

NOTICE OF BOARD MEETING

HEBER-OVERGAARD FIRE DISTRICT BOARD OF DIRECTORS

Pursuant to A.R.S. 38-431.02(C). Notice is hereby given to the members of the Heber-Overgaard Fire District and the general public that the Heber-Overgaard Fire District will hold a meeting open to the public on December 20, 2022 at 6pm. in the Heber-Overgaard Fire Station, Overgaard, Navajo County, Arizona. The Board may vote to go into executive session, which will not be open to the public to discuss certain matters.

Pursuant to the Americans with Disabilities Act (ADA), the Heber-Overgaard Fire District endeavors to ensure the accessibility of its meetings to all persons with disabilities. If you need an accommodation for a meeting, please contact the Fire District's Administration at 928-535-4346 at least 48 hours prior to the meeting so that an accommodation can be arranged.

Pledge

1. CALL TO ORDER and ROLL CALL OF BOARD MEMBERS:
2. APPROVAL OF MINUTES:
 1. Regular Session minutes of November 15, 2022
 2. Fire Board Open Seat minutes of November 15, 2022
 3. Executive Session minutes of November 15, 2022 for the appointment of a new Fire Board member.
 4. Executive Session minutes of November 15, 2022 for the discussion of Chief McCluskey's retirement.

MOTION to accept the November 15, 2022 Regular and Executive Session Board Meeting Minutes as presented

B. REPORTS AND CORRESPONDENCE:

5. November 2022 Fire & EMS Reports
6. November 2022 Fire Chief's Report
7. November 2022 Deputy Chief's Report

MOTION to accept the November 2022 Reports and Correspondence as presented.

3. FINANCIAL REPORTING: November 2022 Financial and Ambulance Financial Statements.
MOTION to accept the November 2022 Financial and Ambulance Financial Statements as presented.
4. CALL TO THE PUBLIC:
5. OLD BUSINESS:
 - A. Update on apparatus, grants (payment of \$16,388.64 for Radio Grant received), and the tower:

6. NEW BUSINESS:

- A. Discussion and possible action regarding the attorney for the Public Safety Retirement System Local Board Cindy Kelley with Ryan Rapp, Underwood & Pacheco Law Firm:
MOTION to accept the Engagement and Retainer Agreement with Ryan Rapp, Underwood and Pacheco Law Firm to be the legal representation for the PSPRS Local Board.
- B. Action regarding Chief Payne getting signing authority on all bank accounts effective January 1, 2023:
MOTION to give signing authority on all bank accounts with the Heber Overgaard Fire District to Chief Jason Payne effective January 1, 2023.
- C. Executive Session for the discussion of Chief Payne's contract per ARS 38-431.03:
Executive Sessions are confidential:
- D. Discussion and possible action regarding agenda item 6C:

7. CALL TO THE PUBLIC:

8. ADJOURNMENT:

SOME BOARD MEMBERS AND/OR DISTRICT ATTORNEY MAY APPEAR TELEPHONICALLY ON ABOVE AGENDA ITEMS OR EXECUTIVE SESSIONS. A COPY OF THE AGENDA BACKGROUND MATERIAL PROVIDED TO BOARD MEMBERS (WITH THE EXCEPTION OF MATERIAL RELATING TO POSSIBLE EXECUTIVE SESSIONS) IS AVAILABLE FOR PUBLIC INSPECTION AT THE FIRE HALL FROM 8:00 A.M. TO 4:00 P.M. DAILY. UNDER A.R.S. SECTION 38-431.03 (A). THE BOARD RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION ON ABOVE AGENDA ITEMS WHEN NEEDED, ARS 38-431.03 (D) FOR LEGAL ADVICE ON ANY OF THE ABOVE AGENDA ITEMS OR ANY MATTER OF PROCEDURE.

Call to the Public A.R.S 38-431.01. (H). A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

POSTED AT THE HEBER/OVERGAARD FIRE STATION, ON DATE: 12-16-22

**HEBER-OVERGAARD FIRE DISTRICT BOARD
BOARD MEETING MINUTES
December 20, 2022**

The meeting was called to order by Roger Owens at 18:00.

Attendees:

Roger Owens, Chairman
Roxanne Flynn, Board Clerk
Mike Brewer, Board Member

Steven Grumkoski, Board Member
Mark Dahl, Board Member
Jason Payne – Deputy Chief

1. CALL TO ORDER and ROLL CALL OF BOARD MEMBERS:

2. CONSENT AGENDA:

A. APPROVAL OF MINUTES

1. Regular Session minutes of November 15, 2022.
2. Fire Board Open Seat meeting minutes of November 15, 2022.
3. Executive Session minutes of November 15, 2022 for the appointment of a new Fire Board member.
4. Executive Session minutes of November 15, 2022 for the discussion of Chief McCluskey's retirement.

MOTION made by Mark Dahl to accept the Regular Session, Fire Board Open Seat and both Executive Session Board Meeting minutes of November 15, 2022 as presented. Steve Grumkoski SECONDED the MOTION. All In Favor.

B. REPORTS AND CORRESPONDENCE:

1. November 2022 Fire & EMS Reports
2. November 2022 Fire Chief's Report
3. November 2022 Deputy Chief's Report

MOTION made by Steve Grumkoski to accept the Reports and Correspondence. Roxanne Flynn SECONDED the MOTION. All in Favor.

3. FINANCIAL REPORTING: November 2022 Financial and Ambulance Financial Statements.

MOTION made by Roxanne Flynn to accept the November 2022 Financial and Ambulance Financial Statements as presented. Mark Dahl SECONDED the MOTION. All in favor.

4. CALL TO THE PUBLIC: None

5. OLD BUSINESS:

- A. Update on apparatus, grants (payment of \$16,388.64 for Radio Grant received), and the tower:
Deputy Chief Payne covered the updates on the above.

6. NEW BUSINESS:

- A. Discussion and possible action regarding the attorney for the Public Safety Retirement System Local Board, Cindy Kelley with Ryan Rapp Underwood & Pacheco Law Firm:

MOTION made by Steven Grumkoski to accept the Engagement and Retainer Agreement with Ryan Rapp Underwood and Pacheco Law Firm to be the legal representation for the PSPRS Local Board. Mike Brewer SECONDED the MOTION. All in favor.

- B. Action regarding Chief Payne getting signing authority on all bank accounts effective January 1, 2023:

MOTION made by Mark Dahl to give signing authority on all bank accounts with the Heber Overgaard Fire District to Chief Jason Payne effective January 1, 2023. Steven Grumkoski SECONDED the MOTION. All in favor.

- C. Executive Session for the discussion of Chief Payne's contract per A.R.S. 38-431.03:

MOTION made by Mike Brewer to go into Executive Session to discuss Chief Jason Payne's contract per A.R.S 38-431.03. Mark Dahl SECONDED the MOTION. All in favor. 18:19.

Back in Regular Session: 18:46.

- D. Discussion and possible action regarding agenda item 6C:

MOTION made by Roxanne Flynn to accept the contract for Chief Jason Payne with the addition of a \$100 a month cell phone stipend. Mark Dahl SECONDED the MOTION. All in favor.

7. CALL TO THE PUBLIC: None

8. ADJOURNMENT

MOTION made by Steven Grumkosi to Adjourn. Roxanne Flynn SECONDED the MOTION. All In Favor. 18:50

Respectfully Submitted,

Shelley Neely



R. Owens

M. Brewer



M. Dahl



R. Flynn



S. Grumkoski

6. NEW BUSINESS:

- A. Discussion and possible action regarding the attorney for the Public Safety Retirement System Local Board, Cindy Kelley with Ryan Rapp Underwood & Pacheco Law Firm:

MOTION made by Steven Grumkoski to accept the Engagement and Retainer Agreement with Ryan Rapp Underwood and Pacheco Law Firm to be the legal representation for the PSPRS Local Board. Mike Brewer SECONDED the MOTION. All in favor.

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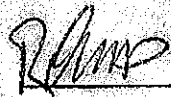
7. CALL TO THE PUBLIC: None

8. ADJOURNMENT

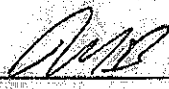
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Respectfully Submitted,

Shelley Neely



R. Owens



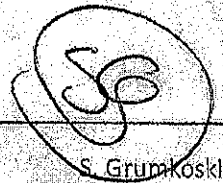
M. Brewer



M. Dahl



R. Flynn



S. Grumkoski

HOFD INCIDENT RUN SUMMARY

November 2022

| EMS – Billing Summary | (NOVEMBER) | (YTD-2022) |
|------------------------------|------------|------------|
| ALS Transports | 41 | 440 |
| BLS Transports | 4 | 36 |
| Deceased | 1 | 3 |
| Helicopter | 1 | 10 |
| Patient Refusals | <u>25</u> | <u>204</u> |
| Total EMS Billing | 72 | 693 |

| FIRE – Run Summary | (NOVEMBER) | (YTD-2022) |
|--|------------|-------------|
| Fire | 3 | 29 |
| Explosion | 1 | 1 |
| Rescue & EMS | 74 | 810 |
| Hazardous Condition | 0 | 14 |
| Service Call | 6 | 141 |
| Good Intent Call | 5 | 69 |
| False Alarm & False Call | 8 | 36 |
| Severe Weather & Natural Disaster | 0 | 1 |
| Special Incident – Wildland Assignment | <u>0</u> | <u>7</u> |
| Total FIRE-EMS Calls | 96 | 1108 |

| ACTIVITY –Summary | (NOVEMBER) | (YTD-2022) |
|-----------------------------|------------|------------|
| Community Events | 0 | 1 |
| Burn Permit | 10 | 67 |
| Public Assist | 3 | 9 |
| Residential Lockbox Install | 0 | 9 |
| Lift Assist | 0 | 0 |
| Vehicle Lockout | 2 | 42 |
| Public Education | <u>1</u> | <u>2</u> |
| Total ACTIVITY Calls | 16 | 131 |

| FIRE PREVENTION ACTIVITY –Summary | (NOVEMBER) | (YTD-2022) |
|--|------------|------------|
| Initial Inspection | 0 | 7 |
| Re-Inspection | 1 | 1 |
| Annual Inspection | 1 | 1 |
| Firewise Inspections | 0 | 3 |
| Engine Company Surveys | <u>0</u> | <u>0</u> |
| Total PREVENTION ACTIVITY | 2 | 12 |

RESPONSE TIMES

| EMS AVG Response Times Month (NOVEMBER) | <u>Minutes.Seconds</u> |
|--|------------------------|
| In-District | 3.51 (-) |
| Out of District – In CON | 0.00 (+) |
| Out of CON | 25.63 (/) |
| EMS AVG Response Times 2022 | <u>Minutes.Seconds</u> |
| In-District | 4.17 (-) |
| Out of District – In CON | 13.70 (/) |
| Out of CON | 31.78 (-) |

The Mission of the Heber-Overgaard Fire District is to serve the people and protect lives and property by providing fire, rescue and emergency medical services.



