39	$8,000.00	($187.61)	97.65%
522.523 Uniforms and Supplies	$10,729.88	$6,000.00	$4,729.88	178.83%
522.528 Personal Protective Eqp	$2,205.86	$10,000.00	($7,794.14)	22.06%
522.540 Books, Subscriptions & Memberships	$304.99	$750.00	($445.01)	40.67%
522.541 Station Software	$13,985.71	$14,160.00	($174.29)	98.77%
522.550 Training & Education	$2,062.80	$2,000.00	$62.80	103.14%
Total 522.000 Operating Expenditures	**$1,286,141.81**	**$1,250,507.00**	**$35,634.81**	**102.85%**
522.60 Capital Outlay	$11,598.84		$11,598.84	N/A
522.640 Equipment and Machinery	$78,593.93	$91,100.00	($12,506.07)	86.27%

Description	Actual	Budget	Over / Under Budget	% of Budget
562.0 522.620 Buildings/Improvemt	$722,105.39	$740,000.00	($17,894.61)	97.58%
Total 522.60 Capital Outlay	**$812,298.16**	**$831,100.00**	**($18,801.84)**	**97.74%**
522.700 Debt Service				N/A
522.710 Principal		$19,933.00	($19,933.00)	0.00%
522.720 Interest expense		$32,899.00	($32,899.00)	0.00%
Total 522.700 Debt Service	**$0.00**	**$52,832.00**	**($52,832.00)**	**0.00%**
Total Expenses	**$2,098,439.97**	**$2,134,439.00**	**($35,999.03)**	**98.31%**
Net Operating Income	**($234,329.87)**	**$235,663.04**	**($469,992.91)**	**(99.43%)**
Net Income	**($234,329.87)**	**$235,663.04**	**($469,992.91)**	**(99.43%)**

Source: QuickBooks Online, Budget vs. Actuals, October 2025 through September 2026, full year totals. Prepared on an accrual basis.

Balance Sheet Comparison

As of September 30, 2026 compared to September 30, 2025, Accrual Basis

Description	Sep 30, 2026	Sep 30, 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	$3,379.92	($8,470.62)	$11,850.54	139.90%
111.6 Impact Fee Acct #4104022	$960.36	$183.71	$776.65	422.76%
112.0 MM #X11	$237,320.66	$530,865.81	($293,545.15)	(55.30%)
Total 100.0 Cash In Bank Accounts	**$241,660.94**	**$522,578.90**	**($280,917.96)**	**(53.76%)**
Total Bank Accounts	**$241,660.94**	**$522,578.90**	**($280,917.96)**	**(53.76%)**
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		$8,381.27	($8,381.27)	(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**	**$8,381.27**	**$4,312.95**	**51.46%**
Total Current Assets	**$254,355.16**	**$530,960.17**	**($276,605.01)**	**(52.10%)**
TOTAL ASSETS	**$254,355.16**	**$530,960.17**	**($276,605.01)**	**(52.10%)**
LIABILITIES AND EQUITY				
Liabilities				N/A
Current Liabilities				N/A
Accounts Payable				N/A
202.0 Accounts Payable	($3,021.03)	$33,538.34	($36,559.37)	(109.01%)
Total Accounts Payable	**($3,021.03)**	**$33,538.34**	**($36,559.37)**	**(109.01%)**
Credit Cards				N/A
203.0 US Century CC				N/A
203.4 US Centry CC - Main Acct (1481)	$3,942.90		$3,942.90	N/A
Total 203.0 US Century CC	**$3,942.90**	**$0.00**	**$3,942.90**	**N/A**
Total Credit Cards	**$3,942.90**	**$0.00**	**$3,942.90**	**N/A**
Other Current Liabilities				N/A
205.00 Contract Payable				N/A

Description	Sep 30, 2026	Sep 30, 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		$17,893.97	($17,893.97)	(100.00%)
218.0 Payroll Liabilities				N/A
218.1 Federal Taxes (941/943/944)	($136.94)	$1,339.54	($1,476.48)	(110.22%)
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)	N/A
218.8 Mis account Liabilty				N/A
Total 218.0 Payroll Liabilities	**($248.96)**	**$1,515.74**	**($1,764.70)**	**(116.42%)**
218.9 Payroll Clearing				N/A
Total Other Current Liabilities	**($248.96)**	**$19,409.71**	**($19,658.67)**	**(101.28%)**
Total Current Liabilities	**$672.91**	**$52,948.05**	**($52,275.14)**	**(98.73%)**
Total Liabilities	**$672.91**	**$52,948.05**	**($52,275.14)**	**(98.73%)**
Equity				N/A
271.00 Fund Balance-Non-spendable				N/A
271.01 SA Fund Balance-Restricted		$55,422.00	($55,422.00)	(100.00%)
271.1 Fund Balance-Restricted Impact	$184.00	$182.00	$2.00	1.10%
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	$710,422.55	($222,594.43)	(31.33%)
295.0 Prior Year Rev Over(under) Exp				N/A
299.00 Opening Bal Equity				N/A
Net Income	**($234,329.87)**	**($288,014.43)**	**$53,684.56**	**18.64%**
Total Equity	**$253,682.25**	**$478,012.12**	**($224,329.87)**	**(46.93%)**
TOTAL LIABILITIES AND EQUITY	**$254,355.16**	**$530,960.17**	**($276,605.01)**	**(52.10%)**

Source: QuickBooks Online, Balance Sheet Comparison as of September 30, 2026. Prepared on an accrual basis.