

Iona McGregor Fire District
Fiscal Year Ended September 30, 2011

EXHIBIT A

Nonspendable	\$	<u>11,673</u>
Restricted		<u>216,288</u>
Committed Fund Balance		
Debt Service (2013)		<u>422,923</u>
Assigned Fund Balance		
Funding depreciation of assets		578,000
Separation pay		186,000
Vacation pay		<u>150,000</u>
		<u>914,000</u>
Unassigned		<u>4,762,238</u>
Total	\$	<u><u>6,327,122</u></u>

Nonspendable

Detail Postings for Period 12 Ending 9/30/2011

Account Number/Description				Beginning Balance	Debit	Credit	Net Change	Ending Balance
Period	Date	Journal	Comments					
155001-000-0 PREPAID ASSETS				212.30				
12	9/30/2011	AP-000633	BANK OF AMERICA BUSINESS CARD /IN: 09-30		139.49			351.79
12	9/30/2011	AP-000633	BANK OF AMERICA BUSINESS CARD /IN: 9-29		50.00			401.79
12	9/30/2011	AP-000633	BANK OF AMERICA BUSINESS CARD /IN: 9-29		139.49			541.28
12	9/30/2011	JE-001310	PRINCIPAL DENTAL PRE-PAYMENT		11,131.74			11,673.02
				<u>212.30</u>	<u>11,460.72</u>	<u>0.00</u>	<u>11,460.72</u>	<u>11,673.02</u>
Report Total:				<u>212.30</u>	<u>11,460.72</u>	<u>0.00</u>	<u>11,460.72</u>	<u>11,673.02</u>

PREPAID ASSETS @ 9:30

IMFD	IMPACT FEE FUND	TRIAL BALANCE - September 30, 2011	PREPARED BY IMFD		RESTRICTED		ENDING BALANCE	Audit Schedule Complete	Assets	Equity	Income	Expenses
			BEGINNING BALANCE	Dr.	Cr.							
		101100-000-0	109,943.66	61,503.22	(118,802.24)	52,644.64		208,974.47				
		130000-000-0	152,986.46	3,343.37	-	156,329.83		7,312.86				
		133001-000-0	8,526.83	7,312.86	(8,526.83)	7,312.86		216,287.33				
		DUE TO GENERAL FUND	-	-	-	-						
		FUND BALANCE	(271,456.95)	-	-	(271,456.95)		216,287.33				
		369930-000-0	-	6.10	(58,554.37)	(58,554.37)						
		REFUND PRIOR YEAR EXPENSE	-	-	-	-						
		INTEREST - CHECKING	-	-	(76.40)	(76.40)						
		INTEREST - SBA	-	-	(346.53)	(346.53)						
		INTEREST - BCC	-	-	(21.45)	(21.45)						
		EARNINGS UNREALIZED LOSS	-	-	(2,996.84)	(2,996.84)				61,995.59		
		REFUND OF IMPACT FEES	-	-	-	-						
		MISCELLANEOUS	-	286.71	-	286.71						
		IRS LEVY	-	1,637.03	(1,637.03)	-						
		PRINCIPAL PAYMENTS	-	116,878.50	-	116,878.50						117,165.21
		INTEREST PAYMENTS	-	-	-	-						
			-	-	(190,967.79)	(190,967.79)						
			-	190,967.79	-	-						
			-	-	(0.00)	(0.00)						

Net Income (Loss)

(55,169.62)

