



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

DISTRICT MEETING/BUDGET WORKSHOP AGENDA

June 26, 2023

Members of the public who wish to comment on matters before the District Board may do so in person at 1 East Drive, Key Largo, Florida or online. Members of the public who virtually participate in the meeting must mute themselves until called upon to speak. Virtual Meeting Link: <https://zoom.us/j/92901339730>; Password: 33037.

1. AGENDA

- 1a. *Call to Order*
- 1b. *Pledge of Allegiance*
- 1c. *Roll Call*

2. APPROVAL OF AGENDA & MINUTES

- 2a. *Approval of June 26, 2023 District Budget Workshop Agenda*
- 2b. *Approval of the May 22, 2023 District Meeting/Strategic Planning Meeting Minutes*
- 2c. *Approval of the June 12, 2023 District Meeting/Budget Workshop Meeting Minutes*

3. PUBLIC COMMENT

4. CHAIRMAN REPORT

5. SECRETARY REPORT

6. OLD BUSINESS

- 6a. *DISCUSSION: Kohler Generator Quote – [Mumper]*

7. NEW BUSINESS

8. LEGAL REPORT

9. FINANCE REPORT

- 9a. *DISCUSSION: Key Largo Fire Rescue and Emergency Medical Services District Basic Financial Statements for Year Ended September 30, 2022 [Johnson]*
- 9b. *DISCUSSION: KLFREMS FY 2023-2024 Budget [Johnson]*

10. AMBULANCE CORPS REPORT

- 10a. *KLVAC Treasurer's Report – May 2023*
- 10b. *KLVFD Treasurer's Report – April 2023*



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

10c. KLVFD Treasurer's Report – May 2023

10d. KLVFD Business Meeting Agenda/Minutes – May 9, 2023

11. FIRE DEPARTMENT REPORT

11a. KLFD 2022-2023 Fiscal Year Budget - Approved by Fire Department Board

12. COMMISSIONER ITEMS

13. NEXT MEETING

July 10, 2023 District Meeting (if Required)

July 24, 2023 District Meeting

14. ADJOURN

DOCUMENTS

Al 2b Draft May 22, 2023 District Meeting/Strategic Planning Meeting Minutes

Al 2c Draft June 12, 2023 District Meeting/Budget Workshop Meeting Minutes

Al 6a Kohler Generator Quote

Al 9a Key Largo Fire Rescue and Emergency Medical Services District Basic Financial Statements for Year Ended September 30, 2022

Al 9b KLFREMS FY 2023-2024 Budget

Al 10a KLVAC Treasurer's Report – May 2023

Al 10b KLVFD Treasurer's Report – April 2023

Al 10c KLVFD Treasurer's Report – May 2023

Al 10d KLVFD Business Meeting Agenda/Minutes – May 9, 2023

Al 11a KLFD 2022-2023 Fiscal Year Budget - Approved by Fire Department Board

*Persons who wish to be heard shall send submit a
Speaker Request Form to the Chairman or request to speak via Zoom.*

2b.



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

DISTRICT MEETING/STRATEGIC PLANNING MEETING MINUTES

May 22, 2023

Members of the public who wish to comment on matters before the District Board may do so in person at 1 East Drive, Key Largo, Florida or online. Members of the public who virtually participate in the meeting must mute themselves until called upon to speak. Virtual Meeting Link: <https://us02web.zoom.us/j/6027436243?pwd=Ylp2b3JYckhIQVpwVkFIMmVKbE1uZz09>

1. AGENDA

1a. *Call to Order*

Chairman Allen called to order the District Meeting at 6:03 PM.

1b. *Pledge of Allegiance*

Commissioner Mirabella led the Pledge of Allegiance.

1c. *Roll Call*

Carol Greco called the roll. The following commissioners were present: Tony Allen, Frank Conklin, Kenny Edge, George Mirabella and Danny Powers. There was a quorum.

Also present in person or via Zoom: Carol Greco, Dirk Smits, Janette Smith, Jennifer Johnson, Scott Robinson, David Garrido, and Don Bock.

2. APPROVAL OF AGENDA & MINUTES

2a. *Approval of May 22, 2023 District Meeting/Strategic Planning Amended Agenda*

Commissioner Edge made a ***motion to approve*** May 22, 2023 District Meeting/Strategic Planning Agenda. Commissioner Powers second, and the Board unanimously passed the motion.

2b. *Approval of April 24, 2023 District Meeting Minutes*

Commissioner Mirabella made a ***motion to approve*** the April 24, 2023 District Meeting Minutes with requested revision. Commissioner Powers second, and the Board unanimously passed the motion.

2c. *Strategic Planning Items*



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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Discussion was had regarding placement of item on agenda moving forward; to be placed at last item under new business.

Per the last discussion regarding Strategic Plan Items; a review/revision was to be made to update current spreadsheet, i.e. items completed, continuing to be addressed, new items. With the millage increase, it may be beneficial to have the Strategic Planning Meeting to potentially occur on a Saturday, public open meeting, to include members from Fire/EMS, commissioner, etc., in an effort to ensure inclusivity of the planning items/goals for the district moving into the future 5-10 years. Some items of discussion could include, AB&C Plans, 2nd floor renovation; safety projects, budget. Commissioner Powers commended Chairman Allen maintaining the current items on with the plan. Commissioner Mirabella requested a copy of the Fact Finding Committee Report. We have three months to the next Strategic Planning Meeting.

3. PUBLIC COMMENT

None

4. CHAIRMAN REPORT

None

5. SECRETARY REPORT

None

6. OLD BUSINESS

DISCUSSION: Station 25 Generator Repair Quote (Jones)

Lt. Mumper is in the process of obtaining another quote regarding the generator repair, which will be brought back at the next meeting for discussion.

7. NEW BUSINESS

7a. DISCUSSION/MOTION: Agreement between Key Largo Fire Rescue & Emergency Services District and The Florida Keys Aqueduct Authority for Installation and Maintenance of Fire Hydrants [Legal]

Discussion was had regarding the renewal agreement. There were no major changes; those noted were to style, grammar; nothing substantive. Further discussions were had regarding getting water out of the hydrants; firefighting use only; not use for training. If the board has substantive changes, we can go back to FKAA.



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

Commissioner Powers made a ***motion to approve*** the Agreement between Key Largo Fire Rescue & Emergency Services District and The Florida Keys Aqueduct Authority for Installation and Maintenance of Fire Hydrants. Commissioner Conklin second, and the Board unanimously passed the motion.

8. LEGAL REPORT

Legal is working with the department's worker's compensation carrier on a claim; contact counsel for claimant and advise to send to insurance. There is an EEOC matter; tender to carrier; EEOC to liability or EPL; need Dec sheet; requested from carrier. Chief Bock may have.

9. FINANCE REPORT

9a. **DISCUSSION: KLFR&EMS FY 2023-2024 Proposed Budget [Johnson]**

Packet includes a preliminary graph of the Fiscal Year 24 Budget. As of now, there are no taxable values yet. The fire department is requesting two additional employees; ambulance an additional 6; largest change in budget. Pay adjustments need to be made to bring employees up to county level; be competitive with rest of department personnel and paying staff to provide services without having to retrain; hourly rate without step? No step raises; not this year. If approval of higher pay \$19.42/hour; forego step plan; pick up following year. Savings would be approximately \$30k year. Working toward national average? Private ambulances are making \$5-7/hr. more. Can we get pay/benefits comparison with private agencies.

Fire Department Administration stipend \$750 to \$1k per person; \$12k increase – what's driving the increase; justification to increase? Computer services; \$36k is employee salary; part-time employee for administrative position. \$250/mo. vehicle maintenance person; coordinates repairs. Need a breakdown/explanation as to why an employee is getting extra to doing job.

\$1MIL surplus; run like business; generator replacement, salt water extraction tools; hydrant; use as improvement \$150k; submitted second request to Commissioner Raschien.

401K , 10% match request; 6% is good; if allowed for fire then allow for ambulance as well. Any change with government retirement plans, i.e. military? FRS making changes next year; FRS cut pension; only to police/fire investment plan and defined benefit plan.

This is a preliminary budget. Fire will provide line item breakdown. We own building why is maintenance in ambulance instead of fire. fire is professional services. Look into having fire take over building budget, repairs, etc.



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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Trim Notices to go out in August. Final budget will be provided in September.

Line 490 – Go Daddy – Software Subscription

Commissioner Powers requested Commissioners be emailed regarding ambulance board corporate meetings.

9b. DISCUSSION: KLFR&EMS District FY23 Quarterly Financial Report [Johnson]

None

10. AMBULANCE CORPS REPORT

10a. *KLEMS Annual Report 2022*

There were 168 calls; 58 north of the 103; year to date, 695. Testing 1 volunteer

10b. *April Business Meeting Agenda/Minutes*

None

10c. *April Treasurer's Report*

None

11. FIRE DEPARTMENT REPORT

11a. *April Statistics*

There were two filled positions.

