

Treasurer's Report – September 2026

Cash in Bank

The District ended the month with \$27,433,767 in the General Fund, \$6,279,787 in the Capital Improvement Projects Fund, and \$5,927,987 in the Impact Fee Fund.

Pooled Cash Investments

The District has \$15,000,000 invested with the Florida Fixed Income Trust. The amounts pertaining to the General Fund, the Capital Improvement Projects Fund, and the Impact Fee Fund are \$3,000,000, \$5,000,000, and \$7,000,000, respectively.

Ad Valorem

The District received \$99 in ad-valorem reassessment tax and related interest remittances for the month.

Interest

For the month, the District received \$77,321 in interest in the General Fund, \$107,704 in the Capital Improvement Projects Fund, and \$38,014 in the Impact Fee Fund.

FY 25-26 Budget

The District has received 103% of budgeted revenues and has spent 92% of budgeted expenditures vs the 100% expected rate (12/12) in the General Fund for fiscal year 2026.

10/07/26
16:21:18

GREATER NAPLES FIRE RESCUE DISTRICT
Balance Sheet
For the Accounting Period: 9 / 26

Page: 1 of 6
Report ID: L150

1 GENERAL

Assets

Current Assets

OPERATIONS GENERAL FUND	20,400,959.97	
PAYROLL CASH IN BANK	6,081,275.01	
HEALTH FUND (GNFRD)	51,712.27	
CREDIT CARD PROCESSING	899,819.44	
EQUITY IN POOLED CASH	3,068,519.56	
SUPPORT SERVICES RECEIVABLE	13,365.41	
GASB 87 LEASE RECEIVABLE	322,344.00	
DUE FROM MM63 FOR SET UP	175,000.00	
DUE FROM M63	3,977.10	
PREPAID INSURANCE	69,962.76	

Total Current Assets		31,086,935.52

Total Assets		31,086,935.52

Liabilities and Equity

Current Liabilities

ACCOUNTS PAYABLE	12,978.70	

Total Current Liabilities		12,978.70

Total Liabilities		12,978.70

Equity

PO OFFSET	123,976.64	
PREPAID EXPENSES - FB	69,962.76	
FUND BALANCE-RESTRICTED	696,723.00	
Fund Balance OPEB	363,672.00	
FUND BALANCE-ASSIGNED	594,690.13	
FUND BALANCE - UNASSIGNED	21,475,173.40	
Deferred Inflows-GASB 87 Lease related	303,727.00	
CURRENT YEAR INCOME/(LOSS)	7,446,031.89	

Total Equity		31,073,956.82

Total Liabilities & Equity		31,086,935.52

GREATER NAPLES FIRE RESCUE DISTRICT
Balance Sheet
For the Accounting Period: 9 / 26

101 OCHOPEE FUND

Assets

Current Assets			
OCHOPEE OPERATING ACCOUNT	384,267.69		

Total Current Assets		384,267.69	

Total Assets		384,267.69	
Liabilities and Equity			

Total Liabilities			
Equity			
PO OFFSET	21,270.57		
CURRENT YEAR INCOME/(LOSS)	362,997.12		

Total Equity		384,267.69	

Total Liabilities & Equity		384,267.69	

10/07/26
16:21:18

GREATER NAPLES FIRE RESCUE DISTRICT
Balance Sheet
For the Accounting Period: 9 / 26

Page: 3 of 6
Report ID: L150

107 M63 FUND

Assets

Current Assets

STATION 63 GENERAL FUND

158,005.03

Total Current Assets

158,005.03

Total Assets

158,005.03

Liabilities and Equity

Current Liabilities

ACCOUNTS PAYABLE

75.00

Total Current Liabilities

75.00

Other Liabilities

DUE TO GREATER NAPLES FIRE RES DIST

3,977.10

DUE TO GNFRD-LOAN TO SET UP CHECKING

175,000.00

Total Other Liabilities

178,977.10

Total Liabilities

179,052.10

Equity

CURRENT YEAR INCOME/(LOSS)

(21,047.07)

Total Equity

(21,047.07)

Total Liabilities & Equity

158,005.03

GREATER NAPLES FIRE RESCUE DISTRICT
Balance Sheet
For the Accounting Period: 9 / 26

