

**Iona McGregor Fire District**  
**Financial Report**  
**For the Month of February 2026**  
Presented 03/18/2026

<u><i>Included Reports (unaudited)</i></u>	<u><i>Page(s)</i></u>
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**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT  
FINANCIAL REPORT NOTES  
BALANCE SHEET AND STATEMENTS OF REVENUES AND EXPENDITURES  
(UNAUDITED)  
For the Month Ended February 28, 2026**

**Notable items on the Balance Sheet:**

Cash and Investments

The rates of return on surplus funds for the month of February are as follows:

- 3.84% - SBA (Florida PRIME Local Government Investment Pool)
- 3.47% - BankUnited

Liabilities

Liabilities totaling \$193,985 consist of trade accounts payable, construction retainage payable, and amounts withheld from employees' pay for retirement, insurance, and other voluntary payroll deductions.

**Notable items on the Statements of Revenues and Expenditures:**

Revenues

- Received approximately \$843,000 in ad valorem tax revenues during the month of February. The total received to date represents 90.62% of the annual budgeted total.
- Received inspection fees totaling \$25,949 for the month of February.
- Interest on invested surplus funds totaled \$76,251 for the month of February.

Expenditures

- Renewed Incident Command Annual Software Subscription - \$3,809
- Purchased 16 sets of Turnout Gear - \$68,381

Total expenditures reflect 41.45% of the original annual budgeted amount.

IONA MCGREGOR FIRE DISTRICT (IMF)

**ASSETS**

**CASH**

Operating Account - BankUnited	\$ 767,560.03	
<b>Total CASH:</b>		767,560.03

**INVESTMENTS**

Investments - FL PRIME	21,373,846.55	
Money Market - BankUnited	5,045,379.15	
<b>Total INVESTMENTS:</b>		26,419,225.70

**ACCOUNTS RECEIVABLE**

Accounts Receivable	72,351.66	
<b>Total ACCOUNTS RECEIVABLE:</b>		72,351.66

<b>Total ASSETS:</b>		\$ 27,259,137.39
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**LIABILITIES**

**LIABILITIES AND OTHER CREDITS**

Accounts Payable	1,128.13	
<b>Total LIABILITIES AND OTHER CREDITS:</b>		1,128.13

**ACCRUED EXPENSES**

Accrued Expenditures	155,573.41	
FRS - Employee Contribution - ADMIN	7,343.51	
FRS - Employee Contribution - OPS	23,279.20	
Colonial Insurance - Pre-Tax	3,205.72	
Colonial Insurance - After-Tax	1,513.36	
Union Dues Withheld Payable	175.46	
IMEBA Dues Withheld Payable	210.00	
Voluntary Life Insurance - Principal Group	1,555.98	
<b>Total ACCRUED EXPENSES:</b>		192,856.64

<b>Total LIABILITIES:</b>		193,984.77
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**EQUITY**

Retained Earnings-Current Year	11,601,030.74	
Prior Year Revenues Over/(Under) Expenditures	1,114,678.94	
Fund Balance	14,349,442.94	
<b>Total EQUITY:</b>		27,065,152.62

<b>Total LIABILITIES &amp; EQUITY:</b>		\$ 27,259,137.39
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**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT**  
**SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND**  
**For the Five Months Ended February 28, 2026 (Unaudited)**