FIRE CHIEF'S REPORT – DECEMBER 20th, 2022

**Fire Chief's Report
NOVEMBER 2022**

William D. McCluskey

- I. Administrative
 - a. 11/1-11 Multiple Grant reports and documents to DOH and AFG
 - b. 11/1-21 PSPRS Process & documentation
 - c. 11/4 NFIRS reporting
 - d. 11/7-21 Imagetrend Report Writer & process work
 - e. 11/16 Begin Transition work with Chief Payne
 - f. 11/19 Vacation to Montana for Thanksgiving
 - g. 11/26 Multiple physician appointments and procedures
- II. Training
 - a.
- III. Significant Incidents:
 - a. 11/11 MVA SR260 MM314 - Multiple Vehicles vs Elk
 - b. 11/14 SR277 MM 316 - ½ acre Brush Fire
- IV. Wildland Requests/Assignments
 - a. No requests

Next meeting: January 17th, 2023

DEPUTY FIRE CHIEF



November 2022 Deputy Fire Chief Report

November Wildland Update

- Wildland meetings for upcoming season 2023, and after-action regional meeting in December. All Southwest teams are getting into swing with member meetings.

Apparatus Update

- E71 out of service (At ASH for repairs, update to follow)
- E72 in service as primary Engine
- E73 (type 3) in service
- 20-2991 (Elk) Back in service and running calls
- New purchase of Attack Truck final inspection December 2022
- New purchase of Type 1 structure engine in works

November 2022 bullet points

- Transition with Chief McCluskey
- Chamber of Commerce meetings (Monthly)
- University of Arizona quality assurance EMS meetings
- Annual Winterfest at Tall Timbers Park
- NAFCA meeting
- Annual ACLS and PALS training for all crews
- Fire Extinguisher training for crews
- Annual hose testing completed
- Commercial Fire Inspections
- First snow with now issues.
- Community CPR Class
- HOCRN Meetings
- Crisis Response Team application review
- Show Low TV at HOFD for Ham Radio Club event
- Community Thanksgiving dinner served by HOFD Crews
- Thanksgiving
- Annual Reviews
- Extrication auto aide training with Timber Mesa all crews



DEPUTY FIRE CHIEF

- Several mutual aid incidents with Forrest Service
- Several vehicle rollovers
- HAZ-MAT Altair training on new equipment
- Two EMT's completed IV training
-

Total Water used for all 3 shifts

Total water used approximately

Several brush fires

1,000

Unit Analysis Report
Summary Report All Units
All Companies
END OF MONTH

Total Page : 2 of 2
 Summary Page : 1 of 1
 Date : 12/01/2022
 Time : 07:35:30
 History ID : 5911939

| <u>ID</u> | <u>Transport Urgency Description</u> | 11/01/2022 | | To 11/30/2022 | |
|--------------------------------|--------------------------------------|--------------|---------------|----------------|---------------------|
| | | <u>Calls</u> | <u>Miles</u> | <u>Hours</u> | <u>Call Charges</u> |
| A | ALS TRANSPORT | 41 | 1628.4 | 15.00 | 128260.72 |
| B | BLS TRANSPORT | 4 | 158.0 | 1.13 | 12502.04 |
| DOA | DECEASED | 1 | 0.0 | 0.00 | 0.00 |
| H | HELICOPTER | 1 | 0.0 | 0.00 | 2615.96 |
| R | REFUSAL | 25 | 41.0 | 1.59 | 0.00 |
| Total For All | | 72 | 1827.4 | 17.72 | 143378.72 |
| Average Time Per Unit: | | | 14.77 | Minutes | |
| Average Miles Per Unit: | | | 25.38 | Miles | |

Unit Analysis Report
Summary Report All Units
All Companies
ANNUAL UNIT ANALYSIS

Total Page : 2 of 2
 Summary Page : 1 of 1
 Date : 12/01/2022
 Time : 07:35:45
 History ID : 5911940

| <u>ID</u> | <u>Transport Urgency Description</u> | 01/01/2022 | | To 12/01/2022 | |
|--------------------------------|--------------------------------------|----------------------|----------------|---------------|---------------------|
| | | <u>Calls</u> | <u>Miles</u> | <u>Hours</u> | <u>Call Charges</u> |
| A | ALS TRANSPORT | 193 | 10032.6 | 62.13 | 599865.21 |
| B | BLS TRANSPORT | 11 | 443.1 | 3.96 | 34491.55 |
| DOA | DECEASED | 1 | 0.0 | 0.00 | 0.00 |
| H | HELICOPTER | 5 | 0.7 | 3.36 | 13079.80 |
| R | REFUSAL | 93 | 41.0 | 6.63 | 0.00 |
| Total For All | | 303 | 10517.4 | 76.08 | 647436.56 |
| Average Time Per Unit: | | 15.07 Minutes | | | |
| Average Miles Per Unit: | | 34.71 Miles | | | |

Credit Summary

Summary By Credit Code

END OF MONTH

| <u>ID</u> | <u>Description</u> | <u>Credits</u> | <u>QTY %</u> | <u>Amount</u> | <u>Amount %</u> |
|-----------------------|--------------------------------|----------------|--------------|------------------|-----------------|
| AMCD | ADJUSTMENT MEDICAID | 21 | 9.59 | 25784.05 | 12.20 |
| AMCR | ADJUSTMENT MEDICARE | 41 | 18.72 | 79805.26 | 37.75 |
| AMGT | ADJUSTMENT INSURANCE | 7 | 3.20 | 9081.25 | 4.30 |
| COLL | PAYMENT COLLECTION AGENCY | 5 | 2.28 | 162.00 | 0.08 |
| INTR | Interest Received | 1 | 0.46 | 23.32 | 0.01 |
| PAIN | PAYMENT - AUTO | 1 | 0.46 | 0.00 | 0.00 |
| PMCB | PAYMENT-MEDICARE | 18 | 8.22 | 13895.08 | 6.57 |
| PMCD | PAYMENT MEDICAID | 15 | 6.85 | 23640.91 | 11.18 |
| PMCMC | PAYMENT MEDICAID MANAGED CARE | 4 | 1.83 | 3404.34 | 1.61 |
| PMCO | PAYMENT MCR MANAGED CARE | 19 | 8.68 | 14405.02 | 6.81 |
| PPCH | PAYMENT PATIENT - CHECK | 12 | 5.48 | 1102.76 | 0.52 |
| PPIN | PAYMENT COMM INS - PRIMARY | 12 | 5.48 | 21251.74 | 10.05 |
| PSIN | PAYMENT COMM INS - SECONDARY | 14 | 6.39 | 3875.75 | 1.83 |
| PSPE | PAYMENT - VA | 1 | 0.46 | 0.00 | 0.00 |
| PTCC | PAYMENT PATIENT - CREDIT CARD | 8 | 3.65 | 1651.98 | 0.78 |
| REVADJ | REVERSAL OF ADJUSTMENT | 7 | 3.20 | -8066.16 | -3.82 |
| RFIN | Refund-Insurance | 1 | 0.46 | -609.82 | -0.29 |
| TAX | TAX SUBSIDY ADJUSTMENT | 13 | 5.94 | 2273.83 | 1.08 |
| TCSADJ | COLLECTION FEE ADJUSTMT | 5 | 2.28 | 73.00 | 0.03 |
| WCOL | Write Off-Bad Debt/Collections | 14 | 6.39 | 19635.70 | 9.29 |
| Totals For All | | 219 | | 211390.01 | |

Aging Summary

END OF MONTH

Report As Of November 30, 2022

Grouped By Level of Care

| <u>ID</u> | <u>Description</u> | <u>Calls</u> | <u>Current</u> | <u>31 to 60</u> | <u>61 to 90</u> | <u>91 to 120</u> | <u>121 to 150</u> | <u>151 to 180</u> | <u>Over 180</u> | <u>Total</u> |
|-----------|--------------------|--------------|----------------|-----------------|-----------------|------------------|-------------------|-------------------|-----------------|--------------|
| N | NON RESIDENT | 38 | 17966.16 | 9127.56 | 6859.54 | 19888.77 | 15548.42 | 6505.36 | 2820.37 | 78716.18 |
| R | RESIDENT | 96 | 91401.32 | 16448.64 | 5451.86 | 6867.62 | 5948.78 | 11228.60 | 12105.11 | 149451.93 |