FUNDING DEPRECIATION OF ASSETS
 IONA MCGREGOR FIRE DISTRICT
 CAPITAL OUTLAY - 5 YEAR PLAN

Asset Description	Make/Model	Quantity Needed	Estimated Price Index	Prior Unit Cost	Years Since Purchase	Estimated Unit Cost	Total Cost	Estimated Price Index	Year to Purchase	2012	2013	2014	2015	2016
COMPUTER - BACK-UP SYSTEM		-	3.00%	-	-	-	-	3.00%	2	-	-	-	-	-
COMPUTER - (LATITUDE)		1	3.00%	-	-	1,200	1,200	3.00%	4	-	-	-	1,311	-
COMPUTER - (LATITUDE)		2	3.00%	-	-	1,200	2,400	3.00%	3	-	-	2,546	-	-
COMPUTER - OPTIPLEX		3	3.00%	-	-	900	2,700	3.00%	2	-	2,781	-	-	-
COMPUTER - OPTIPLEX		2	3.00%	-	-	1,080	2,160	3.00%	1	2,160	-	-	-	-
COMPUTER - OPTIPLEX		4	3.00%	-	-	1,000	4,000	3.00%	4	-	-	-	4,371	-
COMPUTER - OPTIPLEX		2	3.00%	-	-	800	1,600	3.00%	5	-	-	-	-	1,801
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
COMPUTER - PRECISION LAPTOP		1	3.00%	-	-	1,400	1,400	3.00%	1	1,400	-	-	-	-
COMPUTER - PRECISION LAPTOP		3	3.00%	-	-	1,200	3,600	3.00%	4	-	-	-	3,934	-
COMPUTER - PRECISION LAPTOP		1	3.00%	-	-	1,200	1,200	3.00%	5	-	-	-	-	1,351
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
COMPUTER - LAPTOP - COMMISSIONER		5	3.00%	-	-	750	3,750	3.00%	5	-	-	-	-	4,221
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
COMPUTER - LAPTOP - PREVENTION		6	3.00%	-	-	1,800	10,800	3.00%	4	-	-	-	11,801	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
COMPUTER SERVERS		1	3.00%	-	-	6,500	6,500	3.00%	1	6,500	-	-	-	-
COMPUTER SERVERS		1	3.00%	-	-	6,000	6,000	3.00%	4	-	-	-	6,556	-
COMPUTER SERVERS		1	3.00%	-	-	4,200	4,200	3.00%	5	-	-	-	-	4,727
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
OTHER COMPUTER EQUIPMENT - Scanner		1	3.00%	-	-	1,750	1,750	3.00%	1	1,750	-	-	-	-
OTHER COMPUTER EQUIPMENT - Switch		1	3.00%	-	-	3,000	3,000	3.00%	1	3,000	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
COPY MACHINE		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
OTHER OFFICE EQUIPMENT - Projector Sta #74		1	3.00%	7,500	-	7,500	7,500	3.00%	1	7,500	-	-	-	-
OTHER OFFICE EQUIPMENT - Inventory Scanner		-	3.00%	-	-	-	-	3.00%	1	-	-	-	-	-
OTHER OFFICE EQUIPMENT		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
OTHER OFFICE EQUIPMENT		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
MECHANICAL EQUIPMENT - Brake Lathe		1	3.00%	-	-	2,500	2,500	3.00%	1	2,500	-	-	-	-
MECHANICAL EQUIPMENT		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
MECHANICAL EQUIPMENT		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
Security system Station 71		1	3.00%	-	-	4,000	4,000	3.00%	1	4,000	-	-	-	-
Security system Station 72		1	3.00%	-	-	8,500	8,500	3.00%	1	8,500	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
Sub-total equipment										67,572	124,247	221,442	212,838	141,333
										73,000	210,707	21,218	21,855	22,510
										140,572	334,954	242,660	234,693	163,843
Total - All Capital Assets										890,572	334,954	242,660	234,693	670,322
												577,614		2,373,201

Cash

FUNDING DEPRECIATION OF ASSETS
 IONA MCGREGOR FIRE DISTRICT
 CAPITAL OUTLAY - 5 YEAR PLAN

Asset Description	Make/Model	Quantity Needed	Estimated Price Index	Prior Unit Cost	Years Since Purchase	Estimated Unit Cost	Total Cost	Estimated Price Index	Year to Purchase	2012	2013	2014	2015	2016
VEHICLE REPLACEMENT PLAN														
LADDER APPARATUS	Quint	1	-	-	-	\$ 750,000	\$ 750,000	3.00%	1	\$ -	\$ -	\$ -	\$ -	\$ -
ENGINE		1	3.00%	450,000	-	450,000	450,000	3.00%	5	-	-	-	-	506,479
RESCUE VEHICLE		1	3.00%	28,000	-	35,000	35,000	3.00%	1	35,000	-	-	-	-
RESCUE VEHICLE		1	3.00%	28,000	-	35,000	35,000	3.00%	2	-	36,050	-	-	-
ADMINISTRATIVE VEHICLE	Ford - Escape	1	3.00%	19,000	-	19,000	19,000	3.00%	1	19,000	-	-	-	-
ADMINISTRATIVE VEHICLE	Ford - Escape	1	3.00%	19,000	1	19,000	19,000	3.00%	1	19,000	-	-	-	-
ADMINISTRATIVE VEHICLE	Ford - Escape	1	3.00%	19,000	1	19,570	19,570	3.00%	2	-	20,157	-	-	-
ADMINISTRATIVE VEHICLE	Pickup Truck	1	3.00%	20,000	-	20,000	20,000	3.00%	3	-	-	21,218	-	-
ADMINISTRATIVE VEHICLE	Pickup Truck	1	3.00%	20,000	-	20,000	20,000	3.00%	4	-	-	-	21,655	-
ADMINISTRATIVE VEHICLE	Pickup Truck	1	3.00%	20,000	-	20,000	20,000	3.00%	5	-	-	-	-	22,510
BOAT		1	3.00%	150,000	-	150,000	150,000	3.00%	2	-	154,500	-	-	-
Sub-total vehicles										823,000	210,707	21,218	21,855	928,989

