



**AGENDA**  
**GREATER NAPLES FIRE RESCUE DISTRICT**  
**BOARD OF FIRE COMMISSIONERS MEETING**  
**August 4, 2020**

**I. MEETING OPENED**

- A. Pledge of Allegiance and Invocation
- B. Line of Duty Deaths Reading and Moment of Silence
- C. Consent Agenda  
*All matters listed under this item are considered routine and action will be taken by one motion without separate discussion of each item; if discussion is desired by a member of the Board, that item(s) will be removed from the Consent Agenda and considered separately.*
  - 1. Treasurer Report - Director Bishop **1 - 15**
- D. Approval, Additions and Deletions to the Agenda
- E. Approval of the GNFD Minutes for July 14, 2020 **16 - 19**
- F. Fire Chief's District Report - Chief Schuldt **20 - 24**
- G. Chapter 175 Firefighters' Pension Plan – Chairman Tim Sims
- H. Local 2396 Report – President Joey Brown

**II. OLD BUSINESS**

- A. AIW - Revised FY 20-21 Budget Meeting Schedule – Director Bishop **25**

**III. NEW BUSINESS**

- A. AIW - Audit Engagement Letter – Director Bishop **26 - 33**
- B. AIW – Preferred Tips Grant – Assistant Chief Martin **34**
- C. AIW – AAA & CARES Grant – Assistant Chief Martin **35**
- D. AIW – HEROS Grant Application – Division Chief Nelmes **36**
- E. Public Comment on items not listed on Agenda
- F. Comments by Commissioners

**IV. ADJOURNMENT**

**Executive Session at close of today's meeting.**

**First Public Hearing Wednesday, September 9, 2020 @ 5:05pm**

**Next Regular BOFC Meeting Wednesday, September 9, 2020 @ 5:30pm**

**Join Zoom Meeting**

<https://us02web.zoom.us/j/88936934605?pwd=amxWNTVsMnhVVzBQVC9qN1cycWlUdz09>

**To participate via phone dial 1 (929) 205 6099**

**Meeting ID: 889 3693 4605**

**Passcode: 007767**

**Balance Sheet**  
**As of 7/31/2020**

**Greater Naples Fire Rescue District (GNF)**

<b>Assets</b>			
<b>CASH IN BANK</b>			
10100-001-0000-003	DENTAL ACCOUNT (GNFRD)	\$	25,288.40
10100-001-0000-004	HEALTH FUND (GNFRD)	\$	83,219.79
10100-001-0000-005	UHC - MEDICARE - GNFRD	\$	124,463.16
10100-001-0000-010	PURCHASING CARD	\$	33,788.37
10100-001-0001-002	OPERATIONS GENERAL FUND	\$	8,733,134.42
10100-001-0003-003	PAYROLL CASH IN BANK	\$	356,301.92
10100-001-0015-000	DEBT SERVICE RESERVE FUND	\$	720,278.59
10100-001-0200-000	FIRST FLORIDA INTEGRITY BANK	\$	2,097,778.85
<b>Total CASH IN BANK:</b>			\$ 12,174,253.50
<b>ACCOUNTS RECEIVABLE</b>			
11500-001-0001-000	COLLIER COUNTY RECEIVABLE	\$	18,974.67
11500-001-0003-000	EMPLOYEE RECEIVABLE	\$	8,012.87
11500-001-0007-000	MISCELLANEOUS RECEIVABLE	\$	19,260.87
11500-001-0008-000	MISC. RECEIVABLE- PREVENTION	\$	36,385.00
11500-001-0011-000	RETURNED CHECKS	\$	160.00
11500-001-0013-000	FALSE ALARM RECEIVABLE	\$	2,735.43
<b>Total ACCOUNTS RECEIVABLE:</b>			\$ 85,528.84
<b>DUE FROM OTHER FUNDS</b>			
13200-900-0001-001	DUE FROM MM63 FOR SET UP	\$	75,000.00
13300-001-0000-001	DUE FROM M63	\$	4,638.39
<b>Total DUE FROM OTHER FUNDS:</b>			\$ 79,638.39
<b>PROPERTY HELD FOR SALE</b>			
15000-001-0000-000	PROPERTY HELD FOR SALE	\$	1,000,000.00
<b>Total PROPERTY HELD FOR SALE:</b>			\$ 1,000,000.00
<b>PREPAID</b>			
15500-001-0000-000	PREPAID EXPENSES	\$	6,220.09
15500-001-0001-000	PREPAID INSURANCE	\$	365,642.61
15500-001-0004-000	DEPOSIT IN ZENNITH FOR GRIT CLAIMS	\$	20,732.79
<b>Total PREPAID:</b>			\$ 392,595.49
<b>Total Assets:</b>			\$ 13,732,016.22
<b>Liabilities</b>			
<b>VOUCHER PAYABLE</b>			
20100-001-0000-001	VOUCHERS PAYABLE	\$	-2,333.59
20100-001-0000-006	EE CONTRIB TO DEF COMP - NW (457)	\$	-125.00
20100-001-0000-009	EE ELECTIVE LIFE INS - STANDARD INS	\$	-951.89
20100-001-0000-010	EE CONTRIBUTION TO FRS	\$	359.48
20100-001-0000-013	FSA CONTRIBUTION	\$	6,878.06
20100-001-0000-022	FSA Contributions from Prior Year	\$	15,778.60
<b>Total VOUCHER PAYABLE:</b>			\$ 19,605.66
<b>ACCRUED WAGES PAYABLE</b>			
21600-001-0000-000	ACCRUED WAGES PAYABLE	\$	98,000.00
<b>Total ACCRUED WAGES PAYABLE:</b>			\$ 98,000.00
<b>OTHER CURRENT LIABILITIES</b>			
22900-001-0001-000	GRIT BANKRUPTCY DISPURSEMENT	\$	32,404.42
<b>Total OTHER CURRENT LIABILITIES:</b>			\$ 32,404.42
<b>Total Liabilities:</b>			\$ 150,010.08
<b>Equity</b>			
<b>PREPAID EXPENSES</b>			

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**Balance Sheet**  
**As of 7/31/2020**

**Greater Naples Fire Rescue District (GNF)**

<b>PREPAID EXPENSES</b>		(Continued)	
27300-000-0000-001	PREPAID EXPENSES	\$	374,214.56
27300-000-0000-002	LAND HELD FOR SALE	\$	1,000,000.00
	<b>Total PREPAID EXPENSES:</b>		\$ 1,374,214.56
<b>FUND BALANCE</b>			
28100-001-0000-000	FUND BALANCE - RESTRICTED	\$	697,321.00
28300-001-0000-000	FUND BALANCE ASSIGNED	\$	168,700.00
28400-001-0000-000	FUND BALANCE - UNASSIGNED	\$	6,284,093.71
28400-001-0000-002	Retained Earnings-Current Year	\$	5,057,678.40
28400-001-0000-002	FUND BALANCE CURRENT YEAR	\$	0.00
	<b>Total FUND BALANCE:</b>		\$ 12,207,793.11
	<b>Total Equity:</b>		\$ 13,582,007.67
	<b>Total Liabilities &amp; Equity:</b>		\$ 13,732,017.75

**GNFRD INCOME STATEMENT**  
**For The 10 Periods Ended 7/31/2020**

**Greater Naples Fire Rescue District (GNF)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Revenue</b>									
<b>TAXES</b>									
31100-001-0000-001	AD VALOREM	0.00	0.00	2,471,718.42	87.74	29,606,477.27	90.88	29,660,621.00	87.74
31100-001-0000-002	PRIOR YEAR TAXES	0.00	0.00	241.67	0.01	426,371.65	1.31	2,900.00	0.01
31100-001-0000-003	WARRANT DISTRIBUTIONS	6,191.89	5.42	200.00	0.01	28,806.60	0.09	2,400.00	0.01
31100-001-0000-004	COUNTY HELD DISTRIBUTIONS	-713.57	-0.63	12.50	0.00	-1,540.86	0.00	150.00	0.00
31100-001-0000-005	AD VALOREM INTEREST	632.86	0.55	125.00	0.00	30,557.56	0.09	1,500.00	0.00
31100-001-0000-007	EXCESS FEES	0.00	0.00	8,333.33	0.30	0.00	0.00	100,000.00	0.30
31100-001-2060-012	AD VALOREM - OCHOPEE	0.00	0.00	98,903.75	3.51	480,707.63	1.48	1,186,845.00	3.51
31100-001-2060-013	OCHOPEE MANAGEMENT FEE	0.00	0.00	47,091.67	1.67	565,100.00	1.73	565,100.00	1.67
<b>Total TAXES:</b>		6,111.18	5.35	2,626,626.34	93.24	31,136,479.85	95.58	31,519,516.00	93.24
<b>INSPECTION FEES NEW</b>									
32901-001-0000-010	INSPECTION FEES NEW CONSTRUCTIO	60,794.65	53.25	43,333.33	1.54	444,152.63	1.36	520,000.00	1.54
32901-001-0000-011	TIMED INSP/RE-INSP FEES NEW CONS	1,050.00	0.92	625.00	0.02	8,550.00	0.03	7,500.00	0.02
32901-001-0000-012	RE-INSPECTON - NEW	4,025.00	3.53	3,750.00	0.13	75,100.00	0.23	45,000.00	0.13
32901-001-0000-014	KEY BOX INSPECTION - NEW	0.00	0.00	83.33	0.00	0.00	0.00	1,000.00	0.00
32901-001-0000-015	HYDRANT THRUST BLOCK	550.00	0.48	416.67	0.01	9,275.00	0.03	5,000.00	0.01
32901-001-0000-016	HYDRANT THRUST BLOCK RE-INSP	0.00	0.00	41.67	0.00	0.00	0.00	500.00	0.00
32901-001-0000-017	FIRE FLOWS	2,700.00	2.37	1,708.33	0.06	20,020.00	0.06	20,500.00	0.06
32901-001-0000-018	FIRE FLOW RE-INSPECTION	900.00	0.79	125.00	0.00	3,300.00	0.01	1,500.00	0.00
32901-001-2060-000	INSPECTION FEES NEW - OCHOPEE	0.00	0.00	291.67	0.01	0.00	0.00	3,500.00	0.01
<b>Total INSPECTION FEES NEW:</b>		70,019.65	61.33	50,375.00	1.79	560,397.63	1.72	604,500.00	1.79
<b>INSPECTION FEES EXISTING</b>									
32910-001-1000-110	INSP. FEES EXISTING - TIMED	150.00	0.13	62.50	0.00	900.00	0.00	750.00	0.00
32910-001-1000-111	OCCUPATIONAL INSPECTION	2,700.00	2.37	2,000.00	0.07	17,800.00	0.05	24,000.00	0.07
32910-001-1000-112	RE-INSPECTION FEES - EXISTING	-450.00	-0.39	20.83	0.00	-450.00	0.00	250.00	0.00
32910-001-1000-113	INSPECTION FEES 0 - 3,000 SQ FT EXIS	75.00	0.07	291.67	0.01	2,000.00	0.01	3,500.00	0.01
32910-001-1000-114	INSPECTION FEES 3,001 - 30,000 SQ FT	300.00	0.26	250.00	0.01	1,600.00	0.00	3,000.00	0.01
32910-001-1000-115	INSPECTION FEES 30,001 - 100,000 SQ	300.00	0.26	295.83	0.01	2,400.00	0.01	3,550.00	0.01
32910-001-1000-116	INSPECTION FEES OVER 100,000 SQ F'	250.00	0.22	500.00	0.02	2,600.00	0.01	6,000.00	0.02
32910-001-1000-117	KEY BOX INSPECTIONS - EXISTING	0.00	0.00	20.83	0.00	0.00	0.00	250.00	0.00
32910-001-1000-119	INSP. FEES APARTMENT/CONDO 4 BUI	0.00	0.00	20.83	0.00	0.00	0.00	250.00	0.00
<b>Total INSPECTION FEES EXISTING:</b>		3,325.00	2.91	3,462.49	0.12	26,850.00	0.08	41,550.00	0.12
<b>FEDERAL GRANTS</b>									
33100-001-0000-201	FEDERAL GRANTS APPLIED FOR	0.00	0.00	6,032.17	0.21	5,000.00	0.02	72,386.00	0.21
33100-001-0000-210	FEDERAL GRANTS- FEMA	0.00	0.00	84,479.50	3.00	0.00	0.00	1,013,754.00	3.00
33100-001-2050-012	GRANT - SAFER	0.00	0.00	0.00	0.00	395,289.79	1.21	0.00	0.00