11b. *April Business Meeting Agenda/Minutes*

None

12. COMMISSIONER ITEMS

A discussion was had regarding 223 Jolly Roger Drive and a hydrant placed in middle of a lot since 2015; wants fire to pay to move.

13. NEXT MEETING



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

13a. **KLFREMS District Board Meeting June 12 or June 26, 2023**

A discussion was had regarding whether or not to have both budget workshop meetings in one. EMS will be ready to go on June 12, 2023.

Motion: Commissioner Edge made a **Motion to have the EMS and Fire Budget Meetings on separate dates**. Commissioner Powers second, and the Board unanimously passed the motion.

14. **ADJOURN**

Commissioner Mirabella made a **Motion to Adjourn** at 7:25PM. Commissioner Edge second, and the motion was unanimously approved by the Board.

NEXT MEETINGS

June 12, 2023 District Meeting (if required)

June 26, 2023 District Meeting (if required)

June 12, 2023 KLVFD Budget Workshop (if required)

DOCUMENTS

- AI 2b. Draft District Meeting Minutes April 14, 2023
- AI 9a. KLFR&EMS FY 2023-2024 Proposed Budget
- AI 9b. KLFR&EMS District FY23 Quarterly Financial Report
- AI 10a. KLVAC Annual Report 2022
- AI 10b. KLVAC Meeting April Business Meeting Agenda/Minutes
- AI 10c. KLVAC Treasurer's Report April 2023
- AI 11a. KLVFD April Statistics
- AI 11b. KLVFD Meeting March Business Meeting Agenda/Minutes

*Persons who wish to be heard shall send submit a
Speaker Request Form to the Chairman or request to speak via Zoom.*

2c.



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

DISTRICT MEETING/BUDGET WORKSHOP MEETING MINUTES

June 12, 2023

Members of the public who wish to comment on matters before the District Board may do so in person at 1 East Drive, Key Largo, Florida or online. Members of the public who virtually participate in the meeting must mute themselves until called upon to speak. Virtual Meeting Link: <https://us02web.zoom.us/j/6027436243?pwd=Ylp2b3JYckhIQVpwVkFIMmVKbE1uZz09>

1. AGENDA

1a. *Call to Order*

Chairman Allen called to order the District Meeting/Budget Workshop at 6:00 PM.

1b. *Pledge of Allegiance*

Commissioner Edge led the Pledge of Allegiance.

1c. *Roll Call*

Carol Greco called the roll. The following commissioners were present: Tony Allen, Kenny Edge and Danny Powers. There was a quorum.

Also present in person or via Zoom George Mirabella, Carol Greco, Roget Bryan, Jennifer Johnson, Scott Robinson, David Garrido, and Don Bock.

2. APPROVAL OF AGENDA & MINUTES

2a. *Approval of June 12, 2023 District Meeting/Budget Workshop Agenda*

Commissioner Edge made a ***motion to approve*** June 13, 2023 District Meeting/Budget Workshop Agenda. Commissioner Powers second, and the Board unanimously passed the motion.

3. PUBLIC COMMENT

None

4. CHAIRMAN REPORT

None



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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5. SECRETARY REPORT

None

6. OLD BUSINESS

6a. DISCUSSION: Generators Located at Stations 24 and 25 [Mumper]

Lt. Mumper led a discussion regarding the quote from TAW to service the generators at Stations 24 and 25. This is a new contract. The recommendation is to either replace the voltage regulator or entire unit due to age. To replace the alternator and circuit board would cost \$42,176.07. The Power Depot quote came in at \$73,100.00. TAW's quote to replace the voltage regulator and alternator is \$1,407.94; Power Depot's quote to install new main line breaker, update controller firmware is \$8,718.50. Replacement of 24's generator is a better option. It would take 28-30 weeks upon order; potentially piggyback off the State. We need to apply for GSA account in order to obtain a quote.

The department would like to cancel the servicing contract with Power Depot due to improper servicing. Lt. Mumper will send application to Legal for review.

Commissioner Mirabella made a ***motion to Apply for a GSA Account***. Commissioner Edge second, and the Board unanimously passed the motion.

7. NEW BUSINESS

None

8. LEGAL REPORT

8a. DISCUSSION: KLVFD Station 24 Bid Results [Smits]

The RFP for Station 24's renovation yielded no bids. The current Red Rooster plans were the basis for the RFP; a pre-bid meeting was held. The Board would like to continue to exploration of a second floor in the building. Repackaging; clean-up of design build may elicit a response; bifurcate and solicit design for plans.

9. FINANCE REPORT

9a. MOTION/APPROVAL: KLVAC Property & Casualty Policy Renewal [Johnson]

Jennifer Johnson provided the renewal cost of the KLVAC Property & Casualty Policy Renewal at \$41,389.54; business/auto \$17,492.



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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Commissioner Powers made a ***motion to approve the KLVAC Property & Casualty Policy Renewal***. Commissioner Edge second, and the Board unanimously passed the motion.

9b. DISCUSSION: KLVAC FY 2023-2024 Proposed Budget [Johnson]

Ms. Johnson led a discussion regarding the 2023-24 proposed budget, which did not change from the last meeting.

Line 120 – Starting pay with wage compression and 8 additional personnel is based on 112 hr. work week; 8 hrs. of overtime per week at \$15,000 annually; to \$46,051.00. This increases the budget by approximately \$245K, which is inclusive of the 8 additional personnel to be added next year. Total salary for district at \$625,284.00 for 18 employees. Fire/Paramedics need to be brought up to competitive pay; losing too many people to outside agencies.

Line 140 - The OT is factored into the annual salary.

Line 200 – A discussion was had regarding the 401K and match at 8%. Not many people showed an interest; however, budgeted should there be a request.

Line 250 – Clarification of Re-Employment Tax; same as unemployment.

Line 460 – Discussion regarding the \$45k for Repair/Maintenance; earmarked for aging vehicles, stretchers, LifePaks, batteries, oil changes, etc.

Line 461 – Repair/Maintenance to Building - \$19k projected to cover costs for garage door, decals, landscaping, a/c, etc.

Line 520 – Operating Supplies – Reduced by \$3.5K

Jennifer Johnson also commented on the Audit and the request for additional information regarding; goals and objectives to ensure effective and efficient emergency services; benchmark for turnout times fire suppression related.

10. AMBULANCE CORPS REPORT

10a. May Statistics

Total calls were 166; 62 north of the 103. Year to date is 861. Testing 1 volunteer. 8 paramedics are going to First Care South Florida Conference in Ft. Lauderdale consisting of a symposium, competition and classes; peds resuscitation, mastering ECG's, etc.

Participating in student ride along program with paramedic schools; 22 students; good feedback. Potential volunteers.



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11. FIRE DEPARTMENT REPORT

11a. *May Statistics*

Nothing to report.

12. COMMISSIONER ITEMS

A discussion was had regarding the Ambulance Corps corporate board budget meeting; meetings are on the second Tuesday of each month.

Commissioner Mirabella is in Orlando attending the FSDA conference.

13. NEXT MEETING

13a. *KLFREMS District Board Meeting/Budget Workshop June 26, 2023*

14. ADJOURN

Commissioner Mirabella made a **Motion to Adjourn** at 7:25PM. Commissioner Edge second, and the motion was unanimously approved by the Board.

NEXT MEETINGS

June 26, 2023 District Meeting/Budget Workshop

DOCUMENTS

Al 9b. *KLFR&EMS District FY23 Quarterly Financial Report*

Al 10a. *KLVAAC May Statistics*

Al 11a. *KLVFD May Statistics*

Persons who wish to be heard shall send submit a

The KLFR&EMS District Mission is to provide *exceptional* fire protection and emergency medical services *efficiently* and *cost-effectively* without compromising the health or safety of residents or personnel.

www.klfirerescueems.com



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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Speaker Request Form to the Chairman or request to speak via Zoom.

6a.