Aging - Patient Detail**END OF MONTH****Report As Of November 30, 2022**

| Pat No | Neg | Patient Name | Last Pay | Current | 31 to 60 | 61 to 90 | 91 to 120 | 121 to 150 | 151 to 180 | Over 180 | Total |
|-----------|------|--------------|------------|---------|----------|----------|-----------|------------|------------|----------|---------|
| 120002290 | ---- | | 08/24/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3157.76 | 3157.76 |
| 120002544 | ---- | | 11/22/2022 | 6498.59 | 0.00 | 210.61 | 212.36 | 421.22 | 0.00 | 0.00 | 7342.78 |
| 120003020 | ---- | | 10/27/2022 | 0.00 | 0.00 | 275.00 | 0.00 | 0.00 | 0.00 | 0.00 | 275.00 |
| 120003707 | ---- | | | 3131.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3131.96 |
| 120003718 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 963.73 | 963.73 |
| 120003796 | ---- | | | 3157.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3157.76 |
| 120004325 | ---- | | 11/17/2022 | 0.00 | 191.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 191.77 |
| 120004485 | ---- | | | 3131.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3131.96 |
| 120004490 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2816.55 | 2816.55 |
| 120004535 | ---- | | 11/17/2022 | 0.00 | 97.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 97.37 |
| 120004694 | ---- | | | 3131.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3131.96 |
| 120004747 | ---- | | 10/31/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 61.00 | 0.00 | 0.00 | 61.00 |
| 120004905 | ---- | | 11/17/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.37 | 15.37 |
| 120005040 | ---- | | 11/30/2022 | 0.00 | 158.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 158.52 |
| 120005053 | ---- | | 11/09/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27.74 | 0.00 | 27.74 |
| 120005284 | ---- | | 11/30/2022 | 188.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 188.53 |
| 120005306 | ---- | | | 0.00 | 3119.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3119.06 |
| 120005427 | ---- | | | 0.00 | 0.00 | 0.00 | 3144.86 | 0.00 | 0.00 | 0.00 | 3144.86 |
| 120005443 | ---- | | 11/03/2022 | 0.00 | 190.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 190.15 |
| 120005461 | ---- | | 11/22/2022 | 186.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186.91 |
| 120005536 | ---- | | 09/29/2022 | 0.00 | 0.00 | 152.45 | 0.00 | 0.00 | 0.00 | 0.00 | 152.45 |
| 120005639 | ---- | | 10/31/2022 | 0.00 | 295.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 295.26 |
| 120005655 | ---- | | | 3144.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3144.86 |
| 120005713 | ---- | | | 3131.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3131.96 |
| 120005897 | ---- | | 09/08/2022 | 0.00 | 0.00 | 0.00 | 265.00 | 0.00 | 0.00 | 0.00 | 265.00 |
| 120005989 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 942.67 | 0.00 | 0.00 | 942.67 |
| 120006067 | ---- | | 11/03/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 98.03 | 0.00 | 0.00 | 98.03 |
| 120006190 | ---- | | | 3119.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3119.06 |
| 120006193 | ---- | | 11/17/2022 | 0.00 | 190.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 190.31 |
| 120006199 | ---- | | 10/31/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 2765.86 | 0.00 | 0.00 | 2765.86 |
| 120006288 | ---- | | 10/27/2022 | 3131.96 | 290.00 | 870.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4291.96 |
| 120006290 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 958.87 | 958.87 |
| 120006342 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2805.00 | 2805.00 |
| 120006348 | ---- | | | 3133.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3133.25 |
| 120006372 | ---- | | 11/03/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2565.96 | 0.00 | 2565.96 |
| 120006376 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3144.86 | 0.00 | 3144.86 |
| 120006379 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2615.96 | 0.00 | 2615.96 |
| 120006390 | ---- | | 07/14/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 340.27 | 0.00 | 340.27 |
| 120006396 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 983.17 | 0.00 | 983.17 |
| 120006411 | ---- | | | 3144.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3144.86 |
| 120006418 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 3093.26 | 0.00 | 0.00 | 3093.26 |
| 120006421 | ---- | | 10/06/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 191.77 | 0.00 | 0.00 | 191.77 |
| 120006425 | ---- | | 09/20/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 680.00 | 0.00 | 0.00 | 680.00 |
| 120006437 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 3150.02 | 0.00 | 0.00 | 3150.02 |
| 120006441 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 3146.15 | 0.00 | 0.00 | 3146.15 |
| 120006444 | ---- | | | 0.00 | 0.00 | 3106.16 | 0.00 | 0.00 | 0.00 | 0.00 | 3106.16 |
| 120006454 | ---- | | 09/01/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0.00 | 0.00 | 280.00 |
| 120006456 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 2983.61 | 0.00 | 0.00 | 2983.61 |
| 120006457 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 2983.61 | 0.00 | 0.00 | 2983.61 |

Aging - Patient Detail**END OF MONTH****Report As Of November 30, 2022**

| <u>Pat No</u> | <u>Neg</u> | <u>Patient Name</u> | <u>Last Pay</u> | <u>Current</u> | <u>31 to 60</u> | <u>61 to 90</u> | <u>91 to 120</u> | <u>121 to 150</u> | <u>151 to 180</u> | <u>Over 180</u> | <u>Total</u> |
|---------------|------------|---------------------|-----------------|----------------|-----------------|-----------------|------------------|-------------------|-------------------|-----------------|--------------|
| 120006466 | ---- | | 11/09/2022 | 0.00 | 0.00 | 0.00 | 1647.91 | 0.00 | 0.00 | 0.00 | 1647.91 |
| 120006469 | ---- | | | 0.00 | 0.00 | 0.00 | 3183.56 | 0.00 | 0.00 | 0.00 | 3183.56 |
| 120006472 | ---- | | 11/30/2022 | 0.00 | 0.00 | 218.54 | 100.54 | 0.00 | 0.00 | 0.00 | 319.08 |
| 120006479 | ---- | | 08/24/2022 | 0.00 | 0.00 | 0.00 | 152.45 | 0.00 | 0.00 | 0.00 | 152.45 |
| 120006483 | ---- | | | 0.00 | 0.00 | 0.00 | 3131.96 | 0.00 | 0.00 | 0.00 | 3131.96 |
| 120006487 | ---- | | 09/08/2022 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 120006496 | ---- | | | 0.00 | 0.00 | 0.00 | 3286.76 | 0.00 | 0.00 | 0.00 | 3286.76 |
| 120006501 | ---- | | 11/30/2022 | 0.00 | 0.00 | 0.00 | 175.35 | 0.00 | 0.00 | 0.00 | 175.35 |
| 120006503 | ---- | | | 0.00 | 0.00 | 0.00 | 3157.76 | 0.00 | 0.00 | 0.00 | 3157.76 |
| 120006504 | ---- | | 11/02/2022 | 0.00 | 0.00 | 0.00 | 2615.96 | 0.00 | 0.00 | 0.00 | 2615.96 |
| 120006505 | ---- | | 11/02/2022 | 0.00 | 0.00 | 0.00 | 2615.96 | 0.00 | 0.00 | 0.00 | 2615.96 |
| 120006507 | ---- | | | 0.00 | 0.00 | 0.00 | 2615.96 | 0.00 | 0.00 | 0.00 | 2615.96 |
| 120006509 | ---- | | 11/17/2022 | 3144.86 | 193.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3338.25 |
| 120006512 | ---- | | 09/29/2022 | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| 120006517 | ---- | | 09/29/2022 | 0.00 | 0.00 | 97.37 | 0.00 | 0.00 | 0.00 | 0.00 | 97.37 |
| 120006518 | ---- | | 09/20/2022 | 0.00 | 0.00 | 2916.03 | 0.00 | 0.00 | 0.00 | 0.00 | 2916.03 |
| 120006531 | ---- | | 10/13/2022 | 0.00 | 0.00 | 173.95 | 0.00 | 0.00 | 0.00 | 0.00 | 173.95 |
| 120006532 | ---- | | | 0.00 | 0.00 | 2615.96 | 0.00 | 0.00 | 0.00 | 0.00 | 2615.96 |
| 120006538 | ---- | | 10/13/2022 | 0.00 | 0.00 | 193.39 | 0.00 | 0.00 | 0.00 | 0.00 | 193.39 |
| 120006541 | ---- | | 11/07/2022 | 0.00 | 0.00 | 275.00 | 0.00 | 0.00 | 0.00 | 0.00 | 275.00 |
| 120006545 | ---- | | 10/27/2022 | 0.00 | 0.00 | 195.01 | 0.00 | 0.00 | 0.00 | 0.00 | 195.01 |
| 120006550 | ---- | | 11/03/2022 | 0.00 | 0.00 | 143.71 | 0.00 | 0.00 | 0.00 | 0.00 | 143.71 |
| 120006552 | ---- | | | 0.00 | 3106.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3106.16 |
| 120006560 | ---- | | | 0.00 | 3107.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3107.45 |
| 120006562 | ---- | | 11/17/2022 | 0.00 | 330.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 330.43 |
| 120006563 | ---- | | | 0.00 | 3120.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3120.35 |
| 120006568 | ---- | | | 0.00 | 3144.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3144.86 |
| 120006571 | ---- | | | 0.00 | 2901.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2901.05 |
| 120006573 | ---- | | 11/17/2022 | 0.00 | 240.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 240.80 |
| 120006575 | ---- | | | 0.00 | 980.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 980.40 |
| 120006579 | ---- | | | 0.00 | 3093.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3093.26 |
| 120006584 | ---- | | 11/17/2022 | 6289.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6289.72 |
| 120006585 | ---- | | 11/22/2022 | 3093.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3093.26 |
| 120006588 | ---- | | | 3131.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3131.96 |
| 120006589 | ---- | | | 3119.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3119.06 |
| 120006590 | ---- | | | 3119.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3119.06 |
| 120006592 | ---- | | 11/22/2022 | 3080.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3080.36 |
| 120006594 | ---- | | | 3028.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3028.76 |
| 120006596 | ---- | | | 3157.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3157.76 |
| 120006597 | ---- | | | 2615.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2615.96 |
| 120006601 | ---- | | | 3159.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3159.05 |
| 120006603 | ---- | | | 3106.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3106.16 |
| 120006604 | ---- | | | 3183.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3183.56 |
| 120006605 | ---- | | | 3054.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3054.56 |
| 120006606 | ---- | | | 3002.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3002.96 |
| 120006607 | ---- | | | 3068.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3068.75 |
| 120300085 | ---- | | | 6251.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6251.02 |
| 120300238 | ---- | | | 3106.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3106.16 |
| 120300853 | ---- | | 11/22/2022 | 0.00 | 0.00 | 195.66 | 0.00 | 0.00 | 0.00 | 0.00 | 195.66 |