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**GNFRD INCOME STATEMENT**  
**For The 10 Periods Ended 7/31/2020**

**Greater Naples Fire Rescue District (GNF)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Total FEDERAL GRANTS:</b>		0.00	0.00	90,511.67	3.21	400,289.79	1.23	1,086,140.00	3.21
<b>FIREFIGHTERS SUPPLEMENT INCOME</b>									
33500-001-0000-210	FIREFIGHTER SUPPLEMENTAL INCOMI	0.00	0.00	5,194.67	0.18	16,374.19	0.05	62,336.00	0.18
33500-001-0000-290	MARC UNIT - STATE OF FLORIDA	0.00	0.00	5,958.33	0.21	0.00	0.00	71,500.00	0.21
<b>Total FIREFIGHTERS SUPPLEMENT INCOME:</b>		0.00	0.00	11,153.00	0.40	16,374.19	0.05	133,836.00	0.40
<b>FIRE &amp; LIFE SAFETY CHARGES &amp; FEES</b>									
34200-001-0000-202	REIMBURSEMENT FOR OT	5,450.00	4.77	500.00	0.02	22,300.00	0.07	6,000.00	0.02
34200-001-0000-203	FALSE ALARMS	0.00	0.00	2,500.00	0.09	25,600.00	0.08	30,000.00	0.09
34200-001-0000-204	FIRE WATCH	0.00	0.00	208.33	0.01	0.00	0.00	2,500.00	0.01
34200-001-0000-206	ISO LETTERS	50.00	0.04	25.00	0.00	325.00	0.00	300.00	0.00
34200-001-0000-207	KEY BOXES SOLD	0.00	0.00	25.00	0.00	0.00	0.00	300.00	0.00
34200-001-0000-208	DUPLICATE NOC'S	40.00	0.04	41.67	0.00	1,960.00	0.01	500.00	0.00
34200-001-0000-209	DEFICIENCY REVIEWS	200.00	0.18	187.50	0.01	3,700.00	0.01	2,250.00	0.01
34200-001-0000-210	VARIANCE REQUESTS	0.00	0.00	250.00	0.01	2,400.00	0.01	3,000.00	0.01
34200-001-0000-211	FIRE WORK PERMITS	300.00	0.26	83.33	0.00	900.00	0.00	1,000.00	0.00
34200-001-0000-212	TRAINING DONE BY F & L SAFETY	0.00	0.00	25.00	0.00	110.00	0.00	300.00	0.00
34200-001-0000-904	SPECIAL EVENT INSPECTION FEES	0.00	0.00	41.67	0.00	2,000.00	0.01	500.00	0.00
34200-001-0000-905	OTHER F & L MISC. INCOME	1,020.00	0.89	166.67	0.01	3,020.00	0.01	2,000.00	0.01
<b>Total FIRE &amp; LIFE SAFETY CHARGES &amp; FEES:</b>		7,060.00	6.18	4,054.17	0.14	62,315.00	0.19	48,650.00	0.14
<b>INTEREST EARNINGS</b>									
36100-001-0000-001	INTEREST EARNINGS	0.00	0.00	9,166.68	0.33	163,758.54	0.50	110,000.00	0.33
<b>Total INTEREST EARNINGS:</b>		0.00	0.00	9,166.68	0.33	163,758.54	0.50	110,000.00	0.33
<b>RENTALS &amp; LEASES</b>									
36200-001-0000-002	CELL TOWER LEASE CONTRACT	3,399.89	2.98	7,500.00	0.27	33,796.77	0.10	90,000.00	0.27
36200-001-0000-003	PUBLIC SAFETY - STATION 21	0.00	0.00	600.00	0.02	4,581.85	0.01	7,200.00	0.02
36200-001-0000-004	PUBLIC SAFETY - STATION 22	0.00	0.00	344.00	0.01	2,680.57	0.01	4,128.00	0.01
36200-001-0000-005	PUBLIC SAAFEITY - STATION 23	300.00	0.26	300.00	0.01	3,000.00	0.01	3,600.00	0.01
36200-001-0000-006	PUBLIC SAFETY - STATION 20	0.00	0.00	750.00	0.03	4,238.71	0.01	9,000.00	0.03
<b>Total RENTALS &amp; LEASES:</b>		3,699.89	3.24	9,494.00	0.34	48,297.90	0.15	113,928.00	0.34
<b>DISPOSITION OF FIXED ASSETS</b>									
36400-001-0000-001	DISPOSITION OF FIXED ASSETS	6,539.06	5.73	833.33	0.03	30,506.06	0.09	10,000.00	0.03
<b>Total DISPOSITION OF FIXED ASSETS:</b>		6,539.06	5.73	833.33	0.03	30,506.06	0.09	10,000.00	0.03
<b>CONTRIBUTIONS AND DONATIONS</b>									
36600-001-0000-001	CONTRIBUTIONS AND DONATIONS	0.00	0.00	20.83	0.00	278.00	0.00	250.00	0.00
<b>Total CONTRIBUTIONS AND DONATIONS:</b>		0.00	0.00	20.83	0.00	278.00	0.00	250.00	0.00
<b>OTHER MISCELLANEOUS INCOME</b>									

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**GNFRD INCOME STATEMENT**  
**For The 10 Periods Ended 7/31/2020**

**Greater Naples Fire Rescue District (GNF)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>OTHER MISCELLANEOUS INCOME</b>		(Continued)							
36900-001-0000-901	BLS TRAINING	0.00	0.00	20.83	0.00	0.00	0.00	250.00	0.00
36900-001-0000-902	FIRE MARSHALL MOU REIMBURSEMENT	14,673.13	12.85	3,750.00	0.13	41,800.17	0.13	45,000.00	0.13
36900-001-0000-904	SHOP REVENUE	0.00	0.00	7,083.33	0.25	20,075.26	0.06	85,000.00	0.25
36900-001-0000-906	OTHER MISC. INCOME	29.64	0.03	41.67	0.00	46,994.05	0.14	500.00	0.00
36900-001-4010-046	VEHICLE REPAIR INSURANCE REIM.	2,707.05	2.37	416.67	0.01	22,646.64	0.07	5,000.00	0.01
<b>Total OTHER MISCELLANEOUS INCOME:</b>		17,409.82	15.25	11,312.50	0.40	131,516.12	0.40	135,750.00	0.40
<b>Total Revenue:</b>		114,164.60	100.00	2,817,010.01	100.00	32,577,063.08	100.00	33,804,120.00	100.00
<b>Gross Profit:</b>		114,164.60	100.00	2,817,010.01	100.00	32,577,063.08	100.00	33,804,120.00	100.00
<b>Expenses</b>									
<b>LEGISLATIVE SALARIES</b>									
51100-001-0000-011	LEGISLATIVE SALARIES (COMMISSION)	2,500.00	2.19	2,708.33	0.10	23,571.50	0.07	32,500.00	0.10
<b>Total LEGISLATIVE SALARIES:</b>		2,500.00	2.19	2,708.33	0.10	23,571.50	0.07	32,500.00	0.10
<b>EXECUTIVE SALARIES &amp; WAGES</b>									
51200-001-0000-011	EXECUTIVE SALARIES	127,706.88	111.86	140,617.42	4.99	1,120,778.78	3.44	1,687,409.00	4.99
51200-001-0000-012	EXECUTIVE 175 PENSION CONTRACTUAL	398.72	0.35	395.83	0.01	4,072.65	0.01	4,750.00	0.01
<b>Total EXECUTIVE SALARIES &amp; WAGES:</b>		128,105.60	112.21	141,013.25	5.01	1,124,851.43	3.45	1,692,159.00	5.01
<b>ADMINISTRATIVE SALARIES</b>									
51300-001-1000-012	SALARIES - NON BARGAINING (ADMINISTRATIVE)	125,165.44	109.64	107,887.67	3.83	916,471.64	2.81	1,294,652.00	3.83
51300-001-1000-014	OVERTIME (NON-BARGAINING)	554.49	0.49	6,250.00	0.22	41,356.97	0.13	75,000.00	0.22
<b>Total ADMINISTRATIVE SALARIES:</b>		125,719.93	110.12	114,137.67	4.05	957,828.61	2.94	1,369,652.00	4.05
<b>BARGAINING UNIT SHIFT SALARIES &amp; WAGES</b>									
51310-001-2000-012	BARGAINING UNIT SALARIES - SHIFT	1,307,131.99	1,144.95	906,711.08	32.19	9,239,903.20	28.36	10,880,533.00	32.19
51310-001-2000-013	FIREFIGHTERS - PART TIME	0.00	0.00	10,416.67	0.37	41,023.34	0.13	125,000.00	0.37
51310-001-2000-014	OVERTIME - SHIFT	174,168.85	152.56	150,229.17	5.33	1,419,320.61	4.36	1,802,750.00	5.33
51310-001-2050-012	SAFER GRANT SALARIES - FF	80,778.42	70.76	104,306.00	3.70	580,121.61	1.78	1,251,672.00	3.70
51310-001-2050-014	SAFER GRANT OVERTIME - FF	0.00	0.00	4,167.00	0.15	30,782.10	0.09	50,000.00	0.15
51310-001-2063-012	BARGAINING UNIT SHIFT MM63	0.00	0.00	0.00	0.00	-382,525.40	-1.17	0.00	0.00
<b>Total BARGAINING UNIT SHIFT SALARIES &amp; WAGES:</b>		1,562,079.26	1,368.27	1,175,829.92	41.74	10,928,625.46	33.55	14,109,955.00	41.74
<b>BARGAINING UNIT - NON SHIFT</b>									
51320-001-3000-012	SALARIES - FIRE & LIFE SAFETY	80,970.98	70.92	61,296.67	2.18	635,756.99	1.95	735,560.00	2.18
51320-001-3000-014	OVERTIME FIRE & LIFE SAFETY	3,458.10	3.03	10,416.67	0.37	33,394.39	0.10	125,000.00	0.37
<b>Total BARGAINING UNIT - NON SHIFT:</b>		84,429.08	73.95	71,713.34	2.55	669,151.38	2.05	860,560.00	2.55
<b>EARNINGS OTHER</b>									
51330-001-9000-011	DISPLACEMENT PAY	0.00	0.00	12.50	0.00	45.24	0.00	150.00	0.00
51330-001-9000-012	BONUS	0.00	0.00	0.00	0.00	5,914.46	0.02	0.00	0.00

