



## 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: Michael Jenkins

### DISTRICT MEETING AGENDA [AMENDED<sup>1</sup>]

December 22, 2025

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.

1. AGENDA

1a. *Call to Order*

1b. *Pledge of Allegiance*

1c. *Roll Call*

2. APPROVAL OF AGENDA & MINUTES

2a. *Approval of December 22, 2025 District Meeting Agenda*

2b. *Approval of November 24, 2025 District Meeting Minutes*

2c. *Approval of November 24, 2025 Strategic Planning Workshop Minutes*

3. PUBLIC COMMENT

4. CHAIRMAN REPORT

5. SECRETARY REPORT

6. OLD BUSINESS

6a. DISCUSSION/STATUS: *New Rescue Vehicles and EMS Building [Bock]*

6b. DISCUSSION: *KLTFD Audit Contract [Mumper]*

7. NEW BUSINESS

7a. DISCUSSION/APPROVAL: *KLFR&EMS 2026 Meeting Schedule [Greco]*

7b. DISCUSSION/APPROVAL: *Purchase of Gear Extractor [Garrido]*

7c. DISCUSSION/APPROVAL: *Contract Renewal with Citrin Cooperman for Statutorily Required Audit [O'Connor]*

8. LEGAL REPORT

9. FINANCE REPORT

---

<sup>1</sup> Amended to replace 7c with revised document.



## 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: Michael Jenkins

---

### 10. AMBULANCE CORPS REPORT

December 2025 meeting has been cancelled.

### 11. FIRE DEPARTMENT REPORT

### 12. COMMISSIONER ITEMS

### 13. DISTRICT MANAGER ITEMS

#### 13a. DISCUSSION: KLFREMS District Manager Report [Lombardo]

Action Items:     *None at this time.*

Non-Action Items:

1.     *Strategic Plan Completed: The District's 5-year Strategic Plan has been completed and distributed to legal for final review and posting on our website in accordance with State law.*
2.     *Community Involvement:*
  - a.     *Toy Drive: I am happy to report the District is once again involved in a Key Largo Christmas Toy Drive. Station 24 and 25 are drop off locations for new, unwrapped toys for younger children and gift cards for older children. All toy donations are distributed to local children in need.*
  - b.     *Light Up Key Largo: The Fire Department participated in the Light Up Key Largo event on November 22. Apparatus were on stand-by and the District UTV was deployed on the grounds to help protect the public. The event was well attended.*
3.     *Internal Customers:*
  - a.     *Awards Ceremony: The awards ceremony committee, consisting of members from fire and EMS met to begin the planning process of determining a date, location, awards, etc. Nomination forms will soon be distributed to all personnel. We hope to have the ceremony in early Spring 2026.*
  - b.     *Officer Development Program: I would like to thank Captain Jones and Captain Garcia for taking the lead in creating an officer development program. We are in the process of final review, training, and implementation. Once implemented, this program will help train*



## 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: Michael Jenkins

---

*interested members in becoming officers, which is a critical aspect of succession planning.*

### 14. NEXT MEETING

*January 5, 2026 District Meeting (if required)*

*January 19, 2026 District Meeting*

### 15. ADJOURN

### DOCUMENTS

**AI 2b. November 24, 2025 District Meeting Minutes**

**AI 2c. November 24, 2025 Strategic Planning Workshop Minutes**

**AI 7a. KLFR&EMS 2026 Meeting Schedule**

**AI 7b. Extractor Gear Quotes**

**AI 7c. Contract Renewal with Citrin Cooperman for Statutorily Required Audit**

**AI 11a. KLVFD November 2025 Statistics**

**AI 13a. KLFREMS District Manager Report**

*Persons who wish to be heard shall send submit a Speaker Request Form to the Chairman*

**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: Michael Jenkins

---

### DISTRICT MEETING AGENDA MINUTES

November 24, 2025

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.

#### 1. AGENDA

##### 1a. *Call to Order*

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

##### 1b. *Pledge of Allegiance*

Commissioner Conklin led the Pledge of Allegiance.

##### 1c. *Roll Call*

Carol Greco called the roll. The following Commissioners were present: Chairman Allen, Commissioner Conklin, Commissioner Edge, Commissioner Mirabella and Commissioner Jenkins. There was a quorum.

Also present in person were Carol Greco, Hunter O'Connor, William Lombardo, Chief Bock, Capt. Garrido, Lt. Mumper and Jennifer Johnson.

#### 2. APPROVAL OF AGENDA & MINUTES

##### 2a. *Approval of November 24, 2025 Amended District Meeting Agenda*

Commissioner Jenkins made a ***Motion to Approve the Amended November 24, 2025 District Meeting Agenda***. Commissioner Edge seconded, and the Board unanimously passed the motion.

##### 2b. *Approval of November 10, 2025 District Meeting Minutes*

Commissioner Conklin made a ***Motion to Approve the November 10, 2025 District Meeting Agenda***. Commissioner Jenkins seconded, and the Board unanimously passed the motion.

#### 3. PUBLIC COMMENT

S. Heim commented on issues and statements going by constituents regarding the district merger; county not taking over KLFD.

SH – 7a Increase contract value by \$1250. If two department contracts are terminated what would be the purpose of continuing the audit if there is no department to audit.



## 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: Michael Jenkins

13a – 1a – Language regarding merger; not really merger you are dissolving a contract. Timeline regarding consolidation study?

13b – Range of salary as opposed to a fixed number. Hypothetical comments made regarding 401K and FRS. Cannot be addressed until consolidation study is completed.

### 4. **CHAIRMAN REPORT**

None

### 5. **SECRETARY REPORT**

None

### 6. **OLD BUSINESS**

None

### 7. **NEW BUSINESS**

#### 7a. **DISCUSSION/APPROVAL: KLVFD Audit Contract [Mumper]**

Lt. Mumper advised Fire Board voted against the audit company; documents unavailable to back-up for an audit. Chief Bock to have Capt. Jones review/revise. Currently, there is no in-house reconciliation process. The additional \$1,250 will not resolve the reconciliation issues. Commissioner Mirabella made comments believes questions regarding financial statements should track how money is coming in and out. They are questioning check request reconciliations can be provide by Ms. Johnson; however, the audit company indicated this has to come from the department. Chief Bock provided additional information to the auditor regarding depreciated items; Captain Jones is reviewing capital asset list to determine what is owned/purchase by the district. Attorney O'Connor commented that this is on hold until documents requested are provided to resolve prior to completion of audit. Board would like to see audit report to attempt to obtain requested information.

### 8. **LEGAL REPORT**

None

### 9. **FINANCE REPORT**

None

### 10. **AMBULANCE CORPS REPORT**

Chief Bock advised they are bringing on a few more EMT's currently have more volunteer than paid medics. Lightening truck repaired and will be shipped back and pick up other truck that needs to be repaired.



## 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: Michael Jenkins

---

### 11. FIRE DEPARTMENT REPORT

Capt. Garrido commented they are on the final week of recruitment class. Capt. Garrido gave appreciation to Lt. Mumper and his crew for participating at the tree light up ceremony at the Murray Nelson Building.

### 12. COMMISSIONER ITEMS

None

### 13. DISTRICT MANAGER ITEMS

#### 13a. DISCUSSION: KLFREMS District Manager Report [Lombardo]

##### Non-Action Items:

1. The Key Largo Fire Rescue and EMS District was represented well at the Veterans Day Ceremony on November 11, 2025 at the Murray Nelson Government Center. Members from the Key Largo Fire Department, Key Largo EMS, and Ocean Reef Public Safety Department attended. I was very proud to see all of the members in attendance.
2. Happy to report the fire Department passed the state FFOSHA safety inspection. Special thanks to Capt. Garrido for overseeing the inspection.

##### Action Items:

1. **Approve as presented or modify the Fire Chief/District Manager Job Description pending legal review.**

- a. ***I am requesting the job description be approved at this time so that we can begin the advertising and selection process to fill the position should the Board choose to merge. If a merger does not occur, the approved job description can remain an approved document, but the position can remain unfilled if so desired.***

If approved, you do not have to fill the position; await until study; board revision. Chairman Allen and board agreed to hold in draft until study completed. Would like the Board to consider the 50 Mile radius of district. Chairman Allen and board would like the chief to be a part of the community and live within the area. District Manager Lombardo will revise in accordance with Board recommendation. Additional dialogue regarding the compensation package with a salary range. Board agrees; however would like to make final decisions until the consolidation study is completed.

- b. ***The advertising and selection process for a Fire Chief/District manager will not occur until approved by the Board of Commissioners after a decision is reached on a potential merger.***



## 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: Michael Jenkins

2. **Approve as presented or modify the compensation package for the Fire Chief/District Manager position.**

- a. **The salary and benefits were provided by the District CPA and are budgeted.**

- b. **It is intended for the compensation package to be included in the advertising for the position should the board chose to fill it at a future time.**

Compensation package to include a salary range provision. Awaiting study to finalize.

### 14. **NEXT MEETING**

Commissioner Mirabella **made a motion to hold the next District Meeting on December 22, 2025**, unless required. Commissioner Jenkins second, and the Board unanimously passed the motion.

### 15. **ADJOURN**

Commissioner Mirabella **made a motion to adjourn the meeting at 6:26 PM**. Commissioner Edge second and the Board unanimously passed the motion.

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: Michael Jenkins

---

### KLFR & EMS STRATEGIC PLANNING WORKSHOP MEETING MINUTES

November 24, 2025

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.

#### 1. AGENDA

##### 1a. *Call to Order*

Chairman Allen called to order the Strategic Planning Workshop at 6:27 PM.

##### 1b. *Roll Call*

Carol Greco called the roll. The following Commissioners were present: Chairman Allen, Commissioner Conklin, Commissioner Edge, Commissioner Mirabella and Commissioner Jenkins. There was a quorum.

Also present in person were Carol Greco, Hunter O'Connor, William Lombardo, Chief Garrido, Capt. Jones, Lt. Mumper and Jennifer Johnson.

#### 2. APPROVAL OF AGENDA

##### 2a. *Approval of the November 24, 2025 Strategic Planning Workshop Agenda*

Commissioner Edge made a **Motion to Approve the November 24, 2025 Strategic Planning Workshop Agenda**. Commissioner Conklin seconded, and the Board unanimously passed the motion.

##### 2b. *Approval of the November 10, 2025 Strategic Planning Workshop Minutes*

Commissioner Jenkins made a **Motion to Approve the November 10, 2025 Strategic Planning Workshop Minutes**. Commissioner Conklin seconded, and the Board unanimously passed the motion.

#### 3. PUBLIC COMMENT

None

#### 4. REVIEW STRATEGIC PLANNING ACTION ITEMS

Attorney O'Connor led the discussion with Action Items:

25-010 – District Clerk – Tabled until consolidation study completed.

25-011 – Salary Schedule - Tabled until consolidation study completed.

25-012 – District Governance - Tabled until consolidation study completed.



## 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: Michael Jenkins

---

25-013 – New Vehicles – Purchased and are in process of being built. No action at this time.

25-014 – General Funding Source – Building Expansion/Renewal of ILA - No action at this time.

25-015 – County ILA Funds - No action at this time.

25-016 – Update Mutual Aid Agreements – General feedback from neighboring entities are not in need of revision/update. Atty. Hicks will be meeting with Capt. Jones and District Manager Lombardo regarding same, and will update accordingly.

25-017 – Medical Director – Monitoring implementation plan and commitment to clinical performance- No action at this time.

25-018 – Identify Potential Legislation Important to the District to include User Charges and Potential Impact Fees – Legal is awaiting further direction; previously issued memorandum regarding fees schedule, etc.. Commissioner Mirabella commented on user fees regarding mutual aid. Ms. Johnson provided comment on bills moving through the legislation regarding eliminating property homestead property taxes. May need to consider a non-ad valorem fire fee rather than a tax. Legal continues to monitor Florida Legislative Session for newly enacted bills impacting District operations - No action at this time.

25-019 – Potential Fire Station Property at MM 103 - No action at this time.

### Recurring Items:

001 – Pursue Additional Grant Funding – Monitor available grant opportunities.

002 – Public Safety – Monitor opportunities to improve public safety.

003 – High Safety Standards – Established safety committee; publish safety committee meeting minutes. District Manager commented on NFPA 1550 requires adoption of risk management plan. Potentially create community risk analysis in-house to improve public safety.

004 – NFPA Standards - District will meet NFPA standards on certifying all fire pumps, hoses, and ladders; fire pump in building supporting sprinkler system; fire apparatus pump testing; aerial device; new apparatus and bunker gear; SCBAs. Develop large equipment replacement plan. District Manager to prepare a schedule.

005 – CPR Certification - District will ensure that all personnel are CPR Certified. No action at this time/monitoring.

006 – Training - The District will implement / carry out a training program that will monitor training hours and needs and will assign specific training based on job descriptions. No action at time time/monitoring.

007 – ISO Rating - The District will endeavor to lower its ISO rating. No action at time time/monitoring.

008 – Community Personal Life Safety – Create and maintain smoke alarm program for single family homes. Create and maintain a fire extinguisher training program for citizens. Conduct / offer CPR training for



## 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: Michael Jenkins

citizens. Addressed at National Night Out. Trying to obtain grant for fire extinguisher program for community. CPR training expected December 2025.

009 – Maintenance - Establish procedure for routine updates on status of District property to ensure everything is kept in working order. Formalize inventory schedules. No action at time time/monitoring.

Commissioner Jenkins made a **Motion to Approve the November 24, 2025 Strategic Plan**. Commissioner Mirabella seconded, and the Board unanimously passed the motion.

### 5. **ADJOURN**

Commissioner Mirabella **made a motion to adjourn the meeting at 6:53 PM**. Commissioner Edge second, and the Board unanimously passed the motion.



**7a.**



## 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

### KLFR&EMS 2026 MEETING SCHEDULE

#### MEETING DATE

#### AGENDA ITEMS DUE

January 5, 2026 District Meeting (if required)  
January 19, 2026 District Meeting

December 26, 2025  
January 9, 2026

February 9, 2026 District Meeting (if required)  
February 9, 2026 Strategic Planning Workshop

January 23, 2026

**or**

February 23, 2026 District Meeting  
February 23, 2026 Strategic Planning Workshop

February 13, 2026

March 9, 2026 District Meeting (if required)  
March 23, 2026 District Meeting

February 27, 2026  
March 13, 2026

April 6, 2026 District Meeting (if required)  
April 20, 2026 District Meeting

March 27, 2026  
April 10, 2026

May 4, 2026 District Meeting (if required)  
May 4, 2026 Strategic Planning Workshop

April 24, 2026  
April 24, 2026

**or**

May 18, 2026 District Meeting  
May 18, 2026 Strategic Planning Workshop

May 8, 2026  
May 8, 2026

June 8, 2026 District Meeting (if required)  
June 22, 2026 KLVFD Budget Workshop  
June 22, 2026 District Meeting

May 29, 2026  
June 12, 2026  
June 12, 2026

July 13, 2026 District Meeting (if required)  
July 27, 2026 KLVFD Budget Workshop  
July 27, 2026 District Meeting

July 3, 2026  
July 17, 2026  
July 17, 2026

August 10, 2026 District Budget Workshop (if required)  
August 10, 2026 District Meeting (if required)  
August 24, 2026 District Budget Meeting  
August 24, 2026 District Meeting

July 31, 2026  
July 31, 2026  
August 14, 2026  
August 14, 2026

September 7, 2026 1st Public Hearing\*  
September 7, 2026 District Meeting\*  
September 21, 2026 Final Public Hearing\*  
September 21, 2026 District Meeting\*

August 27, 2026  
August 27, 2026  
September 11, 2026  
September 11, 2026

*\*Need to Confirm County/School Board 1st Public Hearings*



## 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

---

October 12, 2026	October 2, 2026
October 26, 2026 District Meeting (if required)	October 16, 2026
November 9, 2026 District Meeting (if required)	October 30, 2026
November 9, 2026 Strategic Planning Workshop	October 30, 2026
<b>or</b>	
November 23, 2026 Strategic Planning Workshop	November 13, 2026
November 23, 2026 District Meeting	November 13, 2026
December 7, 2026 District Meeting (if required)	November 27, 2026
December 21, 2026 District Meeting	December 11, 2026
<b>or</b>	
December 28, 2026 District Meeting	December 18, 2026

**7b.**



## All Hands Fire Equipment

PO Box 1245  
Wall NJ 07719  
Tel:(732) 502 8060  
Fax:(732) 502 8064  
www.allhandsfire.com

# Quote

Date	Quote #
10/7/2025	EST46382
Contract #	
Account #:	

Bill To
Key Largo Fire Rescue Department 1 East Drive Key Largo FL 33037-0782

Ship To
Key Largo Fire Rescue Department 1 East Drive Key Largo FL 33037-0782

Expires	Sales Rep	Ship Via	Shipping Code ...
1/7/2026	Narciso, Jeff	FedEx Ground®	

Item Name	Qty.	Description	Options	Rate	Amount
CIR-CACHMHD-70	1	Circul-Air HD – 70 LB. – Industrial Grade Hard Mount Extractor		19,902.00	19,902.47
CIR-ITEM	1	Circul-Air Item #CACHMHDBS-70-XX 6" Hard Mount Extractor Base		937.50	937.50
			Subtotal	20,839.97	
			Shipping Cost (FedEx Ground®)	1,150.00	
			Total	\$21,989.97	

Please review your Estimate in great detail to ensure all items, qty., spec, etc. are correct. Please inform us asap if there is an error. Quoted prices are subject to change if new or increased tariffs, duties, or import fees are imposed before delivery.



