

Iona McGregor Fire District Board of Fire Commissioners Meeting
May 17, 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 6:00 p.m.

Opening Prayer and Pledge of Allegiance observed

Roll Call - Chair informed roll call will be done by each person giving their name and title, starting 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; Lauri McMahan, PEIRO; Joel Guzman, Logistics Chief; Ed Steffens, Battalion Chief Prevention; Seth Comer, Deputy Chief Operations; Jim Walker, Commissioner; Steve Barbosa, Commissioner; Todd Taylor, Commissioner, Mary Ellen Dorsett, Commission Chair; and Commissioner Scott Kuhn is absent, excused. (DVP Tansey arrived during the presentation of axe)

Approval of Minutes – April 19, 2017

Chair noted that minutes had been distributed prior, and asked for any corrections. Commissioner Walker commented that when he reads minutes he has difficulty following when there are broken thoughts or sentences, and questioned if others had difficulty as well. None were noted. **Motion** (5126) made by Commissioner Taylor, second Commissioner Barbosa to approve minutes as presented... carried.

Approval of Treasurers Report – April, 2017

Chair introduced Treasurers Report item and asked for corrections or comments. Seven misspelled and will be corrected before posting on website, stated FD Winzenread. Commissioner Walker commented that conversation on bill and would like to wait until comments to discuss conversation with attorney Pringle. Commissioner Barbosa **motioned** (5127) with a second from Commissioner Taylor to approved report as distributed... so approved.

Agenda Items Requiring Action

- 1) IT Update
- 2) Video Documentation of Public Meetings
- 3) Strategic Plan
- 4) Public Notice of Commissioner Vacancy policy
- 5) Agenda Item Placement policy
- 6) LCFMA Safety Trailer Maintenance
- 7) District Negotiations Team

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Adoption of Agenda

When asked for any changes to agenda, Commissioner Barbosa suggests removing Video Documentation of Public Meetings item be tabled until July as Commissioner Kuhn is not present and he placed on agenda. When Chair posed to Board, all were in agreement and a **motion** (5128) to table Video Documentation of Public Meetings until July and adopt agenda as amended was made by Commissioner Barbosa, second Commissioner Taylor... carried.

Public Comment on Agenda Items – none

Chief's Report –

Chief began with employee presentation to recently retired Lt Tomlins. Brief biography of Tom's service was given prior to presenting him with the retirement axe. Following the presentation, 15 minute recess called by chair.

Meeting resumed at 6:22 and Chief Howard continued review of report which was previously submitted in the Commission packet. Chief spoke of the three proposals were received, his recommendations of the IT Update item noting T3 Communications as Option A, with Comcast as Option B; and to allow Chief, along with attorney to negotiate with T3 for an agreement which meets the District's criteria and if successful, allow Chair to execute agreement. If T3 is unable to meet criteria, Chief and attorney would move to Option B, Comcast, for an agreement that would be executed by Chair.

Safety trailer was briefly described as a joint cooperative purchase and noted that Simplex donated \$5,000 toward trailer which has been used in past years for maintenance costs, and recommendation is the approval of \$500 contribution for maintenance of trailer.

Chief informed that May is specified as opening in the Collective Bargaining Agreement, and recommend the negotiation team be named as himself, Deputy Chief Comer, HR & Compliance Zinger, CFO Winzenread, Logistics Chief Guzman, Training Chief Tracy McMillion, Prevention Chief Steffens, legal counsel of board and labor attorney as well as the Board deems necessary.

Following conclusion of Chief's report, Commissioner Walker directed comment to Chief that he has recommendation for moving forward with Internet Service Provider and, if understand correctly, there is some urgency in this that you want to get moving on. Chief replied that it is an item that we need to address, want to move forward but want to do in a manner that meet the needs of the organization. A brief dialog continued and it was noted that as agenda item, action should be taken during the business portion of meeting.

Division/Committee Reports –

DC Comer –

Operations and Training report is combined as BC McMillion has taken a couple days off. Brush fires continue to be busy, and although storms are forecast, rain will be helpful but lightning not. Command staff continues assisting in the task force response in and outside

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of the County. North task force sent to Lake Placid. Application period for engineer testing has closed have 17 candidates. Acquired structure training took place and has concluded. There was a minimal impact on the community and the neighbors were cooperative and thank you notes will be sent. Crews were mindful of surroundings. David Griffin will be here June 2nd from 9:00 a.m. until 4:00 p.m. at Station 75. giving presentation. He is currently a Captain with Charleston, and was the driver of first-in engine at Super Sofa store that killed 9 firefighters. All Commissioners are welcome to attend, let BC McMillion know of attendance. Chair added that she has heard him and he is really good, worth the time. He delivers an applicable message that can be used wherever you are in life, continued DC Comer. Chair commented that she had opportunity to review DC Comer's paper again this year and it was awesome and think it's going to be a very valuable tool. Nice job.

BC Steffens –

Prevention still doing the right numbers to stay on track, and the inspectors are doing a phenomenal job. The work on Strategic Planning brought to higher level our obligation to district from Prevention standpoint is to have community risk reduction plan and analysis done, and am currently working with DC Comer on how to be done, tools, etc... Exciting project as it touches community in proactive and positive way. Worked with Andy Stadler at Lee County Radio Communications recently; and we're establishing standard for our buildings to communicate.