EQUIPMENT REPLACEMENT PLAN

AED		2	3.00%	3,000	4	3,377	6,754	3.00%	3	-	-	7,165	-	-
AED		4	3.00%	3,000	4	3,377	13,508	3.00%	4	-	-	-	14,761	-
AED		2	3.00%	3,000	4	3,377	6,754	3.00%	5	-	-	-	-	7,602
AED		4	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
AIR PACK FITNESS TESTER		1	3.00%	7,400	5	8,579	8,579	3.00%	4	-	-	-	9,375	-
CARE VENT		5	3.00%	2,100	2	2,228	11,140	3.00%	4	-	-	-	12,173	-
CARE VENT		3	3.00%	2,100	2	2,228	6,684	3.00%	5	-	-	-	-	7,523
CARE VENT		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
DIFIBRILATOR		2	3.00%	21,000	3	22,947	45,894	3.00%	5	-	-	-	-	51,854
Battery Charger - Zoll Defibrillator unit		1	3.00%	1,800	4	2,026	2,026	3.00%	2	-	2,087	-	-	-
Battery Charger - Zoll Defibrillator unit		1	3.00%	1,800	4	2,026	2,026	3.00%	4	-	-	-	2,214	-
Battery Charger - Zoll Defibrillator unit		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
MANNEQUIN - Advanced Airway		4	3.00%	1,250	7	1,537	6,148	3.00%	2	-	6,332	-	-	-
MANNEQUIN - ADVANCED LIFE SUPPORT - ADULT		1	3.00%	5,300	10	7,123	7,123	3.00%	3	-	-	7,557	-	-
MANNEQUIN - INTRAVENOUS TORSO		1	3.00%	1,100	10	1,478	1,478	3.00%	2	-	1,522	-	-	-
Mannequin - Kelly MegaCode		1	3.00%	7,500	6	8,955	8,955	3.00%	4	-	-	-	9,785	-
MANNEQUIN - Mega Code Kid		1	3.00%	3,800	6	4,537	4,537	3.00%	5	-	-	-	-	5,106
Mannequin - Rescue Randy		1	3.00%	-	-	900	900	3.00%	1	900	-	-	-	-
RAD 57 CO-OXIMETER		1	3.00%	6,800	3	7,212	7,212	3.00%	5	-	-	-	-	8,117
RAD 57 CO-OXIMETER		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
Turbo Fog Smoke Machine		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-

