Letter from President Nick Kosiara

Wow, have we been on a wild ride the past few months! With some of the crisis behind us, we still are unsure when we will return to a new “normal.” We have all adapted and modified our routine and do what is comfortable for us as individuals. We still have a way to go to reclaim as much of our lives as we can without putting anyone in jeopardy.

With the current unknowns, what should the NIAFPD do about our 2021 Annual Conference planned for January 29-30, 2021? Is January too soon to convene or will there be a vaccine widely available by then? Should we have an in-person gathering, a virtual event or a combination of both?

As our conference in January will likely be the first fire service conference to be held in Illinois since the COVID-19 lockdown began, we will make safety our highest priority and follow all recommended guidelines to create an environment conducive to learning while encompassing social distancing.

Please continue to read emails from NIAFPD and follow us on social media for the most current information. Stay aware of your exposures and above all, please stay safe.

Letter from Executive Director Denise Kauffman

Have you started to see "pumpkin" flavored everything at the grocery store? Well, that's a sure sign of "normalcy" returning in our lives, right? Nothing says “Fall” like pumpkin spiced cereal and the NIAFPD Education Seminar scheduled for Saturday, October 24th at 8 a.m.

The location you ask? Well, it looks at this time to be a mixed venue to accommodate social distancing and group size limitations. There will be a few spots available for in-person attendance at the Lisle-Woodridge Fire Protection District as well as a virtual option to log in from home! Three hours of Continuing Education (CE) will be earned for attendance. Members of the NIAFPD will be able to attend for free as a benefit of membership. There will be a $50 per attendee fee for any non-members. The three-hour training will be broken into two sessions covering separate topics. We are working with our professional presenters to pare down these educational, relevant subjects.

Look for an email blast and information on the NIAFPD website and social media outlets in the next few weeks confirming the registration details! As always, please reach out if you have any questions or concerns! (847) 951-2482 or email niafpd1@gmail.com.
Illinois Supreme Court Limits Immunity for Non-Emergent Transports

by John E. Motylinski, Ottosen DiNolfo Hasenbalg & Castaldo, Ltd.

Illinois law ordinarily affords immunity to EMS personnel acting “in the normal course of conducting their duties” of providing emergency or nonemergency medical services. However, on June 18, 2020, the Illinois Supreme Court restricted the reach of this immunity in Hernandez v. Lifeline Ambulance, LLC, 2020 IL 124610. Now, EMS personnel traveling to a nonemergency patient transport are not immune from civil liability.

In Hernandez, the plaintiff was injured when an ambulance owned by private ambulance company collided with his vehicle. An EMT was driving the ambulance after being dispatched to pick up a patient and transport them to a dialysis center. The ambulance’s lights and sirens were not activated. Allegedly, the EMT negligently ran a red light and caused the collision. The plaintiff sued.

The trial court dismissed the lawsuit, finding that the EMT was immune under the Emergency Medical Services Systems Act. Section 3.150 of the Act provides immunity from liability for those EMS personnel who provide “emergency or non-emergency medical services during a Department-approved training course, in the normal course of conducting their duties, or in an emergency,” unless such acts or omissions constitute willful and wanton misconduct. 210 ILCS 50/3.150.

Traditionally, the Illinois Supreme Court interpreted the EMS Act’s immunity provision exceptionally broadly. See, e.g., Wilkins v. Williams, 2013 IL 114310, at ¶ 29; Abruzzo v. City of Park Ridge, 231 Ill. 2d 324, 345 (2008). Indeed, it covered preparatory actions integral to providing emergency treatment and even “locating a patient in the first place.” Am. Nat. Bank & Tr. Co. v. City of Chicago, 192 Ill. 2d 274, 283 (2000). Prior to Hernandez, therefore, it was widely believed that driving to the scene was such a necessary preparatory step in rendering EMS services, which triggered immunity.

The Hernandez court upset these expectations. According to the high court, the mere act of driving to a pickup location for a nonemergency transport is not “preparatory conduct that is integral” to providing medical care. This was because the EMS Act’s definition of “non-emergency medical care” envisioned “paramedics locating patients who are subject to the nonemergency transport at the pickup location, assessing their condition, perhaps transporting them on a gurney to lift them into the ambulance, and rendering other preparatory conduct that is integral to providing medical care at the scene.”

