

Iona McGregor Fire District Board of Fire Commissioners Meeting
April 15, 2020
6:00 PM

Meeting called to order at 6:00 pm

Roll Call of Commissioners –

Present are Commissioner Louwers, Treasurer Langford, Secretary Andersen, and Chair Walker; Vice Chair Barbosa attended via telephone

Opening Prayer and Pledge of Allegiance observed

Amendments to the Meeting Agenda – none

Public Input on Business Agenda Items – none

Public Recognition – none

Business Agenda Items (Agenda Items Requiring Action)

1) Meeting Minutes – February 19, 2020

Motion (5699) to approve minutes of February 19, 2020 made by Commissioner Andersen, second Commissioner Langford... carried.

2) Financial Report – February 2020 & March 2020

CFO Winzenread summarized financial reports for Board as requested by Chair. Following review, **motion** (5700) to approve financial reports of February and March 2020 made by Commissioner Walker, second by Commissioner Andersen. Chair requested roll vote:

Commissioner Walker - yes
Commissioner Andersen - yes
Commissioner Langford - yes
Commissioner Louwers - yes
Commissioner Barbosa – yes

3) Certificate of Need (COPCN) renewal

Chief informed that this is an ongoing process to allow us to provide ALS care.

Motion (5701) to authorize renewal of COPCN and execution of necessary documents made by Commissioner Langford, second offered by Commissioner Louwers...

Roll vote –

Commissioner Walker - yes
Commissioner Andersen - yes
Commissioner Langford - yes
Commissioner Louwers - yes
Commissioner Barbosa – yes

4) Surplus Item

Motion (5702) to deem items presented as surplus and authorize Chief to dispose of in accordance with Florida Statute 274.06 made by Commissioner Louwers, second Commissioner Andersen... carried.

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5) Codification Resolution (For Discussion Only)

Attorney stated that haven't been able to meet due to virus. Chair made **motion** (5703) to accept attorney report, and Commissioner Langford seconded... motion carried.

6) Executive Report

Chief noted that he is available for any questions. Hearing none, Chair Walker offered **motion** (5704) to receive Executive report. Commissioner Louwers offered second and motion carried.

7) Attorney Report –

Item was addressed with item 5

8) DVP Reports – Districts 7 & 25

Chair noted that reports were received and asked if any questions or comments. After hearing none, **motion** (5705) to accept District 7 & District 25 reports was made by Commissioner Andersen with second from Commissioner Langford... carried.

Public Input on Non-Business Agenda Items - none

Commissioner Comments - none

Adjournment

Motion to adjourn meeting made by Commissioner Louwers, second Commissioner Langford... carried.

Meeting adjourned at 6:10 p.m.

Approved by: _____

Print Name: _____

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For the Five Months Ended February 29, 2020 (Unaudited)