FUNDING DEPRECIATION OF ASSETS
 IONA MCGREGOR FIRE DISTRICT
 CAPITAL OUTLAY - 5 YEAR PLAN

Asset Description	Make/Model	Quantity Needed	Estimated Price Index	Prior Unit Cost	Years Since Purchase	Estimated Unit Cost	Total Cost	Estimated Price Index	Year to Purchase	2012	2013	2014	2015	2016
Training equipment		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
Training equipment		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
Treadmill		1	3.00%	3,500	4	3,939	3,939	3.00%	3	-	-	4,179	-	-
Treadmill		1	3.00%	3,500	4	3,939	3,939	3.00%	5	-	-	-	-	4,433
GYM Equipment		1	3.00%	-	-	2,000	2,000	3.00%	1	2,000	-	-	-	-
AIR CHISEL		4	3.00%	1,200	5	1,391	5,564	3.00%	4	-	-	-	6,080	-
RABBIT TOOL		2	3.00%	1,700	6	2,030	4,060	3.00%	3	-	-	4,307	-	-
AIR FILL STATION		1	3.00%	48,000	2	50,923	50,923	3.00%	4	-	-	-	55,645	-
AIR FILL STATION		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
BOAT DOCK		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
CHORLINE EMERGENCY KIT		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
DIVE GEAR		2	3.00%	3,600	3	3,934	7,868	3.00%	2	-	8,104	-	-	-
DIVE GEAR		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
DIVE GEAR		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
DRY SUITS		4	3.00%	1,500	3	1,639	6,556	3.00%	3	-	-	6,955	-	-
DRY SUITS		4	3.00%	1,600	3	1,748	6,992	3.00%	4	-	-	-	7,640	-
DRY SUITS - HAZMAT		4	3.00%	-	-	1,125	4,500	3.00%	1	4,500	-	-	-	-
ENTRY RAES		1	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
ESCAPE PACK		4	3.00%	-	-	1,300	5,200	3.00%	4	-	-	-	5,682	-
EXTRACTOR		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
EXHAUST FANS		1	3.00%	1,600	6	1,910	1,910	3.00%	2	-	1,967	-	-	-
EXHAUST FANS		1	3.00%	1,600	6	1,910	1,910	3.00%	4	-	-	-	2,087	-
REPLACEMENT HOSE		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
JAWS POWER UNITS		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
JAWS POWER UNITS		-	3.00%	-	-	-	-	3.00%	2	-	-	-	-	-
JAWS CUTTER		1	3.00%	4,000	5	4,637	4,637	3.00%	2	-	4,776	-	-	-
JAWS CUTTER		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
JAWS SPREADER		1	3.00%	4,600	2	4,880	4,880	3.00%	2	-	5,026	-	-	-
JAWS SPREADER		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
JAWS RAMS - 20		1	3.00%	1,400	2	1,485	1,485	3.00%	2	-	1,530	-	-	-
JAWS RAMS - 20		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
JAWS RAMS - 50		1	3.00%	3,600	2	3,819	3,819	3.00%	2	-	3,934	-	-	-
JAWS RAMS - 50		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
FIRE HOSE TESTER		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-

FUNDING DEPRECIATION OF ASSETS
IONA MCGREGOR FIRE DISTRICT
CAPITAL OUTLAY - 5 YEAR PLAN

Asset Description	Make/Model	Quantity Needed	Estimated Price Index	Prior Unit Cost	Years Since Purchase	Estimated Unit Cost	Total Cost	Estimated Price Index	Year to Purchase	2012	2013	2014	2015	2016
FLO RIG		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
LIGHTBAR		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
LOCKERS - WALL MOUNTED		-	3.00%	-	-	-	-	3.00%	1	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
MARINE RADAR		1	3.00%	1,400	16	2,247	2,247	3.00%	1	2,247	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
MDC - TOUHGBOOK		8	3.00%	5,700	-	5,700	45,600	3.00%	3	-	-	48,377	-	-
MDC - TOUHGBOOK		4	3.00%	5,700	-	5,700	22,800	3.00%	5	-	-	-	-	25,662
MDC - TOUHGBOOK		-	3.00%	-	-	-	-	3.00%	4	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
NOZZELS		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
RADIO - 800 MHZ MOBILE		15	3.00%	2,900	5	3,362	50,430	3.00%	3	-	-	53,501	-	-
RADIO - 800 MHZ MOBILE		3	3.00%	2,900	5	3,362	10,086	3.00%	4	-	-	-	11,021	-
RADIO - 800 MHZ MOBILE		4	3.00%	2,900	5	3,362	13,448	3.00%	2	-	13,851	-	-	-
RADIO - 800 MHZ MOBILE		3	3.00%	2,900	5	3,362	10,086	3.00%	1	10,086	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
RADIO - PORTABLE		4	3.00%	2,200	2	2,334	9,336	3.00%	3	-	-	9,905	-	-
RADIO - PORTABLE		3	3.00%	2,200	2	2,334	7,002	3.00%	4	-	-	-	7,651	-
RADIO - PORTABLE - XTS		3	3.00%	2,200	2	2,334	7,002	3.00%	5	-	-	-	-	7,881
RADIO - PORTABLE - XTS		30	3.00%	2,200	2	2,334	70,020	3.00%	0	-	-	-	-	-
RADIO - PORTABLE - XTS		4	3.00%	2,200	2	2,334	9,336	3.00%	4	-	-	-	10,202	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
RADIO - VHF		3	3.00%	1,800	12	2,566	7,698	3.00%	1	7,699	-	-	-	-
RADIO - VHF		3	3.00%	1,800	12	2,566	7,698	3.00%	2	-	7,929	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
RIT PACK		6	3.00%	1,200	4	1,351	8,106	3.00%	4	-	-	-	8,658	-
RIT PACK		1	3.00%	1,200	4	1,351	1,351	3.00%	4	-	-	-	1,476	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
ROCKER LUG INTAKE		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
SAWS		2	3.00%	1,900	2	2,016	4,032	3.00%	2	-	4,153	-	-	-
SAWS		2	3.00%	1,900	2	2,016	4,032	3.00%	3	-	-	4,278	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
SCBA		13	3.00%	4,500	-	4,500	58,500	3.00%	2	-	60,255	-	-	-
SCBA		13	3.00%	4,500	-	4,500	58,500	3.00%	3	-	-	62,063	-	-
SCBA		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
SCBA CYLINDERS		10	0.00%	-	-	850	8,500	3.00%	4	-	-	-	9,288	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
TIC		1	3.00%	-	-	10,000	10,000	3.00%	3	-	-	10,609	-	-
TIC		1	3.00%	-	-	10,000	10,000	3.00%	4	-	-	-	10,927	-
TIC		1	3.00%	-	-	10,000	10,000	3.00%	5	-	-	-	-	11,255
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
VRM		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
REFRIDGERATOR		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-
ICE MACHINE		1	3.00%	-	-	2,830	2,830	3.00%	1	2,830	-	-	-	-
		-	3.00%	-	-	-	-	3.00%	0	-	-	-	-	-