The decision drew a sharp dissent from three of the seven justices. The dissenters accused the majority of misconstruing the plain language of the EMS Act and overlooking its broad scope as “authoritatively” established in prior cases. In the dissent’s view, the EMT was rendering nonemergency medical services in the normal course of conducting his duties and within his scope of practice. While he was responding to the dispatch, the EMT “was literally in the process of delivering or transmitting medical care,” even though it was only a nonemergency transport. Driving to the patient was preparatory for and integral to delivering the medical service. Accordingly, the dissent concluded that the EMS Act’s immunity should have applied.

In the wake of Hernandez, the immunity afforded by the EMS Act has been significantly weakened in non-emergencies. In fact, prior to arriving at the scene and beginning treatment, EMS personnel are now subject to the same civil liability as a bystander. Accordingly, EMS personnel should exercise caution when driving to the scene of non-emergencies, as the EMS Act’s immunity will likely be unavailable.

John E. Motylinski is an associate with the law firm of Ottosen DiNolfo Hasenbalg & Castaldo, Ltd. in Mokena. John graduated from the University of Illinois College of Law in May 2015 and holds an undergraduate degree in political science from the University of Illinois at Urbana-Champaign. He focuses in the areas of local government, municipal, public pension, and public labor and employment law. He has also presented at the Northern Illinois Alliance of Fire Protection Districts’ events and has written many articles for fire service publications.
These are unprecedented times and the end of the legislative session was no different. The General Assembly had an extremely shortened Spring Session. Prior to meeting, Speaker Madigan released an agenda of items that would be considered, with legislative initiatives limited to responding to the pandemic as well as economic recovery. It was a whirlwind of a session that pushed into four days with lawmakers ultimately approving a spending plan along with a gaming bill that included a path forward for a Chicago casino, expanded vote-by-mail and a hospital assessment package.

The Senate approved new rules to allow for a process by which Senators and members of the public may participate remotely in hearings for committees and limited floor voting. The use of remote “legislating” was limited to “times of pestilence or public danger” but if and how that will be used by the Senate is still unclear.

With so many issues left unresolved, there is potential for a very busy Veto Session.

The General Assembly is set to return November 17th through the 19th and early December for Veto Session.

State Budget
The General Assembly did pass a state budget, that Governor Pritzker signed into law. Below are a couple of highlights of interest:

Office of the State Fire Marshal (OFSM)
- Overall office saw an increase in funding.
- Budget increases allowing the agency to meet the training needs of firefighters throughout the state.
- Grants to fire departments for the purchase of small firefighting and ambulance equipment.
- Illinois Fire Service Institute received flat funding to keep it operating at full capacity.

OFSM Accomplishments
- Awarded $9.3 million in loans for the purchase of 23 fire trucks and 11 ambulances in fiscal year 2020.
- Addressed the high incidence of cancer among firefighters. The agency, in partnership with the Illinois Fire Service Institute, funded the purchase of 3,000 decontamination buckets to be provided to fire departments across the state.
- Provided funding for the development of curriculum and training for the peer support program which addresses suicide prevention and other mental health issues that are prevalent among first responders as a result of the trauma and stress experienced.
- Migration from paper certification exams to computerized exams. Currently there are 25 certification tests offered and in fiscal year 2020 the agency will expand by offering 14 additional computerized certification exams.
- Offered Illinois fire departments access to an online training management system to assist them in managing their firefighter training records, as well as provide access to online training courses.

Legislation
Because of the shortened legislative session; most of the legislative matters will be delayed until Veto Session or the new General Assembly in January of 2021.

COVID-19 Local Government Response: HB2096 (Willis/Murphy) is an omnibus local government bill. Allows a township board to postpone its annual meeting during the period of a Gubernatorial disaster declaration.

HB2455 (Hoffman/Holmes) represents an agreement between labor and business on changes to the worker’s compensation and unemployment insurance programs. With respect to worker’s compensation, this bill creates a temporary rebuttable presumption for first responder and front-line workers who contract COVID-19 on the job. Enables Chicago police and firefighters who contract COVID-19 while on the job and die as a result access to death benefits. Changes were made to the Illinois Work Review Panel to require appointments within 30 days and hearing within 45 days.