EST46382



325 SPRING LAKE DRIVE  
ITASCA, IL 60143-2072

PHONE (800) 323-0244  
FAX (630) 735-3560

QUOTE

121125GC

DATE

QUOTE VALIDITY

CUSTOMER ACCOUNT

BILL TO	SHIP TO
KEY LARGO FIRE DEPT.	KEY LARGO FIRE DEPT.

PAYMENT	FOB POINT	CONTACT PERSON	SALES REP GLENN COSTA
TERMS NET 15	ORIGIN		

LINE ITEM	PART NUMBER	PART DESCRIPTION	QTY	UNIT PRICE	TOTAL
	BP831	70LB HEAVY DUTY EXTRACTOR	1	\$ 22,000.00	\$ 22,000.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -

If you decide to order please contact me direct

Glenn Costa @ 708-273-6913

SUBTOTAL	\$22,000.00
FREIGHT	\$1,270.00
TOTAL	\$23,270.00

*Product availability, prices and delivery dates are based upon information available at the time of quote. All information is subject to reconfirmation at time of order. Additional fees may be added in the event any export/import licenses need to be obtained. Additional fees will be addressed by your regional sales manager.*

LINE ITEM	PART NUMBER	PART DESCRIPTION	QTY	UNIT PRICE	TOTAL
-----------	-------------	------------------	-----	------------	-------

[For more information, please visit: www.darley.com](http://www.darley.com)



## POLICIES

### EXPORT CRATING GUIDELINES

Standard crating is a pallet with cardboard box attached. Normally no additional cost is required; **there is a \$50.00 charge for IPPC Heat Treated pallets. Add \$75.00 for studded boxes.**

Export guidelines cover Floats, KSP, PSP, HM, etc. For CAFS, LDMs, Engine Units and all larger pump models and/or multiple orders, please contact Customer Service for assistance as needed.

#### Export Crate Pricing

A single pump export crated will be \$225 per crate. For each additional pump add \$75.

NUMBER OF PUMPS	PUMPS CRATED TOGETHER	PUMPS CRATED INDIVIDUALLY
1	N/A	\$ 225
2	\$ 300	\$ 375
3	\$ 375	\$ 450
4	\$ 450	\$ 600

#### EXAMPLES:

1 Float Pump in one wood crate	\$ 225
2 Float Pumps in one wood crate	\$ 300
3 Float Pumps in separate crates	\$ 375

IPPC Certified Heat Treated material pallet for required export	\$ 50
IPPC Certified Heat Treated material pallet with corner supports	\$ 75

#### Container Shipping Packaging Pricing

	20' CONTAINER	40' CONTAINER
Basic framing, 1 layer high blocked in place	\$ 200	\$ 300
Fully framed, pumps no more than 2 high	\$ 500	\$ 750
Fully framed, 3 pumps high or more	\$ 1000	\$ 2000

#### Last Minute Changes

If a last-minute change is made to ship air freight, the cost of the container will still be charged, as the order will not be re-crated.

If a last-minute change is made to ship sea freight and a wooden crate is needed, add a \$50 surcharge for re-crating.

Additional crating and framing charge will apply for export shipping in containers. Contact your sales person for pricing.

*Please print this page and retain for reference.*



Brian Moke  
8940 W 192nd St, Suite J  
Mokena, IL 60448 USA

☎ (877) 291-1971

Direct: (708) 995-1241

✉: [brianmoke@firepenny.com](mailto:brianmoke@firepenny.com)

# FIREPENNY

QUOTE NUMBER
FP-112112

QUOTE DATE
12/11/2025

Valid Till
12/31/2025

FOB
factory

PAYMENT TERMS
PO / NET 30

**BILLING ADDRESS:**

David Garrido  
[dgarrido@keylargofre.org](mailto:dgarrido@keylargofre.org)  
Key Largo FireDept  
305-451-2700

**SHIPPING ADDRESS:**

Key Largo Fire Station  
#25, 220 Reef Dr  
Key Largo, FL 33037



ITEM	QUANTITY	PART#	DESCRIPTION	EACH	AMOUNT
1	1	CON- RMG070+6BAS E-1PHASE	Continental G-Flex Washer-Extractor, 70 lbs Capacity, Hard Mount 6" Fixed Base Single Phase (208-240/60/1) LTL Truck Delivery* INSPECT FOR DAMAGE BEFORE YOU SIGN 1 gallon bottle of Fire Soap (included with purchase of washer) <a href="https://firepenny.com/Continental_G_Flex_Washer_Extractor_p/CON-RMG070.htm">https://firepenny.com/Continental_G_Flex_Washer_Extractor_p/CON-RMG070.htm</a>	\$18,828.62	\$18,828.62
				Shipping	\$950.00
				<b>Total (USD)</b>	<b>\$19,778.62</b>

**Agreement Terms:**

1. Purchase Order constitute acceptance of Firepenny terms
2. Credit Cards subject to surcharge
3. Wire & PayPal charge subject to fee(s)
4. All items FOB: Factory unless stated
5. Quote expires 20 days herein. Any changes can constitute a new quote
6. Terms agreed upon are 1.5% / APR -18% yearly on delinquent accts
7. Contact: [sales@firepenny.com](mailto:sales@firepenny.com)
8. Purchase Orders must be sent on department letterhead for NET 30

*Product availability, prices and delivery dates are based upon information available at the time of quote. All information is subject to reconfirmation at time of order. Additional fees may be added in the event any export/import licenses need to be obtained. Additional*

**7c.**

## **CONTRACT RENEWAL**

THIS CONTRACT RENEWAL is made and entered into the date last written below, by and between the Key Largo Fire and Emergency Medical Services District (“The District”) and Citrin Cooperman & Company, LLP (the “Contractor”), in order to renew the agreement (“Original Contract”) between the parties dated April 7, 2025, a copy of which is attached hereto and incorporated by reference.

1. Contractor will exercise the 1<sup>st</sup> of 3 renewal options in accordance with the terms of the Original Contract, thereby creating a renewed contract (“Renewed Contract”).
2. The Renewed Contract shall commence on December 22, 2025, and expire on December 21, 2026.
3. Contractor shall perform an audit of the District for the year ended September 30, 2025, as set forth in the Original Contract and Contractor’s updated engagement letters dated November 15, 2025, and December 15, 2025, and attached hereto and incorporated by reference.
4. Paragraph 3 of the Original Contract entitled “Compensation” is revised to read as follows:
  - a. The District shall pay Contractor the sum of \$20,900.00 to provide the goods/services described in Section 2. No payment shall be due until an invoice for the goods/services has been submitted for payment and The District verifies that all services have been fully and satisfactorily completed. The District will make diligent efforts to verify and pay invoices within one (1) payment cycle after receipt.
5. All other terms and conditions of the Original Contract shall remain in full force and effect.
6. By entering into this Contract renewal, Contractor hereby certifies that it continues to meet its obligations to maintain all insurance coverage required by the Original Contract, as evidenced by the updated proof of insurance attached hereto. Contractor further certifies that it remains in compliance with all applicable E-Verify requirements; and that it maintains all required licensure and certifications required to perform the services specified in the Original Contract.

IN WITNESS WHEREOF, the parties have executed this Contract Renewal on this \_\_\_\_\_ day of December, 2025.

\_\_\_\_\_  
Signature of Chairperson of the Board

\_\_\_\_\_  
Date

---

Signature of Contractor/Representative

---

Date

---

Print Name and Title

### Affidavit Regarding the Use of Coercion for Labor and Services

Respondent Vendor Name:	Citrin Cooperman
Vendor FEIN:	22-2428965
Vendor's Authorized Representative Name and Title:	Sardou Mertilus, Partner
Address:	6550 N. Federal Hwy, 4th Floor
City: State: ZIP:	Fort Lauderdale, FL 33308
Phone Number:	954-771-0896
Email Address:	smertilus@citrincooperman.com

Section 787.06(13), Florida Statutes requires all nongovernmental entities executing, renewing, or extending a contract with a governmental entity to provide an affidavit signed by an officer or representative of the nongovernmental entity under penalty of perjury that the nongovernmental entity does not use coercion for labor or services as defined in that statute. The Key Largo Fire Rescue and Emergency Medical Services District is a governmental entity for purposes of this statute.

As the person authorized to sign on behalf of Respondent, I certify that the company identified does not:

- Use or threaten to use physical force against any person;
- Restrain, isolate, or confine or threaten to restrain, isolate, or confine any person without lawful authority and against her or his will;
- Use lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
- Destroy, conceal, remove, confiscate, withhold, or possess any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
- Cause or threaten to cause financial harm to any person;
- Entice or lure any person by fraud or deceit; or
- Provide a controlled substance as outlined in Schedule I or Schedule II of s. 893.03 to any person for the purpose of exploitation of that person.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

By: Sardou Mertilus  
AUTHORIZED SIGNATURE

Sardou Mertilus, Partner  
Print Name and Title:

December 15, 2025  
Date:



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
05/28/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> MARSH USA, LLC. 1166 Avenue of the Americas New York, NY 10036  CN102713283-CCC-GAWUC-25-26	<b>CONTACT</b> <b>NAME:</b> <b>PHONE</b> (A/C, No. Ext): <b>FAX</b> (A/C, No): <b>E-MAIL</b> <b>ADDRESS:</b>														
<b>INSURED</b> Citrin Cooperman & Company, LLP Citrin Cooperman Advisors LLC 50 Rockefeller New York, NY 10020	<table><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A : Great Northern Insurance Company</td><td>20303</td></tr><tr><td>INSURER B : Federal Insurance Company</td><td>20281</td></tr><tr><td>INSURER C : Continental Casualty Company</td><td>20443</td></tr><tr><td>INSURER D : Pacific Employers Insurance Company</td><td>22748</td></tr><tr><td>INSURER E :</td><td></td></tr><tr><td>INSURER F :</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Great Northern Insurance Company	20303	INSURER B : Federal Insurance Company	20281	INSURER C : Continental Casualty Company	20443	INSURER D : Pacific Employers Insurance Company	22748	INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : Great Northern Insurance Company	20303														
INSURER B : Federal Insurance Company	20281														
INSURER C : Continental Casualty Company	20443														
INSURER D : Pacific Employers Insurance Company	22748														
INSURER E :															
INSURER F :															

## COVERAGES

CERTIFICATE NUMBER:

NYC-012094815-04

REVISION NUMBER: 5

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			3607-89-71	02/01/2025	02/01/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7363-51-80	02/01/2025	02/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE  DED <input type="checkbox"/> RETENTION \$			7819-36-91	02/01/2025	02/01/2026	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 \$
B D	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	71837649 (FL) 71837648 (AOS)	02/01/2025 02/01/2025	02/01/2026 02/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Cyber Risk			794107078 'SIR: \$250,000'	05/03/2025	05/03/2026	Limit \$5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

## CERTIFICATE HOLDER

## CANCELLATION

Citrin Cooperman & Company, LLP Citrin Cooperman Advisors LLC 50 Rockefeller New York, NY 10020	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  <i>Marsh USA LLC</i>
--	---

© 1988-2016 ACORD CORPORATION. All rights reserved.



## ADDITIONAL REMARKS SCHEDULE

Page 2 of 3

AGENCY MARSH USA, LLC.		NAMED INSURED Citrin Cooperman & Company, LLP Citrin Cooperman Advisors LLC 50 Rockefeller New York, NY 10020
POLICY NUMBER		
CARRIER	NAIC CODE	
EFFECTIVE DATE:		

## ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,  
FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

## Excess Cyber Risk

Total Cyber Program Limit \$30M

1st Excess Cyber Risk

Carrier: NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.

Policy No.: 01-309-44-44

Policy Term: 05/03/2025-05/03/2026

Limits: \$5M excess of \$5M

## 2nd Excess Cyber Risk

Carrier: Beazley Insurance Company, Inc.

Policy: V373B3250201

Policy Term: 05/03/2025-05/03/2026

Limits: \$5M excess of \$10M

## 3rd Excess Cyber Risk

Carrier: AXA XL

Policy: MTE9047403 01

Policy Term: 05/03/2025-05/03/2026

Limits: \$5M excess of \$15M

## 4th Excess Cyber Risk

Carrier: ACE American Insurance Company

Policy: G71411370 002

Policy Term: 05/03/2025-05/03/2026

Limits: \$5M excess of \$20M

## 5th Excess Cyber Risk

Carrier: Vantage Risk Assurance Company

Policy: P04CY0000058291

Policy Term: 05/03/2025-05/03/2026

Limits: \$5M excess of \$25M

## Property

Carrier: Chubb

Policy No.: 3607-89-71

Policy Term: 02/01/2025-02/01/2026

Deductible: \$5,000

Personal Property Limit: \$59,134,000

Business Income Limit: \$28,450,000

All Risk of direct physical loss or damage to real and personal property on a replacement cost basis, subject to policy terms, conditions and exclusions. Coverage Includes, but is not limited to fire, extended perils such as vandalism, malicious mischief, flood, earthquake and boiler & machinery.



## ADDITIONAL REMARKS SCHEDULE

Page 3 of 3

AGENCY MARSH USA, LLC.		NAMED INSURED Citrin Cooperman & Company, LLP Citrin Cooperman Advisors LLC 50 Rockefeller New York, NY 10020
POLICY NUMBER		
CARRIER	NAIC CODE	EFFECTIVE DATE:

### ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,  
 FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

Other deductibles may apply per policy terms and conditions.





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/16/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> MARSH USA, LLC. 1166 Avenue of the Americas New York, NY 10036  CN102713283--prof-25-26	<b>CONTACT</b> NAME: PHONE (A/C. No. Ext): FAX (A/C. No): E-MAIL ADDRESS:  <b>INSURER(S) AFFORDING COVERAGE</b>  INSURER A : HDI Global Insurance Company  INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :
<b>INSURED</b> Citrin Cooperman & Company, LLP 50 Rockefeller New York, NY 10020	<b>NAIC #</b> 41343

**COVERAGES****CERTIFICATE NUMBER:**

NYC-012331385-01

**REVISION NUMBER:** 1

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG \$ \$ \$ \$ \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) \$ \$ \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT \$ \$ \$
A	Accountants Professional			FRL-G-P-PL-00011882-01	03/01/2025	03/01/2026	Limit SIR 10,000,000 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

Citrin Cooperman & Company, LLP Attn: Patricia Cummings 50 Rockefeller New York, NY 10020	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  <i>Marsh USA LLC</i>
--	---

© 1988-2016 ACORD CORPORATION. All rights reserved.

November 19, 2025

To the Board of Commissioners  
Key Largo Fire Rescue and Emergency Medical Services District  
c/o Vernis & Bowling of The Florida Keys, P.A.  
81990 Overseas Highway, 3rd Floor  
Islamorada, FL 33036

Dear Members of the Board:

We are pleased to confirm our understanding of the services we are to provide for Key Largo Fire Rescue and EMS District (the "District") for the year ended September 30, 2025. This letter, inclusive of the Additional Terms and Conditions of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America ("U.S. GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board ("GASB") who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures, but will not be audited:

#### **1. Management's Discussion and Analysis**

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 2

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 3

control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from the District's attorneys as part of the engagement and they may bill the District for responding to this inquiry.