Customer Name	GSA	Project / RFP #:	23085
Job Name	Key Largo FD, FL 2 Generators	Date	6/20/2023
Location	Key Largo, FL	Quote expires:	7/20/2023
Project Contact	Jason Jumper		jumper@keylargofire.org
Availability	Generator Systems FOB: Factory - Kohler Wisconsin	Total:	\$ 58,330.65
Quotation No.	21892539	Estimated Freight:	\$ -
Lead Time (weeks)	30	Net Total:	\$ 58,330.65

Part Number	Description	Qty	Net UNIT Price	Net EXT. Price
GM180REOZJG	180REOZJG Generator System	1		
180REOZJG-CP1	180REOZJG Generator Set	1	\$ 58,330.65	\$ 58,330.65
PA-293906	Remote Emergency Stop Switch	1		
GM85948-KP	Lit Kit, 180REOZJG, General Maintenance	1		
GM91356-KP1	RSA III, Annunciator only	1		
Standard GSA Items:				
GM84750-GA1	180REOZJG, 24V, 60HZ, 6068HFG	1		
000000000000222661	Nameplate Rating, Standby 130 Degree	1		
000000000000333700	Voltage, 60Hz, 120/208V, 3Ph, 4W, 0.8PF	1		
GM84752-MA1	Unit Mounted Radiator Cooling	1		
GM110324-MA2	Skid & Mtg, 180-200kW JD 4SX	1		
GM104378-MA4	Controller, APM402 800A 3PH	1		
GM104383-MA1-BLK	Control & Harness, APM402	1		
GM88179-CA1	Breaker 1 Components	1		
GM86123-KA1	Decals, Bonding & Phasing	1		
GM50088	Warranty, 1 Year Standby	1		
Open Market Items:				
GM19874-KA1	UL2200 Listing	1		
GM77932-MA3	Alternator, 4S13X	1		
GM84935-MA1-BLK	Heavy Duty Air Intake	1		
GM71450-AA1	Software, Fuel Level & Fuel In Basin	1		
GM75749-KA5	Accessory Inner Panel	1		
GM110486-KA2-KCB	Enclosure, Weather	1		
GM95804-CA1	Fuel Tank 24-96 Hour Configurable	1		
GM95804-5C	Fuel Tank 96 Hour Configurable (D-LINE)	1		
GM91866-KA3	State Tank, 1517 Gallon	1		
GM104763-TA1	Tank, Beam Skirting, 0 Beams, TopMount	1		
GM74116-KA2	I-Beams, State Bottom, 5 Beams	1		
GM58956-KA62	7.5 Gallon Spill Containment FDEP	1		
GM61276-KA27	Fuel Basin Sw, Top Mt, FDEP, TnkHgt 34"	1		
GM61192-KA26	Panel, Fuel, Alarm, FDEP, 31 to 39 In	1		
GM91865-KA2	Tank Installation Hardware	1		
GM75555-KA5	Block Heater, 120V, 1800W	1		
000000000000324588	Battery, 2/12V, 950CCA, Wet	1		
GM94447-KA1	Assy Battery Charger, 12V/24V, 10A	1		
GM79104-KA1	Generator Heater, 120/240V, 200W	1		
GM75749-KA10	Run Relay, 24V	1		
GM52331-KA1	LCB, 800A, PGP, MICRO LSI, 100%	1		
GM51854-KA1	Mtg, LCB, M/P-Frame, 600-800A 4S	1		
GM51870-KA6-KCB	Covers, 4S J-Box M/P-Frame With H/J LCB	1		
GM52345-KA1	Aux Contact, HD/JD/DG/MG/PG/RG/RJ Frame	1		
GM52361-KA1	Shunt Trip, 24VDC, M/P/R Frame	1		
GM75749-KA7	Shunt Trip Wiring, APM402/DEC3000	1		
GM51855-KA3	Neutral, 800A 4S	1		

Customer Name	GSA	Project / RFP #:	23085
Job Name	Key Largo FD, FL 2 Generators	Date	6/20/2023
Location	Key Largo, FL	Quote expires:	7/20/2023
Project Contact	Jason Jumper		jumper@keylargofire.org
Availability	Generator Systems FOB: Factory - Kohler Wisconsin	Total:	\$ 58,330.65
Quotation No.	21892539	Estimated Freight:	\$ -
Lead Time (weeks)	30	Net Total:	\$ 58,330.65

GM84941-KA1-KCB	Breaker Hood Assy	1		
GM39550-KA1	Flexible Fuel Lines	1		
GM75793-KA1	Air Cleaner Restriction Ind.	1		
GM88498-KA2	Closed Crankcase Vent Heavy Duty	1		
GM77356-KA5	Rodent Guard, 4SX	1		
GM110313-KA1	Skid Extension	1		
GM28625-KA2	Coolant in Genset 6 gals.	1		
000000000000221887	Warranty, 5 Year Comprehensive	1		
000000000000258811	Power Factor Test,0.8,3Ph Only	1		

Notes and Clarifications

Clarifications regarding the above quote:


- 1 This quote is limited to the Bill of Material provided only regardless of specifications. No other equipment or services are included or implied.
- 2 Kohler Company is not responsible in any way for liquidated damages due to shipping delays.
- 3 Diesel Engine generator sets are designed for operation on 100% #2 diesel fuel.
- 4 Startup pricing is not included unless otherwise noted.
- 5 Shipping and Freight not included unless otherwise noted. If included, price and delivery date are estimates only.
- 6 FOB point is Mosel, Wisconsin.
- 7 All Permits by Others.
- 8 Off-loading and rigging by others.
- 9 Installation costs are not included in the pricing.
- 10 Electrical, mechanical or piping connections between loose items by others.
- 11 Initial fill of diesel fuel or refilling after testing by others.
- 12 The warranty supplied with the goods is seller's sole and exclusive warranty, except to the extent prohibited by applicable law.
- 13 Pricing and lead-times are based on current commercially available products meeting EPA guidelines and are subject to change.
- 14 Applicable sales, use, customs, excise, or other taxes are not included and shall be paid by the customer.
- 15 Price quotation is valid for thirty (30) days unless otherwise noted.

Exceptions Taken to Desired Specifications

- 1
- 2
- 3

Customer Name	GSA	Project / RFP #:	23085
Job Name	Key Largo FD, FL 2 Generators	Date	6/20/2023
Location	Key Largo, FL	Quote expires:	7/20/2023
Project Contact	Jason Jumper		jumper@keylargofire.org
Availability	Generator Systems FOB: Factory - Kohler Wisconsin	Total:	\$ 58,330.65
Quotation No.	21892539	Estimated Freight:	\$ -
Lead Time (weeks)	30	Net Total:	\$ 58,330.65

<u>Options not included in the above pricing</u>			
			\$ -
			\$ -
			\$ -

Sub Total FOB: Factory - Kohler Wisconsin			\$	58,330.65
Additional: Freight, Start-up and Load Bank Testing				
Estimated Startup & load test	1	\$	-	\$ -
Estimated Freight	1	\$	-	\$ -
Sub-total of Additional Charges:			\$	-
			Net Total:	\$ 58,330.65
Total Package FOB: Factory - Kohler Wisconsin				\$ 58,330.65

Rev 1: Original Quote

9a.

Key Largo Fire Rescue and Emergency Medical Services District

Basic Financial Statements
For the Year Ended September 30, 2022



Key Largo Fire Rescue and Emergency Medical Services District

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Key Largo Fire Rescue and Emergency Medical Services District
Monroe County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of Key Largo Fire Rescue and Emergency Medical Services District (the "District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of September 30, 2022, and the respective changes in financial position and budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
May 25, 2023

BASIC FINANCIAL STATEMENTS

**Key Largo Fire Rescue and Emergency Medical Services District
Management's Discussion and Analysis
September 30, 2022**

Our discussion and analysis of Key Largo Fire Rescue and Emergency Medical Services District's (the "District") financial performance provides an overview of the District's financial activities for the year ended September 30, 2022 and 2021. Please read it in conjunction with the District's basic financial statements, which immediately follow this discussion.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022:

The District's total assets exceeded its liabilities at September 30, 2022 by \$ 10,285,153 (net position).

The District's total revenues were \$ 4,077,988, of which \$ 3,888,194 were from ad valorem taxes, \$ 150,000 were from capital grants and contributions, \$ 30,718 were from operating grants and contributions, \$ 5,311 was from interest income and \$ 3,765 was from miscellaneous income.

The District's expenses for the year were \$ 3,763,147. This resulted in a \$ 314,841 increase in net position.

At the close of the current fiscal year, the District's governmental fund reported fund balance of \$ 4,291,817, an increase of \$ 58,632 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements.

Government-Wide Financial Statements: The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private sector business.

The statement of net position presents information on all the District's assets, liabilities, and deferred outflows/inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 8 and 9 of this report.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has only one fund type: governmental funds.

**Key Largo Fire Rescue and Emergency Medical Services District
Management's Discussion and Analysis
September 30, 2022**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and change in fund balance provide reconciliations, if applicable, to facilitate this comparison between governmental funds and governmental activities.

The governmental fund financial statements can be found on pages 10 through 14 of this report.

