

***LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT***  
**NOTICE OF MEETING**

**A REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS WILL BE HELD AT  
VETERAN'S PARK RECREATION CENTER, 55 S. HOMESTEAD RD., LEHIGH ACRES  
AT 4:00pm, Wednesday, October 21, 2009**

**AGENDA**

**CALL MEETING TO ORDER** \_\_\_\_\_

**PLEDGE OF ALLEGIANCE** \_\_\_\_\_

**INVOCATION** \_\_\_\_\_

**ADOPTION OF AGENDA** \_\_\_\_\_

**CONSENT AGENDA** \_\_\_\_\_

- Minutes of Previous Meetings
- Treasurers Report

**DEPARTMENT REPORTS** \_\_\_\_\_

- Chief
- DVP 6 and 19
- Department Attorney

**PUBLIC COMMENTS (on Agenda items)** \_\_\_\_\_

**COMMISSIONERS REPORTS** \_\_\_\_\_

**UNFINISHED BUSINESS** \_\_\_\_\_

- Procedures Manual (Ch. Adams)
- Ambulance Service (Ch Adams)

**NEW BUSINESS** \_\_\_\_\_

- Health Insurance (Ch. Adams)
- Light Duty Employee (Ch. Adams)
- Non-bargaining concessions (Ch Adams)
- Finance Position (Ch Adams)

**PUBLIC COMMENT (General)** \_\_\_\_\_

**COMMISSIONER'S COMMENTS** \_\_\_\_\_

**ADMINISTRATIVE COMMENTS** \_\_\_\_\_

**ADJOURNMENT** \_\_\_\_\_

Any person wishing to appeal an official decision made on any subject by the Board of Fire Commissioners, Lehigh Acres Fire Control and Rescue District, at a meeting or hearing will need a verbatim record of the proceedings. This record must include the testimony and evidence upon which the appeal is to be based. If an individual requires special aid or services as addressed in the Americans With Disabilities Act (ADA), please contact Chief Donald Adams at (239) 303.5300.

## MINUTES

### LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

#### TENTATIVE BUDGET HEARING

September 9, 2009

The September 9, 2009 Tentative Budget Hearing of the Lehigh Acres Fire Control and Rescue District Board of Commissioners was opened at 5:01pm by President Berndt. Present were: Commissioners, Hemingway, Berndt, Guzman, Adams and Barrett; Chief Adams, Fire Marshal Ken Bennett, EMS Division Chief Mike Pcolar, Administrative Assistant Platas, Finance Specialist Anita Kressel, and Secretary Janis Williams. Attorney Richard Pringle was also in attendance.

After the Pledge of Allegiance, Chief Donald Adams gave the invocation.

Commissioner Berndt stated that this is a Tentative Budget Hearing for the proposed budget for the 2009/20010 fiscal year.

Chief Adams stated he has prepared a budget as directed from the last budget workshop which reflects 49% decrease, 4 stations with three ambulances.

Commissioner Berndt stated "The Lehigh Acres Fire Control and Rescue District is proposing a millage rate for the 2009/20010 fiscal year of 3.000 mills. This will help fund the proposed budget of \$21,963,337. The proposed millage rate of 3.000 mills is a 45.13% decrease over the roll-back rate of 5.4677".

Commissioner Berndt continue stating the roll-back rate is the millage rate used to generate prior year's ad valorem taxes using this year's taxable value.

**ADOPTION OF MILLAGE RATE:** Chairman Berndt read the Millage Rate Resolution #09-09-01, the proposed millage rate for the 2009/20010 fiscal year as 3.000 mills, which begins October 1, 2009.

Commissioner Berndt asked the Commissioners for discussion on the millage rate.  
None Noted.

Public Questions or Comments on Proposed tentative millage: None.

Commissioner Guzman made a motion to adopt resolution #09-09-01 as read, seconded by Commissioner Hemingway.

Roll Call:  
All Commissioners,

Adams            aye  
Guzman          aye  
Barrett          aye  
Hemingway      aye  
Berndt           aye

Commissioner Berndt stated that proposed millage rate of 3.000 mills passed by Lehigh Acres Fire District Board of Fire Commissioners on this date September 9, 2009.

Chief Adams reviewed the Estimated Revenues and Estimated Expenditures.

Commissioners had questions and comments on the following items:

- Ambulance Billing Revenues and Costs
- Bad Debt Line
- Tax Collector's percentage of collection

Public questions or comments on the proposed tentative budget.

Cathy Kruse asked if the budget presented was with any union concessions. She commented the status quo budget is not lean.

Shelly Norman asked what outside labor consisted of, also Admin Commission and Admin Office.

John Wayne questioned Estimated Revenues and Expenditures and wanted a clarification of carryover.

**ADOPTION OF BUDGET RESOLUTION:** Chairman Berndt read the Adoption of the Budget Resolution # 09-09-02 as required by law to tentatively adopt the budget from the millage rate. The tentative budget requested is \$21,963,337. Commissioner Hemingway made a motion to accept resolution # 09-09-02 as read with a second by Commissioner Adams.

All Commissioners,

Adams            aye  
Guzman          aye  
Berndt           aye  
Barrett          aye  
Hemingway      aye

Commissioner Berndt stated that proposed Budget of \$21,963,337 passed by Lehigh Acres Fire District Board of Fire Commissioners on this date September 9, 2009.

The public hearing to adopt the final budget for the 2009/2010 fiscal year shall be held on September 24, 2009 at 5:01 p.m. at Veterans Park Recreation Center, 55 Homestead Rd., S, Lehigh Acres, FL.

Meeting adjourned at 5:40pm.

## ESTIMATED 2008/2009 REVENUE

|                         | BUDGET     | ACTUAL     |  | OVER<br>UNDER <> |
|-------------------------|------------|------------|--|------------------|
| Balance Brought Forward | 11,227,379 | 11,227,379 |  | 0                |

|                                  | BUDGET        | 7/31/2009     | ESTIMATED     | OVER<br>UNDER <> |
|----------------------------------|---------------|---------------|---------------|------------------|
| <b>Receipts</b>                  |               |               |               |                  |
| Tax Collector                    | \$ 16,597,847 | \$ 17,025,869 | \$ 17,026,500 | \$ 428,653       |
| Interest                         | \$ 50,000     | \$ 49,042     | \$ 50,000     | \$ -             |
| Other Government Revenue         | \$ 12,000     | \$ -          | \$ -          | \$ (12,000)      |
| Misc. Income                     | \$ 35,000     | \$ 105,781    | \$ 109,500    | \$ 74,500        |
| Inspection Fees                  | \$ 50,000     | \$ 37,852     | \$ 40,500     | \$ (9,500)       |
| Impact Fees                      | \$ -          | \$ 17,218     | \$ 17,218     | \$ 17,218        |
| Amb. Billing                     | \$ 1,000,000  | \$ 1,023,216  | \$ 1,223,216  | \$ 223,216       |
| Prevention (fees/sales)          | \$ -          |               |               | \$ -             |
| Donations                        | \$ 200        | \$ 35         | \$ 35         | \$ (165)         |
| Revenue Over 2008 Estimate.....> |               |               |               | \$ 721,922       |
| 2008 Line Item Difference.....>  |               |               |               | \$ 10,164,335    |
| Balance Brought Forward.....>    |               |               |               | \$ 10,886,257    |

### Balance Brought Forward Breakdown

|  |               |
|--|---------------|
| Operating Reserves                           | \$ 4,588,398  |
| Capital Reserves                             | \$ 3,000,000  |
| Disaster Reserves                            | \$ 1,000,000  |
| Operating Carryforward for Oct., Nov. & Dec. | \$ 2,297,859  |
|  | \$ 10,886,257 |

## ESTIMATED 2008/2009 DISBURSEMENTS

| DISBURSEMENT                          | ADOPTED   | YTD       | ESTIMATED<br>DISBURSEMENT | OVER<br>UNDER <> |
|---------------------------------------|-----------|-----------|---------------------------|------------------|
| <b>522.1100 Salaries</b>              |           |           |                           |                  |
| 1105 Comm. Salary                     | 30,000    | 27,500    | 27,500                    | 2,500            |
| 1110 Admin.                           | 1,084,534 | 845,352   | 974,661                   | 109,873          |
| 1120 Regular                          | 9,000,848 | 7,597,933 | 8,433,867                 | 566,981          |
| 1130 Holiday                          | 436,892   | 278,684   | 436,892                   | 0                |
| 1140 Overtime                         | 300,000   | 171,717   | 300,000                   | 0                |
| 1150 Sicktime                         | 123,000   | 0         | 0                         | 123,000          |
| 1160 Annual Sicktime Pay              | 67,110    | 23,008    | 23,008                    | 44,102           |
|                                       |           |           |                           | <b>846,456</b>   |
| <b>522.1200 Emp. Benefits</b>         |           |           |                           |                  |
| 1210 Payroll tax FICA                 | 773,832   | 667,091   | 779,988                   | (6,156)          |
| 1220 Retirement                       | 2,133,875 | 1,568,518 | 2,100,000                 | 33,875           |
| 1221 Retirement Liability             | 77,150    | 93,058    | 93,058                    | (15,908)         |
| 1230 Group Ins.                       | 2,292,203 | 1,690,952 | 1,925,000                 | 367,203          |
| 1240 W/C Ins.                         | 450,000   | 305,748   | 305,748                   | 144,252          |
| 1250 Unemploy                         | 2,500     | 7,415     | 86,475                    | (83,975)         |
|                                       |           |           |                           | <b>439,291</b>   |
| <b>522.3310 Professional Services</b> |           |           |                           |                  |
| 3311 Property Appraiser               | 150,000   | 122,981   | 122,981                   | 27,019           |
| 3312 Legal Exp.                       | 200,000   | 79,925    | 140,000                   | 60,000           |
| 3313 Medical Dir                      | 60,000    | 55,000    | 60,000                    | 0                |
| 3314 Physicals                        | 76,850    | 60,223    | 76,850                    | 0                |
| 3315 Land Taxes                       | 4,000     | 2,337     | 2,337                     | 1,663            |
| 3316 Tax Collector's Comm.            | 873,570   | 339,572   | 470,000                   | 403,570          |
| 3317 Actuarial Study                  | 15,000    | 7,000     | 7,000                     | 8,000            |
| 3319 Misc. Charges                    | 1,000     | 6,833     | 8,000                     | (7,000)          |
| 3320 Audit                            | 25,000    | 26,500    | 26,500                    | (1,500)          |
| 3321 Professional Service Fees        | 0         | 162       | 300                       | (300)            |
|                                       |           |           |                           | <b>491,452</b>   |
| <b>522.3340 Contract Services</b>     |           |           |                           |                  |
| 3342 Outside Labor                    | 2,000     | 1,125     | 2,000                     | 0                |
| 3343 Ambulance & Med. Bill            | 91,000    | 62,523    | 80,000                    | 11,000           |
| 3344 Five Year Plan                   | 0         | 0         | 0                         | 0                |
|                                       |           |           |                           | <b>11,000</b>    |
| <b>522.3400 Travel/Comm</b>           | 1,000     | 0         | 0                         | <b>1,000</b>     |
| <b>522.3410 Commun.</b>               | 115,400   | 88,113    | 104,896                   | <b>10,504</b>    |
| <b>522.3430 Utilities</b>             |           |           |                           |                  |
| 3431 Electric                         | 95,700    | 79,246    | 90,700                    | 5,000            |

|          |                     |         |         |         |          |
|----------|---------------------|---------|---------|---------|----------|
| 3432     | Water/Garb.         | 30,336  | 20,962  | 26,495  | 3,841    |
|          |                     |         |         |         | 8,841    |
| 522.3440 | Rentals             | 16,000  | 6,025   | 7,000   | 9,000    |
| 522.3450 | Insurance (General) | 150,000 | 109,395 | 125,000 | 25,000   |
| 522.3460 | Maintenance         |         |         |         |          |
| 3461     | Bldg. Maint.        | 37,200  | 31,012  | 35,000  | 2,200    |
| 3462     | Equipt. Maint.      | 50,305  | 24,806  | 35,500  | 14,805   |
| 3463     | Vehicle Maint.      | 115,000 | 144,532 | 155,000 | (40,000) |
| 3464     | Maint. Contract     | 159,731 | 101,870 | 153,500 | 6,231    |
|          |                     |         |         |         | (16,764) |
| 522.3480 | Promotional         | 20,000  | 17,344  | 18,000  | 2,000    |
| 522.3490 | Other Curr. Chgs    |         |         |         |          |
| 3491     | Meals/Travel        | 21,785  | 7,032   | 7,100   | 14,685   |
| 3492     | Training            | 86,690  | 39,705  | 40,000  | 46,690   |
| 3493     | Adm. Board          | 5,500   | 5,298   | 5,298   | 202      |
| 3494     | Adm. Election       | 0       | 0       | 0       | 0        |
| 3495     | Adm. Office         | 28,645  | 18,778  | 28,645  | 0        |
| 3496     | Contingencies       | 150,000 | 27,665  | 30,000  | 120,000  |
|          |                     |         |         |         | 181,577  |
| 522.3510 | Office              | 33,000  | 13,225  | 19,870  | 13,130   |
| 522.3520 | Supplies            |         |         |         |          |
| 3521     | Department Supp     | 99,379  | 57,872  | 89,000  | 10,379   |
| 3522     | Paramedic Supp      | 180,000 | 154,279 | 180,000 | 0        |
| 3523     | Gas/Oil             | 350,000 | 98,243  | 115,000 | 235,000  |
| 3524     | Uniforms            | 180,675 | 86,812  | 87,300  | 93,375   |
| 3525     | Propane             | 30,000  | 8,711   | 12,000  | 18,000   |
| 3526     | Computers           | 34,551  | 16,696  | 34,551  | 0        |
| 3527     | Prevention Supply   | 0       | 0       | 0       | 0        |
| 3528     | Janitorial Supply   | 23,000  | 20,213  | 23,000  | 0        |
| 3529     | Training Supply     | 11,515  | 7,091   | 10,000  | 1,515    |
| 3530     | Mech. Maint. Supply | 7,000   | 4,932   | 7,000   | 0        |
|          |                     |         |         |         | 358,269  |
| 522.6600 | Capital             |         |         |         |          |
| 6620     | Building            | 0       | 0       | 0       | 0        |
| 6630     | Improvements        | 0       | 6,661   | 6,661   | (6,661)  |
| 6640     | Mach/Equip.         | 94,124  | 73,518  | 75,000  | 19,124   |
| 6641     | Grants              | 0       | 1,171   | 1,171   | (1,171)  |
| 6642     | Impact Fees         | 25,000  | 17,330  | 25,000  | 0        |
| 6643     | Computers           | 21,700  | 15,119  | 21,700  | 0        |