### **Audit Procedures - Internal Control**

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 4

## **Audit Procedures - Compliance**

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

## **Other Services**

We will assist in preparing the financial statements, supplemental schedules, and notes of District in conformity with U.S. GAAP based on information provided by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial statement assistance services. However, the preparation of the District's financial statements and supplemental schedules remains the responsibility of management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards.

We will perform other services, if any, in accordance with applicable professional standards. The other services are limited to any other services noted above or below. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Any additional services that may be requested in connection with the District's implementation of New Pronouncements will be the subject of separate arrangements.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that management acknowledges and understands their responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. GAAP, and for compliance with

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 5

applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements or interim financial information taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts and grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other



To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 6

studies. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Engagement Administration and Fees**

We understand that the District's employees will prepare all cash, accounts receivable, and other confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition to our completion of the engagement and issuance of our report.

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

The audit documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify the District of any such request. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman & Company's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Sardou Mertilus is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately November 2025.

Our all-inclusive fees for these services will be \$20,900, which includes actual out-of-pocket costs such as report production, direct technology fees, shipping, travel, meals and fees for services from other professionals, as well as a charge of 6% of fees for all other expenses, including indirect administrative expenses such as technology, research and library databases, communications and clerical assistance.

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 7

Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon presentation.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.
- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the District prior to the finalization of the engagement letter.

In accordance with our firm policies, work may be suspended if the District's account becomes overdue and will not be resumed until the District's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the District's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the District for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the Organization agrees to pay us for the time we incurred on this engagement at our standard hourly rates. The District agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees.

### **Alternative Practice Structure**

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the District in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services



To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 8

to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

## Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and board of commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## Additional Terms and Conditions of Engagement Addendum

Additional terms governing this engagement letter are included in an attachment to this document. By signing this document, the District acknowledges that the District has received and read the Additional Terms and Conditions of Engagement Addendum and agrees to be bound by those terms. If the District did not receive the attachment, please ask for a copy before signing this document.

This agreement, including the Additional Terms and Conditions included in the attached appendix,

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 9

represents the entire understanding between the District and Citrin Cooperman & Company, LLP with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

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

Very truly yours,  
CITRIN COOPERMAN & COMPANY, LLP



Agreed and accepted:  
General

*Signature*  
Tony Allen

<signature>

<sign date>

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 10

## **Additional Terms and Conditions of Engagement Addendum**

### **Overview**

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to the District. This addendum, and the accompanying engagement letter, comprise the District's agreement with Citrin Cooperman & Company, LLP ("Citrin Cooperman").

### **Use of Service Providers**

During the course of serving the District's account, we will use third-party service providers and/or our wholly-owned and controlled offshore affiliate ("Service Providers"). We will also provide services to the District using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. Employees of our controlled offshore affiliate are bound by the same confidentiality agreements as those employees located in the United States of America. We may share confidential information about the District with these Service Providers and through use of Third-Party Products to perform our engagement. We remain committed to maintaining the confidentiality and security of the District's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the District's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the District's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the District's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the District's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the District's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the District's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement.

### **Data Privacy**

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at <https://www.citrincooperman.com/Privacy-Policy>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 11

### **Client Portals and Electronic (E-Mail) Communications**

Management will receive instructions from us inviting you to connect to a secured portal to upload the District's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this e-mail closer to the commencement of the engagement from a member of your engagement team.

During the course of our engagement, Citrin Cooperman & Company, LLP ("Citrin Cooperman") or the District may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The District agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the District and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the District.

### **Internet Access**

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the District's location.

### **Responding to Requests or Subpoenas**

As a result of our services to the District, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the District, a governmental agency, an investigative body or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the District as a separate engagement irrespective of whether we are providing any other services to the District at that time. The District agrees that we shall be entitled to compensation for our time at our standard hourly rates and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

### **Independence**

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To notify us of any planned transactions involving changes in ownership of the District or

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 12

acquisitions of other entities by the District.

- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

### **Hosting of Client Information**

Citrin Cooperman is not a host for any client information. The District is expected to retain all financial and non-financial information including anything the District's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession.

### **Dispute Resolution**

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") under its Accounting and Related Services Arbitration and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules.

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.



To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 13

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any and all claims by the District arising with respect to or relating to this engagement must be commenced within three (3) years following the date on which Citrin Cooperman delivers its services associated with this engagement, by filing a written request for mediation. If this engagement is terminated and the related deliverables are not delivered to the District, for any reason, any and all claims by the District arising under this engagement must be commenced within three (3) years of the date the District is informed of the engagement's termination.

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

### **Liability Provision**

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

Except for claims arising from gross negligence, fraud or willful misconduct, Citrin Cooperman's maximum liability to the District arising for any reason relating to the services rendered under this engagement, including but not limited to the indemnification obligations set forth in Section 11 of the Key Largo Audit Contract, shall be limited to three times the fees paid to Citrin Cooperman for the services.

Citrin Cooperman's maximum liability to the District arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the District's actual damages. In no event shall Citrin Cooperman & Company, LLP be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits

To the Board of Commissioners  
Key Largo Fire Rescue and EMS District  
November 19, 2025  
Page 14

and opportunity costs).

### **Electronic Signatures and Counterparts**

The District and Citrin Cooperman agree that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This engagement letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same engagement letter.

### **Severability**

If any portion of this engagement letter is deemed invalid or unenforceable in a binding legal proceeding, that finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.



**Citrin Cooperman & Company, LLP**  
Certified Public Accountants

6550 N Federal Hwy, 4th Floor  
Fort Lauderdale, FL 33308  
**T** : 954.771.0896 **F** 954.938.9353  
citrincooperman.com

December 15, 2025

To the Board of Commissioners  
Key Largo Fire Rescue and Emergency Medical Services District  
Co Bishop, Rosasco & Company.  
8085 Overseas Highway Marathon, FL 33050

Dear Members of the Board:

We are pleased to confirm our understanding of the services we are to provide for Key Largo Fire Rescue and Emergency Medical Services District, Florida (the "District").

We will examine compliance with the requirements of Section 218.415, Florida Statutes, Local Government Investment Policies, during the year ended September 30, 2025. The objectives of our examination are to obtain reasonable assurance about whether the District complied with the specified requirements and to express an opinion as to whether the District complied with the specified requirements.

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the District Commission and management of the District. We cannot provide assurance that an unmodified opinion will be expressed. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the examination is properly planned and performed in accordance with the attestation standards.

You understand that the report is intended solely for the information and use of management, members of the District Commission 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.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.





**CITRIN COOPERMAN®**

Key Largo Fire Rescue and Emergency Medical Services District

Marathon, Florida

December 15, 2025

Page 6

We will plan and perform the examination to obtain reasonable assurance about whether the District complied with Section 218.415, Florida Statutes. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist. However, we will inform you of any known and suspected fraud or noncompliance with laws or regulations, internal control deficiencies identified during the engagement, that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for, and agree to provide us with, a written assertion about whether the District complied with Section 218.415, Florida Statutes. Failure to provide such an assertion will result in our withdrawal from the engagement. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter, (2) additional information that we may request for the purpose of the examination, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain examination evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form a representation letter.

The engagement documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, we may be requested to make certain engagement documentation available to the Florida Auditor General (the "Regulator"), pursuant to authority given to it by law or regulation. If requested, access to such engagement documentation will be provided under the supervision of Citrin Cooperman & Company, LLP's personnel. Furthermore, upon request we may provide copies of selected engagement documentation to the Regulator. The Regulator may intend, or decide, to distribute the copies or information contained therein to other, including other governmental agencies.

### **Engagement Administration and Fees**

We understand that the District's employees will prepare all cash, accounts receivable, and other confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition to our completion of the engagement and issuance of our report.

The examination documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, examination documentation and appropriate individuals will be made available upon request and in a timely manner to Auditor General or its designee. We will notify the District of any such request if requested, access to such examination documentation will be provided under the supervision of Citrin Cooperman & Company, LLP's

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



**CITRIN COOPERMAN®**

Key Largo Fire Rescue and Emergency Medical Services District

Marathon, Florida

December 15, 2025

Page 6

personnel. Furthermore, upon request, we may provide copies of selected examination documentation to Auditor General or its designee. The Auditor General or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Sardou Mertilus is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services are included in the audit fees listed in the audit engagement letter dated November 19, 2025.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.
- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the District prior to the finalization of the engagement letter.

In accordance with our firm policies, work may be suspended if the District's account becomes overdue and will not be resumed until the District's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the District's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the District for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the District agrees to pay us for the time we incurred on this engagement at our standard hourly rates. The District agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees.

### **Alternative Practice Structure**

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the District in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



**CITRIN COOPERMAN®**

Key Largo Fire Rescue and Emergency Medical Services District

Marathon, Florida

December 15, 2025

Page 6

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

This agreement represents the entire understanding between the District and Citrin Cooperman with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

### **Reporting**

We will issue a written report upon completion of our examination of the District's compliance with the requirements of Section 218.415, Florida Statutes, Local Government Investment Policies. Our report will be addressed to Members of the District Commission. Circumstances may arise in which our report may differ from its expected form and content based on the results of our examination. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or certain clarifying language to the accountant's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

### **Additional Terms and Conditions of Engagement Addendum**

Additional terms governing this engagement letter are included in an attachment to this document. By signing this document the District acknowledges that the District has received and read the Additional Terms and Conditions of Engagement Addendum and agrees to be bound by those terms. If the District did not receive the attachment, please ask for a copy before signing this document.

This agreement, including the Additional Terms and Conditions included in the attached appendix, represents the entire understanding between the District and Citrin Cooperman & Company, LLP with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

Our acceptance of this engagement is subject to our normal client intake and due diligence procedures. We anticipate that this will be completed within ten business days of your countersigning this letter and will advise you when complete.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



**CITRIN COOPERMAN®**

Key Largo Fire Rescue and Emergency Medical Services District

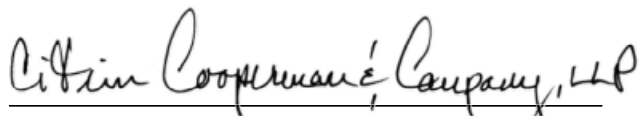
Marathon, Florida

December 15, 2025

Page 6

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

Very truly yours,

  
CITRIN COOPERMAN & COMPANY, LLP

**CLIENT AGREEMENT AND ACCEPTANCE**

Agreed and accepted by:

Management signature: \_\_\_\_\_

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

## **Additional Terms and Conditions of Engagement Addendum**

### **Overview**

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to the District. This addendum, and the accompanying engagement letter, comprise the District's agreement with Citrin Cooperman & Company, LLP ("Citrin Cooperman").

### **Use of Service Providers**

During the course of serving the District's account, we will use third-party service providers and/or our wholly-owned and controlled offshore affiliate ("Service Providers"). We will also provide services to the District using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. Employees of our controlled offshore affiliate are bound by the same confidentiality agreements as those employees located in the United States of America. We may share confidential information about the District with these Service Providers and through use of Third-Party Products to perform our engagement. We remain committed to maintaining the confidentiality and security of the District's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the District's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the District's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the District's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the District's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the District's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the District's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement.

### **Data Privacy**

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at <https://www.citrincooperman.com/Privacy-Policy>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

### **Client Portals and Electronic (E-Mail) Communications**

Management will receive instructions from us inviting you to connect to a secured portal to upload the District's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this e-mail closer to the commencement of the engagement from a member of your engagement team.

During the course of our engagement, Citrin Cooperman & Company, LLP ("Citrin Cooperman") or the District may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The District agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the District and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the District.

### **Internet Access**

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the District's location.

### **Responding to Requests or Subpoenas**

As a result of our services to the District, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the District, a governmental agency, an investigative body or a third-party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the District as a separate engagement irrespective of whether we are providing any other services to the District at that time. The District agrees that we shall be entitled to compensation for our time at our standard hourly rates and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

### **Independence**

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

### **Hosting of Client Information**

Citrin Cooperman is not a host for any client information. The District is expected to retain all financial and non-financial information including anything the District's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession.

### **Dispute Resolution**

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") under its Accounting and Related Services Arbitration and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules. If the parties fail to file the written demand for arbitration within this sixty (60) day period, the parties agree that any potential claims shall be deemed to have been waived.

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any and all claims by the District arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman delivers its services associated with this engagement, by filing a written request for mediation. If this engagement is terminated and the related deliverables are not delivered to the District, for any reason, any and all claims by the District arising under this engagement must be commenced within one (1) year of the date the District is informed of the engagement's termination.

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

#### **Liability Provision**

The District agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorneys' fees, resulting from management's knowing misrepresentations to us.

Citrin Cooperman's maximum liability to the District arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the District's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

#### **Electronic Signatures and Counterparts**

The District and Citrin Cooperman agree that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This engagement letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same engagement letter.

#### **Severability**

If any portion of this engagement letter is deemed invalid or unenforceable in a binding legal proceeding, that finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.



KEY LARGO FIRE RESCUE AND EMERGENCY  
MEDICAL SERVICES DISTRICT

**Contract for Goods & Services**

This Contract entered into on the date last written below, by and between: Citrin Cooperman & Company, LLP (the "Contractor") and Key Largo Fire Rescue and Emergency Medical Services District ("The District"). In consideration of the mutual covenants and benefits hereinafter set forth, the parties herein covenant and agree as follows:

**1. TERM**

This contract shall become effective on the date executed by The District ("Effective Date") and shall remain in effect until the earliest of when the deliverables set forth in the contract are complete or The District terminates the contract.

*This Contract may be renewed for a period that may not exceed (4) years or the term set forth above, whichever is longer. The compensation for the renewal term shall be determined prior to renewal of this contract and is subject to approval by the District. Further, renewal of this contract is contingent upon a determination by the District that the services have been satisfactorily performed, that the services are needed and upon the availability of funds.*

**2. CONTRACTOR'S SERVICES**

Contractor agrees to provide the following goods/services as more fully described in the engagement letter and proposal attached hereto as Exhibit A:

See Exhibit A

If documentation of the specific goods/services is attached, said documentation is labeled as Exhibit "A" to this Contract and is incorporated herein by reference. In the event of a conflict between the terms of this Contract and any exhibit, the terms of this Contract shall control, unless otherwise agreed in writing as an amendment pursuant to the terms for such as provided herein.

**3. COMPENSATION**

The District shall pay Contractor the sum of \$ 19,000.00 to provide the goods/services

described in Section 2.

No payment shall be due until an invoice for the goods/services has been submitted for payment and The District verifies that all services have been fully and satisfactorily completed. The District will make diligent efforts to verify and pay invoices within one (1) payment cycle after receipt.

**4. INSURANCE**

Contractor agrees to secure and maintain at all times during the term of this Contract, at Contractor's expense, insurance coverage, as laid out below, covering Contractor for all acts or omissions which may give rise to liability for services under this Contract. All Contractor staff are to be insured in minimum amounts acceptable to The District and with a reputable and financially viable insurance carrier. Such insurance shall not be cancelled except upon thirty (30) days written notice to The District. Contractor shall provide The District with a certificate evidencing such insurance coverage within five (5) days after obtaining such coverage. Contractor agrees to notify The District immediately of any material change in any insurance policy required to be maintained by Contractor.

Contractor is required to obtain the following coverage, with documentation of having obtained such coverage being attached hereto as *Exhibit "B."*

☒ **General Liability Insurance**

Amount: \$1,000,000.00

☒ **Professional Liability Insurance**

Amount: \$1,000,000.00

☐ **Vehicle Liability Insurance**

Amount: \_\_\_\_\_

☐ **Workers Compensation Insurance**

Amount: \_\_\_\_\_

**6. COMPLIANCE WITH LAWS AND POLICIES**

Contractor agrees to comply with all current policies of the District and all applicable local, state and federal laws, including laws pertaining to public records requests. Contractor agrees that The District has the right to unilaterally and immediately cancel this Contract upon refusal by Contractor to allow public access to all documents, papers, letters, or other material made or received by the Contractor in conjunction with the contract, unless the records are exempt from s.24(a) of Art. I of the State Constitution and s.119.07(1). Should cancellation be necessary under this clause, The District is required only to provide written notice to Contractor, effective upon receipt of notice, which shall be documented.