126 SAFER GRANT FY26-28

Assets

Current Assets		
OPERATIONS GENERAL FUND	330,501.02	

Total Current Assets		330,501.02

Total Assets		330,501.02

Liabilities and Equity		

Total Liabilities		
Equity		
CURRENT YEAR INCOME/(LOSS)	330,501.02	

Total Equity		330,501.02

Total Liabilities & Equity		330,501.02

10/07/26
16:21:18

GREATER NAPLES FIRE RESCUE DISTRICT
Balance Sheet
For the Accounting Period: 9 / 26

Page: 5 of 6
Report ID: L150

300 CAPITAL IMPROVEMENT PROJECTS FUND

Assets

Current Assets

CAPITAL IMPROVEMENT PROJECTS (FIRST HORIZON)	6,279,787.28
CASH WITH FISCAL AGENT	5,719,037.81
EQUITY IN POOLED CASH	5,114,199.29

Total Current Assets	17,113,024.38
----------------------	---------------

Total Assets	17,113,024.38
--------------	---------------

Liabilities and Equity

Current Liabilities

RETAINAGE PAYABLE	50,579.00
ACCOUNTS PAYABLE	6,456.50

Total Current Liabilities	57,035.50
---------------------------	-----------

Total Liabilities	57,035.50
-------------------	-----------

Equity

PO OFFSET	4,872,035.69
CURRENT YEAR INCOME/(LOSS)	12,183,953.19

Total Equity	17,055,988.88
--------------	---------------

Total Liabilities & Equity	17,113,024.38
----------------------------	---------------

10/07/26
16:21:18

GREATER NAPLES FIRE RESCUE DISTRICT
Balance Sheet
For the Accounting Period: 9 / 26

Page: 6 of 6
Report ID: L150

301 IMPACT FUND

Assets

Current Assets

IMPACT FEES (FIRST HORIZON BANK)	5,927,987.34
EQUITY IN POOLED CASH	7,159,878.99

Total Current Assets	13,087,866.33
----------------------	---------------

Total Assets	13,087,866.33
--------------	---------------

Liabilities and Equity

Total Liabilities

Equity

PO OFFSET	1,205,332.31
FUND BALANCE-RESTRICTED	7,274,053.43
FUND BALANCE - UNASSIGNED	3,411,590.52
CURRENT YEAR INCOME/(LOSS)	1,196,890.07

Total Equity	13,087,866.33
--------------	---------------

Total Liabilities & Equity	13,087,866.33
----------------------------	---------------