|          |                    |           |        |                   |                   |
|----------|--------------------|-----------|--------|-------------------|-------------------|
| 6644     | Future Growth Fund | 0         | 0      | 0                 | 0                 |
| 6645     | Vehicles           | 556,345   | 29,000 | 30,000            | 526,345           |
| 6650     | Const. In Progress | 0         | 82,539 | 82,539            | (82,539)          |
|          |                    |           |        |                   | 455,098           |
| 522.7710 | Principal          | 0         | 0      | 0                 | 0                 |
| 7720     | Interest           | 0         | 0      | 0                 | 0                 |
| 7730     | Int on Credit Line | 0         | 0      |                   | 0                 |
|          |                    |           |        |                   | 0                 |
| 522.8000 | Bad Debt Expense   | 635,000   | 1,620  | 635,000           | 0                 |
| 522.9000 | Collection Fees    | 10,000    | 7,720  | 9,000             | 1,000             |
| 522.9900 | Operating Reserves | 2,980,654 | 0      | 0                 | 2,980,654         |
| 522.9900 | Capital Reserves   | 3,000,000 | 0      | 0                 | 3,000,000         |
| 522.9900 | Personnel Reserves | 346,827   | 0      | 0                 | 346,827           |
| 522.9905 | Disaster Reserves  | 1,000,000 | 0      | 0                 | 1,000,000         |
|          | <b>TOTAL</b>       |           |        | <b>18,808,091</b> | <b>10,164,335</b> |

**2009/2010 BUDGET**  
 Millage 3.0000  
**COMPARISON OF THREE YEARS**

|            |             |                              | 2007/2008<br>ADOPTED<br>BUDGET | 2008/2009<br>ADOPTED<br>BUDGET | 2009/2010<br>PROPOSED<br>BUDGET |
|------------|-------------|------------------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>522</b> | <b>1100</b> | <b>EMPLOYEE SALARIES</b>     | <b>9,340,168</b>               | <b>11,042,384</b>              | <b>6,473,494</b>                |
|            | 1105        | Commission                   | 30,000                         | 30,000                         | -                               |
|            | 1110        | Administration               | 1,056,123                      | 1,084,534                      | 552,241                         |
|            | 1120        | Regular                      | 7,286,425                      | 9,000,848                      | 5,640,109                       |
|            | 1130        | Holiday                      | 354,620                        | 436,892                        | 48,144                          |
|            | 1140        | Overtime                     | 425,000                        | 300,000                        | 75,000                          |
|            | 1150        | Sick Time Liability          | 113,000                        | 123,000                        | 113,000                         |
|            | 1160        | Annual Sick Time Pay         | 75,000                         | 67,110                         | 45,000                          |
| <b>522</b> | <b>1200</b> | <b>EMPLOYEE BENEFITS</b>     | <b>5,082,831</b>               | <b>5,729,560</b>               | <b>4,301,087</b>                |
|            | 1210        | Payroll Tax (FICA)           | 696,316                        | 773,832                        | 486,578                         |
|            | 1220        | Retirement                   | 1,818,055                      | 2,133,875                      | 1,422,330                       |
|            | 1221        | Retirement Liability         | 73,440                         | 77,150                         | -                               |
|            | 1230        | Group Insurance              | 1,892,520                      | 2,292,203                      | 1,718,179                       |
|            | 1240        | Worker's Comp                | 600,000                        | 450,000                        | 245,000                         |
|            | 1250        | Unemployment Comp            | 2,500                          | 2,500                          | 429,000                         |
| <b>522</b> | <b>3310</b> | <b>PROFESSIONAL SERVICES</b> | <b>1,565,537</b>               | <b>1,405,420</b>               | <b>789,921</b>                  |
|            | 3311        | Property Appraiser           | 154,000                        | 150,000                        | 135,000                         |
|            | 3312        | Legal Fees                   | 200,000                        | 200,000                        | 80,000                          |
|            | 3313        | Medical Director             | 60,000                         | 60,000                         | 60,000                          |
|            | 3314        | Physicals                    | 60,000                         | 76,850                         | 4,920                           |
|            | 3315        | Land Taxes                   | 3,800                          | 4,000                          | 4,500                           |

|            |             |   |                |                |                |
|------------|-------------|---|----------------|----------------|----------------|
|            | 3316        | Tax Collector Commission                  | 1,045,737      | 873,570        | 470,001        |
|            | 3317        | Actuarial Study                           |                | 15,000         | -              |
|            | 3319        | Miscellaneous Charges                     | 2,000          | 1,000          | 9,000          |
|            | 3320        | Accounting/Audits                         | 40,000         | 25,000         | 25,000         |
|            | 3321        | Professional Service Fees                 |                |                | 1,500          |
| <b>522</b> | <b>3340</b> | <b>CONTRACT SERVICES</b>                  | <b>85,819</b>  | <b>93,000</b>  | <b>10,000</b>  |
|            | 3342        | Outside Maint. Contracts                  | 2,000          | 2,000          | 10,000         |
|            | 3343        | Ambulance Billing                         | 83,819         | 91,000         | -              |
|            | 3344        | Five Year Plan                            | 0              |                | -              |
| <b>522</b> | <b>3400</b> | <b>TRAVEL/PER DIEM (Comm)</b>             | <b>1,000</b>   | <b>1,000</b>   | <b>-</b>       |
| <b>522</b> | <b>3410</b> | <b>COMMUNICATIONS</b>                     | <b>108,680</b> | <b>115,400</b> | <b>105,000</b> |
| <b>522</b> | <b>3430</b> | <b>UTILITIES</b>                          | <b>131,060</b> | <b>126,036</b> | <b>106,500</b> |
|            | 3431        | Electric                                  | 85,560         | 95,700         | 80,000         |
|            | 3432        | Water/Garbage                             | 45,500         | 30,336         | 26,500         |
| <b>522</b> | <b>3440</b> | <b>RENTALS/LEASES</b>                     | <b>30,000</b>  | <b>16,000</b>  | <b>3,000</b>   |
| <b>522</b> | <b>3450</b> | <b>INSURANCE (General)</b>                | <b>200,000</b> | <b>150,000</b> | <b>130,000</b> |
| <b>522</b> | <b>3460</b> | <b>MAINTENANCE</b>                        | <b>338,900</b> | <b>362,236</b> | <b>276,000</b> |
|            | 3461        | Buildings                                 | 41,300         | 37,200         | 31,000         |
|            | 3462        | Equipment                                 | 40,500         | 50,305         | 40,000         |
|            | 3463        | Vehicles                                  | 115,000        | 115,000        | 95,000         |
|            | 3464        | Maint. Contracts                          | 142,100        | 159,731        | 110,000        |
| <b>522</b> | <b>3480</b> | <b>PROMOTIONAL</b>                        | <b>15,000</b>  | <b>20,000</b>  | <b>5,000</b>   |
| <b>522</b> | <b>3490</b> | <b>OTHER CURR. CHGS &amp; OBLIGATIONS</b> | <b>134,700</b> | <b>292,620</b> | <b>121,500</b> |
|            | 3491        | Training (Motel, per diem)                | 15,000         | 21,785         | 6,000          |
|            | 3492        | Training (Instruction, etc)               | 65,000         | 86,690         | 40,000         |
|            | 3493        | Administrative (Commission)               | 8,500          | 5,500          | 5,500          |

|            |             |                                   |                  |                |                |
|------------|-------------|-----------------------------------|------------------|----------------|----------------|
|            | 3494        | Administrative (Election)         | -                | -              | -              |
|            | 3495        | Administrative (Office)           | 35,000           | 28,645         | 20,000         |
|            | 3496        | Contingencies                     | 11,200           | 150,000        | 50,000         |
| <b>522</b> | <b>3510</b> | <b>OFFICE SUPPLIES</b>            | <b>35,000</b>    | <b>33,000</b>  | <b>25,000</b>  |
| <b>522</b> | <b>3520</b> | <b>OPERATING SUPPLIES</b>         | <b>671,520</b>   | <b>916,120</b> | <b>383,437</b> |
|            | 3521        | Department                        | 75,000           | 99,379         | 60,000         |
|            | 3522        | Paramedic                         | 186,000          | 180,000        | 100,000        |
|            | 3523        | Gas/Oil                           | 175,000          | 350,000        | 125,000        |
|            | 3524        | Uniforms                          | 145,270          | 180,675        | 17,886         |
|            | 3525        | Propane                           | 15,000           | 30,000         | 15,000         |
|            | 3526        | Computer Supply                   | 28,250           | 34,551         | 34,551         |
|            | 3527        | Prevention Supplies               | 5,000            | -              | -              |
|            | 3528        | Janitorial Supply                 | 20,000           | 23,000         | 15,000         |
|            | 3529        | Training Supply                   | 15,000           | 11,515         | 10,000         |
|            | 3530        | Mech. Maint. Supply               | 7,000            | 7,000          | 6,000          |
| <b>522</b> | <b>6600</b> | <b>CAPITAL OUTLAY</b>             | <b>5,697,084</b> | <b>697,169</b> | <b>-</b>       |
|            | 6620        | Buildings                         | 0                | -              | -              |
|            | 6630        | Improvements other than buildings | 0                | -              | -              |
|            | 6640        | Machinery/Equipment               | 208,882          | 94,124         | -              |
|            | 6641        | Grants                            | 0                | -              | -              |
|            | 6642        | Impact Fees                       | 25,000           | 25,000         | -              |
|            | 6643        | Computers                         | 13,740           | 21,700         | -              |
|            | 6644        | Future Growth                     | 2,156,500        | -              | -              |
|            | 6645        | Vehicles                          | 1,112,022        | 556,345        | -              |
|            | 6650        | Const. In Progress                | 2,180,940        | -              | -              |
| <b>522</b> | <b>7700</b> | <b>DEBT SERVICE</b>               | <b>8,005,500</b> | <b>-</b>       | <b>-</b>       |
|            | 7710        | Principal                         | 7,599,500        | -              | -              |
|            | 7720        | Interest                          | 406,000          | -              | -              |
|            | 7730        | Int on Credit Line                | 0                | -              | -              |
| <b>522</b> | <b>8000</b> | <b>BAD DEBT EXPENSE</b>           | <b>575,000</b>   | <b>635,000</b> | <b>635,000</b> |
| <b>522</b> | <b>9000</b> | <b>COLLECTION FEES</b>            | <b>10,000</b>    | <b>10,000</b>  | <b>10,000</b>  |

|                    |      |                    |            |            |            |
|--------------------|------|--------------------|------------|------------|------------|
| 522                | 9900 | OPERATING RESERVES | 1,000,000  | 2,980,654  | 4,588,398  |
| 522                | 9901 | CAPITAL RESERVES   | 1,920,000  | 3,000,000  | 3,000,000  |
| 522                | 9902 | PERSONNEL RESERVES | 875,000    | 346,827    | -          |
| 522                | 9905 | DISASTER RESERVES  | 1,000,000  | 1,000,000  | 1,000,000  |
| TOTAL EXPENDITURES |      |                    | 36,822,799 | 28,972,426 | 21,963,337 |

## ESTIMATED REVENUES

### 2009/2010 BUDGET

#### TAXABLE VALUE

3,263,115,540 (DR420) at 3.0000 mills

|                                  | General Fund         | Impact Fee Fund | Total Budget         |
|----------------------------------|----------------------|-----------------|----------------------|
| Tax Collector                    | \$ 9,299,880         |                 | \$ 9,299,880         |
| Interest                         | \$ 20,000            |                 | \$ 20,000            |
| Other Government Revenue         | \$ 12,000            |                 | \$ 12,000            |
| Misc. Income                     | \$ 60,000            |                 | \$ 60,000            |
| Impact Fees                      |                      |                 | \$ -                 |
| Inspection Fees                  | \$ 50,000            |                 | \$ 50,000            |
| Amb. Billing                     | \$ 1,635,000         |                 | \$ 1,635,000         |
| Donations                        | \$ 200               |                 | \$ 200               |
| Subtotal                         | \$ 11,077,080        |                 | \$ 11,077,080        |
| Estimated Budget Brought Forward | \$ 10,886,257        |                 | \$ 10,886,257        |
| <b>TOTAL</b>                     | <b>\$ 21,963,337</b> | <b>\$ -</b>     | <b>\$ 21,963,337</b> |