**7. INDEPENDENT CONTRACTOR STATUS**

The Contractor is, for all purposes arising under this Contract, an independent contractor. The Contractor and its officers, agents or employees shall not, under any circumstances, hold themselves out to anyone as being officers, agents or employees of The District. No officer, agent or employee of the Contractor or The District shall be deemed an officer, agent or employee of the other party. Neither the Contractor nor The District, nor any officer, agent or employee thereof, shall be entitled to any benefits to which employees of the other party are entitled, including, but not limited to, overtime, retirement benefits, workers compensation benefits, injury leave, or other leave benefits.

## **8. TERMINATION**

### **A. WITHOUT CAUSE**

This Contract may be terminated for any reason by either party upon thirty (30) days written notice to the other party at the addresses set forth below. If said Contract should be terminated as provided in this paragraph of the Contract, The District will be relieved of all obligations under said contract and The District will only be required to pay that amount of the contract actually performed to the date of termination with no payment due for unperformed work or lost profits.

### **B. TERMINATION FOR BREACH**

Either party may terminate this Contract upon breach by the other party of any material provision of this Contract, provided such breach continues for fifteen (15) days after receipt by the breaching party of written notice of such breach from the non-breaching party.

### **C. IMMEDIATE TERMINATION BY THE DISTRICT**

The District may terminate this Contract immediately upon written notice to Contractor (such termination to be effective upon Contractor's/Individual's receipt of such notice) upon occurrence of any of the following events:

- i. the denial, suspension, revocation, termination, restricting, relinquishment or lapse of any license or certification required to be held by the Contractor, or of any Company/Individual staff's professional license or certification in the State of Florida;
- ii. conduct by Contractor or any Company/Individual staff which affects the quality of services provided to The District or the performance of duties required hereunder and which would, in The District's sole judgment, be prejudicial to the best interests and welfare of The District and/or its employees;
- iii. failure by Contractor to maintain the insurance required by the terms of this Contract.

## **9. ASSIGNMENT**

Neither Contractor nor The District may assign or transfer any interest in this Contract without the prior written consent of both parties. Should an assignment occur upon mutual written consent, this

Contract shall inure to the benefit of and be binding upon the parties hereto and their respective heirs, representatives, successors and assigns.

**10. AMENDMENT**

This Contract may be amended only with the mutual consent of the parties. All amendments must be in writing and must be approved by The District.

**11. INDEMNIFICATION, GOVERNING LAW & VENUE**

Contractor shall indemnify and hold harmless The District from and against any and all claims, liabilities, damages, and expenses incurred by The District in defending or compromising actions brought against it arising out of or related to the acts or omissions of Contractor, its agents, employees or officers in the provision of services or performance of duties by Contractor pursuant to this Contract.

This Contract shall be construed in accordance with the laws of the State of Florida. Any dispute arising hereunder is subject to the laws of Florida, venue in Monroe County, Florida.

**12. REPRESENTATIONS, WARRANTIES & DEBARMENT**

Contractor represents and warrants to The District, upon execution and throughout the term of this Contract that:

- A) Contractor is not bound by any Contract or arrangement which would preclude it from entering into, or from fully performing the services required under the Contract;
- B) None of the Contractor's agents, employees or officers has ever had his or her professional license or certification in the State of Florida, or of any other jurisdiction, denied, suspended, revoked, terminated and/or voluntarily relinquished under threat of disciplinary action, or restricted in any way;
- C) Contractor has not been convicted of a public entity crime as provided in F.S. §287.133, to wit: A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a bid, proposal, or rely on a contract to provide any goods or services to a public entity, may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list; and
- D) Contractor and Contractor's agents, employees and officers have, and shall maintain throughout the term of this Contract, all appropriate federal and state licenses and certifications which are required in order for Contractor to perform

the functions, assigned to him or her in connection with the provisions of the Contract.

- E) Contractor certifies that, neither the firm nor any person associated therewith in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, and/or position involving the administration of federal funds:
- (i) Is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions, as defined in 29 CFR Part 93, Section 98.510, by any federal department or agency; (ii) Has not within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - (ii) Has not within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

### **13. CONFIDENTIALITY**

Contractor recognizes and acknowledges that by virtue of entering into this Contract and providing services hereunder, Contractor, its agents, employees and officers may have access to certain confidential information. Contractor agrees that neither it nor any Contractor agent, employee or officer will at any time, either during or subsequent to the term of this Contract, disclose to any third party, except where permitted or required by law or where such disclosure is expressly approved by The District in writing, any confidential/personally identifiable information. Contractor, its agents, employees and officers shall comply with all Federal and State laws and regulations and all policies of The District regarding the confidentiality of such information.

### **14. BILLING**

Bills for fees or compensation under this contract shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof. Further, bills for any travel expenses shall be submitted in accordance with Florida Statute §112.061 where applicable.

### **15. THIRD-PARTY BILLING AND PAYMENT**

To the extent applicable with regard to the services provided in this Contract, Contractor shall not be entitled to bill nor accept third-party payment without authorization of The District. Contractor agrees that The District shall not be obligated to make any payment that exceeds the rate referred to in the paragraph governing Compensation. The Contractor shall provide service documentation in accordance with professional standards and criteria of The District as requested.

## **16. CONTRACT RECORDS RETENTION**

Pursuant to Florida Statute 119.0701, contractor agrees to:

- (a) Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service.
- (b) Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
- (d) Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.

Failure of Contractor to comply with this section and F.S. §119.0701 may include, but not be limited to, The District holding the contractor in default, termination of the contract or legal action.

## **17. ETHICS CLAUSE**

Contractor warrants that he/it has not employed, retained or otherwise had act on his/its behalf any former District officer or employee. For breach or violation of this provision The District may, in its discretion, terminate this contract without liability and may also, in its discretion, deduct from the contract or purchase price, or otherwise recover the full amount of any fee, commission, percentage, gift or consideration paid to the former District officer or employee.

## **18. CONFLICT OF INTEREST**

The following provisions shall apply for conflict of interest. Any violation of these provisions by a District employee may be grounds for dismissal. No contract for goods or services may be made with any business organization in which the Chairman or other Board member has any material financial interest unless it is a single source or clear documentation exists to show that, no other supplier can provide the identical/comparable goods/service, at a lower cost to The District. No member or officer of The District Board, or employee of The District, may directly or indirectly purchase or recommend the purchase of goods or services from any business organization which they or their near relative have a material interest as defined by §112.313, Florida Statutes. No Board member, employee of The District or other official may receive gifts or any preferential treatment from vendors. Such members, officers, officials or employees shall not be prohibited from participating in any activity or purchasing program that is offered to all FKMCD employees or in surplus sales conducted by The District, provided there is no preferential treatment.

19. **SEVERABILITY**

The parties recognize and agree that should any clause(s) herein be held invalid by a Court of competent jurisdiction, the remaining clauses shall not be affected and shall remain of full force and effect.

20. **COUNTERPARTS**

This Contract may be executed in one or more counterparts, all of which together shall constitute only one Contract.

21. **WAIVER**

A waiver by either party of a breach or failure to perform hereunder shall not constitute a waiver of any subsequent breach or failure to perform. Any waiver of insurance requirements as provided by this Contract and/or the policies of The District does not relieve the Contractor of the indemnification provisions contained within this Contract.

22. **CAPTIONS**

The captions contained herein are used solely for convenience and shall not be deemed to define or limit the provisions of this Contract.

23. **ENTIRE CONTRACT**

The parties hereto agree that this is the final Contract between the parties and supercedes any and all prior Contracts and/or assurances, be it oral or in writing.

24. **NOTICES**

All notices required by this Contract, unless otherwise provided herein, by either party to the other shall be in writing, delivered personally, by certified or registered mail, return receipt requested, or by Federal Express or Express Mail, and shall be deemed to have been duly given when delivered personally or when deposited in the United States mail, postage prepaid, addressed as follows:

Key Largo Fire Rescue and Emergency Medical Services District:  
Chairman  
Key Largo Fire Rescue and Emergency Medical Services District  
P.O. Box 1023, Key Largo, FL 33037

With a copy to:

Key Largo Fire and Emergency Medical Services District Counsel:  
Vernis & Bowling of the Florida Keys, P.A.  
81990 Overseas Hwy, 3<sup>rd</sup> Floor  
Islamorada, FL 33036

Contractor:

Citrus Cooperman  
6550 N. Federal Hwy, 4<sup>th</sup> Floor  
Fort Lauderdale, FL 33308

IN WITNESS WHEREOF, the parties have executed this Contract on this 7 day of

April, 2025.

  
SIGNATURE OF EXECUTIVE DIRECTOR

DATE

04/07/25

  
SIGNATURE OF CONTRACTOR/REPRESENTATIVE

DATE

04/07/25

Sardou Mertius, Partner  
PRINT NAME AND TITLE





**Citrin Cooperman & Company, LLP**  
Certified Public Accountants

6550 N Federal Hwy, 4th Floor  
Fort Lauderdale, FL 33308  
T : 954.771.0896 F 954.938.9353  
citrincooperman.com

April 7, 2025

To the Board of Commissioners  
Key Largo Fire Rescue and Emergency Medical Services District  
c/o Vernis & Bowling of The Florida Keys, P.A.  
81990 Overseas Highway, 3rd Floor  
Islamorada, FL 33036

Dear Members of the Board:

We are pleased to confirm our understanding of the services we are to provide for Key Largo Fire Rescue and Emergency Medical Services District (the "District") for the year ended September 30, 2024. This letter, inclusive of the Additional Terms and Conditions of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America ("U.S. GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board ("GASB") who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures, but will not be audited:

#### **1. Management's Discussion and Analysis**

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITRIN COOPERMAN®

Citrin Cooperman & Company, LLP

To the Board of Commissioners

Key Largo Fire Rescue and Emergency Medical Services District

April 7, 2025

Page 2

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITRIN COOPERMAN®

Citrin Cooperman & Company, LLP

To the Board of Commissioners  
Key Largo Fire Rescue and Emergency Medical Services District  
April 7, 2025  
Page 3

any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from the District's attorneys as part of the engagement and they may bill the District for responding to this inquiry.

#### **Audit Procedures - Internal Control**

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures - Compliance**

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

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITRIN COOPERMAN<sup>®</sup>

Citrin Cooperman & Company, LLP

To the Board of Commissioners

Key Largo Fire Rescue and Emergency Medical Services District

April 7, 2025

Page 4

### **Other Services**

We will assist in preparing the financial statements, supplemental schedules, and notes of the District in conformity with U.S. GAAP based on information provided by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial statement assistance services. However, the preparation of the District's financial statements and supplemental schedules remains the responsibility of management. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards.

We will perform other services, if any, in accordance with applicable professional standards. The other services are limited to any other services noted above or below. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Any additional services that may be requested in connection with the District's implementation of New Pronouncements will be the subject of separate arrangements.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that management acknowledges and understands their responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. GAAP, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITRIN COOPERMAN\*

Citrin Cooperman & Company, LLP

To the Board of Commissioners

Key Largo Fire Rescue and Emergency Medical Services District

April 7, 2025

Page 5

evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts and grant agreements that we report.

Management is responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. GAAP. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (1) management is responsible for presentation of the supplementary information in accordance with U.S. GAAP; (2) management believes the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

\*Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITRIN COOPERMAN\*

Citrin Cooperman & Company, LLP

To the Board of Commissioners

Key Largo Fire Rescue and Emergency Medical Services District

April 7, 2025

Page 6

### Engagement Administration and Fees

We understand that the District's employees will prepare all cash, accounts receivable, and other confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition to our completion of the engagement and issuance of our report.

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

The audit documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Auditor General or its designee, a federal agency providing direct or indirect funding, of the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify the District of any such request. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman & Company's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Sardou Mertilus is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in the month of April 2025.

Our all-inclusive fees for these services will be \$19,000 which includes actual other out-of-pocket costs such as report production, direct technology fees, shipping, travel, meals and fees for services from other professionals, as well as a charge of 6% of fees for all other expenses, including indirect administrative expenses such as technology, research and library databases, communications and clerical assistance. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon presentation.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.

\*Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITRIN COOPERMAN®

Citrin Cooperman & Company, LLP

To the Board of Commissioners  
Key Largo Fire Rescue and Emergency Medical Services District  
April 7, 2025  
Page 7

- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the District prior to the finalization of the engagement letter.

In accordance with our firm policies, work may be suspended if the District's account becomes overdue and will not be resumed until the District's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the District's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the District for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the District agrees to pay us for the time we incurred on this engagement at our standard hourly rates. The District agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees.

#### **Alternative Practice Structure**

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the District in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

This agreement represents the entire understanding between the District and Citrin Cooperman with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITRIN COOPERMAN®

Citrin Cooperman & Company, LLP

To the Board of Commissioners  
Key Largo Fire Rescue and Emergency Medical Services District  
April 7, 2025  
Page 8

## Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and board of commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## Additional Terms and Conditions of Engagement Addendum

Additional terms governing this engagement letter are included in an attachment to this document. By signing this document the District acknowledges that the District has received and read the Additional Terms and Conditions of Engagement Addendum and agrees to be bound by those terms. If the District did not receive the attachment, please ask for a copy before signing this document.

This agreement, including the Additional Terms and Conditions included in the attached appendix, represents the entire understanding between the District and Citrin Cooperman & Company, LLP with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.





CITRIN COOPERMAN®

Citrin Cooperman & Company, LLP

To the Board of Commissioners  
Key Largo Fire Rescue and Emergency Medical Services District  
April 7, 2025  
Page 9

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

Very truly yours,

*Citrin Cooperman & Company, LLP*  
CITRIN COOPERMAN & COMPANY, LLP

#### CLIENT AGREEMENT AND ACCEPTANCE

Agreed and accepted by:

Management signature: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Title: *Chairman* \_\_\_\_\_

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



**Citrin Cooperman & Company, LLP**  
Certified Public Accountants

6550 N Federal Hwy, 4th Floor  
Fort Lauderdale, FL 33308  
T : 954.771.0896 F 954.938.9353  
citrincooperman.com

## **Additional Terms and Conditions of Engagement Addendum**

### **Overview**

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to the District. This addendum, and the accompanying engagement letter, comprise the District's agreement with Citrin Cooperman & Company, LLP ("Citrin Cooperman").

### **Use of Service Providers**

During the course of serving the District's account, we will use third-party service providers and/or our wholly-owned and controlled offshore affiliate ("Service Providers"). We will also provide services to the District using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. Employees of our controlled offshore affiliate are bound by the same confidentiality agreements as those employees located in the United States of America. We may share confidential information about the District with these Service Providers and through use of Third-Party Products to perform our engagement. We remain committed to maintaining the confidentiality and security of the District's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the District's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the District's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the District's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the District's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the District's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the District's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement.

### **Data Privacy**

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at <https://www.citrincooperman.com/Privacy-Policy>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



### **Client Portals and Electronic (E-Mail) Communications**

Management will receive instructions from us inviting you to connect to a secured portal to upload the District's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this e-mail closer to the commencement of the engagement from a member of your engagement team.

During the course of our engagement, Citrin Cooperman & Company, LLP ("Citrin Cooperman") or the District may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The District agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the District and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the District.

### **Internet Access**

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the District's location.

### **Responding to Requests or Subpoenas**

As a result of our services to the District, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the District, a governmental agency, an investigative body or a third-party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the District as a separate engagement irrespective of whether we are providing any other services to the District at that time. The District agrees that we shall be entitled to compensation for our time at our standard hourly rates and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

### **Independence**

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



### Hosting of Client Information

Citrin Cooperman is not a host for any client information. The District is expected to retain all financial and non-financial information including anything the District's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession.

### Dispute Resolution

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") under its Accounting and Related Services Arbitration and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules.

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss. All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



All claims by the District arising with respect to or relating to this engagement must be commenced within three (3) years following the date on which Citrin Cooperman delivers its services associated with this engagement, by filing a written request for mediation. If this engagement is terminated and the related deliverables are not delivered to the District, for any reason, any and all claims by the District arising under this engagement must be commenced within three (3) years of the date the District is informed of the engagement's termination.

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

#### **Liability Provision**

The District agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorneys' fees, resulting from management's knowing misrepresentations to us.

Except for claims arising from gross negligence, fraud or willful misconduct, Citrin Cooperman's maximum liability to the District arising for any reason relating to the services rendered under this engagement, including but not limited to the indemnification obligations set forth in Section 11 of the Key Largo Audit Contract, shall be limited to three times the fees paid to Citrin Cooperman for the services.

Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the District's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

#### **Electronic Signatures and Counterparts**

The District and Citrin Cooperman agree that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This engagement letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same engagement letter.

#### **Severability**

If any portion of this engagement letter is deemed invalid or unenforceable in a binding legal proceeding, that finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



PROPOSAL FOR

# Key Largo Fire & EMS District



CITRINCOOPERMAN®

Professional Services | Industry Insights

[citrincooperman.com](http://citrincooperman.com)

# REQUEST FOR PROPOSAL AUDITING SERVICES

## RFP NO. 24-004.2: AUDIT SERVICES (AS AMENDED)

Issued on February 10, 2025

Citrin Cooperman  
6550 N Federal Highway, 4<sup>th</sup> Floor  
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Sardou Mertilus  
Email: [smertilus@citrincooperman.com](mailto:smertilus@citrincooperman.com)

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

# TABLE OF CONTENTS

## Key Largo Fire & EMS District

SECTION 1. COVER PAGE AND COVER LETTER.....	1
SECTION 2. COMPANY AND STAFF QUALIFICATIONS .....	4
SECTION 3. RELATED EXPERIENCE.....	11
SECTION 4. APPROACH TO SERVICES AND METHODOLOGY.....	14
SECTION 5. QUALITY CONTROL.....	20
SECTION 6. ADMINISTRATIVE INFORMATION .....	21
SECTION 7. COMPENSATION .....	22



## SECTION 1. COVER PAGE AND COVER LETTER

### COVER PAGE

Required supplemental information checklist and cover page can be found on the subsequent pages.

COVER LETTER

February 10, 2025

Carol Greco, Klfems District Clerk  
c/o Vernis & Bowling  
81990 Overseas Hwy. 3rd Floor  
Islamorada, FL 33036

Dear Carol:

We welcome and appreciate the opportunity to present this proposal to continue to provide audit services to the Key Largo Fire Rescue and EMS District (the "District"). Our team is passionate about developing strong relationships with each of our clients while delivering unparalleled service. Our objective is to provide quality and timely services that exceed expectations. Our proposed engagement team includes fully dedicated special taxing professionals who will serve the District throughout the engagement to ensure that deadlines are met and reports are issued in a timely manner. We will work with you and your team through all aspects of the engagement outlined in our proposal.

Citrin Cooperman believes in your mission as it is of vital importance to our community. Our desire to continue to work with you stems from our admiration of the work you do and is the foundation for our commitment to you, so you can continue to *focus on what counts* – your mission.

FIRM DESCRIPTION

Citrin Cooperman & Company, LLP ("Citrin Cooperman"), a partnership, is one of the nation's largest professional services firms. The firm was established in 1979 and includes more than 450 partners and 2,800 total professionals. A listing of officers can be found in Attachment A. Our daily mission is to enhance the businesses and personal lives of our clients through our services, guidance, and enthusiasm for building long-standing relationships. We are dedicated to providing clients with an objective viewpoint and insightful advice on whatever challenges they bring to the table. Finding innovative solutions is what drives our professionals and helps our clients succeed.

GOVERNMENTAL EXPERIENCE

Citrin Cooperman firm has been dedicated to the public sector for over 45 years by providing professional services to special taxing districts, municipalities, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. By making the public sector a focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over forty years.

EXPERIENCED PROFESSIONALS

Our proposed audit team for this engagement has extensive governmental experience, including districts comparable to the size and scope of your District. The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

SCOPE OF SERVICES

In preparing our proposed audit plan, we reviewed the District's RFP, prior financial statements and the budget. The following proposal reflects our understanding of your needs and illustrates the approach we will continue to take in providing the professional services required for your District. The engagement will continue to be serviced from our Fort Lauderdale office.

Citrin Cooperman is committed to performing the auditing services within the prescribed time frame as outlined in the District's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Citrin Cooperman to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for a period ninety (90) days from the date of the proposal.

Our goal is to continue to provide valuable services and contribute to your success by delivering solutions that are just right for you, all at a very competitive rate.

The following individual is authorized to make representations for the firm:

Sardou Mertilus  
Citrin Cooperman  
6550 North Federal Highway, 4<sup>th</sup> Floor  
Ft. Lauderdale, Florida 33308  
T 954.771.0896 | F 954.938.9353  
[smertilus@citrincooperman.com](mailto:smertilus@citrincooperman.com)

Very truly yours,

**Sardou Mertilus**  
Partner  
[smertilus@citrincooperman.com](mailto:smertilus@citrincooperman.com)  
954.771.0896

## SECTION 2. COMPANY AND STAFF QUALIFICATIONS

### QUALIFICATIONS AND EXPERIENCE

In this section, Respondents shall provide documentation to fully demonstrate the experience, education, and abilities of any personnel that shall be performing work under this contract. This may be submitted in the form of resumes for any and all employees who will be performing work, documentation of past or current contracts held by the Respondent for services similar in size, scope, and complexity as those described herein, or any other documentation or information demonstrating the experience and qualifications of the Respondent.

*Documentation of past or current contracts can be found in Section 3 of our proposal.*

Our firm is unique in that we provide a hands-on leadership team that stays actively involved through all phases of the engagement. We provide working partners who serve as part of the project management and may, in fact, assume roles that other firms would leave to less experienced staff. This distinction adds value for our clients and enables us to exceed expectations while still delivering cost-effective solutions.

Ultimately, it is the people-on-the-ground that deliver successful results. Your Citrin Cooperman engagement team will minimize disruptions to your operations, reduce stress and deliver high-quality solutions aligned with industry best practices. You can expect continuity from this team. The District will continue to know who will be working the engagement and will be informed of the team's experience. You will have access to the team throughout the year, not just during the engagement. Your engagement team is a collegial, collaborative and qualified group of professionals, who are committed to meeting your needs.



Phil is a partner in the firm's New York City office and is recognized as a national resource for government and not-for-profit accounting and federal single audits (Uniform Guidance). He has audited various types of governmental entities such as towns, counties, villages, schools, libraries, other special purpose entities and component units, and various types of not-for-profit organizations.

Prior to Citrin Cooperman, Phil was a shareholder at national financial and employee business services provider where he served as the Government Services Practice Leader for the firm's Metro New York Not-For-Profit and Government Practice.

#### EDUCATION & LICENSES

Bachelor of Business Administration in Accounting, Dowling College

Certified Public Accountant in the State of New York

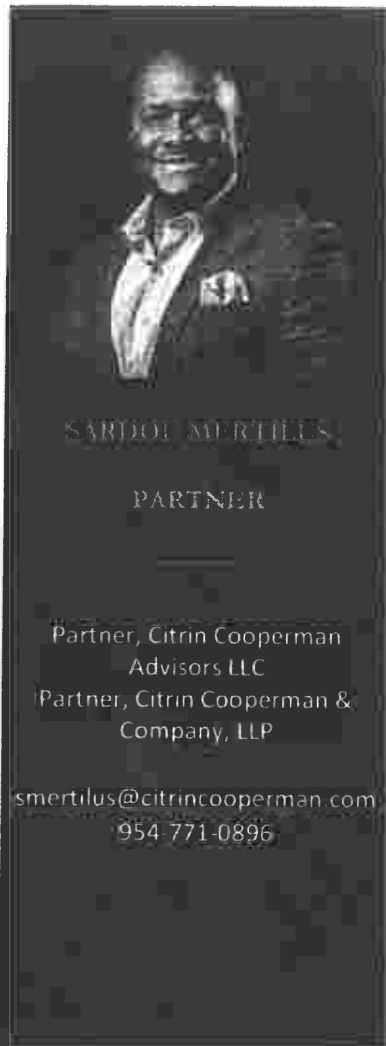
Certified Government Financial Manager (CGFM)

#### AFFILIATIONS

Member, American Institute of Certified Public Accountants (AICPA)

Board Member, New York State Society of Certified Public Accountants (NYSSCPA)

- Not-for-Profit Organizations Committee
- Governmental Accounting and Auditing Committee



Sardou is a partner in Citrin Cooperman's Audit and Attest Practice and is based out of the firm's Fort Lauderdale, FL office. Sardou is an experienced professional with over 15 years in public accounting, applying accounting standards issued by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) to ensure compliance and deliver exceptional results for his clients.

Sardou is a CPA that has extensive experience auditing large counties, cities, school districts, universities, and diverse not-for-profit organizations. Sardou serves as a valuable resource, guiding clients through complex transactions, evaluating internal controls, and providing strategic insights to enhance operational effectiveness and financial transparency. Beyond his technical expertise, Sardou takes pride in giving back to the local community through volunteering, fostering meaningful connections, and supporting initiatives that make a positive impact.

Prior to Citrin Cooperman, Sardou worked at a national provider of assurance, tax, and consulting services as a senior manager.

#### EDUCATION & LICENSES

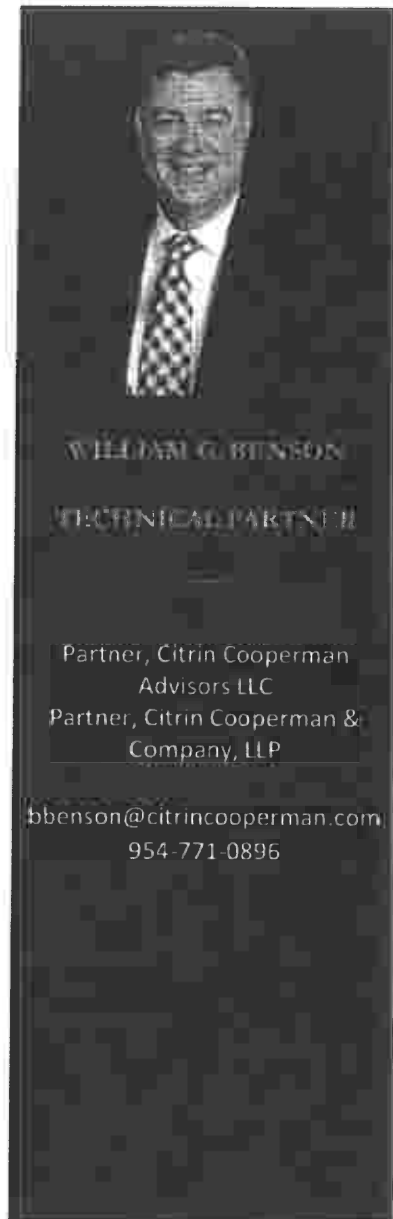
Bachelor of Accounting, Florida International University

Certified Public Accountant in the States of Florida and Georgia

#### AFFILIATIONS

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (FICPA)



Bill is a partner based out of Citrin Cooperman's Fort Lauderdale office. Bill is an experienced professional with over 40 years of experience in accounting.

Bill is a CPA, and helps businesses, governmental agencies, and not-for-profit organizations with management consulting, compilations, reviews, and audits. His specialties include preparing financial forecasts and projections, accounting system reviews to improve operating efficiencies and internal controls, debt refinancing and structured finance transactions, tax planning and consequences of alternative business strategies, and tax planning for income and estate tax purposes.

Prior to Citrin Cooperman, Bill was a partner at Keefe McCullough, which was acquired by Citrin Cooperman in 2024.

#### EDUCATION & LICENSES

Bachelor of Science in Business Administration and Accounting, Washington and Lee University

Certified Public Accountant in the State of Florida

Certified Public Accountant in the State of Tennessee

#### AFFILIATIONS

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (FICPA)

Member, Florida Government Finance Officers Association (FGFOA)



Felix Ramirez is a partner in the firm's New York office and the IT Audit Services leader. He is an experienced professional with a wide range of experience in management consulting, risk advisory and audit services, focused primarily on financial services organizations. Felix has demonstrated leadership effectiveness in project management, human capital development, and client relations and is a strategic thinker with strong operations and process analysis capabilities.

Throughout his career, Felix has worked with Fortune 500 global organizations in the areas of integrated audit, IT risk management, IT internal audit, financial statements audit, IT governance, compliance, and third party reporting (SOC reporting). He assists major global clients in banking and capital markets, asset management and insurance, with risk assessments, compliance optimization, and assurance matters.

In previous roles at big 4 accounting firms, Felix served as SOC Reports Champion and strengthened their audit and assurance practices by incorporating IT-related audit and advisory services, effectively leveraging SOC reports as part of external financial audits, and developing professional development programs in conducting SOC examinations. He also provided IT risk and controls guidance to the firms' leadership, supervised internal audit and IT risk engagements at client organizations, and provided expert advice on assessing technology risks and controls for critical activities and business processes.

#### EDUCATION & LICENSES

Bachelor's Degree in Mathematics and Computer Programming, UNPHU - Santo Domingo, Dominican Republic

Master's Degree in Business Administration, PUCMM - Santo Domingo, Dominican Republic

Certified Information Systems Auditor (CISA)

Certified in Risk and Information Systems Control (CRISC)

Certified in the Governance of Enterprise IT (CGEIT)

#### AFFILIATIONS

Member, American Institute of Certified Public Accountants





Brian is a director in Citrin Cooperman's Audit and Attest Practice and is based out of the firm's Fort Lauderdale, FL office. Brian is an experienced professional with over nine years of experience in audit and assurance work.

Brian is a CPA, providing a wide variety of accounting, audit, and consulting services to clients in a number of specialized industries, including not-for-profit, governmental, and employee benefit plans. Brian specializes in audits, reviews, overhead rate audits, GAAP financial reporting, federal and state single audits, and internal controls.

Previously, Brian was an audit manager at Keefe McCullough, which joined Citrin Cooperman in 2024.

#### EDUCATION & DEGREES

Master of Accounting, Florida Atlantic University

Bachelor of Science in Accounting, Florida Atlantic University

Certified Public Accountant in the State of Florida

#### AFFILIATIONS

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (FICPA)

## ATTACHMENTS A – E

Attachments A – E can be found on the subsequent pages.

## SECTION 3. RELATED EXPERIENCE

### RELATED EXPERIENCE NARRATIVE

**In this section, Respondents shall submit a written narrative describing any and all contracts or engagements successfully completed in the last seven (7) calendar years including services similar in scope to those described herein. Respondents must include the type of services performed, timeframe of performance, whether the contract was renewed/extended.**

Our firm presently serves or has served as independent auditors or accountants for the following similar organizations:

Boynton Village Community Development District - 2008 to Present  
Coral Springs Improvement District - 2002 to Present  
Downtown Development Authority - 1995 to Present  
Driftwood Beach Club Association, Inc. - 1994 to Present  
Hillsboro Inlet District - 1995 to Present  
Key Largo Fire Rescue and EMS District - 2007 to Present  
Landmark at Doral Community Development District - 2008 to Present  
Lexington Oaks Community Development District - 2006 to Present  
North Springs Improvement District - 2002 to Present  
Oak Hammock Estates Homeowners' Association, Inc. - 2020 to Present  
Palm Beach Transportation Planning Agency - 2020 to Present  
Park Place Community Development District - 2009 to Present  
Sarasota National Community Development District - 2007 to Present  
VillaSol Community Development District - 2007 to Present

Our firm also presently serves as independent auditors for the following Florida municipalities:

City of Aventura  
City of Coconut Creek  
City of Cooper City  
City of Dania Beach  
City of Key West  
City of Lighthouse Point  
City of Marathon  
City of Margate  
City of North Lauderdale  
City of Plantation  
City of Pompano Beach  
City of Weston  
City of Wilton Manors  
Town of Davie  
Town of Golden Beach  
Town of Southwest Ranches  
Village of Indiantown  
Village of Sea Ranch Lakes

You may call the following individuals concerning our firm's capabilities, accessibility and responsiveness.

**North Springs Improvement District**

Ms. Brenda J. Schurz, District Clerk

P: 954-796-6603

Services provided: Annual financial statement audit.

**Sarasota National Community Development District**

Mr. Jeffrey Pinder, Controller

P: 561-571-0010

Services provided: Annual financial statement audit.

**Fiddler's Creek II Community Development District**

Mr. Craig Wrathell, Treasurer

P: 561-571-0010

Services provided: Annual financial statement audit.

**Palm Beach Transportation Planning Agency**

Ms. Valerie Nielson, Executive Director

P: 561-725-0800

Services provided: Annual financial statement audit.

**Coral Springs Improvement District**

Mr. David McIntosh, Director of Operations

P: 954-753-0380

Services provided: Annual financial statement audit.

