

Iona McGregor Fire District Board of Fire Commissioners Meeting
April 19, 2017
6:00 PM

THE FOLLOWING MINUTES OF THE BOARD OF COMMISSIONERS MEETING REPRESENTS A SUMMARY OF THE STATEMENTS MADE DURING THE MEETING AND INCLUDES ALL OFFICIAL ACTION TAKEN BY THE BOARD. THEY DO NOT CONSTITUTE A VERBATIM RECORD OF THE ACTUAL COMPLETE STATEMENTS MADE DURING THE BOARD OF COMMISSIONERS MEETING. ANYONE WHO IS INTERESTED IN A VERBATIM AUDIO RECORDING OF THE BOARD OF COMMISSIONERS MEETING CAN REQUEST AN AUDIO RECORDING FROM THE RECORDS CUSTODIAN OF THE DISTRICT.

Meeting called to order at 6:02p.m.

Opening Prayer and Pledge of Allegiance observed

Roll Call – Chair stated that beginning this evening roll call will be done by each person giving their name and title; and we are going to start on my right and go around the room. Roll call began; Richard Pringle, and I am attorney for the Board; Dave Howard, Fire Chief; Cynthia Zinger, HR & Administrative Compliance; Mark Winzenread, Finance Director; Micki Munro, Administrative Assistant Finance; Lauri McMahan, PEIRO; Brian Tansey, Union Representative, Joel Guzman, Logistics Chief; Ed Steffens, Battalion Chief Prevention; Seth Comer, Deputy Chief Operations; Jim Walker, Commissioner; Scott Kuhn, Commissioner; Steve Barbosa, Commissioner; Mary Ellen Dorsett, Commission Chair, and on the phone this evening will be Todd Taylor.

Approval of Minutes – February 22, 2017

Commissioner Walker stated that there is a scribe error referencing Commissioner Kuhn as Chief Kuhn. **Motion** (5114) to approve minutes of February 22, 2017 as corrected was made by Commissioner Barbosa, second by Commissioner Kuhn... carried.

Approval of Treasurers Report – February, 2017

Commissioner Walker questioned FD Winzenread on the monies collected as 93% collected and expenditures to date are 47% of budget. FD Winzenread explained how the revenue comes in early as taxes are paid while expenditures are throughout year. Commissioner Walker asked about miscellaneous income to which FD Winzenread stated that this represents all revenue not otherwise classified such as donations, workers compensation payments. Commissioner Walker directed comment to Attorney Pringle as to amount of his bills, specifically the cost of over \$17,000 for negotiating the Chief's contract and the number of hours with Chair and attorney to discuss contract related to chief. Attorney addressed by stating when Board approved the selection of the Chief, the other part of the action that was taken was to direct the negotiation of a contract with him, and as a part of that action the Chair was appointed the person for the board to participate in that negotiation. That is why she, as the Chair, pursuant to specific board action, interacted with me to negotiate the Chief's contract.

Following financial reporting and discussion, a **motion** (5115) to approve [Treasurers Report](#) of February, 2017 made by Commissioner Walker , second by Commissioner Kuhn...approved.

Agenda Items Requiring Action

- 1) IT Update

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- 2) **Policy of public notice on Commission vacancy**
- 3) **Policy regarding placement of items on agenda** {additional agenda items
- 4) 2016 FY Audit Presentation
- 5) June, 2017 Commission Meeting
- 6) Food Drive
- 7) FFCA Annual Meeting Co-sponsorship
- 8) Video Documentation of Public Meetings

Adoption of Agenda

Chair asked if any additions to agenda, to which Commissioner Walker stated that on April 7th he gave Chief a listing of items that he wished to have added to agenda, adding that if he asks Chief to put something on agenda, he should put it there. Chief responded that the decision to place the items in 'Commissioner Comment' section in this manner was his decision. Chief added, as to the comment of placing items on agenda, the whole document is the agenda. Some of the actionable items have been addressed and board consensus has been done. Seemed appropriate place to put was in the comment section. Update items are on agenda to be addressed by not an action item. It has been the understanding to place actionable items in the 'requiring action' portion of the agenda; but willing to move forward however the board directs. Commissioner Walker stated that if wanted on the agenda, Chief will place on the agenda. **Move** (5116) to add to all items as listed to the actionable items stated Commissioner Walker with second from Commissioner Kuhn. Most of these items are included in other reports, commented Commissioner Barbosa. Commissioner Walker wants to know where items stand today. Commissioner Taylor added that the table item, it was recommended that Chief Howard and Chief Guzman determine the needs of the table. He added that it is not a board item, but rather a line item as part of budget. Why would we bring this to board at all? Chief addressed the table item from the February meeting. No official board action needed inquiries; these are all in process and want updates, not sure why on agenda when we are already working on, stated Commissioner Taylor. Board authorized the expenditures and we don't know where we are, commented Commissioner Walker. Agree that updates are needed on these projects, already done the motion on these items and reasonable to ask for update. Agenda item is to make a vote for direction of organization or expenditure, issue is if agenda item, need motion, second and vote. All things are in the works and should get with Chief and appropriate persons for update on the items. Chief given directive, as Chief works for the board, then burden is on Chief for update. Only want discussion on items as dangling in La-La Land, per Commissioner Walker, adding that he would like item 4, Policy for Commission Vacancy' and item 6, Establish policy on adding items to agenda placed as action items to bring up for discussion only. We left things with options, per Commissioner Taylor, and added that if decide to advertise, would not change how we select. Chief Howard read the February 22nd meeting the attorney presented a policy draft with 30 day notification and decision to place on website. Attorney added that his recollection was that document was to address previously raised issues; however due to difference circumstances flexibility is needed and in all cases the notice of vacancy will be placed on website. Commissioner Walker withdrew motion.