## ESTIMATED EXPENDITURES

No Wage Increase

### 2009/2010 BUDGET

|                               | General Fund | Impact Fee Fund | Total Budget |
|-------------------------------|--------------|-----------------|--------------|
| 1100 Employee Salaries        | \$ 6,473,494 |                 | \$ 6,473,494 |
| 1200 Employee Benefits        | \$ 4,301,087 |                 | \$ 4,301,087 |
| 3310 Professional Services    | \$ 789,921   |                 | \$ 789,921   |
| 3340 Contract Services        | \$ 10,000    |                 | \$ 10,000    |
| 3400 Travel/per diem (Comm)   | \$ -         |                 | \$ -         |
| 3410 Communications           | \$ 105,000   |                 | \$ 105,000   |
| 3430 Utilities                | \$ 106,500   |                 | \$ 106,500   |
| 3440 Rentals/Leases           | \$ 3,000     |                 | \$ 3,000     |
| 3450 Insurance (General)      | \$ 130,000   |                 | \$ 130,000   |
| 3460 Maintenance              | \$ 276,000   |                 | \$ 276,000   |
| 3480 Promotional              | \$ 5,000     |                 | \$ 5,000     |
| 3490 Other Chgs & Obligations | \$ 121,500   |                 | \$ 121,500   |
| 3510 Office                   | \$ 25,000    |                 | \$ 25,000    |
| 3520 Operating Supplies       | \$ 383,437   |                 | \$ 383,437   |
| 6600 Capital Outlay           | \$ -         |                 | \$ -         |
| 7700 Debt Service             | \$ -         |                 | \$ -         |

|                    |                    |               |               |
|--------------------|--------------------|---------------|---------------|
| 8000               | Bad Debt Expense   | \$ 635,000    | \$ 635,000    |
| 9000               | Collection Fees    | \$ 10,000     | \$ 10,000     |
| 9900               | Operating Reserves | \$ 4,588,398  | \$ 4,588,398  |
| 9901               | Capital Reserves   | \$ 3,000,000  | \$ 3,000,000  |
| 9902               | Personnel Reserves | \$ -          | \$ -          |
| 9905               | Disaster Reserves  | \$ 1,000,000  | \$ 1,000,000  |
|                    |                    | \$ -          | \$ -          |
| TOTAL EXPENDITURES |                    | \$ 21,963,337 | \$ 21,963,337 |

**LEHIGH ACRES FIRE CONTROL & RESCUE DISTRICT BUDGET FY 09/10**

| ACCOUNT TITLE             | ACCOUNT NUMBER | PROPOSED<br>09/10 |
|---------------------------|----------------|-------------------|
| Commission Salary         | 522-1105       |                   |
| Administrative Salaries   | 522-1110       | \$ 552,241        |
| Chief Officers            |                | \$ 382,982        |
| Support Staff             |                | \$ 167,339        |
| Education Incentive       |                | \$ 1,920          |
| Regular Salaries          | 522-1120       | \$ 5,640,109      |
| 3 Battalion Chiefs        |                | \$ 321,746        |
| 15 Lieutenants            |                | \$ 1,293,332      |
| 7 Field Trainers          |                | \$ 532,901        |
| 17 Paramedics             |                | \$ 1,068,852      |
| 17 Engineers              |                | \$ 1,199,383      |
| 19 FF/EMT                 |                | \$ 1,077,677      |
| Inspector                 |                | \$ 77,328         |
| Mechanic                  |                | \$ 68,890         |
| Holiday Pay               | 522-1130       | \$ 48,144         |
| Overtime                  | 522-1140       | \$ 75,000         |
| Sick Time                 | 522-1150       | \$ 113,000        |
| Annual Sick Time Pay      | 522-1160       | \$ 45,000         |
| Payroll Tax Expense       | 522-1210       | \$ 486,578        |
| Retirement                | 522-1220       | \$ 1,422,330      |
| Group Insurance           | 522-1230       | \$ 1,718,179      |
| Worker's Compensation     | 522-1240       | \$ 245,000        |
| Unemployment Compensation | 522-1250       | \$ 429,000        |
| Property Appraiser        | 522-3311       | \$ 135,000        |
| Legal Fees                | 522-3312       | \$ 80,000         |
| Medical Director          | 522-3313       | \$ 60,000         |
| Physicals                 | 522-3314       | \$ 4,920          |
| Land Taxes                | 522-3315       | \$ 4,500          |
| Tax Collector Commission  | 522-3316       | \$ 470,001        |
| Actuarial Study           | 522-3317       | \$ -              |
| Miscellaneous Charges     | 522-3319       | \$ 9,000          |
| Audit                     | 522-3320       | \$ 25,000         |
| Professional Service Fees | 522-3321       | \$ 1,500          |
| Outside Maintenance       | 522-3342       | \$ 10,000         |
| Ambulance Billing         | 522-3343       | \$ -              |
| 5 Year Plan               | 522-3344       | \$ -              |
| TRAVEL/COMMISSION         | 522-3400       | \$ -              |
| COMMUNICATIONS            | 522-3410       | \$ 105,000        |
| Electric                  | 522-3431       | \$ 80,000         |
| Water/Garbage             | 522-3432       | \$ 26,500         |
| RENTALS                   | 522-3440       | \$ 3,000          |
| INSURANCE (GENERAL)       | 522-3450       | \$ 130,000        |
| Building Maintenance      | 522-3461       | \$ 31,000         |
| Equipment Maintenance     | 522-3462       | \$ 40,000         |
| Vehicle Maintenance       | 522-3463       | \$ 95,000         |
| Maintenance Contracts     | 522-3464       | \$ 110,000        |
| PROMOTIONAL               | 522-3480       | \$ 5,000          |
| Motel/Travel/Per Diem     | 522-3491       | \$ 6,000          |
| Training                  | 522-3492       | \$ 40,000         |
| Administrative/Board      | 522-3493       | \$ 5,500          |
| Administrative/Elections  | 522-3494       | \$ -              |
| Administrative/Office     | 522-3495       | \$ 20,000         |

|                                 |          |           |                   |
|---------------------------------|----------|-----------|-------------------|
| Contingencies                   | 522-3496 | \$        | 50,000            |
| OFFICE                          | 522-3510 | \$        | 25,000            |
| Department Supplies             | 522-3521 | \$        | 60,000            |
| Paramedic Supplies              | 522-3522 | \$        | 100,000           |
| Gas/Oil                         | 522-3523 | \$        | 125,000           |
| Uniforms                        | 522-3524 | \$        | 17,886            |
| Propane                         | 522-3525 | \$        | 15,000            |
| Computer Supplies               | 522-3526 | \$        | 34,551            |
| Janitorial Supplies             | 522-3528 | \$        | 15,000            |
| Training Supplies               | 522-3529 | \$        | 10,000            |
| Shop Supplies                   | 522-3530 | \$        | 6,000             |
| Capital Buildings               | 522-6620 | \$        | -                 |
| Capital Improvements/Other      | 522-6630 | \$        | -                 |
| Capital Machinery and Equipment | 522-6640 | \$        | -                 |
| Capital Grants                  | 522-6641 | \$        | -                 |
| Capital Impact Fees             | 522-6642 | \$        | -                 |
| Capital Computers               | 522-6643 | \$        | -                 |
| Capital Future Growth Fund      | 522-6644 | \$        | -                 |
| Capital Vehicles                | 522-6645 | \$        | -                 |
| Capital Const. In Progress      | 522-6650 | \$        | -                 |
| Principal                       | 522-7710 | \$        | -                 |
| Interest on Loans               | 522-7720 | \$        | -                 |
| Interest on Credit Line         | 522-7730 | \$        | -                 |
| Bad Debt Expense                | 522-8000 | \$        | 635,000           |
| Collection Fees                 | 522-9000 | \$        | 10,000            |
| Operating Reserves              | 522-9900 | \$        | 4,588,398         |
| Capital Reserves                | 522-9901 | \$        | 3,000,000         |
| Disaster Reserves               | 522-9905 | \$        | 1,000,000         |
| <b>GRAND TOTAL EXPENDITURES</b> |          | <b>\$</b> | <b>21,963,337</b> |

**LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT  
COMMISSION MEETING**

**MINUTES**

**September 17, 2009**

The September 17, 2009 regular Commission Meeting of the Lehigh Acres Fire Control and Rescue District Board of Commissioners was held at the Veteran's Park Recreation Center, 55 S. Homestead Rd., Lehigh Acres, FL. The meeting was opened at 4:00 PM by President Berndt. Present were Commissioners Berndt, Adams, Guzman, Hemingway and Barrett, Chief Don Adams, Fire Marshal Ken Bennett, EMS Division Chief Mike Pcolar, Finance Specialist Anita Kressel and Secretary Janis Williams. Attorney Richard Pringle and Attorney John Hament were also in attendance. Special guest presenting was Nick Ayotte with SunTrust Bank Inc.

After the Pledge of Allegiance, Commissioner Berndt asked Chief Adams to give the invocation.

**ADOPTION OF AGENDA:**

Commissioner Berndt asked if there were any additions, corrections or deletions to the Agenda. Commissioner Hemingway requested to add the proposal of purchasing foreclosed property/homes with the intent of profit, under New Business. Chief Adams requested to add under New Business inventory write offs and Dr. Joseph Lemmon's new contract. Commissioner Berndt requested to add increase ambulance fees and transport as a whole. Commissioner Guzman motioned to accept the Agenda as amended with a second from Commissioner Hemingway. Motion carries.

**CONSENT AGENDA:**

- Minutes of Previous Meetings
- Treasurers Report

Commissioner Guzman motioned to accept the Consent Agenda as presented with a second from Commissioner Barrett. Motion carries.

## DEPARTMENT REPORTS

### CHIEF ADAMS:

Chief Adams spoke on the following items:

- We received a 2008/09 State Homeland Security grant for a new Marc Unit. The amount is \$103,829.
- The 2009 Lehigh Leadership sent the department a letter thanking the department for participating in their Lehigh Leadership classes by teaching life safety classes and preparing lunch.
- Participated in a Domestic Security Intelligence Workshop
- Rec'd a Certificate of Appreciation for having 100% participation in the NFIRS and FFIRS Program
- State of Florida Department of Health inspection on August 27, 2009. We had no deficiencies.
- Management and the Union negotiations for IAFF 1826 District 6 started negotiations 9/14/09.
- Handed Commissioners a Procedures Manual to review. This will be brought up next meeting.
- USFA report in partnership with the International Fire Service Training Association

### DVP 6 and 19:

Not Present

### DEPARTMENT ATTORNEY:

Attorney Pringle stated there are 3 items he wanted to go over, being they were all under New Business he would chime in when presented at that time.

Attorney Hament stated he would be talking about Veteran's Preference.

Commissioner Hemingway asked Attorney Pringle about the cell tower he saw being installed. He wanted to know where we were with this project. Attorney Pringle stated he had some more paperwork to be signed and the one he saw going up would not affect ours when and if it goes up.

### PUBLIC COMMENT ON AGENDA ITEMS:

NONE

## UNFINISHED BUSINESS:

- **Meeting with Lee County Commissioner:** Commissioner Berndt reports that the meeting with Commissioner Ray Judah, Chief Adams, Attorney Pringle and himself regarding the Ambulance Service has been set for: September 28, 2009 at 3:30 pm.
- **Credit Line:** Attorney Pringle stated that there were two types/options of loan agreements that the Board had to choose from regarding the SunTrust credit line loans. The first option is a credit line agreement that funds could immediately be accessible. The second option is a "Guidance Facility" agreement that has a 30 day wait period to access funds; each having separate clauses and fee requirements. (see attachment #1 Letter of Proposal). There was much discussion between the board of Commissioners and the attorneys. Commissioner Hemingway stressed several times his concern of the language in the "Guidance Facility" agreement Condition C Re: Tax Rates. Attorney Pringle stated he can revise that language for us and acknowledged SunTrust's representative at this time asking him if that would be ok. Nick with SunTrust replied it would. Commissioner Guzman made a motion to accept Option 2 of SunTrust's "Guidance Facility" Credit Line with the removal of the Condition (C) language to be replaced with new revised language Attorney Pringle would be providing. Second by Commissioner Barrett. Motion passed 4-1 with the opposing vote from Commissioner Hemingway.
- **Marc Unit Grant:** Chief Adams explained what the Marc Unit Grant is and the revenue coming into the District would go into 334-0100 Grants and the money spent on the purchases would go into 522-6641 Grants. Commissioner Guzman made a motion to accept this Grant and Chief's explanation. Commissioner Hemingway second; all in favor motion carried.
- **4 - 10 hour work days:** Chief Adams stated that the four months trial period was up regarding administrations 4-10 hour work days. He stated he would like to keep that schedule. He stated there has not been any negative feedback from the public on these hours and the office staff was able to perform their duties. Commissioner Barrett asked Secretary Janis Williams and Finance Specialist Anita Kressel if they were able to keep up with the office duties working under those hours; they both concurred. There was much discussion regarding Chief's working contract. Commissioner Berndt asked Attorney Pringle what Chief's contract said in regards to his working hours. Attorney Pringle suggested amending the contract and authorizing the chairmen to sign. Also, formulate a letter on Chief's 10% pay reduction. Commissioner Hemingway made a motion to formulate a letter Re: Chief Adams Pay Reduction of 10% and amend the contract accordingly for Chief's 4-10's. Commissioner Adams second; Motion passed 4-1 with the opposing vote from Commissioner Guzman.

## NEW BUSINESS

- **Dr. Lemmons' Contract:** Chief Adams stated Dr. Lemmon's contract was next on the table. Chief advised that EMS Chief Pcolar could advise best if there were any questions from the Board. Commissioner Berndt asked Chief what the pay figures around the county were.

Chief gave four examples of surrounding fire districts Medical Director's pay. EMS Chief Pcolar answered all questions the Board asked. Commissioner Berndt asked Attorney Pringle if we would be locked in to a one year contract of \$48,000 with Dr. Lemmon's. Attorney Pringle stated "no", there is a 60 day notice in the contract to cancel. There was much discussion regarding this topic. Commissioner Berndt passed the gavel to Commissioner Guzman who made a motion to accept the attorney's recommendation that in Dr. Lemmon's contract it reads; \$48,000 a year with a 60 day termination notice. Commissioner Hemingway second; all in favor motion passed..