#### **ATTACHMENT F – SIMILAR PROJECTS**

**Respondents must also complete and submit Attachment “F”: Similar Projects. Project References shall provide a list of five (5) project references from individuals, firms, or agencies that have contracted with the respondent to perform services of similar size and scope as those described herein. The information required must include reference company name, date(s) of service, project information, and a contact person name, title, phone number and email address. References should include the primary contacts for the projects listed in the narrative submitted in this section. References shall be checked by District staff for any Respondent the District enters negotiations with, to verify the capability to perform the work, and responsibility to fulfill the requirements of the contract.**

Attachment F can be found on the subsequent pages.

## SECTION 4. APPROACH TO SERVICES AND METHODOLOGY

### APPROACH TO SERVICES AND METHODOLOGY NARRATIVE

In this section of the package, Respondents shall provide a written narrative describing the proposed approach and methodology for performing the services required for this project. The narrative must provide a synopsis of the respondent's understanding of the scope of services and the intent of the project. Briefly describe the approach the firm intends to take to successfully complete a quality and timely project using the most cost-effective solutions and best practices. Respondents should include in this section the Firm's approach to project cost control.

#### AUDIT APPROACH

*Audit and assurance services are provided by Citrin Cooperman & Company, LLP.*

#### OUR SERVICE WILL INCLUDE:

- Comprehensive planning, tailored to the District's needs and preferences, and project management
- Strong interaction with management and consistent communication throughout the process
- A highly experienced engagement team and responsive support from specialists, as necessary
- Significant partner and director involvement throughout the entire audit process
- Innovative technologies that streamline the process and reduce costs
- Insights and best practice sharing, ranging from emerging accounting and tax issues to industry trends
- Assistance and consulting on accounting transactions while maintaining our independence

#### PLANNING

We obtain a comprehensive understanding of the District's operations, control environment, accounts and information systems, and identify critical areas of risk. We plan the audit timetable together.

#### EVALUATION OF INTERNAL CONTROLS

We evaluate the design of the District's internal controls over financial reporting for each significant transaction cycle. Based on the results, we determine the extent of our testing of your internal controls to supplement our audit plan, which reduces substantive procedures.

#### RISK ASSESSMENT

We use our understanding of your internal controls and operations to identify the inherent audit risks and strengths of the District's business and information systems. By performing risk assessment, we can customize our audit approach to focus our efforts on key areas.

#### SUBSTANTIVE TESTING

We use innovative audit software as part of substantive testing. This enables us to retrieve information from your data files, if needed, without affecting the integrity of the data; perform data analytics; and analyze a large portion of data sets.

#### CONCLUDING AND REPORTING

Our audit will be planned and executed to meet your requested reporting deadlines. Drafts of all our reports, required communications, and management comment letters will be provided to management for input shortly after fieldwork is concluded.

We will tailor our audit process to the District and bring in firm specialists, which can often result in efficiencies and process-improvement opportunities for your business. Our partners will deliver proactive ideas, and provide the personal, hands-on attention required to help our clients achieve their goals.

#### AUDIT PLANNING

Our engagement team is composed of professionals who ensure a complete perspective on relevant risks and issues. The result is an efficient audit that helps you anticipate and prevent risks and related financial statement misstatements rather than only “find and fix” errors.

During the planning phase, we will further increase our familiarization with your organizational and reporting structure, your key business processes, and your audit risks to heighten the efficiency of the audit.

#### RISK ASSESSMENT

As part of the audit planning process, we will meet with key financial and executive personnel of the District to review your strategic goals, objectives, business plan, and risk areas.

Our primary responsibility is to provide the District with a high-quality, cost-effective audit. Our approach is based on a risk-assessment orientation. Before any detailed procedures are performed, we spend considerable time evaluating the overall environment in which each entity operates, as well as its internal control structure.

In making an overall risk assessment, we also consider factors such as the historical accuracy of internal financial reporting, industry trends, management turnover, the soundness of the District’s financial condition, the emphasis placed by management on a positive control environment, and the overall design of the accounting system.

#### EVALUATION OF INTERNAL CONTROLS

To develop an appropriate audit plan (one that reduces the audit risk to an appropriate level), we must understand the entity and the environment in which it operates, including its internal controls. We use this understanding of internal controls to:

- Identify the types of misstatements that could occur

- Evaluate the internal control deficiencies that may increase the risk of material misstatement
- Design internal control testing strategies

During the process of evaluating internal controls and designing a detailed audit plan, we assess the control environment and related specific controls, including:

- Corporate governance
- Monitoring
- Financial reporting processes
- IT, including computer operations security application modification
- Significant financial statement accounts, transactions and processes

Based on this evaluation, we could potentially develop procedures to test controls within significant accounting cycles, which may allow us to reduce detailed substantive audit procedures in specific areas.

#### SUBSTANTIVE TESTING APPROACH

Based on the results of our risk assessment and other planning procedures, our audit procedures will focus on areas most critical to the District’s activities and operations.

#### CONCLUDING AND REPORTING

Following the completion of the audit, we will issue the following reports as applicable:

- A report on the fair presentation of the District’s financial statements in conformity with accounting principles generally accepted in the United States of America.
- A management comment letter describing recommendations on internal control over financial reporting, identifying control deficiencies, areas for improvement, and other business implication matters.
- Required communications to management and to those charged with governance.

#### AUDIT TIMELINE

We are committed to providing the appropriate resources, experience and efficient processes for the audit of the District. We understand the importance of the District's deadlines and are committed to issuing final reports as outlined in the timeline below.

PHASE	TIMING	DETAILS
Planning	Late February	<ul style="list-style-type: none"> <li>• Conduct internal client service team meeting</li> <li>• Meet with management to: <ul style="list-style-type: none"> <li>- Confirm expectations and discuss business risks</li> <li>- Discuss scope of work and timetable</li> <li>- Identify current-year audit issues and discuss recently issued accounting pronouncements</li> <li>- Coordinate fieldwork timing</li> </ul> </li> <li>• Develop an audit plan that addresses risk areas and meets management's expectations</li> </ul>
Developing an understanding of internal controls and audit procedures	Late February	<ul style="list-style-type: none"> <li>• Document the existing controls environment</li> <li>• Evaluation of internal controls and IT processes</li> <li>• Review significant accounting policies and key contractual documents</li> <li>• Adjust audit plan and coordinate with the District's staff based on the results of the documented controls environment</li> <li>• Prepare request list of documents to be provided by the District</li> </ul>
Advanced/interim procedures	Late February	<ul style="list-style-type: none"> <li>• Internal control documentation</li> <li>• Review of significant transactions</li> </ul>
Audit fieldwork	Late February	<ul style="list-style-type: none"> <li>• Fieldwork</li> <li>• Procedures: <ul style="list-style-type: none"> <li>- Substantive testing</li> <li>- Analytical review</li> <li>- Account analysis</li> <li>- Detailed test work</li> </ul> </li> <li>• Perform/update control evaluation, as necessary</li> <li>• Meet with management to discuss results, financial statements and other required communications</li> </ul>
Deliverables	Mid-March	<ul style="list-style-type: none"> <li>• Issue final audit report</li> <li>• Present audit results to management</li> <li>• Provide the District with business and accounting recommendations</li> </ul>



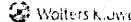







## TECHNOLOGY

To better serve our clients, Citrin Cooperman has embraced technology to increase our efficiency and effectiveness. Our automated and paperless approach provides efficiencies in the process that are geared to minimize the impact of the audit on your accounting staff. We use a file exchange portal for the transfer of all electronic documents to maintain security of confidential information, as well as to facilitate accessibility of workpapers, accounting records and documents to all members of the team. All team members maintain remote access connectivity with our firm network throughout the engagement process to securely share information and address issues as they arise. These tools assist us in performing the various tasks of the audit process as efficiently and effectively as possible.

## SOFTWARE

The following is a sample of the software currently used by the firm in the delivery of our services:

	<p><b>CaseWare/CaseView</b> is our engagement document management software that serves as an electronic binder to keep our documents for each engagement well organized and secure.</p>		<p><b>Axe</b> is a tax compliance and preparation solution that has thousands of forms and automatically calculates formulas and schedules for federal, state, county, and city tax returns.</p>
	<p><b>CCH Axe Document</b> electronically organizes and stores all types of client documents and business communications in one place to support a true paperless work environment.</p>		<p><b>Sharefile</b> is a web-based file sharing service that allows Citrin Cooperman and their clients to conveniently and securely transfer large files.</p>
	<p><b>The XCM Solutions</b> productivity enablement and workflow platform has become a key piece of the technology equation for tax, accounting, and finance organizations as they move toward a real-time, on-demand environment.</p>		<p><b>PPC Checkpoint Tools</b> are a critical part of our workflow to utilize the comprehensive features available for specialized industry engagements, general accounting, auditing, and tax, and more.</p>
	<p><b>IDEA data analysis software</b> is a data extraction tool that can effectively and efficiently analyze and evaluate information obtained from client records.</p>		<p><b>PPC's SMART Practice's</b> functionality provides advanced audit and accounting products to help our accountants truly tailor and specialize their services to the different industries we serve.</p>
	<p><b>Validis' DataShare</b> is a platform for automating many of the year-end processes by collecting all of the transactional detail from our clients' accounting platform and providing this data to us for instant analysis. By utilizing Validis, we are reducing the number of hours our clients spend in preparing for the audit or attestation services by eliminating many of the items on our year end request list.</p>		<p><b>MindBridge</b>, the world's leading AI powered financial risk discovery platform with the aim of further enhancing digital audit.</p>

## PEER REVIEW REPORT

A review of its system of quality control ("Peer Review") is required every three years for Citrin Cooperman. Citrin Cooperman has received an unmodified opinion (pass rating) every year in which we have undergone a Peer Review.



### Report on the Firm's System of Quality Control

To the Partners of  
Citrin Cooperman & Company, LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Citrin Cooperman & Company, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of service organizations (SOC 1 and SOC 2 engagements).

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Citrin Cooperman & Company, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Citrin Cooperman & Company, LLP has received a peer review rating of *pass*.

*Brown, Edwards & Company, S. L. P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
January 30, 2024

## SCHEDULE CONTROL NARRATIVE

**Schedule Control Narrative (Limit 1 page).** Submit a written narrative of the firm's project management methods to establish, monitor, and Track the coordination of sub- consultants and ability to meet schedules in a timely manner.

### **Control Narrative: Project Management Methods for Timely Audit Execution**

**Project Planning and Coordination:** Our approach to project management ensures a structured and efficient audit process, allowing us to meet all deadlines in a timely manner. At the outset of the engagement, we coordinate with the district's consultant to establish a comprehensive needs list. This proactive planning ensures that all necessary documentation and information are readily available before the commencement of audit fieldwork.

**Establishing the Needs List:** The needs list is a critical component of our project management strategy. It includes, but is not limited to:

- General ledger (GL) details, which allow us to select and prepare samples in advance.
- Internal control documentation to assess any changes that may impact our risk assessment from the prior year.
- Relevant financial reports and supporting documentation to facilitate a seamless audit process.

By providing this needs list well in advance, we ensure that the district and its consultant have adequate time to compile the necessary materials, reducing the risk of delays.

**Monitoring Progress and Deadlines:** To maintain accountability and ensure deadlines are met, we implement the following project management techniques:

- **Regular Status Meetings:** We schedule periodic check-ins with the district and its consultant to monitor the progress of document collection and address any challenges proactively.
- **Tracking and Follow-Ups:** A dedicated audit team member tracks outstanding items from the needs list, sending reminders and providing assistance as needed to facilitate timely completion.
- **Risk-Based Adjustments:** Upon review of the internal control documentation, we determine whether modifications to our risk assessment are necessary. This process is conducted in advance to prevent last-minute changes that could impact audit efficiency.

**Timely Fieldwork Execution:** By ensuring all requested information is available before fieldwork begins, our team can focus on substantive testing and analysis without unnecessary interruptions. Our methodology minimizes delays and maximizes efficiency, resulting in a well-organized and timely audit engagement.

Through this structured project management approach, we consistently meet deadlines while maintaining audit quality and responsiveness to the district's needs.

## SECTION 5. QUALITY CONTROL

### PERFORMANCE, QUALITY CONTROL & COST CONTROL NARRATIVE

The last five (5) projects completed by the firm as a prime consultant which may or may not be projects similar in the type, size, and dollar value of the proposed project.

*See Attachment G.*

### ATTACHMENT G - MOST RECENTLY COMPLETED PROJECTS

Include the project name, original cost estimate, original completion date, final project Cost, and Final Completion Date. Provide an explanation for projects under/over budget and under/over the initial completion date. Additional pages to support narratives in Attachment "G" will be accepted.

Attachment G can be found on the subsequent pages.

## SECTION 6. ADMINISTRATIVE INFORMATION

### ATTACHMENTS H – Q

Attachments H – Q can be found on the subsequent pages.

## SECTION 7. COMPENSATION

The proposal should contain a total all-inclusive price for each year of the contract and proposed price increases for the possible extension periods.

We believe that fees should be commensurate with the time involved and the value of the services rendered. Our approach is designed to deliver value-added, cost-effective professional services. At Citrin Cooperman, we practice a policy of “no surprises.” You will know our fee up front – without any hidden costs. As we become more familiar with your operations and feel the need to recommend additional services that will save you time and money, we will raise those issues with you. If you decide to engage our firm for other services, we will estimate the cost in advance and will provide you with an estimate for each project.

### PROPOSED FEES – ALL INCLUSIVE

SERVICES	2024 FEES
Audited financial statements for September 30 Fiscal Year	\$19,000

We are excited about the opportunity to continue to build a long-term relationship with the District. To further demonstrate our strong desire to work with the District, our annual fee increase will be limited up to 10%, which is primarily reflective of cost-of-living adjustments.

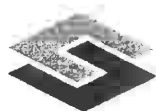
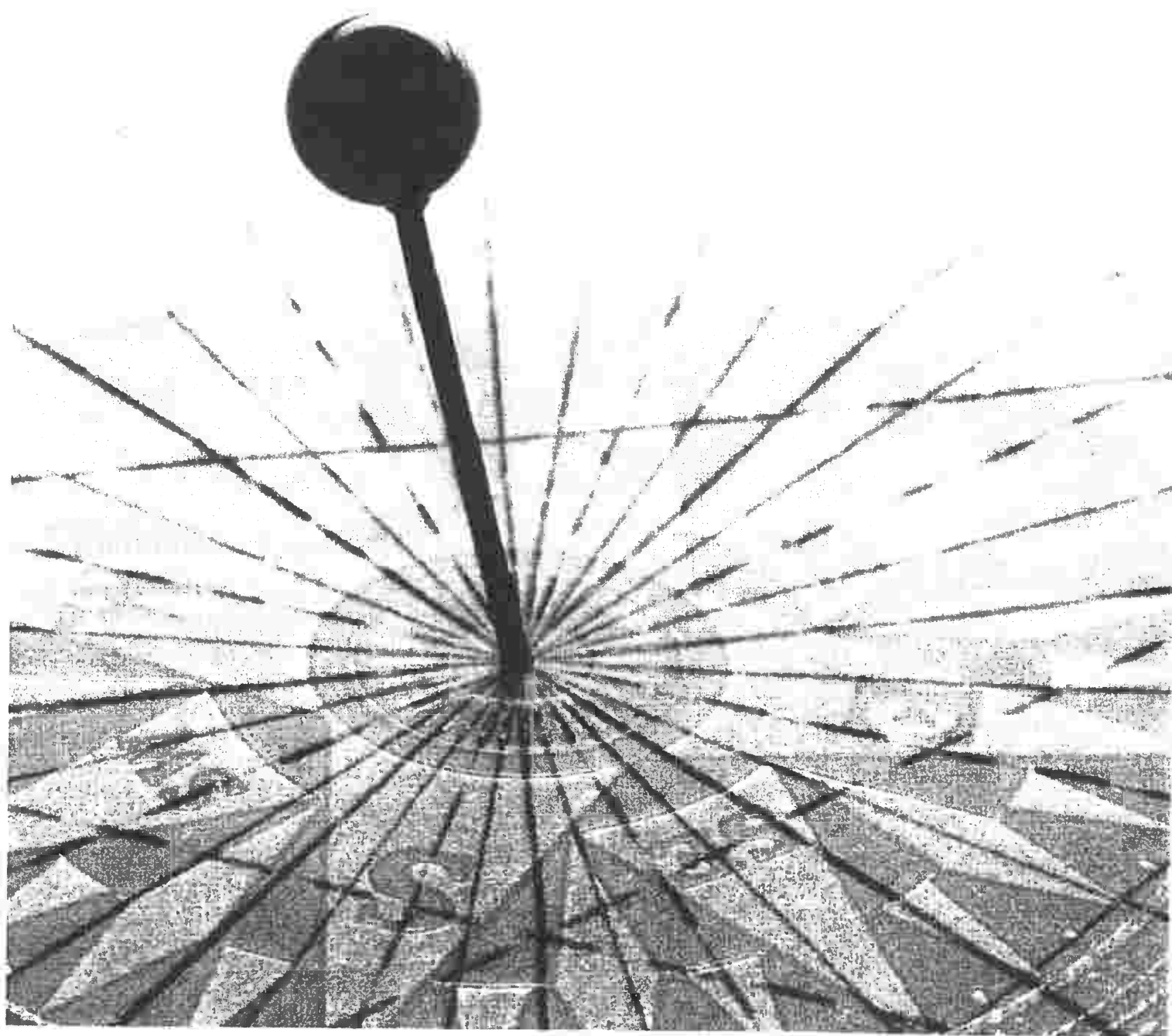
### ASSUMPTIONS AND EXPENSES

The fee quoted assumes there will be no significant change in the nature, size, or structure of the existing operations of the District and the books and records are in reasonably good order. In light of the current accountancy environment, our fee also assumes there will be no significant change in the scope of auditing standards and accounting principles generally accepted in the United States of America.