BC Guzman –

Running smooth, staff is working hard to keep all buildings and vehicles operational. We are finishing radio installation on all trucks which will complete the update of all communications including radios, handhelds, and mobiles; and continue working with Chief on IT project.

PEIRO McMahon –

Had 3 car seat installations, 1 public event, 3 CPR classes and 2 fire extinguisher classes. Thanks to BC Steffens for assistance. Chair asked if the classes are full. Yes, replied Lauri. Commissioner Walker asked how programs are marketed. Lauri informed that we have been doing for 13 years, mainly word of mouth and posted on website. Commissioner Walker asked if she had recommendations to beef up marketing. Thinking of ways, replied PEIRO McMahon. BC Steffens added that although not yet ready for unveiling, working with DC Comer and our risk assessment and demographics feedback obtained will tie into the marketing plan. Commissioner Walker commented that mailing to condominium associations and co-ops would be inexpensive way to market our available programs. Lauri added that with word of mouth we get many attendees from other districts as they have heard about our classes from others. DVP Tansey added that larger communities do put in training information in their newsletters. BC Steffens commented that we want to be prepared to provide the services and do not wish to be overwhelmed. Could classes be expanded to allow for more attendance, questioned Commissioner Barbosa. Response was that we attempt to keep to 16 students as we have had up to 32 which was too much as there is less interaction and one on one not there. We are working on logistics of training as well, per BC Steffens.

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Attorney Report –

Attorney Pringle stated that items are on agenda and save comments for then.

Unfinished Business

1) IT Update

Chief restated his recommendation pertaining to the selection of an IT provider with T3 Communications being his first choice and if unable to successfully meet our needs, look to Comcast with the assistance of attorney to address the language and allowing Chair to have ability to execute. Chair stated that while looking back over history to the Strategic Plan of 2012/2013, she discovered a document that she was not aware of and believes most of the staff unaware of. Document turned out to be an audit of our IT system was prepared by previous auditing firm and presented in 2012 which outlined where we were and what our risk was, what our controls were needed, and ranked them. A summary of the report items was distributed and reviewed. Chair added that this information is what Chief talked about earlier when talked about looking at the IT organizations and making sure they can provide service that we need based on the audit as well as other items they may come up with. Chief is looking for a motion to authorize Attorney Pringle to review the internet and phone service agreement from the chosen providers for appropriate government language and to review and verify that provider can and will meet the Chief's audit check, and to authorize the Chair to execute the government service agreement approved by the Chief and Attorney Pringle with the selected vendor. **Motion** (5129) offered by Chair Dorsett with second by Commissioner Taylor... Attorney questioned, does board in competitive process receive recommendation from staff and then allow motion that says we select x vendor as choice one and if agreement met, fine, if not, vendor choice 2. Response is affirmative. The motion is to approve both of them, T3 Communications and Comcast, allowing Chief to makes final selection, and negotiated with assistance of attorney for agreement. Once final agreement is done, chair can sign. Following discussion, motion approved.

2) Video Documentation of Public Meetings – tabled until July

3) Strategic Plan

Copy of plan was submitted previously, and Dr. Banyan had brief PowerPoint presentation to touch on a few of the items including the steps taken to create the plan as well as the next steps to be taken. Suggesting tonight that can approve the mission revision as presented, the vision, and amended values. Commissioner Barbosa asked if other words could be used in place of 'pride'. Dr Banyan stated that this word was used most by the individuals. Chair mentioned that this word is important in the industry and to the members and would not recommend removing but could add others. She suggested that Commissioner make word suggestions during discussion. It was interesting in focus groups that backed in to the performance review. The broad goals were outlined along with the objectives. The lead named is not meant as the only person working on, just the internal champion for the objective. There are different ways to measure the departments to capture the organization. Commissioner Walker asked where the yardstick is for measurement. Dr. Banyan stated that once settle on a measure, collect data and establish baseline before establishing

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measurement. Who is responsible to establishing yardsticks, questioned Walker. Dr. Banyan stated it is the responsibility of the Board and Chief. It starts with adopting plan and spending next 3-6 months in determining what and how to measure and then begin measuring to establish a measurement. Dr Banyan stated that there are recommendations for change on IT and other items. After final document is produced, it is up to Chief to direct performance of the Strategic Plan. Suggest changing evaluating previous IT plan to utilizing IT plan. Following the presentation, Commissioner Walker stated that he is not ready tonight – don't understand using stockholder. Stakeholder is the word used stated Banyan, and the stakeholders are people having interest in District – voters, legislators, people who are served by district. Some are also internal that will benefit as well. Chief stated that he and staff have spent much time with Dr Banyan and we are happy with it and staff recommends moving forward with it. Chair questioned if plan approved could and would Chief report periodically on the plan and that updates would be given? Yes, replied Chef. Following the discussion, **motion** (5130) to adopt plan as amended by changing evaluate IT to utilize IT and adopt the new mission statement as recommended was made by Commissioner Taylor and seconded by Commissioner Barbosa.... carried and adopted as amended.