- **Veterans Preference:** Attorney Hament spoke regarding Veterans Preference. He gave a brief overview regarding Veterans Preference and the laid off employees that were entitled to this benefit. He advised a policy should be intact in the future for both bargaining and non bargaining units. He stated there were only 2 government facilities in the state of Florida that have had this come up with the recession and the laying off of employees. He says we are one of those two. He will be addressing this with the Board in the near future.
- **Proposal for purchasing foreclosed property/homes:** Commissioner Hemingway stated he would like to see a letter drafted to the county regarding foreclosed homes and property in Lehigh. He does not like those properties taken off the tax roll. After much discussion between the board, attorneys and the audience it was agreed among all that it was not in the board's best interest to write a letter at this time.
- **Ambulance Fees:** Chief Adams explained his proposal to increase ambulance fees as proposed on the increased figures sheet. After much discussion regarding this Commissioner Guzman made a motion to increase the ambulance fees per Chief's recommendation and accept and change the new ambulance fees, Resolution No. 09-09-03 (see signed resolution; attachment#2).

|         |            |
|---------|------------|
| BLS     | \$400      |
| ALS     | \$500      |
| ALS 2   | \$650      |
| TNT     | \$90       |
| Mileage | \$9 a mile |

Commissioner Hemingway second; Attorney Pringle stated there is a Resolution that needs to be included in the motion; Commissioner Guzman amended his motion to include Resolution # 09-09-03 Commissioner Hemingway seconded the amendment. Commissioner Berndt asked if there was any public input on the matter. NONE heard; Commissioner Berndt called for a roll call vote:

Commissioner Hemingway aye  
 Commissioner Barrett aye  
 Commissioner Adams aye  
 Commissioner Guzman aye  
 Commissioner Berndt aye  
 Motion carries

- **Ambulance Service in Lehigh Acres:** Commissioner Berndt stated regarding the ALS Transport we will be meeting with Commissioner Judah soon. With our current staffing and budget what it is we need to come to a decision soon if we are going to continue to provide a transport service or ALS rescues or engines and have all five stations open. Lehigh deserves that level of service. There was much discussion for a lengthy period of time on this subject between Board members, attorney's, Chief Adams and the general public.
- **Inventory Write Off's:** Chief Adams presented the Inventory Write-Offs list; there are 16 items (see attachment #3). With only a couple of questions regarding lost portable items and our deductible for such items, a motion was made by Commissioner Guzman to remove the following items from the inventory list and declare them as surplus property. (Commissioner Guzman read each tag number to be removed as per recommendation from Attorney Pringle).

|         |      |      |
|---------|------|------|
| Tag No. | 39.1 | 1117 |
|         | 267  | 1141 |
|         | 273  | 1148 |
|         | 857  | 1234 |
|         | 953  | 1253 |
|         | 994  | 1384 |
|         | 1047 | 1612 |
|         | 1057 | 1615 |

Commissioner Hemingway second; all in favor motion passed. Attorney Pringle recommended a second motion be made regarding the "disposal" of the property; Commissioner Guzman made a motion to dispose of these items of surplus property as deemed appropriate by the Chief of his discretion. Commissioner Barrett seconded; all in favor motion passed.

#### **PUBLIC COMMENT:**

Kathy Kruse gave Secretary Janis Williams a letter to present to Commissioner Berndt as she had to leave before Public Comments. This letter was requesting that she be allowed to be present for the September 28<sup>th</sup> meeting with Commissioner Judah. Commissioner Berndt read her letter out loud.

Allen Shelm suggested a discount be a good idea for self pay of non insurance residents needing a break; this goes along with the raised ambulance fees. Also, regarding Veterans Preference; he asked if it would be a change in the fire fighters contract and include the two (2) brought back from being laid off under the Veterans Preference benefit. Attorney Hament stated, "yes, this too would be something brought to the board at a later time but not to late of a date".

#### **COMMISSIONERS COMMENTS:**

Commissioner Adams thanked the public for coming out.

**Motion to adjourn 6:53pm**

#1



Nicholas Ayotte, Officer  
Institutional & Governmental Banking  
12751 New Brittany Boulevard  
Fort Myers, Florida 33907  
Tel: 239-277-2697  
Email: [nicholas.ayotte@suntrust.com](mailto:nicholas.ayotte@suntrust.com)

August 27, 2009

## LETTER OF PROPOSAL

Chief Donald Adams – Fire Chief  
Sue Platas – Finance Director  
Lehigh Acres Fire Control District  
636 Thomas Sherwin Avenue South  
Lehigh Acres, FL 33974

Re: \$1,500,000.00 Line of Credit

Dear Chief Adams,

On behalf of SunTrust Bank (the "Bank"), I am pleased to present this proposal to Lehigh Acres Fire Control District (the "Borrower" or the "District") for a bank qualified (BQ) tax anticipation line of credit (TAL) of up to one million, five hundred thousand and 00/100 dollars (\$1,500,000.00) to fund periodic cash shortfalls for working capital throughout the year. After review of the Request for Proposal and for the purposes of why the District needs this line of credit, I feel as though this tax anticipation line of credit will serve in the same manner.

Although the following provisions, terms and conditions are intended to be comprehensive, they are not necessarily inclusive of all the anticipated terms that will be applicable to the credit. All of such terms will be set forth in the final, definitive loan documents, and all such terms must be acceptable to the Bank and its counsel. This financing proposal is contingent upon the accuracy of all facts, statements and financial information submitted to the Bank by the Borrower and is conditioned upon the terms outlined below.

**Borrower:** Lehigh Acres Fire Control District

**Lender:** SunTrust Bank

**Amount:** Up to \$1,500,000.00

**Facility Type:** Tax Anticipation Line of Credit (TAL)

**Maturity:** 364 days. Subject to Bank approval, the TAL may be renewed each year for an additional term not to exceed 364 days. Although a TAL, this proposed facility will not auto-renew at every maturity.

**Repayment Terms:** Interest only paid quarterly with full principal due at maturity.

**Prepayment:** Prepayment of any amounts outstanding under the TAL can be made at any time and without penalty.

**Purpose:** To be used for emergency situations where the District is required to expend operating proceeds immediately.

**Security/Collateral:** The principal of and interest on the TAL shall be secured by a pledge of ad valorem taxes collected for the benefit of the District during FY 2009-2010 (or subsequent fiscal year if extended). The District's authority to borrow and pledge ad valorem taxes as described above shall be in accordance with Florida Statutes, Chapter 191 and Article VII, Section 12 of the Florida Constitution and shall be subject to the written opinion of bond counsel.

**OPTION 1**

**Proposed Pricing:** \$1,500M BQ, Tax Exempt = Variable Rate of Interest equal to the 3-month LIBOR, plus 171 basis points (Act/360).

Example: (Assume 3-Month LIBOR is .42%)  
.42% + 1.71 = 2.13%

**Note 1:** This LOC is subject to a 2.00% minimum floor. For example, should the rate formula equal to any amount less than 2.00%, the District will pay the 2.00% minimum floor.

**Note 2:**

If full documentation is executed, the Borrower will incur an annual non-use fee of 13 basis points on the unused portion of the TAL. This may be subject to change should the deposit and overall banking relationship with SunTrust decline.

**Legal Fees:**

Bank Counsel will be Mr. Ed Vogel III at Holland + Knight, P.A. Should the Bank and its Counsel be responsible for the documentation, including the forms of the Notes, the preparations and renderings of the tax and validity opinions for this loan, the price shall be \$4,000.

Subject to Bank approval, legal fees for subsequent renewals each year will be \$1,000.

**Bank Fee:**

The Borrower will be required to pay a Bank Fee of \$2,500 due and payable at closing each year.

**OPTION 2**

**Guidance Facility:**

Upon acceptance of both parties, if the District wishes to accept the terms and conditions of this letter of proposal without executing full documentation, the fee will be 20 basis points of the full requested amount of the TAL (each year).

**Note 3:**

The terms and conditions of the Letter of Proposal (both Options 1 and 2) are subject to change should the deposits and banking relationship between the Borrower and the Bank decline.

**Covenants and Conditions**

- A) All matters relating to this loan, including all instruments and documents required, are subject to the Bank's policies and procedures in effect, applicable governmental regulations and/or statutes, and approval by the Bank and the Bank's Counsel.
- B) Borrower shall submit CPA audited annual financial statements within 180 days of fiscal year end, together with an annual budget within 30 days of adoption, together with any other information the Bank may reasonably request.
- C) The interest rates quoted herein take into consideration a corporate tax rate of 35%. In the event of a change in the maximum corporate tax rate, the Bank shall have the right to adjust the interest rate in order to maintain the same after tax yield.
- D) The Bank shall have the right to adjust the tax-exempt interest rate in order to maintain the same after tax yield if any amendments to existing law are enacted which would adversely affect the Bank's after tax yield.

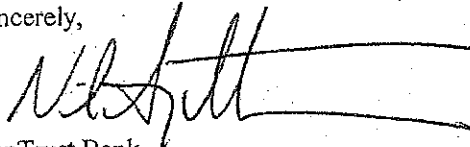
- E) The Borrower shall comply with and agree to such other covenants, terms, and conditions that may be reasonably required by the Bank and its Counsel and are customary in taxable and/or tax exempt financings of this nature. These covenants would include, but are not to be limited to, covenants regarding compliance with laws and regulation, remedies in the event of default.
- F) The "Bank-Qualified" interest rate quoted herein assumes the obligations is a "qualified tax-exempt obligation" as defined in Section 265(b)(3) of the Internal Revenue Service Code.

This Proposal Letter is merely an expression of interest by the Bank in the proposed Facility and should not be construed to be, expressly or by implication, a commitment, an offer, an agreement in principle or an agreement by the Bank to provide the proposed Facility. After the Bank has conducted further due diligence, we may decide to modify the proposed terms and conditions, or we may decide not to provide the proposed Facility or any other financing at all.

This Letter of Proposal is valid through September 2<sup>nd</sup>, 2009 at 3:00 PM, unless otherwise extend by the Bank. Should the District choose to accept this Letter of Proposal, it must be done so, in writing from an authorized signer, prior to the date outlined above.

After you have had a chance to review the following information, please contact Nick Ayotte at (239) 277-2697 with any questions. SunTrust Bank greatly appreciates the opportunity to provide this proposed financing for the above referenced project, and eagerly awaits your response.

Sincerely,



SunTrust Bank  
Nicholas Ayotte  
Officer

\_\_\_\_\_  
Accepted By

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

#2

RESOLUTION NO. 09-09-03

A RESOLUTION OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT, ("DISTRICT"), APPROVING A CHANGE IN THE AMBULANCE FEES CHARGED BY THE DISTRICT FOR EMERGENCY MEDICAL TRANSPORT SERVICES; PROVIDING FOR RESCISSION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR LIBERAL CONSTRUCTION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District is authorized to provide emergency medical transport ("ambulance") services; and,

WHEREAS, the District provides emergency medical transport services within its boundaries through the use of the District's own equipment and personnel; and,

WHEREAS, the District's provision of emergency medical transport services provides a direct benefit to the individuals who use the District's emergency medical transport services; and,

WHEREAS, the District's provision of emergency medical transport services satisfies a public purpose of providing and enhancing emergency medical transport services to individuals in the District; and,

WHEREAS, the District's cost of providing emergency medical transport services is funded in part through user fees charged by the District to individuals who receive the benefit of emergency medical transport services from the District; and,

WHEREAS, there is a real and present need and necessity for the District to change the fees the District charges to individuals who receive a benefit from the use of the District's emergency medical transport services as a result of increases in the District's costs of providing emergency medical transport services since the date the current emergency medical transport fees were adopted by the District.



SECTION 5. SEVERABILITY.

If any section, subsection, sentence, clause or other provision of this Resolution is held unconstitutional, inoperative or void by a court of competent jurisdiction, such holding shall not affect the remainder of this Resolution.

SECTION 6. RESCISSION.

The Board of Commissioners hereby rescinds all prior resolutions and other official action of the Board of Commissioners, including any prior adopted emergency medical transport fees, to the extent of any conflict with any part of this Resolution.

SECTION 7. CONSTRUCTION AND EFFECTIVE DATE.

This Resolution shall be liberally construed to affect the purposes hereof and shall take effect immediately upon its adoption. Further, the change in the emergency medical transport services fees described herein shall take effect on October 1, 2009, and shall remain in effect until further modified by the Board of Commissioners.

**THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER \_\_\_\_\_ WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER \_\_\_\_\_ AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:**

Commissioner Jeffrey Berndt \_\_\_\_\_  
Commissioner Julie Barrett \_\_\_\_\_  
Commissioner Joel Guzman \_\_\_\_\_  
Commissioner David P. Adams \_\_\_\_\_  
Commissioner Ralph Hemingway \_\_\_\_\_

Duly passed and adopted on this \_\_\_\_ day of \_\_\_\_\_, 2009.