Aging - Patient Detail

END OF MONTH

Report As Of November 30, 2022

| <u>Pat No</u> | <u>Neg</u> | <u>Patient Name</u> | <u>Last Pay</u> | <u>Current</u> | <u>31 to 60</u> | <u>61 to 90</u> | <u>91 to 120</u> | <u>121 to 150</u> | <u>151 to 180</u> | <u>Over 180</u> | <u>Total</u> |
|----------------------------|------------|---------------------|-----------------|------------------|-----------------|-----------------|------------------|-------------------|-------------------|-----------------|------------------|
| 120301012 | ---- | | 11/03/2022 | 0.00 | 0.00 | 191.77 | 0.00 | 0.00 | 0.00 | 0.00 | 191.77 |
| 120400030 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3119.06 | 0.00 | 3119.06 |
| 120400709 | ---- | | 11/22/2022 | 0.00 | 0.00 | 191.77 | 0.00 | 0.00 | 0.00 | 0.00 | 191.77 |
| 120401010 | ---- | | 11/09/2022 | 0.00 | 190.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 190.15 |
| 120401093 | ---- | | 11/17/2022 | 0.00 | 265.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 265.00 |
| 120401169 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3144.86 | 0.00 | 3144.86 |
| 120401209 | ---- | | | 3080.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3080.36 |
| 120500064 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 946.25 | 946.25 |
| 120500370 | ---- | | 10/06/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 525.00 | 525.00 |
| 120500570 | ---- | | | 3183.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3183.56 |
| 120500997 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 992.08 | 0.00 | 992.08 |
| 120501316 | ---- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 951.58 | 951.58 |
| 120501636 | ---- | | 11/17/2022 | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 |
| 120501648 | ---- | | 11/17/2022 | 0.00 | 144.51 | 289.02 | 0.00 | 700.00 | 800.00 | 0.00 | 1933.53 |
| 120501815 | ---- | | 11/03/2022 | 0.00 | 225.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225.95 |
| 120600112 | ---- | | | 3131.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3131.96 |
| 120600144 | ---- | | 11/30/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1785.37 | 1785.37 |
| Total Patients: 115 | | | | 109367.48 | 25576.20 | 12311.40 | 26756.39 | 21497.20 | 17733.96 | 14925.48 | 228168.11 |

2022 - 2023 AMBULANCE REVENUES

| MONTH | BALANCE FORWARD | CHARGES | PAYMENTS | CONTRACTUAL ADJUSTMENTS | RESIDENTIAL TAX WRITE OFF | INSURANCE REFUNDS | *MANAGEMENT ADJUSTMENTS | OUTSIDE COLLECTIONS ADJUSTMENTS | OUTSTANDING A/R |
|---------------|----------------------|------------------------|------------------------|-------------------------|---------------------------|---------------------|-------------------------|---------------------------------|-----------------|
| JUL | \$ 248,795.97 | \$ 221,400.37 | \$ (67,583.57) | \$ (105,458.64) | \$ (3,193.17) | - | \$ 1,172.54 | \$ (91.97) | \$ 295,041.53 |
| AUG | \$ 295,041.53 | \$ 249,809.71 | \$ (69,335.83) | \$ (91,938.70) | \$ (7,016.74) | 144.29 | \$ 50.00 | \$ (50.50) | \$ 376,703.76 |
| SEP | \$ 376,703.76 | \$ 173,939.80 | \$ (74,877.53) | \$ (143,058.90) | \$ (1,814.72) | - | \$ 205.23 | \$ (35.50) | \$ 331,062.14 |
| OCT | \$ 331,062.14 | \$ 168,980.07 | \$ (69,903.31) | \$ (132,758.99) | \$ (4,804.83) | - | \$ 3,624.00 | \$ (43.00) | \$ 296,156.08 |
| NOV | \$ 296,156.08 | \$ 143,402.04 | \$ (83,412.90) | \$ (134,306.26) | \$ (2,273.83) | 609.82 | \$ 8,066.16 | \$ (73.00) | \$ 228,168.11 |
| DEC | | | | | | | | | \$ - |
| JAN | | | | | | | | | \$ - |
| FEB | | | | | | | | | \$ - |
| MAR | | | | | | | | | \$ - |
| APR | | | | | | | | | \$ - |
| MAY | | | | | | | | | \$ - |
| JUN | | | | | | | | | \$ - |
| TOTALS | \$ 957,531.99 | \$ (365,113.14) | \$ (607,521.49) | \$ (19,103.29) | \$ 754.11 | \$ 13,117.93 | \$ (293.97) | | |

*Management Adjustments reflect reversals of prior Insurance Adjustments for additional payment.



Heber-Overgaard Fire Department

2061 Lumber Valley Road
P.O. Box 1010
Overgaard, AZ 85933
(928) 535-4346



Monthly Financial Report – November 2022

Attached are the following for your information and review:

1. Balance Sheet as of November 30, 2022.
2. Summary of reconciled cash balances for November 2022
3. Statement of Revenues and Expenditures for November 30, 2022, including budget to actual and fiscal year balances.
4. Fixed Assets and Disposals
5. Income vs. Expenses Graph through November 2022.
6. Monthly Disbursement Report.
7. 12-Month Cash Flow.

Key points:

- Revenue for the month of November was \$373,182 which was under budget by \$23,040.
 - Navajo County Revenue for November was \$266,384 which was \$77,713 under budget.
 - Non-Levy revenue was \$106,753.
 - Ambulance revenue for the month was \$83,497 which was \$31,830 over budget.
- Expenses for November totaled \$201,943 which was under budget by \$34,547
- Fiscal Year revenue is \$1,991,653 which is \$260,014 over budget.
 - Ambulance revenue is \$362,638 which is \$104,303 over budget.
- Fiscal Year expenses are \$1,165,564 which is \$118,988 under budget.

Please contact the Finance Director for any questions or concerns regarding this report.

| | Nov 30, 22 | Nov 30, 21 | \$ Change | % Change |
|--------------------------------------|---------------------|---------------------|-------------------|--------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1072 · Bill.com Money Out Clearing | 0.00 | 437.20 | -437.20 | -100.0% |
| 1066 · NAT'L BANK OF ARIZONA/PAYROLL | 216,722.09 | 316,792.06 | -100,069.97 | -31.6% |
| 1005 · PETTY CASH | 100.00 | 100.00 | 0.00 | 0.0% |
| 1010 · NAVAJO COUNTY TREASURER | 1,991,896.68 | 1,534,956.91 | 456,939.77 | 29.8% |
| 1014 · CAPITAL PROJECTS FUND | 519,331.62 | 514,211.60 | 5,120.02 | 1.0% |
| Total Checking/Savings | 2,728,050.39 | 2,366,497.77 | 361,552.62 | 15.3% |
| Other Current Assets | | | | |
| 1351 · AMBULANCE ALLOWANCE | -124,805.68 | -75,303.24 | -49,502.44 | -65.7% |
| 1210 · TAXES RECEIVABLE | 59,367.20 | 54,635.21 | 4,731.99 | 8.7% |
| 1350 · AMBULANCE RECEIVABLES | 248,795.97 | 154,450.00 | 94,345.97 | 61.1% |
| Total Other Current Assets | 183,357.49 | 133,781.97 | 49,575.52 | 37.1% |
| Total Current Assets | 2,911,407.88 | 2,500,279.74 | 411,128.14 | 16.4% |
| Fixed Assets | | | | |
| 1700 · Accumulated Depreciation | -2,569,682.98 | -2,474,362.71 | -95,320.27 | -3.9% |
| 1620 · Equipment | 838,923.30 | 630,575.60 | 208,347.70 | 33.0% |
| 1610 · Vehicles | 2,461,395.29 | 2,467,973.92 | -6,578.63 | -0.3% |
| 1600 · Buildings & Land | 1,371,443.14 | 1,336,098.82 | 35,344.32 | 2.7% |
| Total Fixed Assets | 2,102,078.75 | 1,960,285.63 | 141,793.12 | 7.2% |
| Other Assets | | | | |
| 3122 · OPEB | 53,027.00 | 53,027.00 | 0.00 | 0.0% |
| 3120 · Deferred Outflows | 915,529.00 | 915,529.00 | 0.00 | 0.0% |
| 1500 · PREPAID EXPENSES | 110,123.95 | 93,813.31 | 16,310.64 | 17.4% |
| Total Other Assets | 1,078,679.95 | 1,062,369.31 | 16,310.64 | 1.5% |
| TOTAL ASSETS | 6,092,166.58 | 5,522,934.68 | 569,231.90 | 10.3% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts Payable | 1,316.34 | 252,664.25 | -251,347.91 | -99.5% |
| Total Accounts Payable | 1,316.34 | 252,664.25 | -251,347.91 | -99.5% |
| Credit Cards | | | | |
| 2110 · NBAZ Credit Card | 3,860.76 | 4,862.79 | -1,002.03 | -20.6% |
| Total Credit Cards | 3,860.76 | 4,862.79 | -1,002.03 | -20.6% |
| Other Current Liabilities | | | | |
| 3150 · PTO Accrual | 241,409.49 | 227,919.69 | 13,489.80 | 5.9% |
| 2460 · Misc Deductions | 756.86 | 15.50 | 741.36 | 4,783.0% |
| 2025 · INTEREST PAYABLE | 1,834.45 | 2,389.12 | -554.67 | -23.2% |
| 2100 · Payroll Liabilities | | | | |
| 21-2700 · Life Insurance | 0.00 | 1,272.36 | -1,272.36 | -100.0% |
| 21-2400 · INSURANCE-MEDICAL | 1,158.09 | 0.00 | 1,158.09 | 100.0% |
| 21-2410 · INSURANCE-DENTAL | 56.73 | 0.00 | 56.73 | 100.0% |
| 21-2500 · MEDICAL SAVINGS ACCOUNT | 0.00 | -1,140.76 | 1,140.76 | 100.0% |
| 21-2600 · AFLAC-SUPPLEMENTAL INS | 0.00 | 724.50 | -724.50 | -100.0% |
| 21-2900 · AZ STATE RETIREMENT SYSTEM | -0.01 | -15.47 | 15.46 | 99.9% |
| Total 2100 · Payroll Liabilities | 1,214.81 | 840.63 | 374.18 | 44.5% |
| 2300 · DEFERRED COMP PLAN | -4,852.58 | -3,334.09 | -1,518.49 | -45.5% |
| 2350 · PAYABLE TO FF PENSION | 6,009.48 | 0.00 | 6,009.48 | 100.0% |
| 2375 · ACCRUED PAYROLL | 58,219.32 | 65,937.10 | -7,717.78 | -11.7% |
| 2400 · GARNISHMENT | 77.35 | 0.00 | 77.35 | 100.0% |
| 2450 · Union Dues | 0.00 | -440.00 | 440.00 | 100.0% |
| 2800 · AZ PUBLIC SAFETY RETIREMENT | 17,166.72 | 3,334.12 | 13,832.60 | 414.9% |
| Total Other Current Liabilities | 321,835.90 | 296,662.07 | 25,173.83 | 8.5% |
| Total Current Liabilities | 327,013.00 | 554,189.11 | -227,176.11 | -41.0% |