4) Public Notice of Commissioner Vacancy policy

Attorney reviewed previous meeting's direction to revise the policy and submit t to Board which was included in the packet. Two separate drafts were presented for consideration. Alternate 1 does not change board's ability to fill vacancy; Alternate 2 is the deletion of first decision by board and describes exactly what board will do. Following attorney's brief summary, Commissioner Taylor stated he wants to accomplish posting part but leave flexibility for filling and leaning towards Alternate 1. Commissioner Walker wanted policy that turned into book – have opening and if interested apply. Do we need to have all of the language with the statutes? Yes was response of Commissioners Dorsett, Taylor, and Barbosa. Not going to debate, do what you want with it, stated Commissioner Walker. **Motion** (5131) to adopt Alternate 1 policy as presented made by Commissioner Barbosa and seconded by Commissioner Taylor... carried. Policy adopted.

5) Agenda Item Placement policy

Attorney addressed the item that was requested by Commissioner Walker on policy to place item on agenda as he wishes authority to place item on agenda without requiring authorization of the Chief or attorney. He then briefly reviewed the Item Summary Form which was previously submitted along with the policy for pre and post agenda publishing additions Walk-on requires board approval as adoption of amended agenda with item to be added. Following the policy review, Commissioner Walker recommends that this is a detailed policy, item C on walk-on agenda, could waylay other commissioners if only three are present and should be super majority. Attorney Pringle agrees with this. What do we wish in blanks, majority or super majority? Commissioner Walker stated all blanks to be the super majority of the full board, four people at all times. Attorney noted that a super majority would be of those present. Commissioner Walker would like it to be unanimous. Barbosa stated that one person could kill an agenda. **Motion** (5131) by Commissioner Walker to be given five days prior to meeting for placing agenda item and require unanimous vote of those present for items to be added after meeting has commenced.

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Discussion of unanimous and super majority requirement took place. Commissioners Taylor and Barbosa both gave their reasoning for wanting Super Majority. Let your conscience be your guide, posed Commissioner Walker. With no second, motion 5131 died. **Motion** (5132) made by Commissioner Taylor with super majority and a time of five working days prior to publishing of agenda, second offered by Commissioner Barbosa; three in favor, with Commissioner Walker in dissent. As Commissioner Walker has requested his dissension and comments to be entered into the record verbatim, they are as follows, “No, and for the record, because I think one item as it relates to a majority encourages political agendas from the commission. Quote me on that verbatim, please.”

After the passing of motion, conversation continued with Commissioner Taylor stating he looks at it as just the opposite. Commissioner Walker continued, “You know, Todd, you mentioned of a previous culture etcetera and you’ve been on here a long time and so has Steve and so has Mary Ellen. You know, we’re in the twenty-first century now and things are different and hopefully people are more knowledgeable as to what goes with this department. You have a competent staff here. You got a guy at x amount of dollars to run this department and he’s picked all these guys to help him. Now, what is the problem with saying when somebody wants to add something on there, if it doesn’t make sense we kill it.” Chair stated that there has been a motion and a second and it has been voted on and passed and we can move and the next item... Commissioner Walker interjected that his comments were to be included. Commissioner Taylor commented as fair enough.

New Business

1) LCFMA Safety Trailer Maintenance

Chief gave brief overview of recommendation for maintenance and upkeep amount of \$500.00. Is it still being used, questioned Commissioner Taylor. Yes, and usage has increased and our name is on Trailer as well stated Steffens. **Motion** (5133) by Chair Dorsett to authorize payment of \$500.00 to the Lee County Fire Marshals Association to cover a portion of the cost for maintenance and use of the trailer, second by Commissioner Taylor... During discussion, Commissioner Barbosa asked who will be doing maintenance, to which BC Steffens replied that he does not know. Following discussion, motion carries unanimously.

1) District Negotiation Team

Chief’s read his recommendation of Chief, Deputy Chief Comer, HR Compliance Zinger, CFO Winzenread, BC Guzman, BC McMillion, BC Steffens, Attorney Pringle, labor attorney Morinelli. Attorney Pringle addressed the inclusion of persons that can meet with Board in executive session and added that as Board is final decision maker, commissioners cannot be part of negotiating team. **Motion** (5134) to approve members as read into the record by Chief was made by Chair Dorsett with second by Commissioner Taylor... carried.

DVP Report –

Public Comment – non agenda items – none

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Commissioner Comments –

Commissioner Walker mentioned his conversation with Mr. Pringle regarding his billing and noted concern with the time and matters being billed for. Discussion on the use of attorney to give legal advice to the board and district personnel on district or potential district matters occurred. When noted that a charge is made when attorney telephones a commissioner, Commissioner Walker instructed attorney not to call him if he has any questions.

Adjournment

Motion to adjourn meeting made by Commissioner Walker, second Commissioner Taylor...

Meeting adjourned at 8:29 p.m.

Approved by: _____

Print Name: _____

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
TREASURER REPORT NOTES
BALANCE SHEET AND SUMMARY FINANCIAL STATEMENT
For the Seven Months Ended April 30, 2017**

Balance Sheet

Cash and Investments

Cash and cash equivalents of \$1,415,703 and investment balances of \$11,657,332 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 110 basis points, up from 103 basis points in March.