[NEXT PAGE FOR SIGNATURE]

Board of Commissioners of the  
Lehigh Acres Fire Control and  
Rescue District

By: \_\_\_\_\_  
Jeffrey Berndt, Chair

Attest by: \_\_\_\_\_  
Julie Barrett, Secretary

EXHIBIT A

SCHEDULE OF FEES

| Type of Service                        | New Fee           |
|--|-------------------|
| Basic Life Support with Transport      | \$ _____          |
| Advanced Life Support with Transport   | \$ _____          |
| Advanced Life Support 2 with Transport | \$ _____          |
| Treatment with No Transport            | \$ _____          |
| Mileage Charge for Transport           | \$ _____ per mile |

| Tag No. | Item Description                           | Disposal Reason                  | Disposal Method       |
|---------|--|----------------------------------|-----------------------|
| 39.1    | 4.5 Scott Air Pak Bottle                   | Failed visual inspection         | Use for training      |
| 267     | 16 Channel Mobile Radio                    | Unable to use-wide band only     | Destroy               |
| 273     | 99 Channel Mobile Radio                    | Unable to use-wide band only     | Destroy               |
| 857     | Truck Mountable 99 Channel Radio w/scanner | Unable to use-wide band only     | Destroy               |
| 953     | Fire Report Software                       | Remove-should not be inventoried | Remove from inventory |
| 994     | Copy Machine w/attachments                 | Outdated not worth repairing     | Donate or destroy     |
| 1047    | Cannon Copier                              | Broken not worth repairing       | Destroy               |
| 1057    | Billing Software                           | Remove-should not be inventoried | Remove from inventory |
| 1117    | IPAQ Hand Held Computer                    | Non repairable                   | Destroy               |
| 1141    | Toshiba Laptop                             | Non repairable per CRS           | Use for parts         |
| 1148    | Toshiba Laptop                             | Non repairable per CRS           | Use for parts         |
| 1234    | 4" x 5" Storz Valve                        | Broken not worth repairing       | Destroy               |
| 1253    | 7 Tape Backup Drive                        | Unable to repair                 | Replaced              |
| 1384    | HP IPAQ Pocket PC                          | Non repairable                   | Destroy               |
| 1612    | 800Mhz Keypad Portable Radio               | Lost on a call                   | Replaced              |
| 1615    | 800Mhz Keypad Portable Radio               | Destroyed in brush fire          | Replaced              |

# MINUTES

## LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

### FINAL BUDGET HEARING

September 24, 2009

The September 24, 2009 Final Budget Hearing of the Lehigh Acres Fire Control and Rescue District Board of Commissioners was opened at 5:06pm by President Berndt. Present were: Commissioners, Berndt, Hemingway, Guzman, Adams, Barrett; Chief Adams, Fire Marshal Ken Bennett, EMS Division Chief Mike Pcolar, Secretary Janis Williams, Billing Specialist Vanessa Koza and Attorney Richard Pringle was also in attendance.

After the Pledge of Allegiance, Commissioner Berndt asked Chief Don Adams to give the invocation.

Commissioner Berndt stated that this is the Final Budget Hearing for the proposed budget for the 2009/2010 fiscal year; and that the adopted millage rate of 3.0000 mills is a 45.13% decrease over the roll-back rate of 5.4677 mills. The roll-back rate is the millage rate used to generate prior year's ad valorem taxes using this year's taxable value.

Commissioner Berndt asked for public comment before the adoption of the millage rate.

#### **PUBLIC COMMENTS on the tentative adopted millage rate.**

**Kevin Shea-** Is this now the maximum rate under the statute that law allows? Attorney Pringle answered Kevin Shea's question: The statute is and allows 3.7500 mills however below the statute rate the Board is limited to 3.0000 mills today because that was the last millage rate cap that was approved by the voters in the district. Kevin Shea asked: In order to exceed the 3 mills rate; it would require a referendum by the people? Correct? Attorney Pringle stated yes, that's correct.

**ADOPTION OF MILLAGE RATE:** Commissioner Berndt read the Millage Rate Resolution # 09-09-04 for the 2009/2010 fiscal year. Commissioner Berndt stated that a motion needs to be made to accept the Millage Rate of 3.0000 mills. Commissioner Guzman made a motion to adopt the resolution 09-09-04, as read by Commissioner Berndt with a second by Commissioner Hemingway. A roll call vote was taken.

Hemingway aye  
Barrett aye  
Guzman aye  
Adams aye  
Berndt aye

Motion passed unanimously.

Motion duly passed and adopted on this day September 24, 2009 by the Lehigh Acres Fire Control and Rescue District Board of Fire Commissioners.

Commissioner Berndt read the proposed budget resolution for the adoption of the budget from the September 9, 2009 tentative budget hearing.

**PUBLIC COMMENTS On tentative adopted budget.**

**Kevin Shea-** Updated Commissioners on the estimated ad valorem tax for next year as being a 25% decrease. He advises to: "Sharpen your pencils".

**Linda Carter-** Suggested the department put solar panels in the stations to save on the cost of electric. She questioned the money spent on computer supplies and the amount of field trainers we have. She states that our budget needs to be redefined. Thank you for having the meeting at Veterans Park Recreation Center.

**Robert Anderson-** The biggest expenditure is payroll. He states the firefighters need to give up the 10% to be able to reopen Station 105.

**Kathy Kruse-** Does this budget reflect the staff's furlough days? Commissioner Guzman states: Yes, it does. Second question; this budget does not reflect any concessions from the Union. Correct? Commissioner Guzman stated: no, it does not we are still in negotiations.

**Commissioner Discussion:**

**Commissioner Hemingway** questioned Chief Adams on the Operating Reserves line item on page 5. He asked where the increase came from? Chief Adams stated that line item was increased this year. It was moved from a different line item. He explained how moving funds from line items worked.

**ADOPTION OF BUDGET RESOLUTION:** Commissioner Berndt read the Adoption of Budget Resolution #09-09-05 and then stated that a motion needs to be made to accept the Adoption of the Budget of \$21,963,337. Commissioner Guzman made a motion to

adopt the resolution #09-09-05, as read by Commissioner Berndt, second by  
Commissioner Barrett.

A roll call vote was taken.

|           |     |
|-----------|-----|
| Adams     | aye |
| Guzman    | aye |
| Barrett   | aye |
| Hemingway | aye |
| Berndt    | aye |

Motion passed unanimously.

Meeting adjourned at 5:50 PM

RESOLUTION # 09-09-05

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2009-2010 COMMENCING ON OCTOBER 1, 2009, AND ENDING ON SEPTEMBER 30, 2010; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District properly advertised and held a final public budget hearing on September 24, 2009, to adopt a final budget for the District's fiscal year commencing October 1, 2009, and ending September 30, 2010.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT THAT:

Section 1. The final budget of estimated expenditures and revenue for the fiscal year commencing October 1, 2009, and ending September 30, 2010, is \$21,963,337.

Section 2. The final budget is approved and shall become effective at the beginning of the 2009-2010 fiscal year, and the taxing authority funds may be expended commencing on October 1, 2009, and ending on September 30, 2010.

Section 3. This Resolution shall take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Guzman WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Barrett AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

|                              |            |
|------------------------------|------------|
| Commissioner Jeffrey Berndt  | <u>aye</u> |
| Commissioner Julie Barrett   | <u>aye</u> |
| Commissioner Joel Guzman     | <u>aye</u> |
| Commissioner David P. Adams  | <u>aye</u> |
| Commissioner Ralph Hemingway | <u>aye</u> |

Duly passed and adopted on this 24TH day of SEPTEMBER, 2009.

Board of Commissioners of the Lehigh Acres Fire Control and Rescue District

By:   
Jeffrey Berndt, Chair

Attest by:   
Julie Barrett, Secretary/Treasurer

RESOLUTION # 09-09-04

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT OF LEE COUNTY, FLORIDA ADOPTING THE FINAL MILLAGE RATE FOR FISCAL YEAR 2009-2010, COMMENCING ON OCTOBER 1, 2009, AND ENDING ON SEPTEMBER 30, 2010; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District properly advertised and held a final public budget hearing to adopt a final millage rate for the District's fiscal year commencing October 1, 2009, and ending September 30, 2010.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT THAT:

Section 1. The Governing Board does hereby adopt its final millage rate of 3.0000 mills to be levied for the general fund upon all real and tangible personal property located within the boundaries of the above named taxing authority.

Section 2. THE FINAL LEVY OF 3.0000 MILLS IS LESS THAN THE ROLLED BACK RATE OF 5.4677 MILLS BY 45.13%.

Section 3. This final millage rate of 3.0000 mills for the general fund is to fund the expenses for the fiscal year commencing October 1, 2009, and ending September 30, 2010.

Section 4. This Resolution shall take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Guzman WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Hemingway AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

|                              |            |
|------------------------------|------------|
| Commissioner Jeffrey Berndt  | <u>aye</u> |
| Commissioner Julie Barrett   | <u>aye</u> |
| Commissioner Joel Guzman     | <u>aye</u> |
| Commissioner David P. Adams  | <u>aye</u> |
| Commissioner Ralph Hemingway | <u>aye</u> |

Duly passed and adopted on this 24TH day of SEPTEMBER, 2009.

Board of Commissioners of the Lehigh  
Acres Fire Control and Rescue District

By [Signature]  
Jeffrey Berndt, Chair

Attest by: [Signature]  
Julie Barrett, Secretary/Treasurer

RESOLUTION NO. 09-09-03

A RESOLUTION OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT, ("DISTRICT"), APPROVING A CHANGE IN THE AMBULANCE FEES CHARGED BY THE DISTRICT FOR EMERGENCY MEDICAL TRANSPORT SERVICES; PROVIDING FOR RESCISSION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR LIBERAL CONSTRUCTION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District is authorized to provide emergency medical transport ("ambulance") services; and,

WHEREAS, the District provides emergency medical transport services within its boundaries through the use of the District's own equipment and personnel; and,

WHEREAS, the District's provision of emergency medical transport services provides a direct benefit to the individuals who use the District's emergency medical transport services; and,

WHEREAS, the District's provision of emergency medical transport services satisfies a public purpose of providing and enhancing emergency medical transport services to individuals in the District; and,

WHEREAS, the District's cost of providing emergency medical transport services is funded in part through user fees charged by the District to individuals who receive the benefit of emergency medical transport services from the District; and,

WHEREAS, there is a real and present need and necessity for the District to change the fees the District charges to individuals who receive a benefit from the use of the District's emergency medical transport services as a result of increases in the District's costs of providing emergency medical transport services since the date the current emergency medical transport fees were adopted by the District.

SECTION 5. SEVERABILITY.

If any section, subsection, sentence, clause or other provision of this Resolution is held unconstitutional, inoperative or void by a court of competent jurisdiction, such holding shall not affect the remainder of this Resolution.

SECTION 6. RESCISSION.

The Board of Commissioners hereby rescinds all prior resolutions and other official action of the Board of Commissioners, including any prior adopted emergency medical transport fees, to the extent of any conflict with any part of this Resolution.

SECTION 7. CONSTRUCTION AND EFFECTIVE DATE.

This Resolution shall be liberally construed to affect the purposes hereof and shall take effect immediately upon its adoption. Further, the change in the emergency medical transport services fees described herein shall take effect on October 1, 2009, and shall remain in effect until further modified by the Board of Commissioners.

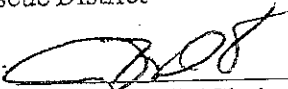
**THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Guzman WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Hemingway AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:**

|                              |     |
|------------------------------|-----|
| Commissioner Jeffrey Berndt  | Yes |
| Commissioner Julie Barrett   | Yes |
| Commissioner Joel Guzman     | Yes |
| Commissioner David P. Adams  | Yes |
| Commissioner Ralph Hemingway | Yes |

Duly passed and adopted on this 17 day of September, 2009.

[NEXT PAGE FOR SIGNATURE]

Board of Commissioners of the  
Lehigh Acres Fire Control and  
Rescue District

By   
Jeffrey Berndt, Chair

Attest by:   
Julie Barrett, Secretary

**Lehigh Acres Fire Control and Rescue District**  
**Receipts and Disbursements**  
For the twelfth month ending September 30, 2009