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 1 of 9
Report ID: LB170AX

1 GENERAL

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
TAXES					
311001 AD VALOREM		59,155,036.54	58,460,016.00	695,020.54	101
311002 PRIOR YEAR TAXES	98.82	23,410.34	15,000.00	8,410.34	156
311005 AD VALOREM INTEREST		36,466.98	55,000.00	-18,533.02	66
Total TAXES	98.82	59,214,913.86	58,530,016.00	684,897.86	101
INTERGOVERNMENTAL REVENUES					
315002 INTERGOVERNMENTAL REVENUE - OCHOPEE			291,607.00	-291,607.00	
Total INTERGOVERNMENTAL R			291,607.00	-291,607.00	
INSPECTION FEES					
329110 INSPECTION FEES NEW CONSTRUCTION	114,458.57	1,167,430.89	700,000.00	467,430.89	167
329111 TIMED INSP/RE-INSP FEES NEW CONST.	850.00	11,020.00	15,000.00	-3,980.00	73
329112 RE-INSPECTON - NEW	7,310.00	116,495.17	90,000.00	26,495.17	129
329115 HYDRANT THRUST BLOCK		6,950.00	6,500.00	450.00	107
329116 HYDRANT THRUST BLOCK RE-INSP		50.00	12,500.00	-12,450.00	
329117 FIRE FLOWS	400.00	24,800.00	18,000.00	6,800.00	138
329119 PLAN REVIEWS			1,000.00	-1,000.00	
329130 INSP. FEES EXISTING - TIMED	170.00	3,770.00	4,400.00	-630.00	86
329131 OCCUPATIONAL INSPECTION	2,300.00	29,860.00	30,000.00	-140.00	100
329132 RE-INSPECTION FEES - EXISTING	15,385.00	112,247.50	60,000.00	52,247.50	187
329133 INSPECTION FEES 0 - 3,000 SQ FT EXISTING	380.00	4,035.09	3,700.00	335.09	109
329134 INSPECTION FEES 3,001 - 30,000 SQ FT - E	840.00	8,850.00	5,000.00	3,850.00	177
329135 INSPECTION FEES 30,001 - 100,000 SQ FT -	1,400.00	7,595.00	4,000.00	3,595.00	190
329136 INSPECTION FEES OVER 100,000 SQ FT - EXI		2,550.00	2,200.00	350.00	116
329137 KEY BOX INSPECTIONS - EXISTING		200.00		200.00	
329139 INSP. FEES APARTMENT/CONDO 4 BUILDINGS 0	2,170.00	67,370.00	30,000.00	37,370.00	225
Total INSPECTION FEES	145,663.57	1,563,223.65	982,300.00	580,923.65	159
FEDERAL GRANTS					
331201 FEDERAL GRANTS AWARDED	-4,612.50				
331210 FEDERAL GRANTS- FEMA		96,894.09		96,894.09	
Total FEDERAL GRANTS	-4,612.50	96,894.09		96,894.09	
OTHER GRANTS					
332001 State of Florida Grants		53,877.72		53,877.72	
Total OTHER GRANTS		53,877.72		53,877.72	
STATE SHARED REVENUE					
335210 FIREFIGHTER SUPPLEMENTAL INCOME	50,644.64	97,766.90	87,000.00	10,766.90	112
335290 MARC UNIT - STATE OF FLORIDA	6,201.43	6,201.43	16,500.00	-10,298.57	38
Total STATE SHARED REVENUE	56,846.07	103,968.33	103,500.00	468.33	100
PUBLIC SAFETY REVENUE					
342202 REIMBURSEMENT FOR OT	200.00	27,884.94	49,000.00	-21,115.06	57
342203 FALSE ALARMS	300.00	-11,800.00	21,600.00	-33,400.00	55
342206 ISO LETTERS	595.00	1,295.00	150.00	1,145.00	863
342208 DUPLICATE NOC'S	240.00	4,059.35	2,200.00	1,859.35	185
342209 DEFICIENCY REVIEWS	1,500.00	22,500.00	28,500.00	-6,000.00	79
342210 VARIANCE REQUESTS		5,400.00	3,600.00	1,800.00	150
342211 FIRE WORK PERMITS		800.00	1,600.00	-800.00	50
342212 TRAINING DONE BY F & L SAFETY		150.00	100.00	50.00	150
342904 SPECIAL EVENT INSPECTION FEES	1,500.00	15,350.00	5,400.00	9,950.00	284

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 2 of 9
Report ID: LB170AX

1 GENERAL

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
342905 OTHER F & L MISC. INCOME	2,865.70	28,349.63	18,000.00	10,349.63	157
342907 LIFT ASSIST REVENUE	450.00	3,550.00	600.00	2,950.00	592
Total PUBLIC SAFETY REVEN	7,650.70	97,538.92	130,750.00	-33,211.08	75
INTEREST AND OTHER EARNINGS					
361001 INTEREST EARNINGS	77,320.80	1,037,903.96	588,061.00	449,842.96	176
Total INTEREST AND OTHER	77,320.80	1,037,903.96	588,061.00	449,842.96	176
RENTS AND ROYALTIES					
362002 CELL TOWER LEASE CONTRACT	33,686.22	160,455.52	129,000.00	31,455.52	124
362003 PUBLIC SAFETY - STATION 21	726.25	6,724.68	6,000.00	724.68	112
362004 PUBLIC SAFETY - STATION 22	915.78	7,363.71	5,000.00	2,363.71	147
362005 PUBLIC SAFETY - STATION 23		3,600.00	3,600.00		100
362006 PUBLIC SAFETY - STATION 20	2,342.05	11,114.76	6,500.00	4,614.76	171
Total RENTS AND ROYALTIES	37,670.30	189,258.67	150,100.00	39,158.67	126
SALES-DISPOSITION OF FIXED ASSETS					
364001 DISPOSITION OF FIXED ASSETS		125,927.30	50,000.00	75,927.30	252
Total SALES-DISPOSITION O		125,927.30	50,000.00	75,927.30	252
CONTRIBUTIONS PRIVATE SOURCE & DONATIONS					
366001 CONTRIBUTIONS AND DONATIONS		500.00	2,500.00	-2,000.00	20
Total CONTRIBUTIONS PRIVA		500.00	2,500.00	-2,000.00	20
OTHER MISCELLANEOUS REVENUES					
369902 FIRE MARSHAL MOU REIMBURSEMENT		182,094.22	160,000.00	22,094.22	114
369904 SHOP REVENUE	12,988.58	30,284.52	11,000.00	19,284.52	275
369905 SHOP REIMBURSEMENT	28,912.39	97,727.06	100,000.00	-2,272.94	98
369906 OTHER MISC. INCOME	8,063.73	15,280.46	100,000.00	-84,719.54	15
369907 Reimbursed Wages for Special Events		-1,647.78	5,000.00	-6,647.78	33
369908 EE MEDICAL RETIREE/COBRA PAYMENTS	3,485.96	37,659.74	39,000.00	-1,340.26	97
369909 EE WORKERS COMP CHECKS	27,708.44	108,741.48	70,000.00	38,741.48	155
369946 VEHICLE REPAIR INS REIM.	3,017.99	67,622.40	10,000.00	57,622.40	676
Total OTHER MISCELLANEOUS	84,177.09	537,762.10	495,000.00	42,762.10	109
Total REVENUES	404,814.85	63,021,768.60	61,323,834.00	1,697,934.60	103

