



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT
BOARD OF FIRE COMMISSIONERS' MEETING**

AGENDA (FINAL)

THURSDAY, AUGUST 31, 2023 ■ 9:00 AM
1885 Veterans Park Drive ■ Naples, FL 34109

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL, ADDITIONS OR DELETIONS TO AGENDA**
- 4. APPROVAL OF MINUTES**
 - A. July 27, 2023 Board of Fire Commissioners' Meeting
 - B. August 14, 2023 Budget Workshop for 2023/2024
- 5. CHIEF'S REPORT**
- 6. TREASURER'S REPORT**
 - A. July 2023
- 7. LABOR REPORT**
- 8. CONSENT AGENDA**

Table 1: Expenditures for Board approval

Category	Amount
General Fund Unbudgeted	\$73,950
General Fund Emergency Purchases	\$13,660
Addition of Fixed Assets	\$0
Deletion of Fixed Assets	\$444,419
Other	\$0



9. OLD BUSINESS

10. NEW BUSINESS

- A. Request Approval to Extend Annual Audit Services Engagement with Tuscan & Company, P.A.
- B. Request Approval to 'Remount/Refurbish' 2014 Braun Super Chief Ambulance ("Squad 6230")
- C. Request Board Approval of Amendment to Section 125 Flexible Benefits Plan by Adoption of Resolution 23-015
- D. Request for Board Approval to Renew Behavioral Health Services Agreement with the Counseling Associates of America, LLC through September 30, 2024
- E. Request Approval of District Funding of Health Insurance Premiums for Family of Deceased District Retiree for Period of Three Years
- F. Request Approval of District Policies

11. COMMENTS BY COMMISSIONERS

12. COMMENTS BY THE PUBLIC FOR ITEMS NOT ON THE AGENDA

13. ADJOURNMENT



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT
BOARD OF FIRE COMMISSIONERS' MEETING**

MINUTES (DRAFT)

THURSDAY, JULY 27, 2023 ■ 9:00 AM
1885 Veterans Park Drive ■ Naples, FL 34109

1. CALL TO ORDER

Commissioner Feder called meeting to order at 9:00 a.m. With four of five commissioners present (James Burke, James Calamari, Christopher Crossan, and Norman Feder), quorum was met. Commissioner Christopher Lombardo was absent.

2. PLEDGE OF ALLEGIANCE

3. APPROVAL, ADDITIONS OR DELETIONS TO AGENDA

Commissioner Calamari moved to approve agenda as presented. Commissioner Burke seconded.
MOTION CARRIED 4:0

4. APPROVAL OF MINUTES

A. June 29, 2023 Board of Fire Commissioners' Meeting

Commissioner Calamari moved to approve minutes as presented. Commissioner Crossan seconded. MOTION CARRIED 4:0

5. CHIEF'S REPORT

Fire Chief Eloy Ricardo gave a verbal report.

Commissioner Calamari asked for a moment of silence for the passing of District retiree Lt. Michael Hoover.

6. TREASURER'S REPORT

A. June 2023

Commissioner Calamari read prepared summary of financial highlights for June 2023 Treasurer's Report. Board accepted report as presented into record.

7. LABOR REPORT

Local 2297 President Scott Palmateer gave verbal report.

Commissioner Christopher Lombardo joined the meeting at 9:17 a.m.

8. CONSENT AGENDA

No Consent Agenda Items



9. OLD BUSINESS

None

10. NEW BUSINESS

A. Request Board Approval of Maximum Millage Levy for 2023-2024 Fiscal Year

Commissioner Calamari moved to approve as presented per staff recommendation the Maximum Millage Levy preliminary disclosure at the proposed mill rate of 1.00 for North Naples Service Delivery Area and 3.75 for Big Corkscrew Service Delivery Area.

Commissioner Burke seconded. MOTION CARRIED 5:0

B. Request Board Approval to Renew Health Insurance Coverage for 2023-2024 Fiscal Year

Commissioner Calamari moved to approve as presented per Insurance Committee recommendation renewal proposal from Florida Blue for health insurance coverage for the period of October 1, 2023 through September 30, 2024 (Plans 5192 and 5193), maintaining the individual stop loss amount at \$150,000.

Commissioner Crossan seconded. MOTION CARRIED 5:0

C. Request Board Approval to Renew Dental Insurance Coverage for 2023-2024 Fiscal Year

Commissioner Calamari moved to approve as presented per staff recommendation renewal proposal from Guardian for dental coverage using the self-funded platform for the period of October 1, 2023 through September 30, 2024 for the annual premium of \$283,836.

Commissioner Crossan seconded. MOTION CARRIED 5:0

D. Request Board Approval to Renew Short Term Disability, Long Term Disability and Life Insurance for 2023-2024 Fiscal Year

Commissioner Calamari moved to approve as presented per staff recommendation renewal proposals for short-term Disability Insurance with Guardian and long-term Disability and Life Insurance with Standard for the period of October 1, 2023 through September 30, 2024.

Commissioner Crossan seconded. MOTION CARRIED 5:0

E. Request Board Approval to Renew Firefighter Cancer Insurance Policy for 2023-2024 Fiscal Year

Commissioner Calamari moved to approve as presented per staff recommendation renewal proposal from United Badges for firefighter cancer insurance benefits coverage for the period of October 1, 2023 through September 30, 2024 and allow Bayshore Fire and Immokalee Fire to remain on the policy utilizing the piggyback provision.

Commissioner Crossan seconded. MOTION CARRIED 5:0



F. Request Board Approval of Modification #1 to FDEM Urban Search and Rescue Grant

Commissioner Lombardo moved to approve as presented per staff recommendation Modification #1 to the FDEM Urban Search and Rescue Grant Agreement – Contract Agreement Number T0275 totaling \$12,000 extending the period of performance through June 30, 2024.

Commissioner Calamari seconded. MOTION CARRIED 5:0

G. Request Board Approval of Amendment #2 to Contract Between District and Access MD/Dr. Paul Hobaica

Commissioner Lombardo moved to approve as presented per staff recommendation Amendment #2 to the Amended Medical Clinic Services Contract between the District and AccessMD/Dr. Paul Hobaica.

Commissioner Burke seconded. MOTION CARRIED 5:0

H. Request Board Approval of District Policies

Commissioner Calamari moved to approve as presented per staff recommendation the following:

- rescind the following existing policies, effective September 1, 2023:
 - 1.05 Drug-Free Workplace
 - 1.08 Veterans Hiring Preference & Recruitment Plan
- approve the following District policies as presented, effective August 1, 2023:
 - 207 Cash Management
 - 212 Procurement
- approve the following District policies as presented, effective September 1, 2023:
 - 301 Equal Employment Opportunity
 - 302 Reasonable Accommodation
 - 303 Veterans' Hiring Preference & Recruitment Plan
 - 408 Drug-Free Workplace
 - 409 Smoke, Tobacco & Vape Free Workplace

Commissioner Burke seconded. MOTION CARRIED 5:0

11. COMMENTS BY COMMISSIONERS

Commissioner comment was given.

Commissioners noted attendance by Public Education Officer Heather Mazurkiewicz, and asked her to provide updates from the public education division. Officer Mazurkiewicz gave verbal updates.



12. COMMENTS BY THE PUBLIC FOR ITEMS NOT ON THE AGENDA

None

13. ADJOURNMENT

Commissioner Lombardo moved to adjourn the meeting. Commissioner Calamari seconded.
MOTION CARRIED 5:0 Meeting adjourned at 10:05 a.m.



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT
BUDGET WORKSHOP FOR 2023/2024 FISCAL BUDGET**

MINUTES (DRAFT)

MONDAY, AUGUST 14, 2023 ■ 10:00 A.M.

1885 Veterans Park Drive ■ Naples, FL 34109

1. CALL TO ORDER

Commissioner Feder called meeting to order at 10:00 a.m. With four of five commissioners present (James Burke, Christopher Crossan, Norman Feder, and Christopher Lombardo), quorum was met. Commissioner James Calamari was absent.

2. PLEDGE OF ALLEGIANCE

3. APPROVAL, ADDITIONS OR DELETIONS TO AGENDA

Commissioner Lombardo moved to approve agenda as presented. Commissioner Burke seconded. MOTION CARRIED 4:0

Commissioner Calamari arrived to the meeting at 10:04 a.m. All five commissioners now in attendance.

4. DISCUSSION OF DRAFT OF GENERAL FUND BUDGET FOR 2023/2024 FISCAL YEAR AND IDENTIFICATION OF PRIORITIES

Chief Financial Officer Ben Van Klingerren gave a verbal summary of highlights for the General Fund budget. Discussion with questions and answers ensued. The Board accepted the General Fund budget as presented with no revisions noted.

5. DISCUSSION OF IMPACT AND INSPECTION FEE FUND BUDGETS

Chief Financial Officer Ben Van Klingerren gave a verbal summary of highlights for the General Fund budget. Discussion with questions and answers ensued. The Board accepted the General Fund budget as presented with no revisions noted.

6. COMMENTS BY COMMISSION AND PUBLIC

Chief Financial Officer Ben Van Klingerren stated the Tentative Budget Hearing will be September 14, 2023 at 5:30 p.m. and the Final Budget Hearing will be September 28, 2023 at 5:30 p.m.

7. ADJOURNMENT

Commissioner Calamari moved to adjourn meeting. Commissioner Lombardo seconded. MOTION CARRIED 5:0 Meeting adjourned at 11:29 a.m.



AGENDA ITEM 6

Meeting Date: August 31, 2023
Prepared By: Chief Financial Officer Ben Van Klingerren
Subject: Treasurer's Report - July 2023

The following is information for the Treasurer's Report for the August 31, 2023 Board Meeting:

GENERAL FUND

Revenue

The following is the breakdown of revenue for the period ended July 31, 2023 for the North Naples Service Delivery Area ("NN SDA"), the Big Corkscrew Service ("BC SDA") and North Collier Fire Control & Rescue District. Note that these financial statements reflect the Board approved cost allocation method; per that method, there is no allocation of revenue (except for grant funds) - it remains in the SDA in which it is earned/received.

		NN SDA	% of	BC SDA	% of	North Collier	% of
		7/31/2023	Budget	7/31/2023	Budget	7/31/2023	Budget
Ad Valorem	\$	41,190,739	100.37%	\$ 10,533,232	101.44%	\$ 51,723,970	
Fees	\$	484,663	69.58%	\$ -	0.00%	\$ 484,663	
Other Revenue	\$	<u>2,012,232</u>	151.79%	\$ <u>511,575</u>	160.88%	\$ <u>2,523,806</u>	
Total Revenue	\$	43,687,633	101.45%	\$ 11,044,806	101.66%	\$ 54,732,439	101.50%

Expenses

The following is the breakdown of expenses for the period ended July 31, 2023 for NN SDA, BC SDA and the North Collier Fire Control & Rescue District utilizing the cost allocation method approved by the Board.

GENERAL FUND, CONT'D

		NN SDA	% of	BC SDA	% of	North Collier	% of
Expenses		7/31/2023	Budget	7/31/2023	Budget	7/31/2023	Budget
Personnel	\$	24,715,747	76.31%	\$ 5,797,521	76.31%	\$ 30,513,268	76.31%
Operating	\$	6,366,523	83.94%	\$ 1,493,382	82.95%	\$ 7,859,905	83.75%
Debt Service	\$	558,488	96.64%	\$ 131,003	96.64%	\$ 689,491	96.64%
Capital	\$	<u>931,562</u>	40.05%	\$ <u>218,515</u>	40.05%	\$ <u>1,150,076</u>	40.05%
Total Expenses	\$	32,572,320	75.97%	\$ 7,640,421	75.81%	\$ 40,212,740	75.94%

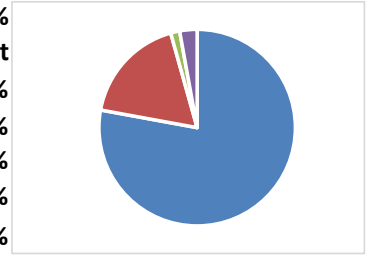
It should be noted that there are four general types of expenditures in terms of payment impact on the fiscal year:

1. Those that are paid monthly at fairly regular and predictable monthly intervals.
2. Those that are paid quarterly or annually so are not reflected in an appropriate percentage.
3. Those that are based on unpredictable need, such as building, equipment or vehicle repairs.
4. Items that were budgeted in the prior year, but were not received or invoiced until this year.

Based on these payment type exceptions, accrual or prepayment adjustments can be made to the actual expenditures, and an adjusted percent of budget determined.

When these adjustments are made, year-to-date expenditures as a percentage of budgeted expenditures, by category, are as follows:

	Adj Amounts North Collier	Adj. % of Budget
Personnel	\$ 31,290,055	78.25%
Operational	\$ 7,142,969	76.11%
Debt Service	\$ 594,567	83.33%
Capital	\$ 1,150,076	40.05%
Total	\$ 40,177,667	75.87%



As identified above, when adjustments are made to the actual expenses based on known prepaid and accrual adjustments, General Fund expenses are at 75.87% which is reasonable as we have completed 10 months of the 2022/2023 fiscal year (83%).

General Fund Comparison with Prior Year:

Included with the General Fund Financial Statement is a comparison to July 2022 of each service delivery area, noting the percentage of variance. In brief, total revenue in the NN SDA comparison reflects a variance of 17.87%. Expenses reflect a variance of 14.3%.

In the Big Corkscrew SDA, a variance in revenue of 29.85% is reflected due to higher interest rates. Expenses reflect a variance of 17.41%.

IMPACT FEE FUND - Comparison with Budget

As of July 31, 2023, impact fee interest revenue earned is \$233,154. NCFR has collected \$522,918 in impact fees YTD (considered deferred revenue) or 78% of the amended budget. Expenses total \$67,294 or 86% of budget for the year.

INSPECTION/PLAN REVIEW FEE FUND - Comparison with Budget

Revenue

As of July 31, 2023, total revenue received is \$1,642,363 or 78% of budgeted revenue which includes inspection fees, plan review fees and interest. Similar to the Impact Fee Fund, payments received are in arrears and are from the previous month.

Expenses

Expenses total \$1,518,892 or 67% of the total budget. Personnel costs are under budget for this time of year having completed 10 months of the 2022/2023 fiscal year (83%). This is due to turnover/retirements within the prevention bureau (applicable to the Inspection Fund).

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	July 2023	Budget	
	Balance Forward-Assigned	\$ 18,254,259	\$ 4,870,843	\$ 23,125,102	\$ 23,125,102	**Audited**	
	Balance Forward-Unassigned	\$ -	\$ -	\$ -	\$ -		
		\$ 18,254,259	\$ 4,870,843	\$ 23,125,102	\$ 23,125,102		
					\$ -		
1	Collier County Ad Valorem (Millage Rate NN SDA 1.00, BC SDA 3.75)	\$ 41,039,124	\$ 10,383,380	\$ 51,422,504	\$ 51,422,504	100.00%	1
2	C.C.-Ad Val. over 95%	\$ -	\$ -	\$ -	\$ 301,466	0.00%	2
3	Interest-General	\$ 987,000	\$ 232,500	\$ 1,219,500	\$ 1,455,628	119.36%	3
4	Interest-CD	\$ -	\$ -	\$ -	\$ -	0.00%	4
5	Interest-Ad Valorem	\$ 6,000	\$ 1,125	\$ 7,125	\$ 33,998	477.16%	5
6	Fire Watch and Spec. Event Fees	\$ 291,600	\$ 68,400	\$ 360,000	\$ 120,200	33.39%	6
7	Occupational Lic. Fees	see line 10	see line 10	see line 10	\$ -	0.00%	7
8	Flow Test	see line 10	see line 10	see line 10	\$ -	0.00%	8
9	Hydrant Maintenance Fees	see line 10	see line 10	see line 10	\$ -	0.00%	9
10	Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21, 27)	\$ 405,000	\$ 95,000	\$ 500,000	\$ 364,463	72.89%	
11	Service Fees-Other	see line 10	see line 10	see line 10	\$ -	0.00%	10
12	State & Federal Grants	\$ 22,712	\$ 5,328	\$ 28,040	\$ 306,682	1093.73%	11
13	State Revenue Sharing FF Supplemental	\$ 72,900	\$ 17,100	\$ 90,000	\$ 72,795	80.88%	12
14	Key Boxes	see line 10	see line 10	see line 10	\$ -	0.00%	13
15	Reinspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%	14
16	Rental - Cell Tower	\$ 64,707	\$ 24,883	\$ 89,590	\$ 77,135	86.10%	15
17	Station Rental-EMS	\$ 30,822	\$ 7,230	\$ 38,052	\$ 32,913	86.50%	16
18	Other Rental	\$ 22,599	\$ 5,301	\$ 27,900	\$ 20,000	71.68%	17
19	Donations	\$ 486	\$ 114	\$ 600	\$ 6,292	1048.67%	18
20	Disposition of Fixed Assets	\$ 48,600	\$ 11,400	\$ 60,000	\$ 23,400	39.00%	19
21	Fire Inspection Fees-Existing Bldgs./Permits	see line 10	see line 10	see line 10	\$ -	0.00%	20
22	Misc. Revenue	\$ 9,720	\$ 2,280	\$ 12,000	\$ 13,313	110.94%	21
23	Misc. Rev.-Refunds/Reimb.	\$ 19,440	\$ 4,560	\$ 24,000	\$ 450,778	1878.24%	22

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	July 2023	Budget	
24	Fire Training Center Fee	\$ 6,804	\$ 1,596	\$ 8,400	\$ 7,652	91.10%	23
25	Training Fees	\$ 4,860	\$ 1,140	\$ 6,000	\$ 1,100	18.33%	
26	Reimbursement - Overtime	\$ 14,580	\$ 3,420	\$ 18,000	\$ 11,680	64.89%	24
27	False/Malfunctioning Alarm Fees	see line 10	see line 10	see line 10	\$ -	0.00%	25
28	IFCD Interlocal Agreement	\$ 14,400	\$ -	\$ 14,400	\$ 10,441	72.51%	
29	Proceeds from Debt	\$ -	\$ -	\$ -	\$ -	0.00%	
	TOTAL INCOME	\$ 43,061,354	\$ 10,864,757	\$ 53,926,111	\$ 54,732,439	101.50%	
Personnel Expenses							
30	Salaries - Admin & Operations	\$ 15,611,270	\$ 3,661,903	\$ 19,273,173	\$ 15,395,598	79.88%	30
31	Salaries - Harmonization	\$ -	\$ -	\$ -	\$ -	0.00%	31
32	Salaries - Prevention	\$ 1,135,793	\$ 266,420	\$ 1,402,213	\$ 1,046,717	74.65%	32
33	Intentionally Left Blank			\$ -		0.00%	33
34	Salaries-Commissioners	\$ 24,300	\$ 5,700	\$ 30,000	\$ 25,500	85.00%	34
35	On Call Pay	\$ 116,640	\$ 27,360	\$ 144,000	\$ 47,236	32.80%	35
36	Prof. Pay	\$ 1,366,502	\$ 320,538	\$ 1,687,040	\$ 1,371,541	81.30%	36
37	Prof. Pay-Prevention	\$ 42,800	\$ 10,040	\$ 52,840	\$ 62,166	117.65%	37
38	Holiday	\$ 539,413	\$ 126,529	\$ 665,942	\$ 1,273	0.19%	38
39	Overtime-Operations	\$ 512,730	\$ 120,270	\$ 633,000	\$ 976,149	154.21%	39
40	Overtime-Prevention	\$ 36,450	\$ 8,550	\$ 45,000	\$ 3,886	8.64%	40
41	Overtime-Firewatch	\$ 48,600	\$ 11,400	\$ 60,000	\$ 37,730	62.88%	41
42	Overtime-Spec. Teams	\$ 147,256	\$ 34,541	\$ 181,797	\$ 146,572	80.62%	
43	Overtime-Administration	\$ 43,740	\$ 10,260	\$ 54,000	\$ 141,253	261.58%	
44	Overtime-Beach Patrol	\$ -	\$ -	\$ -	\$ -	0.00%	
45	Overtime-Paramedic Training	\$ 52,650	\$ 12,350	\$ 65,000	\$ 21,690	33.37%	
46	Overtime - Reimbursable	\$ 126,360	\$ 29,640	\$ 156,000	\$ 68,269	43.76%	46
47	Overtime - Training	\$ 81,000	\$ 19,000	\$ 100,000	\$ 70,397	70.40%	47
48	Training Bonus	\$ 40,338	\$ 9,462	\$ 49,800	\$ -	0.00%	48
49	Vacation Pay	\$ 97,200	\$ 22,800	\$ 120,000	\$ 171,950	143.29%	49
50	Sick Leave Pay	\$ 772,258	\$ 181,147	\$ 953,405	\$ 7,482	0.78%	50
51	Sick Leave-Prevention	\$ 42,273	\$ 9,916	\$ 52,189	\$ -	0.00%	51
52	Volunteer Services	\$ -	\$ -	\$ -	\$ -	0.00%	52

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	July 2023	Budget	
53	Social Security	\$ 1,609,375	\$ 377,508	\$ 1,986,883	\$ 1,365,978	68.75%	53
54	Soc. Security-Prevention	\$ 99,459	\$ 23,330	\$ 122,789	\$ 91,498	74.52%	54
55	Disability Insurance	\$ 92,708	\$ 21,746	\$ 114,454	\$ 59,952	52.38%	55
56	Disability Ins.- Prev.	\$ -	\$ -	\$ -	\$ -	0.00%	56
57	Life/Health Insurance	\$ 4,617,241	\$ 1,083,057	\$ 5,700,298	\$ 4,149,329	72.79%	57
58	Life/Health Ins.-Prev.	\$ 318,822	\$ 74,786	\$ 393,608	\$ 314,526	79.91%	58
59	Life/Health Ins.- Commissioners	\$ 48,600	\$ 11,400	\$ 60,000	\$ 59,036	98.39%	59
	Benefits-Harmonization	\$ -	\$ -	\$ -	\$ -		
60	Post Employment Health Plan	\$ -	\$ -	\$ -	\$ -	0.00%	60
61	Worker's Compensation	\$ 673,790	\$ 158,049	\$ 831,839	\$ 1,031,206	123.97%	61
62	Worker's Comp.-Prev.	\$ 46,526	\$ 10,913	\$ 57,439	\$ 49,826	86.75%	62
63	Retirement-FRS	\$ 614,915	\$ 144,239	\$ 759,154	\$ 547,523	72.12%	63
64	Retirement-FRS-Prev.	\$ 61,584	\$ 14,446	\$ 76,030	\$ 70,377	92.56%	64
65	Retirement-175	\$ 2,910,473	\$ 682,703	\$ 3,593,176	\$ 2,628,929	73.16%	65
66	Retirement-175-Prev.	\$ 143,057	\$ 33,557	\$ 176,614	\$ 226,322	128.14%	66
67	Retirement-Commissioners	\$ 13,299	\$ 3,119	\$ 16,418	\$ 13,487	82.15%	67
68	Retirement - 401	\$ 698	\$ 164	\$ 862	\$ 568	65.89%	68
69	Unemployment Ins	\$ -	\$ -	\$ -	\$ 168	0.00%	69
70	District Physician - Clinic Services and Employee Physicals	\$ 293,576	\$ 68,864	\$ 362,440	\$ 299,765	82.71%	70
71	Retirement Recognition	\$ 6,480	\$ 1,520	\$ 8,000	\$ 9,373	117.16%	71
	Total Pers. Serv.	\$ 32,388,176	\$ 7,597,227	\$ 39,985,403	\$ 30,513,268	76.31%	
OPERATING EXPENSES				\$ -			
79	Organization and Community Funding	\$ -	\$ -	\$ -	\$ -	0.00%	79
80	Bldg., Liability & Auto Insurance	\$ 513,316	\$ 120,407	\$ 633,723	\$ 1,069,486	168.76%	80
81	Communications	\$ 208,899	\$ 49,001	\$ 257,900	\$ 118,079	45.78%	81
82	Telephone	\$ 355,590	\$ 83,410	\$ 439,000	\$ 286,104	65.17%	82

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	July 2023	Budget	
83	Utilities	\$ 223,560	\$ 52,440	\$ 276,000	\$ 247,755	89.77%	83
Maintenance							
84	Vehicle Maint	\$ 462,915	\$ 108,585	\$ 571,500	\$ 383,253	67.06%	84
85	Bldg. Maint.	\$ 343,602	\$ 80,598	\$ 424,200	\$ 328,661	77.48%	85
86	Bldg. Maint.-St. 10	\$ 8,626	\$ 2,024	\$ 10,650	\$ 27,164	255.06%	86
87	Bldg. Maint. BC Essential Ser	\$ 2,916	\$ 684	\$ 3,600	\$ 6,860	190.56%	87
88	Bldg. Maint - St. 12	\$ 11,988	\$ 2,812	\$ 14,800	\$ 40,842	275.96%	88
89	Bldg. Maint.-St. 40	\$ 10,044	\$ 2,356	\$ 12,400	\$ 2,981	24.04%	89
90	Bldg. Maint.-St. 42	\$ 14,701	\$ 3,449	\$ 18,150	\$ 8,255	45.48%	90
91	Bldg. Maint.-St. 43	\$ 12,555	\$ 2,945	\$ 15,500	\$ 10,768	69.47%	91
92	Bldg. Maint.-St. 44	\$ 4,252	\$ 998	\$ 5,250	\$ 1,635	31.14%	92
93	Bldg. Maint.-St. 45	\$ 34,850	\$ 8,175	\$ 43,025	\$ 48,568	112.88%	93
94	Bldg. Maint.-St. 46	\$ 7,128	\$ 1,672	\$ 8,800	\$ 2,397	27.24%	94
95	Bldg. Maint.-St. 47	\$ 7,533	\$ 1,767	\$ 9,300	\$ 6,715	72.21%	95
96	Bldg. Maint. St. 48	\$ 21,262	\$ 4,988	\$ 26,250	\$ 10,069	38.36%	96
97	Bldg. Maint-Essential Serv.	\$ 23,490	\$ 5,510	\$ 29,000	\$ 11,406	39.33%	97
Equipment Maintenance							
98	Equip.Repair & Maint.-Fire	\$ 70,713	\$ 16,587	\$ 87,300	\$ 45,222	51.80%	98
99	Equip. Maint. - SCBA	\$ 10,125	\$ 2,375	\$ 12,500	\$ 8,163	65.30%	99
100	Equip. Maint.-Nozzle	\$ 2,835	\$ 665	\$ 3,500	\$ 482	13.76%	100
101	Computer Maintenance	\$ 805,302	\$ 188,898	\$ 994,200	\$ 880,194	88.53%	101
102	Hydrant Maintenance & Repair	\$ 162,000	\$ 38,000	\$ 200,000	\$ 82,035	41.02%	102
Supplies							
103	ALS/Emergency Medical Sup./Serv.	\$ 224,810	\$ 52,733	\$ 277,543	\$ 188,159	67.79%	103
104	Office Supplies	\$ 58,320	\$ 13,680	\$ 72,000	\$ 34,234	47.55%	104
105	Office Supplies-Prevention	\$ -	\$ -	\$ -	\$ -	0.00%	105
106	Protective Gear	\$ 371,207	\$ 87,073	\$ 458,280	\$ 394,452	86.07%	106
107	Uniforms	\$ 154,062	\$ 36,138	\$ 190,200	\$ 134,651	70.79%	107
108	Hurricane/Emergency Supplies	\$ -	\$ -	\$ -	\$ 179,968	0.00%	108
109	Station Supplies	\$ 59,373	\$ 13,927	\$ 73,300	\$ 71,194	97.13%	109
110	Rental/Lease	\$ 218,433	\$ 51,237	\$ 269,670	\$ 179,986	66.74%	110

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	July 2023	Budget	
111	Office Equipment	\$ 21,060	\$ 4,940	\$ 26,000	\$ 10,206	39.25%	111
112	Office Equipment-Prevention	\$ 4,050	\$ 950	\$ 5,000	\$ -	0.00%	112
113	Fire Equipment	\$ 306,091	\$ 71,799	\$ 377,890	\$ 187,337	49.57%	113
114	Shop Equipment & Supplies	\$ 40,500	\$ 9,500	\$ 50,000	\$ 53,349	106.70%	114
115	Warehouse/Logistics Supplies/Eq	\$ 5,265	\$ 1,235	\$ 6,500	\$ 5,884	90.53%	115
Professional & other fees							
116	Professional	\$ 620,055	\$ 145,445	\$ 765,500	\$ 475,437	62.11%	116
117	Property Appraiser's Fees	\$ 266,478	\$ 64,405	\$ 330,884	\$ 372,786	112.66%	117
118	Collector's Fees	\$ 826,282	\$ 213,168	\$ 1,039,450	\$ 1,041,761	100.22%	118
119	Auditor	\$ 36,450	\$ 8,550	\$ 45,000	\$ 59,500	132.22%	119
120	Inspection Collection Fees	\$ -	\$ -	\$ -	\$ -	0.00%	120
Miscellaneous							
121	Water/Sewer Fee-St. 44	\$ -	\$ -	\$ -	\$ -	0.00%	121
122	Travel & Per Diem	\$ 150,862	\$ 35,388	\$ 186,250	\$ 84,496	45.37%	
123	PIO/Community Outreach	\$ 46,575	\$ 10,925	\$ 57,500	\$ 55,030	95.70%	123
124	<i>Intentionally Left Blank</i>	\$ -	\$ -	\$ -		0.00%	124
125	Vehicle Fuel/Oil	\$ 272,565	\$ 63,935	\$ 336,500	\$ 284,369	84.51%	125
126	Training and Education Courses and Programs	\$ 325,154	\$ 76,271	\$ 401,425	\$ 197,740	49.26%	126
127	Training Supplies/Equipment	\$ 88,343	\$ 20,722	\$ 109,065	\$ 26,662	24.45%	127
128	Miscellaneous	\$ 4,860	\$ 1,140	\$ 6,000	\$ 34,608	576.80%	128
129	Subscription/Dues	\$ 19,760	\$ 4,635	\$ 24,395	\$ 14,522	59.53%	129
130	Subscription/Dues Prev	\$ 4,269	\$ 1,001	\$ 5,270	\$ 2,770	52.56%	130
131	Legal Advertisements	\$ 9,720	\$ 2,280	\$ 12,000	\$ 3,000	25.00%	131
132	Dive Team	\$ 16,402	\$ 3,848	\$ 20,250	\$ 8,680	42.86%	132
133	Fire Prevention Materials & Supplies	\$ 5,265	\$ 1,235	\$ 6,500	\$ 4,894	75.29%	133
134	Haz Mat	\$ 21,740	\$ 5,100	\$ 26,840	\$ 49,138	183.08%	134
135	Technical Rescue	\$ 43,120	\$ 10,115	\$ 53,235	\$ 44,427	83.45%	135
136	Air Rescue Team	\$ 29,970	\$ 7,030	\$ 37,000	\$ 26,482	71.57%	136
137	Boat Team	\$ 7,492	\$ 1,758	\$ 9,250	\$ 6,650	71.89%	137
138	CERT Team	\$ 8,100	\$ 1,900	\$ 10,000	\$ 441	4.41%	138

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	July 2023	Budget	
139	Contingencies	\$ -	\$ -	\$ -	\$ -	0.00%	139
	Total Op. Exp.	\$ 7,584,836	\$ 1,800,409	\$ 9,385,245	\$ 7,859,905	83.75%	
Debt Service							
140	Equipment and Apparatus Lease - Principal	\$ 528,004	\$ 123,853	\$ 651,857	\$ 630,221	96.68%	140
141	Interest	\$ 49,915	\$ 11,708	\$ 61,623	\$ 59,270	96.18%	141
	Total Debt Service	\$ 577,919	\$ 135,561	\$ 713,480	\$ 689,491	96.64%	
Capital Purchases							
160	Station Improvements & Equip.	\$ 1,219,860	\$ 286,140	\$ 1,506,000	\$ 340,526	22.61%	160
161	Fire and Rescue Equip.	\$ 64,800	\$ 15,200	\$ 80,000	\$ 58,600	73.25%	161
162	Protective Gear	\$ -	\$ -	\$ -	\$ -	0.00%	162
163	Medical Equipment	\$ 64,800	\$ 15,200	\$ 80,000	\$ -	0.00%	163
164	Communication Equip	\$ -	\$ -	\$ -	\$ 79	0.00%	164
165	Office Equip	\$ -	\$ -	\$ -	\$ -	0.00%	165
166	Computers	\$ 40,500	\$ 9,500	\$ 50,000	\$ 39,775	79.55%	166
167	TRT	\$ -	\$ -	\$ -	\$ -	0.00%	167
168	Boat Team	\$ -	\$ -	\$ -	\$ -	0.00%	168
169	Training Equipment	\$ 68,850	\$ 16,150	\$ 85,000	\$ -	0.00%	169
170	Vehicle Purchase	\$ -	\$ -	\$ -	\$ 150,955	0.00%	170
171	Shop Equipment	\$ 19,440	\$ 4,560	\$ 24,000	\$ 14,037	58.49%	171
172	Logistics/Warehouse	\$ 90,720	\$ 21,280	\$ 112,000	\$ -	0.00%	172
173	HazMat Team	\$ -	\$ -	\$ -	\$ -	0.00%	173
174	Fire Apparatus	\$ 757,147	\$ 177,603	\$ 934,750	\$ 546,104	58.42%	174
175	Dive Team	\$ -	\$ -	\$ -	\$ -	0.00%	175
176	Fire Prevention	\$ -	\$ -	\$ -	\$ -	0.00%	176
177	Community Outreach	\$ -	\$ -	\$ -	\$ -	0.00%	177
178	Land	\$ -	\$ -	\$ -	\$ -	0.00%	178
	Total Capital Outlay	\$ 2,326,117	\$ 545,633	\$ 2,871,750	\$ 1,150,076	40.05%	
					\$ -		
179	Transfer Out to Impact Fund	\$ -	\$ -	\$ -	\$ -		179
		\$ -	\$ -	\$ -	\$ -	0.00%	

GENERAL FUND 2022-2023						
	Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
	NN SDA	BC SDA	North Collier	July 2023	Budget	
BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1	\$ 18,254,259	\$ 4,870,843	\$ 23,125,102	\$ 23,125,102	100.00%	
(PLUS) TOTAL INCOME	\$ 43,061,354	\$ 10,864,757	\$ 53,926,111	\$ 54,732,439		
Personnel & Operating Expenses	\$ 39,973,012	\$ 9,397,636	\$ 49,370,648	\$ 38,373,173		
Debt Service	\$ 577,919	\$ 135,561	\$ 713,480	\$ 689,491		
Capital Purchases	\$ 2,326,117	\$ 545,633	\$ 2,871,750	\$ 1,150,076		
Transfer Out to Impact Fund	\$ -	\$ -	\$ -	\$ -		
Total Expenses	\$ 42,877,048	\$ 10,078,830	\$ 52,955,878	\$ 40,212,740	75.94%	
CUMMULATIVE RESERVES:						
Unassigned				\$ -		
Assigned Reserves:						
Op. Reserve-First Qtr	9,993,253	\$ 2,349,409	\$ 12,342,662	\$ 12,342,662		
	-	-	\$ -			
Minimum Operating Reserve Per Board Policy	-	-	\$ -	\$ 13,549,466		
Health Insurance Claim Reserve	805,405	188,922	\$ 994,327	\$ 994,327		
Medical Services Reserve	810,000	190,000	\$ 1,000,000	\$ 1,000,000		
Station / Growth Management Reserve	2,525,000	475,000	\$ 3,000,000	\$ 3,000,000		
Protective Gear	-	-	\$ -	\$ -		
Vehicle Replacement	-	-	\$ -	\$ -		
Fire Equipment	-	-	\$ -	\$ -		
Emergency Reserve	392,607	\$ 1,535,739	\$ 1,928,346	\$ 1,928,346		
Fleet Reserve	3,102,300	\$ 727,700	\$ 3,830,000	\$ 3,830,000		
Fire Prevention Bureau	-	-	\$ -	\$ -		
Station Improvement Reserve	810,000	190,000	\$ 1,000,000	\$ 1,000,000		

GENERAL FUND 2022-2023						
	Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
	NN SDA	BC SDA	North Collier	July 2023	Budget	
Station Improvements & Equip.	-	-	\$ -	\$ -		
Station #46 Improvements	-	-	\$ -	\$ -		
	\$ 18,438,565	\$ 5,656,770	\$ 24,095,335	\$ 37,644,801		

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT				
110 - IMPACT FEE FUND BUDGET - 2022-2023				
North Collier Fire Control & Rescue District				
	<u>INCOME</u>	<u>AMENDED Budget</u> <u>2022-2023</u>	<u>July 2023</u>	<u>% of Budget</u>
1A	Impact Fees - Revenue earned	\$ -	\$ -	0.00%
2	Other	\$ -	\$ -	0.00%
3	Interest	\$ 78,641	\$ 233,154	296.48%
	TOTAL INCOME	\$ 78,641	\$ 233,154	296.48%
1B	IMPACT FEES COLLECTED / DEFERRED	\$ 671,359	\$ 522,918	77.89%
<u>EXPENSES</u>				
1	Collection Fees	\$ 15,000	\$ 7,830	52.20%
	Professional Services	\$ 5,000	\$ -	0.00%
2	Interest to General Fund	\$ -	\$ -	
3	Repayment to General Fund - Transfer Out	\$ -	\$ -	
4	Debt Service Principal	\$ 57,500	\$ 57,500	100.00%
5	Debt Service Interest	\$ 1,141	\$ 1,964	172.13%
6	Construction in Progress	\$ -	\$ -	
7	Station Construction	\$ -	\$ -	
8	Office and Station Equipment	\$ -	\$ -	
9	Emergency Signal - St. 42	\$ -	\$ -	
10	Temporary Station Lease	\$ -	\$ -	
11	Apparatus	\$ -	\$ -	
12	Fire Equipment	\$ -	\$ -	
13	Miscellaneous	\$ -	\$ -	
14	Land Purchase	\$ -	\$ -	
	Total Expenses	\$ 78,641	\$ 67,294	85.57%
	Beginning Fund Balance (Deferred Revenue) at 10-01	\$ 6,140,013	\$ 6,140,013	**Audited** 10/1/2022
	Income Earned	\$ 78,641	\$ 233,154	
	Impact Fees (Deferred)	\$ 671,359	\$ 522,918	
	Expenses	\$ (78,641)	\$ (67,294)	
	Ending Fund Balance (Deferred Revenue) at 9-30	\$ 6,811,372	\$ 6,828,791	

Impact Fees

Oct 2022 - Sept 2023

Month		Deposit		
		Date		
OCTOBER				
NOVEMBER		11/17/2022		\$ 49,143.63
DECEMBER		12/21/2022		\$ 56,086.85
JANUARY		1/19/2023		\$ 26,365.90
FEBRUARY		2/24/2023		\$ 42,207.90
MARCH		3/21/2023		\$ 35,824.12
APRIL		4/22/2023		\$ 64,052.57
MAY		5/19/2023		\$ 26,347.76
JUNE		6/30/2023		\$ 45,686.75
JULY		7/19/2023		\$ 177,202.60
AUGUST				
SEPTEMBER				
TOTAL RECEIPTS --				\$ 522,918.08
Total (Deferred Revenue) 110-2230-111-000				\$ 522,918.08
Total (Recognized Revenue) 110-3630-220-000				\$ -
Total (Interest Earnings) 110-3610-111-000				\$ 233,154.18

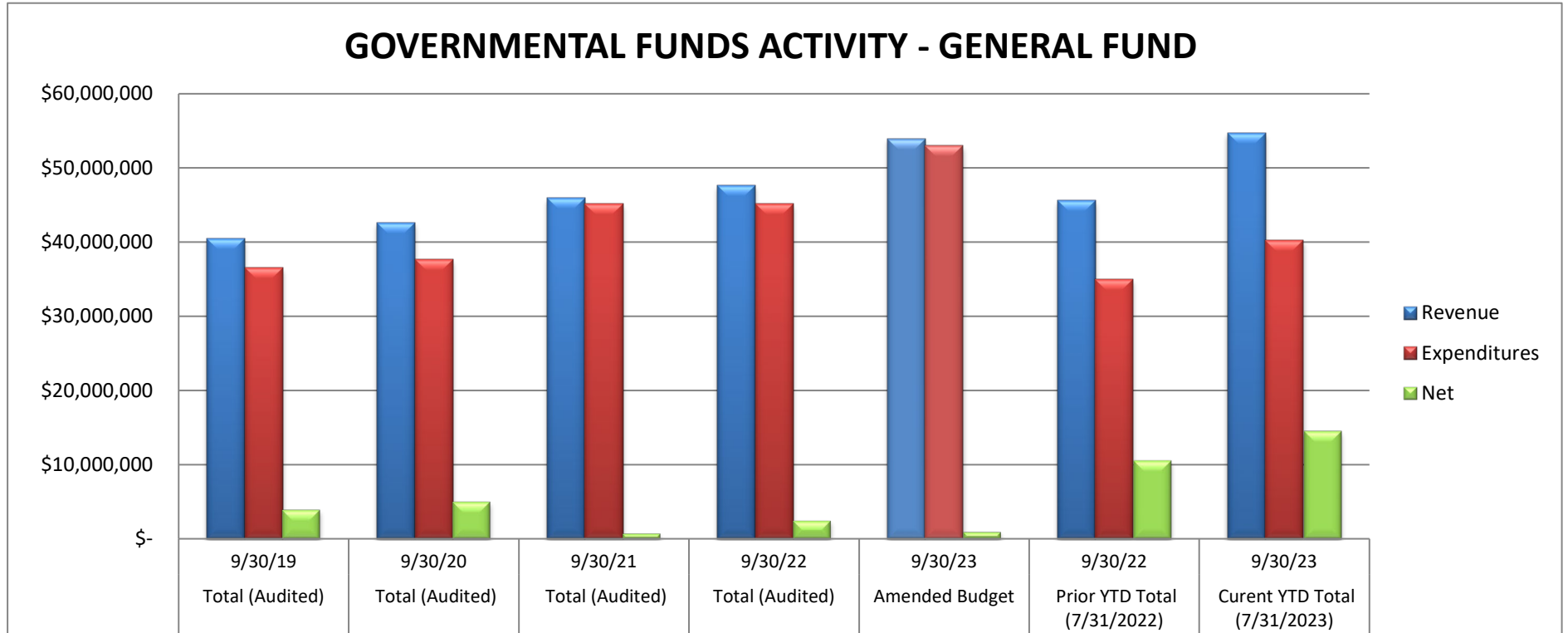
NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT				
115 - INSPECTION/PLAN REVIEW FEE FUND 2022-2023				
		AMENDED Budget		Percent of
		2022-2023	July 2023	Budget
<u>INCOME</u>				
1	Inspection Fees	\$ 1,100,000	\$ 827,486	75.23%
2	Plan Review Fees	\$ 1,000,000	\$ 809,560	80.96%
3	Interest	\$ 6,000	\$ 5,317	88.62%
4	On Call Reimbursement	\$ -	\$ -	0.00%
	Total Income	\$ 2,106,000	\$ 1,642,363	77.98%
<u>Personnel Expenses (Includes Plan Review)</u>				
5	Salaries	\$ 1,272,766	\$ 870,313	68.38%
6	Professional Pay	\$ 49,720	\$ 42,969	86.42%
7	Overtime / On-Call Pay	\$ 45,000	\$ 30,099	66.89%
8	Vacation & Sick Leave Pay	\$ 50,000	\$ -	0.00%
9	Social Security	\$ 108,438	\$ 72,169	66.55%
10	Retirement - FRS	\$ 67,116	\$ 51,675	76.99%
11	Retirement - 175	\$ 81,597	\$ 75,108	92.05%
12	Disability Insurance	\$ 6,719	\$ -	0.00%
13	Worker's Compensation	\$ 52,206	\$ 40,515	77.61%
14	Life/Health Insurance	\$ 357,747	\$ 232,510	64.99%
15	Employee Physicals	\$ 18,313	\$ -	0.00%
	Total Personnel Expenses	\$ 2,109,622	\$1,415,358	67.09%
<u>Operating Expenses</u>				
16	Telephone	\$ -	\$ -	0.00%
17	Utilities	\$ -	\$ -	0.00%
18	Office Supplies/ Equipment	\$ -	\$ -	0.00%
19	Uniforms	\$ -	\$ -	0.00%
20	Rent - Collier County Lease	\$ 50,000	\$ 50,000	100.00%
21	Public Education	\$ -	\$ -	0.00%
22	Dues & Subscription	\$ 4,650	\$ 3,921	84.31%
23	Computer Software/Maint/Eq	\$ 52,600	\$ 42,874	81.51%
24	Travel & Per Diem	\$ 19,200	\$ 4,327	22.54%
25	Training	\$ 16,400	\$ 2,412	14.71%
	Total Operating Expenses	\$ 142,850	\$ 103,534	72.48%
<u>Capital Expenses</u>				
26	Vehicles	\$ -	\$ -	0.00%
	Total Capital Expenses	\$ -	\$ -	
	TOTAL EXPENSES	\$ 2,252,472	\$ 1,518,892	67.43%
	INCOME	\$ 2,106,000	\$ 1,642,363	
	EXPENSES	\$ (2,252,472)	\$ (1,518,892)	
	Net Increase (Decrease) in Fund Balance	\$ (146,472)	\$ 123,471	
	Beginning Fund Balance (RESERVE) 10-01	\$ 646,160	\$ 646,160	**Audited** 10/1/2022
	Ending Fund Balance 9-30	\$ 499,688	\$ 769,631	