Notes to Basic Financial Statements: The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 15 through 20 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed government-wide statement of net position as of September 30, 2022 and 2021:

	2022	2021
Assets:		
Current and other assets	\$ 4,502,615	\$ 4,385,152
Capital assets	<u>5,916,397</u>	<u>5,690,906</u>
Total assets	<u>10,419,012</u>	<u>10,076,058</u>
Liabilities:		
Current liabilities	<u>133,859</u>	<u>105,746</u>
Total liabilities	<u>133,859</u>	<u>105,746</u>
Net position:		
Net investment in capital assets	5,916,397	5,690,906
Unrestricted	<u>4,368,756</u>	<u>4,279,406</u>
Total net position	\$ <u>10,285,153</u>	\$ <u>9,970,312</u>

**Key Largo Fire Rescue and Emergency Medical Services District
Management's Discussion and Analysis
September 30, 2022**

Governmental Activities: Governmental activities for the year ended September 30, 2022 increased the District's net position by \$ 314,841, as reflected in the table below:

Key Largo Fire Rescue and Emergency Medical Services District Statement of Activities		
	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenue:		
Capital grants and contributions	\$ 150,000	\$ 150,000
Operating grants and contributions	30,718	86,660
General revenue:		
Ad valorem taxes	3,888,194	3,696,809
Interest income	5,311	11,178
Miscellaneous income	<u>3,765</u>	<u>30,379</u>
 Total revenues	 <u>4,077,988</u>	 <u>3,975,026</u>
Expenses:		
General government	217,408	232,271
Public safety	<u>3,545,739</u>	<u>3,187,434</u>
 Total expenses	 <u>3,763,147</u>	 <u>3,419,705</u>
 Change in net position	 314,841	 555,321
 Net Position, Beginning of Year	 <u>9,970,312</u>	 <u>9,414,991</u>
 Net Position, End of Year	 \$ <u><u>10,285,153</u></u>	 \$ <u><u>9,970,312</u></u>

Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District's governmental fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year. As of the end of the year, the District's governmental fund reported an ending fund balance of \$ 4,291,817 of which \$ 3,556,937 is unassigned.

Capital Assets

The District's investment in capital assets, less accumulated depreciation, for its governmental activities as of September 30, 2022 amounted to \$ 5,916,397, and consists of land, construction in progress, buildings and improvements, infrastructure, furniture and equipment and vehicles.

General Fund Budgetary Highlights

During the fiscal year, the Key Largo Fire Rescue and Emergency Medical Services District revised the budget on one occasion. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 2) amendments made to recognize new funding amounts from external sources; and 3) increases in appropriations that become necessary to maintain services. The significant budget amendment for fiscal year 2021-2022 included:

- Increases in capital outlay expenditures of \$ 59,250 and a decrease in operating expenditures of \$ 59,250 for the Fire Department which resulted in an overall \$ 0 net change to the Fire Department budget.
- Increases in capital outlay expenditures of \$5,607 and a decrease in operating expenditures of \$ 5,607 for the Emergency Medical Services Department which resulted in an overall \$ 0 net change to the Emergency Medical Services budget.

The amendment was made to adjust the estimates used to prepare the original budget to actual results.

Economic Factors and Next Year's Budget

The District Board adopted a final millage rate of 1.0000 for fiscal year 2022-2023. The 2022-2023 adopted final millage rate is greater than the rolled-back rate of .8575 by 16.62%.

The District Board decided to increase the millage rate charged to the residents of the unincorporated Key Largo area. The District Board determined that the targeted ending fund balance for fiscal year 2022-2023 would be a prudent reserve for unanticipated events, such as hurricanes, and if necessary, the committed funds for the vehicle and equipment replacement reserves could be utilized to cover any shortfalls due to unanticipated emergency situations.

The 2022-2023 budget includes appropriations to increase the number of full-time personnel, and capital outlay funds of \$ 150,000 for infrastructure improvements. The 2022-2023 budget also includes \$ 275,000 of contributions to the vehicle replacement reserve.

Requests for Information

This financial report is designed to provide a general overview of Key Largo Fire Rescue and Emergency Medical Services District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Director, Key Largo Fire Rescue and Emergency Medical Services District, P.O. Box 1023, Key Largo, FL 33037.

Key Largo Fire Rescue and Emergency Medical Services District
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets:	
Current assets:	
Cash and cash equivalents	\$ 4,053,659
Due from other governments	300,537
Prepays	<u>148,419</u>
Total current assets	<u>4,502,615</u>
Noncurrent assets:	
Capital assets, nondepreciable	216,107
Capital assets, depreciable	<u>5,700,290</u>
Total assets	<u>10,419,012</u>
Liabilities:	
Accounts payable and accrued liabilities	<u>133,859</u>
Total liabilities	<u>133,859</u>
Commitments and Contingencies (Note 5)	-
Net Position:	
Net investment in capital assets	5,916,397
Unrestricted	<u>4,368,756</u>
Total net position	\$ <u><u>10,285,153</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Key Largo Fire Rescue and Emergency Medical Services District
Statement of Activities
For the Year Ended September 30, 2022

		Program Revenues			Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net Revenues (Expenses) and Change in Net Position
	Expenses				
Functions/Programs:					
Governmental activities:					
General government	\$ 217,408	\$ -	\$ -	\$ -	\$ (217,408)
Public safety	<u>3,545,739</u>	<u>-</u>	<u>30,718</u>	<u>150,000</u>	<u>(3,365,021)</u>
Total governmental activities	<u>\$ 3,763,147</u>	<u>\$ -</u>	<u>\$ 30,718</u>	<u>\$ 150,000</u>	<u>(3,582,429)</u>
General revenues:					
Ad valorem taxes					3,888,194
Interest income					5,311
Miscellaneous income					<u>3,765</u>
Total general revenues					<u>3,897,270</u>
Change in net position					314,841
Net position, October 1, 2021					<u>9,970,312</u>
Net position, September 30, 2022					<u>\$ 10,285,153</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Key Largo Fire Rescue and Emergency Medical Services District
Balance Sheet - Governmental Fund
September 30, 2022

	General Fund
Assets:	
Cash and cash equivalents	\$ 4,053,659
Due from other governments	300,537
Prepays	<u>148,419</u>
Total assets	\$ <u><u>4,502,615</u></u>
Liabilities:	
Accounts payable and accrued liabilities	\$ <u>133,859</u>
Deferred Inflows of Resources:	
Unavailable revenue - grant funding	<u>76,939</u>
Commitments and Contingencies (Note 5)	-
Fund Balance:	
Nonspendable:	
Prepays	148,419
Committed:	
Vehicle replacement	586,461
Unassigned	<u>3,556,937</u>
Total fund balance	<u>4,291,817</u>
Total liabilities, deferred inflows of resources and fund balance	\$ <u><u>4,502,615</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Key Largo Fire Rescue and Emergency Medical Services District
Reconciliation of the Balance Sheet of the Governmental Fund
to the Statement of Net Position
September 30, 2022**

Total Fund Balance of the Governmental Fund, Page 10 \$ 4,291,817

Amounts reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund:

Governmental capital assets	10,534,802
Less accumulated depreciation	(4,618,405)

Intergovernmental revenues are considered deferred inflows of resources in the fund financial statements due to availability of funds; under full accrual accounting they are considered revenues.

76,939

Net Position of Governmental Activities, Page 8 \$ 10,285,153

The accompanying notes to basic financial statements are an integral part of these statements.

**Key Largo Fire Rescue and Emergency Medical Services District
Statement of Revenues, Expenditures and
Change in Fund Balance - Governmental Fund
For the Year Ended September 30, 2022**

	General Fund
	<hr/>
Revenues:	
Ad valorem taxes	\$ 3,888,194
Intergovernmental	150,000
Interest income	5,311
Miscellaneous income	<hr/> 3,765
Total revenues	<hr/> 4,047,270
Expenditures:	
Current:	
General government	217,408
Public safety	3,059,926
Capital outlay	<hr/> 711,304
Total expenditures	<hr/> 3,988,638
Net change in fund balance	58,632
Fund Balance, October 1, 2021	<hr/> 4,233,185
Fund Balance, September 30, 2022	\$ <u><u>4,291,817</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Key Largo Fire Rescue and Emergency Medical Services District
Reconciliation of the Statement of Revenues, Expenditures and
Change in Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended September 30, 2022**

Net Change in Fund Balance - Governmental Fund, Page 12 \$ 58,632

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Expenditures for capital assets	711,304
Less current year provision for depreciation	(485,813)

Revenues that are earned but not received within the availability period are recognized in the statement of activities when earned and subsequently recognized in the governmental fund financial statements as they become available. The net difference is recorded as a reconciling item.

30,718

Change in Net Position of Governmental Activities, Page 9 \$ 314,841

The accompanying notes to basic financial statements are an integral part of these statements.

Key Largo Fire Rescue and Emergency Medical Services District
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
For the Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance
Revenues:			
Ad valorem taxes	\$ 3,891,931	\$ 3,888,194	\$ (3,737)
Intergovernmental	178,852	150,000	(28,852)
Interest income	4,800	5,311	511
Miscellaneous income	-	3,765	3,765
	<u>4,075,583</u>	<u>4,047,270</u>	<u>(28,313)</u>
Total revenues			
Expenditures:			
General government:			
Legislative	229,177	143,312	85,865
Legal	45,000	37,732	7,268
Financial and administrative	89,000	36,364	52,636
	<u>363,177</u>	<u>217,408</u>	<u>145,769</u>
Total general government			
Public safety:			
Fire rescue	2,397,330	2,347,526	49,804
Emergency medical services	1,553,475	1,423,704	129,771
	<u>3,950,805</u>	<u>3,771,230</u>	<u>179,575</u>
Total public safety			
Total expenditures	<u>4,313,982</u>	<u>3,988,638</u>	<u>325,344</u>
Net change in fund balance	\$ <u>(238,399)</u>	\$ <u>58,632</u>	\$ <u>297,031</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Note 1 - Organization and Operations

Key Largo Fire Rescue and Emergency Medical Services District (the "District") was established on June 8, 2005 under Chapter 191, Florida Statutes, by the Florida Legislature. The District was created for the purpose of providing fire protection and firefighting services, rescue services and emergency medical services to residents and businesses within District boundaries.