Motion (5117) to adopt agenda as amended with addition of the proposed two items was made by Commissioner Kuhn, second by Commissioner Walker...during discussion,

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Commissioner Barbosa stated that it is already a quarter to seven. Procedurally, if we add it and move on, stated Commissioner Kuhn, this is path of least resistance. Commissioner Barbosa would like to put on May's agenda, he would like next month. To make board policy, should just work out with Chief, not sure board action – want updates, Taylor stated. Don't want to box ourselves in, need flexibility. Barbosa agreed with flexibility. If important, make motion on it. Issue is what is board-actionable and what isn't. Commissioner Walker knows what is saying but Chief decided what should be on agenda and what wouldn't. Would you be amiable for attorney to bring policy next month, posed Chair Dorsett? Commissioner Walker directed attorney to draft policy adding that he does not want attorney to create a five page document or \$2,000 bill. Everyone is in agreement as board for placing vacancy on website. Following discussion, vote of three in favor; two opposed, motion carries. Two additional agenda items added.

Public Comment on Agenda Items – none

Chief's Report – Chief began with retirement notice of Lt Tomlins and his luncheon as well as the promotion of Diana Hernden to Lt, adding that she is the second female lieutenant in organization. Ceremony will be held at 4:30 p.m. on May 3rd for formally recognize the promotion, and all commissioners welcome. Requested monthly incident information was given in summary form of 1246 calls for March 2017 compared to 1194 during March 2016. The tables were looked at, not appropriate for board, and found that professional semi-circle setup tables are custom made. We will be recommending updating and remodeling this room in the near future and should wait until then. We are lacking in photos for the visual organization chart, and will be updating the class-A shots during the May 3rd event, and update Commissioner's photos prior to or following the May meeting. Consolidation of board policies was sent in digital form and presented in paper. Strategic and Marketing Plan updates, progressing, and various external and internal focus groups have been met with and will be presenting at May 17th meeting with complete update. Also may be ready to present draft document. Website update – can look at where we are presently with the process. Chief displayed the current and redesign proposed site on the large screen. Still work in progress and will give better presentation when closer. Chief asked Commissioner Walker if there any other updates he is looking for. Commissioner Walker stated that he did not bring glasses and only saw one page of the website. If look at site, can I determine what this guy does here; will all chiefs have functional description, questioned Commissioner Walker. Yes, stated Chief, adding that current website already contains this information. The IT update will be addressed in unfinished business, and recommend canceling June meeting since FASD and other conferences are scheduled for the month. Food drive will be addressed by Chair. FFCA will be having meeting in our district and wish us to sponsor meeting, Sanibel has agreed to co-sponsor and our half would be an approximate amount of not to exceed \$700.

Division/Committee Reports –

DC Comer – Brush fire season ongoing and we have been responding with strike team – chief officers have been rotating through and we're looking forward to rains in June. Lee County dispatch was busiest it has ever been in history last month. We are planning for an engineer test in near future. Update given on EFO program adding that his paper is on risk

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assessment and he will be working with BC Steffens as he's addressing community risk assessment.

BC Steffens – Appreciate being able to attend FASD this year. Inspectors doing good job; with 500-600 per month inspections we are on target for 100%, also seeing a reduction in re-inspections (outstanding violation). Attended class in Ocala on evaluating performance based design and dealing with buildings that don't fit cookie cutter.

BC McMillion – Multifamily training, had search training put on by those that attended Fire Conference and brought skills learned back to share. Mass casualty drill in-service was done and Cypress Lake High School students participated as casualty; patient scenarios went well. An acquired structure should be signed off soon, real house that have opportunity to train on and interact with community. Great marketing opportunity for organization occurred. We have a neighbor that was concerned the structure was going to be burned down and cause massive smoke. Addressed concerns and gained approval of resident.

BC Guzman – busy maintaining buildings and equipment, Boat back in service, BC Mascarelli has taken charge and seen this through. MDC is on it as well and can be tracked as long as in cellular range and have internet access. Bunker gear is being ordered, have one individual trying out. Switched out our radios to be compatible with County, and have a CDM paper to write.

PEIRO McMahon – Updated board on three events – worked with Cypress Lake High freshman class to do public service announcements. Firefighters Lambert and Blandon assisted with this with escape routes and what like to be firefighter. Lt Quilty assisted in program for the community. Wa-Ke Hatchee Park for children, showed equipment and soaked the children. Thanks to Lt Martin for assistance. Nine persons interested in becoming CPR instructors.

Attorney Report –

Comments of several items will be made when they come up on agenda and available for questions.

Unfinished Business

1) IT Update

Attorney stated that at last meeting direction was given to review agreements with Comcast that had been presented and prepare addendum in interest of district, get with Chair and get t signed. Joe Ambrose provided documents and addendum was prepared as original agreement one sided in interest of Comcast. Addendum attempted to balance agreement, informed Mr. Ambrose that condition of signing was acceptance of addendum. One clause allowed Comcast to change the pricing after the first year, not holding for the entire three year term. Rates charged locked for entire 3 year term was one addendum item. Another provision changed related to amendment of agreement terms that said Comcast could unilaterally change terms and conditions of agreement and district would be bound. Addressed by adding both parties must agree to any changes in writing. Third major item was Article 7 A, binding arbitration agreement. As we cross state lines, would be Federal

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arbitration instead of state; voided article in the addendum as well. Other items addressed in addendum as well. Requested government agency agreement of Mr. Ambrose and was notified that for fiber optic service only, not coaxial service. Done on time and signed, scanned, and emailed to preserve pricing. Received response from Comcast stating reviewed addendum and will not agree for coaxial service. Mr. Ambrose offered to incorporate addendum if enter into fiber optic agreement. Need pricing information in order for board to consider this which was received Monday. He would like to make presentation to Board on fiber optics and recommend placing on May agenda and if wish board may have him make presentation. Comcast is interested in providing fiber optic service to district. Will let him know tomorrow what board action is. Also Chief has reached out to Centurylink on their provision of coaxial and fiber optic services. Hoped all information would be in by time of meeting; however, Centurylink is still needed to produce data. Commissioner Walker questioned why pursuing coaxial instead of fiber to begin with? Looking at bundling for a cost savings, Comcast was able to bundle the phone, internet, and television service through coaxial. Fiber-optics bundling is not available through Comcast. Commissioner Kuhn asked which is better. Chief stated that fiber optics is way of future. Commissioner Walker stated that he spent a year negotiating with Comcast, Centurylink, and others. Coaxial will beat you, there are many fiber optic providers and suggests fiber optics as it has faster speed. Look at various vendors, Commissioner Walker will give listing of vendors. Commissioner Kuhn **motioned** (5118) to move to May meeting, Taylor seconds... carried unanimously.