|                             | Period To Date         |              | Annual Budget        | Year To Date            |                | Budget Variance         |
|-----------------------------|------------------------|--------------|----------------------|-------------------------|----------------|-------------------------|
|                             | Actual                 | %            |                      | Actual                  | %              |                         |
| <b>Beginning Cash</b>       | -                      |              | \$ 11,227,379        | \$ 11,227,379           | 100.00%        | \$ -                    |
| Ad Valorem Taxes            | 44,787.68              | 0.27%        | \$ 16,597,847        | 17,102,722.82           | 103.04%        | 504,875.82              |
| Grants                      | -                      | 0.00%        | \$ -                 | -                       | 0.00%          | -                       |
| Donations                   | -                      | 0.00%        | \$ 200               | 35.00                   | 17.50%         | (165.00)                |
| William Ziegler Memorial    | -                      | 0.00%        | \$ -                 | 225.00                  | 0.00%          | (225.00)                |
| Paul J. Dube Paramedic Fund | -                      | 0.00%        | \$ -                 | -                       | 0.00%          | -                       |
| Inspection Fees             | 2,552.36               | 5.10%        | \$ 50,000            | 41,429.71               | 82.86%         | (8,570.29)              |
| Ambulance Billing           | 79,965.32              | 8.00%        | \$ 1,000,000         | 1,189,701.21            | 118.97%        | 189,701.21              |
| Interest                    | 4,686.45               | 9.37%        | \$ 50,000            | 58,917.40               | 117.83%        | 8,917.40                |
| Interest - Impact Fees      | 46.93                  | 0.00%        | \$ -                 | 546.74                  | 0.00%          | 546.74                  |
| Interest-Ad Valorem         | -                      | 0.00%        | \$ -                 | 32,186.29               | 0.00%          | 32,186.29               |
| Impact Fees                 | -                      | 0.00%        | \$ -                 | 17,217.81               | 0.00%          | 17,217.81               |
| Proceeds from Insurance     | 11,172.19              | 0.00%        | \$ -                 | 48,633.91               | 0.00%          | 48,633.91               |
| Miscellaneous Income        | 6,856.35               | 19.59%       | \$ 35,000            | 121,805.37              | 348.02%        | 86,805.37               |
| Other Government Revenue    | -                      | 0.00%        | \$ 12,000            | -                       | 0.00%          | (12,000.00)             |
| Prevention Fees & Sales     | -                      | 0.00%        | \$ -                 | -                       | 0.00%          | -                       |
| <b>Total Receipts</b>       | <b>\$ 150,067.28</b>   | <b>0.52%</b> | <b>\$ 28,972,426</b> | <b>29,840,800.26</b>    | <b>103.00%</b> | <b>867,924.26</b>       |
| <b>Disbursements</b>        |                        |              |                      |                         |                |                         |
| 1100 Salaries               | 644,711.91             | 5.84%        | 11,042,384           | 9,205,324.02            | 83.36%         | 1,837,059.98            |
| 1200 Employee Benefits      | 332,057.69             | 5.80%        | 5,729,560            | 4,756,311.97            | 83.01%         | 973,248.03              |
| 3310 Professional Services  | 34,023.79              | 2.42%        | 1,405,420            | 727,771.77              | 51.78%         | 677,648.23              |
| 3340 Contract Services      | 1,012.81               | 1.09%        | 93,000               | 64,660.77               | 69.53%         | 28,339.23               |
| 3400 Travel Commission      | -                      | 0.00%        | 1,000                | -                       | 0.00%          | 1,000.00                |
| 3410 Communications         | 13,878.57              | 12.03%       | 115,400              | 99,201.84               | 85.96%         | 16,198.16               |
| 3430 Utilities              | 8,458.00               | 6.71%        | 126,036              | 108,479.33              | 86.07%         | 17,556.67               |
| 3440 Rentals                | 195.00                 | 1.22%        | 16,000               | 6,220.00                | 38.88%         | 9,780.00                |
| 3450 Insurance/General      | 41,438.90              | 27.63%       | 150,000              | 150,833.74              | 100.56%        | (833.74)                |
| 3460 Maintenance            | 36,487.19              | 10.07%       | 362,236              | 319,179.57              | 88.11%         | 43,056.43               |
| 3480 Promotional            | 75.00                  | 0.38%        | 20,000               | 17,418.55               | 87.09%         | 2,581.45                |
| 3490 Other Current Charges  | 1,702.85               | 0.58%        | 292,620              | 101,091.20              | 34.55%         | 191,528.80              |
| 3510 Office                 | 784.80                 | 2.38%        | 33,000               | 13,876.46               | 42.05%         | 19,123.54               |
| 3520 Operating Supplies     | 36,365.06              | 3.97%        | 916,120              | 490,418.02              | 53.53%         | 425,701.98              |
| 6600 Capital                | 1,411.20               | 0.20%        | 697,169              | 226,749.52              | 32.52%         | 470,419.48              |
| 7700 Debt Service           | -                      | 0.00%        | -                    | -                       | 0              | -                       |
| 8000 Bad Debt Expense       | -                      | 0.00%        | 635,000              | 1,620.00                | 0.26%          | 633,380.00              |
| 9000 Collection Fees        | 333.00                 | 3.33%        | 10,000               | 8,343.75                | 83.44%         | 1,656.25                |
| 9900 Operating Reserves     | -                      | 0.00%        | 2,980,654            | -                       | 0.00%          | 2,980,654.00            |
| 9901 Capital Reserves       | -                      | 0.00%        | 3,000,000            | -                       | 0.00%          | 3,000,000.00            |
| 9902 Personnel Reserves     | -                      | 0.00%        | 346,827              | -                       | 0.00%          | 346,827.00              |
| 9905 Disaster Reserves      | -                      | 0.00%        | 1,000,000            | -                       | 0.00%          | 1,000,000.00            |
| <b>TOTAL DISBURSEMENTS</b>  | <b>\$ 1,152,935.77</b> | <b>3.98%</b> | <b>28,972,426</b>    | <b>\$ 16,297,500.51</b> | <b>56.25%</b>  | <b>\$ 12,674,925.49</b> |
| <b>YTD NET</b>              |                        |              |                      | <b>\$ 13,543,299.75</b> |                |                         |

These reports are provided on a cash basis and are intended for internal use only.

**LEHIGH ACRES FIRE CONTROL RESCUE DISTRICT  
BREAKDOWN OF ACCOUNTS  
FOR THE TWELVTH  
MONTH ENDING SEPTEMBER 30, 2009**

|                                    | PERIOD TO DATE    |               |                     | YEAR TO DATE        |                |                     |
|------------------------------------|-------------------|---------------|---------------------|---------------------|----------------|---------------------|
|                                    | Actual            | %             | Annual Budget       | Actual              | %              | Budget Variance     |
| <b>1100 SALARIES</b>               |                   |               |                     |                     |                |                     |
| 1105 Commission Salary             | -                 | 0.00%         | 30,000              | 27,500.00           | 91.67%         | 2,500.00            |
| 1110 Administrative Salaries       | 52,679.94         | 4.86%         | 1,084,534           | 867,396.38          | 79.98%         | 217,137.62          |
| 1120 Regular Salaries              | 569,912.65        | 6.33%         | 9,000,848           | 7,815,536.39        | 86.83%         | 1,185,311.61        |
| 1130 Holiday Pay                   | 21,031.96         | 4.81%         | 436,892             | 299,716.25          | 68.60%         | 137,175.75          |
| 1140 Overtime                      | 1,087.36          | 0.36%         | 300,000             | 172,167.31          | 57.39%         | 127,832.69          |
| 1150 Sick Time                     | -                 | 0.00%         | 123,000             | -                   | 0.00%          | 123,000.00          |
| 1160 Annual Sick Time Pay          | -                 | 0.00%         | 67,110              | 23,007.69           | 34.28%         | 44,102.31           |
| <b>Total Salaries</b>              | <b>644,711.91</b> | <b>5.84%</b>  | <b>11,042,384</b>   | <b>9,205,324.02</b> | <b>83.36%</b>  | <b>1,837,059.98</b> |
| <b>1200 EMPLOYEE BENEFITS</b>      |                   |               |                     |                     |                |                     |
| 1210 Payroll Tax Expense           | 49,320.40         | 6.37%         | 773,832             | 687,067.33          | 88.79%         | 86,764.67           |
| 1220 Retirement                    | 126,104.72        | 5.91%         | 2,133,875           | 1,823,314.30        | 85.45%         | 310,560.70          |
| 1221 Retirement Liability          | -                 | 0.00%         | 77,150              | 93,058.00           | 120.62%        | (15,908.00)         |
| 1230 Group Insurance               | 98,983.07         | 4.32%         | 2,292,203           | 1,782,462.50        | 77.76%         | 509,740.50          |
| 1240 Worker's Compensation         | 57,649.50         | 12.81%        | 450,000             | 362,994.50          | 80.67%         | 87,005.50           |
| 1250 Unemployment Compensation     | -                 | 0.00%         | 2,500               | 7,415.34            | 296.61%        | (4,915.34)          |
| <b>Total Employee Benefits</b>     | <b>332,057.69</b> | <b>5.80%</b>  | <b>5,729,560</b>    | <b>4,756,311.97</b> | <b>83.01%</b>  | <b>973,248.03</b>   |
| <b>3310 PROFESSIONAL SERVICES</b>  |                   |               |                     |                     |                |                     |
| 3311 Property Appraiser            | -                 | 0.00%         | 150,000             | 122,980.68          | 81.99%         | 27,019.32           |
| 3312 Legal Fees                    | 20,159.05         | 10.08%        | 200,000             | 92,731.22           | 46.37%         | 107,268.78          |
| 3313 Medical Director              | 5,000.00          | 8.33%         | 60,000              | 60,000.00           | 100.00%        | -                   |
| 3314 Physicals                     | 4,692.00          | 6.11%         | 76,850              | 64,914.69           | 84.47%         | 11,935.31           |
| 3315 Land Taxes                    | -                 | 0.00%         | 4,000               | 2,337.00            | 58.43%         | 1,663.00            |
| 3316 Tax Collector's Commission    | 895.75            | 0.10%         | 873,570             | 340,467.70          | 38.97%         | 533,102.30          |
| 3317 Actuarial Study               | -                 | 0.00%         | 15,000              | 7,000.00            | 46.67%         | 8,000.00            |
| 3319 Miscellaneous Charges         | 456.99            | 45.70%        | 1,000               | 7,858.48            | 785.85%        | (6,858.48)          |
| 3320 Audit                         | 1,820.00          | 7.28%         | 25,000              | 28,320.00           | 113.28%        | (3,320.00)          |
| 3321 Professional Service Fees     | 1,000.00          | 0.00%         | -                   | 1,162.00            | 0.00%          | 1,162.00            |
| <b>Total Professional Services</b> | <b>34,023.79</b>  | <b>0.78</b>   | <b>1,405,420.00</b> | <b>727,771.77</b>   | <b>13.56</b>   | <b>679,972.23</b>   |
| <b>3340 CONTRACT SERVICES</b>      |                   |               |                     |                     |                |                     |
| 3342 Outside Maintenance           | 400.00            | 20.00%        | 2,000               | 1,525.00            | 76.25%         | 475.00              |
| 3343 Ambulance and Medical Billing | 612.81            | 0.67%         | 91,000              | 63,135.77           | 69.38%         | 27,864.23           |
| 3344 5 Year Plan                   | -                 | 0.00%         | -                   | -                   | 0.00%          | -                   |
| <b>Total Contract Services</b>     | <b>1,012.81</b>   | <b>1.09%</b>  | <b>93,000</b>       | <b>64,660.77</b>    | <b>76.25%</b>  | <b>28,339.23</b>    |
| <b>3400 TRAVEL/COMMISSION</b>      |                   |               |                     |                     |                |                     |
|                                    | -                 | 0.00%         | 1,000               | -                   | 0.00%          | 1,000.00            |
| <b>3410 COMMUNICATIONS</b>         | <b>13,878.57</b>  | <b>12.03%</b> | <b>115,400</b>      | <b>99,201.84</b>    | <b>85.96%</b>  | <b>16,198.16</b>    |
| <b>3430 UTILITIES</b>              |                   |               |                     |                     |                |                     |
| 3431 Electric                      | 7,507.75          | 7.85%         | 95,700              | 86,753.86           | 90.65%         | 8,946.14            |
| 3432 Utilities                     | 950.25            | 3.13%         | 30,336              | 21,725.47           | 71.62%         | 8,610.53            |
| <b>Total Utilities</b>             | <b>8,458.00</b>   | <b>6.71%</b>  | <b>126,036</b>      | <b>108,479.33</b>   | <b>86.07%</b>  | <b>17,556.67</b>    |
| <b>3440 RENTALS</b>                | <b>195.00</b>     | <b>1.22%</b>  | <b>16,000</b>       | <b>6,220.00</b>     | <b>38.88%</b>  | <b>9,780.00</b>     |
| <b>3450 INSURANCE (GENERAL)</b>    | <b>41,438.90</b>  | <b>27.63%</b> | <b>150,000</b>      | <b>150,833.74</b>   | <b>100.56%</b> | <b>(833.74)</b>     |
| <b>3460 MAINTENANCE</b>            |                   |               |                     |                     |                |                     |
| 3461 Building Maintenance          | 3,770.67          | 10.14%        | 37,200              | 33,345.08           | 89.64%         | 3,854.92            |
| 3462 Equipment Maintenance         | 3,986.65          | 7.92%         | 50,305              | 28,596.09           | 56.85%         | 21,708.91           |
| 3463 Vehicle Maintenance           | 22,440.47         | 19.51%        | 115,000             | 149,079.00          | 129.63%        | (34,079.00)         |
| 3464 Maintenance Contracts         | 6,289.40          | 3.94%         | 159,731             | 108,159.40          | 67.71%         | 51,571.60           |
| <b>Total Maintenance</b>           | <b>36,487.19</b>  | <b>10.07%</b> | <b>362,236</b>      | <b>319,179.57</b>   | <b>88.11%</b>  | <b>43,056.43</b>    |

**LEHIGH ACRES FIRE CONTROL RESCUE DISTRICT  
BREAKDOWN OF ACCOUNTS  
FOR THE TWELVTH  
MONTH ENDING SEPTEMBER 30, 2009**