HEBER-OVERGAARD FIRE DISTRICT
Balance Sheet Prev Year Comparison
As of November 30, 2022

Accrual Basis

| | Nov 30, 22 | Nov 30, 21 | \$ Change | % Change |
|---------------------------------------|---------------------|---------------------|--------------------|---------------|
| Long Term Liabilities | | | | |
| 2951 - NBAZ Ambo 1865 Lease | 177,241.85 | 177,241.85 | 0.00 | 0.0% |
| 3100 - Net Pension Liability | 1,130,766.00 | 1,130,766.00 | 0.00 | 0.0% |
| 3130 - Deferred Inflows | 351,044.00 | 351,044.00 | 0.00 | 0.0% |
| Total Long Term Liabilities | 1,659,051.85 | 1,659,051.85 | 0.00 | 0.0% |
| Total Liabilities | 1,986,064.85 | 2,213,240.96 | -227,176.11 | -10.3% |
| Equity | | | | |
| 3200 - FUND BALANCE | 2,613,796.00 | 2,613,796.00 | 0.00 | 0.0% |
| 3900 - Retained Earnings | 666,217.23 | 51,101.15 | 615,116.08 | 1,203.7% |
| Net Income | 826,088.50 | 644,796.57 | 181,291.93 | 28.1% |
| Total Equity | 4,106,101.73 | 3,309,693.72 | 796,408.01 | 24.1% |
| TOTAL LIABILITIES & EQUITY | 6,092,166.58 | 5,522,934.68 | 569,231.90 | 10.3% |

Heber-Overgaard Fire District
Summary of Reconciled Cash Balances
 Period Ending 11/30/2022

| | Navajo County General Fund | Navajo County Capital Fund | National Bank Payroll Fund |
|--|-------------------------------|-------------------------------|-------------------------------|
| | <u>11/30/2022</u> | <u>11/30/2022</u> | <u>11/30/2022</u> |
| Beginning Balance | 1,887,775.59 | 518,457.96 | 164,804.35 |
| Cleared Transactions | | | |
| Checks and Payments | (165,000.00) | - | (216,279.80) |
| Deposits and Credits | 269,121.09 | 873.66 | 268,197.54 |
| Total Cleared Transactions | <u>104,121.09</u> | <u>873.66</u> | <u>51,917.74</u> |
| Cleared Balance | <u><u>1,991,896.68</u></u> | <u><u>519,331.62</u></u> | <u><u>216,722.09</u></u> |
| Uncleared Transactions | | | |
| Checks and Payments | - | - | - |
| Deposits and Credits | - | - | - |
| Total Uncleared Transactions | <u>-</u> | <u>-</u> | <u>-</u> |
| Register Balance as of 11/30/2022 | <u><u>1,991,896.68</u></u> | <u><u>519,331.62</u></u> | <u><u>216,722.09</u></u> |

HEBER-OVERGAARD FIRE DISTRICT
Profit & Loss Budget Performance
November 2022

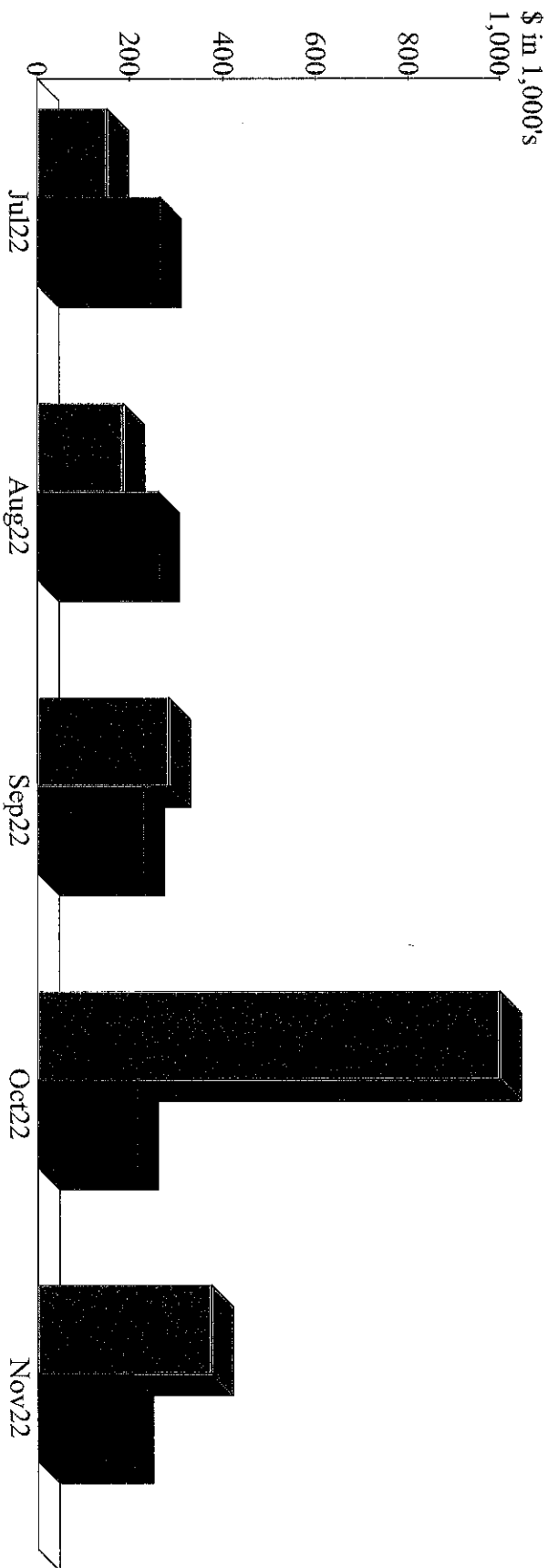
| Ordinary Income/Expense | Nov 22 | Budget | \$ Over Budget | Jul - Nov 22 | YTD Budget | \$ Over Budget | Annual Budget |
|--------------------------------------|------------|------------|----------------|--------------|--------------|----------------|---------------|
| Income | | | | | | | |
| 4000 · AD VALOREM TAXES | 176,201.86 | 278,859.00 | -102,657.14 | 1,333,363.58 | 1,267,247.00 | 66,116.58 | 2,292,041.00 |
| 4140 · COUNTY TAX DISTRIBUTION | 90,182.00 | 65,238.00 | 24,944.00 | 90,182.00 | 65,238.00 | 24,944.00 | 130,476.00 |
| 4640 · GRANTS | 16,388.64 | 0.00 | 16,388.64 | 110,666.85 | 50,000.00 | 60,666.85 | 50,000.00 |
| 4645 · DONATIONS | 0.00 | 42.00 | -42.00 | 0.00 | 210.00 | -210.00 | 500.00 |
| 4650 · STATE LAND FIRE | 0.00 | 0.00 | 0.00 | 79,556.38 | 88,524.00 | -8,967.62 | 177,050.00 |
| 4942 · INTEREST-INVESTMENTS | 2,738.69 | 417.00 | 2,321.69 | 10,159.98 | 2,085.00 | 8,074.98 | 5,000.00 |
| 4943 · CP-INTEREST COUNTY TREAS. | 873.66 | | | 1,301.27 | | | |
| 4969 · MISC REVENUES | 3,300.00 | | | 3,785.00 | | | |
| 4970 · AMBULANCE SERVICE REVENUES | 83,497.44 | 51,667.00 | 31,830.44 | 362,638.04 | 258,335.00 | 104,303.04 | 620,000.00 |
| Total Income | 373,182.29 | 396,223.00 | -23,040.71 | 1,991,653.10 | 1,731,639.00 | 260,014.10 | 3,275,067.00 |
| Gross Profit | 373,182.29 | 396,223.00 | -23,040.71 | 1,991,653.10 | 1,731,639.00 | 260,014.10 | 3,275,067.00 |
| Expense | | | | | | | |
| 50 · PERSONNEL SERVICES | 26,334.23 | 24,597.00 | 1,737.23 | 138,898.80 | 135,283.00 | 3,615.80 | 320,305.00 |
| 51 · SALARIES-OPERATIONS | 90,456.20 | 83,979.00 | 6,477.20 | 467,194.32 | 500,039.00 | -32,844.68 | 1,196,523.00 |
| 52 · RESERVE & VOLUNTEER PAY | 10,502.50 | 17,103.00 | -6,600.50 | 95,097.25 | 101,789.00 | -6,691.75 | 236,173.00 |
| 53 · RETIREMENT PLANS | 10,273.28 | 24,776.00 | -14,502.72 | 93,656.89 | 137,118.00 | -43,461.11 | 322,938.00 |
| 54 · INSURANCE-HEALTH | 22,934.56 | 25,050.00 | -2,115.44 | 113,784.74 | 125,250.00 | -11,465.26 | 321,840.00 |
| 55 · TAXES-PAYROLL | 3,764.53 | 3,502.00 | 262.53 | 23,386.40 | 17,510.00 | 5,876.40 | 45,521.00 |
| 56 · EMPLOYEE CONTINGENCY FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 60 · SUPPLIES-ADM | 523.15 | 708.00 | -184.85 | 1,746.23 | 3,540.00 | -1,793.77 | 8,500.00 |
| 61 · JANITORIAL & BLDG MAINT | 69.17 | 1,208.00 | -1,138.83 | 11,613.11 | 6,040.00 | 5,573.11 | 14,500.00 |
| 62 · MEDICAL SUPPLIES/EQUIPMENT | 713.47 | 2,900.00 | -2,186.53 | 19,056.09 | 14,500.00 | 4,556.09 | 34,800.00 |
| 64 · FUEL | 2,516.77 | 2,712.00 | -195.23 | 18,687.07 | 20,925.00 | -2,237.93 | 47,272.00 |
| 65 · VEHICLE MAINTENANCE | 1,062.06 | 3,167.00 | -2,104.94 | 8,030.20 | 15,835.00 | -7,804.80 | 38,000.00 |
| 66 · CLOTHING-UNIFORMS/PROTECT CLOTH | 3,263.17 | 2,454.00 | 809.17 | 13,668.91 | 12,270.00 | 1,398.91 | 29,450.00 |
| 67 · FIREFIGHTING EQUIP MAINT SUPPLY | 1,427.73 | 2,333.00 | -905.27 | 1,575.32 | 14,866.00 | -13,290.68 | 34,400.00 |
| 68 · PUBLIC EDUCATION & GRANTS | 29.38 | 208.00 | -178.62 | 17,152.45 | 1,040.00 | 16,112.45 | 52,500.00 |
| 70 · SERVICES & CHARGES/ADM | 22,298.36 | 30,502.00 | -8,203.64 | 40,711.07 | 60,510.00 | -19,798.93 | 96,580.00 |
| 71 · COMMUNICATIONS | 4,283.45 | 4,906.00 | -622.55 | 31,752.03 | 33,864.00 | -2,111.97 | 96,199.00 |
| 72 · TRAVEL PER DIEM | 0.00 | 333.00 | -333.00 | 4,104.14 | 7,914.00 | -3,809.86 | 16,500.00 |