<u>Revenues</u>	Amended	Actual	Variance	
	Budget		\$	%
Cash Carry Forward	\$ 15,113,588			
Ad valorem taxes	27,581,022	\$ 24,826,904	\$ (2,754,118)	90.01%
Permits, Fees & Special Assessments	100,000	9,106	(90,894)	9.11%
Intergovernmental	62,040	14,330	(47,710)	23.10%
Charges for services	241,500	85,196	(156,304)	35.28%
Interest Check/Demand Accounts	850,000	336,632	(513,368)	39.60%
Miscellaneous	43,427	22,386	(21,041)	51.55%
Proceeds from insurance	-	-	-	N/A
<b>Total Revenues</b>	<u>28,877,989</u>	<u>25,294,554</u>	<u>(3,583,435)</u>	87.59%
Total revenues and cash carry forward	<u>43,991,577</u>			
<u>Expenditures</u>				
Personnel services				
Salaries	14,417,818	5,658,861	8,758,957	39.25%
Benefits	9,330,423	3,552,207	5,778,216	38.07%
Operating Expenditures				
Professional and contractual	999,915	636,329	363,586	63.64%
Travel	180,650	11,214	169,436	6.21%
Communications & freight	145,216	72,783	72,433	50.12%
Utilities, equipment rental, and insurance	575,983	246,329	329,654	42.77%
Repairs and maintenance	1,622,961	237,939	1,385,022	14.66%
Operational, small tools and equipment	883,445	289,199	594,246	32.74%
Fuel, supplies, and administrative	557,770	215,463	342,307	38.63%
Education and training	211,795	48,432	163,363	22.87%
Capital expenditures	4,109,004	2,724,767	1,384,237	66.31%
Debt service	-	-	-	N/A
<b>Total Expenditures</b>	<u>33,034,980</u>	<u>13,693,523</u>	<u>19,341,457</u>	41.45%
Revenues over/(under) expenditures	<u>(4,156,991)</u>	<u>\$ 11,601,031</u>	<u>\$ 15,758,022</u>	
Fund Balance/Cash Carry Forward	<u>10,956,597</u>			
Total expenditures and reserves	<u>\$ 43,991,577</u>			
		<u>FEBRUARY</u>	<u>JANUARY</u>	
Cash Balances				
BankUnited - Operating		<u>767,560</u>	<u>(233,053)</u>	
		<u>767,560</u>	<u>(233,053)</u>	
Investments				
General - FL PRIME		21,373,847	23,310,520	
BankUnited Money Market		<u>5,045,379</u>	<u>5,032,454</u>	
		<u>26,419,226</u>	<u>28,342,974</u>	
Total Cash and Investments		<u>\$ 27,186,786</u>	<u>\$ 28,109,921</u>	

Submitted for approval on March 18, 2026

Approved By: \_\_\_\_\_  
(Signature)

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT**  
**DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND**  
**For the Five Months Ended February 28, 2026 (Unaudited)**

	Adopted		Variance	
	Budget	Actual	\$	%
<b>Revenues</b>				
Cash Carry Forward	\$ 15,113,588			
Ad Valorem Taxes	28,497,022	\$ 25,798,658	\$ (2,698,364)	90.53%
Excess fees	100,000	-	(100,000)	0.00%
Penalties	24,000	7,554	(16,446)	31.48%
Discounts	(1,020,000)	(1,000,026)	19,974	98.04%
Refunds Deducted	(20,000)	-	20,000	0.00%
Ad Valorem Taxes Prior Years	-	20,718	20,718	N/A
Impact Fees	100,000	9,106	(90,894)	9.11%
State Firefighter Supplemental	62,040	14,330	(47,710)	23.10%
Inspection Fees	240,000	84,706	(155,294)	35.29%
CPR - Books & Masks	1,500	490	(1,010)	32.67%
Interest Check/Demand Accounts	850,000	336,632	(513,368)	39.60%
Rents	38,427	14,262	(24,165)	37.11%
Contributions	5,000	2,002	(2,998)	40.04%
Miscellaneous	-	6,122	6,122	N/A
Insurance Proceeds	-	-	-	N/A
<b>Total Revenues</b>	<b>28,877,989</b>	<b>25,294,554</b>	<b>(3,583,435)</b>	<b>87.59%</b>
<b>Total Revenues and Cash Carry Forward</b>	<b>43,991,577</b>			
<b>Expenditures</b>				
<b>Personnel Services</b>				
Salaries - Commissioners	30,000	12,500	17,500	41.67%
Salaries - ADM	2,912,799	1,151,573	1,761,226	39.53%
Salaries - OPS	8,942,415	3,303,661	5,638,754	36.94%
Salaries - FLSA	700,516	271,609	428,907	38.77%
Salaries - Sick Pay - ADM	168,049	-	168,049	0.00%
Salaries - Sick Pay - OPS	255,055	-	255,055	0.00%
Salaries - Holiday Pay	204,703	65,870	138,833	32.18%
Salaries - Out of Class Pay	-	-	-	N/A
Salaries - One Time Payouts - ADM	22,923	30,064	(7,141)	131.15%
Salaries - One Time Payouts - OPS	100,340	42,709	57,631	42.56%
Salaries - Clothing and Uniform Allow - ADM	2,900	2,900	-	100.00%
Salaries - Clothing and Uniform Allow - OPS	11,745	11,745	-	100.00%
Salaries - Ins Deductible & Subsidy- ADM	3,475	1,827	1,648	52.59%
Salaries - Ins Deductible & Subsidy- OPS	27,728	9,612	18,116	34.67%
Salaries - Phone Allowance	18,000	7,500	10,500	41.67%
Salaries - ER H.S.A Contribution - ADM	67,900	67,900	-	100.00%
Salaries - ER H.S.A. Contribution - OPS	270,750	260,025	10,725	96.04%
Salaries - Overtime Staffing - ADM	16,596	9,285	7,311	55.95%
Salaries - Overtime Staffing - OPS	411,163	293,960	117,203	71.49%
Salaries - Overtime Training - OPS	58,401	40,295	18,106	69.00%
Salaries - Education Incentives ADM	55,200	23,325	31,875	42.26%
Salaries - Education Incentives OPS	137,160	52,500	84,660	38.28%
Social Security Taxes - ADM/Commissioners	177,985	57,841	120,144	32.50%
Social Security Taxes - OPS	665,099	242,179	422,920	36.41%
Medicare Taxes - ADM/Commissioners	47,060	17,755	29,305	37.73%
Medicare Taxes - OPS	156,492	58,077	98,415	37.11%
Retirement - ADM	851,266	261,691	589,575	30.74%
Retirement - OPS	3,708,659	1,150,094	2,558,565	31.01%
Veba Plan Contribution - ADM	159,575	149,696	9,879	93.81%
Veba Plan Contribution - OPS	574,777	397,363	177,414	69.13%
Health Insurance - ADM	992,102	382,269	609,833	38.53%
Health Insurance - OPS	1,894,218	727,094	1,167,125	38.38%
Health Insurance - Admin Contribution	(28,491)	(11,477)	(17,014)	40.28%
Health Insurance - OPS Contribution	(110,919)	(40,780)	(70,139)	36.77%
Health Insurance - Retiree Contribution	(522,991)	(187,428)	(335,563)	35.84%
Employee Insurance - Other - ADM	129,132	50,461	78,671	39.08%
Employee Insurance - Other - OPS	339,129	137,205	201,924	40.46%
Workers Compensation Insurance - ADM	46,136	24,826	21,310	53.81%
Workers Compensation Insurance - OPS	251,194	135,341	115,853	53.88%
<b>Total Personnel Services</b>	<b>23,748,241</b>	<b>9,211,068</b>	<b>14,537,175</b>	<b>38.79%</b>