|   | PERIOD TO DATE      |               | Annual Budget     | YEAR TO DATE         |               | Budget Variance      |
|---|---------------------|---------------|-------------------|----------------------|---------------|----------------------|
|   | Actual              | %             |                   | Actual               | %             |                      |
| <b>3480 PROMOTIONAL</b>                           | 75.00               | 0.38%         | 20,000            | 17,418.55            | 87.09%        | 2,581.45             |
| <b>3490 OTHER CURRENT CHGS &amp; OBLIGATIONS</b>  |                     |               |                   |                      |               |                      |
| 3491 Motel/Travel/Per Diem                        | -                   | 0.00%         | 21,785            | 7,312.65             | 33.57%        | 14,472.35            |
| 3492 Training                                     | -                   | 0.00%         | 86,690            | 40,335.47            | 46.53%        | 46,354.53            |
| 3493 Administrative/Board                         | -                   | 0.00%         | 5,500             | 5,297.99             | 96.33%        | 202.01               |
| 3494 Administrative/Elections                     | -                   | 0.00%         | -                 | -                    | 0.00%         | -                    |
| 3495 Administrative/Office                        | 1,702.85            | 5.94%         | 28,645            | 20,480.43            | 71.50%        | 8,164.57             |
| 3496 Contingencies                                | -                   | 0.00%         | 150,000           | 27,664.66            | 18.44%        | 122,335.34           |
| <b>Total Other Current Chgs &amp; Obligations</b> | <b>1,702.85</b>     | <b>0.58%</b>  | <b>292,620</b>    | <b>101,091.20</b>    | <b>34.55%</b> | <b>191,528.80</b>    |
| <b>3510 OFFICE</b>                                | <b>784.80</b>       | <b>2.38%</b>  | <b>33,000</b>     | <b>13,876.46</b>     | <b>42.05%</b> | <b>19,123.54</b>     |
| <b>3520 DEPARTMENT SUPPLIES</b>                   |                     |               |                   |                      |               |                      |
| 3521 Department Supplies                          | 1,613.35            | 1.62%         | 99,379            | 59,380.75            | 59.75%        | 39,998.25            |
| 3522 Paramedic Supplies                           | 20,944.87           | 11.64%        | 180,000           | 174,867.61           | 97.15%        | 5,132.39             |
| 3523 Gas/Oil                                      | 10,782.60           | 3.08%         | 350,000           | 109,025.75           | 31.15%        | 240,974.25           |
| 3524 Uniforms                                     | 392.95              | 0.22%         | 180,675           | 87,205.04            | 48.27%        | 93,469.96            |
| 3525 Propane                                      | 675.52              | 2.25%         | 30,000            | 9,386.35             | 31.29%        | 20,613.65            |
| 3526 Computer Supplies                            | 383.31              | 1.11%         | 34,551            | 17,079.21            | 49.43%        | 17,471.79            |
| 3527 Prevention Supplies                          | -                   | 0.00%         | -                 | -                    | 0.00%         | -                    |
| 3528 Janitorial Supplies                          | 838.93              | 3.65%         | 23,000            | 20,716.75            | 90.07%        | 2,283.25             |
| 3529 Training Supplies                            | 387.00              | 3.36%         | 11,515            | 7,477.84             | 64.94%        | 4,037.16             |
| 3530 Shop Supplies                                | 346.53              | 4.95%         | 7,000             | 5,278.72             | 75.41%        | 1,721.28             |
| <b>Total Department Supplies</b>                  | <b>36,365.06</b>    | <b>31.88%</b> | <b>916,120</b>    | <b>490,418.02</b>    | <b>53.53%</b> | <b>425,701.98</b>    |
| <b>6600 CAPITAL</b>                               |                     |               |                   |                      |               |                      |
| 6620 Buildings                                    | -                   | 0.00%         | -                 | -                    | 0.00%         | -                    |
| 6630 Improvements/Other                           | -                   | 0.00%         | -                 | 6,661.00             | 0.00%         | (6,661.00)           |
| 6640 Machinery and Equipment                      | 1,411.20            | 1.50%         | 94,124            | 74,929.26            | 79.61%        | 19,194.74            |
| 6641 Grants                                       | -                   | 0.00%         | -                 | 1,171.41             | 0.00%         | (1,171.41)           |
| 6642 Impact Fees                                  | -                   | 0.00%         | 25,000            | 17,329.53            | 69.32%        | 7,670.47             |
| 6643 Computers                                    | -                   | 0.00%         | 21,700            | 15,118.85            | 69.67%        | 6,581.15             |
| 6644 Future Growth Fund                           | -                   | 0.00%         | -                 | -                    | 0.00%         | -                    |
| 6645 Vehicles                                     | -                   | 0.00%         | 556,345           | 29,000.00            | 5.21%         | 527,345.00           |
| 6650 Const. In Progress                           | -                   | 0.00%         | -                 | 82,539.47            | 0.00%         | (82,539.47)          |
| <b>Total Capital Outlay</b>                       | <b>1,411.20</b>     | <b>0.20%</b>  | <b>697,169</b>    | <b>226,749.52</b>    | <b>32.52%</b> | <b>470,419.48</b>    |
| <b>7700 DEBT SERVICE</b>                          |                     |               |                   |                      |               |                      |
| 7710 Principal                                    | -                   | 0.00%         | -                 | -                    | 0.00%         | -                    |
| 7720 Interest on Loans                            | -                   | 0.00%         | -                 | -                    | 0.00%         | -                    |
| 7730 Interest on Credit Line                      | -                   | 0.00%         | -                 | -                    | 0.00%         | -                    |
| <b>Total Debt Service</b>                         | <b>-</b>            | <b>0.00%</b>  | <b>-</b>          | <b>-</b>             | <b>0.00%</b>  | <b>-</b>             |
| <b>8000 Bad Debt Expense</b>                      | <b>-</b>            | <b>0.00%</b>  | <b>635,000</b>    | <b>1,620.00</b>      | <b>0.26%</b>  | <b>633,380.00</b>    |
| <b>9000 Collection Fees</b>                       | <b>333.00</b>       | <b>3.33%</b>  | <b>10,000</b>     | <b>8,343.75</b>      | <b>83.44%</b> | <b>1,656.25</b>      |
| <b>9900 OPERATING RESERVES</b>                    | <b>-</b>            | <b>0.00%</b>  | <b>2,980,654</b>  | <b>-</b>             | <b>0.00%</b>  | <b>2,980,654.00</b>  |
| <b>9901 CAPITAL RESERVES</b>                      | <b>-</b>            | <b>0.00%</b>  | <b>3,000,000</b>  | <b>-</b>             | <b>0.00%</b>  | <b>3,000,000.00</b>  |
| <b>9902 PERSONNEL RESERVES</b>                    | <b>-</b>            | <b>0.00%</b>  | <b>346,827</b>    | <b>-</b>             | <b>0.00%</b>  | <b>346,827.00</b>    |
| <b>9905 DISASTER RESERVES</b>                     | <b>-</b>            | <b>0.00%</b>  | <b>1,000,000</b>  | <b>-</b>             | <b>0.00%</b>  | <b>1,000,000.00</b>  |
| <b>Total Operating Expenditures</b>               | <b>1,152,935.77</b> | <b>3.98%</b>  | <b>28,972,426</b> | <b>16,297,500.51</b> | <b>56.25%</b> | <b>12,677,249.49</b> |

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| <p>Lehigh Acres Fire Control and Rescue District<br/> Cash in the Bank<br/> September 30, 2009</p> |
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**Bank Accounts**

**General Checking Bank Account: Interest Rate .40%**

|  |                        |
|--|------------------------|
| General Funds  | \$ 1,187,256.76        |
| User Fee Funds   | \$ 1,189,701.21        |
| Suppression Fee Funds  | \$ -                   |
| Sick Time Liability Funds                                    | \$ 113,000.00          |
| William Ziegler Memorial Funds                               | \$ 7,752.80            |
| Paul J. Dube Paramedic Fund                                  | \$ 2,265.00            |
| Everett T. Byer Funds  | \$ 11,164.70           |
|  | <hr/>                  |
| <b>Total Checking Account before Money Market Transfers:</b> | <b>\$ 2,511,140.47</b> |
| Net Money Market Transfers                                   | \$ (2,366,925.15)      |
| <b>Total Checking Account after Money Market Transfers:</b>  | <b>\$ 144,215.32</b>   |

**Bus Money Market Bank Account: Interest Rate .40%** \$ 13,477,399.04

**Impact Fee Bank Account: Interest Rate .40%** \$ 133,553.95

**Total Cash Available:** \$ 13,755,168.31

Lehigh Acres Fire Control and Rescue District  
 Lehigh Acres, Florida 33974  
 Reconciliation of Accounts  
 September 30, 2009  
 Page 1

**GENERAL CHECKING BANK ACCOUNT:**

|   |                    |        |              |                   |
|---|--------------------|--------|--------------|-------------------|
| Balance   | September 1, 2009  |        | \$           | 121,762.84        |
| <b><u>Income:</u></b>                           |                    |        | \$           | 139,466.81        |
| Ad Valorem Taxes:                               |                    | \$     | 43,891.93    |                   |
| Interest  |                    | \$     | 117.19       |                   |
| Donations:                                      |                    | \$     | -            |                   |
| Inspection Fees:                                |                    | \$     | 2,552.36     |                   |
| User Fees:                                      |                    | \$     | 80,374.37    |                   |
| Suppression Fees                                |                    | \$     | -            |                   |
| Sales Tax Payable                               |                    | \$     | -            |                   |
| William Ziegler Account                         |                    | \$     | -            |                   |
| Paul J Dube Paramedic Fund                      |                    | \$     | -            |                   |
| Miscellaneous Income:                           |                    | \$     | 1,358.77     |                   |
| Report Copies:                                  | \$                 | 113.00 |              |                   |
| CPR   | \$                 | 191.50 |              |                   |
| Cobra   | \$                 | 858.51 |              |                   |
| Rental Reimbursement                            | \$                 | 195.00 |              |                   |
| Deposit Overstatement                           | \$                 | 0.76   |              |                   |
| Proceeds from Insurance:                        |                    |        | 11,172.19    |                   |
| <b><u>Health Insurance:</u></b>                 |                    |        | \$           | 4,382.23          |
| Bartley   |                    |        | 424.90       |                   |
| Cardoza   |                    |        | 322.79       |                   |
| Jackman   |                    |        | 1,243.77     |                   |
| Haugh   |                    |        | 1,305.18     |                   |
| Kutz  |                    |        | 301.93       |                   |
| Gonzalez  |                    |        | 783.66       |                   |
| <b><u>Transfers:</u></b>                        | Net Transfers      |        | \$           | 1,024,808.21      |
| <b><u>Checks:</u></b>                           |                    |        | \$           | (825,700.13)      |
| Accounts Payable (see accompanying check list): |                    | \$     | (410,696.75) |                   |
| Ambulance Refunds                               |                    | \$     | (329.65)     |                   |
| Child Support Payment                           |                    | \$     | (6,836.25)   |                   |
| Payroll:  |                    | \$     | (407,837.48) |                   |
| <b><u>Payroll tax deposits:</u></b>             |                    |        | \$           | (191,285.68)      |
| <b><u>Retirement Contribution:</u></b>          |                    |        | \$           | (128,691.40)      |
| <b><u>Adjusting entries:</u></b>                |                    |        | \$           | (527.56)          |
| Credit Card Processing Fee                      |                    |        | (30.80)      |                   |
| Account Analysis Fee                            |                    |        | (417.36)     |                   |
| Returned Check                                  |                    |        | (79.40)      |                   |
| Ending balance :                                | September 30, 2009 |        | \$           | <u>144,215.32</u> |

Lehigh Acres Fire Control and Rescue District  
 Accounts Payable and Ambulance Refund Check Register  
 September 30, 2009

| <u>CHECK<br/>NUMBER</u> | <u>CHECK<br/>DATE</u> | <u>NAME</u>                    | <u>CHECK<br/>AMOUNT</u> |
|-------------------------|-----------------------|--------------------------------|-------------------------|
| 044694                  | 9/3/2009              | AT&T Mobility                  | 3.26                    |
| 044695                  | 9/3/2009              | Auto Electric Rebuilders Corp. | 1,555.95                |
| 044696                  | 9/3/2009              | Barry's Gravely Tractors, Inc. | 207.42                  |
| 044697                  | 9/3/2009              | Bound Tree Medical, LLC        | 171.36                  |
| 044698                  | 9/3/2009              | Comcast                        | 100.00                  |
| 044699                  | 9/3/2009              | CS Service Experts             | 1,484.70                |
| 044700                  | 9/3/2009              | DIRECTV                        | 194.96                  |
| 044701                  | 9/3/2009              | Embarq                         | 2,491.58                |
| 044703                  | 9/3/2009              | FedEx                          | 5.11                    |
| 044704                  | 9/3/2009              | FGUA                           | 186.59                  |
| 044705                  | 9/3/2009              | Kunkel Miller & Hament         | 7,353.29                |
| 044706                  | 9/3/2009              | Law Enforcement Supply Co. Inc | 382.62                  |
| 044707                  | 9/3/2009              | Overhead Door Co of Ft Myers   | 150.04                  |
| 044708                  | 9/3/2009              | Susan Platas                   | 139.17                  |
| 044709                  | 9/3/2009              | Praxair Distribution SE, LLC   | 185.16                  |
| 044710                  | 9/3/2009              | Reliance Standard Life Ins. Co | 7,472.89                |
| 044711                  | 9/3/2009              | Royal Chemical, Inc.           | 334.85                  |
| 044712                  | 9/3/2009              | Ten-8 Fire Equipment Inc.      | 15,955.30               |
| 044713                  | 9/3/2009              | Nationwide Retirement Solution | 484.24                  |
| 044714                  | 9/3/2009              | Suncoast Schools Fed. Cr. Un.  | 1,062.33                |
| 044716                  | 9/9/2009              | Vision Ace                     | 136.15                  |
| 044717                  | 9/9/2009              | Alligator Towing & Recovery    | 150.00                  |
| 044718                  | 9/9/2009              | AmeriGas - Imokalee            | 269.66                  |
| 044719                  | 9/9/2009              | Bound Tree Medical, LLC        | 4,149.07                |
| 044720                  | 9/9/2009              | Callaghan Tire                 | 778.50                  |
| 044721                  | 9/9/2009              | Corporate Billing, Inc.        | 312.75                  |
| 044722                  | 9/9/2009              | CRS Technology                 | 3,246.90                |
| 044723                  | 9/9/2009              | DIRECTV                        | 94.98                   |
| 044724                  | 9/9/2009              | Grease Monkey                  | 37.97                   |
| 044725                  | 9/9/2009              | Law Enforcement Supply Co. Inc | 230.10                  |
| 044726                  | 9/9/2009              | Lee County Public Safety-GNC   | 5,071.20                |
| 044727                  | 9/9/2009              | Office of the Sheriff          | 195.00                  |
| 044728                  | 9/9/2009              | LeeSar Reginal Service Center  | 86.40                   |
| 044729                  | 9/9/2009              | LMHS                           | 75.00                   |
| 044730                  | 9/9/2009              | Lowe's                         | 2,194.57                |
| 044731                  | 9/9/2009              | Konica Minolta Bus Solutions   | 209.81                  |
| 044732                  | 9/9/2009              | Nationwide Retirement Solution | 7,254.13                |
| 044733                  | 9/9/2009              | Nextel Communications          | 651.39                  |
| 044734                  | 9/9/2009              | Office Depot                   | 362.94                  |
| 044735                  | 9/9/2009              | PSS World Medical, Inc.        | 269.41                  |
| 044736                  | 9/9/2009              | Praxair Distribution SE, LLC   | 717.82                  |
| 044737                  | 9/9/2009              | Richard W. Pringle, P.A.       | 8,350.00                |
| 044738                  | 9/9/2009              | Roberts Company Inc.           | 22.00                   |
| 044739                  | 9/9/2009              | Ryan Petroleum                 | 2,019.64                |
| 044740                  | 9/9/2009              | Sovereign Medical, LLC         | 1,066.00                |
| 044741                  | 9/9/2009              | Sprint                         | 1,430.22                |
| 044742                  | 9/9/2009              | Suncoast Schools Fed. Cr. Un.  | 29,051.66               |
| 044743                  | 9/9/2009              | Tuscan & Company, PA           | 1,820.00                |
| 044744                  | 9/9/2009              | Nancy C. Vega                  | 400.00                  |
| 044745                  | 9/9/2009              | Working Fire Training          | 387.00                  |
| 044746                  | 9/9/2009              | Grainger                       | 255.79                  |
| 044747                  | 9/10/2009             | Aetna                          | 125.00                  |