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT			
001 (NNSD) & 120 (BCIFR) GENERAL FUND			
TRIAL BALANCE SUMMARY - 2022-2023			
	Amended Budget		Percent
ASSETS	2022-2023	July 2023	of Budget
Cash		\$ 38,019,897	
Accounts Receivable		\$ 49,273	
Interest Receivable		\$ -	
Due from Other Funds		\$ 333,101	
Due from Other Governments		\$ -	
Prepaid Expenses/Deposit		\$ -	
TOTAL ASSETS		\$ 38,402,271	
LIABILITIES			
Accounts Payable		\$ (245,037)	
Other Liabilities		\$ (15,876)	
Due to Other Funds		\$ (33,698)	
Accrued Expenses		\$ (455,359)	
Vendor Deposits		\$ (7,500)	
Deferred Revenue		\$ -	
TOTAL LIABILITIES		\$ (757,470)	
FUND BALANCE (CASH RESERVE) 10-1-2022		\$ (23,125,102)	**Audited**
INCOME			
Ad Valorem	\$ 51,422,504	\$ 51,723,970	100.59%
Fees for Service	\$ 860,000	\$ 484,663	56.36%
Other Income	\$ 1,643,607	\$ 2,523,806	153.55%
TOTAL INCOME	\$ 53,926,111	\$ 54,732,439	101.50%
EXPENSES			
Personnel	\$ 39,985,403	\$ 30,513,268	76.31%
Operational	\$ 9,385,245	\$ 7,859,905	83.75%
Debt Service	\$ 713,480	\$ 689,491	96.64%
Capital Purchases	\$ 2,871,750	\$ 1,150,076	40.05%
TOTAL EXPENSES	\$ 52,955,878	\$ 40,212,740	75.94%

North Collier Fire Control & Rescue District						
General Fund Comparison with Prior Year as of July, 2023						
REFLECTING COST ALLOCATION METHOD						
North Naples SDA						
	Amended Budget 2022-2023	Actual Per Cost Allocation 7-31-23	Percent of Budget	Actual Per Cost Allocation 7-31-22	Percent of Budget	Variance 7-31-23 vs. 7-31-22
Revenue:						
Ad Valorem	\$ 41,039,124	\$ 41,190,739	100.37%	\$ 36,186,200	101.26%	13.83%
Fees	\$ 696,600	\$ 484,663	69.58%	\$ 577,152	111.47%	-16.03%
Other	\$ 1,325,630	\$ 2,012,232	151.79%	\$ 299,342	84.27%	572.22%
TOTAL REVENUE	\$ 43,061,354	\$ 43,687,633	101.45%	\$ 37,062,694	101.24%	17.87%
EXPENSES						
Personnel	\$ 32,388,176	\$ 24,715,747	76.31%	\$ 22,268,622	76.73%	10.99%
Operational	\$ 7,584,836	\$ 6,366,523	83.94%	\$ 5,127,903	77.32%	24.15%
Debt Service	\$ 577,919	\$ 558,488	96.64%	\$ 665,633	96.78%	-16.10%
Capital Purchases	\$ 2,326,117	\$ 931,562	40.05%	\$ 434,609	23.02%	114.34%
TOTAL EXPENSES	\$ 42,877,048	\$ 32,572,320	75.97%	\$ 28,496,767	74.54%	14.30%
Big Corkscrew SDA						
	Amended Budget 2022-2023	Actual Per Cost Allocation 7-31-23	Percent of Budget	Actual Per Cost Allocation 7-31-22	Percent of Budget	Variance 7-31-23 vs. 7-31-22
Revenue:						
Ad Valorem	\$ 10,383,380	\$ 10,533,232	101.44%	\$ 8,456,843	101.05%	24.55%
Fees	\$ 163,400	\$ -	0.00%	\$ -	0.00%	0.00%
Other	\$ 317,977	\$ 511,575	160.88%	\$ 49,296	55.20%	937.76%
TOTAL REVENUE	\$ 10,864,757	\$ 11,044,806	101.66%	\$ 8,506,139	99.17%	29.85%
EXPENSES						
Personnel	\$ 7,597,227	\$ 5,797,521	76.31%	\$ 5,085,047	76.73%	14.01%
Operational	\$ 1,800,409	\$ 1,493,382	82.95%	\$ 1,170,958	77.41%	27.54%
Debt Service	\$ 135,561	\$ 131,003	96.64%	\$ 151,998	96.78%	-13.81%
Capital Purchases	\$ 545,633	\$ 218,515	40.05%	\$ 99,243	23.02%	120.18%
TOTAL EXPENSES	\$ 10,078,830	\$ 7,640,421	75.81%	\$ 6,507,246	74.56%	17.41%

Check Disbursements A/P & P/R July 2023			
Date	# Checks	Check Numbers	\$ Amount
General Fund Disbursements			
7/5/2023	43	74888-74930	\$275,008.05
7/12/2023	40	74931-74970	\$177,330.29
7/26/2023	45	74971-75015	\$310,380.62
7/27/2023	1	75016	\$45.51
	129		\$762,764.47
General Fund Purchase Card Disbursements			
7/7/2023		07/01/23-07/07/23	\$25,938.64
7/14/2023		07/08/23-07/14/23	\$22,301.22
7/21/2023		07/15/23-07/21/23	\$39,182.14
7/28/2023		07/22/23-07/28/23	\$61,164.07
7/31/2023		07/29/23-07/31/23	\$12,222.39
			\$160,808.46
Impact Fee Disbursements			
7/27/2023	1	2231	\$2,652.89
			\$2,652.89
Payroll Disbursements			
7/6/2023	1	34206	\$1,890.23
7/14/2023	268	34207-34474	\$675,689.65
7/28/2023	273	34475-34747	\$674,278.84
			\$1,351,858.72

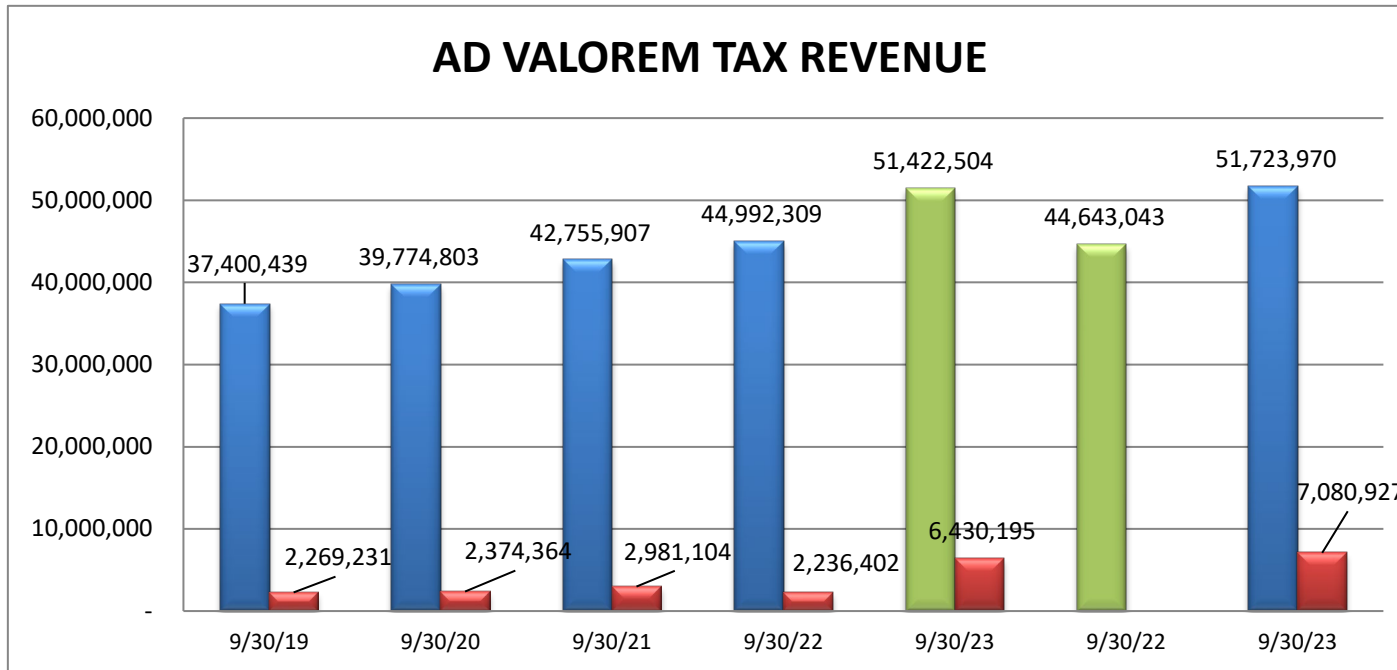
NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE (FUND-BASIS STATEMENTS)
Year Ended September 30, 2019, 2020, 2021, 2022 and current year



	<u>Fiscal Year</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Net</u>
Total (Audited)	9/30/19	\$ 40,473,055 *	36,523,808	3,949,247
Total (Audited)	9/30/20	\$ 42,655,498 **	37,627,367	5,028,131
Total (Audited)	9/30/21	\$ 45,910,407 ***	45,123,151	787,256
Total (Audited)	9/30/22	\$ 47,669,587 ****	45,169,219	2,500,368
Amended Budget	9/30/23	\$ 53,926,111	52,955,878	970,233
Prior YTD Total (7/31/2022)	9/30/22	\$ 45,568,833	35,004,014	10,564,819
Curent YTD Total (7/31/2023)	9/30/23	\$ 54,732,439	40,212,740	14,519,699

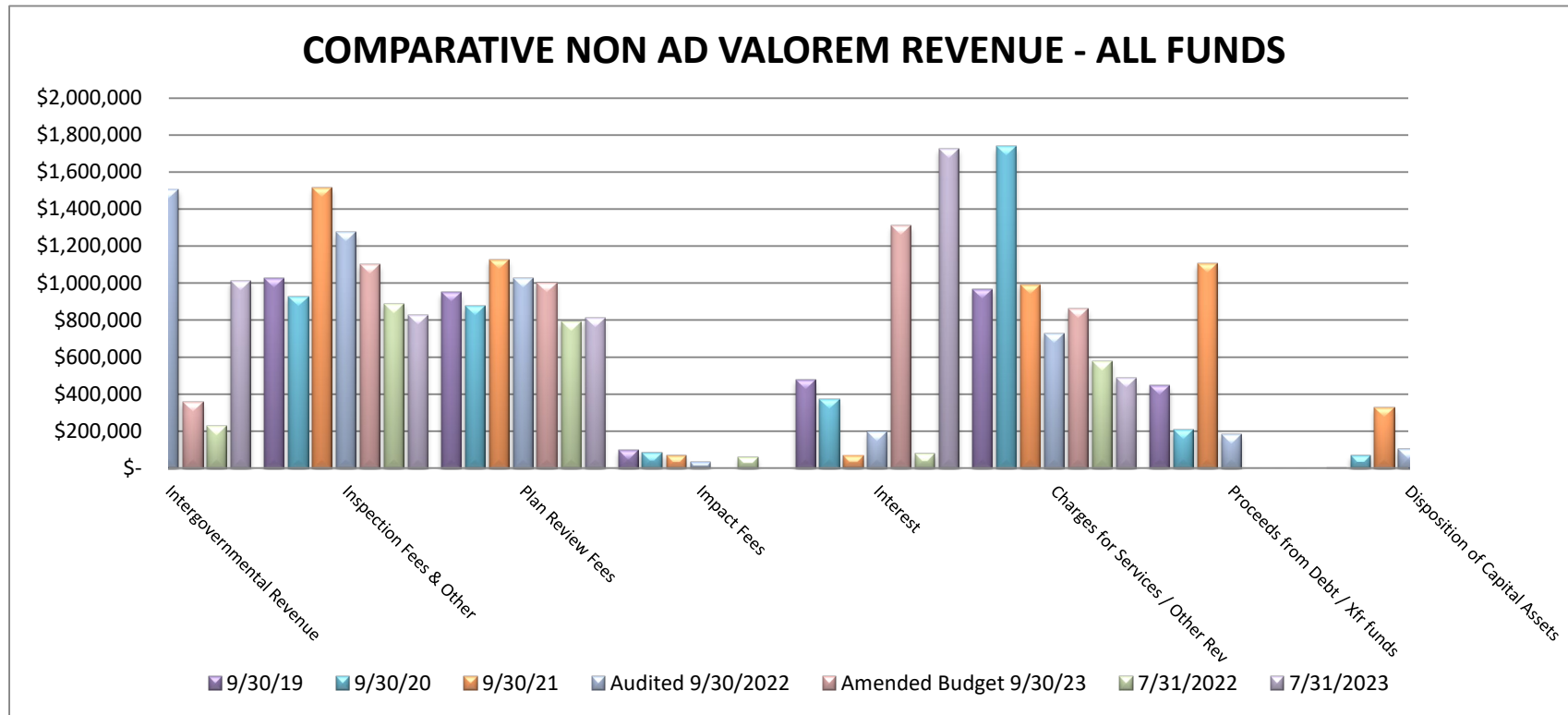
* Includes \$445,486 of other financing sources.
 ** Includes \$1,275,962 of other financing sources.
 *** Includes \$1,434,394 of other financing sources.

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF AD VALOREM REVENUE
(FUND-BASIS STATEMENTS)
Year Ended September 30, 2019, 2020, 2021, 2022 and current year



	Fiscal Year	Ad Valorem Tax Revenue	Increase (Decrease)	% Inc (Dec)	YTD % Budget
Total (Audited)	9/30/19	37,400,439	2,269,231	6%	
Total (Audited)	9/30/20	39,774,803	2,374,364	6%	
Total (Audited)	9/30/21	42,755,907	2,981,104	7%	
Total (Audited)	9/30/22	44,992,309	2,236,402	5%	
Amended Budget	9/30/23	51,422,504	6,430,195		
Prior YTD Total (7/31/2022)	9/30/22	44,643,043			
Curent YTD Total (7/31/2023)	9/30/23	51,723,970	7,080,927	16%	101%

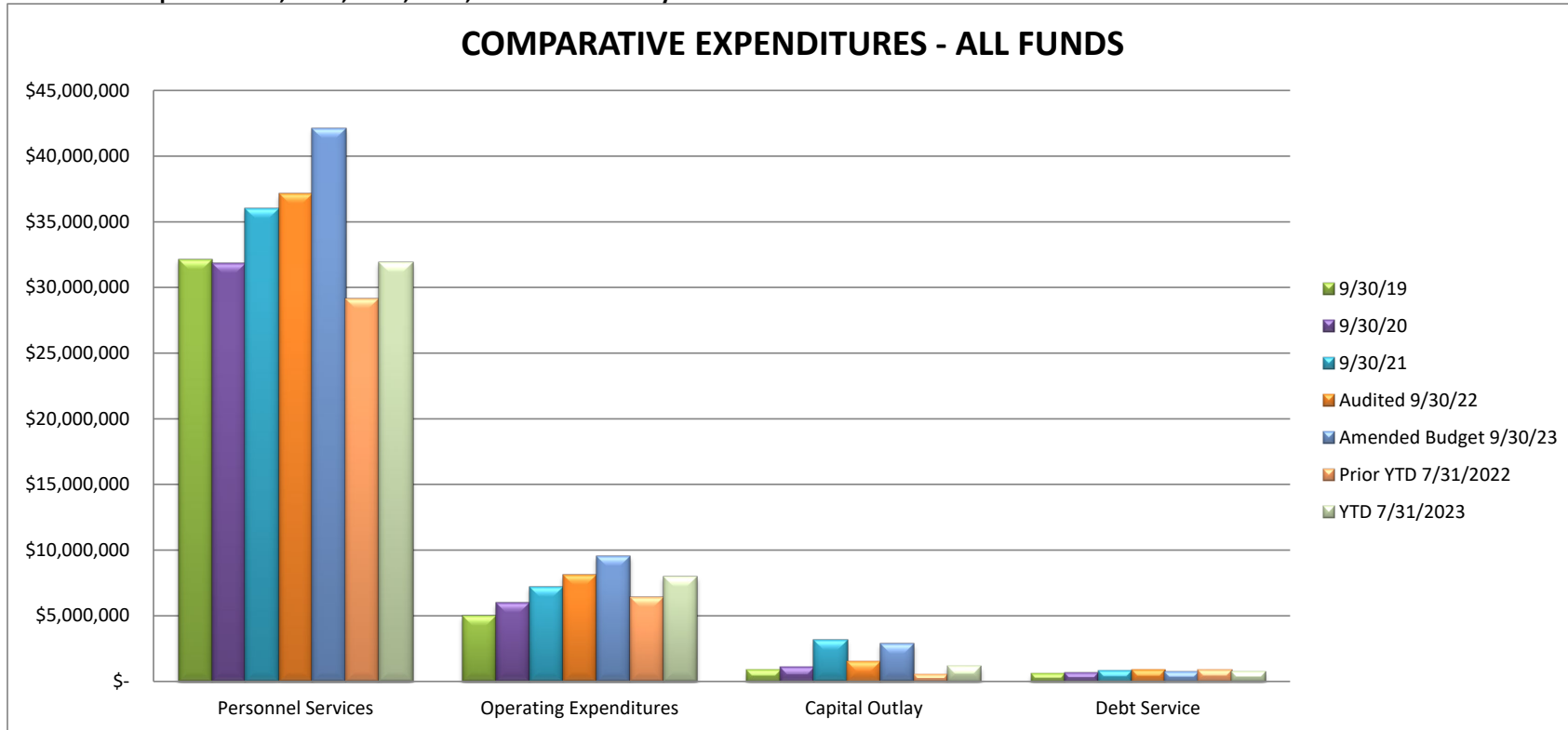
NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF NON-AD VALOREM REVENUE
(FUND-BASIS STATEMENTS) (ALL FUNDS)
Prior Year (9/30/22), Current Year Budget, and YTD balances



	Audited 9/30/19	Audited 9/30/20	Audited 9/30/21	Audited 9/30/2022	Amended Budget 9/30/23	Prior YTD 7/31/2022	YTD 7/31/2023	Increase (Decrease)	% Inc (Dec)	YTD % Budget
Intergovernmental Revenue	\$ 1,233,337	\$ 514,324	\$ 670,881	\$ 1,504,118	\$ 356,982	\$ 229,308	\$ 1,010,780	\$ 781,472	341%	283%
Inspection Fees & Other	1,029,049	926,533	1,514,889	1,273,307	1,100,000	889,241	827,486	(61,755)	(7%)	75%
Plan Review Fees	949,207	876,423	1,124,203	1,024,935	1,000,000	790,526	809,560	19,034	2%	81%
Impact Fees	97,257	83,973	69,729	30,453	-	59,385	-	(59,385)	(100%)	0%
Interest	477,427	372,372	65,364	197,644	1,311,266	78,161	1,728,097	1,649,936	2111%	132%
Charges for Services / Other Rev	968,358	1,737,635	988,831	727,539	860,000	577,152	484,663	(92,489)	(16%)	56%
Proceeds from Debt / Xfr funds	445,486	207,812	1,106,574	183,476	-	-	-	-	N/A	0%
Disposition of Capital Assets	2,497	68,150	327,820	103,200	60,000	57,600	23,400	(34,200)	(59%)	39%
Total Non Ad Valorem Revenue	\$ 5,202,618	\$ 4,787,222	\$ 5,868,291	\$ 5,044,672	\$ 4,688,248	\$ 2,681,373	\$ 4,883,987	\$ 2,202,614	82%	104%

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF EXPENDITURES
(FUND-BASIS STATEMENTS)

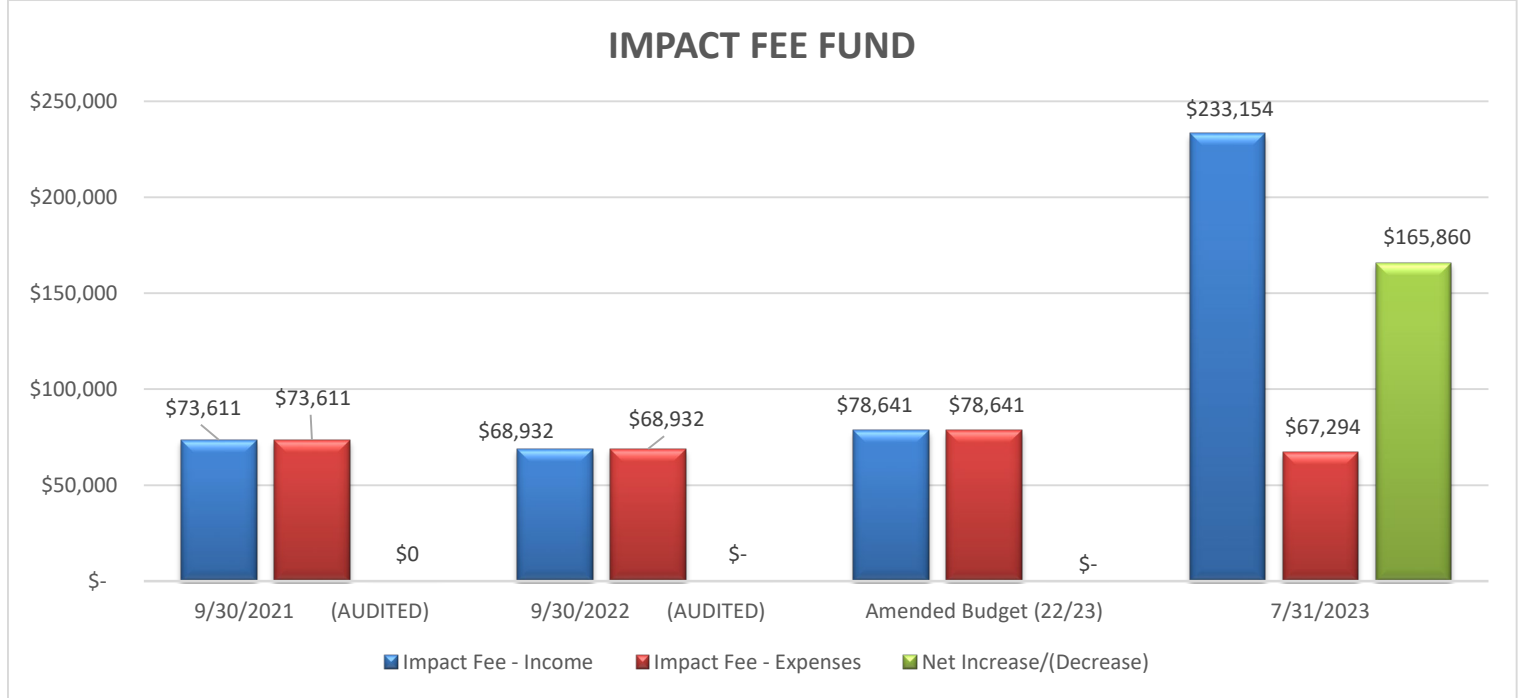
Year Ended September 30, 2019, 2020, 2021, 2022 and current year



	Audited 9/30/19	Audited 9/30/20	Audited 9/30/21	Audited 9/30/22	Amended Budget 9/30/23	Prior YTD 7/31/2022	YTD 7/31/2023	Increase (Decrease)	% Inc (Dec)	YTD % Budget
Personnel Services	\$ 32,146,905	\$ 31,834,736	\$ 36,007,224	\$ 37,135,113	\$ 42,095,025	\$ 29,173,272	\$ 31,928,626	\$ 2,755,354	9%	76%
Operating Expenditures	\$ 4,976,492	\$ 5,957,932	\$ 7,198,009	\$ 8,086,447	\$ 9,548,095	\$ 6,417,887	\$ 7,971,269	\$ 1,553,382	24%	83%
Capital Outlay	\$ 887,232	\$ 1,069,965	\$ 3,170,677	\$ 1,545,068	\$ 2,871,750	\$ 533,852	\$ 1,150,076	\$ 616,224	115%	40%
Debt Service	\$ 591,045	\$ 671,783	\$ 846,221	\$ 903,456	\$ 772,121	\$ 876,271	\$ 748,955	\$ (127,316)	(15%)	97%
Total Expenditures	\$ 38,601,674	\$ 39,534,416	\$ 47,222,131	\$ 47,670,084	\$ 55,286,991	\$ 37,001,282	\$ 41,798,926	\$ 4,797,644	13%	76%
					GF Budget	GF Expenses				% Budget
					Personnel Services	\$ 39,985,403	\$ 31,290,055			78.25%
					Operating Expenditures	\$ 9,385,245	\$ 7,142,969			76.11%
					Capital Outlay	\$ 2,871,750	\$ 1,150,076			40.05%
					Debt Service	\$ 713,480	\$ 594,567			83.33%
					Total Expenditures	\$ 52,955,878	\$ 40,177,667			75.87%

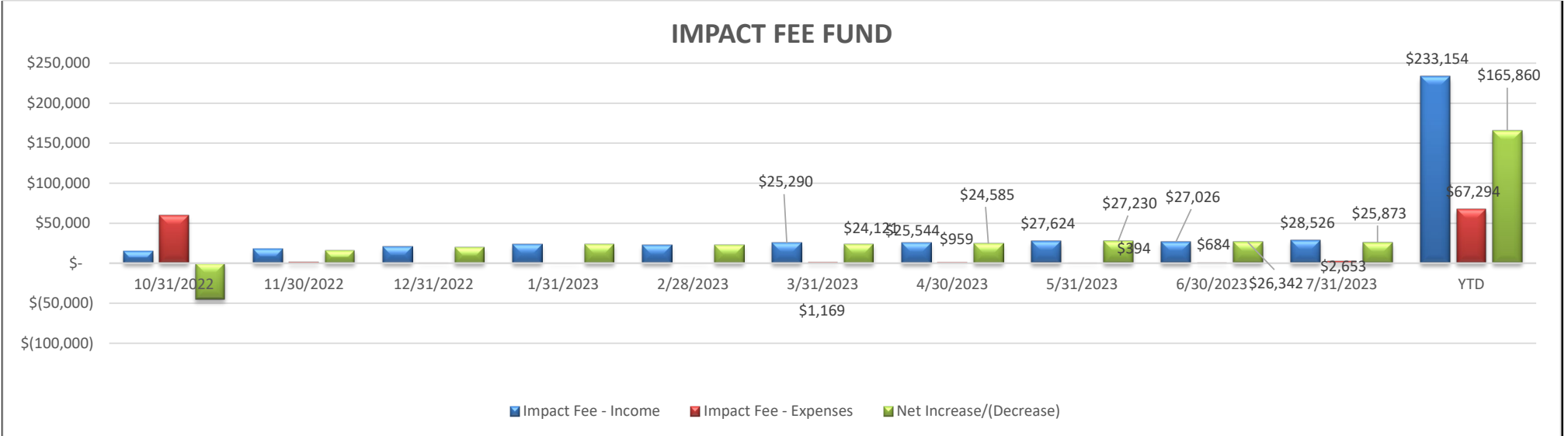
Adjusted for
accruals/pre-
payments

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF IMPACT FEE FUND ACTIVITY - YTD
FYE 2022/2023



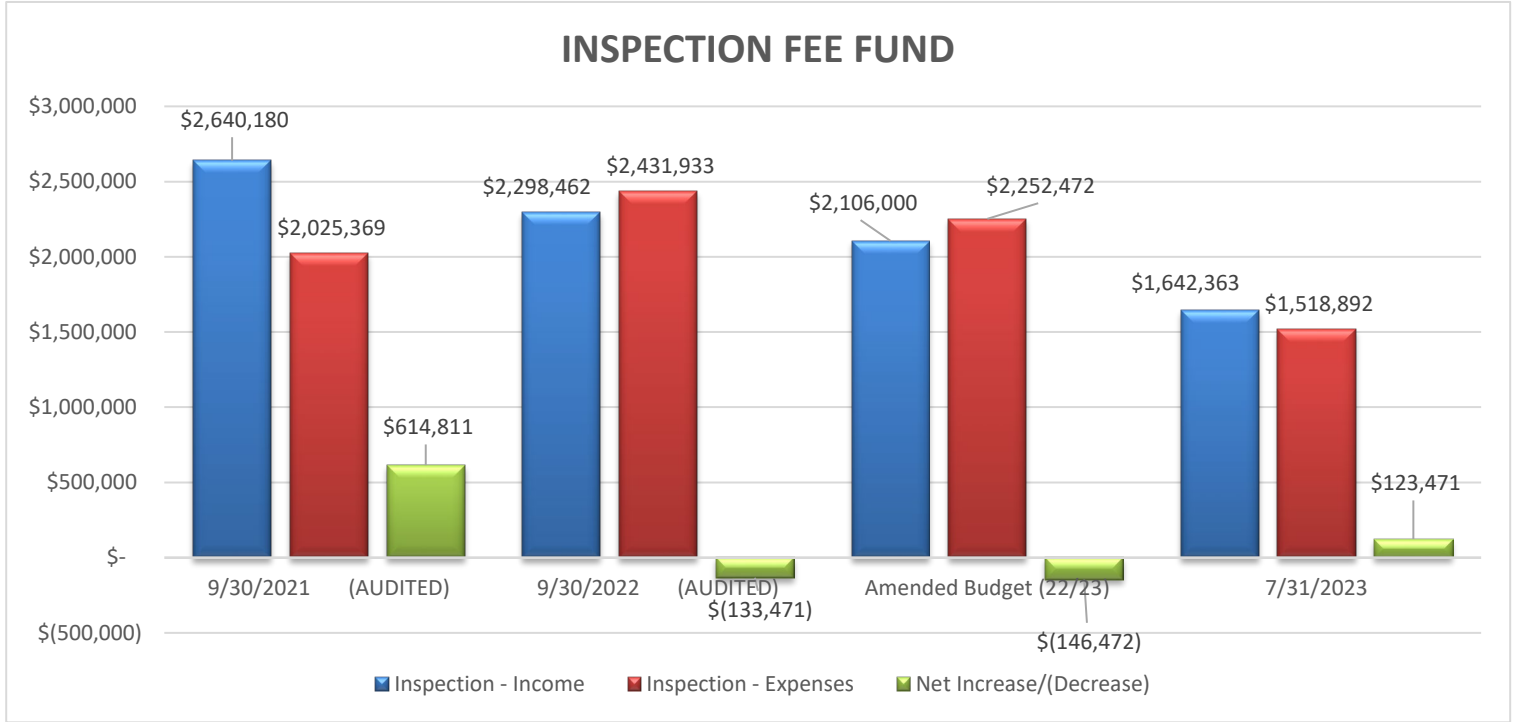
	9/30/2021 (AUDITED)	9/30/2022 (AUDITED)	Amended Budget (22/23)	7/31/2023	YTD %Budget
Impact Fee - Income	\$ 73,611	\$ 68,932	\$ 78,641	\$ 233,154	296.5%
Impact Fee - Expenses	\$ 73,611	\$ 68,932	\$ 78,641	\$ 67,294	85.6%
Net Increase/(Decrease)	\$ 0	\$ -	\$ -	\$ 165,860	
IMPACT FEE RECEIPTS	\$ 3,640,494	\$ 749,877	\$ 426,359	\$ 522,918	122.6%
Impact Fees	\$ 69,729	\$ 30,453	\$ -	\$ -	#DIV/0!
Interest	\$ 3,882	\$ 38,479	\$ 78,641	\$ 233,154	296.5%
Other	\$ -	\$ -	\$ -	\$ -	
INCOME / RECEIPTS	\$ 73,611	\$ 68,932	\$ 78,641	\$ 233,154	
Operating Expenses	\$ 14,163	\$ 10,291	\$ 20,000	\$ 7,830	39.2%
Debt Service (P&I)	\$ 59,448	\$ 58,641	\$ 58,641	\$ 59,464	101.4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
EXPENSES	\$ 73,611	\$ 68,932	\$ 78,641	\$ 67,294	

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF IMPACT FEE FUND ACTIVITY - MONTHLY
FYE 2022/2023



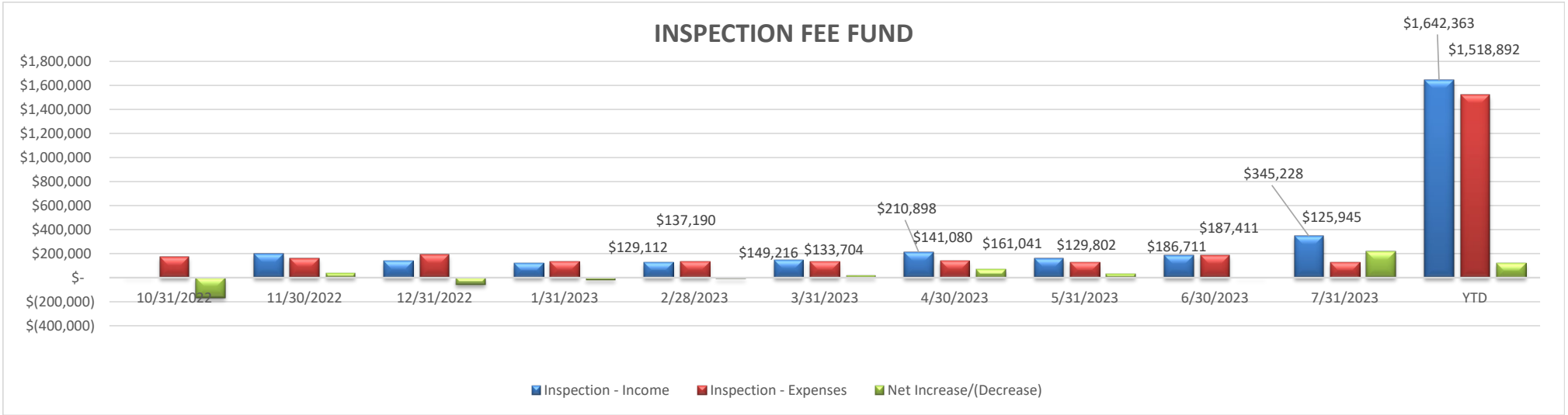
	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	YTD
Impact Fee - Income	\$ 14,847	\$ 17,617	\$ 20,583	\$ 23,713	\$ 22,384	\$ 25,290	\$ 25,544	\$ 27,624	\$ 27,026	\$ 28,526	\$ 233,154
Impact Fee - Expenses	\$ 59,464	\$ 1,576	\$ 395	\$ -	\$ -	\$ 1,169	\$ 959	\$ 394	\$ 684	\$ 2,653	\$ 67,294
Net Increase/(Decrease)	\$ (44,617)	\$ 16,041	\$ 20,188	\$ 23,713	\$ 22,384	\$ 24,121	\$ 24,585	\$ 27,230	\$ 26,342	\$ 25,873	\$ 165,860
IMPACT FEE RECEIPTS	\$ -	\$ 49,144	\$ 56,087	\$ 26,366	\$ 42,208	\$ 35,824	\$ 64,053	\$ 26,348	\$ 45,687	\$ 177,203	\$ 522,918
Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 14,847	\$ 17,617	\$ 20,583	\$ 23,713	\$ 22,384	\$ 25,290	\$ 25,544	\$ 27,624	\$ 27,026	\$ 28,526	\$ 233,154
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCOME	\$ 14,847	\$ 17,617	\$ 20,583	\$ 23,713	\$ 22,384	\$ 25,290	\$ 25,544	\$ 27,624	\$ 27,026	\$ 28,526	\$ 233,154
Operating Expenses	\$ -	\$ 1,576	\$ 395	\$ -	\$ -	\$ 1,169	\$ 959	\$ 394	\$ 684	\$ 2,653	\$ 7,830
Debt Service (P&I)	\$ 59,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,464
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES	\$ 59,464	\$ 1,576	\$ 395	\$ -	\$ -	\$ 1,169	\$ 959	\$ 394	\$ 684	\$ 2,653	\$ 67,294

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF INSPECTION FEE FUND ACTIVITY - YTD
FYE 2022/2023



	9/30/2021 (AUDITED)	9/30/2022 (AUDITED)	Amended Budget (22/23)	7/31/2023	YTD %Budget
Inspection - Income	\$ 2,640,180	\$ 2,298,462	\$ 2,106,000	\$ 1,642,363	78.0%
Inspection - Expenses	\$ 2,025,369	\$ 2,431,933	\$ 2,252,472	\$ 1,518,892	67.4%
Net Increase/(Decrease)	\$ 614,811	\$ (133,471)	\$ (146,472)	\$ 123,471	
Inspection Fees	\$ 1,514,889	\$ 1,273,147	\$ 1,100,000	\$ 827,486	75.2%
Plan Review Fees	\$ 1,124,203	\$ 1,024,935	\$ 1,000,000	\$ 809,560	81.0%
Interest	\$ 1,088	\$ 220	\$ 6,000	\$ 5,317	88.6%
On Call Reimbursement	\$ -	\$ 160	\$ -	\$ -	0.0%
INCOME	\$ 2,640,180	\$ 2,298,462	\$ 2,106,000	\$ 1,642,363	78.0%
Personnel Expenses	\$ 1,913,563	\$ 2,319,093	\$ 2,109,622	\$ 1,415,358	67.1%
Operating Expenses	\$ 111,806	\$ 112,840	\$ 142,850	\$ 103,534	72.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
EXPENSES	\$ 2,025,369	\$ 2,431,933	\$ 2,252,472	\$ 1,518,892	67.4%

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
GRAPH - COMPARATIVE SUMMARY OF INSPECTION FEE FUND ACTIVITY - MONTHLY
FYE 2022/2023



	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	YTD
Inspection - Income	\$ 3,507	\$ 198,472	\$ 138,521	\$ 119,657	\$ 129,112	\$ 149,216	\$ 210,898	\$ 161,041	\$ 186,711	\$ 345,228	\$ 1,642,363
Inspection - Expenses	\$ 170,462	\$ 162,782	\$ 193,722	\$ 136,794	\$ 137,190	\$ 133,704	\$ 141,080	\$ 129,802	\$ 187,411	\$ 125,945	\$ 1,518,892
Net Increase/(Decrease)	\$ (166,955)	\$ 35,690	\$ (55,201)	\$ (17,137)	\$ (8,078)	\$ 15,511	\$ 69,818	\$ 31,240	\$ (700)	\$ 219,283	\$ 123,471
Inspection Fees	\$ 3,335	\$ 115,781	\$ 77,780	\$ 52,688	\$ 61,041	\$ 68,482	\$ 101,146	\$ 87,835	\$ 101,729	\$ 157,667	\$ 827,486
Plan Review Fees	\$ -	\$ 82,308	\$ 60,209	\$ 66,349	\$ 67,860	\$ 80,424	\$ 109,385	\$ 72,162	\$ 84,398	\$ 186,465	\$ 809,560
Interest	\$ 172	\$ 383	\$ 532	\$ 619	\$ 211	\$ 309	\$ 367	\$ 1,044	\$ 583	\$ 1,096	\$ 5,317
On Call Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCOME	\$ 3,507	\$ 198,472	\$ 138,521	\$ 119,657	\$ 129,112	\$ 149,216	\$ 210,898	\$ 161,041	\$ 186,711	\$ 345,228	\$ 1,642,363
Personnel Expenses	\$ 119,501	\$ 128,364	\$ 189,157	\$ 133,664	\$ 133,284	\$ 133,348	\$ 138,635	\$ 128,809	\$ 181,890	\$ 128,705	\$ 1,415,358
Operating Expenses	\$ 50,961	\$ 34,418	\$ 4,565	\$ 3,130	\$ 3,906	\$ 356	\$ 2,444	\$ 992	\$ 5,521	\$ (2,760)	\$ 103,534
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES	\$ 170,462	\$ 162,782	\$ 193,722	\$ 136,794	\$ 137,190	\$ 133,704	\$ 141,080	\$ 129,802	\$ 187,411	\$ 125,945	\$ 1,518,892

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
FYE 9/30/23 - AS OF JULY 30, 2023**

<u>ASSETS</u>	<u>General Fund</u>	<u>Impact Fee Fund</u>	<u>Inspection Fee Fund</u>
Cash and cash equivalents	\$ 38,019,897	\$ -	\$ -
Restricted cash & cash equivalents	\$ -	\$ 6,828,791	\$ 1,086,409
Investments	\$ -	\$ -	\$ -
Accounts Receivable	\$ 49,273	\$ -	\$ -
Due from Other Funds	\$ 333,101	\$ -	\$ 14,580
Due from Other Governments	\$ -	\$ -	\$ -
Prepaid Expenses/Deposit	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 38,402,271	\$ 6,828,791	\$ 1,100,989
<u>LIABILITIES</u>			
Accounts Payable	\$ (245,037)	\$ -	\$ -
Other Liabilities	\$ (15,876)	\$ -	\$ -
Due to Other Funds	\$ (33,698)	\$ -	\$ (313,982)
Accrued Expenses	\$ (455,359)	\$ -	\$ (17,375)
Vendor Deposits	\$ (7,500)	\$ -	\$ -
Deferred Revenue	\$ -	\$ (6,662,931)	\$ -
TOTAL LIABILITIES	\$ (757,470)	\$ (6,662,931)	\$ (331,357)
Net (Increase) / Decrease - YTD Fund Activity	\$ (14,519,699)	\$ (165,860)	\$ (123,471)
FUND BALANCE - 10/01/2022 **AUDITED**	\$ (23,125,103)	\$ -	\$ (646,160)
Unearned Revenue - Impact Fee Fund-10/01/2022 **AUDITED**	\$ -	\$ (6,140,013)	\$ -



North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING

AGENDA ITEM 8

Meeting Date: August 31, 2023
Prepared By: Chief Financial Officer Ben Van Klingeren
Subject: Consent Agenda

UN-BUDGETED PURCHASES (per policy 213, Section 3, Part 6)

General Fund (Unbudgeted)

1 **Item Description:** NARC iD Inventory Control (qty: 4)
Requested By: Assistant Chief Kris Thomas
G/L Account: 001-5220-052-600
Budget Line: 103
Budget Line Amount (NCFR) \$ 277,543
Available Line \$ 89,384
Bids/Quotes:
Bid #1: Comp X \$ 15,147
Bid #2: n/a
Bid #3: n/a
Waive Bidding Policy? Yes Reason: Sole Source Vendor
Recommendation: **Comp X** \$ **15,147**

2 **Item Description:** FF Equipment (Cutter / Spreader / Ram / Combi / Strong Arm)
Requested By: Assistant Chief Kris Thomas
G/L Account: 001-5220-064-001
Budget Line: 161
Budget Line Amount (NCFR) \$ 58,600
Available Line \$ 11,134
Bids/Quotes:
Bid #1: MES \$ 58,803
Bid #2: n/a \$ -
Bid #3: n/a \$ -
Waive Bidding Policy? Yes Reason: Sole Source Vendor
Recommendation: **MES** \$ **58,803**

TOTAL GENERAL FUND UN-BUDGETED \$ 73,950

EMERGENCY PURCHASES (per Policy 212, Section 16)

General Fund

1 **Item Description:** Insurance coverage - 36' boat (Hull and Machinery - \$10,660 / P&I - \$3,000)
Declared Emergency (or nature of emergent purchase): Insurance provider (VFIS) will not cover new boat
Requested By: Kris Thomas, Assistant Chief
Approved By: Eloy Ricardo, Fire Chief
G/L Account: 001-5220-045-000

Budget Line: GF - 80

Bids/Quotes:

Vendor Paid: Risk Management Associates \$ 13,660

Bid #2: n/a

Bid #3: n/a NOTE - sole source by default of insurance coverage

TOTAL EMERGENCY PURCHASES \$ 13,660

ADDITION OF FIXED ASSETS

(NONE - n/a)

TOTAL ADDITION OF FIXED ASSETS \$ -

DELETION OF FIXED ASSETS

Asset Category: Firefighter Equipment
Asset I.D. Number: various (See attached)
Description: various (See attached)
Cost: \$236,339.73
Reason for Deletion: various - OOS, not cost-effective to repair, etc.