The bill also ensures Illinois continues to qualify for federal funding by extending unemployment benefits, waiving a one-week unemployment insurance waiting period and expanding eligibility for unemployment to non-instructional education employees.

Continued on Next Page
Ground Emergency Medical Transport (GEMT), a “Pretty Big Deal”

by Tom Deegan, Client Liaison, Paramedic Billing Services (PBS)

The Illinois Fire Service has a new funding source and it is a pretty big deal. Over the past few years, the Illinois Fire Chiefs Association has been working with several stakeholders to obtain approval for the Ground Emergency Medical Transportation (GEMT) program in Illinois.

For those Fire Departments that applied for GEMT funding before the November 1, 2019 deadline, congratulations! Additional revenue is already being received for your Medicaid transports. For those that missed the deadline your next opportunity is 2021, by submitting a cost report and the Intergovernmental Agreement (IGA) before September 1, 2020. Watch for updates from your ambulance billing provider, the Illinois Fire Chiefs Association and the 2021 program guidelines released by the State.

A positive note for those that missed the application deadline, it appears that all ambulance providers have seen a Medicaid rate increase which was originally designated for private ambulance providers.

For those agencies that are still contemplating the benefits of the GEMT program, Medicaid claims can now be paid based upon the agencies actual cost to provide ambulance service, as determined by completing a cost report. Our analysis shows that the average payments of all Illinois agencies approved for GEMT funding by the Department of Health and Family Services (HFS) is $2,138.69 for Advanced Life Support (ALS) and $1,786.12 for Basic Life Support. Compare this to the old reimbursement rate of $224.00 and $140.00.

Every ambulance provider should be working toward reimbursement for the actual cost to provide ambulance service. The cost report is now an objective way to determine your ambulance billing rates while pursuing the extra funding approved through the GEMT program. This additional money is a “pretty big deal.”

If you have any questions, please contact Tom at tdeegan@paramedicbilling.com or 630-903-2240.

Springfield Legislative Update
Continued from page 3

COIVD-19 Property Tax Relief: SB685 (Harmon/Zalewski) makes several changes regarding property taxes. In counties other than Cook, provides for the permissive waiver of interest and penalties on property taxes. Delays tax sales. Makes changes to scavenger sales. There is no property tax freeze or other property tax reduction in this proposal.

Senate Bill 2052 TIF Extensions (Castro/Welch) extends the estimated dates of completion of TIF projects and the retirement of obligations issued to finance redevelopment project costs for redevelopment project areas in multiple municipalities.

Senate Bill 471 Paid Leave (Lightford/Hoffman) creates a temporary 60-day extension of paid leave if an employee is injured in the line of duty. This bill has been sent to the Governor, but not signed yet.

“SAVE THE DATE”
Saturday, October 24 • Fall Education Seminar • Earn 3 CE Hours • Free to Members
COVID-19 Pandemic Fuels Flight to Safety

By: Thomas S. Sawyer, Managing Partner, Sawyer Falduto Asset Management, LLC

Key Market Observations

- **Short-Term Interest Rates**: The Federal Reserve has signaled interest rates will likely remain low through 2022.

- **U.S. Treasuries**: There were limited changes in the yield-curve during the second quarter with yields on maturities between two and ten years decreasing marginally.

- **U.S. Government Agencies and Municipals**: U.S. Government Agency and Taxable Municipal bonds posted positive results during the quarter and continue to offer limited maturity-investors good value.

![U.S. Treasury Yield Curve](image)

**Covid-19 and Economic Uncertainty**

Personal safety is a key theme going forward. When will people trust their health is not at risk and feel comfortable returning to work, air travel, hotels, restaurants, movies, sporting events and leisure activities? Momentum is building for a “U” shaped economic recovery that is tied to COVID-19 developments. Certainly progress toward a verified COVID-19 vaccine would provide support for a more rapid economic recovery. Until then, equity market volatility and low interest rates will likely persist as the economy deals with the ebb and flow of COVID-19 news.