2) Policy of Public Notice on Commission vacancy

Commissioner Walker made a **motion** (5119) that this Commission, in the event of vacancy, advertise said vacancy on the website and publish a display ad in the paper announcing that a vacancy exists and thirty days from that date a decision will be made by the board as to what they're going to do with those applicants. Commissioner Kuhn seconded, adding, just to clarify, after they run for thirty days the board has... will appoint a Commissioner, or has the discretion to? Commissioner Taylor noted the way we always, due to timing like we talked about, as an example used it was two months before an election; it wouldn't necessarily be the smartest thing to appoint somebody. So, we left it where, it was to the board's discretion depending on the situation how that would work. Chair added that there was a time when Board waited thirty days before noticing vacancy because of a death and it was appropriate to wait that time. We may want to have some discretion in the time to put it out there. Commissioner Walker added that all he wants to do is put it out there that there's a vacancy. Following discussion, carried. Attorney Pringle questioned, so, filling the vacancy, there's a policy, and what you just did was said that a policy is going to be used, but you're going to put the notice on the website and somewhere else saying that in thirty days that board is going to take action of some sort. You want that to happen in conjunction with the policy or as a replacement to the policy? Commissioner Walker responded that all he's saying is that there should not be any backroom appointments. Mr. Pringle will amend policy and bring back.

3) Policy regarding placement of items on agenda

Commissioner Walker would like clear cut policy for Chief to place items on agenda. Attorney should not see beforehand. Board has responsibility to decide if should be discussed, not attorney. Chief should put on agenda as requested. Reality is there is not

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policy on what is added or not added. Attorney does not determine agenda items; however sometimes questioned for items as to if business item, unfinished items, etc... There should be no discussion of a requested item to be on agenda by anyone, stated Commissioner Walker. Some departments have very specific policy to add agenda summary including agenda summary and justification for placing item on agenda. Right now we do not have this and some requests may not be true agenda items but report only items. Five people that have a duty to the residents, chief should not have duty of discretion of what is or not an agenda item. Commissioner Barbosa stated that some of the items are updates and not true agenda items. It is unfair to put on Chief Howard to place item on agenda or in commissioner comments; the last thing we want is a manifesto for each item, stated Commissioner Kuhn. Attorney noted the goal is that legislature has mandated that public is allotted opportunity to speak on items prior to action being taken. Problems either way, stated Commissioner Kuhn. Place all items requested by Commissioner and if not wanting on agenda at time of adoption, remove it. Commissioner Walker **motioned** (5120) to establish policy to add items to agenda and to direct attorney to come up with short sweet policy to what goes on agenda and not leave to chief's discretion, second by Commissioner Kuhn. During discussion, Commissioner Taylor stated that a guideline will be prepared with what is an update, what is to be voted on? Attorney said to describe an update board action, including examples so chief would know what to put on agenda and where and then something for background information so other commissioners would know what it is and how to place and describe it for other members. Following discussion, motion carried.

New Business

1) 2016 FY Audit Presentation

Jeff Tuscan with Tuscan & Associates distributed audit documents to the Board and staff prior to reviewing the 2016 FY audit and opening for questions. Mr. Tuscan informed that the rule for presentation states that he is hired by Commission and reports to Commission. Can take action with or without presentation but must be done by board no later than June 30th following year end. Amount of discussion is up to board. Generally go through audit and look at comments, if any, and review prepared graphs. Change reasons are also addressed. Mr. Tuscan addressed the OPEB calculations and the legislature decides the contribution rates to begin July 1st based upon the previous year's actuary study. Unrestricted deficit is due to booking the unfunded liability of the FRS Pension. Does not mean you spent these funds, just that they have been noted as liability.

Following audit presentation, **motion** (5121) to approve audit as presented was made by Commissioner Taylor, second Commissioner Kuhn... approved.

2) June, 2017 Commission Meeting

Chief readdressed the item and reason for recommendation. **Motion** (5122) to cancel meeting scheduled for June 7, 2017 made by Commissioner Kuhn and seconded by Commissioner Barbosa ...carried.

3) Food Drive

Chair mentioned that we've been requested to participate in food drive in September, adding that we have done in past. There is no cost to us and dates have been discussed. **Motion** (5123) to hold food drive was made by Commissioner Kuhn with second by Commissioner

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Taylor. During discussion, Commissioner Barbosa questioned if we would be collecting something here; to which response was yes. Following discussion, motion carries. Chair will contact Harry Chapin Food Bank to coordinate food drive.

4) FFCA Annual Meeting Co-sponsorship

Chief addressed the hosting of FFCA's annual meeting noting that sponsoring was done in years past when meeting held locally and that co-sponsoring with Sanibel Fire. **Motion** (5124) to allow expenditure of not to exceed \$700.00 to co sponsor meeting and authorize Chief to use was made by Commissioner Kuhn with a second offered by Commissioner Barbosa... carried.