Iona McGregor Fire District
Administration Severance Pay
9/30/2011

SEPARATION PAY

PREPARED BY IMFD

Weeks earned for liability at

2011 Total

Employee Name	Hire Date	Qualification Date	Position	Qualification Date Based Upon	Years of Service from Qualification Date	Years of Service at 9/30/2011	IMFD Service Requirement	FRS Service Requirement	Weeks earned at 9/30/2011	Hours Worked Per Week	Hours Earned at 9/30/2011	Hourly Rate	2011 Severance Liability	6.20% FICA	1.45% Medicare	2011 Total Severance Liability
Elliott	10/1/1983	10/1/2007	Chief Officer	Promotion prior to 10/1/2007	24.00	28.00	Yes	Yes	16	40	640	65.95	42,208.00	-	612.02	42,820.02
Jorgensen	8/3/1988	10/1/2007	Chief Officer	Promotion prior to 10/1/2007	19.16	23.16	Yes	No	16	40	-	58.64	-	-	-	-
Ashman	3/20/1985	10/1/2007	Chief Officer	Promotion prior to 10/1/2007	22.53	26.53	Yes	Yes	16	60	960	36.97	35,491.20	-	514.62	36,005.82
Berndt	6/19/1985	10/1/2007	Chief Officer	Promotion prior to 10/1/2007	22.28	26.28	Yes	Yes	16	60	960	36.97	35,491.20	-	514.62	36,005.82
Meredith	11/12/1984	10/1/2007	Chief Officer	Promotion prior to 10/1/2007	22.89	26.88	Yes	Yes	16	40	640	54.08	34,611.20	-	501.86	35,113.06
Brown	3/20/1989	10/1/2007	Chief Officer	Promotion prior to 10/1/2007	18.53	22.53	Yes	Yes	16	40	640	55.41	35,462.40	-	514.20	35,976.60
Nemes	2/25/2009	2/25/2009	Admn III	Employed after 10/1/2007	2.60	2.60	No	No	0	40	-	25.64	-	-	-	-
Zinger	6/23/2003	6/23/2003	Admn III	Employed prior to 10/1/2007	8.27	8.27	No	No	0	40	-	27.18	-	-	-	-
Baker	1/22/2007	1/22/2007	Director	Employed prior to 10/1/2007	4.69	4.69	No	No	0	40	-	49.43	-	-	-	-
Comer	12/1/1996	5/14/2010	Chief Officer	Promotion after 10/1/2007	1.38	14.83	No	No	1.38	40	-	50.04	-	-	-	-
Mascarelli	9/23/1991	11/11/2010	Chief Officer	Promotion after 10/1/2007	0.89	20.02	Yes	No	0.89	60	-	38.78	-	-	-	-
													\$ 183,264.00	\$	\$ 2,657.33	\$ 185,921.33

FICA Limit at \$106,800.

District policy 2.8 (Non-Bargaining Handbook, Page 36), creates a liability for payment of separation pay for defined qualified positions upon reaching 20 years of service and the credible service requirement of the Florida Retirement System. Employees promoted to qualified positions prior to 10/1/2007 (who also meet the requirement in the first sentence), are eligible for 16 weeks pay upon promotion. Employees promoted or hired after 10/1/2007 (who also meet the requirement in the first sentence), earn one weeks pay for each year worked in the qualified position.