**Portfolio Considerations**

The current low interest rate environment creates a challenge for fixed income investors trying to replace yields from maturing fixed income securities. In relative terms, we presently find good value in certificates of deposit and municipal securities.

At the overall portfolio level, we continue to maintain a conservative posture holding average maturities close to investment policy benchmarks. It is worth noting that we have also been accumulating additional money market reserves for some clients as a liquidity cushion against potential budget pressures tied to the uncertainty of the timing of cash flows. In summary, most readers of the Fire Guard invest cash reserves in conservative portfolios with limited interest rate, credit and market risk within parameters defined by statute and investment policy. While statutory guidelines allow investment in corporate and municipal securities (within certain parameters), investment policy guidelines are the primary risk management tool for managing risk during such uncertain times. We have recently observed increasing interest in expanding asset allocation guidelines and adding additional asset classes such as municipal and corporate bonds to the mix. We welcome the opportunity to review your current portfolio structure with you. As always, portfolio diversification and sound policy guidelines provide the foundation for long-term returns and risk management.

“The allocation to all available asset classes should be determined with careful consideration given to factors such as statutory guidelines, investment time horizon, liquidity requirements, diversification and risk tolerance. The resulting asset allocation should be well documented in your investment policy and guidelines. Information contained in this commentary is solely the opinion of the author and obtained from sources believed to be reliable. Accuracy can not be guaranteed. Past performance is not predictive of future returns.”

Join us for our Annual Fall Seminar
October 24th
Details Coming Soon!
Chamber of Commerce and Businesses Need to Know About Valuable Federal Tax Incentives to Retrofit with Fire Sprinklers

By Erik Hoffer, Executive Director of the Northern Illinois Fire Sprinkler Advisory Board

Chances are local business owners in your fire district know how quickly a fire can become catastrophic. Besides property loss, injury and liability risk, damage from even a small fire can shut a business down indefinitely. But building owners may not realize they can substantially reduce their vulnerability by retrofitting with fire sprinklers, all while getting tax benefits for doing it.

Fire sprinklers safeguard employees and patrons, preserve property and protect responding firefighters. Because they keep a fire small or extinguish it, sprinklers can prevent economic loss due to business closure and provide insurance savings. Now, significant tax incentives are available to upgrade or retrofit fire sprinklers in commercial buildings. There is no better time to encourage businesses of all sizes to benefit from these incentives and protect their livelihoods.

The 2017 Tax Cuts and Jobs Act (TCJA) allows business owners to write off the full cost of commercial fire sprinkler systems as an expense up to $1 million (adjusted for inflation in 2019 to $1.04 million). This benefit enables many small businesses to immediately recover the costs of the upfront investment. Also, those who borrow money to pay for a project can fully deduct the interest expense of the loan.

Section 179 of the U.S. Internal Revenue Code has long allowed small businesses to deduct the cost of certain property like machinery as an expense at the moment it is placed in service—instead of writing it off over its useful life. The new Section 179 deduction applies to upgrading existing systems or retrofitting systems in existing structures. The goal is to stimulate long-term economic growth by encouraging businesses to make capital investments. The Section 179 benefit is not phased out over time.

For big businesses to receive the full TCJA benefit, a company may currently only spend the maximum of $2.59 million on equipment in a year. After that, the deduction phases out on a dollar-for-dollar basis and eventually reaches zero.

For the first time, the law consolidated several categories of equipment—including fire sprinklers—under the umbrella of qualified improvement property (QIP). QIP refers to improvements made by a taxpayer to an interior portion of an existing building that is nonresidential real property.

A drafting error in the final version of the TCJA bill left larger businesses unable to receive the benefits of this new classification, however, a technical correction in the recent Coronavirus Economic Stabilization (CARES) Act of 2020 fixes that. Now, under Cost Recovery Section 13201 of the TCJA, QIPs are a qualifying expenditure for bonus depreciation, a method of accelerated depreciation that allows companies to immediately deduct a sizable portion of the purchase price of eligible assets. This means that any size business can deduct 100% of the cost of a sprinkler system installation (put into use between September 27, 2017, and January 1, 2023).