5) Video Documentation of Public Meetings

Commissioner Kuhn wishes to move this item to May meeting. Looking for practicality and cost for broadcasting the meetings. Would like Chief or Joel to contact the vendor for feasibility along with five minute presentation. Commissioner Taylor noted that Bonita went to recording their meetings a few years ago. Technology is there, not sure of the cost. It is called portable studio. **Motion** (5125) to have Chief contact Bonita Fire and Fort Myers Beach Fire on equipment and cost used made by Commissioner Walker, second Commissioner Kuhn... carried

DVP Report – Thanks for allowing the MDA drive. There was \$170,000 collected by local and Iona collected \$8,300.

Public Comment – non agenda items – none

Commissioner Comments –

Chair noted that if attending FASD conference, Ethics is going to be requirement.

Adjournment

Motion to adjourn made by Commissioner Kuhn with second from Commissioner Barbosa...carried.

Meeting adjourned at 8:24p.m.

Approved by: _____

Print Name: _____

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
TREASURER REPORT NOTES
BALANCE SHEET AND SUMMARY FINANCIAL STATEMENT
For the Six Months Ended March 31, 2017**

Balance Sheet

Cash and Investments

Cash and cash equivalents of \$1,521,744 and investment balances of \$12,147,583 are reported on the Balance Sheet and Summary Financial Statement - General Fund. The rate of return on surplus funds held in Florida PRIME (Florida Local Government Investment Pool) for the month of March was 103 basis points, up from 97 basis points in February.

Liabilities and Accrued Expenditures

Current liabilities totaling \$21,008 consist mainly of payroll withholdings that were paid after month end.

Fund Balance

The first account listed in this category, Prior Year Revenues Over/(Under) Expenditures (\$153,988) represents revenues over/(under) expenditures from the prior fiscal year. The next account, Retained Earnings-Current Year in the amount of \$7,925,380 represents the amount of current year revenues received in excess of expenditures. Fund Balance - Assigned of \$417,644 was established by the board in anticipation of future health insurance cost increases and other expenditures. Fund Balance - Unassigned of \$5,459,283 represents the balance of prior years' reserves carried forward.

Summary Financial Statement

Revenues

The District received approximately \$378,000 in ad valorem tax collections during the month of March. The total collected through March 31st represents 93.53% of budgeted tax revenues as compared to 93.62% for the same period one year ago. Net ad valorem taxes reported on the summary financial statement totals \$16,507,707 and includes discounts, penalties, refunds deducted, and prior year taxes.

Total revenues represent 93.04% of budgeted annual revenues.

Expenditures

Personnel services are reported at \$6,757,808 or 47.21% of budget. Operating expenditures (which include professional & contractual, travel, communications & freight, utilities, equipment rental & insurance, other operational and administrative, supplies, tools & small equipment and education and training) total \$1,099,844 or 47.75% of budget. Capital Outlay totals \$599,618 or 88.64% of budget as the majority of budgeted capital purchases have been made for the year. Debt service expenditures through March 31st total \$302,394 or 55.74% of budget.

Total expenditures represent 49.11% of budgeted expenditures.

Approved by: _____

Print Name: _____

IMFD Balance Sheet
As of 3/31/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BB&T	\$ 1,521,644.24	
Petty Cash	<u>100.00</u>	
Total CASH:		1,521,744.24

INVESTMENTS

Investments - SunTrust	100,100.00	
Investments - SBA	10,106,146.72	
Investments - SBA Impact Fund A	1,242.83	
Investments - BB&T Money Rate Savings	1,004,902.98	
Investments - 5/3 Bank	<u>935,189.94</u>	
Total INVESTMENTS:		<u>12,147,582.47</u>

Total ASSETS:		<u><u>\$ 13,669,326.71</u></u>
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LIABILITIES

LIABILITIES AND OTHER CREDITS

Due To Foundation	<u>722.00</u>	
Total LIABILITIES AND OTHER CREDITS:		722.00

ACCRUED EXPENSES

FRS - Employee Contribution - ADMIN	4,568.88	
FRS - Employee Contribution - OPS	15,408.89	
Child Support Payable	<u>308.25</u>	
Total ACCRUED EXPENSES:		<u>20,286.02</u>

Total LIABILITIES:		21,008.02
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EQUITY

Prior Year Revenues Over/(Under) Expenditures	(153,987.94)	
Retained Earnings-Current Year	7,925,379.98	
Fund Balance - Assigned	417,644.00	
Fund Balance - Unassigned	<u>5,459,282.65</u>	

Total EQUITY:		13,648,318.69
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Total LIABILITIES & EQUITY:		<u><u>\$ 13,669,326.71</u></u>
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IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY FINANCIAL STATEMENT - GENERAL FUND
For The Six Months Ended March 31, 2017 (Unaudited) - RETURN TO MINUTES

<u>REVENUES</u>	<u>AMENDED</u>		<u>VARIANCE</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>\$</u>	<u>%</u>
Cash Carry Forward	\$ 5,557,464			
Ad valorem taxes	17,709,838	\$ 16,507,707	\$ (1,202,131)	93.21%
Permits, Fees & Special Assessments	65,000	26,569	(38,431)	40.88%
Intergovernmental	50,640	24,427	(26,213)	48.24%
Charges for services	53,000	54,874	1,874	103.54%
Miscellaneous	54,200	71,467	17,267	131.86%
Proceeds from debt	-	-	-	N/A
Total revenues	<u>17,932,678</u>	<u>16,685,044</u>	<u>(1,247,634)</u>	<u>93.04%</u>
Total revenues and cash carry forward	<u>23,490,142</u>			
<u>EXPENDITURES</u>				
Personnel services	14,313,157	6,757,808	7,555,349	47.21%
Professional and contractual	793,060	487,546	305,514	61.48%
Travel	70,965	14,441	56,524	20.35%
Communications & freight	124,400	57,122	67,278	45.92%
Utilities, equipment rental, and insurance	247,361	139,586	107,775	56.43%
Repairs and maintenance	258,274	96,217	162,057	37.25%
Other operational and administrative	285,150	120,752	164,398	42.35%
Supplies, tools & small equipment	341,815	136,307	205,508	39.88%
Education and training	182,285	47,873	134,412	26.26%
Capital expenditures	676,450	599,618	76,832	88.64%
Debt service	542,541	302,394	240,147	55.74%
	<u>17,835,458</u>	<u>8,759,664</u>	<u>9,075,794</u>	<u>49.11%</u>
Revenues over/(under) expenditures	<u>97,220</u>	<u>\$ 7,925,380</u>	<u>\$ 7,828,160</u>	