VACATION PAY

Iona McGregor Fire Control District
Compensated Absences - Vacation Accrued
9/30/2011

Prepared by IMFD

	Hire Date	Beginning Balance @ 10-01-10	Hours at 9/30/11 Maximum 500	DRO P COD E	Hourly Rate at 9/30/11	Value of Accrued Vacation at 9/30/11	FICA LIMIT PT	6.20% Payroll tax liability	1.45% Payroll tax liability	Retirement Liability	Total Compensated Absences
ELLIOTT, W	10/1/1983	355.31	11.31	D	65.95	745.89	PT	-	10.82	105.17	861.88
GARCIA, R	11/12/1984	498.77	130.27		30.40	3,960.21		245.53	57.42	558.39	4,821.55
MEREDITH, P	11/12/1984	500.00	136.00	D	54.07	7,353.62	PT	-	106.63	-	7,460.15
WILKINS, D	3/19/1985	142.77	182.77	D	27.03	4,940.27		306.30	71.63	218.36	5,536.56
BROWN, D	3/20/1989	500.00	151.92	D	55.41	8,417.89		521.91	122.06	-	9,061.86
ASHMAN, B	3/20/1985	456.80	208.80	D4	36.97	7,719.34	PT	-	111.93	1,088.43	8,919.69
DOUGHERTY, J	6/17/1985	75.43	148.93	D	27.03	4,025.58		249.59	58.37	177.93	4,511.47
BERNDT, J	6/19/1985	500.00	96.00	D	36.97	3,549.12	PT	-	51.46	-	3,600.58
HOWARD, D	9/9/1985	499.10	130.60		30.40	3,970.24		248.15	57.57	559.80	4,833.77
WEIT, J	12/17/1985	476.97	162.37	D	27.03	4,388.86		272.11	63.64	193.99	4,918.60
SQUIRES, K	6/11/1988	256.01	61.98	D3	30.40	1,884.19		116.82	27.32	83.28	2,111.61
KNOFF, A	6/13/1986	491.75	186.63		27.03	5,044.61		312.77	73.15	711.29	6,141.81
URSITTI, J	2/22/2004	100.00	460.16	D1	45.62	20,992.04		1,301.51	304.38	-	22,597.93
LYNCH, B	11/13/1984	403.94	132.23		30.40	4,019.79		249.23	58.29	566.79	4,894.10
KILKELLY, T	3/20/1985	162.16	249.66		23.68	5,911.95		366.64	85.72	833.58	7,197.80
JORGENSEN, C	8/3/1988	498.25	500.00		58.64	29,320.00	PT	-	425.14	1,439.61	31,184.75
TOMLINS, T	8/24/1988	427.50	384.49		29.65	11,400.13		706.81	165.30	1,607.42	13,879.66
DREWS, K	1/2/1989	404.00	417.50		26.28	10,971.90		680.26	159.09	1,547.04	13,358.29
BRADFORD, K	12/15/1989	461.49	490.74		22.93	11,252.67		697.67	163.16	1,586.63	13,700.12
RAY, J	6/30/1990	452.00	436.00		22.93	9,997.48		619.84	144.96	1,409.64	12,171.93
DOLEGA, R	7/1/1990	33.90	73.82		22.93	1,692.69		104.95	24.54	238.67	2,060.85
PORTER, N	7/2/1990	500.00	497.25		26.28	13,067.73		810.20	189.48	1,842.55	15,909.96
SIMPSON, W	10/16/1990	486.78	493.75		26.28	12,975.75		804.50	188.15	1,829.58	15,797.98
MOORE, R	10/17/1990	358.44	315.84		24.61	7,772.82		481.91	112.71	1,095.97	9,463.41
RABENBAUER, M	10/18/1990	377.66	339.50		26.28	8,922.06		553.17	129.37	1,258.01	10,862.61
NEWCOMB, B	7/8/1991	29.30	196.48		35.17	6,910.20		428.43	100.20	339.29	7,778.12
MASCARELLI, M	9/23/1991	63.54	87.97		54.17	4,766.21		295.51	69.11	234.02	5,364.85
RAWLS, G	10/16/1991	479.00	480.97		25.57	12,298.40		762.50	178.33	1,734.07	14,973.31
BROCKER, G	12/3/1991	108.14	147.14		22.18	3,263.57		202.34	47.32	460.16	3,973.39
MESMER, J	1/22/1992	484.95	489.45		25.53	12,495.66		774.73	181.19	1,761.89	15,213.46
SABODA, M	1/5/1993	52.00	164.30		25.53	4,184.58		260.06	60.82	591.44	5,106.90
MARRA, R	5/16/1993	474.18	496.68		28.92	14,363.99		890.57	208.28	2,025.32	17,488.15
SALTER, S	6/29/1994	168.16	101.66		25.53	2,595.38		160.91	37.63	365.95	3,159.87
HART, D	8/9/1994	75.65	78.15		28.90	2,258.54		140.03	32.75	318.45	2,749.77
LINCOLN, T	3/24/1995	494.72	490.72		25.53	12,528.08		776.74	181.66	1,766.46	15,252.94
GREENBERG, S	9/6/1995	212.71	268.20		32.29	8,660.18		536.93	125.57	1,221.09	10,543.77
SCHWANDNER, R	9/10/1995	89.03	51.03		25.53	1,302.80		80.77	18.89	183.69	1,586.15
WEST, J	4/28/1996	170.90	44.53		22.18	987.68		61.24	14.32	139.26	1,202.49
PIETRUSIEWICZ, T	6/29/1998	352.92	348.42		25.07	8,734.89		541.56	126.66	1,231.62	10,634.73