HEBER-OVERGAARD FIRE DISTRICT
Profit & Loss Budget Performance
November 2022

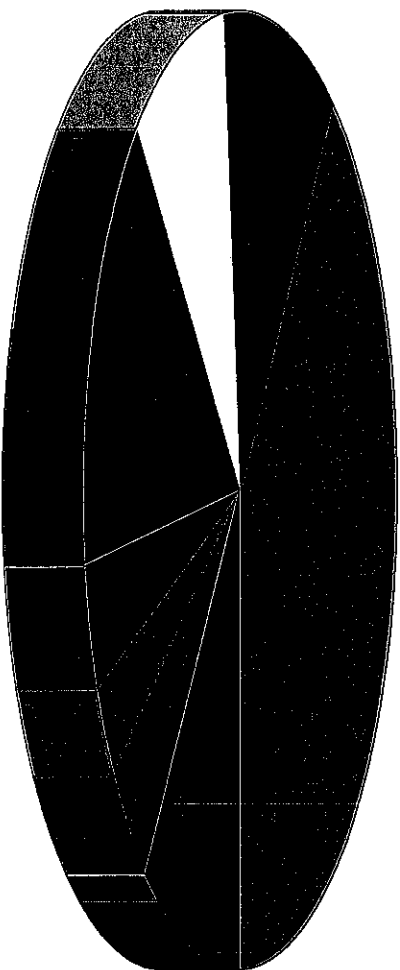
| | Nov 22 | Budget | \$ Over Budget | Jul - Nov 22 | YTD Budget | \$ Over Budget | Annual Budget |
|-----------------------------------|------------|------------|----------------|--------------|--------------|----------------|---------------|
| 73 · FIRE BOARD EXPENSES/TRAINING | 0.00 | 250.00 | -250.00 | 226.65 | 1,250.00 | -1,023.35 | 3,000.00 |
| 74 · INSURANCE | 0.00 | 0.00 | 0.00 | 50,809.33 | 46,000.00 | 4,809.33 | 46,000.00 |
| 75 · UTILITIES | 1,436.37 | 1,817.00 | -380.63 | 6,804.36 | 9,085.00 | -2,280.64 | 21,800.00 |
| 77 · FIRE/EMS TRAINING | 25.00 | 3,651.00 | -3,626.00 | 5,859.80 | 18,255.00 | -12,395.20 | 43,800.00 |
| 79 · AWARDS/DUES/SUBSCRIP/MISC | 30.00 | 334.00 | -304.00 | 249.44 | 1,670.00 | -1,420.56 | 4,000.00 |
| 80 · CAPITAL OUTLAY- | 0.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 46,627.00 |
| Total Expense | 201,943.38 | 236,490.00 | -34,546.62 | 1,166,564.60 | 1,284,553.00 | -118,988.40 | 3,087,228.00 |
| Net Ordinary Income | 171,238.91 | 159,733.00 | 11,505.91 | 826,088.50 | 447,086.00 | 379,002.50 | 187,839.00 |
| Net Income | 171,238.91 | 159,733.00 | 11,505.91 | 826,088.50 | 447,086.00 | 379,002.50 | 187,839.00 |

Income and Expense by Month
July through November 2022

Income
Expense



Expense Summary
July through November 2022



| | |
|---------------------------------|-----------------------|
| 51 · SALARIES-OPERATIONS | 40.08% |
| 50 · PERSONNEL SERVICES | 11.92 |
| 54 · INSURANCE-HEALTH | 9.76 |
| 52 · RESERVE & VOLUNTEER PAY | 8.16 |
| 53 · RETIREMENT PLANS | 8.04 |
| 74 · INSURANCE | 4.36 |
| 70 · SERVICES & CHARGES/ADM | 3.49 |
| 71 · COMMUNICATIONS | 2.72 |
| 55 · TAXES-PAYROLL | 2.01 |
| 62 · MEDICAL SUPPLIES/EQUIPMENT | 1.63 |
| Other | 7.82 |
| Total | \$1,165,519.60 |

12/08/22
Accrual Basis

HEBER-OVERGAARD FIRE DISTRICT
Monthly Disbursement Report
As of November 30, 2022

| Type | Date | Num | Name | Memo | Clr | Split | Debit | Credit |
|--|------------|----------|--------------------------|---|----------------------|-------|-----------|-----------|
| 1072 · Bill.com Money Out Clearing | | | | | | | | |
| Bill Pmt -Check | 11/03/2022 | Bill.com | GURSTEL LAW FIRM | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 471.48 | |
| Bill Pmt -Check | 11/03/2022 | Bill.com | WMFFFA | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 428.40 | |
| Bill Pmt -Check | 11/03/2022 | Bill.com | DOUBLER DOOR WORKS | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 260.00 | |
| Bill Pmt -Check | 11/03/2022 | Bill.com | UWMFPACACGH | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 75.00 | |
| General Journal | 11/03/2022 | 2021-310 | UNITED FIRE EQUIPME... | https://app02.us.bill.com/BillPay?id... | 1066 · NATL BAN... | | 1,294.88 | |
| Bill Pmt -Check | 11/04/2022 | Bill.com | LIFE ASSIST | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 9,642.97 | |
| Bill Pmt -Check | 11/04/2022 | Bill.com | SUNSTATE TECHNOLO... | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 3,060.90 | |
| Bill Pmt -Check | 11/04/2022 | Bill.com | SENTRY WELDING SUP... | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 1,620.00 | |
| General Journal | 11/04/2022 | 2021-314 | SENTRY WELDING SUP... | BILL 11/04/22 Payables Funding | 1066 · NATL BAN... | | 74.90 | |
| General Journal | 11/04/2022 | 2021-315 | SENTRY WELDING SUP... | BILL 11/04/22 Payables Funding | 1066 · NATL BAN... | | 14,323.87 | |
| Bill Pmt -Check | 11/08/2022 | Bill.com | ACE HARDWARE | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 30.00 | |
| General Journal | 11/08/2022 | 2021-323 | GURSTEL LAW FIRM | BILL 11/08/22 Payables Funding | 1066 · NATL BAN... | | 150.77 | |
| Bill Pmt -Check | 11/10/2022 | Bill.com | James Vincent Group, LLC | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 517.35 | |
| General Journal | 11/10/2022 | 2021-322 | WMFFFA | BILL 11/10/22 Payables Funding | 1066 · NATL BAN... | | 2,250.00 | |
| Bill Pmt -Check | 11/15/2022 | Bill.com | NAVAJO COUNTY FINA... | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 2,767.35 | |
| Bill Pmt -Check | 11/15/2022 | Bill.com | AFLAC | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 428.40 | |
| Bill Pmt -Check | 11/15/2022 | Bill.com | UWMFPACACGH | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 8,148.00 | |
| Bill Pmt -Check | 11/15/2022 | Bill.com | GURFENIN'S PROPANE, I... | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 321.72 | |
| Bill Pmt -Check | 11/15/2022 | Bill.com | AUTOMOTIVE CARE CE... | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 75.00 | |
| Bill Pmt -Check | 11/15/2022 | Bill.com | HSA Bank | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 320.67 | |
| General Journal | 11/15/2022 | 2021-324 | L.N. CURTIS & SONS | BILL 11/15/22 Payables Funding | 2000 · Accounts P... | | 1,062.06 | |
| Bill Pmt -Check | 11/21/2022 | Bill.com | BDR RICHARDS, CPAS... | https://app02.us.bill.com/BillPay?id... | 1066 · NATL BAN... | | 15.00 | |
| Bill Pmt -Check | 11/21/2022 | Bill.com | 7710 INSURANCE | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 10,370.85 | |
| General Journal | 11/21/2022 | 2021-325 | FFSI FINANCIAL FORMS | BILL 11/21/22 Payables Funding | 2000 · Accounts P... | | 2,984.33 | |
| Bill Pmt -Check | 11/22/2022 | Bill.com | RED LEGACY APPAREL... | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 11,000.00 | |
| General Journal | 11/22/2022 | 2021-328 | L.N. CURTIS & SONS | BILL 11/22/22 Payables Funding | 2000 · Accounts P... | | 3,779.00 | |
| Bill Pmt -Check | 11/25/2022 | Bill.com | GURSTEL LAW FIRM | https://app02.us.bill.com/BillPay?id... | 1066 · NATL BAN... | | 142.39 | |
| Bill Pmt -Check | 11/25/2022 | Bill.com | EMI HEALTH | https://app02.us.bill.com/BillPay?id... | 2000 · Accounts P... | | 278.84 | |
| General Journal | 11/25/2022 | 2021-326 | | BILL 11/25/22 Payables Funding | 2000 · Accounts P... | | 421.23 | |
| Total 1072 · Bill.com Money Out Clearing | | | | | | | 66,765.15 | 66,765.15 |