EXPENDITURES

PERSONNEL COSTS

1101 LEGISLATIVE SALARIES	2,500.00	29,500.00	30,000.00	500.00	98
1102 EXECUTIVE SALARIES	513,305.27	2,744,690.06	2,715,517.00	-29,173.06	101
1201 SALARIES - ADMIN NON-EXEMPT	141,173.58	1,041,911.71	972,918.00	-68,993.71	107
1203 BARGAINING SALARIES - SHIFT	2,836,869.14	21,348,719.90	25,009,811.00	3,661,091.10	85
1204 NON SHIFT BARGAINING SALARIES - FIRE & LIFE	180,027.60	1,553,092.67	1,619,139.00	66,046.33	96
1205 SAFER GRANT SALARIES -FF	120,975.85	478,738.67		-478,738.67	
1207 NON SHIFT BARGAINING SALARIES - TRAINING	104,271.18	527,707.51	401,611.00	-126,096.51	131
1208 NON SHIFT BARGAINING SALARIES - FLEET	31,889.15	383,669.50	353,579.00	-30,090.50	109
1209 MM63 SALARY REIMBURSEMENT		-1,229,902.33	-1,857,680.00	-627,777.67	66
1210 OCHOPEE PERSONNEL REIMBURSEMENT		-4,212,147.00	-4,212,147.00		100
1302 HOLIDAY	848,377.80	848,377.80	950,000.00	101,622.20	89
1401 OVERTIME - ADMIN NON-EXEMPT	8,330.93	68,286.08	40,000.00	-28,286.08	171
1404 OVERTIME-SAFER GRANT - FF	1,909.35	2,107.80		-2,107.80	
1452 OT - BARGAINING SALARIES SHIFT	354,295.88	2,770,754.03	2,352,370.00	-418,384.03	118