HEMPHILL, J	7/26/1998	219.53	287.32		28.40	8,159.89		505.91	118.32	1,150.54	9,934.66
WATSON, R	10/16/1998	395.51	488.01		25.07	12,234.41		758.53	177.40	1,725.05	14,895.40
COMER, S	2/17/1999	148.54	196.54		49.26	9,681.56		600.26	140.38	475.36	10,897.56
TANSEY, B	6/6/1999	301.84	272.34		30.67	8,352.67		517.87	121.11	1,177.73	10,169.37
MARTIN, J	6/21/1999	99.65	28.50		28.42	809.97		50.22	11.74	114.21	986.14
HINGSOON, S	7/6/1999	21.62	36.62		33.39	1,222.74		75.81	17.73	60.04	1,376.32
BAUCHERT, C	7/11/2000	216.95	334.50		28.42	9,506.49		589.40	137.84	1,340.42	11,574.15
PIETRIPAOLI, A	1/22/2000	125.00	93.95		25.07	2,355.33		146.03	34.15	332.10	2,867.61
LOCKE, R	1/19/2001	92.50	169.50		25.07	4,249.37		263.46	61.62	599.16	5,173.60
CRISMAN, B	6/15/2001	195.48	232.97		25.07	5,840.56		362.11	84.69	823.52	7,110.88
ADKINS, D.	1/15/2003	41.86	73.61		26.80	1,972.75		122.31	28.60	278.16	2,401.82
DUVAL, S.	1/16/2003	246.81	126.81		24.57	3,115.72		193.17	45.18	439.32	3,793.39
GONZALEZ, J.	1/16/2003	88.27	63.06		24.57	1,549.38		96.06	22.47	218.46	1,868.38
ODJICK, M.	1/16/2003	160.85	120.85		21.18	2,559.60		158.70	37.11	360.90	3,116.32
AQUIL, K.	1/17/2003	353.42	445.42		30.17	13,438.32		833.18	194.86	1,894.80	16,361.16
MC MILLION, T	1/17/2003	93.32	68.82		24.57	1,690.91		104.84	24.52	238.42	2,058.68
ZEPP, M.	4/21/2003	53.77	37.58		24.06	904.17		56.06	13.11	44.39	1,017.74
GUZMAN, J	6/11/2003	146.00	143.00		29.61	4,234.23		262.52	61.40	597.03	5,155.18
ZINGER, C	6/23/2003	195.51	243.47		27.19	6,619.95		410.44	95.99	325.04	7,451.41
STOVER, A	10/20/2003	201.91	248.36		21.73	5,396.86		334.61	78.25	264.99	6,074.71
HUPPELSBERG, S	11/10/2003	68.67	18.00		20.70	372.60		23.10	5.40	18.29	419.40
HERRON, A	11/17/2003	267.98	225.98		21.18	4,786.26		296.75	69.40	674.86	5,827.27
LESHER, B	11/17/2003	63.54	198.04		21.18	4,194.49		260.06	60.82	591.42	5,106.79
MCDONOUGH, T	11/17/2003	227.26	99.26		21.18	2,102.33		130.34	30.48	296.43	2,559.58
HAWLEY, M	1/20/2004	17.00	19.50		24.53	478.34		29.66	6.94	67.45	582.37
MARRERO, P	1/20/2004	46.00	24.50		21.18	518.91		32.17	7.52	73.17	631.77
NICHOLS, G	1/26/2004	104.47	227.97		21.18	4,828.40		299.36	70.01	680.81	5,878.58
RIVERA, R	1/26/2004	58.59	184.59		21.18	3,909.62		242.40	56.69	551.26	4,759.96
GRAHAM, P	4/5/2004	70.45	112.45		24.57	2,762.90		171.30	40.06	389.57	3,363.83
HAGEWOOD, R	4/5/2004	143.49	179.57		26.80	4,812.48		298.37	69.78	678.56	5,859.19
MUNSEY, S	4/5/2004	6.80	28.05		24.57	689.19		42.73	9.99	97.18	839.09
PALJAN, M	4/5/2004	373.24	325.74		30.17	9,827.58		609.31	142.50	1,385.69	11,965.07
QUILTY, M	4/5/2004	233.82	255.31		26.80	6,842.31		424.22	99.21	984.77	8,330.51
MCMAHON, L.	4/5/2004	147.77	108.89		31.68	3,449.64		213.88	50.02	169.38	3,882.91
CARLEY, J	4/27/2004	21.80	14.26		32.68	466.02		28.89	6.76	22.88	524.55
FISCHER, N	8/2/2004	81.88	90.88		24.57	2,232.92		138.44	32.38	314.84	2,718.58
GONZALEZ, Y.	8/2/2004	57.39	142.76		21.18	3,023.66		187.47	43.84	426.34	3,681.30
GUILLERY, B	8/2/2004	95.25	127.75		21.18	2,705.75		167.76	39.23	381.51	3,294.24
PLIMPTON, J	8/2/2004	213.88	142.88		21.18	3,026.20		187.62	43.88	426.69	3,684.40
STRONG, N	8/2/2004	175.13	257.63		21.18	5,456.60		338.31	79.12	769.38	6,643.41
STEFFENS, E	10/4/2004	404.00	317.99		21.18	6,735.03		417.57	97.66	949.64	8,199.90
COOPER, G	11/1/2004	87.60	161.56		15.88	2,565.57		159.07	37.20	125.97	2,887.81
PORTER, M	1/12/2005	274.18	198.68		24.57	4,881.57		302.66	70.78	680.30	5,943.31
BOUCHARD, L	2/14/2005	326.44	472.94		24.57	11,620.14		720.45	168.49	1,638.44	14,147.52
ALLEN, A	3/14/2005	371.32	456.81		24.57	11,223.82		695.88	162.75	1,582.56	13,665.00