Liabilities and Accrued Expenditures

Current liabilities totaling \$18,066 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 \$7,332,032 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 \$606,000 in ad valorem tax collections during the month of April. The total collected through April 30th represents 96.84% of budgeted tax revenues, the same percentage as the same period one year ago. Net ad valorem taxes reported on the summary financial statement totals \$17,113,753 and includes discounts, penalties, refunds deducted, and prior year taxes.

Total revenues represent 96.63% of budgeted annual revenues.

Expenditures

Personnel services are reported at \$7,791,897 or 54.44% 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 \$1,301,518 or 56.51% 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 April 30th total \$302,396 or 55.74% of budget.

Total expenditures represent 56.04% of budgeted expenditures.

IMFD Balance Sheet
As of 4/30/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BB&T	\$ 1,415,603.18	
Petty Cash	100.00	
Total CASH:		1,415,703.18

INVESTMENTS

Investments - SunTrust	100,062.42	
Investments - SBA	9,614,949.27	
Investments - SBA Impact Fund A	1,243.96	
Investments - BB&T Money Rate Savings	1,005,205.32	
Investments - 5/3 Bank	935,871.91	
Total INVESTMENTS:		11,657,332.88

Total ASSETS:		\$ 13,073,036.06
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LIABILITIES

LIABILITIES AND OTHER CREDITS

Due To Foundation	722.00	
Total LIABILITIES AND OTHER CREDITS:		722.00

ACCRUED EXPENSES

FRS - Employee Contribution - ADMIN	4,634.12	
FRS - Employee Contribution - OPS	14,379.42	
HSA Employer Contributions - ADMIN	(2,000.00)	
IMEBA Dues Withheld Payable	330.00	
Total ACCRUED EXPENSES:		17,343.54

Total LIABILITIES:		18,065.54
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EQUITY

Prior Year Revenues Over/(Under) Expenditures	(153,987.94)	
Retained Earnings-Current Year	7,332,031.81	
Fund Balance - Assigned	417,644.00	
Fund Balance - Unassigned	5,459,282.65	
Total EQUITY:		13,054,970.52

Total LIABILITIES & EQUITY:		\$ 13,073,036.06
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IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT

SUMMARY FINANCIAL STATEMENT - GENERAL FUND

For The Seven Months Ended April 30, 2017 (Unaudited)

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REVENUES	AMENDED		VARIANCE	
	BUDGET	ACTUAL	\$	%
Cash Carry Forward	\$ 5,557,464			
Ad valorem taxes	17,709,838	\$ 17,113,753	\$ (596,085)	96.63%
Permits, Fees & Special Assessments	65,000	50,450	(14,550)	77.62%
Intergovernmental	50,640	24,427	(26,213)	48.24%
Charges for services	53,000	57,078	4,078	107.69%
Miscellaneous	54,200	81,756	27,556	150.84%
Proceeds from debt	-	-	-	N/A
Total revenues	<u>17,932,678</u>	<u>17,327,464</u>	<u>(605,214)</u>	<u>96.63%</u>
Total revenues and cash carry forward	<u>23,490,142</u>			
EXPENDITURES				
Personnel services	14,313,157	7,791,897	6,521,260	54.44%
Professional and contractual	793,060	546,353	246,707	68.89%
Travel	70,965	33,645	37,320	47.41%
Communications & freight	124,400	72,471	51,929	58.26%
Utilities, equipment rental, and insurance	247,361	161,444	85,917	65.27%
Repairs and maintenance	258,274	141,524	116,750	54.80%
Other operational and administrative	285,150	135,168	149,982	47.40%
Supplies, tools & small equipment	341,815	154,726	187,089	45.27%
Education and training	182,285	56,187	126,098	30.82%
Capital expenditures	676,450	599,618	76,832	88.64%
Debt service	542,541	302,396	240,145	55.74%
	<u>17,835,458</u>	<u>9,995,429</u>	<u>7,840,029</u>	<u>56.04%</u>
Revenues over/(under) expenditures	<u>97,220</u>	<u>\$ 7,332,035</u>	<u>\$ 7,234,815</u>	

Fund Balance/Cash Carry Forward 5,654,684

Total expenditures and reserves \$ 23,490,142

	APRIL	MARCH
Cash Balances	\$ 1,415,703	\$ 1,521,744
Investments		
General - SBA - Fund A	9,614,949	10,106,147
Impact fee - SBA - Fund A	1,244	1,243
Sun Trust Government Money Fund	100,062	100,100
BB&T Money Market	1,005,205	1,004,903
5/3 Bank	935,872	935,190
	<u>11,657,332</u>	<u>12,147,583</u>
Total Cash and Investments	<u>\$ 13,073,035</u>	<u>\$ 13,669,327</u>

Submitted for approval on May 17, 2017

Approved By: _____
(Signature)

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED FINANCIAL STATEMENT - GENERAL FUND
For The Seven Months Ended April 30, 2017 (Unaudited)