Note 2 - Summary of Significant Accounting Policies

The basic financial statements of the District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The District's more significant accounting policies are described below:

The financial reporting entity: The governmental reporting entity consists of the District and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the District are such that exclusion would cause the District's financial statements to be misleading. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the District's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the District. Based upon this criteria, there were no component units.

Financial Statements - Government-Wide Statements: The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All of the District's activities are classified as governmental activities.

In the government-wide statement of net position, the governmental activities column is presented on a consolidated basis, if applicable, and is reported on a full-accrual, economic resource basis, which recognizes all noncurrent assets and receivables as well as all noncurrent debt and obligations, when and if applicable. The effect of any interfund activity has been eliminated from the government-wide financial statements.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The net costs, by function, are also supported by general revenues, other revenue, etc. The statement of activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflect capital-specific grants.

This government-wide focus is more on the ability to sustain the District as an entity and the change in the District's net position resulting from the current year's activities.

Financial Statements - Fund Financial Statements: The accounts of the District are organized on the basis of funds. The operations of the funds are accounted for with separate self-balancing accounts that comprise their assets, liabilities, fund equity, revenues and expenditures.

The District reports the following major governmental fund:

General Fund - This fund is used to account for all operating activities of the District. At this time, revenues are primarily derived from ad valorem taxes levied on properties located within District boundaries, and interest income.

Note 2 - Summary of Significant Accounting Policies (continued)

Measurement focus, basis of accounting and presentation: Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the basic financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. Governmental funds use the current financial resources measurement focus and the government-wide statements use the economic resources measurement focus.

Governmental activity in the government-wide financial statements is presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental fund financial statements are presented on the modified accrual basis of accounting under which revenue is recognized in the accounting period in which it becomes susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within sixty days of the end of the current year.

Budget: A budget is adopted for the General Fund on an annual basis. Appropriations lapse at fiscal year-end. Changes or amendments to the total budgeted expenditures of the District must be approved by the District Board of Commissioners.

The District follows these procedures in establishing budgetary data to be reflected in the basic financial statements:

- a. Each year, the Finance Director, based on input from various District departments, submits to the District Board of Commissioners a proposed operating budget for the fiscal year commencing the following October 1.
- b. Public hearings are conducted to obtain taxpayer comments.
- c. Prior to October 1, the budget is legally adopted by the District Board of Commissioners.
- d. The budgets are adopted on a basis consistent with generally accepted accounting principles.

Cash and cash equivalents: Cash and cash equivalents, if applicable, are defined as demand deposits, money market accounts, nonnegotiable certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

Investments: Investments, if held, are stated at their fair value, which is based on quoted market prices. Unrealized gains and losses in fair value are recognized. Certain money market investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased.

Capital assets: Capital assets are reported in the governmental activities column in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$ 1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Depreciation on all capital assets is charged to operations using the straight-line method over the assets' estimated service lives.

Note 2 - Summary of Significant Accounting Policies (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has one item, unavailable revenue, that is reported in the governmental fund balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Equity classifications:

Government-wide statements

Net position is classified in three categories. The general meaning of each is as follows:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if applicable.
- b. Restricted - consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation, if applicable.
- c. Unrestricted - all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund statements

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Non-spendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Note 2 - Summary of Significant Accounting Policies (continued)

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Commissioners (the "Board"). These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: This classification includes amounts that are constrained by the District Board's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to District management through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District classifies existing fund balance to be used in subsequent year's budget for elimination of a deficit as assigned.

Unassigned: This classification includes the residual fund balance for the General Fund.

When the District has expenditures for which committed, assigned or unassigned fund balance is available, the District would consider committed funds to be spent first, then assigned funds and lastly unassigned funds.

Property taxes: Under Florida law, the assessment of all properties and the collection of all county, municipal, special taxing district and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector, respectively. All property is reassessed according to its fair market value on January 1 of each year and each assessment roll is submitted to the State Department of Revenue for review to determine if the assessment roll meets all of the appropriate requirements of state law. The maximum rate the District is allowed to assess is 1.0 mills (\$ 1.000 for each \$ 1,000 of assessed valuation).

The tax levy is established by the Board of Commissioners prior to October 1 of each year during the budget process. For the fiscal year ended September 30, 2022 the adopted millage rate is 1.000 mills (\$ 1.00 for each \$ 1,000 of assessed valuation).

Taxes may be paid less a 4% discount in November or at declining discounts each month through the month of February. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Beginning on or before June 1, the tax collector is required by law to hold a tax certificate sale. The certificates represent liens on all unpaid taxes on real estate properties. The sale allows citizens to buy certificates by paying off the owed tax debt. The sale is conducted in reverse auction style with participants bidding downward on interest rates starting at 18%. The certificate is awarded to the lowest bidder. A tax certificate earns a minimum of 5% interest to the investor until the interest has accrued to greater than 5%, with the exception of "zero" interest bids, which always earn "zero" interest.

Key Largo Fire Rescue and Emergency Medical Services District
Notes to Basic Financial Statements
September 30, 2022

Note 2 - Summary of Significant Accounting Policies (continued)

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, that may ultimately differ from actual results.

Date of management review: Subsequent events have been evaluated through May 25, 2023, which is the date the financial statements were available to be issued.

Note 3 - Deposits

Deposits: The District's deposits must be placed with banks and savings and loans which are qualified as public depositories prior to receipt of public monies under Chapter 280, Florida Statutes. These deposits are insured by the FDIC up to \$ 250,000. Monies deposited in amounts greater than the insurance coverage are secured by the banks pledging securities with the State Treasurer in the collateral pool. At year end, the carrying amount of the District's deposits was \$ 4,053,659 and the bank balance was \$ 4,153,443.

Note 4 - Capital Assets

Capital asset activity for the year ended September 30, 2022 was as follows:

	Balance at October 1, 2021	Additions	Transfers	Retirements	Balance at September 30, 2022
Governmental Activities:					
Capital assets, not being depreciated:					
Construction in progress	\$ 180,248	\$ 34,009	\$ (176,747)	\$ -	37,510
Land	178,597	-	-	-	178,597
Total capital assets, not being depreciated	358,845	34,009	(176,747)	-	216,107
Capital assets, being depreciated:					
Buildings and improvements	3,514,098	-	-	-	3,514,098
Infrastructure	1,328,183	169,400	-	-	1,497,583
Furniture and equipment	1,663,342	31,947	-	(2,473)	1,692,816
Vehicles	2,961,503	475,948	176,747	-	3,614,198
Total capital assets, being depreciated	9,467,126	677,295	176,747	(2,473)	10,318,695
Less accumulated depreciation for:					
Buildings and improvements	(1,494,351)	(115,301)	-	-	(1,609,652)
Infrastructure	(199,867)	(44,273)	-	-	(244,140)
Furniture and equipment	(1,127,342)	(120,358)	-	2,473	(1,245,227)
Vehicles	(1,313,505)	(205,881)	-	-	(1,519,386)
Total accumulated depreciation	(4,135,065)	(485,813)	-	2,473	(4,618,405)
Total capital assets being depreciated, net	5,332,061	191,482	-	-	5,700,290
Governmental activities capital assets, net	\$ 5,690,906	\$ 225,491	\$ -	\$ -	\$ 5,916,397

Note 4 - Capital Assets (continued)

Provision for depreciation was charged to functions as follows:

Governmental Activities:	
Public safety	\$ <u>485,813</u>

Note 5 - Commitments and Contingencies

Agreements: The District has agreements with the Key Largo Volunteer Ambulance Corps., Inc. (the “Ambulance Corps”) to provide emergency medical services and with the Key Largo Volunteer Fire Department, Inc. (the “Fire Department”) to provide fire and rescue services. Both agreements contain provisions for automatic renewal unless either party chooses to terminate or modify the agreement. The agreements call for payments to be made from the District to the Ambulance Corps or the Fire Department, either in the form of advances, direct payment of expenses or reimbursements. These payments shall be made in accordance with the budget appropriations request submitted by the Ambulance Corps and the Fire Department to the District.

Lease: The District has a long-term lease agreement with the State of Florida for the land at Station 25 which expires in July 2043. The District does not pay any rental fees but is responsible for all taxes on the property. Upon expiration of the agreement, the District’s interest in the permanent improvements to the leased premises transfers to the lessor.

Note 6 - Risk Management

In accordance with the agreements with the Fire Department and Ambulance Corps (Note 5), the District is required to provide workers’ compensation insurance, including \$ 1,000,000 in employer’s liability insurance coverage, on the volunteers of the Fire Department and Ambulance Corps, as required by Florida Statutes Chapter 440. Additionally, the District must maintain general liability and automobile liability insurance with minimum coverage limits of \$ 2,000,000.