VACATION PAY

Iona McGregor Fire Control District
Compensated Absences - Vacation Accrued
9/30/2011

Prepared by IMFD

	Hire Date	Beginning Balance @ 10-01-10	Hours at 9/30/11 Maximum 600	DRO P COD E	Hourly Rate at 9/30/11	Value of Accrued Vacation at 9/30/11	FICA LIMIT PT	6.20% Payroll tax liability	1.45% Payroll tax liability	Retirement Liability	Total Compensated Absences
NELSON, R.	11/14/2005	103.06	37.50		24.57	921.38		57.13	13.36	129.91	1,121.77
WRIGHT, J.	1/26/2006	111.41	95.41		24.57	2,344.22		145.34	33.99	330.54	2,854.09
BALLARD, W.	7/17/2006	24.10	84.86		21.18	1,797.33		111.43	26.06	263.42	2,188.26
BARBER, T.	7/17/2006	60.79	39.50		24.57	970.52		60.17	14.07	138.84	1,181.60
FURST, C.	7/17/2006	54.75	81.51		22.68	1,848.65		114.62	26.81	260.66	2,250.73
DANIELS, P.	11/27/2006	23.34	38.34		32.68	1,252.95		77.68	18.17	61.52	1,410.32
HERNDEN	1/8/2007	108.85	86.10		23.44	2,018.18		125.13	29.26	284.56	2,457.14
LAMBERT, J.	1/8/2007	94.70	225.20		23.44	5,278.69		327.28	76.54	744.30	6,426.80
LOCKWOOD, J.	1/8/2007	285.00	375.00		20.05	7,518.75		466.16	109.02	1,060.14	9,154.08
PURCELL, E.	1/8/2007	24.00	39.00		20.05	781.95		48.48	11.34	110.25	952.02
SEMLER, D.	1/8/2007	500.00	474.50		22.18	10,524.41		652.51	152.60	1,483.94	12,813.47
BAKER, R.	1/22/2007	485.19	500.00		49.43	24,715.00		1,532.33	358.37	1,213.51	27,819.20
WHISLER, B.	5/7/2007	194.85	128.85		32.28	4,159.28		257.88	60.31	204.22	4,681.68
LIKNESS, T.	9/6/2008	288.24	355.99		18.93	6,738.89		417.81	97.71	950.18	8,204.60
NEMES, M.	2/25/2009	105.82	48.45		26.64	1,242.26		77.02	18.01	60.99	1,398.29