Lehigh Acres Fire Control and Rescue District  
 Accounts Payable and Ambulance Refund Check Register  
 September 30, 2009

| <u>CHECK<br/>NUMBER</u> | <u>CHECK<br/>DATE</u> | <u>NAME</u>                    | <u>CHECK<br/>AMOUNT</u> |
|-------------------------|-----------------------|--------------------------------|-------------------------|
| 044748                  | 9/10/2009             | Joseph Lemmons                 | 5,000.00                |
| 044749                  | 9/10/2009             | School District of Lee County  | 145.00                  |
| 044750                  | 9/15/2009             | AmeriGas - Imokalee            | 405.86                  |
| 044751                  | 9/15/2009             | CRS Technology                 | 1,583.69                |
| 044752                  | 9/15/2009             | Crystal Springs Water Co.      | 26.50                   |
| 044753                  | 9/15/2009             | Embarq Communications, Inc.    | 64.70                   |
| 044754                  | 9/15/2009             | Embarq                         | 321.64                  |
| 044755                  | 9/15/2009             | FGUA                           | 516.94                  |
| 044756                  | 9/15/2009             | Ambulance Refund               | 64.41                   |
| 044757                  | 9/15/2009             | LCEC                           | 711.14                  |
| 044758                  | 9/15/2009             | Auto Parts of Lehigh Inc.      | 822.80                  |
| 044759                  | 9/15/2009             | Lehigh Cleaners & Tailor Shop  | 325.75                  |
| 044760                  | 9/15/2009             | The News-Press - Ft. Myers     | 8.83                    |
| 044761                  | 9/15/2009             | Praxair Distribution SE, LLC   | 248.20                  |
| 044762                  | 9/15/2009             | Professional Adjustment Corp.  | 123.50                  |
| 044763                  | 9/15/2009             | Sam's Club                     | 422.42                  |
| 044764                  | 9/15/2009             | Ambulance Refund               | 265.24                  |
| 044765                  | 9/15/2009             | United Healthcare              | 70,889.27               |
| 044766                  | 9/21/2009             | Auto Electric Rebuilders Corp. | 138.50                  |
| 044767                  | 9/21/2009             | BAC                            | 1,000.00                |
| 044768                  | 9/21/2009             | Barry's Gravely Tractors, Inc. | 11.80                   |
| 044769                  | 9/21/2009             | Bound Tree Medical, LLC        | 1,094.86                |
| 044770                  | 9/21/2009             | CLIA Laboratory Program        | 150.00                  |
| 044771                  | 9/21/2009             | CRS Technology                 | 1,249.00                |
| 044772                  | 9/21/2009             | Law Enforcement Supply Co. Inc | 179.16                  |
| 044773                  | 9/21/2009             | LCEC                           | 4,786.59                |
| 044774                  | 9/21/2009             | Nationwide Retirement Solution | 7,254.13                |
| 044775                  | 9/21/2009             | Overhead Door Co of Ft Myers   | 405.00                  |
| 044776                  | 9/21/2009             | Praxair Distribution SE, LLC   | 161.50                  |
| 044777                  | 9/21/2009             | Reliance Standard              | 5,979.36                |
| 044778                  | 9/21/2009             | Ryan Petroleum                 | 3,890.52                |
| 044779                  | 9/21/2009             | Suncoast Schools Fed. Cr. Un.  | 29,051.66               |
| 044780                  | 9/21/2009             | SW Florida Prof. Firefighters  | 2,043.73                |
| 044781                  | 9/21/2009             | Wurth USA Southeast, Inc.      | 332.55                  |
| 044782                  | 9/29/2009             | Alert One Fire, Inc.           | 120.00                  |
| 044783                  | 9/29/2009             | AT&T Mobility                  | 18.77                   |
| 044784                  | 9/29/2009             | Kevin A. Barbot                | 91.02                   |
| 044785                  | 9/29/2009             | Bouchard Insurance             | 40,927.58               |
| 044786                  | 9/29/2009             | Bound Tree Medical, LLC        | 2,676.91                |
| 044787                  | 9/29/2009             | Comcast                        | 100.00                  |
| 044789                  | 9/29/2009             | CS Service Experts             | 2,881.67                |
| 044790                  | 9/29/2009             | DIRECTV                        | 94.98                   |
| 044791                  | 9/29/2009             | Embarq Communications, Inc.    | 2.67                    |
| 044792                  | 9/29/2009             | FedEx                          | 26.65                   |
| 044793                  | 9/29/2009             | FGUA                           | 60.13                   |
| 044794                  | 9/29/2009             | Florida Spring & Axle Service  | 824.92                  |
| 044795                  | 9/29/2009             | Henry Schein Inc.              | 826.24                  |
| 044796                  | 9/29/2009             | ADPI Intermedix                | 612.81                  |
| 044797                  | 9/29/2009             | Kunkel Miller & Hament         | 4,455.76                |
| 044798                  | 9/29/2009             | Law Enforcement Supply Co. Inc | 42.05                   |
| 044799                  | 9/29/2009             | LCEC                           | 2,010.02                |
| 044800                  | 9/29/2009             | Physio-Control, Inc.           | 1,884.67                |

Lehigh Acres Fire Control and Rescue District  
 Accounts Payable and Ambulance Refund Check Register  
 September 30, 2009

| <u>CHECK<br/>NUMBER</u> | <u>CHECK<br/>DATE</u> | <u>NAME</u>                    | <u>CHECK<br/>AMOUNT</u> |
|-------------------------|-----------------------|--------------------------------|-------------------------|
| 044801                  | 9/29/2009             | Overhead Door Co of Ft Myers   | 491.20                  |
| 044802                  | 9/29/2009             | Praxair Distribution SE, LLC   | 147.05                  |
| 044803                  | 9/29/2009             | Radiology Regional Center      | 4,692.00                |
| 044804                  | 9/29/2009             | Reliance Standard              | 14,641.55               |
| 044805                  | 9/29/2009             | Ten-8 Fire Equipment Inc.      | 237.14                  |
| 044806                  | 9/29/2009             | Trophy Center of SW Florida    | 45.20                   |
| 044807                  | 9/29/2009             | Wallace International Trucks   | 598.41                  |
| 044808                  | 9/29/2009             | Worthington Sprinklers         | 775.34                  |
| 044809                  | 9/30/2009             | Bouchard Insurance             | 511.32                  |
| 044810                  | 9/30/2009             | SW Florida Prof. Firefighters  | 2,768.09                |
| 044811                  | 9/30/2009             | Vision Ace                     | 116.44                  |
| 044812                  | 9/30/2009             | Bound Tree Medical, LLC        | 6,804.41                |
| 044813                  | 9/30/2009             | CDW Government, Inc.           | 383.31                  |
| 044814                  | 9/30/2009             | DR TAB Products, LLC           | 166.71                  |
| 044815                  | 9/30/2009             | DIRECTV                        | 194.96                  |
| 044816                  | 9/30/2009             | East Side Printing & Pub. Inc. | 36.89                   |
| 044817                  | 9/30/2009             | Embarq                         | 2,492.94                |
| 044818                  | 9/30/2009             | Florida Department of Revenue  | 70.43                   |
| 044819                  | 9/30/2009             | FGUA                           | 186.59                  |
| 044820                  | 9/30/2009             | Grease Monkey                  | 34.98                   |
| 044821                  | 9/30/2009             | J & B Truck Body, Inc.         | 158.20                  |
| 044822                  | 9/30/2009             | LeeSar Reginal Service Center  | 230.59                  |
| 044823                  | 9/30/2009             | The News-Press - Ft. Myers     | 1,552.85                |
| 044824                  | 9/30/2009             | Nextel Communications          | 550.32                  |
| 044825                  | 9/30/2009             | Office Depot                   | 250.93                  |
| 044826                  | 9/30/2009             | Pat's Locksmith & Window Works | 45.00                   |
| 044827                  | 9/30/2009             | Praxair Distribution SE, LLC   | 251.82                  |
| 044828                  | 9/30/2009             | Preferred Governmental         | 57,649.50               |
| 044829                  | 9/30/2009             | R-Wave Medical Electronics     | 1,106.41                |
| 044830                  | 9/30/2009             | Ryan Petroleum                 | 4,872.44                |
| 044831                  | 9/30/2009             | Sunshine Professional Suites   | 50.00                   |
| 044832                  | 9/30/2009             | Worthington Sprinklers         | 70.40                   |
| 044833                  | 9/30/2009             | WTEC                           | 170.00                  |
| <b>REPORT TOTAL</b>     |                       |                                | <b>\$ 411,026.40</b>    |

Lehigh Acres Fire Control and Rescue District  
 Lehigh Acres , Florida 33974  
 Reconciliation of Accounts  
 September 30, 2009  
 Page 2

**MONEY MARKET BANK ACCOUNT:**

|                         |                           |    |                |                             |
|-------------------------|---------------------------|----|----------------|-----------------------------|
| Balance                 | September 1, 2009         |    | \$             | 14,480,308.46               |
| Deposits                |                           |    | \$             | 17,329.53                   |
| Transfers In:           | From Checking             | \$ | -              | \$ -                        |
|                         | From Impact Fees          | \$ | -              | \$ -                        |
| Transfers Out:          |                           | \$ | (1,024,808.21) | \$ (1,024,808.21)           |
| Interest                |                           |    |                | 4,569.26                    |
| Payments:               |                           |    | \$             | -                           |
| <b>Ending balance :</b> | <b>September 30, 2009</b> |    | <b>\$</b>      | <b><u>13,477,399.04</u></b> |

**IMPACT FEE MONEY MARKET BANK ACCOUNT:**

|                               |                           |  |           |                          |
|-------------------------------|---------------------------|--|-----------|--------------------------|
| Balance                       | September 1, 2009         |  | \$        | 150,836.55               |
| Deposits                      |                           |  | \$        | -                        |
| Transfers out to Money Market |                           |  | \$        | (17,329.53)              |
| Construction Loan Payment     |                           |  | \$        | -                        |
| Interest                      |                           |  | \$        | 46.93                    |
| <b>Ending balance :</b>       | <b>September 30, 2009</b> |  | <b>\$</b> | <b><u>133,553.95</u></b> |

|   |
|---|
| <b>Lehigh Acres Fire Control and Rescue District</b><br><b>Liabilities</b><br><b>September 30, 2009</b> |
|---|

**Current Liabilities:**

**Accounts Payable**

|  |    |          |
|--|----|----------|
| Miscellaneous Payables (See Breakdown next pg) | \$ | (854.09) |
|--|----|----------|

**Retirement Payable**

|  |    |              |
|--|----|--------------|
| Miscellaneous Payables (See Breakdown next pg) | \$ | (126,104.72) |
|--|----|--------------|

**Long Term Liabilities:**

|                                    |           |          |
|------------------------------------|-----------|----------|
| <b>Total Long Term Liabilities</b> | <b>\$</b> | <b>-</b> |
|------------------------------------|-----------|----------|

Lehigh Acres Fire Control and Rescue District  
 Accounts Payable and Retirement Payable Breakdown  
 September 30, 2009

**Accounts Payable**

|    | Vendor Name      | Balance Due<br>Vendor | Description      |
|----|------------------|-----------------------|------------------|
| 17 | Ambulance Refund | \$ (61.69)            | Ambulance Refund |
| 19 | Ambulance Refund | \$ (22.20)            | Ambulance Refund |
| 30 | Ambulance Refund | \$ (229.20)           | Ambulance Refund |
| 31 | Ambulance Refund | \$ (541.00)           | Ambulance Refund |
|    | <b>Total</b>     | <b>\$ (854.09)</b>    |                  |

**Retirement Payable**

|   | Vendor Name                   | Balance Due<br>Vendor  | Description |
|---|-------------------------------|------------------------|-------------|
| 1 | Florida Department of Revenue | \$ (126,104.72)        | Retirement  |
|   | <b>Total</b>                  | <b>\$ (126,104.72)</b> |             |

|  |
|--|
| <p>Lehigh Acres Fire Control and Rescue District<br/>         Ambulance User Fees Billed &amp; Outstanding<br/>         September 30, 2009</p> |
|--|

|   |                          |
|---|--------------------------|
| User Fees Outstanding @ 10/01/08 (Audited)                        | \$ 2,497,603.00          |
| <b>User Fees Billed</b>   | <b>\$ 1,795,474.00</b>   |
| Total User Fees Billed @ 9/30/09                                  | \$ 4,293,077.00          |
| Less: Allowance for Doubtful Accounts                             | \$ (2,314,522.40)        |
| Net User Fees Receivable  | \$ 1,978,554.60          |
| <b>Less: User Fees Cash Received Net of Refunds @ 9/30/09</b>     | <b>\$ (1,189,701.21)</b> |
| Outstanding User Fees before W/O's, Refunds & Allowance @ 9/30/09 | \$ 788,853.39            |
| <b>Governmental Contractual Write-Offs</b>                        | <b>\$ (316,700.53)</b>   |
| Net User Fees Outstanding @ 9/30/09                               | <b>\$ 472,152.86</b>     |