Bonus depreciation only applies the first year the property is placed in service. And between 2023 and 2026, the bonus depreciation percentage is gradually reduced (80% in 2023; 60% in 2024; 40% in 2025; and 20% in 2026) until the depreciation schedule is permanently set at 15 years in 2027. Previously, the cost of all commercial fire protection systems was depreciated over 39 years.

Once bonus depreciation drops below 100%, the remaining cost of the sprinkler system is spread out over 15 years as regular depreciation under Modified Accelerated Cost Recovery System (MACRS), a federal income tax convention that allows for a larger tax deduction in the early years of an asset’s useful life, and less with the passage of time. A professional tax advisor can help a business determine precisely how the new incentives will impact its bottom line.

Not only could these federal tax incentives help buildings in your fire district become more fire-safe, but they also help make fire sprinklers more palatable to business owners when they are required to install them due to local ordinances or codes. Building owners can improve fire safety in their buildings using the federal tax incentives and do so before the full benefits expire.

Would you like more information? Please contact the Northern Illinois Fire Sprinkler Advisory Board at 708-403-4468 or nifsab@nifsab.org.
The 2021 Annual Conference Update

By: Ronald Kubicki, Co-Chair Conference Committee

The 2021 NIAFPD Annual Conference Committee has been meeting via “Zoom” on a regular basis over the past few months to discuss the planned January 29-30, 2021 education session. Through these social distanced sessions, we have discussed at length the concerns to holding this annual event. At this time, the committee is moving forward with inviting guest speakers and planning top-notch educational sessions.

There will be some changes to the conference in 2021. Prior to the COVID-19 lockdown, the decision was made to move the conference to the Hilton DoubleTree in Oak Brook and a contract was signed. This venue has been updated and we will work with the staff to create appropriate classrooms for optimum learning as well as appropriate social distancing.

Additionally, the conference will have two full days of programming on Friday and Saturday only. If you have topic suggestions, please reach out to the NIAFPD at niafpd1@gmail.com or contact any member of the committee to pass along your requests.

The committee will proceed with planning and will make a final decision on the conference by the end of September when it will be clearer where the State of Illinois is with COVID-19 regulations. Please know that your safety and health are guiding all decisions concerning holding the conference.

Should you have any questions or comments, please contact any of the conference committee members:
Ronald Kubicki ronaldkubicki@comcast.net; James Grady jgrady3@illinoisfirechiefs.org;
Bill Hoffmeister hoffmeister@frankfortfire.org; Denise Kauffman niafpd1@gmail.com; Dick Swanson dswanson@metroparamedic.com;
Gina Degleffetti gina@illinoisfirechiefs.org; Jeff Janus ssfools1@gmail.com; Karl Ottosen kottosen@ottosenlaw.com;
Michelle Buhr mbuhr@ottosenlaw.com; Nick Kosiara njkosi@comcast.net; Shawn Flaherty sflaherty@ottosenlaw.com,
Chief Mike Schofield mrcart88@aol.com; or Sue Huiner absueloot@hotmail.com.

Visit www.niafpd.org homepage to participate in a survey for planning the 2021 Annual Conference!
Sawyer Falduto Asset Management:

Sawyer Falduto Asset Management, LLC provides investment management services to Police and Fire Pension Funds, local units of government and high net worth individuals. The NIAFPD has enjoyed the support and friendship of Sawyer Falduto for many years. Thank you for all you have done for us!

Tom Sawyer from Sawyer Falduto answered these questions for us:

What would you want our membership to know about Sawyer Falduto?

“What the firm Sawyer Falduto was formed in 2007, John and I have worked together since 1991. We truly enjoy the relationships that we have built over the years and the opportunity to give back to the fire service through our involvement with the NIAFPD.”

What is a fun fact about you/Sawyer Falduto that not many people know?

“One of us is an early bird, the other a night owl. We figured out one day that Sawyer Falduto is open for business nearly 24 hours per day!”

Do you have one favorite memory of an NIAFPD conference or event?

“I’m not sure we have a single favorite memory. I’ll hasten to add that we always enjoy networking and visiting with our friends both old and new at the NIAFPD Conference.”