	<u>AMENDED</u>		<u>VARIANCE</u>	
	<u>BUDGET</u>		<u>ACTUAL</u>	
			<u>\$</u>	<u>%</u>
REVENUES				
Cash Carry Forward	\$ 5,557,464			
Ad Valorem Taxes	18,246,838	\$ 17,806,351	\$ (440,487)	97.59%
Excess fees	100,000	-	(100,000)	0.00%
Penalties	20,000	4,276	(15,724)	21.38%
Discounts	(645,000)	(660,313)	(15,313)	102.37%
Refunds Deducted	(15,000)	(38,609)	(23,609)	257.39%
Ad Valorem Taxes Prior Years	3,000	2,048	(952)	68.27%
Impact Fees	65,000	50,450	(14,550)	77.62%
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	55,347	5,347	110.69%
CPR - Books & Masks	3,000	1,731	(1,269)	57.70%
Interest Check/Demand Accounts	20,000	45,835	25,835	229.18%
Rents	7,200	-	(7,200)	0.00%
Sale of Equipment	15,000	18,000	3,000	120.00%
Contributions	1,500	890	(610)	59.33%
Miscellaneous	10,500	17,031	6,531	162.20%
Proceeds from Debt	-	-	-	N/A
Total Revenues	<u>17,932,678</u>	<u>17,327,464</u>	<u>(605,214)</u>	<u>96.63%</u>
Total Revenues and Cash Carry Forward	<u>23,490,142</u>			
EXPENDITURES				
Personnel Services				
Salaries -- Commissioners	30,000	15,000	15,000	50.00%
Salaries - ADM	1,904,989	979,152	925,837	51.40%
Salaries - OPS	6,043,255	3,241,153	2,802,102	53.63%
Salaries - FLSA	470,991	255,737	215,254	54.30%
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	21,698	16,302	57.10%
Salaries - One Time Payouts - ADM	21,180	17,816	3,364	84.12%
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	15,501	8,799	63.79%
Salaries - Ins Deductible & Subsidy- ADM	-	-	-	N/A
Salaries - Ins Deductible & Subsidy- OPS	52,691	28,868	23,823	54.79%
Salaries - Phone Allowance	18,480	10,355	8,125	56.03%
Salaries - On/Off Duty Training	-	9,256	(9,256)	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	65,341	5,643	92.05%
Salaries - Overtime Training - OPS	78,466	22,774	55,692	29.02%
Salaries - State Education ADM	17,760	10,360	7,400	58.33%
Salaries - State Education OPS	39,480	21,750	17,730	55.09%
FICA Taxes Regular Admin/Commissioners	121,937	59,475	62,462	48.78%
FICA Taxes Regular Operations	444,769	235,272	209,497	52.90%

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED FINANCIAL STATEMENT - GENERAL FUND
For The Seven Months Ended April 30, 2017 (Unaudited)

	AMENDED		VARIANCE	
	BUDGET	ACTUAL		
			\$	%
Medicare - ADM	30,260	15,084	15,176	49.85%
Medicare - OPS	104,045	55,251	48,794	53.10%
Retirement - ADM	336,446	148,367	188,079	44.10%
Retirement - OPS	1,548,671	701,354	847,317	45.29%
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	303,611	211,477	58.94%
Health Insurance - OPS	1,007,892	582,963	424,929	57.84%
Health Insurance - Admin Contribution	(41,646)	(26,590)	(15,056)	63.85%
Health Insurance - OPS Contribution	(145,605)	(90,666)	(54,939)	62.27%
Health Insurance - Retiree Contribution	(249,679)	(141,331)	(108,348)	56.61%
Employee Insurance - Other - ADM	90,576	55,828	34,748	61.64%
Employee Insurance - Other - OPS	241,035	151,636	89,399	62.91%
Workers Compensation Insurance - ADM	40,809	32,134	8,675	78.74%
Workers Compensation Insurance - OPS	208,388	163,962	44,426	78.68%
Total Personal Services	<u>14,313,157</u>	<u>7,791,897</u>	<u>6,521,260</u>	54.44%
Operating Expenditures				
Legal	80,000	14,997	65,003	18.75%
Computer Support Services	121,000	28,806	92,194	23.81%
Other Professional	27,300	24,092	3,208	88.25%
Audit and Accounting	37,500	28,400	9,100	75.73%
Tax Collectors Commission	359,000	344,378	14,622	95.93%
Property Appraisers Commission	134,000	88,847	45,153	66.30%
Custodial & Janitorial Services	22,460	13,918	8,542	61.97%
Other Services - MVR Review	11,800	2,915	8,885	24.70%
Travel and Per Diem	70,965	33,645	37,320	47.41%
Telephones	85,000	49,268	35,732	57.96%
Wireless User Fee	35,700	20,901	14,799	58.55%
High Speed Internet Connect	2,100	1,127	973	53.67%
Freight & Postage	1,600	1,175	425	73.44%
Water	14,200	7,151	7,049	50.36%
Electricity	64,150	28,558	35,592	44.52%
Cable Television	2,030	1,475	555	72.66%
Garbage	8,970	5,214	3,756	58.13%
Propane	5,725	3,940	1,785	68.82%
Equipment Rentals & Leases	14,586	5,471	9,115	37.51%
Insurance	137,700	109,635	28,065	79.62%
Equipment Maintenance	63,475	16,190	47,285	25.51%
Building Maintenance	74,799	52,283	22,516	69.90%
Vehicle Maintenance	120,000	73,051	46,949	60.88%
Promotional Activities	19,025	15,069	3,956	79.21%
Promotional Activities-ADM	5,000	601	4,399	12.02%
Turnout Gear	66,335	12,335	54,000	18.60%
Capital Outlay under \$1,000	38,692	30,465	8,227	78.74%
Annual Medical Exams/Wellness	52,500	46,426	6,074	88.43%
Legal Advertising	3,800	332	3,468	8.74%
Hiring Costs	44,050	-	44,050	0.00%
Uniforms	45,748	26,243	19,505	57.36%
Office Supplies	10,000	3,697	6,303	36.97%
Fuel	110,000	34,845	75,155	31.68%
Janitorial Supplies	15,000	8,910	6,090	59.40%

