

# East Niceville Fire District

P. O. BOX 553, NICEVILLE, FLORIDA 32588 PHONE 678-2311

## October 12, 2015 - Minutes Regular Meeting

### Call to Order

Chairman Dunbar called to order the regular meeting of the East Niceville Fire District Commission at 6:00 PM, October 12, 2015, at the East Niceville Fire Department.

### Roll Call

The following individuals were present: Chairman Dunbar; Commissioners Brunson, McEntire, and Schwab, Chief Wright.

### Approval of Minutes

The minutes of the September 23, 2015 meeting were read and Commissioner McEntire made a motion to approve the minutes with a second by Commissioner Brunson. The minutes were unanimously approved.

### Treasurer's Report

Commissioner McEntire gave the Treasurer's Report and projected an approximate rollover amount of \$57,000. He also reviewed the status of the Line of Credit and stated that he will amend the budget to reflect the actual year-end funds. Commissioner Brunson made a motion to approve the Treasurer's Report; there was a second by Commissioner Dunbar. The Treasurer's Report was unanimously approved.

### Old Business

**Retirement Plan contribution, FY 2014-15:** Chairman Dunbar reported that he met with Firefighter Kramer to establish a plan to resolve the underpayments by the firefighters. He also reported that the law requires the District to make quarterly payments to the fund based on the actuarial study. The district no longer needs an invoice from the plan administrators to issue payment. Instead, all payments will be calculated and paid by Laura Roesch, CPA, both from the district's side and the firefighter's contributions.

**Unemployment Fraud Issue:** Chairman Dunbar will draft another letter to the Tax Collector's office to be sure they have current information and will not withhold tax revenue due to the fraudulent claim.

**Audit:** Commissioner McEntire reported that he is working with Carr, Riggs & Ingram to start the annual audit stating that he will work with Chief Wright and Carr, Riggs & Ingram with planned completion by the end of the calendar year.

**Compensated Absences:** Carr, Riggs & Ingram, LLC has the policy previously established by the Commission. They will change the proper portion from short term liabilities to long term liabilities so that only the short term liability will be reflected in the annual budget.

### New Business

**Appointment of New Commissioner, Group 1:** Chairman Dunbar stated that there are two individuals interested in the position. Tony Evans, currently a firefighter working in another district, and Ed McCloud, who was present at

the meeting. Chairman Dunbar asked will forward information about each candidate for the commissioners present at the November meeting to consider. He asked that everyone take time to review the information and be prepared to make a decision. He also reminded the commission that there will be annual elections for officers at the January meeting.

#### **Chief's Report**

Chief Wright reported that Captain Holcomb is scheduled to have surgery soon with at least 4 weeks recovery time anticipated. He also reported that one part-time firefighter has been hired and a second one to be hired.

Chief Wright also reported that he has reviewed the renewal for the Aetna Florida Gold health insurance, set to renew on December 1, 2015. There is a significant rate increase that would put the district in a position to exceed what was budgeted. Chairman Dunbar offered to request additional options from the providers and to send information to commissioners in advance of the November meeting.

#### **Adjournment**

A motion to adjourn was made by Commissioner McEntire with a second by Commissioner Brunson. The meeting was adjourned at 6:33 PM.

Minutes respectfully submitted,

**Commissioner Tricia Brunson**

**Next Meeting: December 14, 2015, 6:00 p.m. at the East Niceville Fire Station.**

## *East Niceville Fire District*

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As of September 30, 2015, for accounting and auditing purposes, it is the policy of the East Niceville Fire District (ENFD) to treat our liability for compensated absences, accrued IAW ENFD *Operating Procedure 30-02, Annual / Sick Leave*, dated 1 October 2005, as follows:

Only those accrued compensated absences expected to be used within the coming fiscal year, and so budgeted for by the ENFD Commission, will be considered as short term liabilities. ENFD budgeting takes into account our best estimate of expenses for compensated absences over the fiscal year, and has historically been very accurate. As such, this methodology produces the most accurate possible forecast of ENFD short term liability with respect to compensated absences. Also, budgets are updated as necessary, including within 60 days after the end of the fiscal year, IAW F.S. 189.418, to reflect actual expenditures. Those actuals are used in budgeting for subsequent fiscal years.

Additional accrued liabilities based on ordinary leave and sick leave, up to the upper limitations established in ENFD *Operating Procedure 30-02, Annual / Sick Leave*, dated 1 October 2005, will be considered as long-term liabilities. The maximum ENFD liability for accrued compensated absences is limited by the individual accrual limitations.

As an example, the FY 2013-14 Annual Audit, "Statement of Net Position and Governmental Fund Balance" listed \$91,128 in compensated absences as a short-term liability. However, in the best estimate of the ENFD Commission, and as budgeted, our actual expected payout (liability) for compensated absences was \$41,800. In this case, the \$41,800 would be considered the ENFD short-term liability and the remaining \$49,328 would be considered a long-term liability.