OTHER REPORTS OF INDEPENDENT AUDITOR



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Key Largo Fire Rescue and Emergency Medical Services District
Monroe County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of Key Largo Fire Rescue and Emergency Medical Services District (the "District"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 25, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

CPA's + Trusted Advisors

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
May 25, 2023

INDEPENDENT AUDITOR'S REPORT TO DISTRICT MANAGEMENT

To the Board of Commissioners
Key Largo Fire Rescue and Emergency Medical Services District
Monroe County, Florida

Report on the Financial Statements

We have audited the basic financial statements of Key Largo Fire Rescue and Emergency Medical Services District (the "District"), as of and for the year ended September 30, 2022, and have issued our report thereon dated May 25, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated May 25, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The District was established June 8, 2005 by Florida Legislature H.B. No. 1291, pursuant to the provisions of Chapter 191, of the laws of the State of Florida. The District does not have any component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Sections 10.554(1)(i)6 and 10.554(1)(i)7, Rules of the Auditor General, the District reported the specific information in Exhibit 1 accompanying this report. The information for compliance with Section 218.39(3)(c), Florida Statutes and Sections 10.554(1)(i)6 and 10.554(1)(i)7, Rules of the Auditor General, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
May 25, 2023

Key Largo Fire Rescue and Emergency Medical Services District
Exhibit 1
Data Elements Required by Section 218.39(3)(c), Florida Statutes and
Sections 10.554(1)(i)6 and 10.554(1)(i)7, Rules of the Auditor General
(Unaudited)

Data Elements	Comments
Number of District employees compensated at 9/30/2022	5
Number of independent contractors compensated in September 2022	11
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$21,000
Independent contractor compensation for FYE 9/30/2022 (paid/accrued)	\$126,872.99
Each construction project to begin on or after October 1; (\$.65K)	0
Budget variance report	See page 14
Ad Valorem taxes:	
Millage rate FYE 9/30/2022	1.0000
Ad Valorem taxes collected FYE 9/30/2022	\$3,888,194
Outstanding Bonds	Not applicable

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Commissioners
Key Largo Fire Rescue and Emergency Medical Services District
Monroe County, Florida

We have examined Key Largo Fire Rescue and Emergency Medical Services District (the "District") compliance with the requirements of Section 218.415, Florida Statutes, Local Government Investment Policies, during the year ended September 30, 2022. Management is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about with the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report is intended solely for the information and use of the Board of Commissioners, management and the State of Florida Auditor General and is not intended to be, and should not be, used by anyone other than these specified parties.

Keefe McCullough

KEEFE MCCULLOUGH

Fort Lauderdale, Florida
May 25, 2023

CPA's + Trusted Advisors

9b.

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
120	Regular Salaries & Wages:					
	Administrative Stipend (\$1,000 per month 3-Captains Handling Admin. Duties) (\$250 per month for 1 Lieutenant handling all vehicle maintenance coordination & scheduling)	39,000	27,000	13,500	27,000	12,000
.02	Career Staffing Salaries to Include Incentive Pay (2 Additional FF/EMT Positions #19 & #20)	1,421,082	1,209,900	610,232	1,046,112	211,182
	<i>Total Regular Salaries & Wages</i>	1,460,082	1,236,900	623,732	1,073,112	223,182
121	Volunteer Pay:					
.01	Volunteer Chief's Reimbursement - Chief has declined	-	-	-	-	-
.02	Volunteer Assistant Chief's Reimbursement	-	-	-	-	-
.03	Volunteer firefighters (Station 24 and Station 25)	82,000	82,000	45,942	91,884	-
	<i>Total Volunteer Pay</i>	82,000	82,000	45,942	91,884	-
140	Overtime wages - Increased for WC injuries, covid leave, medical leave, etc...	200,000	210,000	108,608	186,185	(10,000)
210	Employer Payroll Taxes @ 7.65% of Pay	117,969	116,961	60,795	103,365	1,008
220	Retirement Plan - 401(k) (10%, increased by 2%) includes volunteers however, no participation expected.	154,208	105,512	28,278	48,477	48,696
230	Employee Insurance Benefits					
	Medical/Dental/Vision/Life Insurance for Full Time Employees - \$725 per employee (20) per month as well as 10% on top to account for insurance premium increase.	191,400	156,600	87,652	131,478	34,800
	Statutory AD&D	2,928	2,928	-	2,055	-
	<i>Total Insurance Benefits</i>	194,328	159,528	87,652	133,533	34,800
240	Worker's Compensation	55,572	55,572	60,841	60,841	-
250	Unemployment Tax	2,835	2,835	12	2,835	-
312	Professional Services:					
	Grant Writing Services - Upcoming AFG & SAFER grant	5,000	3,000	2,600	-	2,000
	Firefighter Annual Physicals	20,000	20,000	15,315	15,483	-
	Background Checks, Drug Testing, Drivers License Checks	1,000	1,000	100	171	-
	<i>Total Professional Services</i>	26,000	24,000	18,015	15,654	2,000
314	Legal Services (Requires District Board Approval)	-	-	-	-	-
320	Accounting Fees - Increased for additional FF/EMT position	15,000	15,000	5,520	9,463	-

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
400	Travel & Per Diem - (Greater FL Fire School, Orlando Fire Conference, Seminars, etc.)	2,500	1,000	-	-	1,500
410	Phones, Television & Internet (Station Phones, Air Cards) approx. \$1200 per month for all	15,000	15,000	9,517	16,315	-
411	Advertising	520	520	-	-	-
412	Postage & Freight	520	520	187	321	-
430	Utilities					
.01	Electric	28,000	28,000	17,508	30,014	-
.02	Water	9,000	9,000	5,328	9,134	-
.03	Fire Hydrant Maintenance @ \$50 per hydrant	16,700	15,700	13,650	13,650	1,000
.04	Propane Gas	400	400	461	790	-
.07	TV Service	5,500	5,500	3,409	5,844	-
	<i>Total Utilities</i>	59,600	58,600	40,356	59,432	1,000
440	Rent & Leases:					
	Station 24 Copier/Scanner/Fax Lease	3,550	3,550	2,115	3,626	-
	Oxygen Tank Rental	1,500	1,500	430	737	-
	Annual Lease Payment - DEP Station 25 Property	300	300	-	300	-
	ESO Database NFRIS Incident Reporting Program Support and Maintenance & SmartCop CAD	15,761	7,500	5,980	7,100	8,261
	Software - Fire Manager Scheduling and Time & Attendance Software	2,600	2,200	2,587	2,587	400
	<i>Total Rent & Leases</i>	23,711	15,050	11,112	14,350	8,661
450	Risk Management					
	Package Policy (Property, General & Mgmt. Liability, Portable Equip, Umbrella & Auto)	58,129	54,052	59,852	59,852	4,077
	Cancer Benefit Insurance (New FL Statue)	2,090	1,595	2,090	2,090	495
	Accident and Sickness	5,926	5,935	5,926	5,926	(9)
	Storage Tank Liability	1,723	1,714	1,856	1,856	9
	<i>Total Risk Management</i>	67,868	63,296	69,724	69,724	4,572
460	Repair & Maintenance: Equipment	30,050	25,500	14,083	24,142	4,550

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
461	Repair & Maintenance: Buildings & Grounds	82,705	58,645	27,048	46,368	24,060
462	Repair & Maintenance: Vehicles	60,000	56,100	27,749	47,570	3,900
470	Printing and Binding	104	104	-	-	-
490	General Departmental: General Office & Administrative Costs					
.05	Other including Recruitment & Retention	1,500	1,500	-	-	-
.06	Computer/IT services	7,500	7,500	4,617	7,167	-
	<i>Total General Departmental</i>	9,000	9,000	4,617	7,167	-
491	Training - Instructor Fees, Education, Student Text and Fire Prevention					
.01	In-house training courses (Outside/In-house instructors/vendors)	28,720	34,200	4,342	9,443	(5,480)
.02	Out of area training	16,000	2,500	-	-	13,500
.03	Fire Prevention (KLVFD Only) - Fire Safety Demonstrations at School	3,500	3,000	1,501	3,647	500
.04	Education & Text Books	1,000	1,000	4,416	7,570	-
.05	KAPLAN online education (40 firefighters) - Less members	3,000	3,000	4,500	4,500	-
	<i>Total Training</i>	52,220	43,700	14,759	25,160	8,520
510	Office Supplies	3,000	3,500	3,511	5,267	(500)
520	Operating Supplies					
.01	Fire Ground Safety (highway vests, cones, etc.)	1,000	1,000	4,367	7,486	-
.02	Daily Operating/Maintenance Supplies including small tools less then 1k	50,000	41,702	10,372	17,781	8,298
.03	Medical Supplies & Equipment	8,000	8,000	5,621	9,636	-
.05	Station Cleaning/Housekeeping Supplies	5,000	5,000	3,201	5,487	-
.06	Firefighting Gear - (including helmets, gloves, hoods, boots, coat & pants)	45,000	28,000	3,115	11,340	17,000
.07	Clothing, Apparel - Pants, extrication gloves, tee shirts, patches, etc.	9,000	9,000	5,307	9,098	-
.08	Fire fighting Foam or suppression agent	8,000	8,000	-	5,400	-
	<i>Total Operating Supplies</i>	126,000	100,702	31,983	66,228	25,298