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**GNFRD INCOME STATEMENT**  
**For The 10 Periods Ended 7/31/2020**

**Greater Naples Fire Rescue District (GNF)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>EARNINGS OTHER</b>		(Continued)							
51330-001-9000-013	HOLIDAY	0.00	0.00	18,750.00	0.67	79,281.26	0.24	225,000.00	0.67
51330-001-9000-014	VACATION	0.00	0.00	10,000.00	0.35	127,138.39	0.39	120,000.00	0.35
51330-001-9000-015	SICK TIME	0.00	0.00	21,666.67	0.77	123,158.44	0.38	260,000.00	0.77
51330-001-9000-016	457 CONTRACTUAL	384.62	0.34	408.33	0.01	3,928.62	0.01	4,900.00	0.01
51330-001-9010-011	LIFE INSURANCE OVER \$50,000	0.00	0.00	0.00	0.00	5,718.39	0.02	0.00	0.00
51330-001-9010-012	LIFE INSURANCE OVER \$50,000	0.00	0.00	0.00	0.00	-5,718.39	-0.02	0.00	0.00
51330-001-9011-012	CLOTHING ALLOWANCE	0.00	0.00	116.67	0.00	1,300.00	0.00	1,400.00	0.00
51330-001-9012-011	DISABILITY BENEFITS	0.00	0.00	0.00	0.00	60,070.69	0.18	0.00	0.00
51330-001-9012-012	NET DISABILITY BENEFITS	0.00	0.00	0.00	0.00	-60,070.69	-0.18	0.00	0.00
<b>Total EARNINGS OTHER:</b>		384.62	0.34	50,954.17	1.81	340,766.41	1.05	611,450.00	1.81
<b>DEBT SERVICE</b>									
51700-001-0000-071	DEBT SERVICE - PRINCIPAL PAYMENT	349.88	0.31	50,601.17	1.80	515,267.74	1.58	607,214.00	1.80
51700-001-0000-072	DEBT SERVICE - INTEREST PAYMENT	0.00	0.00	6,333.33	0.22	102,044.46	0.31	76,000.00	0.22
<b>Total DEBT SERVICE:</b>		349.88	0.31	56,934.50	2.02	617,312.20	1.89	683,214.00	2.02
<b>FICA TAXES</b>									
52201-001-0000-011	ER SS TAXES	114,769.28	100.53	109,437.50	3.88	870,523.47	2.67	1,313,250.00	3.88
52201-001-0000-012	ER MEDICARE TAXES	26,840.93	23.51	0.00	0.00	204,945.48	0.63	0.00	0.00
<b>Total FICA TAXES:</b>		141,610.21	124.04	109,437.50	3.88	1,075,468.95	3.30	1,313,250.00	3.88
<b>RETIREMENT CONTRIBUTIONS</b>									
52202-001-0010-022	FRS CONTRIBUTIONS	324,152.20	283.93	211,350.83	7.50	2,525,739.32	7.75	2,536,210.00	7.50
52202-001-0011-022	175 RETIREMENT PLAN CONTRIBUTION	47,393.00	41.51	45,769.33	1.62	509,157.74	1.56	549,232.00	1.62
52202-001-0012-022	NATIONWIDE RETIREMENT PLAN	4,774.16	4.18	4,166.67	0.15	35,153.77	0.11	50,000.00	0.15
52202-001-0013-022	DISTRICT DEF COMP MATCH - NW	1,500.00	1.31	1,560.00	0.06	13,425.00	0.04	18,720.00	0.06
52202-001-0014-022	DISTRICT DEF COMP FL MATCH	525.00	0.46	390.00	0.01	4,575.00	0.01	4,680.00	0.01
<b>Total RETIREMENT CONTRIBUTIONS:</b>		378,344.36	331.40	263,236.83	9.34	3,088,050.83	9.48	3,158,842.00	9.34
<b>LIFE AND HEALTH INSURANCE</b>									
52205-001-0010-023	INS BENEFITS FIXED - DENTAL	1,293.16	1.13	1,274.08	0.05	11,844.49	0.04	15,289.00	0.05
52205-001-0011-023	INSURANCE BENEFITS FIXED - LIFE INS	5,027.51	4.40	3,916.67	0.14	50,561.44	0.16	47,000.00	0.14
52205-001-0012-023	INS BENEFITS FIXED - MEDICAL	257,209.10	225.30	254,997.75	9.05	2,630,819.95	8.08	3,059,973.00	9.05
52205-001-0013-023	INS BENEFITS FIXED - STD/LTD	12,870.90	11.27	8,592.67	0.31	131,205.53	0.40	103,112.00	0.31
52205-001-0014-023	INS BENEFITS FIXED - VISION	2,394.86	2.10	2,814.00	0.10	23,602.19	0.07	33,768.00	0.10
52205-001-0015-023	INS BENEFITS - DENTAL CLAIMS	17,221.06	15.08	12,333.33	0.44	130,077.60	0.40	148,000.00	0.44
52205-001-0016-023	INS BENEFITS - MEDICAL HRA	36,339.78	31.83	55,532.58	1.97	534,075.28	1.64	666,391.00	1.97
<b>Total LIFE AND HEALTH INSURANCE:</b>		332,356.37	291.12	339,461.08	12.05	3,512,186.48	10.78	4,073,533.00	12.05
<b>WORKERS COMPENSATION</b>									
52210-001-0010-024	WORKERS COMPENSATION PREMIUM	0.00	0.00	43,074.92	1.53	457,478.00	1.40	516,899.00	1.53

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		(Continued)							
<b>WORKERS COMPENSATION</b>									
52210-001-0011-024	EE WORKERS COMP CHECKS	-2,594.28	-2.27	0.00	0.00	-17,557.77	-0.05	0.00	0.00
52210-001-0012-024	EXPENSES FOR GRIT CLAIMANTS	218.99	0.19	208.33	0.01	1,094.95	0.00	2,500.00	0.01
<b>Total WORKERS COMPENSATION:</b>		-2,375.29	-2.08	43,283.25	1.54	441,015.18	1.35	519,399.00	1.54
<b>UNEMPLOYMENT COMPENSATION</b>									
52215-001-0000-025	RE-EMPLOYMENT TAX	0.00	0.00	1,000.00	0.04	0.00	0.00	12,000.00	0.04
52215-001-0000-026	POST EMPLOYMENT BENEFITS (PEHP)	0.00	0.00	15,416.67	0.55	310,000.00	0.95	185,000.00	0.55
52215-001-0010-026	SB 426 CANCER COVERAGE	0.00	0.00	3,500.00	0.12	31,302.39	0.10	42,000.00	0.12
<b>Total UNEMPLOYMENT COMPENSATION:</b>		0.00	0.00	19,916.67	0.71	341,302.39	1.05	239,000.00	0.71
<b>PROFESSIONAL SERVICES</b>									
52220-001-0000-031	PROFESSIONAL SERVICES	6,651.50	5.83	21,291.67	0.76	257,053.36	0.79	255,500.00	0.76
52220-001-0011-031	CONTRACTUAL SERV - ADV COLLECTC	116.30	0.10	45,000.00	1.60	604,988.24	1.86	540,000.00	1.60
52220-001-0012-031	CONTRACTUAL SERV - IMPACT FEE CC	0.00	0.00	1,166.67	0.04	12,343.35	0.04	14,000.00	0.04
52220-001-0013-031	CONTRACTUAL SERV - PROPERTY APF	61,585.47	53.94	18,603.00	0.66	231,175.69	0.71	223,236.00	0.66
52220-001-1000-031	CONTRACTUAL SERV - GENERAL OPEI	9,330.46	8.17	11,488.67	0.41	175,165.26	0.54	137,864.00	0.41
52220-001-2060-031	CONTRACTUAL SERV - OCHOPEE	1,555.80	1.36	1,633.75	0.06	7,985.40	0.02	19,605.00	0.06
52220-001-3000-031	CONTRACTUAL SERV FIRE & LIFE SAFI	510.77	0.45	3,316.67	0.12	39,715.58	0.12	39,800.00	0.12
52220-001-4000-031	CONTRACTUAL SERVICES FLEET	0.00	0.00	2,116.67	0.08	1,272.00	0.00	25,400.00	0.08
52220-001-8000-031	CONTRACTUAL SERV - LOGISTICS	0.00	0.00	16,132.33	0.57	29,764.72	0.09	193,588.00	0.57
<b>Total PROFESSIONAL SERVICES:</b>		79,750.30	69.86	120,749.43	4.29	1,359,463.60	4.17	1,448,993.00	4.29
<b>ACCOUNTING &amp; AUDITING</b>									
52225-001-0000-032	ACCOUNTING & AUDITING	31,500.00	27.59	3,875.00	0.14	57,380.00	0.18	46,500.00	0.14
<b>Total ACCOUNTING &amp; AUDITING:</b>		31,500.00	27.59	3,875.00	0.14	57,380.00	0.18	46,500.00	0.14
<b>CURRENT CHARGES</b>									
52230-001-0000-037	CURRENT CHARGES	2,414.62	2.12	3,541.67	0.13	49,445.58	0.15	42,500.00	0.13
<b>Total CURRENT CHARGES:</b>		2,414.62	2.12	3,541.67	0.13	49,445.58	0.15	42,500.00	0.13
<b>TRAVEL &amp; PER DIEM</b>									
52235-001-0010-040	EMPLOYEE TOLLS REIMBURSEMENT	0.00	0.00	12.50	0.00	0.00	0.00	150.00	0.00
<b>Total TRAVEL &amp; PER DIEM:</b>		0.00	0.00	12.50	0.00	0.00	0.00	150.00	0.00
<b>COMMUNICATIONS &amp; FREIGHT</b>									
52240-001-0000-041	COMMUNICATIONS- CELL PHONES	100.00	0.09	1,583.33	0.06	11,599.97	0.04	19,000.00	0.06
52240-001-0000-042	FREIGHT & POSTAGE SERVICES	68.10	0.06	333.67	0.01	2,095.53	0.01	4,004.00	0.01
52240-001-0015-041	COMMUNICATIONS-GENERAL	9,366.97	8.20	10,218.83	0.36	103,445.43	0.32	122,626.00	0.36
52240-001-2060-041	COMMUNICATIONS - OCHOPEE	1,519.28	1.33	2,000.00	0.07	20,397.49	0.06	24,000.00	0.07
<b>Total COMMUNICATIONS &amp; FREIGHT:</b>		11,054.35	9.68	14,135.83	0.50	137,538.42	0.42	169,630.00	0.50
<b>UTILITY SERVICES</b>									

