



**Sanibel Fire & Rescue District**  
**Special Meeting Minutes**

**DATE:** Friday, March 1, 2024 @ 9:00 AM

**ATTENDEES:** Jerry Muench (Chairman)  
Bruce Cochrane (Vice Chairman)  
Richard McCurry (Secretary Treasurer)

Kevin Barbot (Fire Chief)

John DiMaria (Deputy Chief)

Greta Fulkerson (Administrative Assistant)

The meeting was called to order by Commissioner Muench. Commissioner Muench led the Pledge of Allegiance.

### **Business Agenda Items**

Chief Barbot explained that the meeting had been called to address three urgent resolutions required before the financial audit could progress.

#### **I) Resolution 24-005 - Fund Balance Policy**

Administrative Assistant Fulkerson read the resolution to establish a fund balance policy for the District consistent with the provisions of governmental accounting standards GASB Statement No. 54, rescinding all resolutions in conflict, providing for severability, liberal construction, scrivener's errors, and an effective date. A copy of the proposed policy satisfying the required provisions was noted to be attached.

Chief Barbot clarified that the policy would be used in the upcoming budget year, setting out exactly what each fund was for and their status, including requirements for Board authorization to use funds where appropriate, and that having a fund balance policy was required by Florida State Statute.

**A motion was made by Commissioner McCurry to adopt Resolution 24-005, establishing a fund balance policy for the District. The motion was seconded by Commissioner Muench. There was no discussion. The motion was approved unanimously.**

#### **II) Resolution 24-006 - Balance Sheet Adjustments**

Chief Barbot explained that they had been working with the auditor and CPA and identified a number of issues to be resolved, with the auditor advising that Board approval was needed to proceed but recommending that the work be done prior to the audit.

Administrative Assistant Fulkerson read the resolution to correct identified accounting discrepancies. The Board was asked to approve Chief Barbot to carry out actions resolving the issues as described in the resolution to ensure the balance sheet for period ending January 31, 2024, accurately reflected the District's financial position, with Chief Barbot to report on the implementation of corrections at the next scheduled Board meeting.

**A motion was made by Commissioner Muench to adopt Resolution 24-006 as read. The motion was seconded by Commissioner Cochrane. There was no discussion. The motion was approved unanimously.**

#### **III) Resolution 24-007 - Comply with Florida Statute 218.415**

Chief Barbot explained that two years ago the State had requested all local government agencies to either have, (a) their own in-house, internal investment policy, or (b) comply and adopt Florida Statute 218.415, of which Section 17 set out what could be invested in. He noted that as the District only had investments in savings accounts, checking accounts, CDs, and LGIPs, all of which were permitted in Section 17, and did not have any intention of investing in other ways that might put the District at risk, it had been decided to comply with the Florida State Statute 218.415.

Administrative Assistant Fulkerson read the resolution to comply with Florida State Statute 218.415.

**A motion was made by Commissioner Cochrane to adopt Resolution 24-007 as read, complying with Florida State Statute 218.415. The motion was seconded by Commissioner McCurry. There was no discussion. The motion was approved unanimously.**


**Commissioner or New Business Items**

Chief Barbot highlighted that the phones were just starting to be processed, with direct lines to staff and also the two stations, the latter having priority after office hours.

**Public Input**

No input to discuss.

There being no further business, the meeting adjourned at 9:15 AM.

  
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Commissioner Jerry Muench

  
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Commissioner Bruce Cochrane

  
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Commissioner Richard McCurry