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
521	Fuel: Gasoline (for portable equipment)	100	100	36	62	-
522	Fuel: Diesel	20,000	20,000	22,632	38,798	-
540	Dues, Subscriptions and Publications	4,192	4,192	1,905	4,292	-
620	Capital Outlay: Buildings					
	Station 24 Second Story	-	-	-	-	-
	<i>Total Capital Outlay: Buildings</i>	-	-	-	-	-
630	Capital Outlay: Infrastructure Improvements - Fire Hydrants					
	\$150,000 from Monroe County ILA	150,000	150,000	-	-	-
	<i>Total Capital Outlay: Infrastructure Improvements - Fire Hydrants</i>	150,000	150,000	-	-	-
640	Capital Outlay: Equipment					
	Fuel Pump Upgrades	-	-	15,218	15,218	-
	Vetter Lift Bags for E25		15,000	9,540	9,540	(15,000)
	Toughbook CF-33 to replace L25 CF-31		5,000	4,461	4,461	(5,000)
	Blitzfire Ground monitor for E25		3,500	-	-	(3,500)
	ESO for NFRIS Reporting and Database	7,110	-	-	-	7,110
	Hurst Saltwater Submersible Extraction Tools x 2 full sets - <i>If not awarded AFG.</i>	150,000	-	-	-	150,000
	Vent Saws	5,000	5,000	3,135	3,135	-
	FireCom Cab Communication Headsets for S24 and L25	-	14,000	14,057	14,057	(14,000)
	<i>Total Capital Outlay: Equipment</i>	162,110	42,500	46,411	46,411	119,610
641	Capital Outlay: Small Tools & Equipment					
	Various Tools, Equipment, etc. Costing >\$1,000 but < \$ 5,000 per each item and a useful life of 1 year or more	10,000	10,000	5,319	10,000	-

<i>Total Operating Budget</i>	2,865,084	2,483,837	1,318,614	2,150,545	381,247
<i>Total Capital Budget</i>	322,110	202,500	51,730	56,411	119,610
<i>Total</i>	<u>3,187,194</u>	<u>2,686,337</u>	<u>1,370,344</u>	<u>2,206,956</u>	<u>500,857</u>

10a.

Key Largo Volunteer Ambulance Corp Inc.
Treasurer's Report
May 2023

	Billing Account	Corp Account	Building Account	CPR Account	Total
Beginning Balance	\$104,437.12	\$3,535.68	\$168,898.77	\$576.99	\$277,448.56
<u>Revenues</u>					
Interest	40.49	3.42	71.72	0.25	115.88
Medical Fees	33,390.04				33,390.04
Medical Transcripts					0.00
KL Fire Rescue & EMS Reimb	17,943.79				17,943.79
Donations		5,000.00			5,000.00
Educational Income					0.00
Uncollected Income/Adjustmts	31,272.51				31,272.51
Misc Income					0.00
Total Revenues	\$82,646.83	\$5,003.42	\$71.72	\$0.25	\$87,722.22
<u>Expenditures</u>					
Background Checks		47.90			47.90
Medical Billing Refunds					0.00
Payroll Expenses	72,972.11	7,198.56			80,170.67
Licenses & Permits		1,500.00			1,500.00
Professional Fees					0.00
Supplies	115.05	20.99			136.04
Bank Service Charges	62.98				62.98
Miscellaneous	-34.50				-34.50
Meals & Entertainment	461.45				461.45
Dues & Memberships					0.00
Total Expenditures	\$73,577.09	\$8,767.45	\$0.00	\$0.00	\$82,344.54
Ending Balance	\$113,506.86	-\$228.35	\$168,970.49	\$577.24	\$282,826.24
TRANSFERS	0.00	0.00	0.00	0.00	0.00
Balance before Adjustment	113,506.86	-228.35	168,970.49	577.24	282,826.24
Adjustment to arrive at Actual	-38,456.78	7,198.56	0.00	0.00	-31,258.22
ACTUAL BALANCE @ MO END	\$75,050.08	\$6,970.21	\$168,970.49	\$577.24	<u>\$251,568.02</u>

10b.

**Key Largo Volunteer Fire Department
Treasurer's Report
April 2023**

	<u>Payroll/Reimb</u>	<u>Corp Account</u>	<u>District Expenses</u>	<u>Total</u>
Beginning Balance	\$104,902.59	\$1,705.07	\$616.06	\$107,223.72
<u>Revenues</u>				
Revenues & Reimbursements	120,296.98			120,296.98
Donations		5,945.00		5,945.00
T-Shirts/Sweaters				0.00
Misc Income - State of FL				0.00
Interest	36.11	2.01	0.25	38.37
Total Revenues	120,333.09	5,947.01	0.25	<u>\$126,280.35</u>
<u>Expenditures</u>				
Payroll Expenses	121,993.73			121,993.73
Employee's Share Health Insurance	-1,729.74			-1,729.74
Health Insurance	12,899.79			12,899.79
Web Hosting				0.00
Bank Fees				0.00
Licenses & Permits				0.00
Background Checks				0.00
Professional Fees		1,200.00		1,200.00
Supplies	1,559.65			1,559.65
Dues & Subscriptions	14.99			14.99
Total Expenditures	134,738.42	1,200.00	0.00	<u>\$135,938.42</u>
Ending Balance	90,497.26	6,452.08	616.31	\$97,565.65
TRANSFERS				0.00
Balance before Adjustment	90,497.26	6,452.08	616.31	\$97,565.65
Adjustment to arrive at Actual	149.68	0.00	0.00	149.68
ACTUAL BALANCE @ MO END	\$90,347.58	\$6,452.08	\$616.31	<u>\$97,415.97</u>
*Payroll Liabilities	\$149.68			
Fixed Asset Purchases				
Total Adjustments	<u>149.68</u>			

10c.

**Key Largo Volunteer Fire Department
Treasurer's Report
May 2023**

	<u>Payroll/Reimb</u>	<u>Corp Account</u>	<u>District Expenses</u>	<u>Total</u>
Beginning Balance	\$90,347.58	\$6,452.08	\$616.31	\$97,415.97
<u>Revenues</u>				
Revenues & Reimbursements	131,545.95			131,545.95
Donations				0.00
T-Shirts/Sweaters				0.00
Misc Income - State of FL				0.00
Interest	33.80	2.40	0.26	36.46
Total Revenues	131,579.75	2.40	0.26	<u>\$131,582.41</u>
<u>Expenditures</u>				
Payroll Expenses	119,792.16			119,792.16
Employee's Share Health Insurance	-1,729.74			-1,729.74
Health Insurance	12,899.79			12,899.79
Travel	26.02			26.02
Bank Fees				0.00
Printing		1,925.00		1,925.00
Licenses & Permits				0.00
Background Checks				0.00
Professional Fees				0.00
Supplies	325.93			325.93
Dues & Subscriptions	14.99			14.99
Total Expenditures	131,329.15	1,925.00	0.00	<u>\$133,254.15</u>
Ending Balance	90,598.18	4,529.48	616.57	\$95,744.23
TRANSFERS				0.00
Balance before Adjustment	90,598.18	4,529.48	616.57	\$95,744.23
Adjustment to arrive at Actual	-34.44	0.00	0.00	-34.44
ACTUAL BALANCE @ MO END	\$90,632.62	\$4,529.48	\$616.57	<u>\$95,778.67</u>
*Payroll Liabilities	-\$34.44			
Fixed Asset Purchases				
Total Adjustments	<u>-34.44</u>			

10d.



KEY LARGO VOLUNTEER FIRE DEPARTMENT, INC.

1 East Drive

Key Largo, Florida 33037

305-451-2700 tel.

305-451-4699 fax

info@keylargofire.com

Business Meeting

DATE: May 9, 2023 Hybrid Meeting

1. Call to Order
2. Approval of Agenda
3. Announcements
4. Public Comment
5. Approval of Minutes April 2023
6. Treasurer's Report April 2023
7. Legal Report
8. Membership Review
9. Old Business
 - A. Bylaws
10. New Business
11. Membership Discussion
12. Adjournment



KEY LARGO VOLUNTEER FIRE DEPARTMENT, INC.

1 East Drive

Key Largo, Florida 33037

305-451-2700 tel.

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Business Meeting
Date: May 9, 2023

Board members in attendance were Jason Mumper, Travis Wilson, Don Conord and Michael Jenkins. A quorum was present. Chief Don Bock was also in attendance.