Intended Disposal: Scrapped Original Cost \$ 236,340
Est Net Book Value \$ -

Asset Category: Furniture, Fixtures & Equipment
Asset I.D. Number: 10347 / 10347 (FA-CS)
Description: Washer for Gear Cleaning
Cost: \$1,100.00
Reason for Deletion: Outdated and Replaced

Intended Disposal: Scrapped Original Cost \$ 1,100
Est Net Book Value \$ 623

Asset Category: Auto, Truck & Equip
Asset I.D. Number: 9053 / 968 (FA-CS)
Description: 36' Pilot Console Twin Vee (boat)
Cost: \$170,160.41
Reason for Deletion: Outdated and Replaced by new boat

Intended Disposal: (TBD) Original Cost \$ 170,160
Est Net Book Value \$ -

Asset Category: Auto, Truck & Equip
Asset I.D. Number: 5229 & 5230 / 5229 & 5230 (FA-CS).....TWO assets
Description: Boat 41 Outboard Motor (\$12,734.50 each.....TWO assets)
Cost: \$25,469.00
Reason for Deletion: Part of asset 968

Intended Disposal: (TBD) - same as above Original Cost \$ 25,469
Est Net Book Value \$ -

Asset Category: Auto, Truck & Equip
 Asset I.D. Number: 9062 / 1100 (FA-CS)
 Description: Boat 41 Trailer
 Cost: \$11,350.00
 Reason for Deletion: Trailer for asset 968
 Intended Disposal: (TBD) - same as above
 Additional Information:

Original Cost	\$	11,350
Est Net Book Value	\$	-

TOTAL DELETION OF FIXED ASSETS (original cost)	\$	444,419
TOTAL DELETION OF FIXED ASSETS (NET BOOK VALUE)	\$	623

OTHER

1 N/A - NONE

TOTAL - OTHER	\$	-
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FIXED ASSET DELETIONS - 8/31/2023

#	Asset # (Logistics)	Per FA List	Description	Original Cost	Notes	Estimated Accumulated Depreciation	Estimated Net Book Value	Date in Service	FAC (Date in Service report) - pg#	
1	10347	10347	Washer for Gear Clng	\$1,100.00	Outdated and replaced	\$ (476.65)	\$623.35	2/23/2017	30	FURN, FIXTURES
2	459	459	Hurst Spreader	\$3,948.00	Outdated and replaced	\$ (3,948.00)	\$0.00	4/1/1996	11	FF EQUIPMENT
3	347	347	Hurst Power Unit	\$3,073.50	Outdated and replaced	\$ (3,073.50)	\$0.00	6/1/1998	12	FF EQUIPMENT
4	349	349	Hurst Ram Medium	\$1,638.06	Outdated and replaced	\$ (1,638.06)	\$0.00	6/1/1998	12	FF EQUIPMENT
5	355	355	Hurst Power Unit	\$3,353.40	Outdated and replaced	\$ (3,353.40)	\$0.00	9/22/1998	12	FF EQUIPMENT
6	471	471	Hurst-Large	\$2,117.78	Outdated and replaced	\$ (2,117.78)	\$0.00	9/22/1998	12	FF EQUIPMENT
7	472	472	Hurst-Medium	\$1,971.78	Outdated and replaced	\$ (1,971.78)	\$0.00	9/22/1998	12	FF EQUIPMENT
8	473	473	Hurst-Small	\$1,971.78	Outdated and replaced	\$ (1,971.78)	\$0.00	9/22/1998	12	FF EQUIPMENT
9	475	475	Hurst-Small	\$1,971.76	Outdated and replaced	\$ (1,971.76)	\$0.00	9/22/1998	12	FF EQUIPMENT
10	476	476	Hurst-Large	\$1,823.78	Outdated and replaced	\$ (1,823.78)	\$0.00	9/22/1998	12	FF EQUIPMENT
11	479	479	Rabbit Tool Kit -4"	\$1,158.36	Outdated and replaced	\$ (1,158.36)	\$0.00	9/22/1998	12	FF EQUIPMENT
12	480	480	Rabbit Tool Kit - 4"	\$1,158.36	Outdated and replaced	\$ (1,158.36)	\$0.00	9/22/1998	12	FF EQUIPMENT
13	482	482	Ram Attachments Set	\$2,117.78	Outdated and replaced	\$ (2,117.78)	\$0.00	9/22/1998	12	FF EQUIPMENT
14	488	488	Hurst Power Unit	\$3,593.70	Outdated and replaced	\$ (3,593.70)	\$0.00	9/22/1998	12	FF EQUIPMENT

FIXED ASSET DELETIONS - 8/31/2023

#	Asset # (Logistics)	Per FA List	Description	Original Cost	Notes	Estimated Accumulated Depreciation	Estimated Net Book Value	Date in Service	FAC (Date in Service report) - pg#	
15	1855	6932	Hurst Spreader/Cutter	\$4,091.50	Outdated and replaced	\$ (4,091.50)	\$0.00	9/22/1998	12	FF EQUIPMENT
16	492	492	Hurst Spreader	\$5,547.78	Outdated and replaced	\$ (5,547.78)	\$0.00	9/22/1998	12	FF EQUIPMENT
17	493	493	Hurst Spreader	\$5,547.78	Outdated and replaced	\$ (5,547.78)	\$0.00	9/22/1998	12	FF EQUIPMENT
18	00-040	23040	Water Tank polytank 1000 gallons	\$5,710.00	OOS is not cost-effective to repair	\$ (5,710.00)	\$0.00	9/30/2000	12	FF EQUIPMENT
19	746	746	Positive Pressure Fan	\$1,404.68	Outdated and replaced	\$ (1,404.68)	\$0.00	5/3/2005	13	FF EQUIPMENT
20	3001	3081	18" Unifire PPV Fan	\$1,404.68	Outdated and replaced	\$ (1,404.68)	\$0.00	3/1/2006	14	FF EQUIPMENT
21	1105	1105	Hurst Spreader	\$6,776.09	Outdated and replaced	\$ (6,776.09)	\$0.00	7/26/2006	14	FF EQUIPMENT
22	1969	1969	Tempest 27 # Fan	\$2,334.19	Outdated and replaced	\$ (2,334.19)	\$0.00	4/23/2008	15	FF EQUIPMENT
23	1919	1919	Tempest 27 # Fan	\$2,326.37	Outdated and replaced	\$ (2,326.37)	\$0.00	8/25/2008	15	FF EQUIPMENT
24	5323	5323	Hurst Cutter	\$5,280.00	Outdated and replaced	\$ (5,280.00)	\$0.00	9/30/2011	15	FF EQUIPMENT
25	5322	5322	Hurst Simo Power Unit	\$7,370.00	Outdated and replaced	\$ (7,370.00)	\$0.00	9/30/2011	15	FF EQUIPMENT
26	FA70766	5535	Thermal Imaging Camera	\$5,650.56	Outdated and replaced	\$ (5,650.56)	\$0.00	8/22/2012	16	FF EQUIPMENT
27	5541	5541	JL-500 PSI Cutter	\$5,280.00	Outdated and replaced	\$ (5,280.00)	\$0.00	9/27/2012	16	FF EQUIPMENT
28	8069	8069	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT

FIXED ASSET DELETIONS - 8/31/2023

#	Asset # (Logistics)	Per FA List	Description	Original Cost	Notes	Estimated Accumulated Depreciation	Estimated Net Book Value	Date in Service	FAC (Date in Service report) - pg#	
29	8070	8070	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT
30	8071	8071	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT
31	8072	8072	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT
32	8073	8073	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT
33	8074	8074	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT
34	8075	8075	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT
35	8080	8080	AED/Case/Pads	\$1,223.08	No longer in service sending out for credit	\$ (1,223.08)	\$0.00	4/23/2013	17	FF EQUIPMENT
36	8081	8081	AED/Case/Pads	\$1,223.07	No longer in service sending out for credit	\$ (1,223.07)	\$0.00	4/23/2013	17	FF EQUIPMENT
37	8082	8082	AED/Case/Pads	\$1,223.07	No longer in service sending out for credit	\$ (1,223.07)	\$0.00	4/23/2013	17	FF EQUIPMENT

FIXED ASSET DELETIONS - 8/31/2023

#	Asset # (Logistics)	Per FA List	Description	Original Cost	Notes	Estimated Accumulated Depreciation	Estimated Net Book Value	Date in Service	FAC (Date in Service report) - pg#	
38	8083	1083	AED/Case/Pads	\$1,223.07	No longer in service sending out for credit	\$ (1,223.07)	\$0.00	4/23/2013	17	FF EQUIPMENT
39	FA70393	23213	Harris M7300 Mobile Model CH-721 System FM	\$3,585.02	Outdated and replaced	\$ (3,585.02)	\$0.00	6/21/133	17	FF EQUIPMENT
40	FA70394	23214	Harris M7300 Mobile Model CH-721 System FM	\$4,680.02	Outdated and replaced	\$ (4,680.02)	\$0.00	6/21/2013	17	FF EQUIPMENT
41	FA70395	23215	Harris M7300 Mobile Model CH-721 System FM	\$4,680.02	Outdated and replaced	\$ (4,680.02)	\$0.00	6/21/2013	17	FF EQUIPMENT
42	FA70388	23208	Harris M7300 Mobile Model CH-721 System RM	\$4,770.02	Outdated and replaced	\$ (4,770.02)	\$0.00	6/21/2013	17	FF EQUIPMENT
43	FA70387	23207	Harris M7300 Mobile Model CH-721 System RM	\$3,705.02	Outdated and replaced	\$ (3,705.02)	\$0.00	6/21/2013	17	FF EQUIPMENT
44	8246	8246	Thermal Imaging Camera	\$5,744.53	Outdated and replaced	\$ (5,744.53)	\$0.00	4/3/2013	17	FF EQUIPMENT
45	FA70363	23198	Harris Mobile XG-100M Radio Model XM-100F	\$6,519.00	Outdated and replaced	\$ (6,519.00)	\$0.00	1/4/2013	17	FF EQUIPMENT
46	7083	7083	Mobile Radio	\$3,131.27	Outdated and replaced	\$ (3,131.27)	\$0.00	7/21/2013	19	FF EQUIPMENT
47	7081	7081	Mobile Radio	\$3,131.27	Outdated and replaced	\$ (3,131.27)	\$0.00	7/21/2013	19	FF EQUIPMENT
48	EMP	31803	1 Ct/2 Pant Gear	\$3,210.36	Expired	\$ (3,210.36)	\$0.00	7/24/2013	19	FF EQUIPMENT
49	8245	8245	Smoke Generator	\$3,188.89	Outdated and replaced	\$ (3,188.89)	\$0.00	7/24/2013	19	FF EQUIPMENT

FIXED ASSET DELETIONS - 8/31/2023

#	Asset # (Logistics)	Per FA List	Description	Original Cost	Notes	Estimated Accumulated Depreciation	Estimated Net Book Value	Date in Service	FAC (Date in Service report) - pg#	
50	7125	7125	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
51	7104	7104	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
52	7119	7119	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
53	7103	7103	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
54	7112	7112	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
55	7117	7117	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
56	7102	7102	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
57	7115	7115	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
58	7113	7113	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
59	7110	7110	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
60	7120	7120	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
61	7109	7109	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT

FIXED ASSET DELETIONS - 8/31/2023

#	Asset # (Logistics)	Per FA List	Description	Original Cost	Notes	Estimated Accumulated Depreciation	Estimated Net Book Value	Date in Service	FAC (Date in Service report) - pg#	
62	5516	30191	Eagle Attack Thermal Image Camera	\$5,947.73	Outdated and replaced	\$ (5,947.73)	\$0.00	8/20/2014	20	FF EQUIPMENT
63	7096	7096	Base MHZ Radio	\$5,528.02	Outdated and replaced	\$ (5,528.02)	\$0.00	9/23/2014	20	FF EQUIPMENT
64	7099	7099	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	20	FF EQUIPMENT
65	FA70054	31054	Hurst Low Pressure Power Unit	\$7,240.00	Outdated and replaced	\$ (7,240.00)	\$0.00	8/3/2016	21	FF EQUIPMENT
66	FA70202	7649	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	21	FF EQUIPMENT
67	FA70203	30254	Portable MHZ Radio 800 Mobile Radio	\$3,923.92	Outdated and replaced	\$ (3,923.92)	\$0.00	9/23/2014	21	FF EQUIPMENT
68	7111	7183	Portable MHZ Radio 800 Mobile Radio	\$3,923.82	Outdated and replaced	\$ (3,923.82)	\$0.00	9/23/2014	21	FF EQUIPMENT
69	FA70055	31055	Mobile M7300 Radio	\$2,690.56	Outdated and replaced	\$ (2,690.56)	\$0.00	8/17/2016	22	FF EQUIPMENT
70	FA70089	31089	Mobile XG-25 800 MHZ Radio	\$1,865.63	Outdated and replaced	\$ (1,865.63)	\$0.00	9/30/2016	22	FF EQUIPMENT
71	FA70086	31086	Mobile XG-25 800 MHZ Radio	\$1,865.63	Outdated and replaced	\$ (1,865.63)	\$0.00	9/30/2016	22	FF EQUIPMENT
TOTAL DELETIONS				\$237,439.73		(\$236,816.38)	\$623.35			

	Original Cost	Estimated Accumulated Depreciation	Estimated Net Book Value
Auto, Truck & Equipment	\$0.00	\$0.00	\$0.00
Capital Lease Equipment	\$0.00	\$0.00	\$0.00
Furn, Fixtures, & Equipment	\$1,100.00	(\$476.65)	\$623.35
Firefighter Equipment	\$236,339.73	(\$236,339.73)	\$0.00
TOTAL DELETIONS	\$ 237,439.73	\$ (236,816.38)	\$ 623.35



AGENDA ITEM 10A

Meeting Date: August 31, 2023
Prepared by: Chief Financial Officer Ben Van Klingerren
Subject: Request for Board Approval to extend annual audit services engagement with Tuscan & Company, P.A.

Objective

Obtain approval to extend the annual audit services engagement with Tuscan & Company, P.A.

Background Information

At the July 23, 2020 Board of Fire Commissioners’ Meeting of the North Collier Control and Rescue District, the Board unanimously extended the engagement with Tuscan & Co., P.A. to provide annual audit services for the District through the fiscal year ending September 30, 2023 (Attachment 1 and 2).

In July of 2023, Tuscan & Co., P.A. submitted a request for an extension of the current engagement through September 30, 2023 (Attachments 3 and 4). Under section 218.391(8), Florida Statutes, if the contract/engagement letter provides for renewals and meets the below requirements, the Board of Commissioners may extend the engagement letter:

- A provision specifying the services to be provided and fees or other compensation for such services.
- A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

Pursuant to District Policy 210 “Auditor Selection” adopted by the Board of Fire Commissioners January 26, 2023 and effective March 1, 2023, the Board may extend an existing contract for audit services. The Board approves the extension as the Board and not sitting as the Audit Committee. The statutory selection process is not required. No limitation is provided as to the term or number of extensions which are allowed. Staff is seeking Board approval of the extension of the engagement for audit services through September 30, 2026.

Considerations

Jeff Tuscan and his firm has provided annual audit services for the North Collier Fire Control and Rescue District beginning with the September 30, 2000 fiscal year, initially with the North Naples Fire Control District. He and his team provide exemplary service throughout the year, do not charge the District any additional fees for providing information, direction or Board Meeting attendance requested in addition to the audit presentation, and conduct an extremely thorough audit process. He and his staff are well versed in the District’s financial reporting requirements as contained within the enabling legislation in addition to Government Auditing Standards.



Fiscal Impact

There is no additional fiscal impact associated with the extension of the current engagement. Fees based on the rates provided are included in the annual General Fund Budget and are consistent with prior years.

Recommendation

Staff recommends the extension of annual audit services through fiscal year ended September 30, 2026 with Tuscan & Company, P.A.

Attachments:

Attachment 1: Tuscan & Company PA Compliance Engagement contract through 9/30/2023 – Part 1

Attachment 2: Tuscan & Company PA Engagement contract through 9/30/2023 – Part 2

Attachment 3: Proposed Tuscan & Company PA Compliance Engagement contract through 9/30/2026 – Part 1

Attachment 4: Proposed Tuscan & Company PA Engagement contract through 9/30/2026 – Part 2

Proposed Motion:

Extend the annual audit services through fiscal year ended September 30, 2026 with Tuscan and Company, P.A.



Affiliations

Florida Institute of Certified Public Accountants
American Institute of Certified Public Accountants
Private Companies Practice Section
Tax Division

June 23, 2020

Board of Commissioners
Eloy Ricardo, Chief
North Collier Fire Control and Rescue District
1885 Veterans Park Drive
Naples, FL 34110

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the examination engagement Tuscan & Company, P.A. will provide for North Collier Fire Control and Rescue District (“you” or “your”) for the years ended September 30, 2021, 2022 and 2023 and any extension years.

Jeffrey M. Tuscan, CPA is responsible for the performance of this examination engagement.

Scope, objective, and responsibilities

We will examine your compliance with investment provisions in accordance with the requirements of Section 218.415, Florida Statutes for the years ended September 30, 2021, 2022 and 2023 and any extension years.

The objective(s) of our examination is the expression of an opinion about whether your investments were authorized by law, and if applicable, in accordance with your investment policy based on the requirements of Section 218.415, Florida Statutes. 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 separate written report for North Collier Fire Control and Rescue District upon completion of the engagement. 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 Auditor General, State of Florida, 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 withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reason with you in advance. If circumstances occur related to the condition of your records, that availability of sufficient, appropriate evidence, or the existence of a significant risk of material

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misstatement or deviation from the criteria, which in our professional judgment prevent us from completing the examination or forming an opinion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or other violations of laws or regulations, that may exist. However, we will inform you of any material errors or fraud that comes to our attention. We will also inform you of any other violations of laws or regulations that come to our attention. We will also inform you of any other violations of laws or regulations that come to our attention, unless clearly inconsequential.

We understand that you will provide us with the basic information required for our examination and that you are responsible for the accuracy and completeness of that information.

We may advise you about appropriate criteria or assist in the development of the subject matter, but the responsibility for the subject matter remains with you.

You are responsible for your compliance with investment provisions in accordance with the requirements of Section 218.415, Florida Statutes. For all accounting services we may provide to you, management agrees to assume all management responsibilities; oversee the services the services by designating an individual, preferable within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the result of the services.

At the end of the engagement, we will require a representation letter from management of North Collier Fire Control and Rescue District

Engagement administration and other matters

The workpapers supporting the services we perform are the sole and exclusive property of Tuscan & Company, P.A. and constitute confidential and proprietary information. We do not provide access to our workpapers to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers in accordance with our record retention policy that typically provides for a retention period of seven years.

Professional standards require us to be independent with respect to you in performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice on any other service not specifically recited in this letter.

Mediation

Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Time Limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying and Dispute. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final examination report under this agreement to you, regardless of whether we do other services for you relating to the examination report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our fee for these services will be at our standard hourly rates based on time incurred and level of expertise required. We will make every effort to keep fees to a minimum. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned to your audit and are as follows:

Partner	\$230*
Manager	\$180-\$230*
Team Member	\$110-\$180*
Clerical	\$ 85-\$110*

*Hourly rates adjust on May 1 by approximately CPI

Actual fees incurred are dependent upon assistance required by the District. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate.

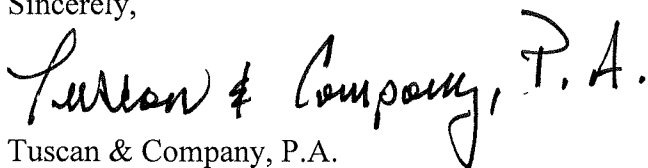
Other Fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceeding that we are asked to respond to in your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to respond to. You can control the costs of any discovery process or document request by informing us which request you would like us to act on.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between us. 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, date, and return the enclosed copy to us.

Sincerely,


Tuscan & Company, P.A.

Response

This letter correctly sets forth the understanding of North Collier Fire Control and Rescue District.

Officer Signature: _____

Title: J. Christopher Lombardo, Chairman

Date: 07-23-2020

Affiliations

Florida Institute of Certified Public Accountants
 American Institute of Certified Public Accountants
 Private Companies Practice Section
 Tax Division

June 23, 2020

Board of Commissioners
 Eloy Ricardo, Chief
 North Collier Fire Control and Rescue District
 1885 Veterans Park Drive
 Naples, FL 34110

We are pleased to confirm and agree to the services we are to provide North Collier Fire Control and Rescue District (the “District”) for the years ending September 30, 2021, 2022 & 2023. 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 North Collier Fire Control and Rescue District as of and for the years ending September 30, 2021, 2022 & 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as Management’s Discussion and Analysis (MD&A), to supplement North Collier Fire Control and Rescue District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board 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 North Collier Fire Control and Rescue District’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management’s Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies North Collier Fire Control and Rescue District’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional

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procedures in accordance with auditing standards generally accepted in the United States of America, as we will provide an opinion on it in relation to the financial statements as a whole:

1. Budget to Actual Comparison – Major Funds
2. Combining financial statements, as required
3. Schedule of Expenditures of Federal Awards, as required

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of North Collier Fire Control and Rescue District and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of North Collier Fire Control and Rescue District's financial statements. Our report will be addressed to the Board of Commissioners of North Collier Fire Control and Rescue District. 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 on the financial statements are other than unmodified, we will discuss the reason 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 to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The reports on internal control and compliance will each include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and (2) the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware the North Collier Fire Control and Rescue District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

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 government. 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 limitation 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. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. 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, contract, 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 government 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.

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 and Government Auditing Standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of North Collier Fire Control and Rescue District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. 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.

Other Services

We will also assist in preparing the financial statements and related of North Collier Fire Control and Rescue District in conformity with U.S. generally accepted accounting principles 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.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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, contract, 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulation and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is 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) additional information that we may request for the purpose of the audit; and (3) unrestricted access to the persons within the District 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 misstatement 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.

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 District 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 District that is received by you in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District 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 may report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, 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 and providing report copies of any 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 for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements 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 and related notes and that you have reviewed and approved the financial statements 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.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to North Collier Fire Control and Rescue District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Tuscan & Company, P.A. 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 matter to your Oversight Agency for Audit 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 Tuscan & Company, P.A.'s 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.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oversight Agency for Audit. If we are aware that a federal awarding agency, pass-through entity, 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.

We expect to begin our audit on a mutually agreed upon date. Jeffrey M. Tuscan is the engagement partner and is responsible for supervising the engagement and signing the reports.

At the conclusion of the engagement, we will complete the State Annual Financial Report. We will provide copies of our reports to management; however, it is management's responsibility to submit the reporting package.

With regard to using the auditor's report, unless the auditor's report is used in its entirety, you understand that you must obtain our prior written consent, which will not be unreasonably withheld, to reproduce or use our report in bond offering official statements or other documents.

We anticipate that the books and records of the District to be accurate and current and not to require significant adjusting journal entries. As such, fees for our financial and compliance audit services will be based upon actual time spent at our standard hourly rates based on the time incurred. This estimate does include time to review the District prepared MD&A section and reconciliations to the fund statements as well as GASB #68 and #75. Time to review and/or prepare these items will be billed at our standard hourly rates, and is dependent upon assistance required by the District. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit and are as follows:

Partner	\$ 230*
Manager	\$ 180-230*
Team Member	\$ 110-180*
Clerical	\$ 85-110*

*Fees subject to change each May 1

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes forty-five (45) 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 bill you for the additional costs incurred. All unpaid invoices shall accrue interest at the rate of 1% per month, and a failure to resolve your account within the allotted time will result in these charges being added to your fees. Parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association (AAA) and in accordance with the "Mediation Rules for Professional Accounting and Related Disputes" as then adopted by the AAA. Any mediation shall be non-binding.

The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties. Each party shall pay their own legal fees and costs.

We reserve the right to withhold our services if any invoices go unpaid for 40 days; and if the matter is not successfully resolved upon demand, you understand and agree to be liable for the

cost of any collection effort our office deems it necessary to take, to include attorney fees if any attorney is consulted or retained.

We, however, reserve the right to withdraw from an engagement for any of the following acts including but not limited to lack of cooperation, if we do not obtain the necessary records we need to complete the audit, or if there is a lack of assistance, violation of state and/or law, or situations that prohibit us from complying with AICPA auditing standards and SASs.

We are pleased to be able to provide you with the above services. Because our employees are highly qualified, many employers would like to employ our staff on a permanent basis. Because of the extensive training and knowledge our staff has developed, their separation would be a tremendous resource loss to our firm. If any Tuscan & Company, P.A. employee is hired by you for any position during the engagement or within one year after the end of the engagement, we will invoice you for a placement fee of 30% of starting salary. The placement fee would be due and payable on the starting date of the employee.

We do not contemplate work outside the scope of the annual financial and compliance audit or other related assistance requested by you or your staff, including special projects as well as year-end assistance with account reconciliation. All such services rendered, if required, will be billed based on standard hourly rates and will be considered outside the scope of the estimated fee noted previously.

We do not contemplate performance of the Single Audit as required by OMB Uniform Guidance (Circular A-133) or compliance auditing required by Auditor General Rule 10.550, regarding the Florida Single Audit, Florida Statute 215.97. This fee estimate also does not contemplate audit procedures required by significant law changes enacted during the term of the contract. If grant receipts, expenditures, or significant law changes ultimately require such audit procedures and reporting you will be billed at our standard hourly rates. This fee assumes that no material unusual or unforeseen circumstances arise, which could cause an increase in audit effort, and that we receive the agreed-upon assistance from you and your staff. We will make every effort to keep fees to a minimum.

The engagement letter is extendable in three (3) year increments by mutual consent. Nothing herein shall constitute a waiver of the District's sovereign immunity as provided by Florida law.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's and/or employees' knowing misrepresentations to us.

Government Auditing Standards require that we 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. Therefore, our most recent peer review report is attached for your review.

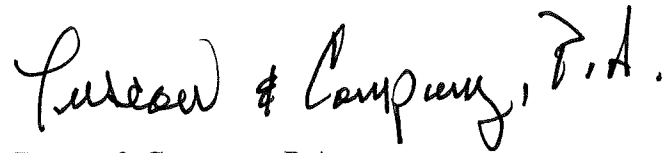
North Collier Fire Control and Rescue District

June 23, 2020

Page 9

We appreciate the opportunity to be of service to North Collier Fire Control and 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,

A handwritten signature in black ink that reads "Tuscan & Company, P.A." in a cursive style.

Tuscan & Company, P.A.

This engagement agreement correctly sets forth the understanding and agreement of North Collier Fire Control and Rescue District.

Officer Signature: _____

Title: J. Christopher Lombardo, Chairman

Date: 07-23-2020



Judson B. Baggett | 6815 Dairy Road
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
Marci Reutimann | (813) 788-2155
CPA, Partner | (813) 782-8606

Report on the Firm's System of Quality Control

To the Partner
Tuscan & Company, PA
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

September 19, 2018

We have reviewed the system of quality control for the accounting and auditing practice of Tuscan & Company, PA, (the firm), in effect for the year ended April 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Tuscan & Company, PA, in effect for the year ended April 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Tuscan & Company, PA, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(TUSCAN_REPORT18)



TUSCAN
& Company, PA

Certified Public Accountants & Consultants

ATTACHMENT 3

Affiliations

Florida Institute of Certified Public Accountants

American Institute of Certified Public Accountants

Private Companies Practice Section

Tax Division

July 10, 2023

Board of Commissioners
Eloy Ricardo, Chief
North Collier Fire Control and Rescue District
1885 Veterans Park Drive
Naples, FL 34110

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the examination engagement Tuscan & Company, P.A. will provide for North Collier Fire Control and Rescue District (“you” or “your”) for the years ended September 30, 2024, 2025 and 2026 and any extension years.

Jeffrey M. Tuscan, CPA is responsible for the performance of this examination engagement.

Scope, objective, and responsibilities

We will examine your compliance with investment provisions in accordance with the requirements of Section 218.415, Florida Statutes for the years ended September 30, 2024, 2025 and 2026 and any extension years.

The objective(s) of our examination is the expression of an opinion about whether your investments were authorized by law, and if applicable, in accordance with your investment policy based on the requirements of Section 218.415, Florida Statutes. 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 separate written report for North Collier Fire Control and Rescue District upon completion of the engagement. 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 Auditor General, State of Florida, 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 withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reason with you in advance. If circumstances occur related to the condition of your records, that availability of sufficient, appropriate evidence, or the existence of a significant risk of material misstatement or deviation from the criteria, which in our professional judgment prevent us from completing the examination or forming an opinion, we retain the right to take any course of

INTEGRITY SERVICE EXPERIENCE

12621 World Plaza Lane, Building 55 • Fort Myers, FL 33907 • Phone: (239) 333-2090 • Fax: (239) 333-2097

action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or other violations of laws or regulations, that may exist. However, we will inform you of any material errors or fraud that comes to our attention. We will also inform you of any other violations of laws or regulations that come to our attention. We will also inform you of any other violations of laws or regulations that come to our attention, unless clearly inconsequential.

We understand that you will provide us with the basic information required for our examination and that you are responsible for the accuracy and completeness of that information.

We may advise you about appropriate criteria or assist in the development of the subject matter, but the responsibility for the subject matter remains with you.

You are responsible for your compliance with investment provisions in accordance with the requirements of Section 218.415, Florida Statutes. For all accounting services we may provide to you, management agrees to assume all management responsibilities; oversee the services the services by designating an individual, preferable within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the result of the services.

At the end of the engagement, we will require a representation letter from management of North Collier Fire Control and Rescue District.

Engagement administration and other matters

The workpapers supporting the services we perform are the sole and exclusive property of Tuscan & Company, P.A. and constitute confidential and proprietary information. We do not provide access to our workpapers to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers in accordance with our record retention policy that typically provides for a retention period of seven years.

Professional standards require us to be independent with respect to you in performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a

fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice on any other service not specifically recited in this letter.

Mediation

Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Time Limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying and Dispute. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final examination report under this agreement to you, regardless of whether we do other services for you relating to the examination report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our fee for these services is included in the current audit engagement letter in effect.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned to your audit, and are as follows:

Partner	\$230*
Manager	\$220*
Team Member	\$110-\$210*
Clerical	\$80-\$100*

*Hourly rates adjust on May 1 by approximately CPI

If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate.


Other Fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceeding that we are asked to respond to in your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to respond to. You can control the costs of any discovery process or document request by informing us which request you would like us to act on.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between us. 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, date, and return the enclosed copy to us.

Sincerely,



Tuscan & Company, P.A.

Response

This letter correctly sets forth the understanding of North Collier Fire Control and Rescue District.

Officer Signature: _____

Title: _____

Date: _____



July 10, 2023

Board of Commissioners
Eloy Ricardo, Chief
North Collier Fire Control and Rescue District
1885 Veterans Park Drive
Naples, FL 34110

We are pleased to confirm our understanding of the services we will provide North Collier Fire Control and Rescue District (the "District") for the years ending September 30, 2024, 2025 and 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and the disclosures, which collectively comprise the basic financial statements of North Collier Fire Control and Rescue District as of and for the years ending September 30, 2024, 2025 and 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement North Collier Fire Control and Rescue District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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 North Collier Fire Control and Rescue District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Auditor General Rule 10.554(1)(i)(6-8) Exhibits

INTEGRITY SERVICE EXPERIENCE

We have also been engaged to report on supplementary information other than RSI that accompanies North Collier Fire Control and Rescue District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Budget to Actual Comparison – Major Funds
2. Combining financial statements, as required
3. Schedule of Expenditures of Federal Awards, as required
4. FRS and HIS Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; Issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include report on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreement, noncompliance with which could have a material effect in the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your account records of North Collier Fire Control and Rescue District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves

fair presentation. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibilities as auditor are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from our attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Segregation of duties

We may, from time to time and depending on the circumstances, use third party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we

are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of control 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 pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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 and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of North Collier Fire Control and Rescue District's compliance with the provision of applicable laws, regulations, contracts, agreements, and grants. 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*.

Other Services

We will also assist in preparing the financial statements and related notes of North Collier Fire Control and Rescue District in conformity with accounting principles generally accepted in the United States of America 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 statement 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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 statement and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and relations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine if necessary to obtain audit evidence. At the conclusion of our audit, we will require certain representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statement to correct material misstatement 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 of each opinion unit taken as a whole.

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 that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicated 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 the report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for the 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 and providing report copies of previous financial audits, attestation engagement, performance audits or other studies related to the objectives discussed in the Audit Scope and 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 for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements 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 and related notes and that you have reviewed and approved the financial statements 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, preferable from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to North Collier Fire Control and Rescue District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Tuscan & Company, PA 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 your Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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 Tuscan & Company, PA 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.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oversight Agency for Audit. 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.

Jeffrey Tuscan is the engagement partner and is responsible for supervising the engagement and signing the reports. We expect to begin our audit on a mutually agreed upon date.

At the conclusion of the engagement, we will complete the State Annual Financial Report. We will provide copies of our reports to management; however, it is management's responsibility to submit the reporting package.

With regard to using the auditor's report, unless the auditor's report is used in its entirety, you understand that you must obtain our prior written consent, which will not be unreasonably withheld, to reproduce or use our report in bond offering official statements or other documents.

We anticipate that the books and records of the District to be accurate and current and not to require significant adjusting journal entries. As such, fees for our financial and compliance audit services will be based upon actual time spent at our standard hourly rates based on the time incurred. Our fees will include time to review the District prepared MD&A section and reconciliations to the fund statements as well as the additional work required by GASB 34, 68 and 74/75. Time to review and/or prepare these items will be billed at our standard hourly rates, and is dependent upon assistance required by the District. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

Our fee for services are based on our standard hourly rates as set out below, based on time incurred and level of expertise required. We will make every effort to keep fees to a minimum. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned to your audit and are as follows:

Partner	\$230*
Manager	\$180-\$230
Team Member	\$110-\$180
Clerical	\$ 85-\$110

*Hourly rates adjust on May 1 by CPI, but regular fees are subject to the cap.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes forty-five (45) 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 any additional time is necessary that will result in our fees exceeding the maximum annual audit fees stated above, we will discuss it with you in advance and the District will not incur any additional fees until the District has pre-approved the extra costs, in writing, in the District's sole discretion, after which the District will be billed for the additional costs incurred. All unpaid invoices shall accrue interest at the rate of 1% per month, and a failure to resolve your account within the allotted time will result in these charges being added to your fees.

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement agreement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the Mediation Department of the Twentieth Judicial Circuit in and for Lee County, Florida. The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

In the event the District defaults by failing to timely pay our invoices within 45 days of the District's receipt of same or in the event the District otherwise defaults under the requirements of this engagement, including failing to cooperate or provide the assistance we require or violating state law or taking action that prohibits us from complying with AICPA auditing standards and SASs, we reserve the right to withhold and terminate our services and withdraw from this engagement agreement and the District shall be liable for the costs and fees for our services performed through the date that we terminate this engagement.

In the event we fail to perform our obligations described in this engagement agreement which is incorporated herein by reference, the District is authorized to terminate this engagement upon

providing us with written notice of our default and a 15-day opportunity to cure the default. The District is entitled to withhold any payments due to us pursuant to this engagement upon a default by us that is not cured within 15 days.

We, however, reserve the right to withdraw from an engagement for any of the following acts including but not limited to lack of cooperation, if we do not obtain the necessary records we need to complete the audit, or if there is a lack of assistance, violation of state and/or law, or situations that prohibit us from complying with AICPA auditing standards and SASs.

Venue of any legal proceedings shall be in Fort Myers, Florida, and Florida law shall be the choice of law.

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidance thereunder (“HIPAA”), the District may require Tuscan & Company, P.A. to enter into a HIPAA Business Associate Agreement in the standard form used by the District with others.

This letter engagement agreement may be executed at different times and in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement. Delivery of an executed counterpart of a signature page to this agreement by facsimile or electronic mail shall be as effective as delivery of a manually executed counterpart of this agreement. In proving this agreement, it shall not be necessary to produce or account for more than one such counterpart signed by the party against whom enforcement is sought.

We reserve the right to withhold our services if any invoices go unpaid for 45 days; and if the matter is not successfully resolved upon demand, you understand and agree to be liable for the cost of any collection effort our office deems it necessary to take, to include attorney fees if any attorney is consulted or retained.

We, however, reserve the right to withdraw from an engagement for any of the following acts including but not limited to lack of cooperation, if we do not obtain the necessary records we need to complete the audit, or if there is a lack of assistance, violation of state and/or law, or situations that prohibit us from complying with AICPA auditing standards and SASs.

We do not contemplate work outside the scope of the annual financial and compliance audit or other related assistance requested by you or your staff, including special projects as well as year-end assistance with account reconciliation. All such services rendered, if required, will be billed based on standard hourly rates and will be considered outside the scope of the estimated fee noted previously.

This fee estimate does not contemplate performance of the Single Audit as required by OMB Uniform Guidance or compliance auditing required by Auditor General Rule 10.550, regarding the Florida Single Audit, Florida Statute 215.97 because the current level of grant receipts by the

District is below the \$750,000 threshold. This fee estimate also does not contemplate audit procedures required by GASB #68 or other significant law changes enacted during the term of the contract. If grant receipts, expenditures, or significant law changes ultimately require such audit procedures and reporting you will be billed based on our standard hourly rates. This fee assumes that no material unusual or unforeseen circumstances arise, which could cause an increase in audit effort, and that we receive the agreed-upon assistance from you and your staff. We will make every effort to keep fees to a minimum.

The engagement letter is extendable in three (3) year increments by mutual consent. Nothing herein shall modify or waive either party's remedies at law or at equity against the other party who defaults under the terms of this engagement. Nothing herein shall constitute a waiver of the District's sovereign immunity as provided by Florida law.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

Government Auditing Standards require that we 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. Therefore, our most recent peer review report is attached for your review.

Reporting

We will issue a written report upon completion of our audit of North Collier Fire Control and Rescue District's financial statements. Our report will be addressed to the Board of Commissioners of North Collier Fire Control and Rescue District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other matter paragraph to our auditor's report, or if necessary withdraw from this engagement. 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.

We will also provide a report (that does not include an opinion) on internal control related to the financial statement and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that 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 on compliance, and (2) that 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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that North Collier Fire Control and Rescue District is subject to an audit requirement that is not

North Collier Fire Control and Rescue District

July 10, 2023

Page 11

encompassed in the terms of the engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. general accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory or contractual requirements.

We appreciate the opportunity to be of service to North Collier Fire Control and 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,



Tuscan & Company, P.A.

This engagement agreement correctly sets forth the understanding and agreement of North Collier Fire Control and Rescue District.

Officer Signature: _____

Title: _____

Date: _____

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partner
Tuscan & Company, PA
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 22, 2021

We have reviewed the system of quality control for the accounting and auditing practice of Tuscan & Company, PA (the firm), in effect for the year ended April 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an Audit of an Employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Tuscan & Company, PA, in effect for the year ended April 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Tuscan & Company, PA, has received a peer review rating of *pass*.



Bodine Perry

(TUSCAN_REPORT21)



AGENDA ITEM 10B

Meeting Date: August 31, 2023
Prepared by: Chief Financial Officer Ben Van Klingeren
Subject: Request for Board Approval to refurbish/'remount' 2014 Braun Super Chief Ambulance ("Squad 6230")

Objective

Obtain approval to refurbish/ 'remount' 2014 Braun Super Chief Ambulance ("Squad 6230").

Background Information

On March 30, 2023, the Board of Fire Commissioner approved the purchase of this used ambulance to replace the 'spare' squad that was damaged beyond repair during Hurricane Ian in September, 2022. This apparatus is currently in service as a spare squad.

Considerations

As explained in the March 2023 request, this truck filled an immediate need to have a spare squad available to support Operations. We also identified the additional value in the ability to remount it to a new cab/chassis and have the body completely refurbished. This would provide an essentially 'new' apparatus of the same build quality of our frontline trucks, for a fraction of the cost for a new truck build.

In apparatus procurement, we are still dealing with significant manufacturing delays and runaway pricing in the fallout of the COVID pandemic. We have been working for months to receive quotes on a potential remount of this unit. Our planned remount of this unit will result in this truck going into front-line service, and a current front-line truck being placed into a 'reserve' status. Approval of this purchase request secures us a 2025 build slot and delivers this vehicle back to us between August 2025 and January 2026. The truck will stay in the District as a spare unit until our scheduled build slot in early 2025.

Fiscal Impact

A new build of this specific Braun model would be approximately \$450,000. Our recommended remount/refurb quote is for \$281,226. Combined with our original purchase price of \$42,000, this project represents a savings of more than \$120,000 over a comparable new model. A second quote yielded a proposed cost of \$314,174.

This procurement will have no fiscal impact in the current fiscal year nor in FY 23/24. However, approval is necessary to secure a spot in the vendor's production schedule for 2025.

Recommendation

Staff recommends the Board approve the request for Ten-8 Fire & Safety, LLC. (Osage), for the remount/refurbishment of Squad #6230 in the amount of \$295,291.00 (\$281,226, plus a 5% contingency).



North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING
AGENDA ITEM 10B

Attachments:

Attachment 1: Proposals from Ten-8 (Osage Industries & Braun)

Attachment 2: Proposal from Hunter Fire Apparatus

Attachment 3: Purchase Request for Ten-8 Fire (Osage)

Proposed Motion:

Approve the request for Ten-8 Fire & Safety, LLC to remount/refurbish Squad 6230 as recommended.



ATTACHMENT 1

Equipment Proposal

Proposal # 08022023

This Equipment Proposal (the "Proposal") has been prepared by Ten-8 Fire & Safety, LLC ("Company") in response to the undersigned Customer's request for a proposal. This Proposal is comprised of the special terms set forth below, the Proposal Option List, Warranty, and Company's Purchasing Terms and Conditions. Through its signature below or other Acceptance (as defined below), Customer acknowledges having received, read and being bound by this Proposal, all attachments and Company's Purchasing Terms and Conditions.

Date: August 2, 2023 ("Proposal Date") **Customer:** North Collier Fire Control & Rescue District ("Customer")

Customer Address: 1885 Veterans Park Dr., Naples, FL 34109

Qty	Product Description & Options	Price
1	<p>Refurbish a 2014 Braun Super Chief ambulance and remount onto a 2024 International MV607 chassis per the attached specifications.</p> <p>*Pricing based on Florida Sheriff's Association Contract # FSA23-VEF17.0</p> <p>**Includes a final inspection trip to factory.</p>	\$281,226
**Commercial chassis price is an estimate; final price is net price charged by the chassis manufacturer.		Total: \$281,226

Delivery Timing: The Product described above in the Product Description and Options Section of this document will be built by and shipped from the manufacturer approximately 24-30 (months) after Company receives Customer's acceptance of this Proposal as defined below, subject to market and production conditions, Force Majeure, delays from the chassis manufacturer, changes to Order Specifications, or any other circumstances or cause beyond Company's or manufacturer's control.

Other: _____

Unless accepted within 45 days from date of proposal, the right is reserved to withdraw this proposal.

ACCEPTANCE OF THIS PROPOSAL CREATES AN ENFORCEABLE BINDING AGREEMENT BETWEEN COMPANY AND CUSTOMER. "ACCEPTANCE" MEANS THAT CUSTOMER DELIVERS TO COMPANY: (A) A PROPOSAL SIGNED BY AN AUTHORIZED REPRESENTATIVE, OR (B) A PURCHASE ORDER INCORPORATING THIS PROPOSAL, WHICH IS DULY APPROVED, TO THE EXTENT APPLICABLE, BY CUSTOMER'S GOVERNING BOARD. ACCEPTANCE OF THIS PROPOSAL IS EXPRESSLY LIMITED TO THE TERMS CONTAINED IN THIS PROPOSAL AND COMPANY'S PURCHASING TERMS AND CONDITIONS. ANY ADDITIONAL OR DIFFERENT TERMS, WHETHER CONTAINED IN CUSTOMER'S FORMS OR OTHERWISE PRESENTED BY CUSTOMER AT ANY TIME, ARE HEREBY REJECTED.

INTENDING TO CREATE A BINDING AGREEMENT, Customer and Company have each caused this Proposal to be executed by their duly authorized representatives as of date of the last signature below.

Customer: North Collier Fire

Ten-8 Fire & Safety, LLC

By: _____

By: *Michael Day*

Title: _____

Title: **Authorized Sales Representative**

Print: _____

Print: **Michael Day**

Date: _____

Date: **August 2, 2023**

EXHIBIT A

PROPOSAL OPTION LIST

OSAGE INDUSTRIES, INC.
2025 AMBULANCE REMOUNT

194 County Road 302
Linn, MO 65051

Office
Fax

Date: **15-Jun-23**

Dealer Name: **Ten-8 Fire & Safety**

Selling Dealers Name:

Address:

City/State/Zip:

Phone:

Customer Information

Name: **North Collier Fire District**

Contact: **Kris Thomas**

Cell #:

Address:

City/State/Zip:

Email:

Phone:

Fax:

Fleet #:

Summary Proposal And Terms

New Chassis Description: **2024 International MV607**

New Remount

Stock:

New Truck

VIN:

Refurb and Remounting - Box Manufacturer: **Braun**

Trade In of Old Chassis - Make International DuraStar Year 2013 Mileage 90,000

Old Chassis VIN: **1HTMNAAM0EH762735**

Condition: **Fleet maintained, everything is in working condition**

Net Price:

TERMS ARE F.O.B. LINN, MO

Delivery anticipated to be ___ days from the receipt of the unit to be remounted, new chassis and customer-supplied equipment.