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals, as well as a charge of 6% of fees for all other expenses, including indirect administrative expenses such as technology, research and library databases, communications, and clerical assistance. Travel expenses, included in the all-inclusive price, are in accordance with Section 112.061, Florida Statutes.

If additional services are required that are not part of the original scope of services, Citrin Cooperman will develop a fee quote using our standard hourly rates.

LEVEL	2025 STANDARD HOURLY RATES	ESTIMATED HOURS
Partners	\$400	15
Directors	\$300	20
Supervisors/Managers	\$250	40
Staff/Senior Accountants/Bookkeepers	\$200	40



**EXHIBIT B**

**(INSERT CONTRACTOR INSURANCE CERTIFICATE HERE)**



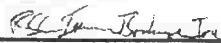
# ATTACHMENT "L":

## CERTIFICATE OF INSURANCE

Respondents shall provide certificates of insurance as part of their submittal package. Certificates of insurance shall meet or exceed the following requirements as described within the solicitation:

Firms must provide evidence that they have all insurance coverage as specified in attached contract form. Umbrella liability insurance shall not be less than \$1,000,000 each occurrence and \$1,000,000 aggregate. Professional liability insurance shall have limits of not less than \$1,000,000 for each claim and aggregate.

Failure to provide proof of current insurance coverage or ability to obtain the required coverage may result in being deemed non-responsive and removed from further consideration.

ACORD		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 10/30/2024		
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>						
<b>PRODUCER</b> RSC Insurance Brokerage Inc. 585 Stewart Ave, Suite 500 Garden City NY 11530		<b>CONTACT INFO</b> NAME: Kenneth Gross PHONE: (SAC, No. Ext): FAX: (SAC, No.): EMAIL: kgross@rsc-ny.com				
<b>INSURED</b> Cohn Cooperman & Company LLP 50 Rockefeller Plaza New York, NY 10020		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Continental Casualty Company NAIC # 15152 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:				
COVERAGES		CERTIFICATE NUMBER: CL243420173		REVISION NUMBER:		
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>						
ITEM #	TYPE OF INSURANCE	ADDITIONAL INFO	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXPI. DATE (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/>  GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:					EACH OCCURRENCE DAMAGE TO RENTED PREMISES (ELIMINATION) MED EXP (Any one person) PERSONAL & ADJ. INJURY GENERAL AGGREGATE PRODUCTS - COMPLETED OPERATIONS
	<b>AUTOMOBILE LIABILITY</b> ANY AUTO OWNED <input type="checkbox"/> SCHEDULED AUTOMOBILE ONLY <input type="checkbox"/> AUTO HIRE <input type="checkbox"/> NON-OWNED AUTOMOBILE ONLY <input type="checkbox"/> AUTO					COMBINED SINGLE LIMIT (BODILY INJURY) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	<b>UMBRELLA LIAB</b> EXCESS LIMIT <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE AGGREGATE
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? (Mandatory in NH) Y/N <input type="checkbox"/> N/A <input type="checkbox"/> IF YES, SELECT UNDER DESCRIPTION OF OPERATIONS below					PER STATUTE <input type="checkbox"/> OTHER <input type="checkbox"/> E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT
A	Accountants Professional Liability		ABF-025607147	03/01/2024	03/01/2025	Per Claim: \$5,000,000 Aggregate: \$5,000,000
DESCRIPTION OF OPERATION(S) / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						
<b>CERTIFICATE HOLDER</b> Evidence of Insurance				<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 		

**11a.**

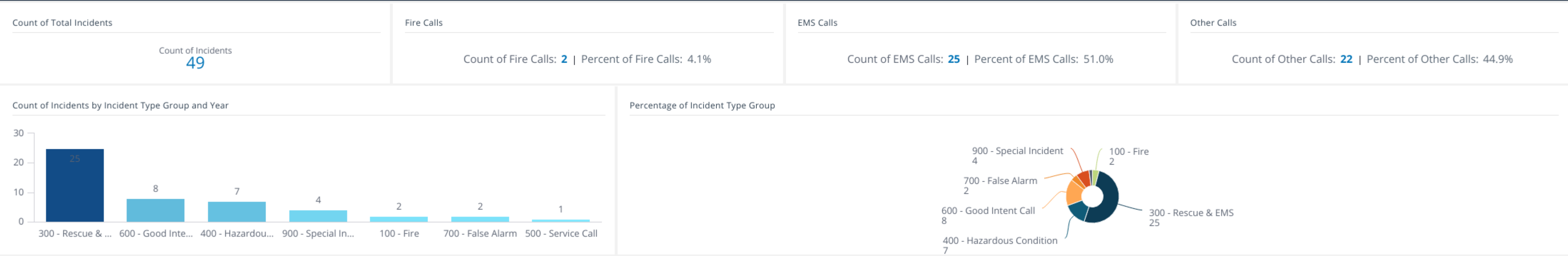
Filters:

Is Locked: true

Alarm Date Range: 11/1/25 to 11/30/25

Is Active: true

Fire Incident Types



Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			11/2025	Grand Total
100 - Fire	Passenger vehicle fire	131	2	2
300 - Rescue & EMS	Emergency medical service incident, other	320	4	4
	EMS call, excluding vehicle accident with injury	321	7	7
	Extrication of victim(s) from vehicle	352	1	1
	Medical assist, assist EMS crew	311	8	8
	Motor vehicle accident with injuries	322	2	2
	Motor vehicle accident with no injuries.	324	3	3
300 - Rescue & EMS Total			25	25
400 - Hazardous Condition	Hazardous condition, other	400	4	4
	Power line down	444	3	3
400 - Hazardous Condition Total			7	7
500 - Service Call	Unauthorized burning	561	1	1
600 - Good Intent Call	Dispatched & canceled en route	611	6	6
	Good intent call, other	600	1	1
	Smoke scare, odor of smoke	651	1	1
600 - Good Intent Call Total			8	8
700 - False Alarm	Alarm system activation, no fire - unintentional	745	1	1
	Alarm system sounded due to malfunction	735	1	1
700 - False Alarm Total			2	2
900 - Special Incident	Landing Zone	9001	4	4
Grand Total			49	49



Filters:

Alarm Date Range: 11/1/25 to 11/30/25  
Is Locked: true  
Is Active: true

Count of Total Incidents & Exposures

Count of Incidents

49

Count of Exposures

49

EMS/Fire Incident Breakdown

Other

22

EMS

25

Count of Incidents by Incident Type

100 - Fire

2

400 - Hazardous Condition

1

600 - Good Intent Call

8

900 - Special Incident

4

Aid Given/Received

Aid Given

9

Aid Received

40

Incident Details										
Agency FDID	Incident Number	Time in Alarm DateTime	First Arriving Travel Time	Time in Unit Enroute DateTime	Time in Unit Arrival Time	Time in Unit Cleared Scene DateTime	Time in Water On Fire DateTime	Unit Total Time Dispatch to Clear	Time in Unit At Patient DateTime	Time in Last Unit Cleared DateTime
38032	MCSO25CAD177468	11/09/2025 11:32:00	00h:06m:00s	11/09/2025 11:33:00	11/09/2025 11:39:00	11/09/2025 11:55:00	N/A	1,380	11/09/2025 11:40:00	11/09/2025 11:55:00
38032	MCSO25CAD175251	11/05/2025 08:56:02	00h:05m:16s	11/05/2025 09:00:45	11/05/2025 09:06:01	11/05/2025 10:05:58	N/A	4,137	N/A	11/05/2025 10:05:58
38032	MCSO25CAD187909	11/30/2025 02:33:56	00h:02m:46s	11/30/2025 02:33:56	11/30/2025 02:36:42	11/30/2025 02:59:24	N/A	1,528	N/A	11/30/2025 02:59:24
38032	MCSO25CAD188224	11/30/2025 18:52:21	00h:05m:10s	11/30/2025 18:54:51	11/30/2025 19:00:01	11/30/2025 19:20:00	N/A	1,659	N/A	11/30/2025 19:20:00
38032	MCSO25CAD175414	11/05/2025 14:44:25	00h:04m:13s	11/05/2025 14:47:38	11/05/2025 14:51:51	11/05/2025 14:59:20	N/A	842	N/A	11/05/2025 14:59:20
38032	MCSO25CAD173132	11/01/2025 00:39:40		11/01/2025 00:39:40	N/A	11/01/2025 00:39:40	N/A	0	N/A	11/01/2025 00:39:40
38032	MCSO25CAD175826	11/06/2025 08:57:05	00h:01m:57s	11/06/2025 09:01:48	11/06/2025 09:03:45	11/06/2025 09:04:46	N/A	461	11/06/2025 09:04:10	11/06/2025 09:04:46
38032	MCSO25CAD183554	11/21/2025 12:14:47	00h:02m:45s	11/21/2025 12:15:25	11/21/2025 12:18:10	11/21/2025 12:21:15	N/A	388	N/A	11/21/2025 12:21:15
38032	MCSO25CAD183179	11/20/2025 15:15:40	00h:04m:55s	11/20/2025 15:15:45	11/20/2025 15:20:40	11/20/2025 15:35:30	N/A	1,190	N/A	11/20/2025 15:35:30
38032	MCSO25CAD184523	11/23/2025 09:40:58		N/A	N/A	11/23/2025 09:43:59	N/A	91	N/A	11/23/2025 09:43:59
38032	MCSO25CAD174491	11/03/2025 16:34:08		11/03/2025 16:49:12	N/A	11/03/2025 16:52:00	N/A	240	N/A	11/03/2025 16:52:00
38032	MCSO25CAD182968	11/20/2025 07:15:18	00h:04m:58s	11/20/2025 07:16:30	11/20/2025 07:21:28	11/20/2025 07:31:15	N/A	957	N/A	11/20/2025 07:31:15
38032	MCFD25CAD000114	11/18/2025 13:49:29	00h:00m:00s	11/18/2025 14:04:23	11/18/2025 14:04:23	11/18/2025 14:28:17	N/A	1,698	N/A	11/18/2025 14:28:17
38032	MCSO24CAD182346	11/19/2025 01:29:47	00h:04m:13s	11/19/2025 01:30:00	11/19/2025 01:34:13	11/19/2025 01:58:25	N/A	1,718	N/A	11/19/2025 01:58:25
38032	MCSO24CAD182346	11/19/2025 01:29:47	00h:04m:13s	11/19/2025 01:30:15	11/19/2025 01:35:02	11/19/2025 01:58:25	N/A	1,718	N/A	11/19/2025 01:58:25
38032	MCSO25CAD175454	11/05/2025 16:05:40		N/A	N/A	11/05/2025 16:08:53	N/A	95	N/A	11/05/2025 16:08:53
38032	MCSO25CAD182171	11/18/2025 16:04:27	00h:01m:00s	11/18/2025 16:04:27	11/18/2025 16:05:27	11/18/2025 16:15:25	N/A	658	N/A	11/18/2025 16:15:25
38032	MCSO25CAD187532	11/29/2025 10:45:01	00h:03m:14s	11/29/2025 10:45:01	11/29/2025 10:48:15	11/29/2025 11:10:02	N/A	1,501	N/A	11/29/2025 11:10:02
38032	MCSO25CAD182061	11/18/2025 11:27:07	00h:04m:27s	11/18/2025 11:29:10	11/18/2025 11:33:37	11/18/2025 12:29:45	N/A	3,694	N/A	11/18/2025 12:29:45
38032	MCSO25CAD173686	11/02/2025 01:26:15	00h:02m:00s	11/02/2025 01:26:15	11/02/2025 01:28:15	11/02/2025 01:45:25	N/A	1,150	N/A	11/02/2025 01:45:25
38032	MCSO25CAD173260	11/01/2025 08:47:58	00h:07m:14s	11/01/2025 08:47:58	11/01/2025 08:55:12	11/01/2025 11:45:00	N/A	10,622	N/A	11/01/2025 11:45:00
38032	MCSO25CAD173798	11/02/2025 07:15:43		N/A	N/A	11/02/2025 07:16:00	N/A	17	N/A	11/02/2025 07:16:01
38032	MCSO25CAD178540	11/11/2025 12:04:03	00h:00m:00s	11/11/2025 12:09:51	11/11/2025 12:09:51	11/11/2025 12:12:25	N/A	502	N/A	11/11/2025 12:12:25
38032	MCSO25CAD188154	11/30/2025 15:17:45	00h:03m:23s	11/30/2025 15:26:46	11/30/2025 15:30:09	11/30/2025 15:54:15	N/A	1,703	N/A	11/30/2025 15:54:15
38032	MCSO25CAD173686	11/02/2025 01:26:15	00h:02m:00s	11/02/2025 01:26:15	11/02/2025 01:28:15	11/02/2025 01:45:25	N/A	1,150	N/A	11/02/2025 01:45:25
38032	MCSO25CAD188154	11/30/2025 15:17:45	00h:03m:23s	11/30/2025 15:30:09	11/30/2025 15:30:09	11/30/2025 15:54:15	N/A	2,190	N/A	11/30/2025 15:54:15
38032	MCSO25CAD182061	11/18/2025 11:27:07	00h:04m:27s	11/18/2025 11:32:35	N/A	11/18/2025 11:36:00	N/A	294	N/A	11/18/2025 12:29:45
38032	MCSO25CAD178117	11/10/2025 16:05:41	00h:02m:58s	11/10/2025 16:19:25	11/10/2025 16:22:23	11/10/2025 17:07:59	N/A	3,051	N/A	11/10/2025 17:07:59
38032	MCSO25CAD176570	11/07/2025 15:10:37	00h:07m:06s	11/07/2025 15:12:16	11/07/2025 15:19:22	11/07/2025 15:40:00	N/A	1,675	N/A	11/07/2025 15:40:00
38032	MCSO25CAD182061	11/18/2025 11:27:07	00h:04m:27s	11/18/2025 11:29:10	11/18/2025 11:33:37	11/18/2025 12:29:45	N/A	3,694	11/18/2025 11:33:45	11/18/2025 12:29:45
38032	MCSO25CAD177130	11/08/2025 17:47:56	00h:04m:07s	11/08/2025 17:50:53	11/08/2025 17:55:00	11/08/2025 18:18:00	N/A	1,804	N/A	11/08/2025 18:18:00
38032	MCSO25CAD178396	11/11/2025 07:39:55	00h:02m:34s	11/11/2025 07:39:55	11/11/2025 07:42:29	11/11/2025 07:46:22	N/A	387	N/A	11/11/2025 07:46:22
38032	MCSO25CAD175460	11/05/2025 16:20:40	00h:20m:09s	11/05/2025 16:27:19	11/05/2025 16:40:49	11/05/2025 16:54:02	N/A	1,729	N/A	11/05/2025 16:54:02
38032	MCSO25CAD186679	11/27/2025 16:28:12	00h:09m:17s	11/27/2025 16:28:23	11/27/2025 16:37:40	11/27/2025 17:00:00	N/A	1,908	N/A	11/27/2025 17:00:00
38032	MCSO25CAD187149	11/28/2025 16:25:07	00h:04m:59s	11/28/2025 16:25:48	11/28/2025 16:30:47	11/28/2025 16:34:00	N/A	533	N/A	11/28/2025 16:34:00
38032	MCSO25CAD184291	11/22/2025 21:16:53	00h:03m:02s	11/22/2025 21:20:23	11/22/2025 21:23:25	11/22/2025 22:02:35	N/A	2,742	N/A	11/22/2025 22:02:35
38032	MCSO25CAD188098	11/30/2025 12:16:15	00h:06m:49s	11/30/2025 12:16:15	11/30/2025 12:23:04	11/30/2025 14:27:45	N/A	7,890	N/A	11/30/2025 14:27:45
38032	MCSO25CAD177451	11/09/2025 10:56:58	00h:01m:56s	11/09/2025 11:01:00	11/09/2025 11:22:24	11/09/2025 11:35:15	N/A	2,151	N/A	11/09/2025 12:03:26
38032	MCSO25CAD173629	11/01/2025 22:51:05		11/01/2025 22:55:47	N/A	11/02/2025 01:41:35	N/A	10,062	N/A	11/02/2025 01:41:35
38032	MCSO25CAD177451	11/09/2025 10:56:58	00h:01m:56s	11/09/2025 11:01:00	11/09/2025 11:02:56	11/09/2025 12:03:26	N/A	3,842	11/09/2025 11:03:05	11/09/2025 12:03:26
38032	MCSO25CAD188098	11/30/2025 12:16:15	00h:06m:49s	11/30/2025 12:16:15	11/30/2025 12:23:04	11/30/2025 14:27:45	N/A	7,890	N/A	11/30/2025 14:27:45
38032	MCSO25CAD181069	11/16/2025 12:48:21	00h:02m:12s	11/16/2025 12:49:58	11/16/2025 12:52:10	11/16/2025 13:23:46	N/A	2,125	N/A	11/16/2025 13:23:46
38032	MCSO25CAD175460	11/05/2025 16:20:40	00h:20m:09s	11/05/2025 16:20:40	11/05/2025 16:40:49	11/05/2025 16:54:02	N/A	2,002	N/A	11/05/2025 16:54:02
38032	MCSO25CAD182776	11/19/2025 20:54:29	00h:05m:23s	11/19/2025 20:55:55	11/19/2025 21:01:18	11/19/2025 21:15:53	N/A	1,277	N/A	11/19/2025 21:15:53
38032	MCSO25CAD173385	11/01/2025 12:58:29	00h:01m:36s	11/01/2025 13:02:07	11/01/2025 13:03:43	11/01/2025 13:15:45	N/A	911	N/A	11/01/2025 13:15:45
38032	MCSO25CAD175274	11/05/2025 09:41:48	00h:01m:22s	11/05/2025 09:44:48	11/05/2025 09:46:10	11/05/2025 10:05:20	N/A	1,412	11/05/2025 09:47:02	11/05/2025 10:05:20
38032	MCSO25CAD182501	11/19/2025 10:05:28	00h:08m:42s	11/19/2025 10:08:26	11/19/2025 10:17:08	11/19/2025 10:23:43	N/A	988	N/A	11/19/2025 10:23:43
38032	MCSO25CAD173274	11/01/2025 09:23:29	00h:04m:46s	11/01/2025 09:25:08	11/01/2025 09:29:54	11/01/2025 10:20:00	11/01/2025 09:31:00	3,333	N/A	11/01/2025 10:20:00
38032	MCFD25CAD000113	11/17/2025 12:22:38	00h:05m:50s	11/17/2025 12:39:30	11/17/2025 12:45:20	11/17/2025 13:18:36	N/A	3,358	N/A	11/17/2025 13:18:36
38032	MCSO25CAD184548	11/23/2025 10:25:37	00h:03m:58s	11/23/2025 10:28:38	11/23/2025 10:32:36	11/23/2025 10:39:18	N/A	713	N/A	11/23/2025 10:39:18
38032	MCSO25CAD176674	11/07/2025 19:37:00	00h:05m:12s	11/07/2025 19:38:49	11/07/2025 19:44:01	11/07/2025 20:00:00	N/A	1,380	N/A	11/07/2025 20:00:00
38032	MCSO25CAD176362	11/07/2025 07:41:40	00h:00m:11s	11/07/2025 07:41:40	11/07/2025 07:41:51	11/07/2025 08:20:14	N/A	2,314	N/A	11/07/2025 08:20:14
38032	MCSO25CAD175867	11/06/2025 10:30:03	00h:44m:31s	11/06/2025 10:30:03	11/06/2025 11:14:34	11/06/2025 11:26:39	N/A	3,396	N/A	11/06/2025 11:26:39
38032	MCSO25CAD174962	11/04/2025 17:04:23	00h:03m:19s	11/04/2025 17:05:00	11/04/2025 17:08:19	11/04/2025 17:28:17	N/A	1,434	N/A	11/04/2025 17:28:17
38032	MCSO25CAD180893	11/16/2025 00:47:44	00h:03m:20s	11/16/2025 00:48:50	11/16/2025 00:52:10	11/16/2025 01:12:04	N/A	1,460	N/A	11/16/2025 01:12:04
38032	MCSO25CAD187979	11/30/2025 08:18:29	00h:01m:31s	11/30/2025 08:19:15	11/30/2025 08:21:23	11/30/2025 08:36:15	N/A	1,066	N/A	11/30/2025 08:36:15
38032	MCSO25CAD178854	11/12/2025 02:30:00	00h:03m:00s	11/12/2025 02:31:00	11/12/2025 02:34:00	11/12/2025 02:58:00	N/A	1,680	N/A	11/12/2025 02:58:00
38032	MCSO25CAD187979	11/30/2025 08:18:29	00h:01m:31s	11/30/2025 08:18:32	11/30/2025 08:20:03	11/30/2025 08:36:15	N/A	1,066	N/A	11/30/2025 08:36:15