1. Meeting was called to order at 7:33 pm by Jason Mumper.
2. **Approval of Agenda**
Travis Wilson seconded by Michael Jenkins moved approval of the agenda. Motion carried unanimously.
3. **Announcements**
 - 4 Interviews were held for two open positions.
4. **Public Comment** - None
5. **Approval of Minutes**
Michael Jenkins seconded by Travis Wilson moved approval of the April 2023 minutes. Motion carried unanimously.
6. **Approval of Treasurer's Report**
This item was tabled to the June meeting.
7. **Legal Report** - None
8. **Membership Review**
 - Mr. Garcia appeared via Zoom. After discussion and upon motion and second by Michael Jenkins and Don Conord, the motion to reinstate Mr. Garcia was unanimously passed.
9. **Old Business**
 - Discussion was held concerning the need to update the bylaws. The bylaws committee will be reformed to meet and draft updated bylaws to be submitted to the Board for approval.
10. **New Business**- None
11. **Membership Discussion**
12. **Adjournment**
There being no further business, the meeting was adjourned at 7:57 pm upon motion and second by Michael Jenkins and Travis Wilson.

Kay Cullen
Recording Secretary

11a.



KEY LARGO FIRE DEPARTMENT 2022-2023 FISCAL YEAR TRAINING BUDGET DRAFT

In-House Trainings:	Vol/Paid
Ladder Operations	\$2,000.00
EVOC	\$720.00
Apparatus Operations	\$2,000.00
Hydraulics	\$2,000.00
Building Construction	\$2,000.00
Tactics & Strategies	\$2,000.00
Course Delivery	\$2,000.00
VMR	\$2,000.00
Rope Rescue	\$2,000.00
Company Officer	\$2,000.00
Instructors (For volunteer academy and live fire training)	Could be less depending on class sizes \$10,000.00
TOTAL:	\$28,720.00

Fire Prevention	Vol/Paid
KL School & Small Schools/Churchs	\$3,500.00
TOTAL:	\$3,500.00

Out of House Trainings: Technical Rescue	Paid Staff
Structural Collapse Ops and Tech	4,000.00
HAZMAT Technician	3,000.00
Confined Space Ops and Tech	2,000.00
Trench Rescue Ops and Tech	2,000.00
	0.00
	0.00
	0.00
	0.00
TOTAL:	\$11,000.00

Text Books, kaplan online:	Vol/Paid
Misc. Class Books	\$1,000.00
Kalpan (Fire Rescue One Academy)	\$5,000.00
	\$6,000.00

Out of area training	Vol/Paid
misc. trainings	\$5,000.00
TOTAL:	\$5,000.00

Total	\$54,220.00
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Budget Q&A for District Meeting:

- *Administrative/HR Stipend:*
 - In 2016 the stipend was \$500 per Captain, we also had 8 career employees.
 - In 2019 the stipend went to \$750 per Captain, the increase was to account for the increased workload from the hiring of 5 career employees for a total of 13 career employees.
 - In 2021 we asked for an increase of \$250 per Captain to account for the increased workload from the hiring of 4 career employees for a total of 17 career employees but the District (Tony Allen) asked us to bring this back to the table in FY23/24 because at the time the main goal was to get the milage vote.
 - Now we are asking for the increase of \$250 per Captain for this stipend because we believe that this saves the taxpayers of Key Largo at a minimum of 30k per year or more.
 - Please also see the Office Manager job description that was provided to you at the beginning of this meeting so that you can see what that position entails.
- *Divisional Lead Stipends:*
 - The \$250 per divisional lead was brought up by staff because they found out that KLEMS provides \$250 per month to their staff members for handling things like Quality Assurance, Vehicle Maintenance, Scheduling, etc. We want to make it fair and equal across the board.
- *Overtime:*
 - Our overtime budget is utilized for covering shifts when personnel are out on vacation or sick leave. We also utilize the overtime budget for covering shifts in the event one of our employees is out on injury leave.
 - For justification purposes on why our overtime budget is at 200k here is a break down:
 - 18 career employees with the potential of 2 new positions with each employee receiving vacation hours each year at various amount depending on years of service for a total of 3,792.
 - 18 career employees with the potential of 2 new positions with each employee receiving accrued sick hours per year at 104 hours each for a total of 2,080.
 - The average overtime rate is \$35.70 per hour.
 - $3,792 \times \$35.70 = \$135,374.40$
 - $2,080 \times \$35.70 = \$74,256$
 - $Total = \$209,630.40$
 - This number is if each employee took their total vacation time and if each employee became ill and had to take their sick time.
- 401(k)
 - We made the decision to increase the 401k by 2% to try and get up to that Marathon gives their employees. The goal is to get up to 12%. The standard for the fire service retirement is a defined benefits pension type system. However, due to situations out of

our control we cannot provide such for our employees so the alternative is the 401(k) with a match.

Repair & Maintenance of Equipment Line Item 460.00 Breakdown of Cost: Updated 05/24/2023

Item	Units	Price Each	Total
Annual PMs for all apparatus's	1	\$ 6,600.00	\$ 6,600.00
Annual SCBA flow test - MES	1	\$ 2,750.00	\$ 2,750.00
Annual Hose & Ladder testing & Aerial testing	1	\$ 5,500.00	\$ 5,500.00
Annual apparatus pump testing	1	\$ 2,750.00	\$ 2,750.00
Annual hydraulic tool service & testing	1	\$ 4,950.00	\$ 4,950.00
Misc. for unforeseen issues	1	\$ 7,500.00	\$ 7,500.00
			\$ -
			\$ -
			\$ -
			\$ -
Grand Total:			\$ 30,050.00

Building & Grounds Line Item 461.00 Breakdown of Cost:**Updated 05/24/2023**

Item	Units	Price Each	Total
		\$ -	\$ -
Paint inside of Sta. 25 - If needed	1	\$ 15,000.00	\$ 15,000.00
Station 25 Parking Lot Resurfacing - If needed	1	\$ 36,000.00	\$ 36,000.00
Station 24/25 paging system - Will apply for a grant		\$ -	\$ -
Bay Door Maintenance	9	\$ 140.00	\$ 1,260.00
Elevator Maintenance - Waiting for District legal	1	\$ -	\$ -
Maintenance of Air Ducts	2	\$ 1,750.00	\$ 3,500.00
Maintenance of A/C systems	1	\$ 1,000.00	\$ 1,000.00
	1	\$ -	\$ -
Landscaping	12	\$ 250.00	\$ 3,000.00
Cascade system maintenance	4	\$ 350.00	\$ 1,400.00
Pressure washing of concrete at both stations	2	\$ 1,500.00	\$ 3,000.00
SafeAir SIP Contract (Plymo Vent System)	1	\$ 3,045.00	\$ 3,045.00
Floor cleaning at both stations	1	\$ 2,000.00	\$ 2,000.00
Tree trimming pre hurricane season	2	\$ 1,750.00	\$ 3,500.00
Pest Control for 24/25	1	\$ 2,500.00	\$ 2,500.00
			\$ -
Misc. / Unforeseen Repairs or Maintenance	1	\$ 7,500.00	\$ 7,500.00
			\$ -
			\$ -
		Grand Total:	\$ 82,705.00

Daily Operating Line Item 520.02 Breakdown of Equipemnt & Cost:

Updated 05/24/2023

Item	Units	Price Each	Total
1.75" Hoses Red	6	\$ 224.12	\$ 1,344.72
1.75" Hoses Orange	6	\$ 318.25	\$ 1,909.50
2" Hose Yellow	4	\$ 276.47	\$ 1,105.88
2.5" Hose Blue	4	\$ 298.82	\$ 1,195.28
3" Supply Yellow	6	\$ 223.91	\$ 1,343.46
5" Supply Yellow	8	\$ 565.88	\$ 4,527.04
Fog Nozzels	2	\$ 592.10	\$ 1,184.20
Smooth Bore Nozzel & Tips	2	\$ 503.96	\$ 1,007.92
Misc. Hose	1	\$ 3,500.00	\$ 3,500.00
Epic 3 Voice Direct Connect BT	8	\$ 750.00	\$ 6,000.00
Lockers for Station 24/25 (sets of 3 ea.)	5	\$ 919.00	\$ 4,595.00
Seek Reveal Personnel TIC	6	\$ 926.00	\$ 5,556.00
Motorola Lapel Mic Replacements	6	\$ 402.00	\$ 2,412.00
Misc. Purchases	1	\$ 5,000.00	\$ 5,000.00
Grand Total:			\$ 40,681.00

Dues, Subscriptions, & Publications 540 Breakdown:

Updated 05/24/23

Item	Units	Price Each	Total
NFPA	1	\$ 3,162.00	\$ 3,162.00
Adobe	1	\$ 179.99	\$ 179.99
Zoom	1	\$ 300.00	\$ 300.00
Knox Box Web Access	1	\$ 550.00	\$ 550.00
360 account	1	\$ 250.00	\$ 250.00
	Grand Total:		\$ 4,441.99