**Note: Signature of an Osage Dealer or Authorized Agent for an Osage Dealer
Endows Responsibility for Full Payment within Three (3) Days of Completion.**

Signature of Osage Dealer or Authorized Agent of Ambulance Service

Signature of Authorized Representative of Osage Ambulance

Qty

<u>1</u>	2024 International MV607 - Chassis only
	Freightliner or International Medium Duty Remount Standard
<u>1</u>	Package (Going back on same type chassis) <i>NOTE: Includes Cab Steps & External Condenser Under the Module</i>

STANDARD PACKAGE INCLUDES

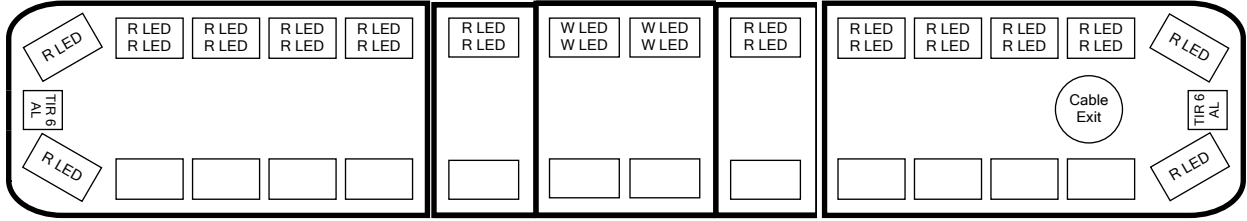
.	Removal & Remount of box onto a new chassis, using all new
.	rubber boots or gaskets, body pucks, bolts
.	Inspect & repair any under body aluminum structure
.	Minor modification to fit onto the new chassis
.	Remove & polish all diamond plate
.	Replace all battery cables and chassis wire harness
.	Install new junction box, breakers and junction connectors
.	New grill & intersection light harness
.	New siren speakers and wire harness
.	*New ION-T Grill Lights (Pair)
.	*New ION-T Intersect Lights (Pair)
.	New back-up alarm
.	New 275 amp battery switch
.	New 200 amp master switch
.	*New license plate bracket
.	Replace front console, reusing old switch panel
.	Replace entire AC and heat unit, hoses, thermostat and filter
.	Replace rear mud flaps
.	Replace all exterior door gas shocks
.	Side entry door nylon retention strap
.	New cast fuel fill
.	*New cast door grabbers
.	Full tank of fuel at delivery
.	New urea bracket or cast filler on diesels
.	Test operation of O2 system, Inverter and Lights

	Test electrical system, siren and door locks
	Painted up to one 8" stripe on cab
	Reverse "Ambulance" on hood and two 6" SOL
	Complete detail/cleanup
	Warranty 3-year 36,000 on work performed
<u>Qty</u>	SECTION 1 - LED LIGHTS
<u>1</u>	Clean and polish all warning light lenses
<u>Qty</u>	LIGHT AND LENSES
<u>1</u>	Whelen 72" Freedom IV lightbar. See attached configuration.
<u>Qty</u>	SECTION 4 - SIREN AIR HORNS
<u>1</u>	Remove and Reinstall Sirens
<u>Qty</u>	SECTION 5 - SWITCHPANEL, INVERTER, CHARGES, SHORELINES
<u>2</u>	Kussmaul Auto Eject cover plate only
<u>1</u>	Upgrade Switches to Vista IV Screens (2)
<u>1</u>	Reverse Camera Tied into V-MVX Screen (w/Vista IV Upgrade Only)
<u>Qty</u>	SECTION 7 - INTERIOR
	Remove Old Flooring, Replace wood sub floor, Inspect Aluminum and repair reseal to exterior. Replace with Seamless one-piece Lon Plate Flooring with New Trim and Cot Mount Plates, Replace stainless sill's & skid tape
<u>1</u>	Specify Color: _____ Loncoin _____
<u>1</u>	Sand & Polish Stainless Steel on Left Wall & Squad Bench
<u>Qty</u>	INTERIOR
<u>1</u>	EVS EMT Seat w/Child Seat and 6-pt Seatbelt w/Base
<u>1</u>	Recover all colored pads in Osage box-Vinyl (Doesn't incl. EVS Seat Pads)
<u>Qty</u>	INTERIOR
<u>2</u>	Replace lower stainless on rear entry doors
<u>1</u>	Re-Paint cab console and reinstall
<u>1</u>	Clean and polish all interior cabinets and countertop
<u>Qty</u>	SECTION 8 - COT MOUNTS, STAIR CHAIR, MONITOR BRACKETS
<u>1</u>	Remove Stryker Power Load and Reinstall after New Floor (Assuming we can save floor plate)
<u>Qty</u>	EXTERIOR
<u>4</u>	Truck Number Holders (Painted Box Color) each
<u>1</u>	If possible, clean inside of all exterior compartments.
<u>1</u>	Extend Front Bumper to Match Current Truck, Re-Install Federal Q Siren and LED Lights.
<u>Qty</u>	SECTION 13 - PAINT, TAPE, LETTERING

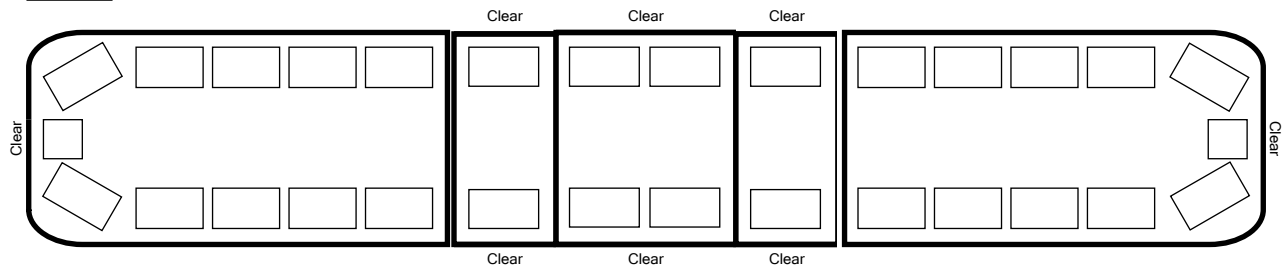
<u>1</u>	NON-OSAGE BOX Sandblast all original paint including door jams and repaint with PPG paint (see procedure for details). (Does not include Re-Lettering) 151" Box or longer (includes New LED clearance lights, door switches, any bad rotary latches and rusted Nader pins)
<u>1</u>	Paint any color other than White , Includes Red, Yellow, Blue, Silver ect.
<u>1</u>	Wet-sand and Buff Paint on 151" Box or over
<u>1</u>	Paint Cab and Box - Two Colors (Door Jams Included)
<u>1</u>	6" Oracal Reflexite Cheron Two-Color Around Rear Doors
<u>1</u>	6" Chevron Oracal Reflexite Two-Color Rear Doors
<u>1</u>	Credit on box repaint with no painted striping
<u>1</u>	Paint to match current design. See attached.
<u>1</u>	(Pierce 447 Red / Pierce 90 metallic charcoal)
<u>1</u>	Graphics to match current design. See attached.
<u>1</u>	1/2" Goldleaf, 1/4" & 1" Gunmetal, 6" Refl black "Z" stripe
<u>1</u>	Goldleaf/N.R. Black lettering, Refl lettering, Door badge and clearviews
<u>1</u>	Gunmetal Star w/ 1" refl black border
<u>1</u>	Two color chevrons on front bumper (Scotchlite only, no reflexite of DG)

Freedom® IV Series Light Bar Order Form/Worksheet

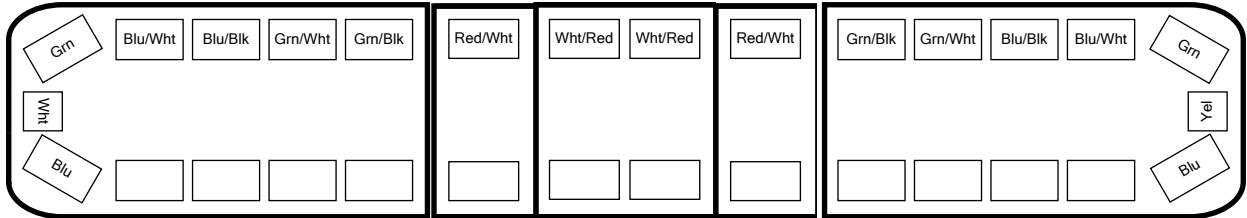
Configuration



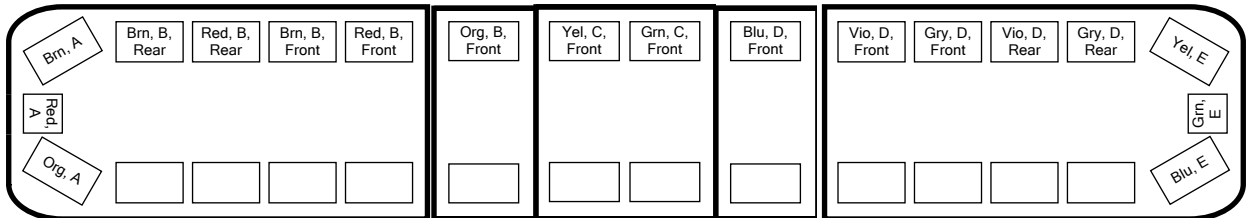
Lenses



Control Cable Wiring



Internal Harness Connectors and Colors



Freedom® IV Series Light Bar Order Form/Worksheet

Control Cable Color	Function	I/O Ports	Cable
Violet	Low Power		20Conductor
GreenBlack	Front Inboard		20Conductor
GreenWhite	Front Outboard		20Conductor
BlueBlack	Rear Inboard		20Conductor
WhiteBlue	Flashing Alley-TD Or Alley Warning		20Conductor
WhiteOrange	Aux		20Conductor
WhiteViolet	Scanlock		20Conductor
WhiteRed	Front Center		20Conductor
Green	Front Corner		20Conductor
WhiteBrown	Rear Center		20Conductor
BlueWhite	Rear Outboard		20Conductor
Yellow	Passenger Alley		20Conductor
Blue	Rear Corner		20Conductor
White	Driver Alley		20Conductor
WhiteBlack	Takedown		20Conductor
WhiteYellow	Traffic Advisor Left		20Conductor
WhiteGreen	Traffic AdvisorRight		20Conductor
RedWhite	Front Middle		20Conductor
RedBlack	Rear Middle		20Conductor

Line Items

QTY	Model #	Description	List Price
1	F4X7RRRR	72" Freedom IV LC Series	
1	F4A6	Add Two Super-LED® Alley Lights	
10	F4DLR	Add Super-LED® Lighthead, 1 Long Red/Red	
2	F4DLC	Add Super-LED® Lighthead, 1 Long White/White	
Total:			

The above costs (in US Dollars) is an estimate only. Refer to the current Whelen Automotive Price List for accurate pricing!

Order Information

Order Date 7/12/2023
 Account Number
 Project Name
 Vehicle Type
 Voltage 12
 Bar Length 72
 WECAD Version WeCad 5.23.32.0
 Order Popularity Code C

Bill To:

PO Number
 Name North Collier
 Address1
 Address2
 City
 State
 Zip Code
 Telephone
 Contact 1
 Contact 2

Ship To:

PO Number
 Name North Collier
 Address1
 Address2
 City
 State
 Zip Code
 Telephone
 Contact 1
 Contact 2

Special Instructions

Prepared For:

TEN-8 FIRE EQUIPMENT - North Collier Cty.
Michael Day
141 Maritime Dr.
Sanford, FL 32771-6319
(407)328 - 5081
Reference ID: MVLP 2-DR

Presented By:

CUMBERLAND INTERNATIONAL TRUCKS, FL
Sally Wilson
5221 WEST HIGHWAY 40
OCALA FL 34482 -
(352)732-8151

Thank you for the opportunity to provide you with the following quotation on a new International truck. I am sure the following detailed specification will meet your operational requirements, and I look forward to serving your business needs.

Model Profile
2025 MV607 SBA LP (MV60H)

AXLE CONFIG:	4X2
APPLICATION:	Ambulance
MISSION:	Requested GVWR: 21000. Calc. GVWR: 26000. Calc. GCWR: 26000 Calc. Start / Grade Ability: 28.07% / 1.99% @ 55 MPH Calc. Geared Speed: 105.6 MPH
DIMENSION:	Wheelbase: 169.00, CA: 101.90, Axle to Frame: 63.00
ENGINE, DIESEL:	{Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max)
TRANSMISSION, AUTOMATIC:	{Allison 2200 EVS} 6th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 26,000-lb GVW and GCW Max
CLUTCH:	Omit Item (Clutch & Control)
AXLE, FRONT NON-DRIVING:	{Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity
AXLE, REAR, SINGLE:	{Dana Spicer S140} Single Reduction, 17,500-lb Capacity, 190 Wheel Ends Gear Ratio: 4.30
CAB:	Conventional, Day Cab
TIRE, FRONT:	(3) 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
TIRE, REAR:	(4) 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
SUSPENSION, REAR, SINGLE:	18,500-lb Capacity, Vari-Rate Springs
PAINT:	Cab schematic 100WP Location 1: 5J39, Pierce 304 Lime Green (Custom) Chassis schematic N/A

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
MV60H00	Base Chassis, Model MV607 SBA LP with 169.00 Wheelbase, 101.90 CA, and 63.00 Axle to Frame.	5460/2756	8216
1570	TOW HOOK, FRONT (2) Frame Mounted	9/-1	8
1ANA	AXLE CONFIGURATION {Navistar} 4x2	0/0	0
	<u>Notes</u> : Pricing may change if axle configuration is changed.		
1CAA	FRAME RAILS High Strength Low Alloy Steel (80,000 PSI Yield); 9.125" x 3.062" x 0.312" (231.8mm x 77.8mm x 8.0mm); with Transition to 6.500" x 3.062" x 0.312" (165.1mm x 77.8mm x 8.0mm); 388.4" (9864mm) Maximum OAL, For LP Chassis	0/0	0
1LEG	LICENSE PLATE HOLDER Includes Upper & Lower Mounting Plate Hardware, Mounted in Existing Holes in Front Bumper	3/0	3
1LNN	BUMPER, FRONT Contoured, Steel, Chrome Plated	0/0	0
1WAC	BUMPER EXTENSION, FRONT 4.0"	15/-3	12
1WEH	WHEELBASE RANGE 134" (340cm) Through and Including 197" (500cm)	0/0	0
2ATL	AXLE, FRONT NON-DRIVING {Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity	42/0	42
3AGW	SUSPENSION, FRONT, SPRING Parabolic Taper Leaf, Shackle Type, 9,000-lb Capacity, with Shock Absorbers	43/0	43
	<u>Includes</u> : SPRING PINS Rubber Bushings, Maintenance-Free		
4100	BRAKE SYSTEM, HYDRAULIC {Wabco} Split System, with Automatic Adjustment and Four Channel ABS	0/0	0
4732	DRAIN VALVE {Berg} with Pull Chain, for Air Tank	0/1	1
4EDN	AIR DRYER {Bendix AD-9SI} with Heater, Includes Safety Valve	20/-3	17
4GAR	BRAKE, PARKING {Bosch} DSSA Type, 12" x 3"; for Hydraulic Brake Chassis; Activated by Lever in Cab; Differential Mounted	0/0	0
4JNX	TRACTION CONTROL, HYDRAULIC Automatic; Hydraulic Brake System, with Electronic Stability Control	0/0	0
4SPN	AIR COMPRESSOR {Cummins} 18.7 CFM, with Tank for Air Source on Hydraulic Chassis, with Air Pressure Gauge, Low Pressure Alarm and Wiring	46/28	74
4VKV	AIR TANK LOCATION (1) Mounted Inside Left Rail, Back of Cab	0/0	0
4VLE	AIR DRYER LOCATION Mounted Inside Engine Compartment, Right Side	0/0	0
4XCW	BRAKES, FRONT {Meritor Quadraulic} Hydraulic Disc Type, with Four 70mm Diameter Pistons, 12,000-lb Capacity	0/0	0
4XCX	BRAKES, REAR {Meritor Quadraulic} Hydraulic Disc Type, with Four 70mm Diameter Pistons, 21,000-lb Capacity per Axle	0/0	0
5708	STEERING COLUMN Tilting	13/3	16
5CBE	STEERING WHEEL 4-Spoke; 18" Dia., Black Leather Wrapped	1/0	1
5PSA	STEERING GEAR {Sheppard M100} Power	29/-7	22
6DGA	DRIVELINE SYSTEM {Dana Spicer} SPL100, for 4x2/6x2	0/0	0

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
7BMJ	EXHAUST SYSTEM Horizontal Aftertreatment System, Frame Mounted Under Right Rail Back of Cab, for Single Vertical Tail Pipe, Frame Mounted Right Side Back of Cab	66/57	123
7SCP	ENGINE EXHAUST BRAKE for Cummins ISB/B6.7/ISL/L9 Engine with Variable Vane Turbo Charger	0/0	0
7WBA	TAIL PIPE (1) Turnback Type, Bright	4/5	9
7WBS	MUFFLER/TAIL PIPE GUARD (1) Bright Stainless Steel	11/13	24
7WBU	EXHAUST HEIGHT 11' 6"	2/1	3
7WZX	SWITCH, FOR EXHAUST 3 Position, Momentary, Lighted Momentary, ON/CANCEL, Center Stable, INHIBIT REGEN, Mounted in IP Inhibits Diesel Particulate Filter Regeneration When Switch is Moved to ON While Engine is Running, Resets When Ignition is Turned OFF	2/0	2
8000	ELECTRICAL SYSTEM 12-Volt, Standard Equipment	0/0	0
	<u>Includes</u> : DATA LINK CONNECTOR For Vehicle Programming and Diagnostics In Cab : HAZARD SWITCH Push On/Push Off, Located on Instrument Panel to Right of Steering Wheel : HEADLIGHT DIMMER SWITCH Integral with Turn Signal Lever : PARKING LIGHT Integral with Front Turn Signal and Rear Tail Light : STARTER SWITCH Electric, Key Operated : STOP, TURN, TAIL & B/U LIGHTS Dual, Rear, Combination with Reflector : TURN SIGNAL SWITCH Self-Cancelling for Trucks, Manual Cancelling for Tractors, with Lane Change Feature : TURN SIGNALS, FRONT Includes Reflectors and Auxiliary Side Turn Signals, Solid State Flashers; Flush Mounted : WINDSHIELD WIPER SWITCH 2-Speed with Wash and Intermittent Feature (5 Pre-Set Delays), Integral with Turn Signal Lever : WINDSHIELD WIPERS Single Motor, Electric, Cowl Mounted : WIRING, CHASSIS Color Coded and Continuously Numbered		
8518	CIGAR LIGHTER Includes Ash Cup	1/0	1
8540	HORN, ELECTRIC (2) Trumpet Style	0/0	0
8GXK	ALTERNATOR {Leece-Neville BLP4006HN} Brushless, 12 Volt, 325 Amp Capacity, Pad Mount, with Remote Sense	18/-1	17
8HAB	BODY BUILDER WIRING Back of Day Cab at Left Frame or Under Sleeper, Extended or Crew Cab at Left Frame; Includes Sealed Connectors for Tail/Amber Turn/Marker/ Backup/Accessory Power/Ground and Sealed Connector for Stop/Turn	2/0	2
8NAA	TAIL LIGHT WIRING MODIFIED Includes: Wiring for Standard Lt & Rt Tail Lights; Separate 8.0' of Extra Cable Wiring for Lt & Rt Body Mounted Tail Lights	0/0	0
8NBR	BATTERY SYSTEM {JCI} Maintenance-Free, (3) 12-Volt 2100CCA Total, Top Threaded Stud	29/48	77
8RMZ	SPEAKERS (2) 6.5" Dual Cone Mounted in Both Doors, (2) 5.25" Dual Cone Mounted in Both B-Pillars	6/2	8
8RPP	ANTENNA Shark Fin, Roof Mounted	1/0	1
8RPS	RADIO AM/FM/WB/Clock/Bluetooth/USB Input/Auxiliary Input	2/1	3
8THB	BACK-UP ALARM Electric, 102 dBA	0/3	3

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
8TUU	BATTERY CABLES with 1 Auxiliary Battery Post, Positive	0/0	0
8VVG	BATTERY BOX Aluminum, with Plastic Cover, 25" Wide, 2-3 Battery Capacity, Mounted Left Side Under Cab in Back of DEF Tank	-18/-1	-19
8WGL	WINDSHIELD WIPER SPD CONTROL Force Wipers to Slowest Intermittent Speed When Park Brake Set and Wipers Left on for a Predetermined Time	0/0	0
8WPH	CLEARANCE/MARKER LIGHTS (5) {Truck Lite} Amber LED Lights, Flush Mounted on Cab or Sunshade	1/0	1
8WPZ	TEST EXTERIOR LIGHTS Pre-Trip Inspection will Cycle all Exterior Lamps Except Back-up Lights	0/0	0
8WRB	HEADLIGHTS ON W/WIPERS Headlights Will Automatically Turn on if Windshield Wipers are turned on	0/0	0
8WTK	STARTING MOTOR {Delco Remy 38MT Type 300} 12 Volt, Less Thermal Over-Crank Protection	7/1	8
8WWJ	INDICATOR, LOW COOLANT LEVEL with Audible Alarm	0/0	0
8XAH	CIRCUIT BREAKERS Manual-Reset (Main Panel) SAE Type III with Trip Indicators, Replaces All Fuses	0/0	0
8XKM	SWITCH, AIR HORN, PASSENGER Fire Truck Application; Momentary Switch Located in Instrument Panel Close to Passenger, Driver Also To Activate Switch with Lanyard	0/0	0
8XME	HORN, AIR (2) Emergency, Chrome, Hood Mounted, with Lanyard Pull Cord	11/0	11
8XPA	HEADLIGHTS LED, with Daytime Running Lights, Automatic Twilight Controlled	4/-1	3
8XPN	USB PORT One USB-A Port and One USB-C Port, Located in Instrument Panel	0/0	0
9AAB	LOGOS EXTERIOR Model Badges	0/0	0
9AAE	LOGOS EXTERIOR, ENGINE Badges	0/0	0
9HAN	INSULATION, UNDER HOOD for Sound Abatement	10/0	10
9HBN	INSULATION, SPLASH PANELS for Sound Abatement	2/0	2
9HCZ	GRILLE Stationary, Molded in Black, with Chrome Surround	0/0	0
9WBN	FENDER EXTENSIONS Painted	0/0	0
9WBW	FRONT END Tilting, Fiberglass, with Three Piece Construction, Dual Air Intakes	0/0	0
9WBZ	BUG SCREEN Mounted Behind Grille and Bumper Grille	6/-1	5
10060	PAINT SCHEMATIC, PT-1 Single Color, Design 100	0/0	0
	<u>Includes</u> : PAINT SCHEMATIC ID LETTERS "WP"		
10761	PAINT TYPE Base Coat/Clear Coat, 1-2 Tone	0/0	0
10771	PAINT CLASS Single Custom Color	0/0	0
10AGB	COMMUNICATIONS MODULE Telematics Device with Over the Air Programming; Includes Five Year Data Plan and International 360	0/0	0
10SLV	PROMOTIONAL PACKAGE Government Silver Package	0/0	0
10WCY	SAFETY TRIANGLES	6/0	6

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
10WUE	MUD FLAPS, FRONT WHEELS (2) Rubber, Mounted on Fender Extension	12/0	12
10XAN	FIRE EXTINGUISHER 5 lb Class A B C	7/3	10
10XAP	FIRE EXTINGUISHER BRACKET Mounted Left Side Driver Seat	1/0	1
11001	CLUTCH Omit Item (Clutch & Control)	0/0	0
12703	ANTI-FREEZE Red, Extended Life Coolant; To -40 Degrees F/ -40 Degrees C, Freeze Protection	0/0	0
12849	BLOCK HEATER, ENGINE 120V/1000W, for Cummins ISB/B6.7/ISL/L9 Engines	3/0	3
	<u>Includes</u> : BLOCK HEATER SOCKET Receptacle Type; Mounted below Drivers Door		
12EXV	ENGINE, DIESEL {Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max)	0/0	0
12TSY	FAN DRIVE {Borg-Warner SA85} Viscous Type, Screw On	0/0	0
	<u>Includes</u> : FAN Nylon		
12VCE	AIR CLEANER Single Element, Fire Retardant Media	0/0	0
12VJR	EMISSION, CALENDAR YEAR {Cummins B6.7} EPA, OBD and GHG Certified for Calendar Year 2024	0/0	0
12VXU	THROTTLE, HAND CONTROL Engine Speed Control for PTO; Electronic, Stationary Pre-Set, Two Speed Settings; Mounted on Steering Wheel	2/0	2
12WPV	OIL PAN 15 Quart Capacity, For Cummins ISB/B6.7 Engines	0/0	0
12WVG	EPA IDLE COMPLIANCE Low NOx Idle Engine, Complies with EPA Clean Air Regulations; Includes "Certified Clean Idle" Decal on Hood	0/0	0
12WZE	CARB IDLE COMPLIANCE Does Not Comply with California Clean Air Idle Regulations	0/0	0
12XBM	ENGINE CONTROL, REMOTE MOUNTED Provision for; Includes Wiring for Body Builder Installation of PTO Controls and Starter Lockout, with Ignition Switch Control, for Cummins B6.7 and L9 Engines	0/0	0
12XCC	RADIATOR Aluminum, 2-Row, Down Flow, Front to Back System, 640 SqIn Louvered, with 383 SqIn Charge Air Cooler, Includes In-Tank Oil Cooler	0/0	0
12XCS	CARB EMISSION WARR COMPLIANCE Does Not Comply with CARB Emission Warranty	0/0	0
13BBB	TRANSMISSION, AUTOMATIC {Allison 2200 EVS} 6th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 26,000-lb GVW and GCW Max	0/0	0
13WLN	TRANSMISSION OIL Synthetic; 20 thru 28 Pints	0/0	0
13WVS	TRANSMISSION SHIFT CONTROL T-Handle	0/0	0
13WYY	SHIFT CONTROL PARAMETERS {Allison} 1000 or 2000 Series Transmissions, Performance Programming	0/0	0
13XAN	PTO LOCATION Customer Does Not Intend to Install PTO	0/0	0
14AJH	AXLE, REAR, SINGLE {Dana Spicer S140} Single Reduction, 17,500-lb Capacity, 190 Wheel Ends . Gear Ratio: 4.30	0/71	71

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
14SAH	SUSPENSION, REAR, SINGLE 18,500-lb Capacity, Vari-Rate Springs	0/31	31
14WMN	AXLE, REAR, LUBE {EmGard FE-75W-90} Synthetic Oil; 1 thru 29.99 Pints	0/0	0
15LMR	FUEL/WATER SEPARATOR {Racor 400 Series,} with Primer Pump, Includes Water-in-Fuel Sensor	0/0	0
15LRE	LOCATION FUEL/WATER SEPARATOR Mounted Under Hood, Left Side, Above Front Axle	0/0	0
15SGK	FUEL TANK Top Draw, Non-Polished Aluminum, D-Style, 16" Tank Depth, 50 US Gal (189L), Mounted Right Side, Under Cab	6/-5	1
15WDG	DEF TANK 7 US Gal (26L) Capacity, Frame Mounted Outside Left Rail, Under Cab	0/0	0
16030	CAB Conventional, Day Cab	0/0	0
	<u>Includes</u> : CLEARANCE/MARKER LIGHTS (5) Flush Mounted		
16136	AIR CONDITIONER, PROVISION FOR Accommodation Package, for Air Conditioning, Includes Auxiliary Compressor in Secondary Position and Compressor Drive Effects for Vehicle with Primary Compressor Mounting	0/0	0
16564	HEATER SHUT-OFF VALVES (1) Ball Valve Type, Supply Line	2/0	2
16BAM	AIR CONDITIONER with Integral Heater and Defroster	56/0	56
16GED	GAUGE CLUSTER Base Level; English with English Electronic Speedometer	0/0	0
	<u>Includes</u> : GAUGE CLUSTER DISPLAY: Base Level (3" Monochromatic Display), Premium Level (5" LCD Color Display); Odometer, Voltmeter, Diagnostic Messages, Gear Indicator, Trip Odometer, Total Engine Hours, Trip Hours, MPG, Distance to Empty/Refill for : GAUGE CLUSTER Speedometer, Tachometer, Engine Coolant Temp, Fuel Gauge, DEF Gauge, Oil Pressure Gauge, Primary and Secondary Air Pressure or Auxiliary Air Pressure (if Air Equipped) : WARNING SYSTEM Low Fuel, Low DEF, Low Oil Pressure, High Engine Coolant Temp, Low Battery Voltage (Visual and Audible), Low Air Pressure, Primary and Secondary (if Air Equipped)		
16GHU	GRAB HANDLE, CAB INTERIOR (2) Safety Yellow	0/0	0
16HGH	GAUGE, OIL TEMP, AUTO TRANS for Allison Transmission	1/0	1
16HHE	GAUGE, AIR CLEANER RESTRICTION {Filter-Minder} Mounted in Instrument Panel	2/0	2
16HKT	IP CLUSTER DISPLAY On Board Diagnostics Display of Fault Codes in Gauge Cluster	0/0	0
16JNT	SEAT, DRIVER {National 2000} Air Suspension, High Back with Integral Headrest, Vinyl, Isolator, 1 Chamber Lumbar, with 2 Position Front Cushion Adjust, -3 to +14 Degree Angle Back Adjust	1/1	2
16PPN	SEAT, PASSENGER {National 2000} Air-Suspension, High Back with Integral Headrest, Vinyl, Isolator, 1 Chamber Lumbar, 2 Position Front Cushion Adjustment, -3 to +14 Degree Seat Back Adjustment, Dual Shocks	65/39	104
16SEE	GRAB HANDLE, EXTERIOR Chrome, Towel Bar Type, with Anti-Slip Rubber Inserts, for Cab Entry Mounted Left Side at B-Pillar	3/0	3

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
16SSU	MIRRORS (2) C-Loop, Power Adjust, Heated, Turn Signals, LED Clearance Lights, Bright Heads and Arms, 7" x 14.5" Flat Glass, Includes 8" x 6" Convex Mirrors, for 102" Load Width <u>Notes</u> : Mirror Dimensions are Rounded to the Nearest 0.5"	0/0	0
16VBZ	SEAT BELT All Red; 1 to 3	0/0	0
16VKK	CAB INTERIOR TRIM Diamond, for Day Cab <u>Includes</u> : CONSOLE, OVERHEAD Molded Plastic with Dual Storage Pockets, Retainer Nets and CB Radio Pocket; Located Above Driver and Passenger : DOME LIGHT, CAB Door Activated and Push On-Off at Light Lens, Timed Theater Dimming, Reading Lights; Integral to Overhead Console, Center Mounted : SUN VISOR (3) Padded Vinyl; 2 Moveable (Front-to-Side) Primary Visors, Driver Side with Vanity Mirror and Toll Ticket Strap, plus 1 Auxiliary Visor (Front Only), Driver Side	0/0	0
16VLK	CAB REAR SUSPENSION Air Suspension, for Mid Cab Height	41/1	42
16VUY	MONITOR, TIRE PRESSURE System Gives Warning that Tire Pressure is Below Set Pressure, Monitors Tire Pressure of Each Tire with Temperature Compensation, Data Displayed in the LCD of the Cluster, for 4x2 Axle Configuration, Does Not Include Lift Axles or Spare Wheels	9/2	11
16WBY	ARM REST, RIGHT, DRIVER SEAT	3/0	3
16WBZ	ARM REST, LEFT, PASSENGER SEAT	3/0	3
16WJU	WINDOW, POWER (2) and Power Door Locks, Left and Right Doors, Includes Express Down Feature	5/0	5
16WKZ	KEYLESS ENTRY SYSTEM REMOTE with Panic and Auxiliary Buttons, Includes One Key Fob (Transmitter)	2/0	2
16WLS	FRESH AIR FILTER Attached to Air Intake Cover on Cowl Tray in Front of Windshield Under Hood	1/0	1
16WSE	LOW WASHER FLUID INDICATOR	1/0	1
16XJN	INSTRUMENT PANEL Flat Panel	0/0	0
16ZBT	ACCESS, CAB Steel, Driver & Passenger Sides, Two Steps per Door, for use with Day Cab and Extended Cab	0/0	0
26DUW	WHEEL, SPARE, DISC {Accuride 51408} 22.5x8.25 Rims, Powder Coat Steel, 10-Stud, 285.75mm BC, Hub-Piloted	0/67	67
27DWT	WHEELS, FRONT {Accuride 43644} DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs	-42/0	-42
28DWT	WHEELS, REAR {Accuride 43644} DUAL DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs	0/-84	-84
29007	TIRE, SPARE Equal to Model Standard	0/94	94
29BAG	WHEEL, REAR, IDENTITY Replace Inner Aluminum Wheels on Rear Duals with the Equivalent Steel Wheels - For Use with Hub Piloted Wheels Only	0/59	59
29WLK	WHEEL BEARING, FRONT, LUBE {EmGard FE-75W-90} Synthetic Oil	0/0	0

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
60ACW	BDY INTG, I/O EXP HARNESS {for Diamond Logic Builder} In-Cab wire harness (DLB) program only, Includes a harness with five blunt cut wires routed on lower left of instrument panel. Two ground active inputs and two (.5Amp) relay drivers outputs are provided	0/0	0
7652523253	(3) TIRE, FRONT 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position	60/0	60
7652523253	(4) TIRE, REAR 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position	0/80	80
Services Section:			
40129	WARRANTY Standard for MV Series, Effective with Vehicles Built July 1, 2017 or Later, CTS-2020A	0/0	0
Total Component Weight:		6098/3260 (lbs)	9358 (lbs)
Furnish and install Liquid Spring rear suspension.		0/0	0
Tire surcharge		0/0	0
PDI & Programming		0/0	0
Furnish loose A/C tie in parts in Cab		0/0	0
Install Auxiliary Air Tank for Air Horns		0/0	0
Program out Road Speed Activated by the Power Door Locks		0/0	0
Install Liquid Spring ECM Cover		0/0	0
Engine Speed Pre-Set 1-900 RPM, Engine Speed Preset 2-1250 RPM		0/0	0
150 Day Payment Terms from Date of Int'l factory Invoice		0/0	0
Furnish & Install bright finish aluminum diamond plate cover to fill the gap between the bumper & hood. Price is to cover up to a 12" front frame Extension.		0/0	0
Wire the Cigar Lighter direct to the battery with inline fuse, so it will be hot when the master disconnect is turned off		0/0	0
Furnish & Install Driveshaft Retainer		0/0	0
Replace the existing batteries with Odyssey Model 31-PC2150150		0/0	0
Furnish & Install Polished Front & Rear wheel hub and lug nut		0/0	0
Provide additional Key FOB - Programmed		0/0	0
Furnish & Install (3) Piece closing crossmember		0/0	0
Total Goods Purchased:		0/0	0

The weight calculations included in this proposal are an estimate of future vehicle weight. The actual weight as manufactured may be different from the estimated weight. Navistar, Inc. shall not be liable for any consequences resulting from any differences between the estimated weight of a vehicle and the actual weight.

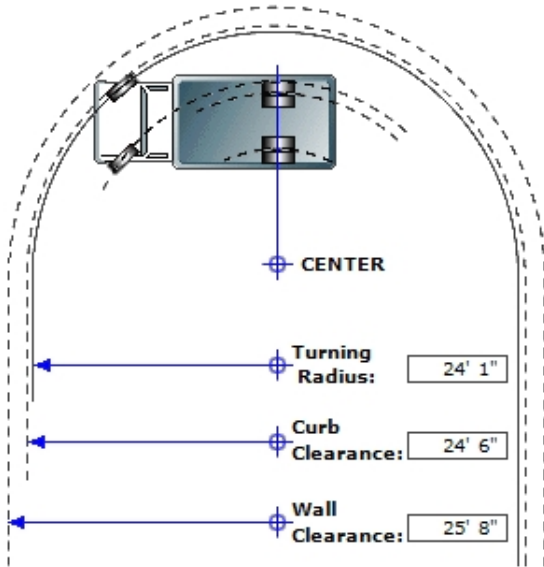
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ATTACHMENTS: 0016BAM 0012VXU 0012TSY 0007WZX 0007SCP

<u>Parameter</u>	<u>Value</u>	<u>UOM</u>
Max Accelerator Vehicle Speed	75	MPH
Road Speed Governor Upper Droop	3	MPH
Road Speed Governor Lower Droop	0	MPH
Max Engine Speed No Veh Speed Sensr	1821	RPM
Idle Speed Adjustment Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
Low Idle Speed	750	RPM
Idle Shutdown Enable	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Time Before Shutdown	60.0	MIN
ISD Percent Engine Loading	100	%
ISD In PTO	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Manual Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD With Parking Brake Set	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Ambient Temperature Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Cold Ambient Air Temperature	30	F
ISD Intermediate Ambient Air Temp	40	F
ISD Hot Ambient Air Temperature	81	F
ISD Manual Override Inhibit Zone En	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Hot Ambient Automatic Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Engine Coolant Temp Threshold	53	F
Cruise Control Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
CC Maximum Vehicle Speed	75	MPH
CC Save Set Speed	N, DISABLE FEATURE OR FUNCTION	N/A
CC Upper Droop	3.0	MPH
CC Lower Droop	0.0	MPH
CC Auto Resume	N, DISABLE FEATURE OR FUNCTION	N/A
CC Ovrspd Retard Activation Enable	N, DISABLE FEATURE OR FUNCTION	N/A
CC Overspeed for Max Retarder	0.0	MPH
CC Overspeed for Min Retarder	0.0	MPH
Retarder - Min Vehicle Speed	0	MPH
Retarder - Delay Time	0.5	SEC
Retarder - Service Brake Activation	N, DISABLE FEATURE OR FUNCTION	N/A
Remote Accelerator Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Remote Accelerator Mode	1, REMOTE ACCELERATOR PEDAL OR LEVER WITH TRANS VERIFICATION	N/A
PTO Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO In Cab Mode	Y, ENABLE FEATURE OR FUNCTION	N/A
Remote PTO Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
Remote Station PTO Enable	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Max Engine Speed	2600	RPM
PTO Min Engine Speed	750	RPM
PTO Maximum Engine Load	800	LB-FT
PTO Max Vehicle Speed	2	MPH
PTO Accelerator Override	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Accel Override Max Engine Speed	2800	RPM
PTO Clutch Override	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Service Brake Override	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO Parking Brake Interlock Mode	1, PTO PRK BRK INT TYPE SET TO CAB ONLY	N/A
PTO Transmission Neutral Interlock	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO Eng Spd Limit w/VSS Limit	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Ignore Vehicle Speed Sensor	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Resume Switch Speed	950	RPM
PTO Set Switch Speed	950	RPM
PTO Additional Switch Speed	950	RPM
PTO Ramp Rate	250	RPM/SEC
Remote PTO Number of Speed Settings	1	N/A

Remote PTO Speed Setting 1	950	RPM
Remote PTO Speed Setting 2	950	RPM
Remote PTO Speed Setting 3	950	RPM
Remote PTO Speed Setting 4	950	RPM
Remote PTO Speed Setting 5	950	RPM
Remote Station PTO Resume Sw Spd	950	RPM
Remote Station PTO Set Switch Speed	950	RPM
Remote Station PTO Addition Sw Spd	950	RPM
Transmission Driven PTO	N, DISABLE FEATURE OR FUNCTION	N/A
Transmission Driven PTO Type	0, ENGINE DRIVEN STEADY LOAD	N/A
Powertrain Protection Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Max Torque Allow By Axle/Driveshaft	23602	LB-FT
Max Torque in Top Gear Range	2995	LB-FT
Max Torque in Int. Gear Range	2995	LB-FT
Max Torque in Low Gear Range	2995	LB-FT
Max Torque w/o Vehicle Speed	1475	LB-FT
Lowest Gear of Top Gear Range	2.00	N/A
Lowest Gear of Int. Gear Range	3.00	N/A
Lowest Gear of Low Gear Range	6.00	N/A
Engine Protection Shutdown	Y, ENABLE FEATURE OR FUNCTION	N/A
Engine Protection Restart Inhibit	Y, ENABLE FEATURE OR FUNCTION	N/A
Engine Prot Coolant Level Shutdown	N, DISABLE FEATURE OR FUNCTION	N/A
Trip Information Vehicle Ovrsped1	82	MPH
Trip Information Vehicle Ovrsped2	84	MPH
Maintenance Monitor Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Maintenance Monitor Operating Mode	0, MAINTENANCE MONITOR AUTOMATIC MODE OF OPERATION	N/A
Maintenance Monitor Alert Percent	90	%
Maintenance Monitor Distance	15000	MILES
Maintenance Monitor Fuel	2000	GALLONS
Maintenance Monitor Time	500	HOURS
Maintenance Monitor Interval Factor	1.00	N/A
Master Password	000000	N/A
Adjustment Password	000000	N/A
Reset Password	000000	N/A
Predictive Gear Shifting	N, DISABLE FEATURE OR FUNCTION	N/A

These Electronic Parameters have been successfully finalized



Series: MV
 Model: MV60H
 Description: MV607 SBA LP
 Model Year: 2025

Calculation Factors

Wheelbase: 169
 Front Axle: 0002ATL
 Description: AXLE, FRONT NON-DRIVING, {Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity
 Front Wheel: 0027DWT
 Description: WHEELS, FRONT, {Accuride 43644} DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs
 Front Tire: 07652523253
 Description: TIRES, 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
 Steering Gear: 0005PSA
 Description: STEERING GEAR, {Sheppard M100} Power

Turning Radius Statistics

General Information

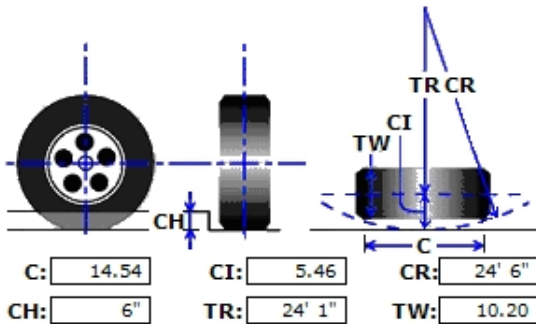
Inside Turn Angle: 50 Degrees
 Radial Overhang: 19

Axle Information

KingPin Inclination: 6.25 Degrees
 KingPin Center: 69

Turning Radius - Curb View

C - Curb Contact Length: 14.54
 CI - Curb Clearance Increment: 5.46
 CR - Curb Clearance Radius: 24'6"
 CH - Curb Height: 6"
 TR - Turning Radius: 24'1"
 TW - Tire Width: 10.20



* All Measurements are in inches, unless otherwise specified.

This information is based on engineering information available at this time. Actual figures may vary. Navistar, Inc. cannot accept liability for consequences due to this variance.

EXHIBIT B

WARRANTY



Emergency Vehicle Limited Warranty

REMOUNT

Subject to limitations, provisions and conditions set forth in this Warranty, Osage Industries, Inc. does hereby warrant to each Purchaser Only that this ambulance remount work shall be free from defects in workmanship and materials used in the remount process for a period as follows:

- A. For **THREE 3 years or 36,000 miles**, whichever comes first, from the date of the purchase, Osage Industries, Inc. will repair or replace, at no cost to purchaser, only those components manufactured by Osage Industries, Inc. for use in a remount vehicle and excludes components from other manufacturers used in such conversions; i.e. sirens, inverters, lightbars, oxygen equipment, chassis, etc. Individual warranties are covered by those manufacturers included in the Owner's Manual as supplied with the vehicle and shall apply as set forth by said manufacturer. Osage will not assume liability or responsibility for components, which are reused. Osage will only reimburse labor up to (3) years on those components with more than a (3) year warranty.
- B. For **THREE 3 years or 36,000 miles**, whichever comes first, from the date of the purchase, Osage Industries, Inc. will cover the cost of labor and material, in the repair or replacement of the electrical systems furnished and installed by Osage Industries, Inc. This warranty shall include all wiring, terminals and connections and general design concept used by Osage Industries, Inc. at the time of the remount. This warranty shall not apply to any electrical equipment furnished and warranted by other manufacturers. These warranties shall be limited to component manufacturer's policies. Osage will not assume liability or responsibility for components, which are reused.
- C. Paint—For **THREE 3 years or 36,000 miles**, whichever comes first, from the date of the purchase, Osage Industries, Inc., will cover the cost of labor and materials on repairs ONLY to the module body paint, and cab stripe, if Osage has done a total repaint. Pinstripe is covered for a period of Six (6) months. Warranty covers cost of parts and labor, providing problem is agreed upon by both parties (purchaser and seller) to be a manufacturing defect.

The above warranties are conditioned upon normal use and reasonable maintenance and do not apply to any components, which have been subject to abuse, accident, alteration, vandalism, and improper or careless use. Any modification of any description made to any components on the conversion, without written approval by Osage Industries, Inc. shall void the warranty of said system and components parts.

Prompt written notice of all defects or claims against Osage shall be forwarded to Osage Industries, Inc., P.O. Box 718, Linn, Missouri (MO) 65051, or by calling at 800-822-3634. No repairs or additions shall be performed without prior approval from Osage Industries, Inc. Osage Industries, Inc. reserves the right to reject unauthorized claims and its decision in these matters shall be final.

If warranty repairs are necessary, all work must be performed by Osage Industries, Inc. or a repair center authorized by Osage Industries, Inc. It is the responsibility of the purchaser to transport vehicle to and from Osage Industries, Inc., Linn, Missouri (MO), or the repair center authorized by Osage Industries, Inc. for warranty repairs. Osage is not responsible for any loss or damage that may occur during said transportation.

Any expressed warranty not provided herein and any remedy for breach of contract which might arise by implication or operation of law, is hereby excluded and disclaimed. The implied warranties of merchantability and fitness for any particular purpose are expressly limited to the terms stated above. Some states do not allow limitations on how long an implied warranty lasts. Therefore, the above limitations may not apply to you.

Under no circumstances shall Osage Industries, Inc. be liable to purchaser or any other person for any special or consequential damages, whether arising out of breach of warranty, breach of contract, or otherwise. Some states do not allow the exclusion or limitation of incidental or consequential damages. Therefore, the above limitations or exclusions may not apply to you.

This Warranty gives you specific legal rights, and you may have other rights, which vary, from state to state.

EXHIBIT C

PURCHASING TERMS AND CONDITIONS

PURCHASING TERMS AND CONDITIONS

These Purchasing Terms and Conditions, together with the Equipment Proposal and all attachments (collectively, the "Agreement") are entered into by and between Ten-8 Fire & Safety, LLC, a Florida company ("Company") and Customer (as defined in Ten-8 Fire & Safety LLC's Equipment Proposal document) and is effective as of the date specified in Section 3 of these Purchasing Terms and Conditions. Both Company and Customer may be referred throughout this document individually as a "party" or collectively as the "parties."

1. Definitions.

- a. **"Acceptance"** has the same meaning set forth in Company's Equipment Proposal.
- b. **"Company's Equipment Proposal"** means the Equipment Proposal provided by Company and prepared in response to Customer's request for proposal for a fire apparatus, associated equipment or an ambulance.
- c. **"Cooperative Purchasing Contract"** means an Agreement between Company and a public authority, including without limitation, a department, division, agency of a municipal, county or state government ("Public Authority"), that adopts or participates in an existing agreement between Company and another non-party customer (including, but not limited to such non-party customer's equipment proposal, its applicable exhibits, attachments and purchasing terms and conditions), often referred to as a "piggyback arrangement," which is expressly agreed to, in writing, by Company. Company has sole discretion to determine whether it will agree to such a Cooperative Purchasing Contract.
- d. **"Delivery"** means when Company delivers physical possession of the Product to Customer.
- e. **"Manufacturer"** means the Manufacturer of any Product.
- f. **"Prepayment Discount"** means the prepayment discounts, if any, specified in Company's Equipment Proposal.
- g. **"Product"** means the fire apparatus and any associated equipment, or ambulance manufactured or furnished for Customer by Company pursuant to the Specifications.
- h. **"Purchase Price"** means the Total price set forth in the Quotation, adjusted for the final net price for the chassis charged by the original equipment manufacturer set forth in the final invoice submitted to the Company by the manufacturer.
- i. **"Purchasing Terms and Conditions"** means these Purchasing Terms and Conditions; however, if the Company's Equipment Proposal or the Customer's related Purchase Order states that it is governed by a Cooperative Purchasing Agreement, "Purchasing Terms and Conditions" shall mean those terms and conditions set forth in the applicable Cooperative Purchasing Agreement.
- j. **"Specifications"** means the general specifications, technical specifications, training, and testing requirements for the Product contained in Company's Equipment Proposal and its Exhibit A (Proposal Option List or for ambulance sales, the Quotation, or Order Form, as applicable), prepared in response to Customer's request for such a proposal.