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<b>UTILITY SERVICES</b>									
52245-001-0000-043	UTILITIES	13,095.77	11.47	16,016.83	0.57	153,582.54	0.47	192,202.00	0.57
52245-001-2060-043	UTILITY SERVICES - OCHOPEE	224.95	0.20	1,062.50	0.04	8,406.42	0.03	12,750.00	0.04
<b>Total UTILITY SERVICES:</b>		13,320.72	11.67	17,079.33	0.61	161,988.96	0.50	204,952.00	0.61
<b>RENTALS &amp; LEASES</b>									
52250-001-0000-044	RENTALS & LEASES	83.05	0.07	666.67	0.02	2,247.34	0.01	8,000.00	0.02
52250-001-0015-044	RENTALS & LEASES - E-FLEET	13,286.74	11.64	14,764.08	0.52	137,935.63	0.42	177,169.00	0.52
52250-001-2010-044	RENTALS & LEASES - FELLOWSHIP	703.21	0.62	0.00	0.00	1,406.42	0.00	0.00	0.00
52250-001-8000-044	RENTALS & LEASES - FACILITIES/LOGI	0.00	0.00	3,000.00	0.11	36,000.00	0.11	36,000.00	0.11
<b>Total RENTALS &amp; LEASES:</b>		14,073.00	12.33	18,430.75	0.65	177,589.39	0.55	221,169.00	0.65
<b>INSURANCE GENERAL</b>									
52255-001-0000-045	GENERAL INSURANCE	0.00	0.00	32,711.42	1.16	444,074.71	1.36	392,537.00	1.16
<b>Total INSURANCE GENERAL:</b>		0.00	0.00	32,711.42	1.16	444,074.71	1.36	392,537.00	1.16
<b>REPAIR &amp; MAINT</b>									
52260-001-0500-046	REPAIRS- HURRICANE IRMA	0.00	0.00	0.00	0.00	109,342.35	0.34	0.00	0.00
52260-001-0700-046	REPAIR - RADIOS	105.00	0.09	666.67	0.02	6,440.73	0.02	8,000.00	0.02
52260-001-1000-046	REPAIR & MAINTENACE - ADMIN	109.07	0.10	2,083.33	0.07	1,986.57	0.01	25,000.00	0.07
52260-001-2000-046	REPAIR & MAINT - OPERATIONS	412.37	0.36	2,062.50	0.07	8,012.32	0.02	24,750.00	0.07
52260-001-2060-046	REPAIR & MAINT OCHOPEE	1,010.16	0.88	1,166.67	0.04	8,190.32	0.03	14,000.00	0.04
52260-001-3000-046	REPAIR & MAINT. FIRE & LIFE SAFETY	0.00	0.00	1,166.67	0.04	7,187.55	0.02	14,000.00	0.04
52260-001-4010-046	VEHICLE REPAIR - GNFRD VEHICLES	19,329.48	16.93	33,645.83	1.19	261,687.91	0.80	403,750.00	1.19
52260-001-4011-046	VEHICLE REPAIR - NON GNFRD	-20.01	-0.02	3,750.00	0.13	21,747.43	0.07	45,000.00	0.13
52260-001-4020-046	REPAIR & MAINTENANCE- MARC UNIT	0.00	0.00	5,958.33	0.21	73,625.84	0.23	71,500.00	0.21
52260-001-4060-046	VEHICLE REPAIR - OCHOPEE	3,597.73	3.15	2,666.67	0.09	12,042.61	0.04	32,000.00	0.09
52260-001-4112-046	REPAIR & MAINT - MARINE VESSEL	0.00	0.00	2,000.00	0.07	2,275.64	0.01	24,000.00	0.07
52260-001-4160-046	REPAIRS & MAINTENANCE MARINE - O	0.00	0.00	0.00	0.00	1,481.63	0.00	0.00	0.00
52260-001-4190-046	REPAIR & MAINT MARINE VESSEL - ISL	2,605.97	2.28	0.00	0.00	11,566.55	0.04	0.00	0.00
52260-001-5000-046	REPAIR & MAINTENANCE - TRAINING	32.54	0.03	83.33	0.00	1,694.56	0.01	1,000.00	0.00
52260-001-6000-046	REPAIR & MAINT - SPECIAL OPERATIOI	0.00	0.00	1,666.67	0.06	1,593.00	0.00	20,000.00	0.06
52260-001-6010-046	REPAIR & MAINTENANCE - DIVE	0.00	0.00	0.00	0.00	1,752.60	0.01	0.00	0.00
52260-001-6012-046	REPAIR & MAINTENANCE - SCBA	161.18	0.14	1,208.33	0.04	7,515.51	0.02	14,500.00	0.04
52260-001-7000-046	REPAIR & MAINTENANCE - MEDICAL	0.00	0.00	208.33	0.01	0.00	0.00	2,500.00	0.01
52260-001-8000-046	REPAIR & MAINT - FACILITIES	6,765.91	5.93	12,304.17	0.44	116,922.31	0.36	147,650.00	0.44
52260-001-8050-046	REPAIR & MAINT FACILITES MAJOR PR	0.00	0.00	0.00	0.00	32,816.25	0.10	0.00	0.00
<b>Total REPAIR &amp; MAINT:</b>		34,109.40	29.88	70,637.50	2.51	687,881.68	2.11	847,650.00	2.51
<b>PRINTING</b>									
52265-001-0000-047	PRINTING & BINDING	454.34	0.40	83.33	0.00	900.85	0.00	1,000.00	0.00

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<b>Total PRINTING:</b>		454.34	0.40	83.33	0.00	900.85	0.00	1,000.00	0.00
<b>OFFICE SUPPLIES</b>									
52270-001-0000-051	OFFICE SUPPLIES	1,738.90	1.52	1,093.75	0.04	9,193.05	0.03	13,125.00	0.04
<b>Total OFFICE SUPPLIES:</b>		1,738.90	1.52	1,093.75	0.04	9,193.05	0.03	13,125.00	0.04
<b>FUELS &amp; LUBRICANTS</b>									
52275-001-0010-052	FUELS & LUBRICANTS	53.97	0.05	2,625.00	0.09	6,770.63	0.02	31,500.00	0.09
52275-001-0011-052	FUELS & LUBRICANTS - UNLEADED	4,244.82	3.72	5,735.50	0.20	51,397.23	0.16	68,826.00	0.20
52275-001-0012-052	FUELS & LUBRICANTS - DIESEL	8,636.91	7.57	12,916.67	0.46	96,465.57	0.30	155,000.00	0.46
52275-001-0090-052	MARINE NON-ETHANOL UNLEADED	2,414.44	2.11	1,625.00	0.06	13,928.65	0.04	19,500.00	0.06
52275-001-2060-052	FUEL - OCHOPEE	0.00	0.00	981.25	0.03	46.00	0.00	11,775.00	0.03
<b>Total FUELS &amp; LUBRICANTS:</b>		15,350.14	13.45	23,883.42	0.85	168,608.08	0.52	286,601.00	0.85
<b>OPERATING SUPPLIES</b>									
52285-001-1000-052	OPERATING SUPPLIES - ADMIN	88.81	0.08	275.00	0.01	2,350.30	0.01	3,300.00	0.01
52285-001-2000-052	OPERATING SUPPLIES - OPERATIONS	3,913.02	3.43	3,916.67	0.14	41,205.27	0.13	47,000.00	0.14
52285-001-2020-052	OPERATING EXP - HURRICANE PREPAI	37.92	0.03	0.00	0.00	37.92	0.00	0.00	0.00
52285-001-2022-052	OPERATING EXP - 36TH AVE FIRE	0.00	0.00	0.00	0.00	28,121.24	0.09	0.00	0.00
52285-001-2060-052	OPERATING SUPPLIES - OCHOPEE	0.00	0.00	291.67	0.01	1,581.85	0.00	3,500.00	0.01
52285-001-3000-052	OPERATING SUPPLY - FIRE & LIFE SAF	1,688.93	1.48	1,666.67	0.06	2,078.18	0.01	20,000.00	0.06
52285-001-4000-046	OPERATING-GEN-SHOP-REPAIRS & MA	0.00	0.00	0.00	0.00	220.00	0.00	0.00	0.00
52285-001-4000-052	OPERATING SUPPLIES - FLEET	130.46	0.11	666.67	0.02	5,320.96	0.02	8,000.00	0.02
52285-001-5000-052	OPERATING SUPPLIES - TRAINING	0.00	0.00	291.67	0.01	1,543.77	0.00	3,500.00	0.01
52285-001-6010-052	OPERATING SUPPLIES - DIVE	0.00	0.00	66.67	0.00	112.08	0.00	800.00	0.00
52285-001-6011-052	OPERATING SUPPLIES - HAZ MAT	0.00	0.00	66.67	0.00	0.00	0.00	800.00	0.00
52285-001-6012-052	OPERATING SUPPLIES - SCBA	287.84	0.25	66.67	0.00	2,853.50	0.01	800.00	0.00
52285-001-6013-052	OPERATING SUPPLIES - USAR	0.00	0.00	66.67	0.00	0.00	0.00	800.00	0.00
52285-001-6014-052	OPERATING SUPPLIES - MERT	0.00	0.00	66.67	0.00	0.00	0.00	800.00	0.00
52285-001-7000-052	OPERATING SUPPLIES - MEDICAL	598.91	0.52	3,750.00	0.13	31,368.81	0.10	45,000.00	0.13
52285-001-8000-052	OPERATING SUPPLIES - FACILITIES/MA	1,037.29	0.91	291.67	0.01	8,012.94	0.02	3,500.00	0.01
52285-001-9000-052	OPERATING EXPENSES - COVID 19	20,873.60	18.28	0.00	0.00	36,899.06	0.11	0.00	0.00
<b>Total OPERATING SUPPLIES:</b>		28,656.78	25.10	11,483.37	0.41	161,705.88	0.50	137,800.00	0.41
<b>SMALL EQUIPMENT</b>									
52910-001-1000-049	SMALL EQUIPMENT - ADMIN	134.99	0.12	1,250.00	0.04	4,143.48	0.01	15,000.00	0.04
52910-001-2000-049	SMALL EQUIPMENT - OPERATIONS	2,060.47	1.80	6,966.25	0.25	26,383.07	0.08	83,595.00	0.25
52910-001-2060-049	SMALL EQUIPMENT - OCHOPEE	0.00	0.00	833.00	0.03	5,485.23	0.02	10,000.00	0.03
52910-001-3000-049	SMALL EQUIP - FIRE & LIFE SAFETY	2,199.37	1.93	1,069.00	0.04	4,126.90	0.01	12,832.00	0.04
52910-001-4000-049	SMALL EQUIPMENT - FLEET	0.00	0.00	416.67	0.01	950.21	0.00	5,000.00	0.01
52910-001-5000-049	SMALL EQUIP - TRAINING	0.00	0.00	537.50	0.02	2,888.56	0.01	6,450.00	0.02