Fund Balance/Cash Carry Forward 5,654,684

Total expenditures and reserves \$ 23,490,142

	<u>MARCH</u>	<u>FEBRUARY</u>
Cash Balances	\$ 1,521,744	\$ 1,447,052
Investments		
General - SBA - Fund A	10,106,147	10,097,356
Impact fee - SBA - Fund A	1,243	1,242
Sun Trust Government Money Fund	100,100	999,990
BB&T Money Market	1,004,903	1,004,903
5/3 Bank	935,190	1,001,032
	<u>12,147,583</u>	<u>13,104,523</u>
Total Cash and Investments	<u>\$ 13,669,327</u>	<u>\$ 14,551,575</u>

Submitted for approval on April 19, 2017

Approved By: _____
(Signature)

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED FINANCIAL STATEMENT - GENERAL FUND
For The Six Months Ended March 31, 2017 (Unaudited)

	AMENDED		VARIANCE	
	BUDGET	ACTUAL	\$	%
REVENUES				
Cash Carry Forward	\$ 5,557,464			
Ad Valorem Taxes	18,246,838	\$ 17,199,461	\$ (1,047,377)	94.26%
Excess fees	100,000	-	(100,000)	0.00%
Penalties	20,000	4,058	(15,942)	20.29%
Discounts	(645,000)	(660,163)	(15,163)	102.35%
Refunds Deducted	(15,000)	(37,568)	(22,568)	250.45%
Ad Valorem Taxes Prior Years	3,000	1,919	(1,081)	63.97%
Impact Fees	65,000	26,569	(38,431)	40.88%
FEMA Revenue	-	-	-	N/A
State Firefighter Supplemental	50,640	24,172	(26,468)	47.73%
Grant Revenue	-	255	255	N/A
Inspection Fees	50,000	53,474	3,474	106.95%
CPR - Books & Masks	3,000	1,400	(1,600)	46.67%
Interest Check/Demand Accounts	20,000	36,046	16,046	180.23%
Rents	7,200	-	(7,200)	0.00%
Sale of Equipment	15,000	18,000	3,000	120.00%
Contributions	1,500	390	(1,110)	26.00%
Miscellaneous	10,500	17,031	6,531	162.20%
Proceeds from Debt	-	-	-	N/A
Total Revenues	17,932,678	16,685,044	(1,247,634)	93.04%
Total Revenues and Cash Carry Forward	23,490,142			
EXPENDITURES				
Personnel Services				
Salaries -- Commissioners	30,000	12,500	17,500	41.67%
Salaries - ADM	1,904,989	835,899	1,069,090	43.88%
Salaries - OPS	6,043,255	2,758,447	3,284,808	45.65%
Salaries - FLSA	470,991	217,592	253,399	46.20%
Salaries - Sick Pay - ADM	89,697	1,573	88,124	1.75%
Salaries - Sick Pay - OPS	208,643	72	208,571	0.03%
Salaries - Holiday Pay	116,133	59,489	56,644	51.22%
Salaries - Out of Class Pay	38,000	18,982	19,018	49.95%
Salaries - One Time Payouts - ADM	21,180	8,079	13,101	38.14%
Salaries - One Time Payouts - OPS	73,690	29,040	44,650	39.41%
Salaries - Clothing and Uniform Allowance	7,200	-	7,200	0.00%
Salaries - Clothing and Uniform Allowance	24,300	15,500	8,800	63.79%
Salaries - Ins Deductible & Subsidy- ADM	-	-	-	N/A
Salaries - Ins Deductible & Subsidy- OPS	52,691	25,093	27,598	47.62%
Salaries - Phone Allowance	18,480	8,890	9,590	48.11%
Salaries - On/Off Duty Training	-	8,330	(8,330)	N/A
Salaries - ER H.S.A Contribution - ADM	62,000	62,500	(500)	100.81%
Salaries - ER H.S.A. Contribution - OPS	235,500	235,000	500	99.79%
Salaries - Overtime Staffing - ADM	7,661	721	6,940	9.41%
Salaries - Overtime Staffing - OPS	70,984	61,025	9,959	85.97%
Salaries - Overtime Training - OPS	78,466	20,687	57,779	26.36%
Salaries - State Education ADM	17,760	8,880	8,880	50.00%
Salaries - State Education OPS	39,480	18,650	20,830	47.24%
FICA Taxes Regular Admin/Commissioners	121,937	49,743	72,194	40.79%
FICA Taxes Regular Operations	444,769	201,930	242,839	45.40%

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED FINANCIAL STATEMENT - GENERAL FUND
For The Six Months Ended March 31, 2017 (Unaudited)