2. Purpose. This Agreement sets forth the terms and conditions of Company's sale of the Product to Customer.

3. Term of Agreement. This Agreement will become effective on the date of Acceptance as defined in Company's Equipment Proposal ("Effective Date") and, unless earlier terminated pursuant to the terms of this Agreement, it will terminate upon Delivery and payment in full of the Purchase Price.

4. Purchase and Payment. Customer agrees to pay Company the Purchase Price for the Product(s). The Purchase Price is in U.S. dollars. Where Customer opts for a Prepayment Discount that specifies that Customer will tender one or more prepayments to Company, Customer must provide each prepayment within the time frame specified in the Equipment Proposal in order to receive the Prepayment Discount for that prepayment installment. To the extent permitted by applicable law, Company may in its sole discretion charge a convenience fee if Customer elects to pay the Purchase Price by means of a credit card.

5. Representations and Warranties. Customer hereby represents and warrants to Company that the purchase of the Product(s) has been approved by Customer in accordance with applicable general laws and, as applicable, Customer's charter, ordinances and other governing documents, and funding for the purchase has been duly budgeted and appropriated.

6. Cancellation/Termination.

- a. Fire Equipment and Apparatus Sales. In the event this Agreement is cancelled or terminated by Customer before completion, Company may charge Customer a cancellation fee. The following charge schedule is based on costs incurred by Manufacturer and Company for the Product, which may be applied and charged to Customer: (a) 12% of the Purchase Price after the order for the Product(s) is accepted and entered into Manufacturer's system by Company; (b) 22% of the Purchase Price after completion of approval drawings by Customer, and; (c) 32% of the Purchase Price upon any material requisition made by the Manufacturer for the Product. The cancellation fee will increase in excess of (c) in this Section 6, accordingly, as additional costs are incurred by Manufacturer and Company as the order progresses through engineering and into the manufacturing process.
- b. Ambulance Sales. This Section 6 for Cancellation/Termination does not apply to Ambulance Sales. An order for an ambulance cannot be cancelled or terminated once Company receives and processes Customer's Acceptance of Company's Equipment Proposal.

7. Delivery. The Product is scheduled to be delivered as specified in the Delivery Timing section of the Equipment Proposal ("Delivery Timing"), which will be F.O.B. Company's facility. The Delivery Timing is an estimate, and Company is not bound to such date unless it otherwise agrees in writing. Company is not responsible for Delivery delays caused by or as the result of actions, omissions or conduct of the Manufacturer, its employees, affiliates, suppliers, contractors, and carriers. All right, title and interest in and to the Product, and risk of loss, shall pass to Customer upon Delivery of the Product(s) to Customer.

8. Standard Warranty. The manufacturer warranties applicable to this Agreement, if any, are attached to Company's Equipment Proposal as Exhibit A and are incorporated herein as part of the Agreement.

a. Disclaimer. EXCEPT AS OTHERWISE SET FORTH IN THIS AGREEMENT, COMPANY, INCLUDING ITS PARENT COMPANY, AFFILIATES, SUBSIDIARIES, AND THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES, SHAREHOLDERS, AGENTS OR REPRESENTATIVES DO NOT MAKE ANY REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THE PRODUCTS PROVIDED UNDER THIS AGREEMENT, WHETHER ORAL OR WRITTEN, EXPRESS, IMPLIED OR STATUTORY. WITHOUT LIMITING THE FOREGOING DISCLAIMER, ANY IMPLIED WARRANTY OR CONDITION OF MERCHANTABILITY, IMPLIED WARRANTY AGAINST INFRINGEMENT, AND IMPLIED WARRANTY OR CONDITION OF FITNESS FOR A PARTICULAR PURPOSE ARE EXPRESSLY EXCLUDED AND DISCLAIMED. STATEMENTS MADE BY SALES REPRESENTATIVES OR IN PROMOTIONAL MATERIALS DO NOT CONSTITUTE WARRANTIES.

9. Limitation of Liability. COMPANY WILL NOT BE LIABLE FOR ANY INCIDENTAL, CONSEQUENTIAL, INDIRECT, ECONOMIC, PUNITIVE, SPECIAL OR EXEMPLARY DAMAGES ARISING FROM OR IN ANY WAY CONNECTED WITH THIS AGREEMENT WITHOUT REGARD TO THE NATURE OF THE CLAIM OR THE UNDERLYING THEORY OR CAUSE OF ACTION (WHETHER IN CONTRACT, TORT, STRICT LIABILITY, EQUITY OR ANY OTHER THEORY OF LAW) ON WHICH SUCH DAMAGES ARE BASED. COMPANY'S LIMIT OF LIABILITY UNDER THIS AGREEMENT SHALL BE CAPPED AT THE TOTAL AMOUNT OF THE MONIES PAID BY CUSTOMER TO COMPANY UNDER THIS AGREEMENT.

10. Force Majeure. Company shall not be responsible nor deemed to be in default on account of delays in performance due to causes which are beyond Company's control or which make Company's performance impracticable, including but not limited to wars, insurrections, strikes, riots, fires, storms, floods, other acts of nature, explosions, earthquakes, accidents, transportation or delivery delays or losses outside of Company's control, any act of government, inability or delay of Company or manufacture in obtaining necessary labor or adequate or suitable manufacturing components at reasonable prices, allocation regulations or orders affecting materials, equipment, facilities or completed products, failure to obtain any required license or certificates, acts of God or the public enemy, terrorism, epidemics, quarantine restrictions, failure of vendors to perform their contracts or labor troubles of Company or a manufacturer causing cessation, slowdown, or interruption of work.

ATTACHMENT 2



4462 Lafayette St, Marianna, FL 32446 -

Customer		DATE: 8/21/2023	
North Collier			
Requested By	S/O Number	Customer Unit number	Terms
			Payable Upon Receipt
Contact Person		Contact Number	TERMS:
			Payable Upon Receipt
Qty.	Description	Cost	Total
1	Remount Braun Ambulance	\$174,125.00	\$ 174,125.00
1	2025 International MV607 SBA LP (MV60H)	\$133,549.00	\$ 133,549.00
	Remove & Reinstall module onto new chassis		Included
	Body mounts replaced with new		Included
	Inspect and Repair Subframe		Included
	Polish all exterior diamond plate		Included
	Replace Battery Harness/Cables		Included
	Install 4 new Ion-T grill lights		Included
	Replace Battery Switch		Included
	Install New Siren speakers		Included
	Extend Front Bumper and Transfer Q-Siren		Included
	Replace 12 volt A/C System and All Lines		Included
	Install new rear mud flaps		Included
	Install new back up alarm		Included
	Install new back up camera and wire to Vista		Included
	Replace Vista screens with IV version		Included
	Replace all exterior door shocks		Included
	Replace side entry door strap		Included
	Replace rear door grabbers		Included
	Clean and polish all warning light lenses		Included
	Replace auto eject cover		Included
	Remove and replace sub floor if needed and install		Included
	New flooring seal all edges		Included
	Reinstall power load plate		Included
	Paint cab console and reuse		Included
	Clean all interior cabinets & exterior compartments		Included
	Install new EVS attn seat and recover remaining		Included
	seating		
	Install new sign plates and holders		Included
	Paint cab and body 2 tone		Included
	Install New graphics and Rear Chevrons		Included

Pricing valid for 90 days

Sub -Total:	\$ 307,674.00
Contingency	\$ 5,000.00
Freight:	\$ 1,500.00

Total: \$ 314,174.00

Prepared For:

FRAZER- North Collier Cty.
GM
5221 Hwy 40 W
OCALA, FL 34470-
(352)732 - 8151
Reference ID: MVLP 2-DR

Presented By:

CUMBERLAND INTERNATIONAL TRUCKS, FL
Sally Wilson
5221 WEST HIGHWAY 40
OCALA FL 34482 -
(352)732-8151

Thank you for the opportunity to provide you with the following quotation on a new International truck. I am sure the following detailed specification will meet your operational requirements, and I look forward to serving your business needs.

Model Profile
2025 MV607 SBA LP (MV60H)

AXLE CONFIG:	4X2
APPLICATION:	Ambulance
MISSION:	Requested GVWR: 21000. Calc. GVWR: 26000. Calc. GCWR: 26000 Calc. Start / Grade Ability: 28.07% / 1.99% @ 55 MPH Calc. Geared Speed: 105.6 MPH
DIMENSION:	Wheelbase: 175.00, CA: 107.90, Axle to Frame: 63.00
ENGINE, DIESEL:	{Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max)
TRANSMISSION, AUTOMATIC:	{Allison 2200 EVS} 6th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 26,000-lb GVW and GCW Max
CLUTCH:	Omit Item (Clutch & Control)
AXLE, FRONT NON-DRIVING:	{Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity
AXLE, REAR, SINGLE:	{Dana Spicer S140} Single Reduction, 17,500-lb Capacity, 190 Wheel Ends Gear Ratio: 4.30
CAB:	Conventional, Day Cab
TIRE, FRONT:	(3) 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
TIRE, REAR:	(4) 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
SUSPENSION, REAR, SINGLE:	18,500-lb Capacity, Vari-Rate Springs
PAINT:	Cab schematic 100WP Location 1: 2A62, Red (Custom) Chassis schematic N/A

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
MV60H00	Base Chassis, Model MV607 SBA LP with 175.00 Wheelbase, 107.90 CA, and 63.00 Axle to Frame.	5460/2756	8216
1570	TOW HOOK, FRONT (2) Frame Mounted	9/-1	8
1ANA	AXLE CONFIGURATION {Navistar} 4x2	0/0	0
	<u>Notes</u> : Pricing may change if axle configuration is changed.		
1CAA	FRAME RAILS High Strength Low Alloy Steel (80,000 PSI Yield); 9.125" x 3.062" x 0.312" (231.8mm x 77.8mm x 8.0mm); with Transition to 6.500" x 3.062" x 0.312" (165.1mm x 77.8mm x 8.0mm); 388.4" (9864mm) Maximum OAL, For LP Chassis	0/0	0
1LEG	LICENSE PLATE HOLDER Includes Upper & Lower Mounting Plate Hardware, Mounted in Existing Holes in Front Bumper	3/0	3
1LNN	BUMPER, FRONT Contoured, Steel, Chrome Plated	0/0	0
1WAC	BUMPER EXTENSION, FRONT 4.0"	15/-3	12
1WEH	WHEELBASE RANGE 134" (340cm) Through and Including 197" (500cm)	0/0	0
2ATL	AXLE, FRONT NON-DRIVING {Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity	42/0	42
3AGW	SUSPENSION, FRONT, SPRING Parabolic Taper Leaf, Shackle Type, 9,000-lb Capacity, with Shock Absorbers	43/0	43
	<u>Includes</u> : SPRING PINS Rubber Bushings, Maintenance-Free		
4100	BRAKE SYSTEM, HYDRAULIC {Wabco} Split System, with Automatic Adjustment and Four Channel ABS	0/0	0
4732	DRAIN VALVE {Berg} with Pull Chain, for Air Tank	0/1	1
4EDN	AIR DRYER {Bendix AD-9SI} with Heater, Includes Safety Valve	20/-3	17
4GAR	BRAKE, PARKING {Bosch} DSSA Type, 12" x 3"; for Hydraulic Brake Chassis; Activated by Lever in Cab; Differential Mounted	0/0	0
4JNX	TRACTION CONTROL, HYDRAULIC Automatic; Hydraulic Brake System, with Electronic Stability Control	0/0	0
4SPN	AIR COMPRESSOR {Cummins} 18.7 CFM, with Tank for Air Source on Hydraulic Chassis, with Air Pressure Gauge, Low Pressure Alarm and Wiring	46/28	74
4VKV	AIR TANK LOCATION (1) Mounted Inside Left Rail, Back of Cab	0/0	0
4VLE	AIR DRYER LOCATION Mounted Inside Engine Compartment, Right Side	0/0	0
4XCW	BRAKES, FRONT {Meritor Quadraulic} Hydraulic Disc Type, with Four 70mm Diameter Pistons, 12,000-lb Capacity	0/0	0
4XCX	BRAKES, REAR {Meritor Quadraulic} Hydraulic Disc Type, with Four 70mm Diameter Pistons, 21,000-lb Capacity per Axle	0/0	0
5708	STEERING COLUMN Tilting	13/3	16
5CBE	STEERING WHEEL 4-Spoke; 18" Dia., Black Leather Wrapped	1/0	1
5PSA	STEERING GEAR {Sheppard M100} Power	29/-7	22
6DGA	DRIVELINE SYSTEM {Dana Spicer} SPL100, for 4x2/6x2	0/0	0

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
7BMJ	EXHAUST SYSTEM Horizontal Aftertreatment System, Frame Mounted Under Right Rail Back of Cab, for Single Vertical Tail Pipe, Frame Mounted Right Side Back of Cab	66/57	123
7SCP	ENGINE EXHAUST BRAKE for Cummins ISB/B6.7/ISL/L9 Engine with Variable Vane Turbo Charger	0/0	0
7WBA	TAIL PIPE (1) Turnback Type, Bright	4/5	9
7WBS	MUFFLER/TAIL PIPE GUARD (1) Bright Stainless Steel	11/13	24
7WBU	EXHAUST HEIGHT 11' 6"	2/1	3
7WZX	SWITCH, FOR EXHAUST 3 Position, Momentary, Lighted Momentary, ON/CANCEL, Center Stable, INHIBIT REGEN, Mounted in IP Inhibits Diesel Particulate Filter Regeneration When Switch is Moved to ON While Engine is Running, Resets When Ignition is Turned OFF	2/0	2
8000	ELECTRICAL SYSTEM 12-Volt, Standard Equipment <u>Includes</u> : DATA LINK CONNECTOR For Vehicle Programming and Diagnostics In Cab : HAZARD SWITCH Push On/Push Off, Located on Instrument Panel to Right of Steering Wheel : HEADLIGHT DIMMER SWITCH Integral with Turn Signal Lever : PARKING LIGHT Integral with Front Turn Signal and Rear Tail Light : STARTER SWITCH Electric, Key Operated : STOP, TURN, TAIL & B/U LIGHTS Dual, Rear, Combination with Reflector : TURN SIGNAL SWITCH Self-Cancelling for Trucks, Manual Cancelling for Tractors, with Lane Change Feature : TURN SIGNALS, FRONT Includes Reflectors and Auxiliary Side Turn Signals, Solid State Flashers; Flush Mounted : WINDSHIELD WIPER SWITCH 2-Speed with Wash and Intermittent Feature (5 Pre-Set Delays), Integral with Turn Signal Lever : WINDSHIELD WIPERS Single Motor, Electric, Cowl Mounted : WIRING, CHASSIS Color Coded and Continuously Numbered	0/0	0
8518	CIGAR LIGHTER Includes Ash Cup	1/0	1
8540	HORN, ELECTRIC (2) Trumpet Style	0/0	0
8GXK	ALTERNATOR {Leece-Neville BLP4006HN} Brushless, 12 Volt, 325 Amp Capacity, Pad Mount, with Remote Sense	18/-1	17
8HAB	BODY BUILDER WIRING Back of Day Cab at Left Frame or Under Sleeper, Extended or Crew Cab at Left Frame; Includes Sealed Connectors for Tail/Amber Turn/Marker/ Backup/Accessory Power/Ground and Sealed Connector for Stop/Turn	2/0	2
8NAA	TAIL LIGHT WIRING MODIFIED Includes: Wiring for Standard Lt & Rt Tail Lights; Separate 8.0' of Extra Cable Wiring for Lt & Rt Body Mounted Tail Lights	0/0	0
8NBR	BATTERY SYSTEM {JCI} Maintenance-Free, (3) 12-Volt 2100CCA Total, Top Threaded Stud	29/48	77
8RMZ	SPEAKERS (2) 6.5" Dual Cone Mounted in Both Doors, (2) 5.25" Dual Cone Mounted in Both B-Pillars	6/2	8
8RPP	ANTENNA Shark Fin, Roof Mounted	1/0	1
8RPS	RADIO AM/FM/WB/Clock/Bluetooth/USB Input/Auxiliary Input	2/1	3
8THB	BACK-UP ALARM Electric, 102 dBA	0/3	3

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
8TUU	BATTERY CABLES with 1 Auxiliary Battery Post, Positive	0/0	0
8VVG	BATTERY BOX Aluminum, with Plastic Cover, 25" Wide, 2-3 Battery Capacity, Mounted Left Side Under Cab in Back of DEF Tank	-18/-1	-19
8WGL	WINDSHIELD WIPER SPD CONTROL Force Wipers to Slowest Intermittent Speed When Park Brake Set and Wipers Left on for a Predetermined Time	0/0	0
8WPH	CLEARANCE/MARKER LIGHTS (5) {Truck Lite} Amber LED Lights, Flush Mounted on Cab or Sunshade	1/0	1
8WPZ	TEST EXTERIOR LIGHTS Pre-Trip Inspection will Cycle all Exterior Lamps Except Back-up Lights	0/0	0
8WRB	HEADLIGHTS ON W/WIPERS Headlights Will Automatically Turn on if Windshield Wipers are turned on	0/0	0
8WTK	STARTING MOTOR {Delco Remy 38MT Type 300} 12 Volt, Less Thermal Over-Crank Protection	7/1	8
8WWJ	INDICATOR, LOW COOLANT LEVEL with Audible Alarm	0/0	0
8XAH	CIRCUIT BREAKERS Manual-Reset (Main Panel) SAE Type III with Trip Indicators, Replaces All Fuses	0/0	0
8XKM	SWITCH, AIR HORN, PASSENGER Fire Truck Application; Momentary Switch Located in Instrument Panel Close to Passenger, Driver Also To Activate Switch with Lanyard	0/0	0
8XME	HORN, AIR (2) Emergency, Chrome, Hood Mounted, with Lanyard Pull Cord	11/0	11
8XPA	HEADLIGHTS LED, with Daytime Running Lights, Automatic Twilight Controlled	4/-1	3
8XPN	USB PORT One USB-A Port and One USB-C Port, Located in Instrument Panel	0/0	0
9AAB	LOGOS EXTERIOR Model Badges	0/0	0
9AAE	LOGOS EXTERIOR, ENGINE Badges	0/0	0
9HAN	INSULATION, UNDER HOOD for Sound Abatement	10/0	10
9HBN	INSULATION, SPLASH PANELS for Sound Abatement	2/0	2
9HCZ	GRILLE Stationary, Molded in Black, with Chrome Surround	0/0	0
9WBN	FENDER EXTENSIONS Painted	0/0	0
9WBW	FRONT END Tilting, Fiberglass, with Three Piece Construction, Dual Air Intakes	0/0	0
9WBZ	BUG SCREEN Mounted Behind Grille and Bumper Grille	6/-1	5
10060	PAINT SCHEMATIC, PT-1 Single Color, Design 100	0/0	0
	<u>Includes</u> : PAINT SCHEMATIC ID LETTERS "WP"		
10761	PAINT TYPE Base Coat/Clear Coat, 1-2 Tone	0/0	0
10771	PAINT CLASS Single Custom Color	0/0	0
10AGB	COMMUNICATIONS MODULE Telematics Device with Over the Air Programming; Includes Five Year Data Plan and International 360	0/0	0
10SLV	PROMOTIONAL PACKAGE Government Silver Package	0/0	0
10VAA	KEYS - ALL ALIKE, ADDITIONAL 3 Keys	0/0	0

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
10WCY	SAFETY TRIANGLES	6/0	6
10WUE	MUD FLAPS, FRONT WHEELS (2) Rubber, Mounted on Fender Extension	12/0	12
10XAN	FIRE EXTINGUISHER 5 lb Class A B C	7/3	10
10XAP	FIRE EXTINGUISHER BRACKET Mounted Left Side Driver Seat	1/0	1
11001	CLUTCH Omit Item (Clutch & Control)	0/0	0
12703	ANTI-FREEZE Red, Extended Life Coolant; To -40 Degrees F/ -40 Degrees C, Freeze Protection	0/0	0
12849	BLOCK HEATER, ENGINE 120V/1000W, for Cummins ISB/B6.7/ISL/L9 Engines <u>Includes</u> : BLOCK HEATER SOCKET Receptacle Type; Mounted below Drivers Door	3/0	3
12EXV	ENGINE, DIESEL {Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max)	0/0	0
12TSY	FAN DRIVE {Borg-Warner SA85} Viscous Type, Screw On <u>Includes</u> : FAN Nylon	0/0	0
12VCE	AIR CLEANER Single Element, Fire Retardant Media	0/0	0
12VJR	EMISSION, CALENDAR YEAR {Cummins B6.7} EPA, OBD and GHG Certified for Calendar Year 2024	0/0	0
12VXU	THROTTLE, HAND CONTROL Engine Speed Control for PTO; Electronic, Stationary Pre-Set, Two Speed Settings; Mounted on Steering Wheel	2/0	2
12WPV	OIL PAN 15 Quart Capacity, For Cummins ISB/B6.7 Engines	0/0	0
12WVG	EPA IDLE COMPLIANCE Low NOx Idle Engine, Complies with EPA Clean Air Regulations; Includes "Certified Clean Idle" Decal on Hood	0/0	0
12WZE	CARB IDLE COMPLIANCE Does Not Comply with California Clean Air Idle Regulations	0/0	0
12XBM	ENGINE CONTROL, REMOTE MOUNTED Provision for; Includes Wiring for Body Builder Installation of PTO Controls and Starter Lockout, with Ignition Switch Control, for Cummins B6.7 and L9 Engines	0/0	0
12XCC	RADIATOR Aluminum, 2-Row, Down Flow, Front to Back System, 640 SqIn Louvered, with 383 SqIn Charge Air Cooler, Includes In-Tank Oil Cooler	0/0	0
12XCS	CARB EMISSION WARR COMPLIANCE Does Not Comply with CARB Emission Warranty	0/0	0
13BBB	TRANSMISSION, AUTOMATIC {Allison 2200 EVS} 6th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 26,000-lb GVW and GCW Max	0/0	0
13WLN	TRANSMISSION OIL Synthetic; 20 thru 28 Pints	0/0	0
13WVS	TRANSMISSION SHIFT CONTROL T-Handle	0/0	0
13WYY	SHIFT CONTROL PARAMETERS {Allison} 1000 or 2000 Series Transmissions, Performance Programming	0/0	0
13XAN	PTO LOCATION Customer Does Not Intend to Install PTO	0/0	0

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
14AJH	AXLE, REAR, SINGLE {Dana Spicer S140} Single Reduction, 17,500-lb Capacity, 190 Wheel Ends . Gear Ratio: 4.30	0/71	71
14SAH	SUSPENSION, REAR, SINGLE 18,500-lb Capacity, Vari-Rate Springs	0/31	31
14WMM	AXLE, REAR, LUBE {EmGard FE-75W-90} Synthetic Oil; 1 thru 29.99 Pints	0/0	0
15LMR	FUEL/WATER SEPARATOR {Racor 400 Series,} with Primer Pump, Includes Water-in-Fuel Sensor	0/0	0
15LRE	LOCATION FUEL/WATER SEPARATOR Mounted Under Hood, Left Side, Above Front Axle	0/0	0
15SGK	FUEL TANK Top Draw, Non-Polished Aluminum, D-Style, 16" Tank Depth, 50 US Gal (189L), Mounted Right Side, Under Cab	6/-5	1
15WDG	DEF TANK 7 US Gal (26L) Capacity, Frame Mounted Outside Left Rail, Under Cab	0/0	0
16030	CAB Conventional, Day Cab	0/0	0
	<u>Includes</u> : CLEARANCE/MARKER LIGHTS (5) Flush Mounted		
16136	AIR CONDITIONER, PROVISION FOR Accommodation Package, for Air Conditioning, Includes Auxiliary Compressor in Secondary Position and Compressor Drive Effects for Vehicle with Primary Compressor Mounting	0/0	0
16564	HEATER SHUT-OFF VALVES (1) Ball Valve Type, Supply Line	2/0	2
16BAM	AIR CONDITIONER with Integral Heater and Defroster	56/0	56
16GED	GAUGE CLUSTER Base Level; English with English Electronic Speedometer	0/0	0
	<u>Includes</u> : GAUGE CLUSTER DISPLAY: Base Level (3" Monochromatic Display), Premium Level (5" LCD Color Display); Odometer, Voltmeter, Diagnostic Messages, Gear Indicator, Trip Odometer, Total Engine Hours, Trip Hours, MPG, Distance to Empty/ Refill for : GAUGE CLUSTER Speedometer, Tachometer, Engine Coolant Temp, Fuel Gauge, DEF Gauge, Oil Pressure Gauge, Primary and Secondary Air Pressure or Auxiliary Air Pressure (if Air Equipped) : WARNING SYSTEM Low Fuel, Low DEF, Low Oil Pressure, High Engine Coolant Temp, Low Battery Voltage (Visual and Audible), Low Air Pressure, Primary and Secondary (if Air Equipped)		
16GHU	GRAB HANDLE, CAB INTERIOR (2) Safety Yellow	0/0	0
16HGH	GAUGE, OIL TEMP, AUTO TRANS for Allison Transmission	1/0	1
16HHE	GAUGE, AIR CLEANER RESTRICTION {Filter-Minder} Mounted in Instrument Panel	2/0	2
16HKT	IP CLUSTER DISPLAY On Board Diagnostics Display of Fault Codes in Gauge Cluster	0/0	0
16JNT	SEAT, DRIVER {National 2000} Air Suspension, High Back with Integral Headrest, Vinyl, Isolator, 1 Chamber Lumbar, with 2 Position Front Cushion Adjust, -3 to +14 Degree Angle Back Adjust	1/1	2
16PPN	SEAT, PASSENGER {National 2000} Air-Suspension, High Back with Integral Headrest, Vinyl, Isolator, 1 Chamber Lumbar, 2 Position Front Cushion Adjustment, -3 to +14 Degree Seat Back Adjustment, Dual Shocks	65/39	104

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
16SEE	GRAB HANDLE, EXTERIOR Chrome, Towel Bar Type, with Anti-Slip Rubber Inserts, for Cab Entry Mounted Left Side at B-Pillar	3/0	3
16SSU	MIRRORS (2) C-Loop, Power Adjust, Heated, Turn Signals, LED Clearance Lights, Bright Heads and Arms, 7" x 14.5" Flat Glass, Includes 8" x 6" Convex Mirrors, for 102" Load Width	0/0	0
	<u>Notes</u> : Mirror Dimensions are Rounded to the Nearest 0.5"		
16VBZ	SEAT BELT All Red; 1 to 3	0/0	0
16VDZ	KEYLESS ENTRY SYSTEM REMOTE with Panic and Auxiliary Buttons, Includes Two Key Fobs (Transmitters)	1/0	1
16VKK	CAB INTERIOR TRIM Diamond, for Day Cab	0/0	0
	<u>Includes</u> : CONSOLE, OVERHEAD Molded Plastic with Dual Storage Pockets, Retainer Nets and CB Radio Pocket; Located Above Driver and Passenger : DOME LIGHT, CAB Door Activated and Push On-Off at Light Lens, Timed Theater Dimming, Reading Lights; Integral to Overhead Console, Center Mounted : SUN VISOR (3) Padded Vinyl; 2 Moveable (Front-to-Side) Primary Visors, Driver Side with Vanity Mirror and Toll Ticket Strap, plus 1 Auxiliary Visor (Front Only), Driver Side		
16VLK	CAB REAR SUSPENSION Air Suspension, for Mid Cab Height	41/1	42
16VUY	MONITOR, TIRE PRESSURE System Gives Warning that Tire Pressure is Below Set Pressure, Monitors Tire Pressure of Each Tire with Temperature Compensation, Data Displayed in the LCD of the Cluster, for 4x2 Axle Configuration, Does Not Include Lift Axles or Spare Wheels	9/2	11
16WBY	ARM REST, RIGHT, DRIVER SEAT	3/0	3
16WBZ	ARM REST, LEFT, PASSENGER SEAT	3/0	3
16WJU	WINDOW, POWER (2) and Power Door Locks, Left and Right Doors, Includes Express Down Feature	5/0	5
16WLS	FRESH AIR FILTER Attached to Air Intake Cover on Cowl Tray in Front of Windshield Under Hood	1/0	1
16WSE	LOW WASHER FLUID INDICATOR	1/0	1
16XJN	INSTRUMENT PANEL Flat Panel	0/0	0
16ZBT	ACCESS, CAB Steel, Driver & Passenger Sides, Two Steps per Door, for use with Day Cab and Extended Cab	0/0	0
26DUW	WHEEL, SPARE, DISC {Accuride 51408} 22.5x8.25 Rims, Powder Coat Steel, 10-Stud, 285.75mm BC, Hub-Piloted	0/67	67
27DWT	WHEELS, FRONT {Accuride 43644} DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs	-42/0	-42
28DWT	WHEELS, REAR {Accuride 43644} DUAL DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs	0/-84	-84
29007	TIRE, SPARE Equal to Model Standard	0/94	94
29BAG	WHEEL, REAR, IDENTITY Replace Inner Aluminum Wheels on Rear Duals with the Equivalent Steel Wheels - For Use with Hub Piloted Wheels Only	0/59	59

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
29WLK	WHEEL BEARING, FRONT, LUBE {EmGard FE-75W-90} Synthetic Oil	0/0	0
60ACW	BDY INTG, I/O EXP HARNESS {for Diamond Logic Builder} In-Cab wire harness (DLB) program only, Includes a harness with five blunt cut wires routed on lower left of instrument panel. Two ground active inputs and two (.5Amp) relay drivers outputs are provided	0/0	0
7652523253	(3) TIRE, FRONT 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position	60/0	60
7652523253	(4) TIRE, REAR 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position	0/80	80
Services Section:			
40129	WARRANTY Standard for MV Series, Effective with Vehicles Built July 1, 2017 or Later, CTS-2020A	0/0	0
Total Component Weight:		6097/3260 (lbs)	9357 (lbs)
		(lbs)	(lbs)
Furnish and install Liquid Spring rear suspension.		0/0	0
Tire surcharge		0/0	0
PDI & Programming		0/0	0
Furnish loose A/C tie in parts in Cab		0/0	0
Install Auxiliary Air Tank for Air Horns		0/0	0
Program out Road Speed Activated by the Power Door Locks		0/0	0
Install Liquid Spring ECM Cover		0/0	0
Engine Speed Pre-Set 1-900 RPM, Engine Speed Preset 2-1250 RPM		0/0	0
150 Day Payment Terms from Date of Int'l factory Invoice		0/0	0
Furnish & Install bright finish aluminum diamond plate cover to fill the gap between the bumper & hood. Price is to cover up to a 12" front frame Extension.		0/0	0
Wire the Cigar Lighter direct to the battery with inline fuse, so it will be hot when the master disconnect is turned off		0/0	0
Furnish & Install Driveshaft Retainer		0/0	0
Replace the existing batteries with Odyssey Model 31-PC2150150		0/0	0
Furnish & Install Polished Front & Rear wheel hub and lug nut		0/0	0
Provide additional Key FOB - Programmed		0/0	0
Furnish & Install (3) Piece closing crossmember		0/0	0
Total Goods Purchased:		0/0	0

The weight calculations included in this proposal are an estimate of future vehicle weight. The actual weight as manufactured may be different from the estimated weight. Navistar, Inc. shall not be liable for any consequences resulting from any differences between the estimated weight of a vehicle and the actual weight.

(0012EXV)

ATTACHMENTS: 0016BAM 0012VXU 0012TSY 0007WZX 0007SCP

<u>Parameter</u>	<u>Value</u>	<u>UOM</u>
Max Accelerator Vehicle Speed	75	MPH
Road Speed Governor Upper Droop	3	MPH
Road Speed Governor Lower Droop	0	MPH
Max Engine Speed No Veh Speed Sensr	1821	RPM
Idle Speed Adjustment Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
Low Idle Speed	750	RPM
Idle Shutdown Enable	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Time Before Shutdown	60.0	MIN
ISD Percent Engine Loading	100	%
ISD In PTO	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Manual Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD With Parking Brake Set	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Ambient Temperature Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Cold Ambient Air Temperature	30	F
ISD Intermediate Ambient Air Temp	40	F
ISD Hot Ambient Air Temperature	81	F
ISD Manual Override Inhibit Zone En	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Hot Ambient Automatic Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Engine Coolant Temp Threshold	53	F
Cruise Control Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
CC Maximum Vehicle Speed	75	MPH
CC Save Set Speed	N, DISABLE FEATURE OR FUNCTION	N/A
CC Upper Droop	3.0	MPH
CC Lower Droop	0.0	MPH
CC Auto Resume	N, DISABLE FEATURE OR FUNCTION	N/A
CC Ovrspd Retard Activation Enable	N, DISABLE FEATURE OR FUNCTION	N/A
CC Overspeed for Max Retarder	0.0	MPH
CC Overspeed for Min Retarder	0.0	MPH
Retarder - Min Vehicle Speed	0	MPH
Retarder - Delay Time	0.5	SEC
Retarder - Service Brake Activation	N, DISABLE FEATURE OR FUNCTION	N/A
Remote Accelerator Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Remote Accelerator Mode	1, REMOTE ACCELERATOR PEDAL OR LEVER WITH TRANS VERIFICATION	N/A
PTO Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO In Cab Mode	Y, ENABLE FEATURE OR FUNCTION	N/A
Remote PTO Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
Remote Station PTO Enable	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Max Engine Speed	2600	RPM
PTO Min Engine Speed	750	RPM
PTO Maximum Engine Load	800	LB-FT
PTO Max Vehicle Speed	2	MPH
PTO Accelerator Override	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Accel Override Max Engine Speed	2800	RPM
PTO Clutch Override	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Service Brake Override	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO Parking Brake Interlock Mode	1, PTO PRK BRK INT TYPE SET TO CAB ONLY	N/A
PTO Transmission Neutral Interlock	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO Eng Spd Limit w/VSS Limit	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Ignore Vehicle Speed Sensor	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Resume Switch Speed	950	RPM
PTO Set Switch Speed	950	RPM
PTO Additional Switch Speed	950	RPM
PTO Ramp Rate	250	RPM/SEC
Remote PTO Number of Speed Settings	1	N/A

Remote PTO Speed Setting 1	950	RPM
Remote PTO Speed Setting 2	950	RPM
Remote PTO Speed Setting 3	950	RPM
Remote PTO Speed Setting 4	950	RPM
Remote PTO Speed Setting 5	950	RPM
Remote Station PTO Resume Sw Spd	950	RPM
Remote Station PTO Set Switch Speed	950	RPM
Remote Station PTO Addition Sw Spd	950	RPM
Transmission Driven PTO	N, DISABLE FEATURE OR FUNCTION	N/A
Transmission Driven PTO Type	0, ENGINE DRIVEN STEADY LOAD	N/A
Powertrain Protection Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Max Torque Allow By Axle/Driveshaft	23602	LB-FT
Max Torque in Top Gear Range	2995	LB-FT
Max Torque in Int. Gear Range	2995	LB-FT
Max Torque in Low Gear Range	2995	LB-FT
Max Torque w/o Vehicle Speed	1475	LB-FT
Lowest Gear of Top Gear Range	2.00	N/A
Lowest Gear of Int. Gear Range	3.00	N/A
Lowest Gear of Low Gear Range	6.00	N/A
Engine Protection Shutdown	Y, ENABLE FEATURE OR FUNCTION	N/A
Engine Protection Restart Inhibit	Y, ENABLE FEATURE OR FUNCTION	N/A
Engine Prot Coolant Level Shutdown	N, DISABLE FEATURE OR FUNCTION	N/A
Trip Information Vehicle Ovrsped1	82	MPH
Trip Information Vehicle Ovrsped2	84	MPH
Master Password	000000	N/A
Adjustment Password	000000	N/A
Reset Password	000000	N/A

These Electronic Parameters have been successfully finalized

11. Customer's Obligations. Customer shall provide its timely and best efforts to cooperate with Company and Manufacturer during the manufacturing process to create the Product. Reasonable and timely cooperation includes, without limitation, Customer's providing timely information in response to a request from Manufacturer or Company and Customer's participation in traveling to Manufacturer's facility for inspections and approval of the Product.
12. Default. The occurrence of one or more of the following shall constitute a default under this Agreement: (a) Customer's failure to pay any amounts due under this Agreement or Customer's failure to perform any of its obligations under this Agreement; (b) Company's failure to perform any of its obligations under this Agreement; (c) either party becoming insolvent or becoming subject to bankruptcy or insolvency proceedings; (d) any representation made by either party to induce the other to enter into this Agreement, which is false in any material respect; (e) an action by Customer to dissolve, merge, consolidate or transfer a substantial portion of its property to another entity; or (f) a default or breach by Customer under any other contract or agreement with Company.
13. Manufacturer's Statement of Origin. Company shall retain possession of the manufacturer's statement of origin ("MSO") for the Product until the entire Purchase Price has been paid. If more than one Product is covered by this Agreement, Company shall retain the MSO for each individual Product until the Purchase Price for that Product has been paid in full.
14. Arbitration. Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. The Arbitration shall take place in Bradenton, Florida.
15. Miscellaneous. The relationship of the parties established under this Agreement is that of independent contractors and neither party is a partner, employee, agent, or joint venture of or with the other. Neither party may assign its rights and obligations under this Agreement without the prior written approval of the other party. This Agreement and all transactions between Ten-8 Fire & Safety, LLC will be governed by and construed in accordance with the laws of the State of Florida. The delivery of signatures to this Agreement may be via facsimile transmission or other electronic means and shall be binding as original signatures. This Agreement shall constitute the entire agreement and supersede any prior agreement between the parties concerning the subject matter of this Agreement. This Agreement may only be modified by an amendment, in writing, signed by duly authorized representatives of both parties with authority to sign such amendments to this Agreement. In the event of a conflict between the Ten-8 Proposal and these Terms and Conditions, the Ten-8 Proposal shall control except in the case of a Cooperative Purchasing Contract as set forth in Section 1(c) and (h) of these Purchasing Terms and Conditions. If any term of this Agreement is determined to be invalid or unenforceable by a competent legal authority, such term will be either reformed or deleted, as the case may be, but only to the extent necessary to comply with the applicable law, regulation, order or rule, and the remaining provisions of the Agreement will remain in full force and effect.



PURCHASE REQUEST FORM

ATTACHMENT 3

Vendor	Ten-8 Fire & Safety, LLC	Today's Date	8/21/2023
Address		Request #	
		PO Required by Vendor?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
		New Vendor?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>

Location/Station #		Consent Agenda Item? (if unbudgeted)	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
Specify Other Location	Squad #6230		
Budgeting Source (line item/GL account #)	174, 064-014 CAP Fire Apparatu	Date of Board Meeting Approval?	8/31/23

DESCRIPTION	QTY	UNIT PRICE	TOTAL
Remount and refurbishment of Squad #6230	1	\$ 281,226.00	\$ 281,226.00
			\$ 0.00
5% Contingency	1	\$ 14,065.00	\$ 14,065.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
TOTAL			\$ 295,291.00

CHARGED TO DISTRICT CREDIT CARD?			
Type		Last 4 Digits	Name on Credit Card

Employee Requesting	Kris Thomas	Title	Assistant Chief
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APPROVALS	
Manager/Supervisor	
Assistant Chief/Deputy Chief	
Fire Chief	
Chief Financial Officer	

LOGISTICS NOTIFIED?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	Who?		Date	
Capital Asset Inventory? (> \$5,000/unit)	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>				



Equipment Proposal

Proposal # 08022023

This Equipment Proposal (the "Proposal") has been prepared by Ten-8 Fire & Safety, LLC ("Company") in response to the undersigned Customer's request for a proposal. This Proposal is comprised of the special terms set forth below, the Proposal Option List, Warranty, and Company's Purchasing Terms and Conditions. Through its signature below or other Acceptance (as defined below), Customer acknowledges having received, read and being bound by this Proposal, all attachments and Company's Purchasing Terms and Conditions.

Date: August 2, 2023 ("Proposal Date") **Customer:** North Collier Fire Control & Rescue District ("Customer")

Customer Address: 1885 Veterans Park Dr., Naples, FL 34109

Qty	Product Description & Options	Price
1	<p>Refurbish a 2014 Braun Super Chief ambulance and remount onto a 2024 International MV607 chassis per the attached specifications.</p> <p>*Pricing based on Florida Sheriff's Association Contract # FSA23-VEF17.0</p> <p>**Includes a final inspection trip to factory.</p>	\$281,226
**Commercial chassis price is an estimate; final price is net price charged by the chassis manufacturer.		Total: \$281,226

Delivery Timing: The Product described above in the Product Description and Options Section of this document will be built by and shipped from the manufacturer approximately 24-30 (months) after Company receives Customer's acceptance of this Proposal as defined below, subject to market and production conditions, Force Majeure, delays from the chassis manufacturer, changes to Order Specifications, or any other circumstances or cause beyond Company's or manufacturer's control.

Other: _____

Unless accepted within 45 days from date of proposal, the right is reserved to withdraw this proposal.

ACCEPTANCE OF THIS PROPOSAL CREATES AN ENFORCEABLE BINDING AGREEMENT BETWEEN COMPANY AND CUSTOMER. "ACCEPTANCE" MEANS THAT CUSTOMER DELIVERS TO COMPANY: (A) A PROPOSAL SIGNED BY AN AUTHORIZED REPRESENTATIVE, OR (B) A PURCHASE ORDER INCORPORATING THIS PROPOSAL, WHICH IS DULY APPROVED, TO THE EXTENT APPLICABLE, BY CUSTOMER'S GOVERNING BOARD. ACCEPTANCE OF THIS PROPOSAL IS EXPRESSLY LIMITED TO THE TERMS CONTAINED IN THIS PROPOSAL AND COMPANY'S PURCHASING TERMS AND CONDITIONS. ANY ADDITIONAL OR DIFFERENT TERMS, WHETHER CONTAINED IN CUSTOMER'S FORMS OR OTHERWISE PRESENTED BY CUSTOMER AT ANY TIME, ARE HEREBY REJECTED.

INTENDING TO CREATE A BINDING AGREEMENT, Customer and Company have each caused this Proposal to be executed by their duly authorized representatives as of date of the last signature below.

Customer: North Collier Fire

Ten-8 Fire & Safety, LLC

By: _____

By: *Michael Day*

Title: _____

Title: **Authorized Sales Representative**

Print: _____

Print: **Michael Day**

Date: _____

Date: **August 2, 2023**

EXHIBIT A

PROPOSAL OPTION LIST

OSAGE INDUSTRIES, INC.
2025 AMBULANCE REMOUNT

194 County Road 302
Linn, MO 65051

Office
Fax

Date: **15-Jun-23**

Dealer Name: **Ten-8 Fire & Safety**

Selling Dealers Name:

Address:

City/State/Zip:

Phone:

Customer Information

Name: **North Collier Fire District**

Contact: **Kris Thomas**

Cell #:

Address:

City/State/Zip:

Email:

Phone:

Fax:

Fleet #:

Summary Proposal And Terms

New Chassis Description: **2024 International MV607**

New Remount

Stock:

New Truck

VIN:

Refurb and Remounting - Box Manufacturer: **Braun**

Trade In of Old Chassis - Make International DuraStar Year 2013 Mileage 90,000

Old Chassis VIN: **1HTMNAAM0EH762735**

Condition: **Fleet maintained, everything is in working condition**

Net Price:

TERMS ARE F.O.B. LINN, MO

Delivery anticipated to be ___ days from the receipt of the unit to be remounted, new chassis and customer-supplied equipment.