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<b>SMALL EQUIPMENT</b>		(Continued)							
52910-001-6010-049	SMALL EQUIP - DIVE	0.00	0.00	208.33	0.01	5,156.98	0.02	2,500.00	0.01
52910-001-6011-049	SMALL EQUIP - HAZ MAT	0.00	0.00	666.67	0.02	0.00	0.00	8,000.00	0.02
52910-001-6012-049	SMALL EQUIPMENT - SCBA	0.00	0.00	83.33	0.00	178,254.52	0.55	1,000.00	0.00
52910-001-6013-049	SMALL EQUIPMENT - USAR	0.00	0.00	208.33	0.01	1,848.00	0.01	2,500.00	0.01
52910-001-6014-049	SMALL EQUIPMENT-MERT	0.00	0.00	208.33	0.01	106.39	0.00	2,500.00	0.01
52910-001-7000-049	SMALL EQUIP - MEDICAL	0.00	0.00	291.67	0.01	0.00	0.00	3,500.00	0.01
52910-001-8000-049	SMALL EQUIP-LOGISTICS	0.00	0.00	291.67	0.01	422.05	0.00	3,500.00	0.01
<b>Total SMALL EQUIPMENT:</b>		4,394.83	3.85	13,030.75	0.46	229,765.39	0.71	156,377.00	0.46
<b>UNIFORMS</b>									
52920-001-1000-052	UNIFORMS - ADMIN	108.00	0.09	833.33	0.03	14,516.49	0.04	10,000.00	0.03
52920-001-2000-052	UNIFORMS-OPERATIONS	650.28	0.57	7,083.33	0.25	66,265.86	0.20	85,000.00	0.25
52920-001-2011-052	UNIFORMS - BUNKER GEAR	4,559.88	3.99	9,108.00	0.32	58,226.70	0.18	109,296.00	0.32
52920-001-3000-052	UNIFORMS - FIRE & LIFE SAFETY	0.00	0.00	416.67	0.01	1,319.76	0.00	5,000.00	0.01
<b>Total UNIFORMS:</b>		5,318.16	4.66	17,441.33	0.62	140,328.81	0.43	209,296.00	0.62
<b>BOOKS, DUES</b>									
52930-001-1000-055	BOOKS, DUES - ADMIN	910.40	0.80	3,423.33	0.12	8,181.69	0.03	41,080.00	0.12
52930-001-2000-055	BOOKS, DUES - OPERATIONS	9,714.48	8.51	10,833.33	0.38	62,452.77	0.19	130,000.00	0.38
52930-001-3000-055	BOOKS, DUES - FIRE & LIFE SAFETY	1,515.50	1.33	1,687.50	0.06	9,411.41	0.03	20,250.00	0.06
52930-001-4000-055	BOOKS, DUES - FLEET	0.00	0.00	1,281.67	0.05	3,623.02	0.01	15,380.00	0.05
52930-001-5000-055	BOOKS, DUES - TRAINING	423.16	0.37	1,666.67	0.06	12,539.20	0.04	20,000.00	0.06
52930-001-5010-055	BOOKS, DUES - TRAINING CPR	0.00	0.00	83.33	0.00	0.00	0.00	1,000.00	0.00
52930-001-6000-055	BOOKS, DUES- SPECIAL OPERATIONS	0.00	0.00	100.00	0.00	0.00	0.00	1,200.00	0.00
52930-001-6010-055	BOOKS, DUES-DIVE	4,509.00	3.95	0.00	0.00	5,628.00	0.02	0.00	0.00
52930-001-6012-055	BOOKS, DUES - SCBA	0.00	0.00	166.67	0.01	0.00	0.00	2,000.00	0.01
<b>Total BOOKS, DUES:</b>		17,072.54	14.95	19,242.50	0.68	101,836.09	0.31	230,910.00	0.68
<b>CAPITAL OUTLAY</b>									
52940-001-0000-062	CAPITAL OUTLAY - BUILDING & IMPROV	10,260.00	8.99	16,792.92	0.60	15,084.00	0.05	201,515.00	0.60
52940-001-0000-064	CAPITAL OUTLAY - EQUIP & FURNISHIN	1,289.93	1.13	16,516.67	0.59	491,586.37	1.51	198,200.00	0.59
52940-001-0000-068	CAPITAL OUTLAY - INTANGIBLE ASSET	0.00	0.00	12,750.00	0.45	4,883.00	0.01	153,000.00	0.45
52940-001-0000-069	CAPITAL OUTLAY - VEHICLES	0.00	0.00	833.33	0.03	0.00	0.00	10,000.00	0.03
<b>Total CAPITAL OUTLAY:</b>		11,549.93	10.12	46,892.92	1.66	511,553.37	1.57	562,715.00	1.66
<b>Total Expenses:</b>		3,024,262.03	2,649.04	2,802,951.31	99.50	27,519,384.68	84.47	33,635,419.00	99.50
<b>Net Income from Operations:</b>		-2,910,097.43	-2,549.04	14,058.70	0.50	5,057,678.40	15.53	168,701.00	0.50
<b>Earnings before Income Tax:</b>		-2,910,097.43	-2,549.04	14,058.70	0.50	5,057,678.40	15.53	168,701.00	0.50
<b>Net Income (Loss):</b>		-2,910,097.43	-2,549.04	14,058.70	0.50	5,057,678.40	15.53	168,701.00	0.50

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**Balance Sheet**  
**As of 7/31/2020**

**Greater Naples Fire Rescue District (IMP)**

<b>Assets</b>			
10100-301-0000-001	IMPACT FEES (IBERAIBANK)	\$	7,072,182.29
	<b>Total Assets:</b>		<u>\$ 7,072,182.29</u>
<b>Equity</b>			
28100-301-0000-001	FUND BALANCE - IMPACT FEES PRIOR YEAR RESTRICTED	\$	6,119,850.21
28100-301-0000-002	Retained Earnings-Current Year	\$	952,332.08
28100-301-0000-002	FUND BALANCE IMPACT FEES CURRENT YEAR	\$	<u>0.00</u>
	<b>Total Equity:</b>		<u>\$ 7,072,182.29</u>
	<b>Total Liabilities &amp; Equity:</b>		<u><u>\$ 7,072,182.29</u></u>

**Impact Fees Income Statement**  
**For The 10 Periods Ended 7/31/2020**

**Greater Naples Fire Rescue District (IMP)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Revenue</b>									
<b>IMPACT FEES</b>									
32400-301-0000-110	IMPACT FEES	116,437.36	100.00	108,333.33	97.74	1,281,518.89	95.46	1,300,000.00	97.74
<b>Total IMPACT FEES:</b>		116,437.36	100.00	108,333.33	97.74	1,281,518.89	95.46	1,300,000.00	97.74
<b>GRANTS</b>									
33100-301-0000-200	FEDERAL GRANT - PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33400-301-0000-200	STATE GRANT - PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total GRANTS:</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>INTEREST EARNINGS</b>									
36100-301-0000-100	INTEREST	0.00	0.00	2,500.00	2.26	60,927.81	4.54	30,000.00	2.26
<b>Total INTEREST EARNINGS:</b>		0.00	0.00	2,500.00	2.26	60,927.81	4.54	30,000.00	2.26
<b>OTHER MISCELLANEOUS INCOME</b>									
36400-301-0000-000	DISPOSITION OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36400-301-0000-001	OTHER MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total OTHER MISCELLANEOUS INCOME:</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue:</b>		116,437.36	100.00	110,833.33	100.00	1,342,446.70	100.00	1,330,000.00	100.00
<b>Gross Profit:</b>		116,437.36	100.00	110,833.33	100.00	1,342,446.70	100.00	1,330,000.00	100.00
<b>Expenses</b>									
<b>IMPACT FEE EXPENSE</b>									
51700-301-0000-071	DEBT SERVICES	1,049.63	0.90	33,564.64	30.28	280,208.10	20.87	402,775.69	30.28
51700-301-0000-072	DEBT SERVICES -INTEREST	0.00	0.00	8,556.61	7.72	56,225.33	4.19	102,679.31	7.72
52220-301-0000-031	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52230-301-0000-037	CURRENT CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52240-301-0000-042	FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52250-301-0000-044	RENTAL AND LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52285-301-2000-052	OPERATING SUPPLIES - SAFER GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total IMPACT FEE EXPENSE:</b>		1,049.63	0.90	42,121.25	38.00	336,433.43	25.06	505,455.00	38.00
<b>SMALL EQUIPMENT</b>									
52910-301-2000-049	SMALL EQUIPMENT - OPS - SAFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52910-301-2010-046	NEW VEHICLE SMALL PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52910-301-4000-049	SMALL EQUIPMENT AND TOOLS	33,761.89	29.00	0.00	0.00	33,812.58	2.52	0.00	0.00
<b>Total SMALL EQUIPMENT:</b>		33,761.89	29.00	0.00	0.00	33,812.58	2.52	0.00	0.00
<b>UNIFORMS</b>									
52920-301-2000-052	UNIFORMS - SAFER GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52920-301-2011-052	UNIFORMS - BUNKER GEAR - SAFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total UNIFORMS:</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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**Impact Fees Income Statement  
For The 10 Periods Ended 7/31/2020**