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED FINANCIAL STATEMENT - GENERAL FUND
For The Seven Months Ended April 30, 2017 (Unaudited)

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	
			<u>\$</u>	<u>%</u>
Medical Supplies	53,020	32,044	20,976	60.44%
Other Operating Supplies	46,370	24,249	22,121	52.29%
Memberships, Publications & Subscriptions	117,425	54,678	62,747	46.56%
Educational Reimbursement	134,475	29,614	104,861	22.02%
Training	47,810	26,573	21,237	55.58%
Total Operating	<u>2,303,310</u>	<u>1,301,518</u>	<u>1,001,792</u>	56.51%
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	281,184	228,303	55.19%
Interest	33,054	21,212	11,842	64.17%
Total Expenditures	<u>17,835,458</u>	<u>9,995,429</u>	<u>7,840,029</u>	56.04%
Revenues over Expenditures		\$ 7,332,035		
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>			

IONA MCGREGOR FIRE DISTRICT
2016 - 2017 FISCAL YEAR
Ad Valorem Tax Revenues to Date

Date Received	Taxes	Interest	Discounts	Commissions	Other *	Net Amount Remitted by the Tax Collector
11/15/2016	\$ 321,241.41	\$ -	\$ 14,647.33	\$ 7,388.52	\$ 332.84	\$ 299,538.40
11/30/2016	3,798,206.32	-	151,880.39	72,946.58	(12,194.02)	3,561,185.33
12/16/2016	10,529,195.34	-	421,047.29	202,254.73	1,868.08	9,907,761.40
12/30/2016	986,573.09	-	35,348.91	19,057.48	(15,467.41)	916,699.29
1/17/2017	605,778.78	-	18,157.04	11,767.08	(38.71)	575,815.95
2/15/2017	581,208.88	-	13,151.33	11,372.47	(3,576.35)	553,108.73
3/15/2017	377,915.33	-	5,930.64	7,442.68	(3,172.94)	361,369.07
4/14/2017	606,889.73	-	149.76	12,148.76	(695.40)	593,895.81
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>\$17,807,008.88</u>	<u>\$ -</u>	<u>\$ 660,312.69</u>	<u>\$ 344,378.30</u>	<u>\$ (32,943.91)</u>	<u>\$ 16,769,373.98</u>

* Note - The other column includes prior year taxes, penalties, refunds, corrections, interest and other costs.

CURRENT AND LAST 5 FISCAL YEARS COLLECTION ANALYSIS
As of April 30, of each year

Fiscal Year		Revenue	Discounts	Commissions
2017	Budget	18,354,838	645,000	359,000
	Actual	17,774,065	660,313	344,378
		96.84%	102.37%	95.93%
2016	Budget	17,185,982	600,000	335,000
	Actual	16,643,616	615,210	322,022
		96.84%	102.53%	96.13%
2015	Budget	16,336,286	570,000	315,000
	Actual	15,739,910	576,589	304,632
		96.35%	101.16%	96.71%
2014	Budget	15,328,367	523,000	282,000
	Actual	14,657,760	537,593	283,758
		95.63%	102.79%	100.62%
2013	Budget	14,790,811	520,000	287,000
	Actual	14,174,519	518,728	274,411
		95.83%	99.76%	95.61%
2012	Budget	14,860,845	525,000	287,000
	Actual	14,307,465	521,489	276,970
		96.28%	99.33%	96.51%