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 3 of 9
Report ID: LB170AX

1 GENERAL

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
1453 OT - NON SHIFT BARGAINING SALARIES - FIRE &	445.43	11,978.62	71,663.00	59,684.38	17
1455 OT - NON SHIFT BARGAINING SALARIES - TRAINING	4,299.47	31,261.20	10,259.00	-21,002.20	305
1456 OT NON SHIFT BARGAINING SALARIES - FLEET	4,946.66	42,234.55	32,955.00	-9,279.55	128
1500 DISPLACEMENT PAY		478.87	350.00	-128.87	137
1550 CLOTHING ALLOWANCE			1,600.00	1,600.00	
1600 VACATION			150,000.00	150,000.00	
1700 SICK TIME			700,000.00	700,000.00	
2101 ER SS TAXES	304,081.03	1,882,977.25	1,586,363.00	-296,614.25	119
2102 ER MEDICARE TAXES	72,828.59	451,802.96	371,004.00	-80,798.96	122
2202 FRS CONTRIBUTIONS	715,935.14	7,853,096.62	7,936,687.00	83,590.38	99
2203 175 RETIREMENT PLAN CONTRIBUTIONS		3,508,526.00	3,508,526.00		100
2204 NATIONWIDE RETIREMENT PLAN	5,241.92	56,075.72	42,000.00	-14,075.72	134
2205 DISTRICT DEF COMP MATCH - NW	7,200.00	63,060.00	75,000.00	11,940.00	84
2206 DISTRICT DEF COMP FL MATCH	24,535.85	199,181.79	175,000.00	-24,181.79	114
2304 INS BENEFITS FIXED - DENTAL	1,722.50	19,387.40	22,400.00	3,012.60	87
2305 INS BENEFITS - DENTAL CLAIMS	20,348.48	263,343.56	277,194.00	13,850.44	95
2306 INSURANCE BENEFITS FIXED - LIFE INSURANCE		103,201.15	120,960.00	17,758.85	85
2307 INS BENEFITS FIXED - MEDICAL	451,264.00	4,724,805.22	4,927,784.00	202,978.78	96
2308 INS BENEFITS FIXED - STD/LTD		326,769.22	258,909.00	-67,860.22	126
2309 INS BENEFITS FIXED - VISION		30,245.10	31,033.00	787.90	97
2311 INS BENEFITS - MEDICAL HRA	47,385.26	617,084.02	881,720.00	264,635.98	70
2401 WORKERS COMPENSATION PREMIUM		743,735.97	931,340.00	187,604.03	80
2601 POST EMPLOYMENT HEALTH BENEFITS (PEHP and		395,000.00	450,000.00	55,000.00	88
2602 SB 426 CANCER COVERAGE		52,458.75	59,169.00	6,710.25	89
Total PERSONNEL COSTS	6,804,160.06	47,732,210.37	50,997,034.00	3,264,823.63	94
OPERATING COSTS					
3101 PROFESSIONAL SERVICES	22,044.63	495,341.63	460,000.00	-35,341.63	108
3102 AD VALOREM FEES - GNFD	1.98	1,191,409.59	1,169,200.00	-22,209.59	102
3104 CONTRACTUAL SERV - IMPACT FEE COLLECTION	1,611.99	27,143.62	25,000.00	-2,143.62	109
3105 CONTRACTUAL SERV - PROPERTY APPRAISER		370,364.70	239,686.00	-130,678.70	155
3106 CONTRACTUAL SERV - GENERAL OPERATING	15,710.55	460,258.02	368,250.00	-92,008.02	125
3201 ACCOUNTING & AUDITING		43,000.00	44,000.00	1,000.00	98
3300 IT EQUIPMENT AND SOFTWARE - DISTRICT WIDE	52,381.85	385,817.04	458,800.00	72,982.96	84
4001 EMPLOYEE TRAVEL, PER DIEM, TOLLS			50.00	50.00	
4102 COMMUNICATIONS	13,008.66	179,071.77	180,000.00	928.23	99
4201 FREIGHT & POSTAGE SERVICES		1,109.18	2,000.00	890.82	55
4300 UTILITIES	17,874.40	222,917.40	715,800.00	492,882.60	31
4400 RENTALS & LEASES	1,807.80	189,627.99	109,936.00	-79,691.99	172
4401 RENTALS & LEASES - E FLEET	26,095.97	232,085.87	290,000.00	57,914.13	80
4500 GENERAL INSURANCE		981,457.66	1,217,931.00	236,473.34	81
4604 REPAIR - RADIOS	47.34	992.34	21,000.00	20,007.66	5
4605 REPAIR & MAINTENANCE - MARINE VESSEL	2,440.71	23,433.57	21,650.00	-1,783.57	108
4606 VEHICLE REPAIR	73,574.19	701,382.36	619,100.00	-82,282.36	113
4607 REPAIR & MAINT. - FACILITIES	7,994.91	177,702.36	236,250.00	58,547.64	75
4608 REPAIR & MAINT. -MARC UNIT		4,342.23	10,000.00	5,657.77	43
4610 REPAIR & MAINT VEHICLE - NON GNFD	7,025.84	120,848.94	100,000.00	-20,848.94	121
4611 REPAIRS & MAINT. - EQUIPMENT	225.00	79,921.82	167,770.00	87,848.18	48
4999 CURRENT CHARGES	1,279.84	21,219.23	25,000.00	3,780.77	85
5101 OFFICE SUPPLIES		5,091.71	14,365.00	9,273.29	35