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT**  
**DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND**  
For the Five Months Ended February 28, 2026 (Unaudited)

	Adopted		Variance	
	Budget	Actual	\$	%
<b>Operating Expenditures</b>				
Legal	75,000	5,216	69,785	6.95%
Computer Support Services	42,000	9,644	32,357	22.96%
Other Professional	33,200	19,789	13,411	59.61%
Audit and Accounting	45,000	1,500	43,500	3.33%
Tax Collector's Commission	550,000	497,421	52,579	90.44%
Property Appraiser's Commission	169,010	84,503	84,507	50.00%
Custodial & Janitorial Services	71,630	14,651	56,979	20.45%
Other Contractual Services	14,075	3,606	10,469	25.62%
Travel and Per Diem	180,650	11,214	169,436	6.21%
Telephones	60,000	31,263	28,737	52.11%
Wireless User Fee	83,216	40,722	42,494	48.94%
Freight & Postage	2,000	798	1,202	39.89%
Water	21,150	13,024	8,127	61.58%
Electricity	62,300	15,714	46,586	25.22%
Cable Television	6,117	2,555	3,562	41.77%
Garbage	20,981	9,625	11,356	45.87%
Propane	8,300	4,356	3,944	52.48%
Equipment Rentals & Leases	59,135	7,058	52,077	11.93%
Insurance	398,000	193,999	204,001	48.74%
Equipment Maintenance	304,800	33,033	271,767	10.84%
Building Maintenance	930,661	66,450	864,211	7.14%
Vehicle Maintenance	387,500	138,456	249,044	35.73%
Promotional Activities	57,025	9,073	47,952	15.91%
Promotional Activities - ADM	6,000	6,182	(182)	103.03%
Small Tools & Equipment	326,520	98,582	227,938	30.19%
Turnout Gear	295,650	145,986	149,664	49.38%
Annual Medical Exams/Wellness	61,000	8,626	52,374	14.14%
Legal Advertising	1,750	-	1,750	0.00%
Hiring Costs	46,000	6,672	39,328	14.50%
Uniforms	81,500	12,827	68,673	15.74%
Office Supplies	8,000	1,250	6,750	15.62%
Fuel	110,000	31,227	78,773	28.39%
Janitorial Supplies	30,000	6,475	23,525	21.58%
Medical Supplies	70,000	21,614	48,386	30.88%
Other Operating Supplies	98,500	9,995	88,505	10.15%
Software Subscriptions	221,595	130,142	91,453	58.73%
Memberships, Publications & Subscriptions	27,675	16,011	11,664	57.85%
Educational Reimbursement	74,100	25,096	49,004	33.87%
Training	137,695	23,336	114,359	16.95%
<b>Total Operating</b>	<u>5,177,735</u>	<u>1,757,688</u>	<u>3,420,047</u>	33.95%
<b>Capital Outlay</b>				
Buildings	1,000,000	-	1,000,000	0.00%
Equipment	827,000	867,314	(40,314)	104.87%
Vehicles	2,282,004	1,857,453	424,551	81.40%
<b>Total Capital Outlay</b>	<u>4,109,004</u>	<u>2,724,767</u>	<u>1,384,237</u>	66.31%
<b>Debt Service</b>				
Principal	-	-	-	N/A
Interest	-	-	-	N/A
<b>Total Debt Service</b>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
<b>Total Expenditures</b>	<u>33,034,980</u>	<u>13,693,523</u>	<u>19,341,459</u>	41.45%
Revenues over Expenditures		<u>\$ 11,601,031</u>		
<b>Reserves</b>				
Assigned:				
Operating Expenditures Oct - Dec	7,133,000			
Hurricane/Disaster	3,567,000			
Capital (Facilities, Apparatus, Equipment)	250,000			
Unassigned:				
General Operating	6,597			
<b>Total Reserves</b>	<u>10,956,597</u>			
<b>Total Expenditures and Reserves</b>	<u>\$ 43,991,577</u>			