**Greater Naples Fire Rescue District (IMP)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>CAPITAL OUTLAY</b>									
52940-301-0000-061	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-062	CAPITAL OUTLAY - BUILDING & IMI	0.00	0.00	41,666.67	37.59	0.00	0.00	500,000.00	37.59
52940-301-0000-063	CAPITAL OUTLAY - INFRASTRUCTI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-064	CAPITAL OUTLAY - EQUIP & FURNI	17,744.63	15.24	8,750.00	7.89	19,868.61	1.48	105,000.00	7.89
52940-301-0000-065	CAPITAL OUTLAY - CONST. IN PRC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-066	CAPITAL OUTLAY - PROP UNDER C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-067	CAPITAL OUTLAY - SPECIAL RESP	0.00	0.00	5,416.67	4.89	0.00	0.00	65,000.00	4.89
52940-301-0000-068	CAPITAL OUTLAY - INTANGIBLE AS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-069	CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-070	CAPITAL OUTLAY - FIRE & RESCUI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0010-062	CAPITAL OUTLAY - IMPROV OTHE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-900-0000-059	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total CAPITAL OUTLAY:</b>		<b>17,744.63</b>	<b>15.24</b>	<b>55,833.34</b>	<b>50.38</b>	<b>19,868.61</b>	<b>1.48</b>	<b>670,000.00</b>	<b>50.38</b>
<b>Total Expenses:</b>		<b>52,556.15</b>	<b>45.14</b>	<b>97,954.59</b>	<b>88.38</b>	<b>390,114.62</b>	<b>29.06</b>	<b>1,175,455.00</b>	<b>88.38</b>
<b>Net Income From Operations:</b>		<b>63,881.21</b>	<b>54.86</b>	<b>12,878.74</b>	<b>11.62</b>	<b>952,332.08</b>	<b>70.94</b>	<b>154,545.00</b>	<b>11.62</b>
<b>Earnings Before Income Tax:</b>		<b>63,881.21</b>	<b>54.86</b>	<b>12,878.74</b>	<b>11.62</b>	<b>952,332.08</b>	<b>70.94</b>	<b>154,545.00</b>	<b>11.62</b>
<b>Net Income (Loss):</b>		<b>63,881.21</b>	<b>54.86</b>	<b>12,878.74</b>	<b>11.62</b>	<b>952,332.08</b>	<b>70.94</b>	<b>154,545.00</b>	<b>11.62</b>

**Balance Sheet**  
**As of 7/31/2020**

**GNFRD Hydrant Fund (HYD)**

<b>Assets</b>			
10100-101-0000-001	HYDRANT OPERATING ACCOUNT	\$	541,046.98
	<b>Total Assets:</b>		<u>\$ 541,046.98</u>
<b>Equity</b>			
28200-101-0000-001	FUND BALANCE - HYDRANT ASSIGNED (PRIOR YTD)	\$	502,005.83
28200-101-0000-003	Retained Earnings-Current Year	\$	39,041.15
28200-101-0000-003	FUND BALANCE-CURRENT YEAR	\$	<u>0.00</u>
	<b>Total Equity:</b>		<u>\$ 541,046.98</u>
	<b>Total Liabilities &amp; Equity:</b>		<u>\$ 541,046.98</u>

**HYDRANT FUND INCOME STATEMENT**  
**For The 10 Periods Ended 7/31/2020**

**GNFRD Hydrant Fund (HYD)**

	Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Revenue</b>								
<b>HYDRANT MAINTENANCE INCOME</b>								
32400-101-0000-900 HYDRANT MAINTENANCE	0.00	0.00	1,666.67	93.02	35,000.00	87.39	20,000.00	93.02
<b>Total HYDRANT MAINTENANCE INCOME:</b>	0.00	0.00	1,666.67	93.02	35,000.00	87.39	20,000.00	93.02
<b>INTEREST EARNINGS</b>								
36100-101-0000-100 INTEREST EARNINGS	0.00	0.00	125.00	6.98	5,048.15	12.61	1,500.00	6.98
<b>Total INTEREST EARNINGS:</b>	0.00	0.00	125.00	6.98	5,048.15	12.61	1,500.00	6.98
<b>Total Revenue:</b>	0.00	0.00	1,791.67	100.00	40,048.15	100.00	21,500.00	100.00
<b>Gross Profit:</b>	0.00	0.00	1,791.67	100.00	40,048.15	100.00	21,500.00	100.00
<b>Expenses</b>								
52200-101-0000-046 REPAIR AND MAINTENANCE	1,007.00	0.00	3,858.33	215.35	1,007.00	2.51	46,300.00	215.35
<b>Total Expenses:</b>	1,007.00	0.00	3,858.33	215.35	1,007.00	2.51	46,300.00	215.35
<b>Net Income From Operations:</b>	-1,007.00	0.00	-2,066.66	-115.35	39,041.15	97.49	-24,800.00	-115.35
<b>Earnings Before Income Tax:</b>	-1,007.00	0.00	-2,066.66	-115.35	39,041.15	97.49	-24,800.00	-115.35
<b>Net Income (Loss):</b>	-1,007.00	0.00	-2,066.66	-115.35	39,041.15	97.49	-24,800.00	-115.35





**MINUTES  
GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS MEETING  
July 14, 2020**

**I. MEETING OPENED**

Chairman Page called to order the regular meeting of the Greater Naples Fire Rescue District's Board of Fire Commissioners meeting at 5:30pm, on July 14, 2020 via teleconference on Zoom.us. Present on line were Commissioners Page, Cottiers, Henning, Stedman and Gerrity. Executive Staff on line: Fire Chief Schuldt, Director Bishop, Assistant Chiefs Hanson, Low, and Martin. Staff on line: Suanne Woeste, Nicole Chesser, Joey Brown and Kevin Nelmes. Public on line: George Danz, R. Scott Russell, Randy Ward, and David Caplivski. Other were on line but not recognized.

**A. Pledge of Allegiance and Invocation**

The Pledge of Allegiance and Invocation were skipped.

**B. Line of Duty Deaths Reading and Moment of Silence**

Chief Schuldt reported there were a total 4 of firefighter fatalities for the month of June, bringing the total for 2020 to 41, followed by a moment of silence.

**C. Consent Agenda**

*Commissioner Stedman moved to approve the Consent Agenda as presented.*

*Commissioner Cottiers seconded. Motion passed 5-0.*

1. **Treasurer's Report**

**D. Approval, Additions and Deletions to the Agenda**

*Commissioner Cottiers moved to approve the Agenda as presented. Commissioner Gerrity seconded. Motion passed 5-0.*

**E. Approval of the GNFD Board Minutes for June 9, 2020**

*Commissioner Gerrity moved to approve the June GNFD Board minutes as presented.*

*Commissioner Cottiers seconded. Motion passed 5-0.*

**F. Fire Chief's Report**

Chief Schuldt presented report as submitted and added the following:

- Cases of COVID-19 continue to climb in Collier County.
- Voluntary employee COVID-19 testing was conducted for District employees. Testing included Polymerase Chain Reaction (PCR) and anti-body testing.
- To date \$74,000 has been spent on COVID-19 supplies and PPE.

**G. Chapter 175 Firefighters' Pension Plan**

No Report

**H. Local 2396 Report**

- Union President Joey Brown stated there are 4 open grievances that are being worked through.
- Administration is working well regarding time off for employees suspected of having COVID-19.
- The CBA has been presented to the members. The 1<sup>st</sup> vote will be in August with the 2<sup>nd</sup> vote following in September.



**MINUTES  
GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS MEETING  
July 14, 2020**

## **II. OLD BUSINESS**

### **A. AIW – Defibrillator Monitor for Station 25**

*Commissioner Henning moved to approve the purchase of two Cardiac Monitor Defibrillators for the purchase price of \$62,819.50 from Zoll Medical Corporation, thereby authorizing an additional expenditure of \$31,409.75 from the FY 19-20 Impact Fees budget. Commissioner Cottiers seconded. Motion passed 4-1 (Gerrity).*

Commissioner Gerrity questioned why not just purchase one monitor and move between Squad 25 and Engine 25?

Chairman Page stated it has been his experience that moving equipment from apparatus to apparatus can cause complications.

### **B. AIW – Appointment of District Trustee Seat 2**

Director Bishop introduced the two candidates for the open Trustee Seat.

Chairman Page suggested each candidate say a few words.

- Mr. R. Scott Russell stated he is a Naples native and has spent 23 years in law enforcement. He would be an advocate for the members of the 175 Pension Plan and support the entire District. He thanked the District for being considered for the Seat.
- Mr. G. Randall Ward stated he is a 25 year resident of Naples and had been a volunteer firefighter for 22 years. He looks forward to supporting the Chapter 175 Pension Plan anyway he can.

*Commissioner Henning made a motion to appoint Mr. R. Scott Russell to Seat #2. There was no second. Motion died.*

*Commissioner Cottiers made a motion to nominate Mr. G. Randall Ward to fill the District Resident Trustee Seat #2 on the Chapter 175 Firefighters' Pension Plan Board of Trustees. Commissioner Gerrity seconded. Motion passed 5-0.*

## **III. NEW BUSINESS**

### **A. AIW- Amended Budget FY 19-20**

Director Bishop gave an overview of the FY 19-20 Amended Budget.