**Note: Signature of an Osage Dealer or Authorized Agent for an Osage Dealer
Endows Responsibility for Full Payment within Three (3) Days of Completion.**

Signature of Osage Dealer or Authorized Agent of Ambulance Service

Signature of Authorized Representative of Osage Ambulance

Qty

<u>1</u>	2024 International MV607 - Chassis only
	Freightliner or International Medium Duty Remount Standard
<u>1</u>	Package (Going back on same type chassis) <i>NOTE: Includes Cab Steps & External Condenser Under the Module</i>

STANDARD PACKAGE INCLUDES

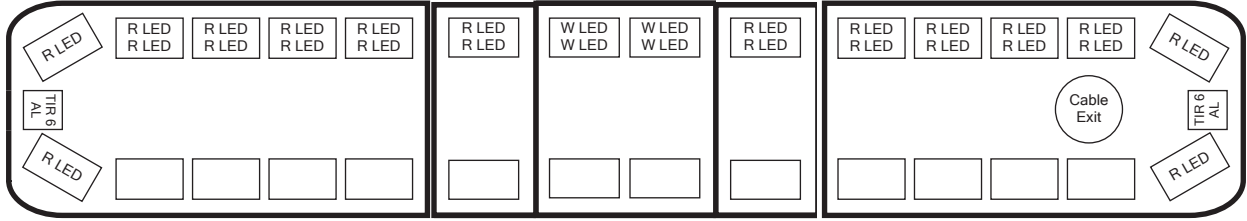
.	Removal & Remount of box onto a new chassis, using all new
.	rubber boots or gaskets, body pucks, bolts
.	Inspect & repair any under body aluminum structure
.	Minor modification to fit onto the new chassis
.	Remove & polish all diamond plate
.	Replace all battery cables and chassis wire harness
.	Install new junction box, breakers and junction connectors
.	New grill & intersection light harness
.	New siren speakers and wire harness
.	*New ION-T Grill Lights (Pair)
.	*New ION-T Intersect Lights (Pair)
.	New back-up alarm
.	New 275 amp battery switch
.	New 200 amp master switch
.	*New license plate bracket
.	Replace front console, reusing old switch panel
.	Replace entire AC and heat unit, hoses, thermostat and filter
.	Replace rear mud flaps
.	Replace all exterior door gas shocks
.	Side entry door nylon retention strap
.	New cast fuel fill
.	*New cast door grabbers
.	Full tank of fuel at delivery
.	New urea bracket or cast filler on diesels
.	Test operation of O2 system, Inverter and Lights

	Test electrical system, siren and door locks
	Painted up to one 8" stripe on cab
	Reverse "Ambulance" on hood and two 6" SOL
	Complete detail/cleanup
	Warranty 3-year 36,000 on work performed
<u>Qty</u>	SECTION 1 - LED LIGHTS
<u>1</u>	Clean and polish all warning light lenses
<u>Qty</u>	LIGHT AND LENSES
<u>1</u>	Whelen 72" Freedom IV lightbar. See attached configuration.
<u>Qty</u>	SECTION 4 - SIREN AIR HORNS
<u>1</u>	Remove and Reinstall Sirens
<u>Qty</u>	SECTION 5 - SWITCHPANEL, INVERTER, CHARGES, SHORELINES
<u>2</u>	Kussmaul Auto Eject cover plate only
<u>1</u>	Upgrade Switches to Vista IV Screens (2)
<u>1</u>	Reverse Camera Tied into V-MVX Screen (w/Vista IV Upgrade Only)
<u>Qty</u>	SECTION 7 - INTERIOR
	Remove Old Flooring, Replace wood sub floor, Inspect Aluminum and repair reseal to exterior. Replace with Seamless one-piece Lon Plate Flooring with New Trim and Cot Mount Plates, Replace stainless sill's & skid tape
<u>1</u>	Specify Color: _____ Loncoin _____
<u>1</u>	Sand & Polish Stainless Steel on Left Wall & Squad Bench
<u>Qty</u>	INTERIOR
<u>1</u>	EVS EMT Seat w/Child Seat and 6-pt Seatbelt w/Base
<u>1</u>	Recover all colored pads in Osage box-Vinyl (Doesn't incl. EVS Seat Pads)
<u>Qty</u>	INTERIOR
<u>2</u>	Replace lower stainless on rear entry doors
<u>1</u>	Re-Paint cab console and reinstall
<u>1</u>	Clean and polish all interior cabinets and countertop
<u>Qty</u>	SECTION 8 - COT MOUNTS, STAIR CHAIR, MONITOR BRACKETS
<u>1</u>	Remove Stryker Power Load and Reinstall after New Floor (Assuming we can save floor plate)
<u>Qty</u>	EXTERIOR
<u>4</u>	Truck Number Holders (Painted Box Color) each
<u>1</u>	If possible, clean inside of all exterior compartments.
<u>1</u>	Extend Front Bumper to Match Current Truck, Re-Install Federal Q Siren and LED Lights.
<u>Qty</u>	SECTION 13 - PAINT, TAPE, LETTERING

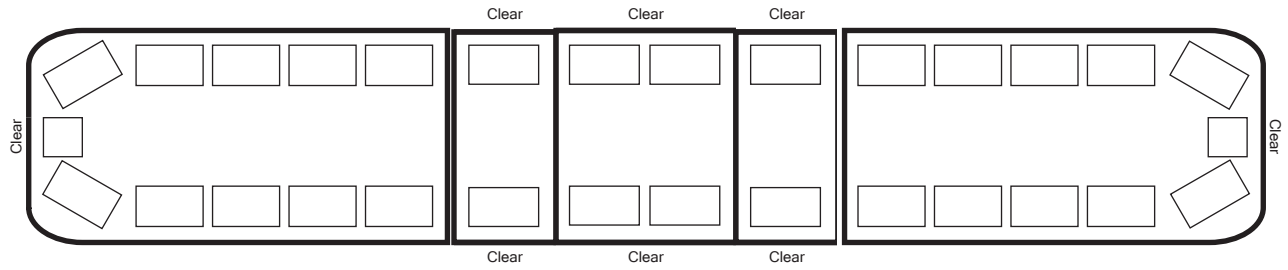
<u>1</u>	NON-OSAGE BOX Sandblast all original paint including door jams and repaint with PPG paint (see procedure for details). (Does not include Re-Lettering) 151" Box or longer (includes New LED clearance lights, door switches, any bad rotary latches and rusted Nader pins)
<u>1</u>	Paint any color other than White , Includes Red, Yellow, Blue, Silver ect.
<u>1</u>	Wet-sand and Buff Paint on 151" Box or over
<u>1</u>	Paint Cab and Box - Two Colors (Door Jams Included)
<u>1</u>	6" Oracal Reflexite Cheron Two-Color Around Rear Doors
<u>1</u>	6" Chevron Oracal Reflexite Two-Color Rear Doors
<u>1</u>	Credit on box repaint with no painted striping
<u>1</u>	Paint to match current design. See attached.
<u>1</u>	(Pierce 447 Red / Pierce 90 metallic charcoal)
<u>1</u>	Graphics to match current design. See attached.
<u>1</u>	1/2" Goldleaf, 1/4" & 1" Gunmetal, 6" Refl black "Z" stripe
<u>1</u>	Goldleaf/N.R. Black lettering, Refl lettering, Door badge and clearviews
<u>1</u>	Gunmetal Star w/ 1" refl black border
<u>1</u>	Two color chevrons on front bumper (Scotchlite only, no reflexite of DG)

Freedom® IV Series Light Bar Order Form/Worksheet

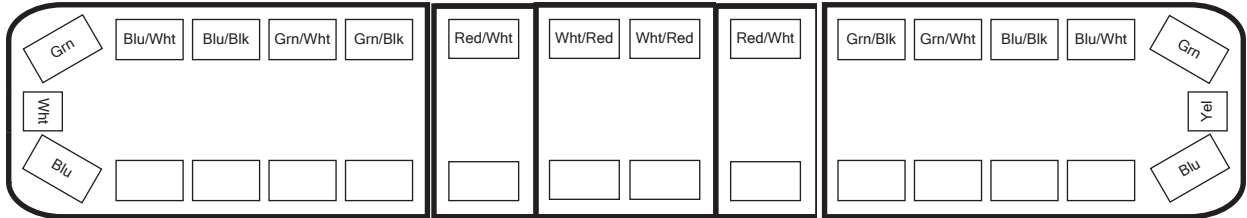
Configuration



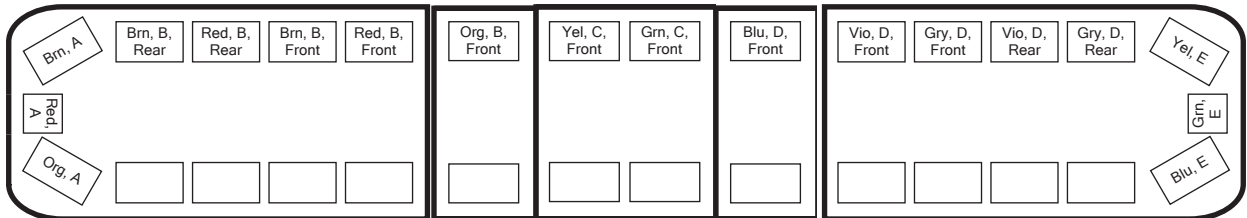
Lenses



Control Cable Wiring



Internal Harness Connectors and Colors



Freedom® IV Series Light Bar Order Form/Worksheet

Control Cable Color	Function	I/O Ports	Cable
Violet	Low Power		20Conductor
GreenBlack	Front Inboard		20Conductor
GreenWhite	Front Outboard		20Conductor
BlueBlack	Rear Inboard		20Conductor
WhiteBlue	Flashing Alley-TD Or Alley Warning		20Conductor
WhiteOrange	Aux		20Conductor
WhiteViolet	Scanlock		20Conductor
WhiteRed	Front Center		20Conductor
Green	Front Corner		20Conductor
WhiteBrown	Rear Center		20Conductor
BlueWhite	Rear Outboard		20Conductor
Yellow	Passenger Alley		20Conductor
Blue	Rear Corner		20Conductor
White	Driver Alley		20Conductor
WhiteBlack	Takedown		20Conductor
WhiteYellow	Traffic Advisor Left		20Conductor
WhiteGreen	Traffic AdvisorRight		20Conductor
RedWhite	Front Middle		20Conductor
RedBlack	Rear Middle		20Conductor

Line Items

QTY	Model #	Description	List Price
1	F4X7RRRR	72" Freedom IV LC Series	
1	F4A6	Add Two Super-LED® Alley Lights	
10	F4DLR	Add Super-LED® Lighthead, 1 Long Red/Red	
2	F4DLC	Add Super-LED® Lighthead, 1 Long White/White	
Total:			

The above costs (in US Dollars) is an estimate only. Refer to the current Whelen Automotive Price List for accurate pricing!

Order Information

Order Date 7/12/2023
 Account Number
 Project Name
 Vehicle Type
 Voltage 12
 Bar Length 72
 WECAD Version WeCad 5.23.32.0
 Order Popularity Code C

Bill To:

PO Number
 Name North Collier
 Address1
 Address2
 City
 State
 Zip Code
 Telephone
 Contact 1
 Contact 2

Ship To:

PO Number
 Name North Collier
 Address1
 Address2
 City
 State
 Zip Code
 Telephone
 Contact 1
 Contact 2

Special Instructions

Prepared For:

TEN-8 FIRE EQUIPMENT - North Collier Cty.
Michael Day
141 Maritime Dr.
Sanford, FL 32771-6319
(407)328 - 5081
Reference ID: MVLP 2-DR

Presented By:

CUMBERLAND INTERNATIONAL TRUCKS, FL
Sally Wilson
5221 WEST HIGHWAY 40
OCALA FL 34482 -
(352)732-8151

Thank you for the opportunity to provide you with the following quotation on a new International truck. I am sure the following detailed specification will meet your operational requirements, and I look forward to serving your business needs.

Model Profile
2025 MV607 SBA LP (MV60H)

AXLE CONFIG:	4X2
APPLICATION:	Ambulance
MISSION:	Requested GVWR: 21000. Calc. GVWR: 26000. Calc. GCWR: 26000 Calc. Start / Grade Ability: 28.07% / 1.99% @ 55 MPH Calc. Geared Speed: 105.6 MPH
DIMENSION:	Wheelbase: 169.00, CA: 101.90, Axle to Frame: 63.00
ENGINE, DIESEL:	{Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max)
TRANSMISSION, AUTOMATIC:	{Allison 2200 EVS} 6th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 26,000-lb GVW and GCW Max
CLUTCH:	Omit Item (Clutch & Control)
AXLE, FRONT NON-DRIVING:	{Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity
AXLE, REAR, SINGLE:	{Dana Spicer S140} Single Reduction, 17,500-lb Capacity, 190 Wheel Ends Gear Ratio: 4.30
CAB:	Conventional, Day Cab
TIRE, FRONT:	(3) 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
TIRE, REAR:	(4) 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
SUSPENSION, REAR, SINGLE:	18,500-lb Capacity, Vari-Rate Springs
PAINT:	Cab schematic 100WP Location 1: 5J39, Pierce 304 Lime Green (Custom) Chassis schematic N/A

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
MV60H00	Base Chassis, Model MV607 SBA LP with 169.00 Wheelbase, 101.90 CA, and 63.00 Axle to Frame.	5460/2756	8216
1570	TOW HOOK, FRONT (2) Frame Mounted	9/-1	8
1ANA	AXLE CONFIGURATION {Navistar} 4x2	0/0	0
	<u>Notes</u> : Pricing may change if axle configuration is changed.		
1CAA	FRAME RAILS High Strength Low Alloy Steel (80,000 PSI Yield); 9.125" x 3.062" x 0.312" (231.8mm x 77.8mm x 8.0mm); with Transition to 6.500" x 3.062" x 0.312" (165.1mm x 77.8mm x 8.0mm); 388.4" (9864mm) Maximum OAL, For LP Chassis	0/0	0
1LEG	LICENSE PLATE HOLDER Includes Upper & Lower Mounting Plate Hardware, Mounted in Existing Holes in Front Bumper	3/0	3
1LNN	BUMPER, FRONT Contoured, Steel, Chrome Plated	0/0	0
1WAC	BUMPER EXTENSION, FRONT 4.0"	15/-3	12
1WEH	WHEELBASE RANGE 134" (340cm) Through and Including 197" (500cm)	0/0	0
2ATL	AXLE, FRONT NON-DRIVING {Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity	42/0	42
3AGW	SUSPENSION, FRONT, SPRING Parabolic Taper Leaf, Shackle Type, 9,000-lb Capacity, with Shock Absorbers	43/0	43
	<u>Includes</u> : SPRING PINS Rubber Bushings, Maintenance-Free		
4100	BRAKE SYSTEM, HYDRAULIC {Wabco} Split System, with Automatic Adjustment and Four Channel ABS	0/0	0
4732	DRAIN VALVE {Berg} with Pull Chain, for Air Tank	0/1	1
4EDN	AIR DRYER {Bendix AD-9SI} with Heater, Includes Safety Valve	20/-3	17
4GAR	BRAKE, PARKING {Bosch} DSSA Type, 12" x 3"; for Hydraulic Brake Chassis; Activated by Lever in Cab; Differential Mounted	0/0	0
4JNX	TRACTION CONTROL, HYDRAULIC Automatic; Hydraulic Brake System, with Electronic Stability Control	0/0	0
4SPN	AIR COMPRESSOR {Cummins} 18.7 CFM, with Tank for Air Source on Hydraulic Chassis, with Air Pressure Gauge, Low Pressure Alarm and Wiring	46/28	74
4VKV	AIR TANK LOCATION (1) Mounted Inside Left Rail, Back of Cab	0/0	0
4VLE	AIR DRYER LOCATION Mounted Inside Engine Compartment, Right Side	0/0	0
4XCW	BRAKES, FRONT {Meritor Quadraulic} Hydraulic Disc Type, with Four 70mm Diameter Pistons, 12,000-lb Capacity	0/0	0
4XCX	BRAKES, REAR {Meritor Quadraulic} Hydraulic Disc Type, with Four 70mm Diameter Pistons, 21,000-lb Capacity per Axle	0/0	0
5708	STEERING COLUMN Tilting	13/3	16
5CBE	STEERING WHEEL 4-Spoke; 18" Dia., Black Leather Wrapped	1/0	1
5PSA	STEERING GEAR {Sheppard M100} Power	29/-7	22
6DGA	DRIVELINE SYSTEM {Dana Spicer} SPL100, for 4x2/6x2	0/0	0

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
7BMJ	EXHAUST SYSTEM Horizontal Aftertreatment System, Frame Mounted Under Right Rail Back of Cab, for Single Vertical Tail Pipe, Frame Mounted Right Side Back of Cab	66/57	123
7SCP	ENGINE EXHAUST BRAKE for Cummins ISB/B6.7/ISL/L9 Engine with Variable Vane Turbo Charger	0/0	0
7WBA	TAIL PIPE (1) Turnback Type, Bright	4/5	9
7WBS	MUFFLER/TAIL PIPE GUARD (1) Bright Stainless Steel	11/13	24
7WBU	EXHAUST HEIGHT 11' 6"	2/1	3
7WZX	SWITCH, FOR EXHAUST 3 Position, Momentary, Lighted Momentary, ON/CANCEL, Center Stable, INHIBIT REGEN, Mounted in IP Inhibits Diesel Particulate Filter Regeneration When Switch is Moved to ON While Engine is Running, Resets When Ignition is Turned OFF	2/0	2
8000	ELECTRICAL SYSTEM 12-Volt, Standard Equipment	0/0	0
	<u>Includes</u> : DATA LINK CONNECTOR For Vehicle Programming and Diagnostics In Cab : HAZARD SWITCH Push On/Push Off, Located on Instrument Panel to Right of Steering Wheel : HEADLIGHT DIMMER SWITCH Integral with Turn Signal Lever : PARKING LIGHT Integral with Front Turn Signal and Rear Tail Light : STARTER SWITCH Electric, Key Operated : STOP, TURN, TAIL & B/U LIGHTS Dual, Rear, Combination with Reflector : TURN SIGNAL SWITCH Self-Cancelling for Trucks, Manual Cancelling for Tractors, with Lane Change Feature : TURN SIGNALS, FRONT Includes Reflectors and Auxiliary Side Turn Signals, Solid State Flashers; Flush Mounted : WINDSHIELD WIPER SWITCH 2-Speed with Wash and Intermittent Feature (5 Pre-Set Delays), Integral with Turn Signal Lever : WINDSHIELD WIPERS Single Motor, Electric, Cowl Mounted : WIRING, CHASSIS Color Coded and Continuously Numbered		
8518	CIGAR LIGHTER Includes Ash Cup	1/0	1
8540	HORN, ELECTRIC (2) Trumpet Style	0/0	0
8GXK	ALTERNATOR {Leece-Neville BLP4006HN} Brushless, 12 Volt, 325 Amp Capacity, Pad Mount, with Remote Sense	18/-1	17
8HAB	BODY BUILDER WIRING Back of Day Cab at Left Frame or Under Sleeper, Extended or Crew Cab at Left Frame; Includes Sealed Connectors for Tail/Amber Turn/Marker/ Backup/Accessory Power/Ground and Sealed Connector for Stop/Turn	2/0	2
8NAA	TAIL LIGHT WIRING MODIFIED Includes: Wiring for Standard Lt & Rt Tail Lights; Separate 8.0' of Extra Cable Wiring for Lt & Rt Body Mounted Tail Lights	0/0	0
8NBR	BATTERY SYSTEM {JCI} Maintenance-Free, (3) 12-Volt 2100CCA Total, Top Threaded Stud	29/48	77
8RMZ	SPEAKERS (2) 6.5" Dual Cone Mounted in Both Doors, (2) 5.25" Dual Cone Mounted in Both B-Pillars	6/2	8
8RPP	ANTENNA Shark Fin, Roof Mounted	1/0	1
8RPS	RADIO AM/FM/WB/Clock/Bluetooth/USB Input/Auxiliary Input	2/1	3
8THB	BACK-UP ALARM Electric, 102 dBA	0/3	3

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
8TUU	BATTERY CABLES with 1 Auxiliary Battery Post, Positive	0/0	0
8VVG	BATTERY BOX Aluminum, with Plastic Cover, 25" Wide, 2-3 Battery Capacity, Mounted Left Side Under Cab in Back of DEF Tank	-18/-1	-19
8WGL	WINDSHIELD WIPER SPD CONTROL Force Wipers to Slowest Intermittent Speed When Park Brake Set and Wipers Left on for a Predetermined Time	0/0	0
8WPH	CLEARANCE/MARKER LIGHTS (5) {Truck Lite} Amber LED Lights, Flush Mounted on Cab or Sunshade	1/0	1
8WPZ	TEST EXTERIOR LIGHTS Pre-Trip Inspection will Cycle all Exterior Lamps Except Back-up Lights	0/0	0
8WRB	HEADLIGHTS ON W/WIPERS Headlights Will Automatically Turn on if Windshield Wipers are turned on	0/0	0
8WTK	STARTING MOTOR {Delco Remy 38MT Type 300} 12 Volt, Less Thermal Over-Crank Protection	7/1	8
8WWJ	INDICATOR, LOW COOLANT LEVEL with Audible Alarm	0/0	0
8XAH	CIRCUIT BREAKERS Manual-Reset (Main Panel) SAE Type III with Trip Indicators, Replaces All Fuses	0/0	0
8XKM	SWITCH, AIR HORN, PASSENGER Fire Truck Application; Momentary Switch Located in Instrument Panel Close to Passenger, Driver Also To Activate Switch with Lanyard	0/0	0
8XME	HORN, AIR (2) Emergency, Chrome, Hood Mounted, with Lanyard Pull Cord	11/0	11
8XPA	HEADLIGHTS LED, with Daytime Running Lights, Automatic Twilight Controlled	4/-1	3
8XPN	USB PORT One USB-A Port and One USB-C Port, Located in Instrument Panel	0/0	0
9AAB	LOGOS EXTERIOR Model Badges	0/0	0
9AAE	LOGOS EXTERIOR, ENGINE Badges	0/0	0
9HAN	INSULATION, UNDER HOOD for Sound Abatement	10/0	10
9HBN	INSULATION, SPLASH PANELS for Sound Abatement	2/0	2
9HCZ	GRILLE Stationary, Molded in Black, with Chrome Surround	0/0	0
9WBN	FENDER EXTENSIONS Painted	0/0	0
9WBW	FRONT END Tilting, Fiberglass, with Three Piece Construction, Dual Air Intakes	0/0	0
9WBZ	BUG SCREEN Mounted Behind Grille and Bumper Grille	6/-1	5
10060	PAINT SCHEMATIC, PT-1 Single Color, Design 100	0/0	0
	<u>Includes</u> : PAINT SCHEMATIC ID LETTERS "WP"		
10761	PAINT TYPE Base Coat/Clear Coat, 1-2 Tone	0/0	0
10771	PAINT CLASS Single Custom Color	0/0	0
10AGB	COMMUNICATIONS MODULE Telematics Device with Over the Air Programming; Includes Five Year Data Plan and International 360	0/0	0
10SLV	PROMOTIONAL PACKAGE Government Silver Package	0/0	0
10WCY	SAFETY TRIANGLES	6/0	6

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
10WUE	MUD FLAPS, FRONT WHEELS (2) Rubber, Mounted on Fender Extension	12/0	12
10XAN	FIRE EXTINGUISHER 5 lb Class A B C	7/3	10
10XAP	FIRE EXTINGUISHER BRACKET Mounted Left Side Driver Seat	1/0	1
11001	CLUTCH Omit Item (Clutch & Control)	0/0	0
12703	ANTI-FREEZE Red, Extended Life Coolant; To -40 Degrees F/ -40 Degrees C, Freeze Protection	0/0	0
12849	BLOCK HEATER, ENGINE 120V/1000W, for Cummins ISB/B6.7/ISL/L9 Engines <u>Includes</u> : BLOCK HEATER SOCKET Receptacle Type; Mounted below Drivers Door	3/0	3
12EXV	ENGINE, DIESEL {Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max)	0/0	0
12TSY	FAN DRIVE {Borg-Warner SA85} Viscous Type, Screw On <u>Includes</u> : FAN Nylon	0/0	0
12VCE	AIR CLEANER Single Element, Fire Retardant Media	0/0	0
12VJR	EMISSION, CALENDAR YEAR {Cummins B6.7} EPA, OBD and GHG Certified for Calendar Year 2024	0/0	0
12VXU	THROTTLE, HAND CONTROL Engine Speed Control for PTO; Electronic, Stationary Pre-Set, Two Speed Settings; Mounted on Steering Wheel	2/0	2
12WPV	OIL PAN 15 Quart Capacity, For Cummins ISB/B6.7 Engines	0/0	0
12WVG	EPA IDLE COMPLIANCE Low NOx Idle Engine, Complies with EPA Clean Air Regulations; Includes "Certified Clean Idle" Decal on Hood	0/0	0
12WZE	CARB IDLE COMPLIANCE Does Not Comply with California Clean Air Idle Regulations	0/0	0
12XBM	ENGINE CONTROL, REMOTE MOUNTED Provision for; Includes Wiring for Body Builder Installation of PTO Controls and Starter Lockout, with Ignition Switch Control, for Cummins B6.7 and L9 Engines	0/0	0
12XCC	RADIATOR Aluminum, 2-Row, Down Flow, Front to Back System, 640 SqIn Louvered, with 383 SqIn Charge Air Cooler, Includes In-Tank Oil Cooler	0/0	0
12XCS	CARB EMISSION WARR COMPLIANCE Does Not Comply with CARB Emission Warranty	0/0	0
13BBB	TRANSMISSION, AUTOMATIC {Allison 2200 EVS} 6th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 26,000-lb GVW and GCW Max	0/0	0
13WLN	TRANSMISSION OIL Synthetic; 20 thru 28 Pints	0/0	0
13WVS	TRANSMISSION SHIFT CONTROL T-Handle	0/0	0
13WYY	SHIFT CONTROL PARAMETERS {Allison} 1000 or 2000 Series Transmissions, Performance Programming	0/0	0
13XAN	PTO LOCATION Customer Does Not Intend to Install PTO	0/0	0
14AJH	AXLE, REAR, SINGLE {Dana Spicer S140} Single Reduction, 17,500-lb Capacity, 190 Wheel Ends . Gear Ratio: 4.30	0/71	71

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
14SAH	SUSPENSION, REAR, SINGLE 18,500-lb Capacity, Vari-Rate Springs	0/31	31
14WMN	AXLE, REAR, LUBE {EmGard FE-75W-90} Synthetic Oil; 1 thru 29.99 Pints	0/0	0
15LMR	FUEL/WATER SEPARATOR {Racor 400 Series,} with Primer Pump, Includes Water-in-Fuel Sensor	0/0	0
15LRE	LOCATION FUEL/WATER SEPARATOR Mounted Under Hood, Left Side, Above Front Axle	0/0	0
15SGK	FUEL TANK Top Draw, Non-Polished Aluminum, D-Style, 16" Tank Depth, 50 US Gal (189L), Mounted Right Side, Under Cab	6/-5	1
15WDG	DEF TANK 7 US Gal (26L) Capacity, Frame Mounted Outside Left Rail, Under Cab	0/0	0
16030	CAB Conventional, Day Cab	0/0	0
	<u>Includes</u> : CLEARANCE/MARKER LIGHTS (5) Flush Mounted		
16136	AIR CONDITIONER, PROVISION FOR Accommodation Package, for Air Conditioning, Includes Auxiliary Compressor in Secondary Position and Compressor Drive Effects for Vehicle with Primary Compressor Mounting	0/0	0
16564	HEATER SHUT-OFF VALVES (1) Ball Valve Type, Supply Line	2/0	2
16BAM	AIR CONDITIONER with Integral Heater and Defroster	56/0	56
16GED	GAUGE CLUSTER Base Level; English with English Electronic Speedometer	0/0	0
	<u>Includes</u> : GAUGE CLUSTER DISPLAY: Base Level (3" Monochromatic Display), Premium Level (5" LCD Color Display); Odometer, Voltmeter, Diagnostic Messages, Gear Indicator, Trip Odometer, Total Engine Hours, Trip Hours, MPG, Distance to Empty/ Refill for : GAUGE CLUSTER Speedometer, Tachometer, Engine Coolant Temp, Fuel Gauge, DEF Gauge, Oil Pressure Gauge, Primary and Secondary Air Pressure or Auxiliary Air Pressure (if Air Equipped) : WARNING SYSTEM Low Fuel, Low DEF, Low Oil Pressure, High Engine Coolant Temp, Low Battery Voltage (Visual and Audible), Low Air Pressure, Primary and Secondary (if Air Equipped)		
16GHU	GRAB HANDLE, CAB INTERIOR (2) Safety Yellow	0/0	0
16HGH	GAUGE, OIL TEMP, AUTO TRANS for Allison Transmission	1/0	1
16HHE	GAUGE, AIR CLEANER RESTRICTION {Filter-Minder} Mounted in Instrument Panel	2/0	2
16HKT	IP CLUSTER DISPLAY On Board Diagnostics Display of Fault Codes in Gauge Cluster	0/0	0
16JNT	SEAT, DRIVER {National 2000} Air Suspension, High Back with Integral Headrest, Vinyl, Isolator, 1 Chamber Lumbar, with 2 Position Front Cushion Adjust, -3 to +14 Degree Angle Back Adjust	1/1	2
16PPN	SEAT, PASSENGER {National 2000} Air-Suspension, High Back with Integral Headrest, Vinyl, Isolator, 1 Chamber Lumbar, 2 Position Front Cushion Adjustment, -3 to +14 Degree Seat Back Adjustment, Dual Shocks	65/39	104
16SEE	GRAB HANDLE, EXTERIOR Chrome, Towel Bar Type, with Anti-Slip Rubber Inserts, for Cab Entry Mounted Left Side at B-Pillar	3/0	3

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
16SSU	MIRRORS (2) C-Loop, Power Adjust, Heated, Turn Signals, LED Clearance Lights, Bright Heads and Arms, 7" x 14.5" Flat Glass, Includes 8" x 6" Convex Mirrors, for 102" Load Width <u>Notes</u> : Mirror Dimensions are Rounded to the Nearest 0.5"	0/0	0
16VBZ	SEAT BELT All Red; 1 to 3	0/0	0
16VKK	CAB INTERIOR TRIM Diamond, for Day Cab <u>Includes</u> : CONSOLE, OVERHEAD Molded Plastic with Dual Storage Pockets, Retainer Nets and CB Radio Pocket; Located Above Driver and Passenger : DOME LIGHT, CAB Door Activated and Push On-Off at Light Lens, Timed Theater Dimming, Reading Lights; Integral to Overhead Console, Center Mounted : SUN VISOR (3) Padded Vinyl; 2 Moveable (Front-to-Side) Primary Visors, Driver Side with Vanity Mirror and Toll Ticket Strap, plus 1 Auxiliary Visor (Front Only), Driver Side	0/0	0
16VLK	CAB REAR SUSPENSION Air Suspension, for Mid Cab Height	41/1	42
16VUY	MONITOR, TIRE PRESSURE System Gives Warning that Tire Pressure is Below Set Pressure, Monitors Tire Pressure of Each Tire with Temperature Compensation, Data Displayed in the LCD of the Cluster, for 4x2 Axle Configuration, Does Not Include Lift Axles or Spare Wheels	9/2	11
16WBY	ARM REST, RIGHT, DRIVER SEAT	3/0	3
16WBZ	ARM REST, LEFT, PASSENGER SEAT	3/0	3
16WJU	WINDOW, POWER (2) and Power Door Locks, Left and Right Doors, Includes Express Down Feature	5/0	5
16WKZ	KEYLESS ENTRY SYSTEM REMOTE with Panic and Auxiliary Buttons, Includes One Key Fob (Transmitter)	2/0	2
16WLS	FRESH AIR FILTER Attached to Air Intake Cover on Cowl Tray in Front of Windshield Under Hood	1/0	1
16WSE	LOW WASHER FLUID INDICATOR	1/0	1
16XJN	INSTRUMENT PANEL Flat Panel	0/0	0
16ZBT	ACCESS, CAB Steel, Driver & Passenger Sides, Two Steps per Door, for use with Day Cab and Extended Cab	0/0	0
26DUW	WHEEL, SPARE, DISC {Accuride 51408} 22.5x8.25 Rims, Powder Coat Steel, 10-Stud, 285.75mm BC, Hub-Piloted	0/67	67
27DWT	WHEELS, FRONT {Accuride 43644} DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs	-42/0	-42
28DWT	WHEELS, REAR {Accuride 43644} DUAL DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs	0/-84	-84
29007	TIRE, SPARE Equal to Model Standard	0/94	94
29BAG	WHEEL, REAR, IDENTITY Replace Inner Aluminum Wheels on Rear Duals with the Equivalent Steel Wheels - For Use with Hub Piloted Wheels Only	0/59	59
29WLK	WHEEL BEARING, FRONT, LUBE {EmGard FE-75W-90} Synthetic Oil	0/0	0

<u>Code</u>	<u>Description</u>	<u>F/R Wt</u> (lbs)	<u>Tot Wt</u> (lbs)
60ACW	BDY INTG, I/O EXP HARNESS {for Diamond Logic Builder} In-Cab wire harness (DLB) program only, Includes a harness with five blunt cut wires routed on lower left of instrument panel. Two ground active inputs and two (.5Amp) relay drivers outputs are provided	0/0	0
7652523253	(3) TIRE, FRONT 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position	60/0	60
7652523253	(4) TIRE, REAR 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position	0/80	80
Services Section:			
40129	WARRANTY Standard for MV Series, Effective with Vehicles Built July 1, 2017 or Later, CTS-2020A	0/0	0
Total Component Weight:		6098/3260 (lbs)	9358 (lbs)
Furnish and install Liquid Spring rear suspension.		0/0	0
Tire surcharge		0/0	0
PDI & Programming		0/0	0
Furnish loose A/C tie in parts in Cab		0/0	0
Install Auxiliary Air Tank for Air Horns		0/0	0
Program out Road Speed Activated by the Power Door Locks		0/0	0
Install Liquid Spring ECM Cover		0/0	0
Engine Speed Pre-Set 1-900 RPM, Engine Speed Preset 2-1250 RPM		0/0	0
150 Day Payment Terms from Date of Int'l factory Invoice		0/0	0
Furnish & Install bright finish aluminum diamond plate cover to fill the gap between the bumper & hood. Price is to cover up to a 12" front frame Extension.		0/0	0
Wire the Cigar Lighter direct to the battery with inline fuse, so it will be hot when the master disconnect is turned off		0/0	0
Furnish & Install Driveshaft Retainer		0/0	0
Replace the existing batteries with Odyssey Model 31-PC2150150		0/0	0
Furnish & Install Polished Front & Rear wheel hub and lug nut		0/0	0
Provide additional Key FOB - Programmed		0/0	0
Furnish & Install (3) Piece closing crossmember		0/0	0
Total Goods Purchased:		0/0	0

The weight calculations included in this proposal are an estimate of future vehicle weight. The actual weight as manufactured may be different from the estimated weight. Navistar, Inc. shall not be liable for any consequences resulting from any differences between the estimated weight of a vehicle and the actual weight.

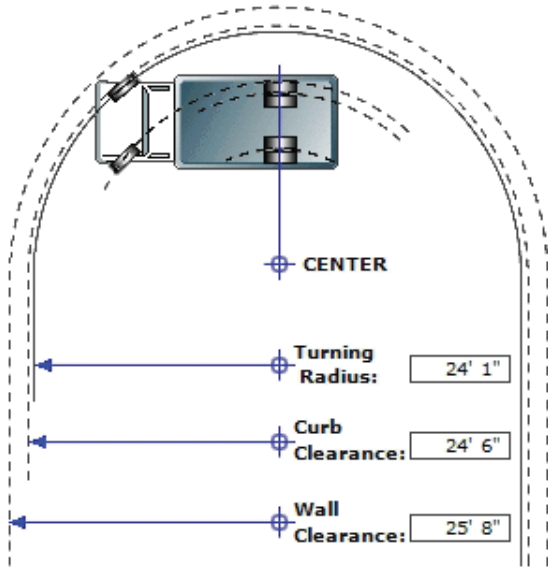
(0012EXV)

ATTACHMENTS: 0016BAM 0012VXU 0012TSY 0007WZX 0007SCP

<u>Parameter</u>	<u>Value</u>	<u>UOM</u>
Max Accelerator Vehicle Speed	75	MPH
Road Speed Governor Upper Droop	3	MPH
Road Speed Governor Lower Droop	0	MPH
Max Engine Speed No Veh Speed Sensr	1821	RPM
Idle Speed Adjustment Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
Low Idle Speed	750	RPM
Idle Shutdown Enable	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Time Before Shutdown	60.0	MIN
ISD Percent Engine Loading	100	%
ISD In PTO	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Manual Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD With Parking Brake Set	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Ambient Temperature Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Cold Ambient Air Temperature	30	F
ISD Intermediate Ambient Air Temp	40	F
ISD Hot Ambient Air Temperature	81	F
ISD Manual Override Inhibit Zone En	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Hot Ambient Automatic Override	N, DISABLE FEATURE OR FUNCTION	N/A
ISD Engine Coolant Temp Threshold	53	F
Cruise Control Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
CC Maximum Vehicle Speed	75	MPH
CC Save Set Speed	N, DISABLE FEATURE OR FUNCTION	N/A
CC Upper Droop	3.0	MPH
CC Lower Droop	0.0	MPH
CC Auto Resume	N, DISABLE FEATURE OR FUNCTION	N/A
CC Ovrspd Retard Activation Enable	N, DISABLE FEATURE OR FUNCTION	N/A
CC Overspeed for Max Retarder	0.0	MPH
CC Overspeed for Min Retarder	0.0	MPH
Retarder - Min Vehicle Speed	0	MPH
Retarder - Delay Time	0.5	SEC
Retarder - Service Brake Activation	N, DISABLE FEATURE OR FUNCTION	N/A
Remote Accelerator Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Remote Accelerator Mode	1, REMOTE ACCELERATOR PEDAL OR LEVER WITH TRANS VERIFICATION	N/A
PTO Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO In Cab Mode	Y, ENABLE FEATURE OR FUNCTION	N/A
Remote PTO Enable	Y, ENABLE FEATURE OR FUNCTION	N/A
Remote Station PTO Enable	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Max Engine Speed	2600	RPM
PTO Min Engine Speed	750	RPM
PTO Maximum Engine Load	800	LB-FT
PTO Max Vehicle Speed	2	MPH
PTO Accelerator Override	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Accel Override Max Engine Speed	2800	RPM
PTO Clutch Override	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Service Brake Override	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO Parking Brake Interlock Mode	1, PTO PRK BRK INT TYPE SET TO CAB ONLY	N/A
PTO Transmission Neutral Interlock	Y, ENABLE FEATURE OR FUNCTION	N/A
PTO Eng Spd Limit w/VSS Limit	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Ignore Vehicle Speed Sensor	N, DISABLE FEATURE OR FUNCTION	N/A
PTO Resume Switch Speed	950	RPM
PTO Set Switch Speed	950	RPM
PTO Additional Switch Speed	950	RPM
PTO Ramp Rate	250	RPM/SEC
Remote PTO Number of Speed Settings	1	N/A

Remote PTO Speed Setting 1	950	RPM
Remote PTO Speed Setting 2	950	RPM
Remote PTO Speed Setting 3	950	RPM
Remote PTO Speed Setting 4	950	RPM
Remote PTO Speed Setting 5	950	RPM
Remote Station PTO Resume Sw Spd	950	RPM
Remote Station PTO Set Switch Speed	950	RPM
Remote Station PTO Addition Sw Spd	950	RPM
Transmission Driven PTO	N, DISABLE FEATURE OR FUNCTION	N/A
Transmission Driven PTO Type	0, ENGINE DRIVEN STEADY LOAD	N/A
Powertrain Protection Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Max Torque Allow By Axle/Driveshaft	23602	LB-FT
Max Torque in Top Gear Range	2995	LB-FT
Max Torque in Int. Gear Range	2995	LB-FT
Max Torque in Low Gear Range	2995	LB-FT
Max Torque w/o Vehicle Speed	1475	LB-FT
Lowest Gear of Top Gear Range	2.00	N/A
Lowest Gear of Int. Gear Range	3.00	N/A
Lowest Gear of Low Gear Range	6.00	N/A
Engine Protection Shutdown	Y, ENABLE FEATURE OR FUNCTION	N/A
Engine Protection Restart Inhibit	Y, ENABLE FEATURE OR FUNCTION	N/A
Engine Prot Coolant Level Shutdown	N, DISABLE FEATURE OR FUNCTION	N/A
Trip Information Vehicle Ovrsped1	82	MPH
Trip Information Vehicle Ovrsped2	84	MPH
Maintenance Monitor Enable	N, DISABLE FEATURE OR FUNCTION	N/A
Maintenance Monitor Operating Mode	0, MAINTENANCE MONITOR AUTOMATIC MODE OF OPERATION	N/A
Maintenance Monitor Alert Percent	90	%
Maintenance Monitor Distance	15000	MILES
Maintenance Monitor Fuel	2000	GALLONS
Maintenance Monitor Time	500	HOURS
Maintenance Monitor Interval Factor	1.00	N/A
Master Password	000000	N/A
Adjustment Password	000000	N/A
Reset Password	000000	N/A
Predictive Gear Shifting	N, DISABLE FEATURE OR FUNCTION	N/A

These Electronic Parameters have been successfully finalized



Series: MV
 Model: MV60H
 Description: MV607 SBA LP
 Model Year: 2025

Calculation Factors

Wheelbase: 169
 Front Axle: 0002ATL
 Description: AXLE, FRONT NON-DRIVING, {Meritor MFS-09-122A} I-Beam Type, 9,000-lb Capacity
 Front Wheel: 0027DWT
 Description: WHEELS, FRONT, {Accuride 43644} DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs
 Front Tire: 07652523253
 Description: TIRES, 255/70R22.5 Load Range H XZE (MICHELIN), 563 rev/mile, 75 MPH, All-Position
 Steering Gear: 0005PSA
 Description: STEERING GEAR, {Sheppard M100} Power

Turning Radius Statistics

General Information

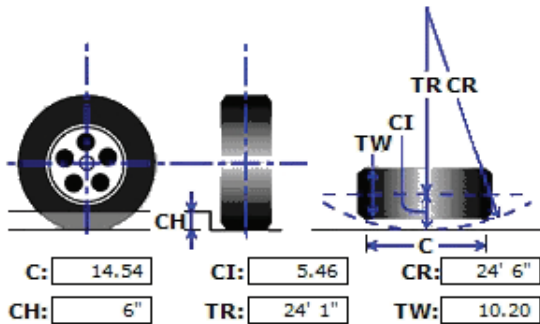
Inside Turn Angle: 50 Degrees
 Radial Overhang: 19

Axle Information

KingPin Inclination: 6.25 Degrees
 KingPin Center: 69

Turning Radius - Curb View

C - Curb Contact Length: 14.54
 CI - Curb Clearance Increment: 5.46
 CR - Curb Clearance Radius: 24'6"
 CH - Curb Height: 6"
 TR - Turning Radius: 24'1"
 TW - Tire Width: 10.20



* All Measurements are in inches, unless otherwise specified.

This information is based on engineering information available at this time. Actual figures may vary. Navistar, Inc. cannot accept liability for consequences due to this variance.

EXHIBIT B
WARRANTY



Emergency Vehicle Limited Warranty

REMOUNT

Subject to limitations, provisions and conditions set forth in this Warranty, Osage Industries, Inc. does hereby warrant to each Purchaser Only that this ambulance remount work shall be free from defects in workmanship and materials used in the remount process for a period as follows:

- A. For **THREE 3 years or 36,000 miles**, whichever comes first, from the date of the purchase, Osage Industries, Inc. will repair or replace, at no cost to purchaser, only those components manufactured by Osage Industries, Inc. for use in a remount vehicle and excludes components from other manufacturers used in such conversions; i.e. sirens, inverters, lightbars, oxygen equipment, chassis, etc. Individual warranties are covered by those manufacturers included in the Owner's Manual as supplied with the vehicle and shall apply as set forth by said manufacturer. Osage will not assume liability or responsibility for components, which are reused. Osage will only reimburse labor up to (3) years on those components with more than a (3) year warranty.
- B. For **THREE 3 years or 36,000 miles**, whichever comes first, from the date of the purchase, Osage Industries, Inc. will cover the cost of labor and material, in the repair or replacement of the electrical systems furnished and installed by Osage Industries, Inc. This warranty shall include all wiring, terminals and connections and general design concept used by Osage Industries, Inc. at the time of the remount. This warranty shall not apply to any electrical equipment furnished and warranted by other manufacturers. These warranties shall be limited to component manufacturer's policies. Osage will not assume liability or responsibility for components, which are reused.
- C. Paint—For **THREE 3 years or 36,000 miles**, whichever comes first, from the date of the purchase, Osage Industries, Inc., will cover the cost of labor and materials on repairs ONLY to the module body paint, and cab stripe, if Osage has done a total repaint. Pinstripe is covered for a period of Six (6) months. Warranty covers cost of parts and labor, providing problem is agreed upon by both parties (purchaser and seller) to be a manufacturing defect.

The above warranties are conditioned upon normal use and reasonable maintenance and do not apply to any components, which have been subject to abuse, accident, alteration, vandalism, and improper or careless use. Any modification of any description made to any components on the conversion, without written approval by Osage Industries, Inc. shall void the warranty of said system and components parts.

Prompt written notice of all defects or claims against Osage shall be forwarded to Osage Industries, Inc., P.O. Box 718, Linn, Missouri (MO) 65051, or by calling at 800-822-3634. No repairs or additions shall be performed without prior approval from Osage Industries, Inc. Osage Industries, Inc. reserves the right to reject unauthorized claims and its decision in these matters shall be final.

If warranty repairs are necessary, all work must be performed by Osage Industries, Inc. or a repair center authorized by Osage Industries, Inc. It is the responsibility of the purchaser to transport vehicle to and from Osage Industries, Inc., Linn, Missouri (MO), or the repair center authorized by Osage Industries, Inc. for warranty repairs. Osage is not responsible for any loss or damage that may occur during said transportation.

Any expressed warranty not provided herein and any remedy for breach of contract which might arise by implication or operation of law, is hereby excluded and disclaimed. The implied warranties of merchantability and fitness for any particular purpose are expressly limited to the terms stated above. Some states do not allow limitations on how long an implied warranty lasts. Therefore, the above limitations may not apply to you.

Under no circumstances shall Osage Industries, Inc. be liable to purchaser or any other person for any special or consequential damages, whether arising out of breach of warranty, breach of contract, or otherwise. Some states do not allow the exclusion or limitation of incidental or consequential damages. Therefore, the above limitations or exclusions may not apply to you.

This Warranty gives you specific legal rights, and you may have other rights, which vary, from state to state.

EXHIBIT C

PURCHASING TERMS AND CONDITIONS

PURCHASING TERMS AND CONDITIONS

These Purchasing Terms and Conditions, together with the Equipment Proposal and all attachments (collectively, the "Agreement") are entered into by and between Ten-8 Fire & Safety, LLC, a Florida company ("Company") and Customer (as defined in Ten-8 Fire & Safety LLC's Equipment Proposal document) and is effective as of the date specified in Section 3 of these Purchasing Terms and Conditions. Both Company and Customer may be referred throughout this document individually as a "party" or collectively as the "parties."