| Type | Date | Num | Name | Memo | Clr | Split | Debit | Credit |
|-------------------------------------|------------|------------|----------------------------|----------------------------------|-----|-----------------------|------------|-----------|
| 1066 - NATL BANK OF ARIZONA/PAYROLL | | | | | | | | |
| General Journal | 11/03/2022 | 2021-310 | | BILL 11/03/22 Payables Funding | X | 1072 - Bill.com Mo... | | 1,234.88 |
| Check | 11/03/2022 | 06624 | HSA Bank | | X | 5425 - HEALTH IN... | | 2,600.00 |
| Check | 11/03/2022 | 06619 | HSA Bank | | X | 21-2500 - MEDICA... | | 1,241.64 |
| Check | 11/03/2022 | 92367 | NEC-7055200 | | X | 7505 - NAVAPACH... | | 762.10 |
| Check | 11/03/2022 | 92361 | NEC-6933800 | | X | 7505 - NAVAPACH... | | 164.53 |
| Check | 11/03/2022 | 92400 | NEC-1587906 | | X | 7505 - NAVAPACH... | | 61.17 |
| General Journal | 11/04/2022 | 2021-314 | | BILL 11/04/22 Payables Funding | X | 1072 - Bill.com Mo... | | 74.90 |
| General Journal | 11/04/2022 | 2021-315 | | BILL 11/04/22 Payables Funding | X | 1072 - Bill.com Mo... | | 14,323.87 |
| Check | 11/08/2022 | 781753233 | HUMANA HEA LTH CAR... | | X | -SPLIT- | | 1,772.45 |
| General Journal | 11/08/2022 | 2021-323 | | BILL 11/08/22 Payables Funding | X | 1072 - Bill.com Mo... | | 150.77 |
| General Journal | 11/09/2022 | 2021-311 | | PAYROLL 11-6-22 PPE PD 11-10-22 | X | 5005 - SALARIES/... | | 43,177.14 |
| General Journal | 11/09/2022 | 2021-312 | | CHILD SUPPORT 11-6-22 PPE PD... | X | 2400 - GARNISHM... | | 171.95 |
| Check | 11/09/2022 | 3081230088 | PUBLIC SAFETY PERS... | | X | -SPLIT- | | 940.80 |
| Check | 11/09/2022 | 3081230089 | PUBLIC SAFETY PERS... | | X | -SPLIT- | | 82.26 |
| Check | 11/09/2022 | 20825 | INSTAMED | | X | 7005 - AUDITING ... | | 191.31 |
| General Journal | 11/10/2022 | 2021-313 | | PAYROLL TAXES 11-6-22 PPE P... | X | 21-2000 - FEDERA... | | 9,220.36 |
| Check | 11/10/2022 | 2022110701 | PAYCHEX | | X | 7005 - AUDITING ... | | 240.16 |
| Check | 11/10/2022 | IP13PKD3JN | ARIZONA STATE RETIR... | | X | -SPLIT- | | 2,487.56 |
| Check | 11/10/2022 | 54347 | NATIONWIDE TRUST C... | | X | 2300 - DEFERRED... | | 457.95 |
| Check | 11/10/2022 | 54348 | NATIONWIDE TRUST C... | | X | 5310 - PSPRS/OPS | | 457.95 |
| Check | 11/10/2022 | 54326 | Nationwide Retirement S... | | X | 2300 - DEFERRED... | | 1,653.46 |
| Check | 11/10/2022 | 54294 | Nationwide Retirement S... | | X | 2300 - DEFERRED... | | 75.00 |
| General Journal | 11/10/2022 | 2021-322 | | BILL 11/10/22 Payables Funding | X | 1072 - Bill.com Mo... | | 2,767.35 |
| Check | 11/14/2022 | 92401 | BANKCARD CENTER | | X | 2110 - NBAZ Credi... | | 7,779.62 |
| General Journal | 11/15/2022 | 2021-324 | | BILL 11/15/22 Payables Funding | X | 1072 - Bill.com Mo... | | 10,370.85 |
| Check | 11/16/2022 | 4400006539 | HEBER-OVERGAARD FI... | | X | 1010 - NAVAJO C... | 165,000.00 | |
| Check | 11/21/2022 | 37102 | TRIZETTO | Replenish National Bank Account | X | 7140 - Annual SOF... | | 49.20 |
| Check | 11/21/2022 | 06687 | DISH NETWORK | | X | 7105 - COMMUNI... | | 141.03 |
| General Journal | 11/21/2022 | 2021-325 | | BILL 11/21/22 Payables Funding | X | 1072 - Bill.com Mo... | | 17,763.33 |
| General Journal | 11/22/2022 | 2021-316 | | PAYROLL 11-20-22 PPE PD 11-23... | X | 5005 - SALARIES/... | | 48,579.88 |
| General Journal | 11/22/2022 | 2021-317 | | CHILD SUPPORT 11-20-22 PPE P... | X | 2400 - GARNISHM... | | 171.95 |
| General Journal | 11/22/2022 | 2021-328 | | BILL 11/22/22 Payables Funding | X | 1072 - Bill.com Mo... | | 421.23 |
| General Journal | 11/23/2022 | 2021-318 | | PAYROLL TAXES 11-20-22 PPE P... | X | 21-2000 - FEDERA... | | 11,090.04 |
| Check | 11/23/2022 | 58707 | FRONTIER | | X | 7105 - COMMUNI... | | 958.45 |
| Check | 11/23/2022 | 56204 | VERIZON WIRELESS | | X | 7105 - COMMUNI... | | 612.42 |
| Check | 11/23/2022 | 2022112101 | PAYCHEX | | X | 7005 - AUDITING ... | | 258.47 |
| Check | 11/23/2022 | 88290 | NATIONWIDE TRUST C... | | X | 2300 - DEFERRED... | | 523.04 |
| Check | 11/23/2022 | 88289 | NATIONWIDE TRUST C... | | X | 5310 - PSPRS/OPS | | 523.04 |
| Check | 11/23/2022 | 88352 | Nationwide Retirement S... | | X | 2300 - DEFERRED... | | 1,653.46 |
| Check | 11/23/2022 | 88351 | Nationwide Retirement S... | | X | 2300 - DEFERRED... | | 75.00 |
| Check | 11/23/2022 | 21487490 | ARIZONA STATE RETIR... | | X | -SPLIT- | | 2,331.56 |
| Check | 11/25/2022 | PS23243187 | PUBLIC SAFETY PERS... | | X | -SPLIT- | | 8,508.58 |
| Check | 11/25/2022 | PS23243188 | PUBLIC SAFETY PERS... | | X | -SPLIT- | | 89.36 |
| General Journal | 11/25/2022 | 2021-326 | | BILL 11/25/22 Payables Funding | X | 1072 - Bill.com Mo... | | 19,657.97 |
| Check | 11/28/2022 | 82377 | ARIZONA WATER CO. 0... | | X | 7520 - ARIZONA ... | | 104.65 |

12/08/22
 Actual Basis

HEBER-OVERGAARD FIRE DISTRICT
 Monthly Disbursement Report
 As of November 30, 2022

| Type | Date | Num | Name | Memo | Clr | Split | Debit | Credit |
|---|------------|------------|-----------------------|-----------------------|-----|----------------------|------------|------------|
| Check | 11/28/2022 | 82378 | ARIZONA WATER CO 0... | | X | 7520 · ARIZONA ... | | 23.25 |
| Check | 11/30/2022 | 367577 | Tri Tech | | X | 7140 · Annual SOfL.. | | 283.86 |
| Total 1066 · NATL BANK OF ARIZONA/PAYROLL | | | | | | | 165,000.00 | 216,279.80 |
| 1010 · NAVAJO COUNTY TREASURER | | | | | | | | |
| Check | 11/16/2022 | 4400006539 | HEBER-OVERGAARD FI... | National Bank Account | X | 1066 · NAT'L BAN... | | 165,000.00 |
| Total 1010 · NAVAJO COUNTY TREASURER | | | | | | | 0.00 | 165,000.00 |
| 1014 · CAPITAL PROJECTS FUND | | | | | | | | |
| Total 1014 · CAPITAL PROJECTS FUND | | | | | | | 231,765.15 | 448,044.95 |
| TOTAL | | | | | | | | |

Heber - Overgaard Fire District

Twelve-Month Cash Flow

Fiscal Year
Begins: Jul-22

| Beginning | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Monthly Average | Overview |
|-----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------|----------|
|-----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------|----------|

Cash Summary

| | | | | | | | | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Cash on Hand (beginning of month) | 2,028,989 | 2,028,989 | 1,738,494 | 1,728,929 | 1,778,871 | 2,571,138 | 2,728,050 | 2,609,271 | 2,523,690 | 2,424,658 | 2,421,425 | 2,685,868 | 2,665,695 | 2,325,423 |
| Cash Available (on hand + receipts, before cash out) | 2,028,989 | 2,161,783 | 1,979,039 | 2,011,888 | 2,776,672 | 2,944,330 | 2,952,971 | 2,781,454 | 2,635,922 | 2,642,558 | 2,918,428 | 2,896,649 | 2,803,268 | 2,625,414 |
| Cash Position (end of month) | 2,028,989 | 1,738,494 | 1,728,929 | 1,778,871 | 2,571,138 | 2,728,050 | 2,609,271 | 2,523,690 | 2,424,658 | 2,421,425 | 2,685,868 | 2,665,695 | 2,420,029 | 2,358,010 |