*Commissioner Henning moved to accept Staff's recommendation and made a motion to approve the Amended FY 19-20 General Fund Budget in the amount of \$41,102,829.*

*Commissioner Cottiers seconded. Motioned passed 5-0.*

### **B. AIW – FY 20-21 Budget Meeting Schedule**

Director Bishop presented the FY 20-21 Budget Meeting Schedule

*Commissioner Stedman made a motion to add the following to the Commissioner's calendar. Workshop date and time: Tuesday August 4<sup>th</sup> @ 3:30pm. First Public Budget Hearing: Wednesday, August 26<sup>th</sup> @ 5:05pm. Final Public Hearing: Wednesday, September 9<sup>th</sup> @ 5:05pm. Commissioner Cottiers seconded. Motion passed 5-0.*

### **C. AIW – LMS Grant Station 21 Generator**

*Commissioner Gerrity moved to accept Staff's recommendation and award Station 21's Generator Bid to BO's Electric. Commissioner Henning seconded. Motion passed 5-0.*



**MINUTES**  
**GREATER NAPLES FIRE RESCUE DISTRICT**  
**BOARD OF FIRE COMMISSIONERS MEETING**  
**July 14, 2020**

**D. AIW – FY 18-19 Audit Acceptance**

Director Bishop presented the FY 18-19 Audit from Grau & Associates. All recommendation from last year have been taken care of and there were no recommendation from this Audit.

Commissioner Henning stated he has reviewed several audits and to not have any recommendations is excellent.

*Commissioner Cottiers made a motion to accept staff's recommendations thereby accepting the Greater Naples Fire Rescue District Financial Report for the Fiscal Year ended September 30, 2019 into official record as presented by Grau & Associated dated June 29, 2020. Commissioner Gerrity seconded. Motion passed 5-0.*

**E. AIW – SHSGP Grant 2019 MARC Region 6**

*Commissioner Gerrity moved to authorize the funding and purchase of approved equipment based on the previously executed FY 2019 SHSGP grant agreement R0114. Commissioner Cottiers seconded. Motion passed 5-0.*

**F. AIW – AFG – COVID-19 Supplemental Acceptance**

Director Bishop stated the District has been awarded the AFG grant for COVID-19. The original grant package was \$18,402.80 with the Federal share being \$16,729.82 and the District share of \$1,672.98. The grant amount can be adjusted to include COVID-19 costs incurred after the original grant was submitted. Execution of Resolution 2020-08 is also needed.

*Commissioner Gerrity moved to proceed with accepting the FEMA Assistance to Firefighter Grant for the purpose of securing COVID-19 PPE and authorize execution of Resolution 2020-08 Executive Office Authorization for Firefighter Assistance Sub Grant agreement related to COVID-19. Commissioner Cottiers seconded. Motion passed 5-0.*

**G. AIW – Everglades City Fireworks**

*Commissioner Cottiers moved to support staff's recommendation and waive the \$1,550 Inspection Fee for the June 27, 2020 Everglade City fireworks. Chairman Page seconded. Motion passed 5-0.*

Commissioner Gerrity stated he would be open to not charging Everglade City for fireworks inspections in the future. It would be a nice gesture on the part of the District.

**H. Public Comments on items not listed on Agenda**

George Danz thanked the Board for filling the empty seat on the 175 Pension Board.

**I. Comments by Commissioners**

- Commissioner Henning stated the Collier County Board is currently voting on a COVID-19 mask ordinance. There have been 170 speakers on the issue. Stay tuned and stay safe.
- Commissioner Gerrity gave an At-A-Boy to Chief Trent for a great job done in a recent dangerous house fire.
- Chairman Page reminded the Board the next meeting is Tuesday August 4, 2020.



**MINUTES  
GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS MEETING  
July 14, 2020**

**IV. ADJOURNMENT**

*Commissioner Gerrity made a motion to adjourn. Commissioner Henning seconded. Motion passed 5-0. Meeting adjourned 6:20pm.*

Duly passed with a vote of \_\_\_\_\_ to \_\_\_\_\_ and adopted in session on the  
4<sup>th</sup> day August 2020.

\_\_\_\_\_  
**Chairman Jeff Page**

\_\_\_\_\_  
**Commissioner Tom Henning**

\_\_\_\_\_  
**Commissioner Charles Cottiers**

\_\_\_\_\_  
**Commissioner David Stedman**

\_\_\_\_\_  
**Commissioner Kevin Gerrity**



## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

JULY, 2020

REPORTING OFFICER	Kingman Schuldt, Fire Chief
TYPE	Monthly – Commission
SUBMITTAL DATE	July 30, 2020

### ACTIVITIES REPORT

COVID-19 – As of July 30, 2020 District resources have made contact with 814 Status F patients. With testing complete for all interested employees, the District has experienced four affected members requiring quarantine.

Due to the increase of COVID related incidents it was necessary to address current inventories throughout the District. Stockpiles of certain items have been significantly increased as well as working inventories in fire stations.

The District was previously awarded an Assistance to Firefighter Supplemental Grant in the amount of \$18,000 for costs directly relating to COVID-19 preparedness and response. Since award notification the Federal Government has modified the terms and will allow the District to amend its request to include costs to date and certain projected costs. The District has spent approximately \$107,000 since March, 2020 in response to the COVID-19 pandemic. This amendment could provide additional funding assistance that may allow the District to recover these expenditures.

Collier County is dispersing funds received from the Coronavirus Relief portion of the Coronavirus Aid, Relief and Economic Security (CARES) Act federal stimulus package amongst nonprofits, community health and public safety providers, individual assistance, and small business relaunch and rehire grants. Initial information indicated the District may be eligible to apply in two of the four categories; Public Safety Assistance Program and Personal Protective Equipment.

Two Electrostatic Disinfecting Backpack Sprayers and disinfecting solution have been received. These portable units are designed to cover 23,000 square feet on a single tank of fluid, providing an electrical charge to the solution, allowing them to wrap conductive surfaces with an effective and even coverage in order to disinfect surfaces of germs. Two larger rolling units remain on order. Staff is actively working on an implementation strategy.

Business operations remain unchanged with the majority of “day” personnel working remotely two-days per week. Essential services such as Fleet, Maintenance, and Logistics Technicians continue to work routine work schedules.

TRIM Analysis - The District received the final Certificate of Taxable Value indicating a 7.907% increase for the District proper, and 4.435% increase for the Ochopee service area. These calculations are being considered as part of the 2020-2021 budget development.





## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

Agritourism – The District has spent considerable time with its legal team to address fire code requirements for the Naples Wedding Barn located at 2250 28<sup>th</sup> Ave. SE and a sister property (White Rose) under development at 2320 Moulder Drive. These locations hold large wedding style gatherings with a high life-safety hazard potential. Under an Agritourism exemption certain “farms” are allowed to utilize existing barns for such events in order to supplement income. These buildings have potential high life-safety risks due to occupancy loads and limited fire detection and suppression measures permitted under certain circumstances.

Station 25 – Staff has not been provided a definitive opening date. Effort remained focused on securing the necessary equipment and supplies, and finalizing staffing needs. Preliminarily, once a confirmed date is established and EMS finalizes their move in, the District will initiate effort to follow suit. It was determined to allow EMS staff to settle into the facility for a short period before moving in District staff and resources.

Ballistics – The 24 new sets of ballistics gear were inventoried and prepared for distribution. Final assignments and additional training needs are under review. Gear will be issued to individuals in key support positions not assigned to Operations.

Grants – Two new grant applications have been submitted; \$5,000.00 for ballistics gear made possible through the District’s Worker’s Compensation carrier, and \$10,000.00 for a message board made available through the AAA. The EMS Branch is actively preparing a grant application for the third round of the HEROS Act to acquire additional Narcan.

Self-Contained Breathing Apparatus – The 50 new SCBA units have been processed and placed in service on front line apparatus. As a result of the grant acquisition reserve apparatus, fire investigators and staff support persons with response capability will be assigned SCBA’s to their vehicles.

Capital Projects - Due to a number of unplanned expenses caused to the COVID-19 and the 36<sup>th</sup> Ave. SW wildfire, a number of capital projects had been delayed. Recently, several projects were re-authorized prior to close-out of the current budget. Three multi-layer projects are associated with Fire and Life Safety, Station 21 and Station 90. Single focus projects include apparatus communications upgrade for two apparatus and the virtual communications program. Renovations to the Station 20 apparatus bays have also been completed.

Health Care – The District, in cooperation with our health care broker Leading Edge, recently competed negotiations with the District’s current health care provider. Initial quotes suggested a 6% increase for the upcoming renewal. Staff analysis of the District’s “loss ratio” suggested a request for a rate hold was a reasonable counter offer. Preliminary feedback indicates the health care provider has considered our request and will be granted. A final meeting is scheduled for August 5<sup>th</sup> when a formal acceptance is anticipated.

Hurricane Management Plan – An Annual review of the Plan was conducted and a number of changes were made to enhance the administrative processes.



## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

Annual Report - As previously reported, the Annual Report was completed. A limited number of hard copy reports were printed and have been mailed to key constituents throughout the state. A copy for each Commissioner has been reserved.

Personnel - COVID-19 has delayed the hiring process for a number of vacancies. Staff is actively developing a screening process and including a written test for all firefighter applicants while practicing social distancing and limiting in-person contact. Previous applicants are being contacted to reaffirm interest.

Applications are being accepted for the positions of Finance Manager, Maintenance Technician, and Fire Inspector. The Fire Inspector is a replacement for a vacancy created by a retirement. The Finance Manager and Facilities Maintenance Technician were approved as part of the current budget.

Ms. Charlee Dascani began part-time employment as the District's Communications and Public Affairs Specialist working two days per week and reporting the Fire Chief.

Safe & Health Children's Coalition – The District recently participated in a public service announcement supporting the Coalition's efforts to raise awareness regarding pool and swimming safety for children. The District is an active participant and supporter of the Coalition.

Future Land Development – The Board provided previous direction to assess land use for future development of training, fleet, and logistical needs. Staff has investigated numerous opportunities including the purchase of existing businesses, available land and partnerships with other governmental agencies. Recently, staff has identified a potential opportunity to partner with Collier County for two such needs; Fleet and Logistics management. There is on-going dialogue regarding the current Collier County Fleet complex and a regional warehouse complex currently under development, to be constructed in conjunction with the sports complex.