| Revenues | Amended | | Variance | |
|--|----------------------|----------------------|----------------------|---------------|
| | Budget | Actual | \$ | % |
| Cash Carry Forward | \$ 9,606,935 | | | |
| Ad valorem taxes | 19,878,190 | \$ 18,322,975 | \$ (1,555,215) | 92.18% |
| Permits, Fees & Special Assessments | 95,000 | 31,066 | (63,934) | 32.70% |
| Intergovernmental | 59,160 | - | (59,160) | 0.00% |
| Charges for services | 51,000 | 16,830 | (34,170) | 33.00% |
| Interest Check/Demand Accounts | 270,000 | 94,287 | (175,713) | 34.92% |
| Miscellaneous | 53,453 | 47,216 | (6,237) | 88.33% |
| Proceeds from debt | - | - | - | N/A |
| Total Revenues | 20,406,803 | 18,512,373 | (1,894,430) | 90.72% |
| | | | | |
| Total revenues and cash carry forward | <u>30,013,738</u> | | | |
| Expenditures | | | | |
| Personnel services | | | | |
| Salaries | 10,529,757 | 4,088,824 | 6,440,933 | 38.83% |
| Benefits | 5,676,405 | 2,450,530 | 3,225,875 | 43.17% |
| Operating Expenditures | | | | |
| Professional and contractual | 743,213 | 486,493 | 256,720 | 65.46% |
| Travel | 106,475 | 23,553 | 82,922 | 22.12% |
| Communications & freight | 143,320 | 45,145 | 98,175 | 31.50% |
| Utilities, equipment rental, and insurance | 281,507 | 141,331 | 140,176 | 50.20% |
| Repairs and maintenance | 694,143 | 194,182 | 499,961 | 27.97% |
| Other operational and administrative | 321,320 | 69,471 | 251,849 | 21.62% |
| Supplies, tools & small equipment | 387,370 | 160,717 | 226,653 | 41.49% |
| Education and training | 133,150 | 37,969 | 95,181 | 28.52% |
| Capital expenditures | 2,104,296 | 1,354,900 | 749,396 | 64.39% |
| Debt service | 162,295 | 112,273 | 50,022 | 69.18% |
| Total Expenditures | 21,283,251 | 9,165,388 | 12,117,863 | 43.06% |
| Revenues over/(under) expenditures | <u>(876,448)</u> | <u>\$ 9,346,984</u> | <u>\$ 10,223,432</u> | |
| Fund Balance/Cash Carry Forward | <u>8,730,487</u> | | | |
| Total expenditures and reserves | <u>\$ 30,013,738</u> | | | |
| | | | | |
| | | <u>FEBRUARY</u> | <u>JANUARY</u> | |
| Cash Balances | | | | |
| BankUnited - Operating | | \$ 1,067,915 | \$ 782,524 | |
| Petty Cash | | - | 100 | |
| | | <u>1,067,915</u> | <u>782,624</u> | |
| Investments | | | | |
| General - SBA - Fund A | | 16,119,324 | 16,596,730 | |
| BankUnited Money Market | | 2,004,907 | 2,002,543 | |
| 5/3 Bank | | 2,481 | 407,070 | |
| | | <u>18,126,712</u> | <u>19,006,342</u> | |
| Total Cash and Investments | | <u>\$ 19,194,626</u> | <u>\$ 19,788,966</u> | |

Submitted for approval on March 18, 2020

Approved By: _____

(Signature)

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited

\$ 1,067,914.61

Total CASH:

1,067,914.61

INVESTMENTS

Investments - SBA

16,119,324.07

Money Market - BankUnited

2,004,906.71

Investments - 5/3 Bank

2,480.92

Total INVESTMENTS:

18,126,711.70

Total ASSETS:

\$ 19,194,626.31

LIABILITIES

LIABILITIES AND OTHER CREDITS

Accounts Payable

81,671.47

Total LIABILITIES AND OTHER CREDITS:

81,671.47

ACCRUED EXPENSES

FRS - Employee Contribution - ADMIN

4,343.88

FRS - Employee Contribution - OPS

16,798.39

Total ACCRUED EXPENSES:

21,142.27

Total LIABILITIES:

102,813.74

EQUITY

Retained Earnings-Current Year

9,346,984.65

Prior Year Revenues Over/(Under) Expenditures

2,033,919.18

Fund Balance

7,710,908.74

Total EQUITY:

19,091,812.57

Total LIABILITIES & EQUITY:

