

BAYSHORE FIRE PROTECTION & RESCUE SERVICE DISTRICT
MINUTES OF THE BOARD OF COMMISSIONERS MEETING
March 12, 2024

Meeting called to order at 7:01 p.m. by Chairman Mere

Pledge of Allegiance

Invocation – Commissioner Hansen

Commissioner Griffin – Present
Commissioner Ducrou – Present
Commissioner Hansen – Present
Commissioner Cook – Present
Commission Mere – Present
Chief Doug Underwood – Present
Office Manager – Present
Attorney Ian Mann – Absent

Others Present: Jeff Brown and Teresa Da Costa of Ashley Brown (Auditors)

Auditor Annual Report – Jeff Brown of Ashley Brown CPAs introduced himself and his associate Teresa who has worked on our audit for years. He then presented the findings of the 2022-2023 Fiscal Year Audit. He states, beginning on page 1, the Independent Auditor's Report; it is an Unqualified, Unmodified, Clean Opinion; the highest level of assurance that you can get from an auditing firm. So, it is a direct reflection on Theresa and Chief, that everything is auditable, organized, and in accordance with governmental accounting standards, as it is supposed to be. We did not have any adjustments that needed to be made, or recommendations, everything was great, so we appreciate their expertise and professionalism. He moves on to page 4 Management Discussion and Analysis provides an overview and highlights and some comparisons to the prior year. Beginning on Page 10, The Financial Statements themselves, he states, there are two sets of Financials going on here, while they appear to be duplicate, they are not, the first is the Statement of Net Position which presents all the District's assets on a full accrual basis, so all your apparatus, your cash, your receivables, and then all your non-current liabilities; your pension, your Other Post Employment Benefits, you have a negative \$676,973 which is saying your assets are less than your liabilities because of the long term stuff. The next page (page 11) is the Statement of Activities also known as Profit & Loss, which shows how you get to that number. Change in Net Position negative \$46,108; so slightly down from prior year. You go over to page 12, which is done on a modified accrual basis, does not have apparatus, equipment or long term liabilities on it, basically it is cash and current payables, so the second line from the bottom is your total fund balance, or as some would say your carry forward, which shows a positive where the other page showed negative; so basically, the District is financially sound; there is no negative net position. There are pages in the back and narratives that explain why that is because of the long-term liabilities. Page 14 Is the modified accrual basis of the income statement where you can see the General Fund and Your Impact Fund where your Revenues did exceed the Expenditures, so your Fund Balance is increasing where your Net Position is decreasing. Page 16 begins the Notes to the Financial Statements, with clarifications in here about what the funds are, what the different statements are. Back

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on page 31 we checked the budget vs. actual schedule to make sure you didn't over extend the legal authority and there were no negative or unfavorable variances. Page 34 shows the last 10 years of the District's share of the pension liability, which he states is now appearing more stable (compared to the COVID numbers) than it was for a few years. Commissioner Ducrou asks again, why we have to declare something that we're never going to have to pay. Mr. Brown explains it is something the Governmental Accounting Standards Board came up with; if you go back to the liabilities, it fits the definition of a liability; and it's not just the FRS, the Sheriff's Office... Commissioner Ducrou states if we had our own pension plan, I could see that, but this is the state; doesn't the state show a liability on theirs? Mr. Brown states they do, but they are reducing their liability by the others in the plan. He goes into a history of how it all came about and gone before the courts many times and here is where we are, still. Office Manager states it is for transparency and accountability. Mr. Brown agrees saying 100%. Page 36, he continues, we did not find any deficiencies in internal controls, no material weaknesses, and on page 37, no evidence of non-compliance. The last few pages provide references for the Auditor General and Florida Statute; stating that you complied with everything that you're supposed to so there are no negative comments. There's some casual conversation and seems to be no further questions so auditors are excused/invited to remain, they depart with our thanks.

Public Input Agenda Items – None Chairman Mere calls for acceptance of the minutes.

Minutes – Review and acceptance of the February 13, 2024 Board Meeting minutes
– Motion made by Commissioner Ducrou to accept the minutes. Commissioner Cook seconded the motion. With all in favor and no further discussion offered Chairman Mere calls for Review of Financial Reports for February 2024.