**Check History Report**  
**Sorted By Check Number**  
**Activity From: 2/1/2026 to 2/28/2026**

**IONA MCGREGOR FIRE DISTRICT (IMF)**

**Bank Code:** B BANKUNITED CHECKING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
0000026363	2/6/2026	CINTAS	CINTAS CORPORATION #294	176.60	Auto
0000026364	2/6/2026	FPL5324	FL POWER & LIGHT CO.	528.16	Auto
0000026365	2/6/2026	GALLS	GALLS, LLC	195.97	Auto
0000026366	2/6/2026	GRAINGE	GRAINGER	1,217.16	Auto
0000026367	2/6/2026	GRALEY	GRALEY MECHANICAL, INC.	200.00	Auto
0000026368	2/6/2026	GUZMANR	REBECCA GUZMAN	362.25	Auto
0000026369	2/6/2026	HOMD	Home Depot Credit Services	375.48	Auto
0000026370	2/6/2026	LEESAR	LEESAR INC	74.73	Auto
0000026371	2/6/2026	LEHIGH	LEHIGH ACRES FIRE CONTROL DISTRICT	3,809.39	Auto
0000026372	2/6/2026	LOWES	LOWES BUSINESS ACCT/SYNCB	412.79	Auto
0000026373	2/6/2026	MARSH	MARSH & McLENNAN AGENCY LLC	1,084.74	Auto
0000026374	2/6/2026	MASERGY	MASERGY CLOUD COMMUNICATIONS INC	2,750.12	Auto
0000026375	2/6/2026	OFFDEP	OFFICE DEPOT LLC	217.93	Auto
0000026376	2/6/2026	OVERHEA	OVERHEAD DOOR CO OF FORT MYERS	642.00	Auto
0000026377	2/6/2026	PGIT	PREFERRED GOVERNMENTAL INS TRUST	22,881.00	Auto
0000026378	2/6/2026	RICOH	RICOH USA, INC.	275.80	Auto
0000026379	2/6/2026	RYAN	RYAN PETROLEUM	4,645.31	Auto
0000026380	2/6/2026	SCHIMAN	AUSTIN SCHIMANSKY	150.00	Auto
0000026381	2/6/2026	SOUTH	SOUTH FL EMERGENCY VEHICLES	658.32	Auto
0000026382	2/6/2026	TAL	LAYNE TAL	480.00	Auto
0000026383	2/6/2026	WASTE	WM CORPORATE SERVICES, INC.	1,680.32	Auto
0000026384	2/6/2026	WEX	WEX BANK	2,204.28	Auto
0000026385	2/18/2026		***Void Check***		
0000026385	2/20/2026	AIRGAS	AIRGAS	940.24	Auto
0000026386	2/20/2026	ALPHA	ALPHA UNIT CLEANERS LLC	1,250.00	Auto
0000026387	2/20/2026	AQUIL	KHALID AQUIL	39.00	Auto
0000026388	2/20/2026	BEYOND	BEYOND MED PLANS INC	840.00	Auto
0000026389	2/20/2026	CMRO	COASTAL MRO, INC.	110.70	Auto
0000026390	2/20/2026	COBBLES	COBBLESTONE SYSTEMS CORP	754.00	Auto
0000026391	2/20/2026	COMER	SETH COMER	53.00	Auto
0000026392	2/20/2026	CRS	CRS TECHNOLOGY CONSULTANTS	2,737.00	Auto
0000026393	2/20/2026	EAGLE	EAGLE ENGRAVING, INC.	516.90	Auto
0000026394	2/20/2026	EETI	EMERGENCY EDUCATIONAL TRAINING INSTITUTE	150.00	Auto
0000026395	2/20/2026	FILE	FILE OF LIFE FOUNDATION, INC.	529.34	Auto
0000026396	2/20/2026	FNG	FLORIDA NATURAL GAS	151.91	Auto
0000026397	2/20/2026	FPL8590	FL POWER & LIGHT CO.	346.98	Auto
0000026398	2/20/2026	GUZMAN	JOEL GUZMAN	53.00	Auto
0000026399	2/20/2026	KOZA	JOSHUA KOZA	1,242.00	Auto
0000026400	2/20/2026	LOWES	LOWES BUSINESS ACCT/SYNCB	480.44	Auto
0000026401	2/20/2026	LYNQ	LYNQ	1,440.00	Auto
0000026402	2/20/2026	MOTORGA	MOTOROLA SOLUTIONS, INC.	2,128.00	Auto
0000026403	2/20/2026	PARADIS	PARADISE SCREEN PRINTING	1,518.00	Auto
0000026404	2/20/2026	SONICL	SONICLEAR TRIO SYSTEMS, LLC	493.00	Auto
0000026405	2/20/2026	SOUTH	SOUTH FL EMERGENCY VEHICLES	1,751.18	Auto
0000026406	2/20/2026	STREETE	DIONNE STREETE	474.07	Auto
0000026407	2/20/2026	TEN8	TEN-8 FIRE & SAFETY, LLC	4,234.63	Auto
0000026408	2/20/2026	TRAVIS	TRAVIS L. HICKS	400.00	Auto
0000026409	2/20/2026	UNIQUE	UNIQUE MEMORABLE MOMENTS PHOTO & VIDEO	275.00	Auto
0000026410	2/20/2026	YOHANA	YOHANA ROTHENBERG	53.00	Auto
0000026411	2/26/2026	BENNETT	BENNETT FIRE PRODUCTS CO, INC	68,381.00	Auto
W000001593	2/2/2026	ABO	ABO EMERGENCY CONSULTING LLC	2,500.00	Wire Transfer
W000001594	2/6/2026	BU9855	CARDMEMBER SERVICE	7,182.02	Wire Transfer
W000001595	2/9/2026	UPS	UNITED PARCEL SERVICE	30.58	Wire Transfer
W000001596	2/9/2026	COMCAST	COMCAST	447.40	Wire Transfer