\$ 19,194,626.31

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For the Six Months Ended March 31, 2020 (Unaudited)

| Revenues | Amended Budget | Actual | Variance | |
|--|----------------------|----------------------|----------------------|---------------|
| | \$ | | \$ | % |
| Cash Carry Forward | \$ 9,606,935 | | | |
| Ad valorem taxes | 19,878,190 | \$ 18,648,388 | \$ (1,229,802) | 93.81% |
| Permits, Fees & Special Assessments | 95,000 | 31,066 | (63,934) | 32.70% |
| Intergovernmental | 59,160 | 87,652 | 28,492 | 148.16% |
| Charges for services | 51,000 | 18,870 | (32,130) | 37.00% |
| Interest Check/Demand Accounts | 270,000 | 114,797 | (155,203) | 42.52% |
| Miscellaneous | 53,453 | 51,982 | (1,471) | 97.25% |
| Proceeds from debt | - | - | - | N/A |
| Total Revenues | 20,406,803 | 18,952,754 | (1,454,049) | 92.87% |
| | | | | |
| Total revenues and cash carry forward | <u>30,013,738</u> | | | |
| Expenditures | | | | |
| Personnel services | | | | |
| Salaries | 10,529,757 | 4,873,777 | 5,655,980 | 46.29% |
| Benefits | 5,676,405 | 2,865,831 | 2,810,574 | 50.49% |
| Operating Expenditures | | | | |
| Professional and contractual | 743,213 | 529,604 | 213,609 | 71.26% |
| Travel | 106,475 | 30,492 | 75,983 | 28.64% |
| Communications & freight | 143,320 | 53,662 | 89,658 | 37.44% |
| Utilities, equipment rental, and insurance | 281,507 | 159,097 | 122,410 | 56.52% |
| Repairs and maintenance | 694,143 | 253,834 | 440,309 | 36.57% |
| Other operational and administrative | 321,320 | 124,458 | 196,862 | 38.73% |
| Supplies, tools & small equipment | 387,370 | 174,157 | 213,213 | 44.96% |
| Education and training | 133,150 | 43,985 | 89,165 | 33.03% |
| Capital expenditures | 2,104,296 | 1,374,828 | 729,468 | 65.33% |
| Debt service | 162,295 | 112,273 | 50,022 | 69.18% |
| Total Expenditures | 21,283,251 | 10,595,998 | 10,687,253 | 49.79% |
| | | | | |
| Revenues over/(under) expenditures | <u>(876,448)</u> | <u>\$ 8,356,756</u> | <u>\$ 9,233,204</u> | |
| | | | | |
| Fund Balance/Cash Carry Forward | <u>8,730,487</u> | | | |
| | | | | |
| Total expenditures and reserves | <u>\$ 30,013,738</u> | | | |
| | | | | |
| | | MARCH | FEBRUARY | |
| Cash Balances | | | | |
| BankUnited - Operating | | \$ 725,369 | \$ 1,067,915 | |
| Petty Cash | | - | - | |
| | | <u>725,369</u> | <u>1,067,915</u> | |
| Investments | | | | |
| General - SBA - Fund A | | 15,387,310 | 16,119,324 | |
| BankUnited Money Market | | 2,007,429 | 2,004,907 | |
| 5/3 Bank | | 2,483 | 2,481 | |
| | | <u>17,397,222</u> | <u>18,126,712</u> | |
| | | | | |
| Total Cash and Investments | | <u>\$ 18,122,591</u> | <u>\$ 19,194,626</u> | |

Submitted for approval on April 15, 2020

Approved By: _____

(Signature)

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited

\$ 725,369.08

Total CASH:

725,369.08

INVESTMENTS

Investments - SBA

15,387,310.18

Money Market - BankUnited

2,007,429.25

Investments - 5/3 Bank

2,482.61

Total INVESTMENTS:

17,397,222.04

Total ASSETS:

\$ 18,122,591.12

LIABILITIES

FRS - Employee Contribution - ADMIN

3,831.67

FRS - Employee Contribution - OPS

17,175.45

Total LIABILITIES:

21,007.12

EQUITY

Prior Year Revenues Over/(Under) Expenditures

2,033,919.18

Retained Earnings-Current Year

8,356,756.08

Fund Balance

7,710,908.74

Total EQUITY:

18,101,584.00

Total LIABILITIES & EQUITY:

\$ 18,122,591.12