1. Definitions.

- a. **"Acceptance"** has the same meaning set forth in Company's Equipment Proposal.
- b. **"Company's Equipment Proposal"** means the Equipment Proposal provided by Company and prepared in response to Customer's request for proposal for a fire apparatus, associated equipment or an ambulance.
- c. **"Cooperative Purchasing Contract"** means an Agreement between Company and a public authority, including without limitation, a department, division, agency of a municipal, county or state government ("Public Authority"), that adopts or participates in an existing agreement between Company and another non-party customer (including, but not limited to such non-party customer's equipment proposal, its applicable exhibits, attachments and purchasing terms and conditions), often referred to as a "piggyback arrangement," which is expressly agreed to, in writing, by Company. Company has sole discretion to determine whether it will agree to such a Cooperative Purchasing Contract.
- d. **"Delivery"** means when Company delivers physical possession of the Product to Customer.
- e. **"Manufacturer"** means the Manufacturer of any Product.
- f. **"Prepayment Discount"** means the prepayment discounts, if any, specified in Company's Equipment Proposal.
- g. **"Product"** means the fire apparatus and any associated equipment, or ambulance manufactured or furnished for Customer by Company pursuant to the Specifications.
- h. **"Purchase Price"** means the Total price set forth in the Quotation, adjusted for the final net price for the chassis charged by the original equipment manufacturer set forth in the final invoice submitted to the Company by the manufacturer.
- i. **"Purchasing Terms and Conditions"** means these Purchasing Terms and Conditions; however, if the Company's Equipment Proposal or the Customer's related Purchase Order states that it is governed by a Cooperative Purchasing Agreement, "Purchasing Terms and Conditions" shall mean those terms and conditions set forth in the applicable Cooperative Purchasing Agreement.
- j. **"Specifications"** means the general specifications, technical specifications, training, and testing requirements for the Product contained in Company's Equipment Proposal and its Exhibit A (Proposal Option List or for ambulance sales, the Quotation, or Order Form, as applicable), prepared in response to Customer's request for such a proposal.

2. Purpose. This Agreement sets forth the terms and conditions of Company's sale of the Product to Customer.

3. Term of Agreement. This Agreement will become effective on the date of Acceptance as defined in Company's Equipment Proposal ("Effective Date") and, unless earlier terminated pursuant to the terms of this Agreement, it will terminate upon Delivery and payment in full of the Purchase Price.

4. Purchase and Payment. Customer agrees to pay Company the Purchase Price for the Product(s). The Purchase Price is in U.S. dollars. Where Customer opts for a Prepayment Discount that specifies that Customer will tender one or more prepayments to Company, Customer must provide each prepayment within the time frame specified in the Equipment Proposal in order to receive the Prepayment Discount for that prepayment installment. To the extent permitted by applicable law, Company may in its sole discretion charge a convenience fee if Customer elects to pay the Purchase Price by means of a credit card.

5. Representations and Warranties. Customer hereby represents and warrants to Company that the purchase of the Product(s) has been approved by Customer in accordance with applicable general laws and, as applicable, Customer's charter, ordinances and other governing documents, and funding for the purchase has been duly budgeted and appropriated.

6. Cancellation/Termination.

- a. Fire Equipment and Apparatus Sales. In the event this Agreement is cancelled or terminated by Customer before completion, Company may charge Customer a cancellation fee. The following charge schedule is based on costs incurred by Manufacturer and Company for the Product, which may be applied and charged to Customer: (a) 12% of the Purchase Price after the order for the Product(s) is accepted and entered into Manufacturer's system by Company; (b) 22% of the Purchase Price after completion of approval drawings by Customer, and; (c) 32% of the Purchase Price upon any material requisition made by the Manufacturer for the Product. The cancellation fee will increase in excess of (c) in this Section 6, accordingly, as additional costs are incurred by Manufacturer and Company as the order progresses through engineering and into the manufacturing process.
- b. Ambulance Sales. This Section 6 for Cancellation/Termination does not apply to Ambulance Sales. An order for an ambulance cannot be cancelled or terminated once Company receives and processes Customer's Acceptance of Company's Equipment Proposal.

7. Delivery. The Product is scheduled to be delivered as specified in the Delivery Timing section of the Equipment Proposal ("Delivery Timing"), which will be F.O.B. Company's facility. The Delivery Timing is an estimate, and Company is not bound to such date unless it otherwise agrees in writing. Company is not responsible for Delivery delays caused by or as the result of actions, omissions or conduct of the Manufacturer, its employees, affiliates, suppliers, contractors, and carriers. All right, title and interest in and to the Product, and risk of loss, shall pass to Customer upon Delivery of the Product(s) to Customer.

8. Standard Warranty. The manufacturer warranties applicable to this Agreement, if any, are attached to Company's Equipment Proposal as Exhibit A and are incorporated herein as part of the Agreement.

a. Disclaimer. EXCEPT AS OTHERWISE SET FORTH IN THIS AGREEMENT, COMPANY, INCLUDING ITS PARENT COMPANY, AFFILIATES, SUBSIDIARIES, AND THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES, SHAREHOLDERS, AGENTS OR REPRESENTATIVES DO NOT MAKE ANY REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THE PRODUCTS PROVIDED UNDER THIS AGREEMENT, WHETHER ORAL OR WRITTEN, EXPRESS, IMPLIED OR STATUTORY. WITHOUT LIMITING THE FOREGOING DISCLAIMER, ANY IMPLIED WARRANTY OR CONDITION OF MERCHANTABILITY, IMPLIED WARRANTY AGAINST INFRINGEMENT, AND IMPLIED WARRANTY OR CONDITION OF FITNESS FOR A PARTICULAR PURPOSE ARE EXPRESSLY EXCLUDED AND DISCLAIMED. STATEMENTS MADE BY SALES REPRESENTATIVES OR IN PROMOTIONAL MATERIALS DO NOT CONSTITUTE WARRANTIES.

9. Limitation of Liability. COMPANY WILL NOT BE LIABLE FOR ANY INCIDENTAL, CONSEQUENTIAL, INDIRECT, ECONOMIC, PUNITIVE, SPECIAL OR EXEMPLARY DAMAGES ARISING FROM OR IN ANY WAY CONNECTED WITH THIS AGREEMENT WITHOUT REGARD TO THE NATURE OF THE CLAIM OR THE UNDERLYING THEORY OR CAUSE OF ACTION (WHETHER IN CONTRACT, TORT, STRICT LIABILITY, EQUITY OR ANY OTHER THEORY OF LAW) ON WHICH SUCH DAMAGES ARE BASED. COMPANY'S LIMIT OF LIABILITY UNDER THIS AGREEMENT SHALL BE CAPPED AT THE TOTAL AMOUNT OF THE MONIES PAID BY CUSTOMER TO COMPANY UNDER THIS AGREEMENT.

10. Force Majeure. Company shall not be responsible nor deemed to be in default on account of delays in performance due to causes which are beyond Company's control or which make Company's performance impracticable, including but not limited to wars, insurrections, strikes, riots, fires, storms, floods, other acts of nature, explosions, earthquakes, accidents, transportation or delivery delays or losses outside of Company's control, any act of government, inability or delay of Company or manufacture in obtaining necessary labor or adequate or suitable manufacturing components at reasonable prices, allocation regulations or orders affecting materials, equipment, facilities or completed products, failure to obtain any required license or certificates, acts of God or the public enemy, terrorism, epidemics, quarantine restrictions, failure of vendors to perform their contracts or labor troubles of Company or a manufacturer causing cessation, slowdown, or interruption of work.

11. Customer's Obligations. Customer shall provide its timely and best efforts to cooperate with Company and Manufacturer during the manufacturing process to create the Product. Reasonable and timely cooperation includes, without limitation, Customer's providing timely information in response to a request from Manufacturer or Company and Customer's participation in traveling to Manufacturer's facility for inspections and approval of the Product.
12. Default. The occurrence of one or more of the following shall constitute a default under this Agreement: (a) Customer's failure to pay any amounts due under this Agreement or Customer's failure to perform any of its obligations under this Agreement; (b) Company's failure to perform any of its obligations under this Agreement; (c) either party becoming insolvent or becoming subject to bankruptcy or insolvency proceedings; (d) any representation made by either party to induce the other to enter into this Agreement, which is false in any material respect; (e) an action by Customer to dissolve, merge, consolidate or transfer a substantial portion of its property to another entity; or (f) a default or breach by Customer under any other contract or agreement with Company.
13. Manufacturer's Statement of Origin. Company shall retain possession of the manufacturer's statement of origin ("MSO") for the Product until the entire Purchase Price has been paid. If more than one Product is covered by this Agreement, Company shall retain the MSO for each individual Product until the Purchase Price for that Product has been paid in full.
14. Arbitration. Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. The Arbitration shall take place in Bradenton, Florida.
15. Miscellaneous. The relationship of the parties established under this Agreement is that of independent contractors and neither party is a partner, employee, agent, or joint venture of or with the other. Neither party may assign its rights and obligations under this Agreement without the prior written approval of the other party. This Agreement and all transactions between Ten-8 Fire & Safety, LLC will be governed by and construed in accordance with the laws of the State of Florida. The delivery of signatures to this Agreement may be via facsimile transmission or other electronic means and shall be binding as original signatures. This Agreement shall constitute the entire agreement and supersede any prior agreement between the parties concerning the subject matter of this Agreement. This Agreement may only be modified by an amendment, in writing, signed by duly authorized representatives of both parties with authority to sign such amendments to this Agreement. In the event of a conflict between the Ten-8 Proposal and these Terms and Conditions, the Ten-8 Proposal shall control except in the case of a Cooperative Purchasing Contract as set forth in Section 1(c) and (h) of these Purchasing Terms and Conditions. If any term of this Agreement is determined to be invalid or unenforceable by a competent legal authority, such term will be either reformed or deleted, as the case may be, but only to the extent necessary to comply with the applicable law, regulation, order or rule, and the remaining provisions of the Agreement will remain in full force and effect.



North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING

AGENDA ITEM 10C

Meeting Date: August 31, 2023
Prepared by: Ben Van Klingerren, Chief Financial Officer
Subject: Request for Board Approval of Amendment to Section 125 Flexible Benefits Plan by Adoption of Resolution 23-015

Objective

Obtain Board approval of amendment to Section 125 Flexible Benefits Plan by adoption of Resolution 23-015.

Background Information

At the September 13, 2012 Board of Fire Commissioners' Meeting, the Board approved the establishment of a Flexible Spending Account ("FSA") to provide for voluntary employee contributions and employer contributions for those employees ineligible to participate in the Health Savings Account ("HSA"). Each subsequent fiscal year thereafter, the FSA and the HSA have been available for employer and employee contributions. The Section 125 Flexible Benefit Plan must be amended on an annual basis to provide for the continuation and administration of these plans. The plan document is provided by the administrator of the FSA plan, Diversified Administration.

Considerations

IRS Code Section 125 requires the adoption of the Section 125 Flexible Benefits Plan by resolution in order to continue to offer the FSA and the HSA plans. If the Board does not adopt the Plan by the Resolution, the HSA and FSA plans will not be in compliance with IRS requirements.

Fiscal Impact

There is no fiscal impact related to the adoption of the Section 125 Flexible Benefits Plan by Resolution 23-015.

Recommendation

Staff recommends the Board adopt Resolution 23-015 Amending the Section 125 Flexible Benefits Plan.

Attachments:

Attachment 1: Resolution 23-015 and Exhibit A – Adoption Agreement
Attachment 2: Summary Plan Description - Section 125 Flexible Benefits Plan

Proposed Motion:

Approve the Amendment to Section 125 Flexible Benefits Plan as presented by adoption of Resolution 23-015.

ATTACHMENT 1



RESOLUTION 23-015

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY, FLORIDA, ADOPTING AMENDED SECTION 125 FLEXIBLE BENEFITS PLAN

WHEREAS, the Board of Fire Commissioners of the North Collier Fire Control and Rescue District adopted a Section 125 Flexible Benefits Plan on September 13, 2012 and subsequently amended; and

WHEREAS, the Board of Fire Commissioners of the North Collier Fire Control and Rescue District desires to amend the Section 125 Flexible Benefits Plan as evidenced by the plan attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT that the Section 125 Flexible Benefits Plan be amended as attached hereto as Exhibit A.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner _____ who moved for its adoption.

The motion was seconded by Commissioner _____, and the Vote was as follows:

Commissioner	Vote
Commissioner M. James Burke	
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 31st day of August, 2023 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT

M. James Burke

James A. Calamari

Christopher L. Crossan

Norman E. Feder

J. Christopher Lombardo

ADOPTION AGREEMENT

OF

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT

SECTION 125 FLEXIBLE BENEFITS PLAN

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
SECTION 125 FLEXIBLE BENEFITS PLAN ADOPTION AGREEMENT**

The undersigned Employer hereby amends and restates the Section 125 Flexible Benefits Plan (The "Plan"), as follows:

I. TERMS AND DEFINITIONS

All terms and definitions contained in the Plan are hereby incorporated herein by reference except to the extent that the terms of this Adoption Agreement clearly indicate the contrary.

II. EMPLOYER
(Plan Section 2.11)

Name: NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT

Address: 1885 Veterans Park Drive
Naples, Fl. 34109

Phone: (239) 597-3222

Date incorporated or organized: 1961

Type of Company: Local Government – Independent Special District

Federal Employer I.D. Number: 59-1096726

Corporate Officer (authorized to act on behalf of Employer):
Benjamin Van Klingeren

Will an Affiliated Employer adopt the Plan?

Yes No

If "Yes", attach to this Adoption Agreement an Affiliated Employer Appendix.

III. EFFECTIVE DATE

(Plan Section 2.09)

(A) The effective date of this Adoption Agreement is: October 1, 2023

(B) Is the Adoption Agreement an amendment of a prior Adoption Agreement for the plan?

Yes No

Original effective date of the Plan: January 1, 2004

(C) Is there another cafeteria plan which is hereby amended or restated into this plan?

Yes No

If "yes", state the:

Name of Prior Plan:

Original Effective Date of the Plan:

IV. PLAN YEAR
(Plan Section 2.19)

The Plan Year shall be the 12 month period ending on: 09/30.

V. EXTENSION PERIOD

Expenses for qualified benefits incurred during the period of time not to exceed 2 months and 15 days following the end of the preceding Plan Year may be reimbursed from benefits or contributions remaining unused at the end of the immediately preceding Plan Year.

VI. COMPENSATION - BASE COMPENSATION

The Compensation of a Participant for any Plan Year shall be the total cash remuneration paid by the Employer to the Participant for the Plan Year including the following items:

- bonus payments
- overtime payments
- commissions
- severance pay
- other: specify -

VII. PARTICIPATION REQUIREMENTS:
(Plan Section 4.01)

Employees of the Employer shall be eligible to participate in the plan upon: (Check all that apply; any special participation requirements that apply to the Expense Reimbursement Accounts should be noted under VII.B., below.)

- (A) the attainment of 21 years of age
- (B) the date of hire as a full-time employee
- (C) full-time employment shall be defined as 30 hours per week or more on a regular basis
- (D) other –

VIII. PARTICIPANT ELECTIONS
(Plan Article VI)

The Employer shall offer the following employee benefits under the Plan. (Benefits are not provided by this Plan but are provided under separate employee benefit plans sponsored by the Employer.)

A. Insured Benefits

YES	NO	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Medical Coverage
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Dental Coverage
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Long-Term Disability Coverage
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Short-Term Disability Coverage
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Hospital Indemnity Insurance/Intensive Care
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Employee Group Term Life Insurance
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Dread disease and catastrophic illness Coverage
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Accidental Death and Dismemberment; Accident Indemnity

Cancer Coverage/Specified Dread Disease Coverage
 Vision – Benefit covered under Medical

B. Expense Reimbursement Accounts

Dependent Care Reimbursement Accounts
Maximum permissible reimbursement per participant annually - \$5,000.

Any special participation requirements which apply only to the Dependent Care Reimbursement Accounts should be indicated below:

Medical (including dental) Expense Reimbursement Accounts
Maximum permissible reimbursement per participant annually \$3,050.00 (determined under the Plan on a monthly basis).

Any special participation requirements which apply only to the Medical (including dental) Expense Reimbursement Accounts should be indicated below:

For all employees who are NOT on Medicare, this account shall be a Limited Medical Expense Reimbursement Account. Expenses shall be limited to dental, vision and post statutory deductible expenses only.

For all employees who ARE on Medicare, the employer shall contribute \$3650 if you have employee only coverage and \$5000.00 if you have employee plus family coverage in the medical expense reimbursement account of every eligible employee who does not participate in the HSA because they are on Medicare. This amount shall not be prorated.

C. Health Savings Account (not part of this plan; however, the participants may make pretax contributions into this account on a payroll deduction basis).

D. The maximum amount which a Participant may elect in Salary Reduction Benefit Dollars and Participant After-Tax Benefit Dollars is the amount established by the Employer for the year, or \$20,000 if the Employer does not establish such an amount.

IX. BENEFIT DOLLARS SHALL CONSIST OF:

Employer Non-Discretionary Benefit Dollars-
 Employer Discretionary Benefit Dollars – Benefit dollars shall be placed in the medical expense reimbursement account of every eligible employee who does not participate in the HSA because they are on Medicare. This amount shall not be prorated. The amount of the benefit dollars is \$5000.00.
 Salary Reduction Benefit Dollars
 Participant After-Tax Benefit Dollars

X. PARTICIPANT REIMBURSEMENTS

Participants will be required to submit their claims for reimbursements so that they are received in our office no later

than 90days after the end of the Plan Year in which the expenses were incurred, or the date of termination of employment, whichever occurs first.

XI. All of the terms and conditions of the Plan as now existing or hereafter amended are incorporated herein by reference.

The Employer hereby adopts the Plan pursuant to this Adoption Agreement and acknowledges receipt of a copy of the Plan.

IN WITNESS WHEREOF, the Employer has caused this Adoption Agreement to be signed on the 31st day of August 2023.

By: Ben Van Klingerren, CPA

Title: Chief Financial Officer

ATTACHMENT 2

SUMMARY PLAN DESCRIPTION

OF

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT

SECTION 125 - FLEXIBLE BENEFITS PLAN

This Summary Plan Description effective October 1, 2023
Completely revokes and supersedes all prior Summary Plan
Descriptions.

SUMMARY PLAN DESCRIPTION

FLEXIBLE BENEFITS PLAN

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**SUMMARY PLAN DESCRIPTION
OF
NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**

SECTION 125 - FLEXIBLE BENEFITS PLAN

INTRODUCTION

NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT (the "Employer") is proud to present this Summary Plan Description ("SPD") explaining the NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT Section 125 Flexible Benefits Plan (the "Plan") to you. Your well-being and that of your family is important. This Plan is designed to offer you a choice of benefits, allowing you to build a personal benefit program that is tailored to your specific needs. Although a portion of the cost of these benefits is paid by the Employer, one of the Plan's most important features is the special way it allows you to pay for your portion of the cost of the insured benefits with pre-tax dollars, providing a substantial reduction in the cost. Another important Plan feature enables you to use pre-tax dollars to pay for certain tax deductible expenses which would otherwise be paid with after-tax dollars. This also will result in significant savings for you. The Employer wants you to be able to take advantage of every available benefit under the Plan to the extent appropriate for your situation. To do this, you must understand the many options available to you.

This SPD is designed to explain the various options offered under the Plan so that you can make an informed decision regarding your choices. Please read it carefully and keep it in a safe place for reference. This Plan is for you. There are benefits available for every employee and the Employer encourages you to make the most of them. Although this SPD explains the important facts about the Plan, it does not replace the formal Plan Document. In the case of any inconsistency between the Plan Document and this SPD, the Plan Document will govern. Your rights under the Plan are legally enforceable, but oral statements relating to the Plan are not legally binding.

GENERAL INFORMATION

Name of Plan: NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
Section 125 Flexible Benefits Plan

Plan Number: 501

Plan Type: Section 125 (Cafeteria) Plan

Plan Sponsor: NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
1885 Veterans Park Drive
Naples, Fl. 34109

Employer Identification No: 59-1096726

Plan Administrator: NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
1885 Veterans Park Drive
Naples, Fl. 34109
(239)-597-3222

Plan Fiduciary: Benjamin Van Klingerren

Agent For Legal Process: NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT
1885 Veterans Park Drive
Naples, Fl. 34109

DEFINITIONS

“Account” means the account or accounts established on your behalf, based on your elections under the Plan, for the purpose of accounting for your designated contributions and for providing reimbursements to you for qualifying expenses incurred during the Plan Year. The Accounts that may be established include:

- (a) Limited Medical Expense Reimbursement Account
- (b) General Purpose Medical Expense Reimbursement Account for employees on Medicare
- (c) Dependent Care Reimbursement Account
- (d) Health Savings Account (not a part of this plan, but the HSA payroll deductions may be made on a pretax basis)

“Benefit Dollars” means the amounts, to provide benefits, which are credited to your Account(s) under the Plan.

“Benefit Package Option” means the various insurance coverages that your Employer offers you that can be paid for with pre-tax dollars under this Plan.

Group Medical Plan
Group Dental Plan
Group Vision Plan
Hospital Indemnity Coverage
Dread Disease and Catastrophic Illness Coverage
Cancer Coverage

“Dependent” means the following:

For purposes of any Benefit Package Option offered by the Employer, “Dependent” shall be defined under the terms of the insured Benefits Package Option to which it relates, provided the individual also meets one of the criteria below:

1. your child (natural, step or adopted child or a foster child lawfully placed with you) who has not attained age 27 as of the end of the taxable year, regardless of whether the child resides with you, is a student or provides more than ½ of his/her own support, or
2. your child of any age if disabled and incapable of self-care; or
3. a child who is entitled to coverage under one of the Benefits Package Options due to a medical child support order; or
4. any individual (other than your spouse) who bears a relationship to you (provided the relationship does not violate local law), for whom you provide over ½ of his/her support for the calendar year, and who is not the dependent (for tax purposes) of any other individual.

“Effective Date” means January 1, 2004, the date the Plan was established.

“Plan Year” means the 12-month period beginning October 1 and ending on September 30. *For the purpose of incurring claims only, it shall also include the 2 month and 15 day period of time beginning on October 1 and ending on December 15 immediately following the end of the preceding plan year.*

All FSA benefits for the extension period following the close of the plan year must be Limited Medical FSA benefits for all plan participants except for those on Medicare.

PARTICIPATION

You must meet the eligibility requirements of the Plan in order to participate. You may then join the Plan on the "Entry Date" established for all employees. Certain application forms need to be completed before you can enroll in the Plan.

The eligibility requirements for the group medical, dental and voluntary insurance premiums are: - you are eligible to participate upon hire as a fulltime employee. You must be scheduled to work at least 30hours per week.

You may also participate in the Dependent Daycare expense reimbursement account and the Medical expense reimbursement account upon hire as a fulltime employee. You must be scheduled to work at least 30 hours per week.

The Entry Date for the Plan is the date eligibility requirements are met and continues 30 days past the entry date.

PLAN OPERATION

Prior to each Plan Year, you will be able to elect to have part of your salary redirected into the Plan. This means that, if elected, your salary will be reduced on a pre-tax basis and those pre-tax dollars will be used to pay for your portion of any premiums for insurance coverages you elected under the Plan, for reimbursement of employment-related dependent care expenses, and for reimbursement of medical care expenses which are not covered by insurance that would normally be paid for with out-of-pocket taxable income. The portion of your pay that is redirected into the Plan is used to pay these expenses and is not subject to Federal Income Tax withholding or Social Security taxes.

You will be given the opportunity to elect not to participate in this portion of the Plan by filing a revocation form with the Plan Administrator. This means that if you choose to participate in an insurance plan, but elect to revoke your participation in this Plan, the cost for any insurance coverage for which you are responsible will be deducted from your pay on an after-tax basis. You may only revoke your election to participate in this Plan when you first become eligible for coverage, prior to the start of any Plan Year during the open enrollment period, or if you have a qualifying Change in Status event.

Prior to each Plan Year, you will be able to elect to have part of your salary redirected into the Plan. This means that, if elected, your salary will be reduced on a pre-tax basis and those pre-tax elected amounts will be used to pay for reimbursement of employment-related dependent care expenses and/or for reimbursement of medical care expenses which are not covered by insurance that would normally be paid for with out-of-pocket taxable income. The portion of your pay that is redirected into the Plan is used to pay these expenses and is not subject to Federal Income Tax withholding or Social Security taxes.

MEDICAL EXPENSE REIMBURSEMENT ACCOUNT

A deduction against your federal income taxes on your annual federal income tax return is allowed for medical expenses that are greater than 7.5% of your adjusted gross income. Many taxpayers are unable to take advantage of this deduction since medical expenses often fail to reach that level for the average family.

Under the Plan, you may set up a Medical Expense Reimbursement Account to pay uninsured medical expenses. The 7.5% restriction does not apply to this account. This means that nearly all the money you spend for medical expenses can be exempt from taxation. The Insurance Deductible Account is also a Medical Expenses Reimbursement Account, which is fully paid for by your Employer.

The reimbursement account is funded with Benefit Dollars. The amount you select is put into an Account in your name each payday. Then, as you incur eligible expenses, you are reimbursed from your Account. The maximum number of Benefit Dollars you can put into a Medical Expense Reimbursement Account is limited to \$3,050.00, per year. There is no minimum amount. These limits will be reviewed by the Employer annually and may be adjusted, as experience indicates. If, and only if, you are on Medicare, the employer shall contribute \$3650 if you have employee only coverage or \$5,000 if you have employee plus family coverage into your General Purpose Medical Expense Reimbursement Account.

Only "eligible expenses" can be reimbursed. To be eligible an expense must be:

1. A tax deductible medical expense, over-the-counter drug or menstrual supplies not covered by insurance or reimbursed by any other source.
2. An expense incurred by you, your spouse, or any person who is a Dependent as defined above. An expense shall be considered "incurred" when the service was rendered, and not when you are formally billed, charged for or paid for the expenses.
3. An expense incurred during the Plan Year, and submitted for reimbursement not later than 90 days after the end of the Plan Year.
4. **If any participant shall also be an active participant in a Health Savings Account, Qualifying Medical Expenses shall be limited to dental expenses, vision expenses, expenses considered "preventive" and any expense which would otherwise be defined as a Qualified Medical Care Expense once the deductible of the HSA compatible insurance plan has been met.**

One example of an eligible expense is the amount of out-of-pocket expenses you pay toward satisfaction of your deductible or copayments under the Employer's group medical insurance plan. Other examples of eligible expenses include the cost for eyeglasses and contact lenses, physical exams, and other expenses not covered by the Employer's group insurance policies. You may obtain a more complete list of eligible expenses from the Employer, but remember – to be reimbursable under this Plan, eligible expenses must not be covered by any other insurance. Examples of expenses which are **not** tax deductible, and hence, not considered eligible expenses include elective cosmetic surgery, personal use items such as vitamins or nutritional supplements, and weight loss programs without a physician's diagnosis of obesity. Beginning in 1997, the Internal Revenue Code was modified so that long-term care expenses qualify as medical expenses. However, long-term care expenses may not be reimbursed to you through the Medical Expense Reimbursement Account.

To elect to participate in the Medical Expense Reimbursement Account, indicate on the enrollment form the amount of Benefit Dollars you wish to put into this Account for the Plan Year. The amount of Benefit Dollars elected will be divided by the number of remaining pay dates in the Plan Year, and will be deducted ratably from your paycheck each pay date and allocated to this Account.

As you incur eligible expenses, you may obtain reimbursement from this Account by submitting a claim form to the Plan Administrator (or its designee). You must provide supporting documentation with your claim form describing who received the service, when the expense was incurred, the type of expense, the amount of the expense and who was paid. The supporting documentation must come from the third party provider of the service. Cash register receipts (except as evidence for over-the-counter health-related expenses), canceled checks, credit card slips or credit card bills will not be accepted. If the expense is considered eligible for reimbursement, you will receive a check and the amount will be recorded in your Account. If the reimbursement request is rejected as not eligible, you will be notified regarding the reasons for its rejection. You must use the procedures described below in the "Claims and Appeals Procedures" section to have a denial reviewed.

Claims must be submitted on the forms provided by the Employer. All taxpayers are responsible for the validity of the information on their tax return. Similarly, you are responsible for making certain, to the best of your ability, that all expenses submitted for reimbursement are eligible expenses. Reimbursements will be processed at least monthly, subject to a minimum amount of \$10.00. Reimbursements will always be made payable to you. Claims will be paid up to the total amount you have chosen to put into this Account for the Plan Year, less any previous amounts already reimbursed.

While an expense must be incurred during the Plan Year to be eligible for reimbursement, the actual request for claims reimbursement does not have to be submitted during the Plan Year. ***Claims received during the 90 day period after the end of the Plan Year, will be accepted for payment.*** Claims received later than that will not. The earlier you submit your claims, however, the earlier you will be reimbursed. If you terminate your employment in the middle of the Plan Year, you may continue to submit medical expense reimbursement claims up to the balance remaining in your account until the end of the Plan Year. You may not receive a reimbursement in excess of your plan contributions once you have terminated employment.

Not everyone will want to establish a Medical Expense Reimbursement Account. A form is available to help you estimate your probable eligible expenses so you can decide whether or not an account will be to your advantage. This is very much like preparing your household budget.

YOU SHOULD BE VERY CAREFUL IN MAKING YOUR ESTIMATE BECAUSE YOU WILL FORFEIT ANY MONEY LEFT OVER IN YOUR ACCOUNT AT THE END OF THE PLAN YEAR. A detailed explanation of this appears in the section of this description titled "Special Rules for Reimbursement Accounts." Be sure you read it carefully.

DEPENDENT CARE REIMBURSEMENT ACCOUNT

If you must pay for the care of Qualifying Individuals to allow you to be gainfully employed, then you may be interested in the Dependent Care Reimbursement Account. This Account allows "eligible Employees" with "Qualifying Individuals" to set aside amounts from their pay each pay date on a pre-tax basis to be used to reimburse "eligible expenses."

To be an "eligible Employee," you must satisfy at least one of the following requirements:

1. Both you and your spouse are employed;
2. Your spouse is disabled;
3. Your spouse is a full-time student; or
4. You are single.

A "Qualifying Individual" must live in your home and be one or more of the following:

1. A child under age 13 who bears a relationship to you, who lives with you for more than ½ of the taxable year, and who has not provided over ½ of his or her own support for the taxable year;
2. A dependent parent or other Dependent (provided the relationship between that person and you does not violate local law) who is disabled and regularly spends at least 8 hours a day or more in your home; and
3. Your disabled spouse.

To be an "eligible expense" the money may be paid to any individual or organization other than:

1. Your spouse;
2. Your child under age 19 at calendar year end;
3. Your Dependent for income tax purposes;
4. A childcare facility caring for more than 6 persons but not complying with all state or local requirements.

Examples of "eligible expenses" include those expenses that enable you or your spouse to work or to look for work, such as:

1. Child care or day care centers that care for 6 or more persons, and comply with all state or local licensing requirements;
2. Caregivers for a Qualifying Individual who lives with you;
3. Babysitters;
4. Nursery schools; and
5. Household expenses provided that a portion of such expenses are incurred to ensure the Qualifying Individual's well-being and protection.

The law places limits on how many Benefit Dollars can be put into a Dependent Care Reimbursement Account for the Plan Year. The limits are:

1. In general, \$5,000
2. However, if you are married and file a separate tax return, the limit is \$2,500;

3. Your contribution may not exceed the income of the lower paid spouse and special rules apply when the spouse is a student or is disabled;
4. If you use the tax credit, as explained later, these limits are reduced by the amount of expenses claimed under the tax credit.

The Dependent Care Reimbursement Account is funded with Benefit Dollars. To elect to participate, indicate on the enrollment form the amount of Benefit Dollars you wish to put into this Account for the Plan Year. The amount of Benefit Dollars elected will be divided by the number of remaining pay dates in the Plan Year, and will be deducted ratably from your paycheck each pay date and allocated to this Account.

You will be reimbursed for qualified employment-related dependent care expenses incurred during the Plan Year from the amount credited to your Account at the time the claim is paid, less any prior reimbursements paid. "Incurred" means when the service was provided, and not when you paid for it. You must submit claims on a claim form provided by the Plan Administrator (or its designee), and you must include the following information:

1. the amount of the claim as evidenced by a paid receipt or other supporting documentation;
2. the name of the Qualifying Individuals;
3. the name, address and tax ID number of the provider; and
4. a statement saying that you will not deduct this expense on your personal income tax return.

Reimbursement checks, which will be written at least monthly, are always made payable to the Employee. If there is not enough money in the account to pay you the full amount of any requested reimbursement, a partial payment will be made and the remaining unpaid amount will be held until it can be paid (i.e. after the Account is again credited with additional salary reduction contributions). Checks will not be written for less than \$10.00, except to close out the Account.

The supporting documentation must come from the third party provider of the service. Cash register receipts, canceled checks, credit card slips or credit card bills will not be accepted.

If your claim is denied, you will receive written notification advising you of the reason for the denial and a description of any additional information needed to reconsider your claim. Requests for reconsideration must be submitted in writing within 60 days after denial.

Only expenses incurred during the Plan Year are eligible for reimbursement under this Account, but it is not required that claims be submitted during the Plan Year. ***Claims received not later than 90 days after the end of the Plan Year or your last day of employment, whichever is earlier, will be accepted.*** Claims received later than that will not.

It is your responsibility to make certain, to the best of your ability, that all expenses submitted for reimbursement are eligible expenses. This is the same responsibility all taxpayers have in filing their tax return.

Not all employees will be eligible to establish a Dependent Care Reimbursement Account. If you are eligible, you must estimate how much your dependent care is going to cost. A form will be provided to help you determine if you are eligible and to estimate your eligible expenses.

YOU SHOULD BE VERY CAREFUL IN MAKING YOUR ESTIMATE BECAUSE YOU WILL FORFEIT ANY MONEY LEFT OVER IN THE ACCOUNT AT THE END OF THE PLAN YEAR. This is explained in detail in the section of this description titled "Special Rules for Reimbursement Accounts." Be sure you read it carefully.

Expenses that are eligible for this benefit are also eligible for a tax credit under current tax laws. This is explained in more detail in the section of this description entitled "DEPENDENT CARE ASSISTANCE PROGRAM". Be certain you read it before making any decision relative to establishing a Dependent Care Reimbursement Account. You may not claim the tax credit and use a reimbursement account for the same expenses.

HSA BENEFIT

An HSA permits Employees to make pretax contributions to an HSA established and maintained outside of this Plan with the Employee's HSA trustee/custodian. For purposes of this Plan, HSA Benefits consist solely of the ability to make such pretax contributions under this salary reduction Plan.

To participate in the HSA Benefit, you must be an "HSA eligible individual". This means that you are able to contribute to an HSA under the requirements of Code Section 223 and that you have elected qualifying High Deductible Health Plan coverage offered by the Employer and have not elected any disqualifying non-High Deductible Health Plan coverage offered by the Employer or any other source.

If you elect Medical FSA Benefits, you cannot also elect HSA Benefits (or otherwise make contributions to an HSA). You may participate in a Limited Medical FSA.

SPECIAL RULES FOR REIMBURSEMENT ACCOUNTS

The special tax status afforded reimbursement accounts has already been explained. In order to take advantage of these unique benefits, several requirements must be satisfied. Noncompliance with the requirements could result in the loss of some or all of your money allocated to your reimbursement accounts. Understanding the rules reduces the chances of this happening. The requirements are:

1. You must enroll in the Account(s) and state the amount you wish to set aside prior to the first day of the Plan Year or the first day you are eligible.
2. Once the Plan Year or your participation has begun, you cannot change the amount for any reason other than due to a "change in status" or certain other events specified in government regulations. A "change in status" is defined in the section of this description titled "CONTRIBUTIONS/ELECTIONS." The change must be consistent with the type of status change.
3. Any money placed in a reimbursement account becomes the property of the Employer, and can only be paid to you to reimburse eligible expenses.

ANY AMOUNTS LEFT IN YOUR ACCOUNT(S) AT THE END OF THE PLAN YEAR AFTER ALL ELIGIBLE CLAIMS HAVE BEEN PROCESSED ARE FORFEITED AND WILL NOT BE RETURNED TO YOU.

In spite of these requirements, you are encouraged to study the tax benefits that may be derived from using these reimbursement Accounts. Used wisely, you may enjoy significant savings.

DEPENDENT CARE TAX CREDIT

Currently, the amount of federal income taxes (but not Social Security/Medicare ("FICA")) you owe may be reduced by a percentage of the money you have spent on eligible dependent care expenses. This is called a Dependent Care Tax Credit. The percentage varies depending on the combined income of you and your spouse. The total amount of expense eligibles for the credit is \$3,000 for one child and \$6,000 for two or more children.

These expenses are also eligible for payment through the Employer's Dependent Care Reimbursement Account, as described earlier. Since you are not permitted to use both the Dependent Care Tax Credit and the Employer's Dependent Care Reimbursement Account for the same expenses, you should evaluate both possibilities.

If the combined income of you and your spouse is less than \$35,000 (\$25,000 for a single person) the tax credit may be to your advantage. If your income (or combined income) is more than that, the reimbursement account will most likely be more advantageous for you. These are very general rules, however, and should not be relied upon solely when making a final decision.

A form is available from your Employer to help you estimate how much of a tax credit you might receive, but you should consider obtaining an opinion from a qualified tax advisor before making a decision. A full explanation of the tax laws as they relate to dependent care expenses is beyond the scope of this description.

A publication providing detailed information on the tax deductibility of dependent care expenses is available from the Internal Revenue Service (See: Publication 503 – Child and Dependent Care Expenses).

CONTRIBUTION/ELECTIONS

In compliance with federal law, the Plan must allow participants to make changes to their benefit elections at least once each year. Under this Plan, you will be provided an “annual election period” every 12 months (or a shorter period if this is the Plan’s first Plan Year) in which to make any additions, deletions or changes to your benefits. In order to participate in the Dependent Care Reimbursement Account or the Medical Expense Reimbursement Account, you must make a new election prior to the start of each new Plan Year if you wish to participate in these Accounts for the upcoming Plan Year.

For each new Plan Year, you may change your previous year's elections. You may also choose not to participate for the upcoming year. If you do not make new elections during the "annual election period" before a new Plan Year begins, you will be considered to have elected to continue your participation for the upcoming Plan Year only for the payment of any premiums for group insured benefits.

Generally, you may not change your elections during the Plan Year, until the new Plan Year. However, there are certain limited situations in which you can change your elections. These situations are listed under 1-8 below. **You must notify the Administrator within 30 days of the event, as specified below.**

1. ***Change in status.*** If there is a Change in your status (as described below), you may change your election in a manner which is consistent with the Change in status. If you wish to change your election as a result of a Change in status, you must notify the Plan Administrator (or its designee) in writing within 30 days from the date of the Change in status. The following are considered Change in status events:
 - a) Change in legal marital status (through marriage, divorce, annulment, or death of spouse);
 - b) Change in the number of Dependents (through birth, death, adoption or placement for adoption of Dependent);
 - c) Dependent satisfying or ceasing to satisfy the eligibility requirements of a benefit;
 - d) Change by employee, spouse or Dependent in employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. A change in employment includes a change in status (such as non-salaried to salaried position) which results in the individual becoming eligible or ineligible for this Plan or other related employee benefit plans of the Employer;
 - e) Change in place of residence by employee, spouse or Dependent;
 - f) If you, your spouse, or Dependent becomes eligible for COBRA continuation coverage (or continuation coverage under any similar state law), the Plan will permit you to elect to increase payments under this Plan in order to pay for the continuation coverage ;
 - g) (applicable to medical coverage only) Your hours of service are reduced so that you are expected to average less than 30 hours of service per week, but remain eligible for medical coverage under the employer's group health plan, and you and your enrolled spouse or Dependents will enroll in another plan that provides "minimum essential coverage" (as defined by federal law) with coverage effective no later than the first day of the second month following the month in which your medical coverage under the group medical plan is terminated. Under no circumstances may a participant elect to revoke coverage on a retroactive basis.
 - h) (applicable to medical coverage only) You are eligible for special enrollment or annual enrollment under the Marketplace rules and would like to cease coverage under the group medical plan in order to purchase medical coverage from the Marketplace established by the Affordable Care Act (ACA) and you and your enrolled spouse or Dependents will enroll in Marketplace coverage with coverage effective no later than the day after your group medical coverage is terminated . Under no circumstances may a participant elect to revoke coverage on a retroactive basis.

2. **HIPAA event.** Under the Health Insurance Portability and Accountability Act (“HIPAA”) there are certain events which permit you a time period in which you can make a special enrollment election for new coverage or increased medical coverage under a health plan. If you do not elect coverage within this special enrollment election period, you must wait until the next annual election period offered under the Plan (normally prior to the beginning of each new Plan Year). The events which permit a special enrollment election, and the time periods in which you can elect such coverage are as follows:
- a) *The birth or adoption of a child.* If you are covered under the employer’s health plan, within 30 days of the birth or adoption (including placement for adoption) of a child, you may change your coverage to include the child. Typically this means that you can increase your coverage (e.g. expand coverage for you and your spouse to family coverage). If you enroll within the 30-day period following the birth, adoption, or placement for adoption, coverage under the Plan for your child will be effective on the date of the birth, adoption, or placement for adoption.
 - b) *Marriage.* If you are covered under the employer’s health plans, within 30 days of your marriage, you may elect to add coverage for your new spouse (but you cannot use the marriage as the basis for deselecting coverage for yourself, unless you elect coverage under your spouse’s employer plan). If you enroll your spouse within 30 days of your marriage, your spouse’s coverage will become effective the first day of the month following the date of enrollment.
 - c) *Previously declined coverage because of spouse’s coverage.* If you are covered under your spouse’s health plan, within 30 days of when you would otherwise lose coverage under your spouse’s plan, you may elect coverage under the Employer’s health plan, if you meet the following two conditions—
 - (i) You previously declined health plan coverage because you were covered under your spouse’s coverage and you are now losing that coverage, and you are losing that coverage because it was COBRA continuation coverage which is exhausted, or because of a legal separation, divorce, death, termination of employment (or reduction in hours of employment), or because employer contributions towards the coverage are being terminated.
 - (ii) If required to do so by your Employer, you stated in writing at the time you declined coverage under the Employer’s health plan that coverage under your spouse’s group health plan or health insurance coverage was the reason for declining enrollment. (This requirement applies only if you were required to make such a statement at that time and provided with a notice of that requirement and the consequences of that requirement.)

If this loss of health coverage exception applies to you and you enroll within the special 30-day period, you will be covered on the first day of the month following your enrollment.

3. **Judgment decree or order regarding your child or dependent foster child.** A change in election will be permitted for a judgment, decree, or order resulting from a divorce, legal separation annulment, or change in legal custody that requires you to provide accident or health coverage for your child or a foster child who is a Dependent, if--
- a) The order requires coverage for the child under the Employer’s health plan and you elect to have coverage provided under this Plan, or
 - b) The order requires the spouse, former spouse, or other individual to provide health coverage for the child and you elect to cancel coverage for the child.
4. **Medicare eligibility or loss of eligibility.** If you, your spouse, or Dependent are enrolled in the health plan and you, your spouse, or Dependent become eligible for Medicare coverage, you may make a prospective election to change, cancel or reduce coverage for that individual. If you, your spouse, or Dependent are eligible for Medicare and that eligibility is lost, you may then elect prospectively to begin or increase coverage for that individual.

5. **Changes in cost or coverage.** You will automatically have your election changed or will be able to change your election for any of the reasons listed in a) through e) below: The election changes permitted under this paragraph 5 do not apply to the Medical Expense Reimbursement Account.
- a) If the cost of coverage under a Benefit Package Option increases or decreases, your salary allocation elections under this Plan will be increased or decreased automatically. Such adjustments will only be made for relatively minor changes in the cost of coverage and only to the extent you would be required to pay such increases in after-tax dollars if they were not covered by your Plan election.
 - b) If there is a significant increase in the cost of a Benefit Package Option, you will be permitted to increase the amount of your payments under this Plan. Alternatively, you will be able to revoke your existing benefit election for that Benefit Package Option and elect, on a prospective basis, another Benefit Package Option which provides similar coverage (for example, an HMO instead of health insurance). However, for increases in dependent care expenses, you will not be given these choices if the person providing the dependent care is related to you (including a parent, son, daughter, in-law, brother or sister or step- or half-brother or sister).
 - c) If a Benefit Package Option under the Plan is significantly reduced or eliminated and you have chosen that Benefit Package Option, you will be permitted to revoke your election under the Plan and to elect, on a prospective basis, another benefit package option containing similar coverage.
 - d) If a Benefit Package Option is added, you will be given the option prospectively to elect it and to elect to pay for the Benefit Package Option on a pre-tax basis, if applicable. You will also be given the option of electing to revoke any of your existing benefits which provides similar coverage.
 - e) If there is a change in the coverage of a spouse or Dependent under another employer's plan, you may make a prospective election change that is on account of and corresponds with a change made from the plan of the employer of the spouse, former spouse, or Dependent, if—
 - (i) The cafeteria plan or plan which provides benefits of a type permitted under a cafeteria plan of the spouse's, former spouse's, or Dependent's employer permits participants to make an election change that would be permitted under paragraphs 1-6 under this CONTRIBUTIONS/ELECTIONS heading; or
 - (ii) The period of coverage under the cafeteria plan or plan which provides benefits permitted under a cafeteria plan of the spouse's, former spouse's, or Dependent's employer is different than the period of coverage for which an election is permitted under this Plan (for example, this Plan permits an election on a calendar year basis and the other employer's plan permits an election effective each April 1).

6. **Family Medical Leave Act (FMLA).** If you take leave under the Family and Medical Leave Act of 1993 ("FMLA"), you may revoke or change your elections under the Plan as described below. If you continue your health coverage during your paid FMLA leave, your payroll deductions will continue. If you continue your health coverage during your unpaid FMLA leave, you must pay your employee contribution for this coverage either 1) before you go on leave, 2) monthly, while you are on leave, or 3) upon your return from leave. Check the company's employee handbook and ask the human resources and leave administration personnel for more information. If you stop participating in coverage due to revocation of your election or due to your non-payment of contributions while on FMLA leave, you will be permitted to reinstate your coverage for the remainder of the Plan Year upon your return, provided you return to work during or immediately after the period of FMLA protection.

You may continue to participate in the health FSA during your FMLA leave or you may revoke your coverage and resume it when you return. Upon return to work, you can resume your health FSA coverage at its original level and make-up payments for the time that you were on leave. Alternatively, your health FSA election will be reduced proportionately for the time that you were gone and any health expenses you incur during the time you were not participating in the health FSA during your leave are not reimbursable.