**IONA MCGREGOR FIRE DISTRICT (IMF)**

**Bank Code:** B BANKUNITED CHECKING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
W000001597	2/9/2026	CABLE2	COMCAST CABLEVISION	59.64	Wire Transfer
W000001598	2/10/2026	CABLE1	COMCAST CABLEVISION	23.95	Wire Transfer
W000001599	2/12/2026	CIGDEN	CIGNA DENTAL	12,324.02	Wire Transfer
W000001600	2/12/2026	CABLE4	COMCAST CABLEVISION	210.00	Wire Transfer
W000001601	2/12/2026	CABLE3	COMCAST CABLEVISION	70.00	Wire Transfer
W000001602	2/17/2026	VERVE	VERVE CLOUD INC	2,237.04	Wire Transfer
W000001603	2/17/2026	COMCAST	COMCAST	224.90	Wire Transfer
W000001604	2/18/2026	LCU	LEE COUNTY UTILITIES	3,593.89	Wire Transfer
W000001605	2/19/2026	CABLE5	COMCAST CABLEVISION	154.00	Wire Transfer
W000001606	2/20/2026	CIGNA	CIGNA HEALTHCARE	218,179.90	Wire Transfer
W000001607	2/23/2026	VERIZON	VERIZON	3,441.16	Wire Transfer
W000001608	2/23/2026	MICROSO	MICROSOFT CORPORATION	72.00	Wire Transfer
W000001609	2/23/2026	MICROSO	MICROSOFT CORPORATION	3.22	Wire Transfer
W000001610	2/23/2026	MICROSO	MICROSOFT CORPORATION	1,497.00	Wire Transfer
W000001611	2/26/2026	FASD	FL ASSOCIATION OF SPECIAL DISTRICTS	1,108.00	Wire Transfer

**Bank B Total:** 389,723.46

**Report Total:** 389,723.46