Filters: Alarm Date Range: 11/1/25 to 11/30/25  
Is Locked: true  
Is Active: true

Fire Incident Types



Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			11/2025	Grand Total
100 - Fire	Passenger vehicle fire	131	2	2
300 - Rescue & EMS	Emergency medical service incident, other	320	4	4
	EMS call, excluding vehicle accident with injury	321	7	7
	Extrication of victim(s) from vehicle	352	1	1
	Medical assist, assist EMS crew	311	8	8
	Motor vehicle accident with injuries	322	2	2
	Motor vehicle accident with no injuries.	324	3	3
300 - Rescue & EMS Total			25	25
400 - Hazardous Condition	Hazardous condition, other	400	4	4
	Power line down	444	3	3
400 - Hazardous Condition Total			7	7
500 - Service Call	Unauthorized burning	561	1	1
600 - Good Intent Call	Dispatched & canceled en route	611	6	6
	Good intent call, other	600	1	1
	Smoke scare, odor of smoke	651	1	1
600 - Good Intent Call Total			8	8
700 - False Alarm	Alarm system activation, no fire - unintentional	745	1	1
	Alarm system sounded due to malfunction	735	1	1
700 - False Alarm Total			2	2
900 - Special Incident	Landing Zone	9001	4	4
Grand Total			49	49

Incident Number	Time in Alarm DateTime	Incident Type Code	Incident Type Group
MCSO25CAD173274	11/01/2025 09:23:29	131	100 - Fire
MCSO25CAD186679	11/27/2025 16:28:12	131	100 - Fire
MCSO25CAD178854	11/12/2025 02:30:00	311	300 - Rescue & EMS
MCSO25CAD182776	11/19/2025 20:54:29	311	300 - Rescue & EMS
MCSO25CAD182171	11/18/2025 16:04:27	311	300 - Rescue & EMS
MCSO25CAD182968	11/20/2025 07:15:18	311	300 - Rescue & EMS
MCSO25CAD174962	11/04/2025 17:04:23	311	300 - Rescue & EMS
MCSO25CAD183554	11/21/2025 12:14:47	311	300 - Rescue & EMS
MCSO25CAD183179	11/20/2025 15:15:40	311	300 - Rescue & EMS
MCSO25CAD184291	11/22/2025 21:16:53	311	300 - Rescue & EMS
MCSO25CAD173385	11/01/2025 12:58:29	320	300 - Rescue & EMS
MCSO25CAD175251	11/05/2025 08:56:02	320	300 - Rescue & EMS
MCSO25CAD175826	11/06/2025 08:57:05	320	300 - Rescue & EMS
MCSO25CAD176362	11/07/2025 07:41:40	320	300 - Rescue & EMS
MCSO25CAD177130	11/08/2025 17:47:56	321	300 - Rescue & EMS
MCSO25CAD176674	11/07/2025 19:37:00	321	300 - Rescue & EMS
MCSO25CAD188224	11/30/2025 18:52:21	321	300 - Rescue & EMS
MCSO25CAD175274	11/05/2025 09:41:48	321	300 - Rescue & EMS
MCSO25CAD181069	11/16/2025 12:48:21	321	300 - Rescue & EMS
MCSO25CAD177468	11/09/2025 11:32:00	321	300 - Rescue & EMS
MCSO25CAD180893	11/16/2025 00:47:44	321	300 - Rescue & EMS
MCSO25CAD177451	11/09/2025 10:56:58	322	300 - Rescue & EMS
MCSO25CAD176570	11/07/2025 15:10:37	322	300 - Rescue & EMS
MCSO25CAD188154	11/30/2025 15:17:45	324	300 - Rescue & EMS
MCSO25CAD187909	11/30/2025 02:33:56	324	300 - Rescue & EMS
MCSO25CAD173260	11/01/2025 08:47:58	324	300 - Rescue & EMS
MCSO25CAD182061	11/18/2025 11:27:07	352	300 - Rescue & EMS
MCSO25CAD178540	11/11/2025 12:04:03	400	400 - Hazardous Con...
MCSO24CAD182346	11/19/2025 01:29:47	400	400 - Hazardous Con...
MCSO25CAD182501	11/19/2025 10:05:28	400	400 - Hazardous Con...
MCSO25CAD178396	11/11/2025 07:39:55	400	400 - Hazardous Con...
MCSO25CAD184548	11/23/2025 10:25:37	444	400 - Hazardous Con...
MCSO25CAD187532	11/29/2025 10:45:01	444	400 - Hazardous Con...
MCSO25CAD187979	11/30/2025 08:18:29	444	400 - Hazardous Con...
MCSO25CAD187149	11/28/2025 16:25:07	561	500 - Service Call
MCSO25CAD188098	11/30/2025 12:16:15	600	600 - Good Intent Call
MCSO25CAD173798	11/02/2025 07:15:43	611	600 - Good Intent Call
MCSO25CAD173132	11/01/2025 00:39:40	611	600 - Good Intent Call
MCSO25CAD173629	11/01/2025 22:51:05	611	600 - Good Intent Call
MCSO25CAD184523	11/23/2025 09:40:58	611	600 - Good Intent Call
MCSO25CAD174491	11/03/2025 16:34:08	611	600 - Good Intent Call
MCSO25CAD175454	11/05/2025 16:05:40	611	600 - Good Intent Call
MCSO25CAD173686	11/02/2025 01:26:15	651	600 - Good Intent Call
MCSO25CAD175414	11/05/2025 14:44:25	735	700 - False Alarm
MCSO25CAD175460	11/05/2025 16:20:40	745	700 - False Alarm
MCSO25CAD178117	11/10/2025 16:05:41	9001	900 - Special Incident
MCFD25CAD000114	11/18/2025 13:49:29	9001	900 - Special Incident
MCFD25CAD000113	11/17/2025 12:22:38	9001	900 - Special Incident
MCSO25CAD175867	11/06/2025 10:30:03	9001	900 - Special Incident

Filters:

Alarm Date Range: 11/1/25 to 11/30/25  
Is Locked: true  
Is Active: true

NFPA Analysis Report - Fire Incidents

Total Incidents	Civilian Injuries	Civilian Casualties	Fire Service Injuries	Fire Service Casualties
Count of Total Incidents 49	Civilian Injuries 0 Percent of Calls with Civilian Injuries 0%	Civilian Casualties 0 Percent of Calls with Civilian Casualties 0%	Fire Service Injuries 0 Percent of Calls with Fire Service Injuries 0%	Fire Service Casualties 0 Percent of Calls with Fire Service Casualties 0%

Incident Type

Incident Type Group	Incident Type Code	Incident Type	Count of Incidents
100 - Fire	131	Passenger vehicle fire	2
300 - Rescue & EMS	311	Medical assist, assist EMS crew	8
	320	Emergency medical service incident, other	4
	321	EMS call, excluding vehicle accident with injury	7
	322	Motor vehicle accident with injuries	2
	324	Motor vehicle accident with no injuries.	3
	352	Extrication of victim(s) from vehicle	1
300 - Rescue & EMS Total			25
400 - Hazardous Condition	400	Hazardous condition, other	4
	444	Power line down	3
400 - Hazardous Condition Total			7
500 - Service Call	561	Unauthorized burning	1
600 - Good Intent Call	600	Good intent call, other	1
	611	Dispatched & canceled en route	6
	651	Smoke scare, odor of smoke	1
600 - Good Intent Call Total			8
700 - False Alarm	735	Alarm system sounded due to malfunction	1
	745	Alarm system activation, no fire - unintentional	1
700 - False Alarm Total			2
900 - Special Incident	9001	Landing Zone	4
Count of Incidents			49

Count of Incident Type

Incident Type Group	Count of Incidents
300 - Rescue & EMS	25
600 - Good Intent Call	8
400 - Hazardous Condition	7
900 - Special Incident	4
100 - Fire	2
700 - False Alarm	2
500 - Service Call	1

Total Acres Burned	Wildland and Fire Acres Burned
Total Acres Burned: #N/A	Wildland Acres Burned: #N/A   Fire Acres Burned: #N/A

Mutual Aid

Aid Given Or Received	Incident Type Code	Incident Type	Count of Instances of Aid Given or Received
Automatic aid given	311	Medical assist, assist EMS crew	3
	321	EMS call, excluding vehicle accident	1
Automatic aid given Total			4
Mutual aid given	311	Medical assist, assist EMS crew	3
	611	Dispatched & canceled en route	1
Mutual aid given Total			4
Mutual aid received	561	Unauthorized burning	1
None	131	Passenger vehicle fire	2
	311	Medical assist, assist EMS crew	2
	320	Emergency medical service incident,	4
	321	EMS call, excluding vehicle accident	6
	322	Motor vehicle accident with injuries	1
	324	Motor vehicle accident with no	3
	352	Extrication of victim(s) from vehicle	1
	400	Hazardous condition, other	4
	444	Power line down	3
	600	Good intent call, other	1
	611	Dispatched & canceled en route	5
	651	Smoke scare, odor of smoke	1
	735	Alarm system sounded due to	1
	745	Alarm system activation, no fire -	1
	9001	Landing Zone	4
None Total			39
Other aid given	322	Motor vehicle accident with injuries	1
Count of Instances of Aid Given or Received			49

**13a.**

## District Manager Report

For December 22, 2025

### Action Items:

None at this time

### Non-Action Items:

1. **Strategic Plan Completed:** The District's 5-year Strategic Plan has been completed and distributed to legal for final review and posting on our website in accordance with State law.
2. **Community Involvement:**
  - a. **Toy Drive:** I am happy to report the District is once again involved in a Key Largo Christmas Toy Drive. Station 24 and 25 are drop off locations for new, unwrapped toys for younger children and gift cards for older children. All toy donations are distributed to local children in need.
  - b. **Light Up Key Largo:** The Fire Department participated in the *Light Up Key Largo* event on November 22. Apparatus were on stand-by and the District UTV was deployed on the grounds to help protect the public. The event was well attended.
3. **Internal Customers:**
  - a. **Awards Ceremony:** The awards ceremony committee, consisting of members from fire and EMS met to begin the planning process of determining a date, location, awards, etc. Nomination forms will soon be distributed to all personnel. We hope to have the ceremony in early spring 2026.
  - b. **Officer Development Program:** I would like to thank Captain Jones and Captain Garcia for taking the lead in creating an officer development program. We are in the process of final review, training, and implementation. Once implemented, this program will help train interested members in becoming officers, which is a critical aspect of succession planning.