	AMENDED BUDGET	ACTUAL	VARIANCE	
			\$	%
Medicare - ADM	30,260	12,809	17,451	42.33%
Medicare - OPS	104,045	47,453	56,592	45.61%
Retirement - ADM	336,446	123,065	213,381	36.58%
Retirement - OPS	1,548,671	578,323	970,348	37.34%
Veba Plan Contribution - ADM	96,612	95,150	1,462	98.49%
Veba Plan Contribution - OPS	352,459	347,241	5,218	98.52%
Health Insurance - ADM	515,088	262,439	252,649	50.95%
Health Insurance - OPS	1,007,892	499,258	508,634	49.53%
Health Insurance - Admin Contribution	(41,646)	(23,035)	(18,611)	55.31%
Health Insurance - OPS Contribution	(145,605)	(78,201)	(67,404)	53.71%
Health Insurance - Retiree Contribution	(249,679)	(122,994)	(126,685)	49.26%
Employee Insurance - Other - ADM	90,576	48,875	41,701	53.96%
Employee Insurance - Other - OPS	241,035	132,715	108,320	55.06%
Workers Compensation Insurance - ADM	40,809	28,732	12,077	70.41%
Workers Compensation Insurance - OPS	208,388	147,356	61,032	70.71%
Total Personal Services	<u>14,313,157</u>	<u>6,757,808</u>	<u>7,555,349</u>	<u>47.21%</u>
Operating Expenditures				
Legal	80,000	12,241	67,759	15.30%
Computer Support Services	121,000	24,639	96,361	20.36%
Other Professional	27,300	12,509	14,791	45.82%
Audit and Accounting	37,500	24,000	13,500	64.00%
Tax Collectors Commission	359,000	332,230	26,770	92.54%
Property Appraisers Commission	134,000	66,587	67,413	49.69%
Custodial & Janitorial Services	22,460	12,443	10,017	55.40%
Other Services - MVR Review	11,800	2,897	8,903	24.55%
Travel and Per Diem	70,965	14,441	56,524	20.35%
Telephones	85,000	42,232	42,768	49.68%
Wireless User Fee	35,700	12,960	22,740	36.30%
High Speed Internet Connect	2,100	803	1,297	38.24%
Freight & Postage	1,600	1,127	473	70.44%
Water	14,200	5,602	8,598	39.45%
Electricity	64,150	19,933	44,217	31.07%
Cable Television	2,030	1,020	1,010	50.25%
Garbage	8,970	4,323	4,647	48.19%
Propane	5,725	3,634	2,091	63.48%
Equipment Rentals & Leases	14,586	4,669	9,917	32.01%
Insurance	137,700	100,405	37,295	72.92%
Equipment Maintenance	63,475	11,069	52,406	17.44%
Building Maintenance	74,799	43,632	31,167	58.33%
Vehicle Maintenance	120,000	41,516	78,484	34.60%
Promotional Activities	19,025	4,887	14,138	25.69%
Promotional Activities-ADM	5,000	430	4,570	8.60%
Turnout Gear	66,335	11,427	54,908	17.23%
Capital Outlay under \$1,000	38,692	28,686	10,006	74.14%
Annual Medical Exams/Wellness	52,500	46,186	6,314	87.97%
Legal Advertising	3,800	332	3,468	8.74%
Hiring Costs	44,050	-	44,050	0.00%
Uniforms	45,748	25,771	19,977	56.33%
Office Supplies	10,000	3,033	6,967	30.33%
Fuel	110,000	25,043	84,957	22.77%
Janitorial Supplies	15,000	8,576	6,424	57.17%

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED FINANCIAL STATEMENT - GENERAL FUND
For The Six Months Ended March 31, 2017 (Unaudited)

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	
			<u>\$</u>	<u>%</u>
Medical Supplies	53,020	29,429	23,591	55.51%
Other Operating Supplies	46,370	21,136	25,234	45.58%
Memberships, Publications & Subscriptions	117,425	52,123	65,302	44.39%
Educational Reimbursement	134,475	28,264	106,211	21.02%
Training	47,810	19,609	28,201	41.01%
Total Operating	<u>2,303,310</u>	<u>1,099,844</u>	<u>1,203,466</u>	47.75%
Capital Outlay				
Buildings	8,000	-	8,000	0.00%
Equipment	668,450	599,618	68,832	89.70%
Vehicles	-	-	-	N/A
Total Capital Outlay	<u>676,450</u>	<u>599,618</u>	<u>76,832</u>	88.64%
Debt Service				
Principal	509,487	281,183	228,304	55.19%
Interest	33,054	21,211	11,843	64.17%
Total Expenditures	<u>17,835,458</u>	<u>8,759,664</u>	<u>9,075,794</u>	49.11%
Revenues over Expenditures		\$ 7,925,380		
Reserves				
Assigned:				
Health Insurance Increases	200,000			
Deputy Chief Administration Position	217,644			
Unassigned:				
General Operating	<u>5,237,040</u>			
Total Reserves	<u>5,654,684</u>			
Total Expenditures and Reserves	<u>\$ 23,490,142</u>			