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 4 of 9
Report ID: LB170AX

1 GENERAL

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
5211 FUELS & LUBRICANTS	45,246.87	406,930.32	414,850.00	7,919.68	98
5214 MARINE NON-ETHANOL UNLEADED	1,576.39	11,633.79	12,600.00	966.21	92
5221 OPERATING SUPPLIES	4,970.38	381,858.00	514,882.00	133,024.00	74
5223 OPERATING EXPENDITURES - DECLARED DISASTERS		9,568.80		-9,568.80	
5225 OPERATING SUPPLIES - MARC UNIT		1,884.54		-1,884.54	
5231 SMALL EQUIPMENT AND TOOLS	-753.18	211,997.86	507,267.00	295,269.14	42
5235 DISTRICT FURNITURE & HOUSEHOLD ITEMS	693.49	72,588.18	108,100.00	35,511.82	67
5241 UNIFORMS	570.48	209,461.31	254,000.00	44,538.69	82
5242 UNIFORMS PPE		399,317.13	376,733.00	-22,584.13	106
5243 UNIFORMS - HONOR GUARD		7,520.13	18,000.00	10,479.87	42
5401 BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	6,160.51	133,601.93	474,580.00	340,978.07	28
5810 INTER-FUND GROUP TRANSFERS OUT	82,625.32	82,625.32		-82,625.32	
Total OPERATING COSTS	384,215.92	7,843,526.34	9,176,800.00	1,333,273.66	85
Total EXPENDITURES	7,188,375.98	55,575,736.71	60,173,834.00	4,598,097.29	92
Net Income (Loss) from Operations	-6,783,561.13	7,446,031.89			
Net Income (Loss)	-6,783,561.13	7,446,031.89			

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 5 of 9
Report ID: LB170AX

101 OCHOPEE FUND

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
INTERGOVERNMENTAL REVENUES					
315001 INTERGOVERNMENTAL REVENUE - OCHOPEE		4,532,147.00	4,532,200.00	-53.00	100
Total INTERGOVERNMENTAL R		4,532,147.00	4,532,200.00	-53.00	100
INTEREST AND OTHER EARNINGS					
361001 INTEREST EARNINGS	5,279.03	165,900.70		165,900.70	
Total INTEREST AND OTHER	5,279.03	165,900.70		165,900.70	
OTHER MISCELLANEOUS REVENUES					
369906 OTHER MISC. INCOME		0.03		0.03	
Total OTHER MISCELLANEOUS		0.03		0.03	
Total REVENUES	5,279.03	4,698,047.73	4,532,200.00	165,847.73	104
EXPENDITURES					
PERSONNEL COSTS					
1203 BARGAINING SALARIES - SHIFT		4,212,146.95	4,212,200.00	53.05	100
Total PERSONNEL COSTS		4,212,146.95	4,212,200.00	53.05	100
OPERATING COSTS					
3106 CONTRACTUAL SERV - GENERAL OPERATING	70.00	8,024.87	16,000.00	7,975.13	50
3300 IT EQUIPMENT AND SOFTWARE - DISTRICT WIDE			4,000.00	4,000.00	
4102 COMMUNICATIONS	973.63	12,489.94	15,000.00	2,510.06	83
4300 UTILITIES	1,685.34	21,090.21	18,000.00	-3,090.21	117
4500 GENERAL INSURANCE			21,000.00	21,000.00	
4605 REPAIR & MAINTENANCE - MARINE VESSEL			5,000.00	5,000.00	
4606 VEHICLE REPAIR	7,590.22	26,995.39	75,000.00	48,004.61	36
4607 REPAIR & MAINT. - FACILITIES	932.00	6,475.70	20,000.00	13,524.30	32
4611 REPAIRS & MAINT.- EQUIPMENT		9,876.57	16,000.00	6,123.43	62
5211 FUELS & LUBRICANTS	1,593.03	15,713.41	25,000.00	9,286.59	63
5231 SMALL EQUIPMENT AND TOOLS		21,399.57	100,000.00	78,600.43	21
5235 DISTRICT FURNITURE & HOUSEHOLD ITEMS		838.00	5,000.00	4,162.00	17
Total OPERATING COSTS	12,844.22	122,903.66	320,000.00	197,096.34	38
Total EXPENDITURES	12,844.22	4,335,050.61	4,532,200.00	197,149.39	96
Net Income (Loss) from Operations	-7,565.19	362,997.12			
Net Income (Loss)	-7,565.19	362,997.12			