Ottosen Dinolfo Hasenbalg & Castaldo, Ltd.:

Ottosen DiNolfo Hasenbalg & Castaldo, Ltd is a firm dedicated to serving those who serve others – municipalities, local governments, public pension boards, public safety organizations and school districts. They have been a member of the NIAFPD for 26 years! The NIAFPD relies heavily on the firm for our education seminars. Their expertise and friendship are key to the success of the NIAFPD.

Karl Ottosen from Ottosen DiNolfo Hasenbalg & Castaldo answered these questions for us:

What would you want our membership to know about Ottosen DiNolfo?

“Ottosen DiNolfo appreciates the educational focus of the Alliance and our firm has always been dedicated to serving those who serve others.”

What is the last book you read?

“Zane Grey”

If you had to eat one meal for the rest of your life, what would it be?

“Vegetable stir fry with shrimp.”

Do you have one favorite memory of an NIAFPD conference or event?

“You could always count on the non-stop entertainment from Retired Chief Daniel Hermes.”
Are Contractual Services Right for Your District?

By Ron Kubicki, Marketing Representative, Paramedic Services of Illinois

As a former Fire District Trustee and President of the NIAFPD Board of Trustees, I am often asked by fellow trustees from across Illinois if it makes sense to bring in contractual paramedic/firefighter services using a private company and if it will be cost effective for the District. These are not easy questions to answer so let me share what I have learned from my 40 years with the fire service.

Private contractual paramedic/firefighter services can tailor a contract to provide excellent service and quality patient care. Here are a few ways that a contracted service provider can benefit your district:

1. They can customize a service agreement to meet the needs of the community.
2. They can bring jobs to the residents living in the community.
3. They relieve hiring costs, which include recruiting, background checks and pre-employment physicals.
4. They relieve compensation concerns such as wages, benefits, or retirement plan expenses for the District.
5. There are no education or training expenses.
6. There are no staffing or disciplinary considerations.
7. There are no workers compensation or disability claims.
8. There is limited professional liability exposure.
9. There are no miscellaneous day-to-day expenses or hidden costs.
10. There are no overtime costs if someone is unable to report to duty as the contractor fills the shift.

Additionally, contracted paramedic service providers often offer employees a generous and comprehensive benefits package to minimize turnover of employees. Experienced and respected contractual paramedic/firefighter services providers employ expert and experienced employees.

Fire districts in need of professional staffing should research a provider before signing a contract. For more information, please contact me at ronaldkubicki@comcast.net.
IFCA Education & Research Foundation Biggest Fundraiser

The Illinois Fire Chiefs’ Association Education and Research Foundation’s biggest fundraiser, the Annual Golf Outing, was cancelled due to the COVID-19 pandemic. In its place, they have launched a “no contact” t-shirt sale to raise funds for scholarships. In the past, The Foundation has provided over $1.8 million to Illinois firefighters to improve their formal and certification education. The deadline for orders is August 30th and The Foundation will receive $10 from each shirt ordered. Please visit https://ifctshirt.itemorder.com to place your order.

Watch for Membership Renewal!

Membership investment renewal forms will be sent in September and are due November 1, 2020.

IFCA Education & Research Foundation Biggest Fundraiser

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Northern Illinois Fire Sprinkler Advisory Board
Save Lives. Protect Property.

Erik Hoffer
Executive Director
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708.403.4468
FireSprinklerAssoc.org • HomeLifeSafety.com
In Memoriam

Martin Perenchio, Trustee for Harvard Fire Protection District, passed away June 1, 2020. Marty was a firefighter for 42 years and a paramedic who served the communities of Harvard and Crystal Lake. Rest in peace.

NEW TRUSTEES

Joe Doherty and Kurt Rodewald were recently sworn into the McHenry Township Fire Protection District’s Board of Trustees. Congratulations!

The Lake Zurich Rural Fire Protection District Board of Trustees welcomed new member John Madden in May of 2020.

John replaces Trustee Hal Culler who retired from the Board.

Welcome, Trustee Madden and best wishes to Trustee Culler in retirement.

Trustee Anniversaries:

Dr. Thomas Long was recently recognized for 25 years of service on the Barrington Countryside Fire Protection District Board of Trustees. Congratulations!
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