Check History Report
Sorted By Check Number
Activity From: 3/1/2017 to 3/31/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: C BB&T - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
015156	3/1/2017	ADERA	ADERA	140.00	Auto
015157	3/1/2017	B & B	BROWN & BIGELOW	472.50	Auto
015158	3/1/2017	BURKE	BURKE, BOGART & BROWNELL, INC.	1,025.00	Auto
015159	3/1/2017	CINTAS	CINTAS CORPORATION #294	86.53	Auto
015160	3/1/2017	CITYELE	CITY ELECTRIC SUPPLY COMPANY	100.10	Auto
015161	3/1/2017	COASTAL	COASTAL PAPER AND CHEMICAL	1,397.49	Auto
015162	3/1/2017	EMP	EMERGENCY MEDICAL PRODUCTS	3,072.89	Auto
015163	3/1/2017	FFS	FL FIRE SYSTEMS, LLC	5,000.00	Auto
015164	3/1/2017	FPL0598	FL POWER & LIGHT CO.	1,166.12	Auto
015165	3/1/2017	FPL3327	FL POWER & LIGHT CO.	13.24	Auto
015166	3/1/2017	FPL5324	FL POWER & LIGHT CO.	469.19	Auto
015167	3/1/2017	FPL6245	FL POWER & LIGHT CO.	523.92	Auto
015168	3/1/2017	GRALEY	GRALEY MECHANICAL, INC.	505.00	Auto
015169	3/1/2017	HOMD	Home Depot Credit Services	82.79	Auto
015170	3/1/2017	LCSB	SCHOOL DISTRICT OF LEE COUNTY	1,407.00	Auto
015171	3/1/2017	MES	MUNICIPAL EMERGENCY SVCS, INC.	277.88	Auto
015172	3/1/2017	NAFECO	NAFECO	49.50	Auto
015173	3/1/2017	NAPA	NAPA AUTO PARTS	16.69	Auto
015174	3/1/2017	OFFICE2	OFFICE DEPOT	120.98	Auto
015175	3/1/2017	PARTSHS	PARTS HOUSE	337.86	Auto
015176	3/1/2017	PRINGLE	RICHARD W. PRINGLE, P.A.	8,212.50	Auto
015177	3/1/2017	SABAL	SABAL SIGNS, INC.	1,060.00	Auto
015178	3/1/2017	SOLAR	SOLARTEX WINDOW TINTING	50.00	Auto
015179	3/1/2017	SOUTH	SOUTH FL EMERGENCY VEHICLES	532.07	Auto
015180	3/1/2017	SWSAC	SOUTHWEST SPECIALTY ADV INC.	29.50	Auto
015181	3/1/2017	TUSCAN	TUSCAN & COMPANY, PA	13,000.00	Auto
015182	3/1/2017	WALLACE	WALLACE INTERNATIONAL TRUCKS	1,095.50	Auto
015183	3/9/2017	AED	AED SUPERSTORE	1,705.10	Auto
015184	3/9/2017	CINTAS	CINTAS CORPORATION #294	51.53	Auto
015185	3/9/2017	CRISMAN	BRIAN CRISMAN	219.00	Auto
015186	3/9/2017	CRS	CRS TECHNOLOGY	123.75	Auto
015187	3/9/2017	DREWS	DAN DREWS	10.00	Auto
015188	3/9/2017	ERP	EMERGENCY RESPONDER PRODUCTS, LLC	148.91	Auto
015189	3/9/2017	FASD	FL ASSOC. OF SPECIAL DISTRICT	300.00	Auto
015190	3/9/2017	FFS	FL FIRE SYSTEMS, LLC	85.00	Auto
015191	3/9/2017	GRAHAM	PAUL GRAHAM	110.00	Auto
015192	3/9/2017	GRALEY	GRALEY MECHANICAL, INC.	150.00	Auto
015193	3/9/2017	GROUND	GROUND EFFECTS	1,075.00	Auto
015194	3/9/2017	H&H	H&H KUSTOM AUTO BODY	152.50	Auto
015195	3/9/2017	IAFC	IAFC MEMBERSHIP	219.00	Auto
015196	3/9/2017	KIM'S	KIM'S ALTERATIONS	5.00	Auto
015197	3/9/2017	KOZA	JOSHUA KOZA	106.00	Auto
015198	3/9/2017	LEESAR	LEESAR INC	1,855.98	Auto
015199	3/9/2017	LMHS	LEE MEMORIAL HEALTH SYSTEM	235.00	Auto
015200	3/9/2017	LOWES	LOWE'S	1,401.01	Auto
015201	3/9/2017	MARTIN	JASON MARTIN	200.00	Auto
015202	3/9/2017	MCMILLI	TRACY MCMILLION	194.00	Auto
015203	3/9/2017	MES	MUNICIPAL EMERGENCY SVCS, INC.	3,638.35	Auto
015204	3/9/2017	MORRIS	KEVIN MORRIS	106.00	Auto
015205	3/9/2017	NAFECO	NAFECO	181.00	Auto
015206	3/9/2017	OFFICE2	OFFICE DEPOT	111.96	Auto
015207	3/9/2017	OGLETRE	OGLETREE DEAKINS	795.00	Auto
015208	3/9/2017	PARTSHS	PARTS HOUSE	1.44	Auto
015209	3/9/2017	PITNEY	PITNEY BOWES PURCHASE POWER	102.94	Auto