Financial Reports – Review and Acceptance of the Financials for February 2024 - Motion made by Commissioner Hansen to accept the financials. Commissioner Griffin seconded the motion. Chairman Mere calls for any discussion. Hearing none, he calls for vote and with all in favor, motion passed. With no further discussion offered Chairman Mere calls for Fire Marshal Report.

Fire Marshal Report – Chief Underwood states no Fire Marshals report this month but notes we are still doing flow tests for subdivisions. Chairman Mere calls for the Administrative Report.

Administrative Report (attached) – Chief Underwood reads the Administrative Report into the record. He adds, he has dug a bit deeper into the SAFER for retention and hopes to be eligible for that as well. Since the date of the Admin Report, Chief states he also has applied to the Gary Sinise Foundation for a structural gear grant as well. He has a total of 4 grants in and will continue to get as many as are available, but notes they are getting a lot more competitive. Chairman Mere asks what's up with Brush 132, are we doing something with that. Chief states no, it is not needed right now, and he is still looking for one via donation from Forestry which he would get rid of both those trucks using their

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components on the Forestry truck for 1 big brush truck that he can still get parts for. He goes into some conversation as to his hopes for a future International 550 and what he would do (as he discussed last year). With no further questions offered Chairman Mere calls for Union Petitions.

Union Petitions – NONE Hearing None, Chairman Mere calls for Old Business

Old Business –

- **Legislative Update** – Chief states the Legislative Session officially ended last Friday. The Special District bill did pass, so by October 1st we have to have goals and objectives established, which we already have in the form of KPI and 5 Year Plan, though Chief states he will be perfecting that for the website; and by December 1st we'll have to have a performance review (internal) of the plan posted on the website. Commissioner term limits remained in the bill. The FRS 3% COLA did not pass. The only thing that changed with the FRS was the ability to be re-employed after 6 months instead of a year, and the contribution rate for employers is going up 1/10 of a percent. There was a permission for treatment by a specialist under work comp for the heart & lung bill. There are a couple bills out there for homestead exemption that are going to go to referendum, to include an increase to the homestead exemption by the CPI numbers each year. There was a third bill in there that didn't pass, but the other two did. Obviously, they didn't do the full study to see what the impact would be to the counties, because they'll have to go to referendum. He anticipates some studies will be done going forward to see what the cost will be. Someone mentions the Ethics class. Chief responds that Theresa reached out to all commissioners, it is required and December 31st is the deadline. Theresa states the course has been paid for everyone and she sent all Commissioners the link to take the course via e-mail. She recommends not marking the box on the Form 1 this year as it pertains to last year. Office Manager takes the opportunity to note that the Financial portion of the packets are now lacking the combined funds reports as the General Fund and Impact Fund are completely separated now that the Due to and Due From are paid out. She didn't want to provide opportunity for the excess in the Impact Fund to be absorbed into the General Fund's budget. Hearing no more questions or discussion offered, Chairman Mere calls for New Business.

New Business –

- **Accept 2022/2023 Fiscal Year Audit** – Commissioner Cook moves to accept Audit. Commissioner Griffin seconded and with all in favor; motion passed. With no further discussion offered, Chairman Mere calls for Chief Items.

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Chief Items –

- **Fence** – Chief states now that the Fair is over, he will be delving back into the fencing project and cameras.
- **Vacation** – Chief notes he will be out on vacation next week.
- Commissioner Mere asks if there's any update on the Horticultural Site. Chief states it is completely level and they are now re-digging the retention ponds back out. Commissioner Mere asks if the tenants around it are satisfied now. Chief states he hasn't had a phone call about that in months. He states there was a lot of complaints last year with their burning as they were over filling the incinerator. Forestry was in charge of over-seeing that and eventually they ceased burning and trucked it all out. Their deadline was end of February and the property was all cleared by then. Commissioner Mere asks if there's any word on our fees we were trying to collect. Chief states the lien is still out there and if they try to sell the property it'll come up in their title search and we'll cross that bridge when we get there. We will reinstate the lien every year as needed.
- Hearing none, Chairman Mere calls for Commissioner Items.

Commissioner Items – None. With no Commissioner Items offered Chairman Mere calls for Public Input.

Public Input – None - Chairman Mere calls for Motion to adjourn.

Adjournment – Commissioner Ducrou moves to adjourn and motion is seconded by Commissioner Cook and with none opposed, meeting is adjourned 7:30 p.m.