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 6 of 9
Report ID: LB170AX

107 M63 FUND

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
INTERGOVERNMENTAL REVENUES					
315000 *INTERGOVERNMENTAL REVENUE			2,000,000.00	-2,000,000.00	
Total INTERGOVERNMENTAL R			2,000,000.00	-2,000,000.00	
OTHER MISCELLANEOUS REVENUES					
369906 OTHER MISC. INCOME		0.38		0.38	
369920 NON-LABOR REVENUE		62,970.00		62,970.00	
369921 SHIFT LABOR REVENUE		1,229,902.33		1,229,902.33	
Total OTHER MISCELLANEOUS		1,292,872.71		1,292,872.71	
Total REVENUES		1,292,872.71	2,000,000.00	-707,127.29	65
EXPENDITURES					
PERSONNEL COSTS					
1203 BARGAINING SALARIES - SHIFT			1,857,681.00	1,857,681.00	
1209 MM63 SALARY REIMBURSEMENT		1,229,902.33		-1,229,902.33	
Total PERSONNEL COSTS		1,229,902.33	1,857,681.00	627,778.67	66
OPERATING COSTS					
3106 CONTRACTUAL SERV - GENERAL OPERATING	70.00	4,115.05		-4,115.05	
4102 COMMUNICATIONS	768.86	13,029.13	8,500.00	-4,529.13	153
4300 UTILITIES	904.66	10,287.84	10,000.00	-287.84	103
4606 VEHICLE REPAIR	2,429.09	23,565.89	46,649.00	23,083.11	51
4607 REPAIR & MAINT. - FACILITIES		7,725.70	10,000.00	2,274.30	77
4611 REPAIRS & MAINT.- EQUIPMENT	739.26	1,944.26	770.00	-1,174.26	253
5211 FUELS & LUBRICANTS	2,034.84	14,723.24	10,000.00	-4,723.24	147
5221 OPERATING SUPPLIES		881.54	11,575.00	10,693.46	8
5231 SMALL EQUIPMENT AND TOOLS		7,744.80	44,825.00	37,080.20	17
Total OPERATING COSTS	6,946.71	84,017.45	142,319.00	58,301.55	59
Total EXPENDITURES	6,946.71	1,313,919.78	2,000,000.00	686,080.22	66
Net Income (Loss) from Operations					
	-6,946.71	-21,047.07			
Net Income (Loss)					
	-6,946.71	-21,047.07			

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

126 SAFER GRANT FY26-28

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
FEDERAL GRANTS					
331312 GRANT - SAFER		247,875.70		247,875.70	
Total FEDERAL GRANTS		247,875.70		247,875.70	
TO BE DETERMINED					
381000 INTER-FUND GROUP TRANSFERS IN	82,625.32	82,625.32		82,625.32	
Total TO BE DETERMINED	82,625.32	82,625.32		82,625.32	
Total REVENUES	82,625.32	330,501.02		330,501.02	
Net Income (Loss) from Operations	82,625.32	330,501.02			
Net Income (Loss)	82,625.32	330,501.02			