Check History Report
Sorted By Check Number
Activity From: 3/1/2017 to 3/31/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: C BB&T - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
015210	3/9/2017	PROFF	PROFIREFIGHTER.COM	44.95	Auto
015211	3/9/2017	RICOH	RICOH USA, INC.	151.41	Auto
015212	3/9/2017	SDC	SCUBAVICE DIVING CENTER, LLC	1,337.29	Auto
015213	3/9/2017	SHUTTS	SHUTTS & BOWEN LLP TRUST ACCT	233.70	Auto
015214	3/9/2017	SOUTH	SOUTH FL EMERGENCY VEHICLES	38.88	Auto
015215	3/9/2017	SPOK	SPOK, INC	117.45	Auto
015216	3/9/2017	STRAIL	SOUTH TRAIL FIRE DEPARTMENT	1,475.00	Auto
015217	3/9/2017	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,258.10	Auto
015218	3/9/2017	UPS	UNITED PARCEL SERVICE	10.12	Auto
015219	3/9/2017	WALLACE	WALLACE INTERNATIONAL TRUCKS	794.69	Auto
015220	3/9/2017	WISDOM	JOHN WISDOM	296.40	Auto
015221	3/9/2017	ZINGER	CYNTHIA ZINGER	99.50	Auto
015222	3/9/2017	ZOLL	ZOLL MEDICAL CORP.	606.75	Auto
015223	3/15/2017	ABCFIRE	ABC FIRE EQUIPMENT CORP	623.00	Auto
015224	3/15/2017	AD	ADVANCED DISPOSAL-FT MYERS	655.63	Auto
015225	3/15/2017	AIRGAS	AIRGAS	145.73	Auto
015226	3/15/2017	APPLEST	APPLESTITCH, INC.	115.50	Auto
015227	3/15/2017	BARRYU	BARRY UNIVERSITY, INC.	4,050.00	Auto
015228	3/15/2017	BOA1124	BANK OF AMERICA BUSINESS CARD	50.00	Auto
015229	3/15/2017	BOA3267	BANK OF AMERICA BUSINESS CARD	256.44	Auto
015230	3/15/2017	BOA4074	BUSINESS CARD	6,123.12	Auto
015231	3/15/2017	BOA9268	BANK OF AMERICA	55.00	Auto
015232	3/15/2017	CEN3038	CENTURYLINK	7,035.16	Auto
015233	3/15/2017	COLROOF	COLONIAL ROOFING, INC.	3,465.00	Auto
015234	3/15/2017	CRYSTAL	CRYSTAL SPRINGS	47.15	Auto
015235	3/15/2017	DUO	DUO-SAFETY LADDER CORP	27.15	Auto
015236	3/15/2017	EMP	EMERGENCY MEDICAL PRODUCTS	1,547.92	Auto
015237	3/15/2017	ESTERO	ESTERO FIRE RESCUE	360.00	Auto
015238	3/15/2017	FFS	FL FIRE SYSTEMS, LLC	230.00	Auto
015239	3/15/2017	FPL8590	FL POWER & LIGHT CO.	328.43	Auto
015240	3/15/2017	LEESAR	LEESAR INC	35.84	Auto
015241	3/15/2017	MES	MUNICIPAL EMERGENCY SVCS, INC.	285.88	Auto
015242	3/15/2017	MTR	MED-TECH RESOURCE, INC.	21.02	Auto
015243	3/15/2017	MUNICIP	MUNICIPAL EQUIPMENT COMPANY	930.00	Auto
015244	3/15/2017	NAFECO	NAFECO	80.26	Auto
015245	3/15/2017	OFFICE2	OFFICE DEPOT	374.96	Auto
015246	3/15/2017	OGLETRE	OGLETREE DEAKINS	484.50	Auto
015247	3/15/2017	PARTSHS	PARTS HOUSE	32.94	Auto
015248	3/15/2017	PGIT	PREFERRED GOVERNMENTAL INS TRUST	14,568.24	Auto
015249	3/15/2017	SAFE	SAFE RIDE NEWS PUBLICATIONS	106.00	Auto
015250	3/15/2017	SDC	SCUBAVICE DIVING CENTER, LLC	383.69	Auto
015251	3/15/2017	SILENT	Silent Partner Technologies	770.00	Auto
015252	3/15/2017	TEN8	TEN-8 FIRE EQUIPMENT, INC.	42.19	Auto
015253	3/15/2017	VERIZON	VERIZON	1,006.01	Auto
015254	3/15/2017	VFIS	VFIS	28,220.75	Auto
015255	3/15/2017	WALLACE	WALLACE INTERNATIONAL TRUCKS	929.37	Auto
015256	3/15/2017	ZOLL	ZOLL MEDICAL CORP.	420.00	Auto
015257	3/28/2017	AEROHDW	AERO HARDWARE & SUPPLY	19.18	Auto
015258	3/28/2017	AQUIL	KHALID AQUIL	150.00	Auto
015259	3/28/2017	BALGAS	BALGAS	3,169.55	Auto
015260	3/28/2017	BOBDEAN	BOB DEAN SUPPLY, INC.	223.45	Auto
015261	3/28/2017	CINTAS	CINTAS CORPORATION #294	103.06	Auto
015262	3/28/2017	COASTAL	COASTAL PAPER AND CHEMICAL	282.70	Auto
015263	3/28/2017	CRS	CRS TECHNOLOGY	3,782.50	Auto

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Activity From: 3/1/2017 to 3/31/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: C BB&T - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
015264	3/28/2017	FIRESTO	WITMER PUBLIC SAFETY GROUP INC	44.95	Auto
015265	3/28/2017	HOWARD	DAVE HOWARD	208.00	Auto
015266	3/28/2017	LEESAR	LEESAR INC	328.90	Auto
015267	3/28/2017	LWS	LIGHTNING WIRELESS SOL, INC	98.18	Auto
015268	3/28/2017	MARTIN	JASON MARTIN	1,475.00	Auto
015269	3/28/2017	MES	MUNICIPAL EMERGENCY SVCS, INC.	147.21	Auto
015270	3/28/2017	OFFICE2	OFFICE DEPOT	248.62	Auto
015271	3/28/2017	PALIJAN	MARTIN PALIJAN	1,475.00	Auto
015272	3/28/2017	PARTSHS	PARTS HOUSE	103.40	Auto
015273	3/28/2017	PRIN VI	PRINCIPAL LIFE - VISION	1,462.52	Auto
015274	3/28/2017	PRINCIP	PRINCIPAL LIFE INSURANCE CO	13,122.20	Auto
015275	3/28/2017	RICOH	RICOH USA, INC.	420.36	Auto
015276	3/28/2017	SHUTTS	SHUTTS & BOWEN LLP TRUST ACCT	233.70	Auto
015277	3/28/2017	SOUTH	SOUTH FL EMERGENCY VEHICLES	29.20	Auto
015278	3/28/2017	STAND	STANDARD INSURANCE CO.	11,973.88	Auto
015279	3/28/2017	STEFFEN	EDWARD STEFFENS	68.00	Auto
015280	3/28/2017	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,258.10	Auto
015281	3/28/2017	TEN8	TEN-8 FIRE EQUIPMENT, INC.	4,475.45	Auto
015282	3/28/2017	UPS	UNITED PARCEL SERVICE	36.44	Auto
015283	3/28/2017	WALLACE	WALLACE INTERNATIONAL TRUCKS	1,740.87	Auto
015284	3/28/2017	WANTED	WANTED DEAD OR ALIVE LLC	2,500.00	Auto
015285	3/28/2017	WINZEN	MARK WINZENREAD	208.00	Auto
Bank C Total:				<u>185,187.26</u>	
Report Total:				<u><u>185,187.26</u></u>	