Check History Report
Sorted By Check Number
Activity From: 4/1/2017 to 4/30/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: C BB&T - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
015286	4/10/2017	ADERA	ADERA	245.00	Auto
015287	4/10/2017	AIRGAS	AIRGAS	60.65	Auto
015288	4/10/2017	B & B	BROWN & BIGELOW	1,268.67	Auto
015289	4/10/2017	BUCK	BUCKEYE CLEANING CENTER	122.24	Auto
015290	4/10/2017	CINTAS	CINTAS CORPORATION #294	103.06	Auto
015291	4/10/2017	CITYELE	CITY ELECTRIC SUPPLY COMPANY	179.48	Auto
015292	4/10/2017	CRYSTAL	CRYSTAL SPRINGS	64.92	Auto
015293	4/10/2017	EMP	EMERGENCY MEDICAL PRODUCTS	1,190.66	Auto
015294	4/10/2017	FOX	FOX DISTRIBUTING OF SW FL INC	120.77	Auto
015295	4/10/2017	FPL0598	FL POWER & LIGHT CO.	1,298.08	Auto
015296	4/10/2017	FPL3327	FL POWER & LIGHT CO.	12.42	Auto
015297	4/10/2017	FPL5324	FL POWER & LIGHT CO.	429.46	Auto
015298	4/10/2017	FPL6245	FL POWER & LIGHT CO.	556.29	Auto
015299	4/10/2017	GAVINS	GAVIN'S ACE HARDWARE	139.93	Auto
015300	4/10/2017	GCR	GCR TIRE CENTERS	455.28	Auto
015301	4/10/2017	GRAINGE	GRAINGER	11.86	Auto
015302	4/10/2017	GROUND	GROUND EFFECTS	1,475.00	Auto
015303	4/10/2017	GUZMAN	JOEL GUZMAN	1,756.59	Auto
015304	4/10/2017	HARBOR	HARBOR FREIGHT TOOLS	86.26	Auto
015305	4/10/2017	HOLIDAY	HOLIDAY INN	10,005.52	Auto
015306	4/10/2017	HOMD	Home Depot Credit Services	151.00	Auto
015307	4/10/2017	JP	JP & ASSOCIATES LLC	9,500.00	Auto
015308	4/10/2017	KEEGAN	ZACHARY KEEGAN	150.00	Auto
015309	4/10/2017	KOONS	JOHN A. KOONS LOCKSMITHS	102.81	Auto
015310	4/10/2017	LAWSON	LAWSON PRODUCTS, INC.	360.46	Auto
015311	4/10/2017	LMHS	LEE MEMORIAL HEALTH SYSTEM	240.00	Auto
015312	4/10/2017	LOWES	LOWE'S	2,084.77	Auto
015313	4/10/2017	MES	MUNICIPAL EMERGENCY SVCS, INC.	519.74	Auto
015314	4/10/2017	MTR	MED-TECH RESOURCE, INC.	122.04	Auto
015315	4/10/2017	OFFICE2	OFFICE DEPOT	163.18	Auto
015316	4/10/2017	PGIT	PREFERRED GOVERNMENTAL INS TRUST	20,007.24	Auto
015317	4/10/2017	PROFF	PROFIREFIGHTER.COM	44.95	Auto
015318	4/10/2017	RADEN	DENNIS RADEN	280.00	Auto
015319	4/10/2017	RAWLS	GREG RAWLS	200.00	Auto
015320	4/10/2017	RICOH	RICOH USA, INC.	136.77	Auto
015321	4/10/2017	RYAN	RYAN PETROLEUM	2,423.87	Auto
015322	4/10/2017	SCHMIDT	MARLIN SCHMIDT	280.00	Auto
015323	4/10/2017	SDC	SCUBAVICE DIVING CENTER, LLC	2,335.26	Auto
015324	4/10/2017	SEAKING	SEA KING KANVAS	60.00	Auto
015325	4/10/2017	SHUTTS	SHUTTS & BOWEN LLP TRUST ACCT	233.70	Auto
015326	4/10/2017	SONICL	SONICLEAR TRIO SYSTEMS, LLC	295.00	Auto
015327	4/10/2017	SOUTH	SOUTH FL EMERGENCY VEHICLES	326.07	Auto
015328	4/10/2017	SPOK	SPOK, INC	117.46	Auto
015329	4/10/2017	STOKES	STOKES MARINE, INC.	4,644.00	Auto
015330	4/10/2017	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,258.10	Auto
015331	4/10/2017	TBMOWER	TB MOWERS, INC	46.28	Auto
015332	4/10/2017	VFIS	VFIS	9,230.00	Auto
015333	4/10/2017	WALLACE	WALLACE INTERNATIONAL TRUCKS	1,681.21	Auto
015334	4/10/2017	WIGGING	JAY WIGGINGTON	150.00	Auto
015335	4/19/2017	ACTION	ACTION AUTOMATIC DOOR CO.	485.10	Auto
015336	4/19/2017	AD	ADVANCED DISPOSAL-FT MYERS	596.44	Auto
015337	4/19/2017	AED	AED SUPERSTORE	268.00	Auto
015338	4/19/2017	AIRGAS	AIRGAS	162.86	Auto
015339	4/19/2017	ALLDATA	ALLDATA	1,500.00	Auto