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 8 of 9
Report ID: LB170AX

300 CAPITAL IMPROVEMENT PROJECTS FUND

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
TAXES					
311001 AD VALOREM		19,716,138.86	19,486,672.00	229,466.86	101
311005 AD VALOREM INTEREST		10,974.36		10,974.36	
Total TAXES		19,727,113.22	19,486,672.00	240,441.22	101
FEDERAL GRANTS					
331210 FEDERAL GRANTS- FEMA	36,318.75	36,318.75		36,318.75	
Total FEDERAL GRANTS	36,318.75	36,318.75		36,318.75	
INTEREST AND OTHER EARNINGS					
361001 INTEREST EARNINGS	107,704.41	409,504.88	300,000.00	109,504.88	137
Total INTEREST AND OTHER	107,704.41	409,504.88	300,000.00	109,504.88	137
LEASE AND EQUIPMENT PROCEEDS					
399999 Equipment Note Proceeds		5,643,215.05		5,643,215.05	
Total LEASE AND EQUIPMENT		5,643,215.05		5,643,215.05	
Total REVENUES	144,023.16	25,816,151.90	19,786,672.00	6,029,479.90	130
EXPENDITURES					
OPERATING COSTS					
3102 AD VALOREM FEES - GNFD		394,572.78	387,733.00	-6,839.78	102
4999 CURRENT CHARGES		450.00	2,000.00	1,550.00	23
5235 DISTRICT FURNITURE & HOUSEHOLD ITEMS		6,144.15		-6,144.15	
Total OPERATING COSTS		401,166.93	389,733.00	-11,433.93	103
CAPITAL OUTLAY					
3109 CONTRACTUAL SERV - IT		6,194.30		-6,194.30	
3300 IT EQUIPMENT AND SOFTWARE - DISTRICT WIDE		1,398,661.66		-1,398,661.66	
4102 COMMUNICATIONS		2,840,711.90		-2,840,711.90	
4606 VEHICLE REPAIR		10,467.00		-10,467.00	
4607 REPAIR & MAINT. - FACILITIES		5,055.02		-5,055.02	
6201 CAPITAL OUTLAY - BUILDING & IMPROVEMENTS	93,722.02	3,371,211.11	17,897,795.00	14,526,583.89	19
6401 CAPITAL OUTLAY - EQUIP & FURNISHINGS		1,602,967.92		-1,602,967.92	
6402 CAPITAL OUTLAY - VEHICLES		161,701.48		-161,701.48	
6403 CAPITAL OUTLAY - FIRE & RESCUE VEHICLE		533,208.36		-533,208.36	
6405 CAPITAL OUTLAY - EQUIPMENT/SPECIAL RESPONSE		133,805.74		-133,805.74	
6501 CAPITAL OUTLAY -CONSTRUCTION IN PROGRESS		1,616,257.24		-1,616,257.24	
Total CAPITAL OUTLAY	93,722.02	11,680,241.73	17,897,795.00	6,217,553.27	65
DEBT SERVICE					
7100 DEBT SERVICE - PRINCIPAL PAYMENT	14,774.29	1,385,354.60	1,348,740.00	-36,614.60	103
7200 DEBT SERVICE - INTEREST PAYMENT	2,965.18	165,435.45	150,404.00	-15,031.45	110
Total DEBT SERVICE	17,739.47	1,550,790.05	1,499,144.00	-51,646.05	103
Total EXPENDITURES	111,461.49	13,632,198.71	19,786,672.00	6,154,473.29	69
Net Income (Loss) from Operations	32,561.67	12,183,953.19			
Net Income (Loss)	32,561.67	12,183,953.19			

10/07/26
16:24:54

GREATER NAPLES FIRE RESCUE DISTRICT
Income Statement
For the Accounting Period: 9 / 26

Page: 9 of 9
Report ID: LB170AX

301 IMPACT FUND

----- Current Year -----					
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
IMPACT FEES					
324110 IMPACT FEES - RESIDENTIAL	161,198.66	2,033,141.01	1,800,000.00	233,141.01	113
324120 IMPACT FEES - COMMERCIAL		818,836.69		818,836.69	
Total IMPACT FEES	161,198.66	2,851,977.70	1,800,000.00	1,051,977.70	158
INTEREST AND OTHER EARNINGS					
361001 INTEREST EARNINGS	38,014.18	376,544.18	390,401.00	-13,856.82	96
Total INTEREST AND OTHER	38,014.18	376,544.18	390,401.00	-13,856.82	96
Total REVENUES	199,212.84	3,228,521.88	2,190,401.00	1,038,120.88	147
EXPENDITURES					
CAPITAL OUTLAY					
6201 CAPITAL OUTLAY - BUILDING & IMPROVEMENTS		39,060.00	1,500,000.00	1,460,940.00	3
6401 CAPITAL OUTLAY - EQUIP & FURNISHINGS		95,875.00		-95,875.00	
6402 CAPITAL OUTLAY - VEHICLES		1,205,332.31		-1,205,332.31	
Total CAPITAL OUTLAY		1,340,267.31	1,500,000.00	159,732.69	89
DEBT SERVICE					
7100 DEBT SERVICE - PRINCIPAL PAYMENT	99,000.00	633,488.07	633,091.00	-397.07	100
7200 DEBT SERVICE - INTEREST PAYMENT	11,311.47	57,876.43	57,310.00	-566.43	101
Total DEBT SERVICE	110,311.47	691,364.50	690,401.00	-963.50	100
Total EXPENDITURES	110,311.47	2,031,631.81	2,190,401.00	158,769.19	93
Net Income (Loss) from Operations	88,901.37	1,196,890.07			
Net Income (Loss)	88,901.37	1,196,890.07			