### Upcoming Travel

None scheduled

## MEETINGS AND EVENTS

- Participated in the following teleconferences as board or committee member for the following organizations:
  - Southeastern Association of Fire Chiefs
  - EMS Advisory Council
  - Disaster Response Committee
  - International Association of Fire Chiefs
- Meetings
  - Operations Daily Briefing
  - Weekly Command Staff
  - Collier County COVID-19 Partners
  - CCFEMSCA Weekly Call



## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

- 24<sup>th</sup> Ave Fire After Action
- Drowning Prevention
- Wedding Barn
- Wake Up Naples Chamber
- 2021 SHS MARC Funding and 5 Year Plan
- Web EOC Training
- GDC
- Axe Presentation to AGM Contracting
- Consultations with Carolyn Fazio
- School Safety
- Hurricane Plan
- Golden Gate Estates Fire Station
- Labor Management
- Future Development
- Budget Preparation

### PUBLIC PROGRAMS

The District did not participate in public gathering events during the month of July due to the COVID-19 health emergency; however, crews did take part in 6 parade type events.

YTD Events- 67

YTD Contacts- 62,728

#### Customer Satisfaction Surveys

Emergency Response- 0

Fire & Life Safety- 1

Administrative- 2

### LOGISTICS SECTION

#### Requests for Service- July 2020

Closed Tickets: 27

New Tickets: 24

Pending Tickets: 27

### FIRE & LIFE SAFETY SECTION

#### Inspection Statistics- June 2020

Permitted Inspections: 535

Occupational/Business Tax License Inspections: 17

Annual Inspections: 10

Other Inspections: 196

Remote Video Inspections: 51

Average wait time for an inspection in June: 2 Days





## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

Current wait time as of July 13<sup>th</sup>: 2 Days

### Investigations- June 2020

Number of fire investigations: 1

Hours spent: 21

### Fire Plans Review Statistics- June 2020

Fire Plan Building Reviews: 462; increase of 138 from May

Site Development/Planning Reviews: 62; no decrease from May

Everglades City Building Reviews: 12; decrease of 2 from May

Average Review Time: 3 Days





**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**OLD BUSINESS**

**Agenda Item:** II. A.  
**Subject:** FY 20-21 Budget Meeting Schedule-REVISED  
**Meeting Date:** August 4, 2020  
**Prepared By:** Tara Bishop, Director

**Background**

As required by The Department of Revenue Florida's Truth-In-Millage (TRIM) guidelines, the Board of Fire Commissioners is tasked with setting two public hearings to discuss, present to the public and vote on the upcoming year's budget and millage rate. The first public budget hearing date must be included in the initial DR-420 submitted within 35 days of issuance.

These public hearings are to be held after 5:00pm and may not conflict with School Board or County Budget meetings. Collier County School Dates: July 28 and September 8 @ 5:05pm. Collier County Budget Dates: September 1 and September 17 @ 5:05pm.

While uploading the FY 20-21 Budget dates, approved at the July 14, 2020 meeting, into the State TRIM software, it rejected the August 26<sup>th</sup> First hearing date. The first hearing cannot be before September 3<sup>rd</sup>.

New proposed schedule:  
1<sup>st</sup> Hearing September 9<sup>th</sup>  
Final Hearing September 21<sup>st</sup>.

\*Note: TRIM approved date windows: First hearing September 3<sup>rd</sup> - 18<sup>th</sup>, Final hearing September 18<sup>th</sup> – October 3<sup>rd</sup>.

**Funding Source/Financial Impact**

Discussion and votes to include millage rate, roll back rate and Impact fee rates. Budget adoptions for FY 2020-2021 to include the General Fund, Impact Fund, and Hydrant Fund.

**Recommendation**

Staff proposed the following dates.

First Public Hearing: Wednesday, September 9, 2020 @ 5:05pm  
(prior to regular BOFC meeting)

Final Public Hearing: Wednesday, September 21, 2020 @ 5:05pm

**Potential Motion**

I make a motion to add to the Commissioner's calendar; the First Public Budget Hearing date of Wed. September 9<sup>th</sup> @ 5:05 pm (prior to regular BOFC meeting) and the Final Public Hearing Date of Wednesday, September 21<sup>st</sup> @ 5:05pm.



**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item** III. A  
**Subject:** Audit Engagement Letter  
**Meeting Date:** August 4, 2020  
**Prepared By:** Tara Bishop, Director

**Background**

The auditing firm of Grau and Associates have presented for consideration an audit engagement letter for Greater Naples Fire Rescue District beginning with FY ending September 30, 2020. The attached letter is for the annual financial audits through FY 2020. The fees for service will not exceed \$33,000 for the September 30, 2020. Fees for fiscal years 2021, 2022, 2023, 2024 will not exceed \$33,500, \$34,000, \$34,500, \$35,000 respectfully, unless there is a change in activity by the District which results in additional audit work. The Federal and State compliance audit fee is \$4,500 each (if applicable).

**Funding Source/Financial Impact**

General Fund: Budgeted Accounting and Auditing  
Base fee for the 2020 financial statement audit is \$33,000. Future years will be budgeted accordingly.

**Recommendation**

Staff recommends the acceptance of the Grau and Associates engagement letter for Annual Audits.

**Potential Motion**

I, move to accept staff's recommendation and move to authorize the Audit engagement letter from Grau and Associates.

A handwritten signature in blue ink, appearing to read "Tara Bishop", is written over a horizontal line.



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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[www.graucpa.com](http://www.graucpa.com)

July 10, 2020

Greater Naples Fire Rescue District  
14575 Collier Blvd.  
Naples, FL 34119

We are pleased to confirm our understanding of the services we are to provide Greater Naples Fire Rescue District, Collier County ("the District") for the fiscal years ended September 30, 2020, 2021, 2023, and 2024. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Greater Naples Fire Rescue District for the fiscal years ended September 30, 2020, 2021, 2022, 2023 and 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fees for the 2020, 2021, 2022, 2023, and 2024 audits.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain supplementary information, such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules
3. Pension and OPEB schedules

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

1. Schedule of expenditures of federal awards (if applicable)
2. Schedule of expenditures of state financial assistance (if applicable)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major federal programs and state projects and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996, Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance/Chapter 10.550, Rules of the Auditor General report on internal control over compliance, if required, will include a paragraph that states that the purpose of the reports on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the provisions of Chapter 10.550, Rules of the Auditor General, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audits. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

### **Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* of the State of Florida, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program and major state financial assistance project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* of the State of Florida.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, if applicable. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* of the State of Florida requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal awards and state financial assistance projects applicable to major federal programs and major state projects. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and *State of Florida Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major federal programs and major state projects. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General*.

**Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes of the District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination.

Management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards and state financial assistance, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include



identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and Chapter 10.550 Rules of the Auditor General of the State of Florida, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards and state financial assistance projects received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance projects (including notes and noncash assistance received) in conformity with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. You agree to include our report on the schedule of expenditures of federal awards and state financial assistance projects in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance projects that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards and state financial assistance projects in accordance with the Uniform Guidance and Chapter 10.550 Rules of the Auditor General; (2) you believe the schedule of expenditures of federal awards and state financial assistance projects, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.550 Rules of the Auditor General; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance projects.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.



The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will not exceed \$33,000 for the September 30, 2020 audit. The fees for fiscal years 2021, 2022, 2023, and 2024 will not exceed \$33,500, \$34,000, \$34,500, and \$35,000 respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. The Federal and State compliance audit fee is \$4,500 each (if applicable).

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Greater Naples Fire Rescue District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Greater Naples Fire Rescue District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197 in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)



**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item:** III. B.  
**Subject:** Preferred Tips Grant  
**Meeting Date:** August 4, 2020  
**Prepared By:** Wayne J Martin, Assistant Chief

**Background:**

Staff continues to research and apply for all grants that serve and meet the needs of the Fire District. To ensure the District can meet the safety of fire rescue personnel and civilians a grant has been submitted to Preferred Tips. Due to deadline of the grant, staff has submitted for the grant.

A grant request was made July 24, 2020 with Preferred Tips. The request is for \$5,000 to provide an additional four sets of Ballistic PPE. The Grant was awarded on July 28, 2020. It is for 100% funding and does not require a match from the District.

**Funding Source/Financial Impact:** Grant upon receipt.

**Recommendation:**

Staff recommends the District confirm and support the District submitting the Preferred Tips is in the best interest of the District and accept the \$5,000 grant award.

**Potential Motion:**

Move to confirm and support the District submitting the Preferred Tips AAA grant is in the best interest of the District and accept the \$5,000 grant award.

A handwritten signature in blue ink, appearing to read "Wayne J Martin", is written over a horizontal line.



**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item:** III. C.  
**Subject:** AAA & CARES Grant  
**Meeting Date:** August 4, 2020  
**Prepared By:** Wayne J Martin, Assistant Chief

**Background:**

Staff continues to research and apply for all grants that serve and meet the needs of the Fire District. To ensure the District can meet the safety of fire rescue personnel and civilians a grant has been submitted to AAA.

A grant request was made July 24, 2020 with AAA Florida Safety Traffic program. The request is for \$10,000 to provide a LED Traffic sign on a trailer for use during large-scale emergency, training or special events.

On July 27, 2020 the CARES grant also opened up. Staff will be submitting for this relief funding due to COVID 19 expenditures.

Both grants provide for 100% funding and do not require a match from the District.

Staff will bring back to the Board of Fire Commissioners the acceptance of the grants.

**Funding Source/Financial Impact:** Grant funding upon receipt.

**Recommendation:**

Staff recommends the District confirm and support the District submitting the AAA and CARES grant is in the best interest of the District.

**Potential Motion:**

Move to confirm and support the submitting of the AAA Florida Safety Program grant and the CARES grant..

A handwritten signature in blue ink, appearing to be "K. J. DeLo", is written over a horizontal line.



**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item:** III. D.  
**Subject:** HEROS Grant Application  
**Meeting Date:** August 4, 2020  
**Prepared By:** Kevin Nelmes, Division Chief

**Background**

The Greater Naples Fire Rescue District was previously awarded a Helping Emergency Responders Obtain Support (HEROS) Grant. The purpose is to reduce the number of drug/opioid overdose-related deaths and adverse events by providing emergency responders with the appropriate pharmaceutical resources to address this crisis.

On July 28, 2020, Greater Naples Fire Rescue District received approval for 200 doses of emergency opioid antagonist that can be administered by EMTs, Paramedics, and civilian staff.

**Financial Source/ Financial Impact:** \$5, 728.05

**Recommendation**

Staff recommends accepting the pharmaceutical resources offered through the HEROS Program.

**Potential Motion**

Move to proceed with accepting the pharmaceutical resources offered through the HEROS Program.

A handwritten signature in blue ink, appearing to read "Kevin Nelmes", is written over a horizontal line.