Check History Report
Sorted By Check Number
Activity From: 4/1/2017 to 4/30/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: C BB&T - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
015340	4/19/2017	B & B	BROWN & BIGELOW	751.60	Auto
015341	4/19/2017	BOA1124	BANK OF AMERICA BUSINESS CARD	149.31	Auto
015342	4/19/2017	BOA4074	BUSINESS CARD	4,644.10	Auto
015343	4/19/2017	BOA4458	BANK OF AMERICA BUSINESS CARD	84.04	Auto
015344	4/19/2017	BOCC	LEE COUNTY BOCC	7,796.69	Auto
015345	4/19/2017	CEN3038	CENTURYLINK	7,036.50	Auto
015346	4/19/2017	CINTAS	CINTAS CORPORATION #294	103.06	Auto
015347	4/19/2017	DUO	DUO-SAFETY LADDER CORP	27.15	Auto
015348	4/19/2017	FASD	FL ASSOC. OF SPECIAL DISTRICT	3,525.00	Auto
015349	4/19/2017	FLSDU	STATE OF FLORIDA DISBURSEMENT	308.25	Auto
015350	4/19/2017	FOX	FOX DISTRIBUTING OF SW FL INC	34.34	Auto
015351	4/19/2017	FPL8590	FL POWER & LIGHT CO.	383.68	Auto
015352	4/19/2017	GRALEY	GRALEY MECHANICAL, INC.	150.00	Auto
015353	4/19/2017	HARBOR	HARBOR FREIGHT TOOLS	37.97	Auto
015354	4/19/2017	LEESAR	LEESAR INC	1,201.03	Auto
015355	4/19/2017	MARINE	MARINEMAX	322.04	Auto
015356	4/19/2017	MES	MUNICIPAL EMERGENCY SVCS, INC.	833.64	Auto
015357	4/19/2017	MISSION	MISSION BBQ	170.93	Auto
015358	4/19/2017	NAPA	NAPA AUTO PARTS	53.07	Auto
015359	4/19/2017	OFFICE2	OFFICE DEPOT	69.98	Auto
015360	4/19/2017	PARTSHS	PARTS HOUSE	213.35	Auto
015361	4/19/2017	PUBLIC	PUBLIC SAFETY CENTER, INC.	43.96	Auto
015362	4/19/2017	ROSENPL	ROSEN PLAZA HOTEL	6,791.85	Auto
015363	4/19/2017	RYAN	RYAN PETROLEUM	1,965.20	Auto
015364	4/19/2017	TBMOWER	TB MOWERS, INC	88.77	Auto
015365	4/19/2017	TUSCAN	TUSCAN & COMPANY, PA	4,400.00	Auto
015366	4/19/2017	VERIZON	VERIZON	1,006.16	Auto
015367	4/19/2017	WALLACE	WALLACE INTERNATIONAL TRUCKS	392.22	Auto
015368	4/27/2017	AQUIL	KHALID AQUIL	150.00	Auto
015369	4/27/2017	B & B	BROWN & BIGELOW	7,574.11	Auto
015370	4/27/2017	BOA8738	BANK OF AMERICA	2.10	Auto
015371	4/27/2017	BREATH	BREATHING AIR SYSTEMS DIV.	673.70	Auto
015372	4/27/2017	CINTAS	CINTAS CORPORATION #294	51.53	Auto
015373	4/27/2017	CRS	CRS TECHNOLOGY	3,902.50	Auto
015374	4/27/2017	CUMMINS	CUMMINS POWER SOUTH	24,515.75	Auto
015375	4/27/2017	DILLAHA	NICHOLAS DILLAHA	280.00	Auto
015376	4/27/2017	DUVAL	MICHAEL SCOTT DUVAL	100.00	Auto
015377	4/27/2017	FPL0598	FL POWER & LIGHT CO.	1,399.83	Auto
015378	4/27/2017	FPL3327	FL POWER & LIGHT CO.	17.42	Auto
015379	4/27/2017	KEEGAN	ZACHARY KEEGAN	300.00	Auto
015380	4/27/2017	LEECTY	LEE COUNTY PUBLIC SAFETY-GCN	6,817.20	Auto
015381	4/27/2017	LONGSWO	LONGSWORTH COMFORT AIR LLC	2,958.00	Auto
015382	4/27/2017	MACKAY	MARK MACKAY	580.00	Auto
015383	4/27/2017	MARINE	MARINEMAX	204.70	Auto
015384	4/27/2017	MES	MUNICIPAL EMERGENCY SVCS, INC.	74.91	Auto
015385	4/27/2017	MOTOROL	MOTOROLA SOLUTIONS INC.	866.64	Auto
015386	4/27/2017	MTR	MED-TECH RESOURCE, INC.	159.52	Auto
015387	4/27/2017	NAFECO	NAFECO	53.00	Auto
015388	4/27/2017	OFFICE2	OFFICE DEPOT	691.48	Auto
015389	4/27/2017	PARTSHS	PARTS HOUSE	48.06	Auto
015390	4/27/2017	PRIN VI	PRINCIPAL LIFE - VISION	1,496.98	Auto
015391	4/27/2017	PRINCIP	PRINCIPAL LIFE INSURANCE CO	13,414.82	Auto
015392	4/27/2017	PRINGLE	RICHARD W. PRINGLE, P.A.	2,756.25	Auto
015393	4/27/2017	RADEN	DENNIS RADEN	300.00	Auto

Check History Report
Sorted By Check Number
Activity From: 4/1/2017 to 4/30/2017

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: C BB&T - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
015394	4/27/2017	RICOH	RICOH USA, INC.	420.36	Auto
015395	4/27/2017	RYAN	RYAN PETROLEUM	4,886.37	Auto
015396	4/27/2017	SCHMIDT	MARLIN SCHMIDT	300.00	Auto
015397	4/27/2017	SHUTTS	SHUTTS & BOWEN LLP TRUST ACCT	233.70	Auto
015398	4/27/2017	SOUTH	SOUTH FL EMERGENCY VEHICLES	2,320.97	Auto
015399	4/27/2017	STAND	STANDARD INSURANCE CO.	11,973.88	Auto
015400	4/27/2017	STEFFEN	EDWARD STEFFENS	208.00	Auto
015401	4/27/2017	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,258.10	Auto
015402	4/27/2017	WALLACE	WALLACE INTERNATIONAL TRUCKS	901.20	Auto
015403	4/27/2017	STEFFEN	EDWARD STEFFENS	150.00	Auto
Bank C Total:				<u>216,363.42</u>	
Report Total:				<u><u>216,363.42</u></u>	