7. **Children's Health Insurance Program Reorganization Act of 2009.** Effective April 1, 2009, if an

otherwise eligible employee (1) loses coverage under a Medicaid Plan under Title XIX of the Social Security Act; (2) loses coverage under State Children's Health Insurance Program (SCHIP) under Title XXI of the Social Security Act; or (3) becomes eligible for group health plan premium assistance under Medicaid or SCHIP, the employee is entitled to special enrollment rights under a Benefit Plan Option that is a group health plan and an election change to correspond with the special enrollment right is permitted. Thus, for example, if an otherwise eligible Employee declined enrollment in medical coverage for the Employee or the Employee's eligible Dependents because of medical coverage under Medicaid or SCHIP and eligibility for such coverage is subsequently lost, the Employee may be able to elect medical coverage under a Benefit Option for the Employee and his or her eligible Dependents who lost such coverage. Furthermore, if an otherwise eligible employee and/or dependent gains eligibility for group health plan premium assistance from SCHIP or Medicaid, the employee may also be able to enroll the Employee, and the Employee's Dependent, provided that a request for enrollment is made within the 60 days from the date of the loss of other coverage or eligibility for premium assistance.

8. *Effective for Plan Years beginning on or after January 1, 2023*, you or a member of your family group covered by the Plan may decide that one or more of you would prefer to be covered by medical coverage provided through an Exchange. Depending on the income of you or the family member, you or the family member might find that a tax credit was offered if you or the family member were covered by a medical plan provided through an Exchange, rather than one provided by the Employer. In that case, you or the family member can give notice that you or the family member terminate coverage under this Plan, provided that you or the family member must be immediately covered by a medical plan provided by an Exchange.

ADMINISTRATIVE AUTHORITY

The Employer or Plan Administrator may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described herein. We will not be liable to you if an insurance company fails to provide any of the benefits.

BENEFIT PAYMENTS - INSURANCE

The amount that you elect to contribute to the Plan will be used to pay your portion of any premiums for elected Benefit Package Options available through the Employer. The insurance policy provisions of each Benefit Package Option will determine what and when benefits will be paid to you.

However, because this Plan permits the payment of premiums for coverage offered under the Employer's group health plan and the group health plan may offer maternity and newborn coverage, you are advised that under federal law, the group health plan may not restrict benefits (or fail to provide reimbursement) for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a normal vaginal delivery, or less than 96 hours following a cesarean section, or require authorization from the group health plan or its administrator or the insurance issuer for prescribing a length of stay not in excess of the above periods. However, federal law does not prohibit a mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than the 48 hours (or 96 hours as applicable).

Under the Mental Health Parity Act (MHPA) of 1996, as amended, if your Employer had more than an average of 50 employees on all business days during the preceding calendar year, generally this Plan must provide the same lifetime and annual limit for mental health benefits coverage as it does for other health benefits (medical/surgical outpatient benefits). However, this lifetime limit requirement will not apply if the result of the increased lifetime limit is to increase the costs of the Employer's health plan by at least 1%.

In addition, “The Women’s Health and Cancer Rights Act” requires group health plans to make certain benefits available to participants who have undergone a mastectomy. In particular, a plan must offer mastectomy patients benefits for:

- All stages of reconstruction of the breast on which the mastectomy was performed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

The Employer’s group health plan complies with these requirements. Benefits for these items generally are comparable to those provided under our Plans for similar types of medical services and supplies. Of course, the extent to which any of these items is appropriate following mastectomy is a matter to be determined by consultation between the attending physician and the patient. Our Plans neither impose penalties (for example, by reducing or limiting reimbursements) nor provide incentives to induce attending providers to provide care inconsistent with these requirements.

FORFEITURES

If you have any remaining balance in your Dependent Care Reimbursement Account or Medical Expense Reimbursement Account at the end of the Plan Year, you will have a 90-day grace period following the end of the Plan Year in which to submit claims incurred during the Plan Year for reimbursement. Remember, the service has to be incurred before the end of the Plan Year. After the 90 days, any remaining balance in these Accounts will be forfeited. That is why it is important to be conservative when making your elections at the beginning of the Plan Year.

TERMINATION OF EMPLOYMENT

Should you leave the Employer’s employ during the Plan Year, your right to benefits will be determined in the following manner:

1. For the insured Benefits Package Options, you will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.
2. For the Medical Expense Reimbursement Account For the Medical Expense Reimbursement Account, if you terminate your employment in the middle of the Plan Year, you may continue to submit medical expense reimbursement claims up to the balance remaining in your account until the end of the Plan Year. You may not receive a reimbursement in excess of your plan contributions once you have terminated employment. **This is for Plan Years ending in 2020 or 2021 only.** You may also have health continuation rights, as discussed further below.
3. For the Dependent Care Reimbursement Account, you will be able to continue to submit claims for reimbursement of eligible dependent care expenses incurred prior to your termination of employment. Claims must be received within 90 days of your termination. Any Account balance remaining beyond 90 days following your termination will be forfeited.

COBRA CONTINUATION COVERAGE RIGHTS

This section contains important information about your right to COBRA continuation coverage, which is a temporary extension of healthcare flexible spending account coverage under the Plan. **This section generally explains COBRA continuation coverage, when it may become available to you and your family, and what you need to do to protect the right to receive it.**

The right to COBRA continuation coverage was created by a federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). COBRA continuation coverage can become available to you when you would

otherwise lose your health FSA coverage. It can also become available to other members of your family who are covered under the Plan when they would otherwise lose their health FSA coverage. For additional information about your rights and obligations under the Plan and under federal law, you should contact the Plan Administrator.

What is COBRA Continuation Coverage?

COBRA continuation coverage is a continuation of health FSA coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed below. After a qualifying event, COBRA continuation coverage must be offered to each person who is a "qualified beneficiary." You, your spouse, and your dependent children could become qualified beneficiaries if coverage under the health FSA is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

If you are an employee, you will become a qualified beneficiary if you lose your coverage under the health FSA because either one of the following qualifying events happens:

- Your hours of employment are reduced, or
- Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you lose your coverage under the health FSA because any of the following qualifying events happens:

- Your spouse dies;
- Your spouse's hours of employment are reduced;
- Your spouse's employment ends for any reason other than his or her gross misconduct;
- Your spouse becomes entitled to Medicare benefits (under Part A, Part B, or both); or
- You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they lose coverage under the health FSA because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee's hours of employment are reduced;
- The parent-employee's employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes entitled to Medicare benefits (Part A, Part B, or both);
- The parents become divorced or legally separated; or
- The child stops being eligible for coverage under the plan as a "dependent child."

When is COBRA Coverage Available?

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred. When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, or the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), the employer must notify the Plan Administrator of the qualifying event.

You Must Give Notice of Some Qualifying Events

For the other qualifying events (divorce or legal separation of the employee and spouse, or a dependent child's losing eligibility for coverage as a dependent child), you must notify the Plan Administrator within 60 days after the qualifying event occurs (within 30 days of loss of Social Security disability status). An untimely Qualified Event Notice is considered to have no effect and shall be rejected.

The Plan requires that you provide the Qualifying Event Notice in writing by mail to the Plan Administrator. Under no circumstances will an oral notice be effective.

In the Qualifying Event Notice, you are required to provide certain information regarding the qualifying event such as an identification of the type of event, the date the event occurred and the name of the individual to whom the event is applicable. The qualifying events listed below require specific documentation attached to the Qualifying Event Notice:

Qualifying Event	Documentation Required with Notice
Divorce or legal separation	Certified copy of the court order granting the divorce or legal separation.
Death of covered employee	Copy of death certificate.
Qualification for Social Security Disability	Copy of the Social Security Administration determination
Loss of Social Security Disability Status	Copy of Social Security Administration final determination.

To be considered valid, the notice must be completed in full and all required enclosures must be supplied. However, the Plan provides that a Qualifying Event Notice otherwise received timely, but which does not contain all required information or enclosures will not be considered untimely if the Plan Administrator is able to identify the Plan, identify the covered employee or qualified beneficiary, identify the qualifying event or disability, and identify the date on which the qualifying event occurred. The Plan Administrator, in such event, may require additional supplementary information from the covered employee or qualified beneficiary. The completed Qualifying Event Notice must be mailed to the Plan Administrator at the address listed in this SPD. It is recommended that you send the completed Qualifying Event Notice by registered mail, return receipt requested, but it is not required. When you submit a completed Qualifying Event Notice, you need to retain a copy (including copies of all enclosures) and any proof of mailing. If you do not receive a response from the Plan Administrator within 14 days of mailing the notice, you must contact Benjamin Van Klingeren immediately in writing to determine the status of your COBRA claim.

Second-Chance COBRA Election

If you are an employee eligible to receive Trade Adjustment Assistance (TAA) benefits, and you (i) lost health FSA coverage due to a job loss that resulted in eligibility for TAA benefits, and (ii) failed to elect COBRA during your original COBRA election period, you may be entitled to a second 60-day COBRA election period. The new election period begins on the first day of the month in which you are certified for TAA benefits, but your election must be made within six months of the initial loss of group health coverage. In addition, the petition for trade assistance benefit certification must not have been filed before November 4, 2002.

You may make an election under the second 60-day election period by completing the COBRA Election Notice which you can request by contacting the Plan Administrator and returning it to the Plan Administrator at the indicated address, within the 60-day period and before expiration of the six month eligibility period. If you elect COBRA under this “second-chance” provision, your maximum period of continuation coverage will be based on the date of your original qualifying event. Your coverage will begin on the first day of the 60-day “second-chance” election period. The COBRA Election Notice will provide you with additional information regarding electing COBRA during this second-chance period.

The Trade Act of 2002 allows certain individuals who become eligible for trade adjustment assistance and certain retired employees who are receiving pension payments from the Pension Benefit Guaranty Corporation (PBGC) to take advantage of the Health Coverage Tax Credit. Under the tax provisions, eligible individuals can either take a tax credit or get advance payment of a specified percentage of premiums paid for qualified health insurance, including continuation coverage and, under COBRA, you may be eligible for an extension of COBRA continuation coverage if your COBRA continuation coverage would otherwise end on or after November 20, 2011. Assistance Eligible Individuals who elected the premium reduction under ARRA will not be eligible for the Health Coverage Tax Credit for the months in which they receive a premium reduction.

How Is COBRA Coverage Provided?

Once the Plan Administrator receives notice that a qualifying event has occurred, COBRA continuation coverage will be

offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage on behalf of their spouses, and parents may elect COBRA continuation coverage on behalf of their children.

COBRA continuation coverage is a temporary continuation of coverage. When the qualifying event is the death of the employee, the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), your divorce or legal separation, or a dependent child's losing eligibility as a dependent child, COBRA continuation coverage lasts for up to a total of 36 months. When the qualifying event is the end of employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, COBRA continuation coverage for qualified beneficiaries other than the employee lasts until 36 months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare 8 months before the date on which his employment terminates, COBRA continuation coverage for his spouse and children can last up to 36 months after the date of Medicare entitlement, which is equal to 28 months after the date of the qualifying event (36 months minus 8 months). Otherwise, when the qualifying event is the end of employment or reduction of the employee's hours of employment, COBRA continuation coverage generally lasts for only up to a total of 18 months. There are two ways in which this 18-month period of COBRA continuation coverage can be extended.

The COBRA continuation coverage period that applies to certain health care reimbursement plans may not be the same as the COBRA continuation period that applies to other health care benefits as described above, but may end as of the last day of the Plan Year in which the qualifying event occurs. This is discussed further in the subsection entitled *COBRA Coverage for Employees Participating in a Health Care Reimbursement Plan*, below.

Disability extension of 18-month period of continuation coverage

If you or anyone in your family covered under the Plan is determined by the Social Security Administration to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to receive up to an additional 11 months of COBRA continuation coverage, for a total maximum of 29 months. The disability would have to have started at some time before the 60th day of COBRA continuation coverage and must last at least until the end of the 18-month period of continuation coverage. To notify the Plan Administrator of the determination by the Social Security Administration that you, your spouse or your dependent is eligible for disability, a Qualifying Event Notice must be completed and returned to the Plan Administrator. A copy of the determination by the Social Security Administration must be attached to the Qualifying Event Notice.

Second qualifying event extension of 18-month period of continuation coverage

If your family experiences another qualifying event while receiving 18 months of COBRA continuation coverage, the spouse and dependent children in your family can get up to 18 additional months of COBRA continuation coverage, for a maximum of 36 months, if notice of the second qualifying event is properly given to the Plan. This extension may be available to the spouse and any dependent children receiving continuation coverage if the employee or former employee dies, becomes entitled to Medicare benefits (under Part A, Part B, or both), or gets divorced or legally separated, or if the dependent child stops being eligible under the Plan as a dependent child, but only if the event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

COBRA Coverage for Employees Participating in a Health Care Reimbursement Plan

If you are an employee participating in a health care reimbursement plan, such as a flexible spending arrangement (or health reimbursement FSA, which is funded in whole or in part through pre-tax payroll deductions) or a health reimbursement arrangement (or HRA, which is funded solely through employer contributions), COBRA continuation coverage may apply to you and may apply to your qualified beneficiaries.

Generally, most health FSA plans meet certain conditions with respect to maximum benefits and benefit availability and are "excepted" from certain COBRA requirements. If your FSA is an "excepted" plan, you, or your qualified beneficiaries, may have limited COBRA continuation coverage with respect to the health FSA. Your eligibility for this limited COBRA continuation coverage will be determined based on how much of your annual reimbursement amount has been distributed to you as of the date of the qualifying event. COBRA coverage will not be offered to

you if you have “overspent” your excepted health FSA as of the date of your qualifying event. Also, for excepted health FSAs, the limited health FSA COBRA continuation coverage period available to qualified beneficiaries who have not overspent their health FSA ends as of the end of the Plan Year in which the qualifying event occurs.

A health FSA is an excepted health FSA if health plan eligibility, the benefits paid to participants and the cost of these benefits to the participants meet three requirements. First, the maximum benefit payable to each participant (the total amount of reimbursement available for the year) cannot exceed the greater of (a) the participant’s salary reduction amount for the year times two, or (b) the salary reduction amount for the year plus \$500. Second, the employer must offer other major medical plan coverage and this other coverage must be consistently available to all employees who are eligible to participate in the health FSA. Third, the maximum COBRA premium amount for a year must equal or exceed the maximum benefit available under the health FSA for the year.

Health care reimbursement plans that do not meet the conditions listed in the preceding paragraph are “non-excepted” plans. Non-excepted plans include most HRA plans and certain health FSA plans. If you are a participant in a “non-excepted” health care reimbursement plan, you, or your qualified beneficiary, will be eligible for COBRA continuation coverage for the entire applicable COBRA period.

If you have any questions concerning your COBRA continuation coverage with respect to the health care reimbursement plan in which you are participating, you should contact the Plan Administrator.

If You Have Questions

Questions concerning your Plan or your COBRA continuation coverage rights should be addressed to the Plan Administrator. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA) in your area or visit the EBSA website at www.dol.gov/ebsa. (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.)

Keep Your Plan Informed of Address Changes

In order to protect your family’s rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

STATEMENT OF ERISA RIGHTS

As a participant in this Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (“ERISA”). ERISA provides that all plan participants shall be entitled to:

Receive Information About Your Plan and Benefits

Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites and union halls, all documents governing the Plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefit Security Administration (“EBSA”).

Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated Summary Plan Description. The Plan Administrator may make a reasonable charge for the copies.

Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this Summary Annual Report.

Continue Group Health Plan Coverage

Continue health care coverage for yourself, spouse or dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the documents governing the Plan on the rules governing your COBRA continuation coverage rights.

Prudent Actions by Plan Fiduciaries

In addition to creating rights for plan participants ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your Employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

Enforce Your Rights

If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day, for each day after 30 days that you did not receive the materials, until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator.

If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or federal court. No action at law or in equity may be brought to recover under this Plan until the appeal rights herein provided have been exercised and the Plan benefits requested in such appeal have been denied in whole or in part. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, you may file suit in federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

Assistance with Your Questions

If you have any questions about your Plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

CLAIMS PROCEDURE - GENERAL

(a) Insured Benefits. All claims for benefits that are provided through insurance contracts, whether such contracts are between the insurer and the Employer or the insurer and you, shall be made by filing a claim for benefits in accordance with the claims procedure set forth under the insurance contract. Neither the Plan Administrator nor the Employer has the authority or responsibility for processing, reviewing or paying such claims. All disputes regarding those claims shall be resolved in accordance with the procedure set forth in the separate description concerning those

benefits.

(b) Reimbursement Accounts. With respect to all benefits provided under the Plan through reimbursement Accounts, a claim for benefits shall be made by filing a written request with the Plan Administrator (or its designee), on such forms as the Plan Administrator shall establish. The Plan Administrator may require that the claim be supported by receipts or other evidence substantiating the amount of the expenditure and the character of the claim. You may not use canceled checks, charge card receipts or cash register receipts as substantiation. The Plan Administrator will review the claim and within a reasonable period of time (not to exceed 30 days after the receipt of the claim) notify the claimant of the disposition of the claim. If the claim is honored, then the Plan Administrator will make payment to the participant for the amount of the claim. If the Plan Administrator denies the claim in whole or in part, it will provide written notice to the claimant of the denial of the claim and such notice will set forth (i) the specific reason or reasons for the adverse determination; (ii) reference to the specific Plan provisions on which the benefit determination is based; (iii) a statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claimant's claim for benefits; (iv) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary; (v) an explanation that a full and fair review by the Plan Administrator of the decision denying the claim may be requested by the claimant or his authorized representative by filing with the Plan Administrator, within 60 days (180 days for Medical Expense Reimbursement Account claims) after such notice of denial has been received, a written request for such review.

IN THE CASE OF ANY BENEFIT PROVIDED UNDER THE PLAN BY REIMBURSEMENT, ALL CLAIMS FOR REIMBURSEMENT FOR EXPENSES INCURRED WITH RESPECT TO A PLAN YEAR MUST BE SUBMITTED TO THE PLAN ADMINISTRATOR NO LATER THAN 90 DAYS FOLLOWING THE END OF THE PLAN YEAR. CLAIMS SUBMITTED AFTER THAT DATE WILL NOT BE PAID.

The Plan Administrator shall review any denied claim upon timely filed request of the claimant within 60 days after receipt of a written request for review, unless special circumstances require an extension of time for processing, in which case the decision shall be rendered as soon as possible but not later than 120 days after receipt of the written request for review. If such an extension of time for review is required because of special circumstances, written notice of the extension shall be furnished to the claimant prior to the commencement of the extension. The decision on review will be in writing, will include specific reasons for the decision and will be furnished to the claimant within the time indicated above. If the decision on review is not furnished within such time, the claim shall be deemed denied on review. In any cases in which a participant establishes that he will incur fixed periodic expenses with respect to which the participant elected to be reimbursed under the Plan, the Plan Administrator may, upon receipt of such assurances and substantiation of those expenses as the Plan Administrator deems appropriate, make periodic reimbursements to the claimant as those expenses are incurred. In such cases, the Plan Administrator may, in its sole discretion, excuse the participant from making claims for reimbursement for some or all of those expenses.

PRIVACY OF HEALTH INFORMATION

This section describes the medical information privacy practices of the Medical Expense Reimbursement Account portion of the Plan, and that of any third party that assists in the administration of the Plan's group health claims, and is effective April 14, 2004, or the effective date of the Plan, whichever is later. For a more complete explanation, see the "Notice of Privacy Practices" which was given to you in connection with these rights. Questions about the Plan's privacy practices should be addressed to the Plan's Privacy Official who is Benjamin Van Klinger and who may be contacted at NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT, 1885 Veterans Park Drive Naples, FL 34109, (239) 597-3222.

Our Pledge Regarding Medical Information

The Plan is committed to protecting medical information about you. The Plan may disclose protected health information to the Employer under limited circumstances, although this information will be disclosed only upon the

receipt of a certification by the Employer that the Plan documents have been amended to incorporate the privacy provisions, and that it will abide by them.

The Plan may disclose summary health information to the Employer for the purposes of obtaining premium bids, insurance coverage, or modifying, amending, or terminating the Plan.

The Plan may disclose protected health information to carry out Plan administration functions that are consistent under applicable law. The Plan may not disclose protected health information to the Employer for the purpose of employment-related actions or decisions in connection with other benefits or employee benefit plans of the Employer.

A limited number of employees of the Employer will have access to protected health information for the purposes of carrying out Plan administration functions in the ordinary course of business.

How the Plan May Use and Disclose Medical Information About You

The following categories describe different ways that the Plan uses and discloses protected health information. Not every use or disclosure in a category will be listed. However, all of the ways the Plan is permitted to use and disclose information will fall within one of the categories.

For Treatment. The Plan may use or disclose medical information about you to provide you with medical treatment or services by providers. The Plan may disclose protected health information about you to providers, including doctors, nurses, technicians, medical students, or other hospital personnel who are involved in taking care of you at the hospital. For example, the Plan might disclose information about your prior prescriptions to a pharmacist to determine if a pending prescription is contraindicative with prior prescriptions.

For Payment. The Plan may use and disclose protected health information about you to determine eligibility for Plan benefits, to facilitate payment for the treatment and services you receive from health care providers, to determine benefit responsibility under the Plan, or to coordinate Plan coverage. For example, the Plan may share protected health information with a utilization review or precertification service provider. Likewise, the Plan may share protected health information with another entity to assist with the adjudication or subrogation of health claims or to another health plan to coordinate benefit payments.

For Health Care Operations. The Plan may use and disclose protected health information about you for other Plan operations which are necessary to run the Plan. For example, the Plan may use protected health information in connection with conducting quality assessment and improvement activities; underwriting, premium rating, and other activities relating to Plan coverage; submitting claims for stop-loss (or excess loss) coverage; conducting or arranging for medical review, legal services, audit services, and fraud and abuse detection programs; business planning and development such as cost management; and business management and general Plan administrative activities.

As Required By Law. The Plan will disclose protected health information about you when required to do so by federal, state or local law. For example, the Plan may disclose medical information when required by a court order in a litigation proceeding such as a malpractice action.

To Avert a Serious Threat to Health or Safety. The Plan may use and disclose protected health information about you when necessary to prevent a serious threat to your health and safety or the health and safety of the public or another person. Any disclosure, however, would only be to someone able to help prevent the threat. For example, the Plan may disclose protected health information about you in a proceeding regarding the licensure of a physician.

To Facilitate Claims Under Employer Plans. Your health information may be disclosed to another health plan maintained by the Employer for purposes of paying claims under that plan. In addition, medical information may be disclosed to the Employer to administer benefits under the Plan, such as to determine a claims appeal.

Provide You With Information. The Plan or its agents may contact you to remind you about appointments or provide information about treatment alternatives or other health-related benefits and services that may be of interest to you.

Organ and Tissue Donation. If you are an organ donor, the Plan may release your medical information to organizations that handle organ procurement or organ, eye or tissue transplants, or to an organ donation bank to help with organ or tissue donation.

Military and Veterans. If you are a member of the armed forces, the Plan may release protected health information about you as required by military command authorities. The Plan may also release protected health information about foreign military personnel to the appropriate foreign military authority.

Public Health Risks. The Plan may disclose protected health information about you for public health activities. These activities generally include the following: to prevent or control disease, injury or disability; to report births and deaths; to report child abuse or neglect; to report reactions to medications or problems with products; to notify people of recalls of products they may be using; to notify a person who may have been exposed to a disease or may be at risk for contracting or spreading a disease or condition; or to notify the appropriate government authority if the Plan believes a participant has been the victim of abuse, neglect or domestic violence. The Plan will only make this disclosure if you agree or when required or authorized by law.

Health Oversight Activities. The Plan may disclose protected health information to a health oversight agency for activities authorized by law. These oversight activities include, for example, audits, investigations, inspections, and licensure. These activities are necessary for the government to monitor the health care system, government programs, and compliance with civil rights laws.

Lawsuits and Disputes. If you are involved in a lawsuit or a dispute, the Plan may disclose protected health information about you in response to a court or administrative order. The Plan may also disclose protected health information about you in response to a subpoena, discovery request, or other lawful process by someone else involved in the dispute, but only if efforts have been made to tell you about the request or to obtain an order protecting the information requested.

Law Enforcement. The Plan may release protected health information if asked to do so by a law enforcement official in response to a court order, subpoena, warrant, summons or similar process; to identify or locate a suspect, fugitive, material witness, or missing person; about the victim of a crime if, under certain limited circumstances, the Plan is unable to obtain the person's agreement; about a death the Plan believes may be the result of criminal conduct; about criminal conduct at the hospital; and in emergency circumstances to report a crime, the location of the crime or victims, or the identity, description or location of the person who committed the crime.

Coroners, Medical Examiners and Funeral Directors. The Plan may release protected health information to a coroner or medical examiner. This may be necessary, for example, to identify a deceased person or determine the cause of death. The Plan may also release protected health information about you to funeral directors as necessary to carry out their duties.

National Security and Intelligence Activities. The Plan may release protected health information about you to authorized federal officials for intelligence, counterintelligence, and other national security activities authorized by law.

Your Rights Regarding Medical Information About You

You have the following rights regarding protected health information the Plan maintains about you:

Right to Inspect and Copy. You have the right to inspect and copy medical information that may be used to make decisions about your Plan benefits. If you request a copy of the information, the Plan may charge a fee for the costs copying, mailing, or other supplies associated your request. The Plan may deny your request to inspect and copy in certain limited circumstances. If you are denied access to medical information, you may request that the denial be reviewed.

Right to Amend. If you feel that medical information the Plan has about you is incorrect or incomplete, you may ask the Plan to amend the information. You have the right to request an amendment for as long as the information is kept by or for the Plan. The Plan may deny your request for an amendment if it is not in writing or does not include a reason to support the request.

Right to an Accounting of Disclosures. You have the right to request an "accounting of disclosures" where such disclosure was made for any purpose other than treatment, payment, or health care operations. Your request must state a time period which may not be longer than six years and may not include dates before April 14, 2004. Your request should indicate in what form you want the list (for example, paper or electronic). The first list you request within a 12-month period will be free. For additional lists, the Plan may charge you for the costs of providing the list. The Plan will notify you of the cost involved and you may choose to withdraw or modify your request at that time before any costs are incurred.

Right to Request Restrictions. You have the right to request a restriction or limitation on the medical information the Plan uses or discloses about you for treatment, payment or health care operations. You also have the right to request a limit on the medical information the Plan discloses about you to someone who is involved in your care or the payment for your care, like a family member or friend. For example, you could ask that the Plan not use or disclose information about a surgery you had. The Plan is not required to agree to your request however.

Right to Request Confidential Communications. You have the right to request that the Plan communicate with you about medical matters in a certain way or at a certain location. For example, you can ask that the Plan only contact you at work or by mail. The Plan will not ask you the reason for your request. The Plan will accommodate all reasonable requests. Your request must specify how or where you wish to be contacted.

You will not be retaliated against for exercising the privacy rights described above.

Other Uses of Medical Information

Other uses and disclosures of medical information not covered by the above discussion or the laws that apply to the Plan will be made only with your written permission. If you provide the Plan permission to use or disclose medical information about you, you may revoke that permission, in writing, at any time. If you revoke your permission, the Plan will no longer use or disclose medical information about you for the reasons covered by your written authorization. You understand that the Plan is unable to take back any disclosures the Plan has already made with your permission, and that the Plan is required to retain its records of the benefits that the Plan provided to you.

QUALIFIED MEDICAL CHILD SUPPORT ORDER (QMCSO)

Each group health plan must provide benefits in accordance with the applicable requirements of any qualified medical child support order. A "medical child support order" (MCSO) is an order, decree, or judgment of a court of competent jurisdiction which (i) is made pursuant to a state domestic relations law (including a community property law) and provides for child support with respect to a child of a participant under a group health plan or provides for health benefit coverage to the child under the group health plan; or (ii) enforces a law relating to medical child support described in Social Security Act § 1908 which respect to a group health plan.

A "qualified medical child support order" (QMCSO) is a medical child support order which (i) creates or recognizes the existence of an alternate recipient's right to, or assigns to an alternate recipient the right to, receive benefits for which a participant or beneficiary is eligible under a group health plan, (ii) provides certain required information with respect to the order, and (iii) does not require the Plan to provide benefits not otherwise available under the Plan, except to the extent necessary to meet the requirements of Social Security Act § 1908.

The order must clearly state—

- (i) the name and the last known mailing address (if any) of the participant and the name and mailing address of each alternate recipient covered by the order (however, the name and mailing address of the state or political subdivision thereof may be substituted),
- (ii) a reasonable description of the type of coverage to be provided by the Plan to each such alternate recipient, or the manner in which such type of coverage is to be determined,
- (iii) the period to which such order applies, and
- (iv) each plan to which such order applies.

Certain procedural requirements are prescribed. The Plan Administrator must promptly notify the participant and each alternate recipient of the receipt of a medical child support order and the Plan's procedures for determining whether medical child support orders are QMCSOs. Within a reasonable period after receipt of the order the Plan Administrator must determine whether the order is a QMCSO and notify the participant and each alternate recipient of the determination. Each group health plan must establish reasonable procedures to determine whether medical child support orders are QMCSOs. Such a procedure must be in writing, provide notification to each person specified in a MCSO as eligible to receive plan benefits, and permit an alternate recipient to designate a representative for receipt of copies of notices with respect to the MCSO.

NO GUARANTEE OF BENEFITS

Neither the Plan Administrator, nor the Employer, in any way guarantees the payment of any benefit or amount which may become due pursuant to the terms of this Agreement to any participant, terminated participant or beneficiary thereof. Neither the Plan Administrator nor the Employer guarantees the payment by any issuing insurance company of any benefit or amount that may be due under any contract.

The establishment of this Plan does not give any participant or other person any legal right against the Employer or any of its officers or employees or against the Plan Administrator or any insurance company except as herein provided or as provided in the terms of any insurance contract. Under no circumstances shall the terms of employment of any participant be modified or in any way affected by the enactment of this Plan, nor shall participation in this Plan give any employee the right to be retained in the Employer's service or any right or interest in the Plan other than as is herein provided.



AGENDA ITEM 10D

Meeting Date: August 31, 2023
Prepared by: Lori Freiburg, Deputy Director
Subject: Request for Board Approval to Renew Behavioral Health Services Agreement with Counseling Associates of America, LLC, for the period October 1, 2023 through September 30, 2024

Objective

Obtain Board Approval to renew the behavioral health services agreement with Counseling Associates of America, LLC ("Counseling Associates") for the period October 1, 2023 through September 30, 2024

Background Information

Since 2018, the District has contracted with Counseling Associates to provide emotional and behavioral health services, beyond EAP services provided through the District's health program. Counseling Associates offers convenient locations in Naples, Bonita Springs and Fort Myers with a team of licensed professionals. The current contract expires September 30, 2023.

As part of the Agreement, Counseling Associates historically has provided the following services, all charged to the District on a per use basis:

- Employee Assistance Program (EAP) up to ten (10) sessions per employee and up to twenty (10) sessions per immediate family members for a total of twenty (20) sessions per contract/fiscal year;
- Employee Assistance Program (EAP) up to ten (10) sessions per retiree during their first year of retirement per contract/fiscal year;
- Clinical Assessment and Counseling;
- Educational Workshops; and
- Psychological Evaluation and Testing.

To support the District's commitment for mental wellness for its employees and retirees, the following services are added or revitalized for the 2023-24 fiscal year:

- (NEW) New Employee Orientation: One hour of training will be provided at new employee orientations, including group probationary firefighter orientations that may occur, charged at an hourly rate to the District;



- (NEW) Retirement Sessions (Transitional): This is a new service provided to employees transitioning to retirement who have confirmed their retirement date and may be burning time through to that date (Active Retirement status). The District is aware that some employees in Active Retirement status may find this time stressful as they determine their future plans in a full retirement status. This transitional assistance is designed to assist our employees prior to their leaving the District. These transitional retirement sessions are separate from the EAP sessions that a retiree receives during their first year of retirement, and will be charged to the District at an hourly rate.
- (REVITALIZED) Educational Workshops: This service has been provided in our past agreements, but only on a per request basis. The District has committed to utilizing this service in the next fiscal year with scheduled visits to each of the 10 fire stations for the benefit of our firefighters, visits to our Taylor Road facility for the benefit of our Life Safety and Support Services personnel, and visits to our administrative office(s) for the benefit of our civilian employees. This service is charged at an hourly rate with an anticipated cost of \$3,250 per quarter, however actual costs is dependent upon actual visits.

Considerations

The District has continuously taken a proactive approach to address wellness related initiatives. The proposed contract for the period October 1, 2023 through September 30, 2024 maintains the allowable ten (10) EAP sessions for each employee and for immediate family members, per contract/fiscal year, up to a maximum of twenty (20) visits per family. The contractual fee of billable hours remains unchanged at \$120 per counseling session. Hours of availability remains at 8:30am-5:00pm for office hours and 8:00am-8:00pm for telehealth.

Fiscal Impact

The District is budgeting approximately \$50,000 to provide the services to employees and retirees. This is an increase of approximately \$20,000 to include the utilization of workshops at the 10 fire stations, Taylor Road and Station 45 administrative offices and the addition of the new services for new employee orientation and retiree transitional sessions. Although we have increased the budget by \$20,000 for the 2023-24 fiscal year, costs are dependent upon actual visits and will only be billed after such visits.

Recommendation

Staff recommends that the Board accept the renewal proposal from Counseling Associates of America, LLC for behavioral health services for the period of October 1, 2023 through September 30, 2024.

Attachments:

Attachment 1: Services Agreement with Counseling Associates of America, LLC



**North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING
AGENDA ITEM 10D**

Proposed Motion:

Approve the renewal agreement from Counseling Associates of America, LLC for behavioral health services for the period of October 1, 2023 through September 30, 2024 as presented.



Service Agreement between the North Collier Fire Control and Rescue District and The Counseling Associates of America for an emotional and behavioral health program.

This Service Agreement (“Agreement”) is made and entered into by and between Counseling Associates of America (“Counseling Associates of America”) and the North Collier Fire Control and Rescue District (“District”) (collectively, the “Parties”).

I. Term

Counseling Associates of America agrees to provide emotional and behavioral health services to the Department’s employees pursuant to this Agreement commencing on October 1st, 2023 and continuing in effect until September 30, 2024. The Parties have the option to renew this Agreement, for successive 1-year terms, in writing.

II. Location of Services

Counseling Associates of America agrees to provide the Services listed in Section IV. below at any of our office locations: Naples, Bonita Springs, Ft. Myers, Coral Gables or via telehealth during regular office hours. Office hours in Naples with administrative support are from 8:30am- 5:00pm and therapy hours at all office locations or via telehealth are from 8:00 a.m. to 8:00 p.m., Monday through Friday with various weekend hours. A phone number for one or more Service Providers will also be made available for emergency/after-hours Services immediately upon this Agreement’s Effective Date, and will be provided in accordance with Section XIII, Notices below. Counseling Associates of America will also be available for education groups/workshops for the Department, when needed.

III. Service Providers

Counseling Associates of America currently employs Licensed Psychologists, Licensed Mental Health Counselors, and Licensed Clinical Social Workers (collectively, “Service Providers”) for treatment of persons of all ages, including children through seniors. Counseling Associates of America shall assign patients to the available Service Providers with the greatest expertise in the Department employees’ area of concern. Licensed Psychologists who can conduct psychological testing, shall be the Service Providers who complete psychological testing. Counseling Associates of America may add or subtract Service Providers at its sole discretion.

IV. Services

Counseling Associates of America will provide the following Services to the Department’s employees, referred to collectively throughout this Agreement as “Services.” Responsibilities for payment of Services shall be in accordance with Section V., below.

1. Employee Assistance Program – Counseling Associates of America will provide up to 10 Employee Assistance Program (“EAP”) sessions, per contract year, for each District employee and 10 sessions per immediate family up to 20 EAP sessions total (10 per employee and an additional 10 for immediate family combined), either face to face or telehealth or by telephone on a 24/7 basis if required in emergency situations. 10 EAP sessions will also be available for employees who have retired within the last year.
2. Retirement Session Transitional – Counseling Associates of America will provide a one-hour retirement session for those in Active Retirement. District Employees must ask for an “NCFR Retirement Session” when schedule the session. The District will pay for up to 12 Retirement Sessions. Fee will be \$120 per session. Should all 12 sessions be used before the end of the fiscal year, Counseling Associates of America will reach out to the District for approval for more Retirement Sessions.
3. Clinical Assessment and Counseling – Counseling Associates of America will provide clinical assessment and counseling for District employees and immediate family members face to face or via telehealth during regular office hours. Clinical assessment and counseling can occur outside the District’s EAP program altogether, or if treatment is required beyond the 10 allotted EAP sessions.
4. Psychological Evaluation and Testing – Counseling Associates of America will provide psychological evaluation and testing for District employees and immediate family members, when deemed necessary by the treating Service Provider, to assist with diagnosis and treatment planning. This is not covered by the EAP program.
5. Educational Group/Workshops –Counseling Associates of America will conduct mental health training workshops for the District. Training courses will be held quarterly, last 1 hour, and will be performed at all 10 District stations for the benefit of the District’s firefighters, at the Taylor Road office for the benefits of the District’s Life Safety and Support Services personnel and at the District’s administrative office(s) for the benefit of civilian personnel. The training fee will be \$325 per 1-hour training session for a total of \$3,250 per quarter.
6. New Employee Orientation - Counseling Associates of America will conduct mental health training during the annual new employee orientation for the District. Training will be conducted once a year and the training fee will be \$325 for a 1-hour mental health training session.

V. Compensation for Services

1. EAP Sessions – All 10 EAP sessions for District employees and 10 for immediate family members (for a total of 20 sessions per employee family) and 10 EAP sessions for staff who have retired within the last year will be billed for the fee of \$120 per counseling session. This fee will be paid monthly. The payment must be received within 30 days of invoice date. All invoices will be sent monthly to the HR Department at HR@northcollierfire.com.

2. Cancellation and No Show Fee – Counseling Associates of America has a 24 hour no show and cancellation fee for all patients. If less than 24 hours' notice is given by the employee or family member a fee of \$75 will be billed to employee or family member, which will NOT count towards the 10 EAP sessions per employee and 10 for immediate family.
3. Services Provided Outside the Emotional and Behavioral Health Program - For any services provided outside the Behavioral Health Program, the Department employees have the following payment options:
 - a. Department employees may elect to self-pay Counseling Associates of America the significantly reduced rate of \$120 per hour for psychological testing and/or counseling services which is reduced from our self-pay rate of \$195 per hour and our customary rate of \$275 to insurance companies.

VI. Patient Insurance Participation

1. In Network Insurance Companies – Counseling Associates of America is contracted with Cigna, United Healthcare/Optum and Community Health Partners. We do not bill out of network insurance companies. We will offer a discounted self-pay rate of \$120 per hour, which is reduced from our self-pay rate of \$195 per hour for those who do not have an insurance company that Counseling Associates of America is in network with.
2. Transfer after Completion of EAP Sessions – As described in Section III. above, Counseling Associates of America shall assign District employees and immediate family member to the available Service Provider who has the most expertise with their presenting areas of concern. Many patients will have their presenting areas of concern resolved within the allotted 10 EAP sessions. However, if further treatment beyond the 10 EAP sessions is needed, and the initial Service Provider was not a participating BC Service Provider, Counseling Associates of America shall give the District employee or immediate family member the option to transfer to a participating BC Service Provider. Because Counseling Associates of America's Services Providers meet weekly to staff patients, Service Providers can easily confer, thus facilitating a smooth transfer.

VII. Counseling Associates of America Insurances

During the terms of this Agreement, and any renewals, modifications, or extensions hereof, Counseling Associates of America shall maintain general liability and workers' compensation insurance. Professional liability insurance shall be maintained at the level of \$1,000,000/\$3,000,000.

VIII. Access to Information

Psychological records documenting EAP sessions, assessment and counseling sessions, and psychological evaluation and testing (for the purpose of diagnosis and treatment planning) for District employees and their immediate family members, both those paid for by the District through the EAP and those paid for by the employee, shall not be made available to the District without a written release of information signed by the District employee or immediate family member. Counseling Associates of America shall at all times follow the confidentiality requirement so the Health Insurance Portability and Accountability Act of 1996 ("HIPAA) and the Florida

Information Protection Act ("FIPA"). Confidentiality of counseling information can be breached, and the District notified of such information, under certain situations in which an employee provides his or her Service Provider with information that he or she may be an imminent danger to himself or others. Refer to HIPAA and FIPA for specific information regarding when confidentiality may be breached. Finally, Counseling Associates of America shall comply with the requirements of Chapter 119, Florida Statutes, concerning public records.

IX. Relationship between the Parties

Counseling Associates of America shall be an independent contractor for the District.

X. Covenant not to Solicit

The District agrees that it shall refrain from and shall not directly or indirectly hire as an independent contractor, employee, consultant, agent, or otherwise solicit, request, or engage in any conversation with employees or prior employees of Counseling Associates of America to enter into employment with the District or provide any services for the District other than through their employment with Counseling Associates of America.

XI. Termination

Either party may terminate this Agreement with 60 days' written notice to the other party. Either party may terminate the Agreement immediately, without the required 60 days' notice, in the event that a payment dispute has not been resolved as provided in Section V. above, or if either party has breached any provision of this Agreement. Upon termination of the Agreement, by either party, Counseling Associates of America shall be paid for any and all Services rendered prior to the date of termination, except for those payments which remain in dispute.

XII. Modifications, Changes, and Amendments of Agreement

This document constitutes the entire Agreement between the Parties and, unless otherwise provided herein, no modification, changes, or amendments to this Agreement shall be binding upon the Parties unless documented in writing and signed by both Parties.

XIII. Notices

Any and all notices, requests, invoices, or other communication relating to this Agreement must be given in writing and transmitted by hand delivery, mail delivery services, or US Mail addressed as follows:

To Counseling Associates of America: Counseling Associates of America
Attn: Jennifer Jankowski, Director of Operations
501 Goodlette Rd. N., Ste A 202
Naples, FL 34102

To the District: North Collier Fire Control and Rescue District
Attn: Giesele Fischbach, Human Resources Manager
1885 Veterans Park Dr
Naples, FL 34109

Enforcement

This Agreement may be enforced by the Parties in any manner authorized by law and does not preclude any party from seeking judicial or administrative remedies for violation of the terms or conditions of this Agreement. Venue shall be in Collier County, Florida. Each party shall bear its own costs and attorney's fees related to this matter, except that the prevailing party in any litigation arising out of the enforcement of this Agreement shall be entitled to recover its reasonable attorney's fees and costs, both at trial and through all appeals, from the non-prevailing party.

XIV. Miscellaneous

1. This Agreement shall be binding upon and inure to the benefit of the Parties and their successors and assigns.
2. The Parties will each comply with all applicable federal, state, and local laws, rules, regulations, and guidelines related to their performance under this Agreement.
3. No provision, term, or condition of this Agreement will be construed as a waiver by either of the Parties of any rights provided for by any provision of law, including but not limited to Section 768.28, Florida Statutes.
4. This Agreement shall be governed by and construed under the laws of the State of Florida. If any term, covenant, or condition of this Agreement or the application thereof to any person or circumstances will, to any extent, be deemed lawfully invalid or unenforceable, the remainder of this Agreement or the application of such term, covenant, or condition to persons of circumstance other than those as to which it is held to be invalid or unenforceable, will not be affected thereby and each term, covenant, and condition of this Agreement will be valid and enforced to the fullest extent permitted by law.

XV. Effective Date

This Agreement shall become effective on the date the last party signs the Agreement below:

Entered into this _____ day of _____, 2023.

North Collier Fire Control and Rescue District

Norman E. Feder
Chairman

Entered into this _____ day of _____, 2023.

Counseling Associates of America

Jennifer Jankowski
Director of Operations



AGENDA ITEM 10E

Meeting Date: August 31, 2023
Prepared by: Eloy Ricardo, Fire Chief
Subject: Request for Board Approval of District Funding of Health and Dental Insurance Premiums for Spouse of Deceased District Retiree for Fiscal Years 2023-24, 2024-25 and 2025-26

Objective

Obtain Board Approval of District funding of health and dental insurance premiums for spouse of deceased District retiree for the fiscal years of 2023-24, 2024-25 and 2025-26.

Background Information

District retiree Lt. Michael Hoover passed away in July, 2023. COBRA rules allow for Lt. Hoover's spouse to remain on the District's health and dental insurance for a period of three (3) years.

Considerations

The District proposes to cover the medical and dental premium costs for the fiscal years of 2023-24, 2024-25 and 2025-26.

Fiscal Impact

Medical

The cost for continuing on the District's medical insurance plan via COBRA for spouse only for the 2023-24 fiscal year is \$736.36 per month or \$8,836.32 per the fiscal year. It is difficult to anticipate costs for the fiscal years of 2024-25 and 2025-26 as so many factors determine the costs including carrier, inflation and claim history. For the purposes of this approval, the District anticipates a minimum cost of \$26,508.96 for the three fiscal years.

Dental

The cost for continuing on the District's dental insurance plan via COBRA for spouse only for the 2023-24 fiscal year is \$39.97 per month or \$455.64 for the fiscal year. It is difficult to anticipate costs for the fiscal years of 2024-25 and 2025-26 as so many factors determine the costs including carrier, inflation and claim history. For the purposes of this approval, the District anticipates a minimum cost of \$1,366.92 for the three fiscal years.

Recommendation

Staff recommends that the Board approve the District funding the health and dental insurance premiums for the spouse of deceased District retiree for the fiscal years of 2023-24, 2024-25 and 2025-26 at a minimum cost of \$26,508.96 for medical coverage and \$1,366.92 for dental



North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING
AGENDA ITEM 10E

coverage, totaling a minimum cost of \$27,875.88 for the fiscal years of 2023-24, 2024-25 and 2025-26.

Attachments:

None

Proposed Motion:

Approve District funding of health and dental insurance premiums for spouse of deceased District retiree for the fiscal years of 2023-24, 2024-25 and 2025-26 for total minimum cost of \$27,875.88.