Cash Receipts

| | | | | | | | | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Levy Revenue | 8,363 | 5,741 | 215,176 | 927,881 | 266,384 | 168,628 | 115,890 | 55,939 | 161,607 | 411,202 | 124,980 | 51,786 | 209,465 |
| Non-Tax Levy Revenue | 124,431 | 234,804 | 67,783 | 69,920 | 106,808 | 56,293 | 56,293 | 56,293 | 56,293 | 85,801 | 85,801 | 85,787 | 90,526 |
| Line of Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Receipts | 132,794 | 240,545 | 282,959 | 997,801 | 373,192 | 224,921 | 172,183 | 112,232 | 217,900 | 497,003 | 210,781 | 137,573 | 299,990 |

Cash Paid Out

| | | | | | | | | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Disbursements | 423,289 | 250,110 | 233,017 | 205,534 | 216,280 | 343,700 | 257,764 | 211,264 | 221,133 | 232,560 | 230,954 | 383,239 | 267,404 |
| Capital purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Repayment of LOC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Paid Out | 423,289 | 250,110 | 233,017 | 205,534 | 216,280 | 343,700 | 257,764 | 211,264 | 221,133 | 232,560 | 230,954 | 383,239 | 267,404 |



**RYAN RAPP &
UNDERWOOD**

PLC

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Phoenix, Arizona 85012
(602) 280-1000
Fax (602) 265-1495

Cynthia K. Kelley
ckelley@rrulaw.com

November 25, 2022

SENT VIA EMAIL ONLY

m.brewer@hofdaz.com; s.neely@hofdaz.com; deputychief@hofdaz.com

Mr. Mike Brewer

Heber Overgaard Fire District PSPRS Local Board

2061 Lumber Valley Road

Overgaard, Arizona 85933

Re: Engagement and Retainer Agreement

Dear Mike:

Thank you for the selection of Ryan Rapp Underwood & Pacheco, P.L.C., to represent the Heber Overgaard Fire District PSPRS Local Board ("the Board"). We recognize that the Board has a choice of legal counsel, and appreciate the confidence you have in our firm.

This letter is to confirm our understanding of the representation that Ryan Rapp Underwood & Pacheco has undertaken on the Board's behalf, its scope and the terms of our engagement. In addition, under our professional rules of ethics, we have an obligation to inform the Board of the firm's billing practices. Experience has shown that a letter such as this is useful both to the client and to the firm to express our respective expectations and undertakings.

We ask that you and the Board carefully review this letter. It is intended to be a formal Retainer and Engagement Agreement. If it meets with the Board's approval and understanding of our respective responsibilities and duties, please sign where indicated and return it to us. Your signature on this Agreement will confirm the Board's consent to the terms contained herein.

SCOPE OF REPRESENTATION

We understand that Ryan Rapp and Underwood & Pacheco, P.L.C., has been retained to represent the Board in connection with the duties and responsibilities under the Arizona Public Safety Personnel Retirement System. The primary attorneys engaged in this representation will be Cynthia Kelley and Lesli Sorenson.

The attorneys will, as requested, attend meetings of the Board, review agendas and supporting materials prior to the meetings and monitor compliance with open meeting law for those meetings attended. The attorneys will, upon referral of a lawsuit or other legal matter by the Board, provide any necessary legal representation to the Board and any of its officers, employees, or agents as directed by the Board. The attorneys agree to perform all necessary

Mr. Mike Brewer
November 25, 2022
Page 2

legal services, including but not limited to investigation, legal research, preparation of legal memoranda, pleadings and briefs and making appearances before administrative tribunals and courts, in representing the Board.

The Board, as our client, agrees to cooperate with, and to timely provide assistance and requested documentation and information to us so that we may handle these legal matters on their behalf.

FEES AND COSTS AND RETAINER

All matters undertaken by the firm require that the client agree to terms of payment prior to the commencement of representation. In consideration of our services in connection with this representation, the Boards agree to pay Ryan Rapp Underwood & Pacheco according to the terms set forth in this Agreement. Any litigation necessitated by this representation is, by its very nature, time consuming, uncertain and often expensive. While the firm will work diligently on the Board's behalf, no predictions can be made as to the outcome of any particular matter. We normally send billings on a periodic basis, usually monthly. The periodic bills are to be paid upon presentation, and the amounts thereof are applied to the total fee. If the bills are not promptly paid, we reserve the right to withdraw from representation.

The normal fee arrangement of the firm is the "reasonable fee" arrangement which is based upon the criteria for reasonableness specified in the Arizona Rules of Professional Conduct. The factors set forth in the rules include the time required for tasks performed; the difficulty, novelty or complexity of the problem presented; the skill required to perform the services properly; the time constraints imposed by the clients or the nature of the matter; the amount involved and the results obtained for the clients; and the experience, reputation and ability of the lawyer or lawyers performing the service. We have established a normal hourly billing rate for each attorney and legal assistant, which is adjusted from time to time. Attorneys Cynthia Kelley and Lesli Sorenson will be the primary attorneys in this matter and their hourly billing rates for this representation are \$275.00. If necessary, other attorneys may be involved in the matter and if that occurs, his/her hourly billing rate will be disclosed to you prior to that attorney commencing work on your cases. In addition to attorneys, there may be legal assistants involved in the matter. The firm's legal assistants are typically billed at rates between \$75 and \$150 per hour. In most circumstances, the total fee billed to the clients will be calculated primarily on the basis of the hourly rates and the amount of time expended for all attorneys and legal assistants involved in the matter. Such hourly totals, however, may be adjusted at the end of any particular case (and occasionally on an interim basis) to take account of the various factors described above.

For some cases, the fee arrangement may be a fixed hourly, fixed project, flat, or such other arrangement as is set forth in writing between the clients and the primary attorney performing the work. In certain instances, modified or hybrid fee calculations may be appropriate as well. For example, in instances where the result achieved is particularly beneficial

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or advantageous to the clients when viewed against the amount(s) at stake or in controversy, the efforts expended and other like factors, the application of a "value billing" methodology above and beyond the base or customary hourly billing agreement may be appropriate. Of course, any such hybrid or value billing arrangement will be utilized only after prior consultation with, and concurrence of, the clients.

In addition to fees for legal services, the firm may incur various costs and expenses in performing legal services under this Agreement. These expenses will be itemized in our billing statements. Costs and expenses include, without limitation, filing fees, messenger and process services, special mailing expenses, express mail services, copying charges and other reproduction costs charged by an outside agency or vendor, expert fees, Westlaw research, long distance telephone calls, travel expenses and court reporter charges. We may send larger copying jobs to an outside copying service and charge the Boards for such service. We may ask that the Board pay court reporters' fees, outside copying charges and other large charges directly to the provider of the service.

To aid in the representation, our firm and the Board may agree that hiring expert witnesses, appraisers, accountants, consultants or investigators is necessary. Our firm will select such outside experts or entities, after consultation with the Board. The Board authorizes us to retain and the Board agrees to pay the fees or charges of these persons or entities hired by us, either directly to the outside person or entity, or to the firm, as appropriate.

In the event that the Board is involved in litigation, it may be possible to seek an award of the Board's attorneys' fees and costs from the opposing party. We will pursue such an award if appropriate, but we cannot and will not look to such an award as a source of payment for amounts owed to the firm under this Agreement. The Board is responsible for paying the fees and costs as set forth in this Agreement. If attorneys' fees and costs are awarded, we will reimburse the Board for the amount of the award, or apply the award to fees and costs that are still being accrued or owing.

We ask and expect payment of our billings on a current basis because delayed payments add to our overall costs of providing services to all of our clients. To avoid burdening our clients who do pay promptly with these additional overhead costs, we reserve the right to charge interest at the rate of ten percent (10%) per annum on any balance which is not paid by the end of the month following the month in which the firm's billing statement is dated. Unless otherwise agreed, payment of each monthly billing statement is due upon receipt.

CORRESPONDENCE, PLEADINGS AND DOCUMENTS

As a matter of course, the firm will forward to the Board copies of key correspondence, and any court pleadings and documents generated or received by us concerning the legal matter being handled. This is an inexpensive and routine way to keep our clients advised of important developments and the status of the matter as it progresses. The Board should review the

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documents sent to them and contact us with any questions or comments about them. All communications to the Board is directed to the addresses provided to us. Because communications between the Board and the firm are critical, we must be kept informed of any changes in address, telephone number, and e-mail as appropriate.

RETENTION OF FILES AND FILE DESTRUCTION

Given the number of client matters the firm handles, the indefinite retention of each client's file is impractical. Therefore, once any particular matter is completed, the file will be marked "closed" by the firm. The Board has a right to obtain a copy of the files at any time, but given the firm's routine practice of copying clients with correspondence, pleadings and documents, the firm will only copy those documents the Board has not already been sent. Original documents will be returned to the Boards upon the closing of the file. If the Board needs another copy of the file after receiving copies from the firm, we will charge for the cost to re-copy the file. By executing this Agreement, you give the firm the Board's permission to destroy any files once they have remained closed, with no material activity, for a period of seven years.

CONFLICT OF INTEREST

The firm has conducted an internal conflict of interest check based upon the names of the persons and/or entities provided to us by you. No conflict of interest has appeared from this internal conflict check. The Boards agree to continue to provide any additional information to the firm regarding the names and identities of any other person or entity involved, or which may become involved, in any matters for which we provide representation.

TERMINATION OF REPRESENTATION AND CONCLUSION OF MATTERS

Once the representation of the Board in the matters described in this Agreement concludes, the firm will have no continuing obligation to represent the Board in any matter beyond the scope of representation as described herein unless an agreement for continued representation is reached.

The Board has the right to terminate the firm's representation with or without cause. However, should the Board determine to terminate our services, they must notify us in writing of the termination. Termination of our services does not negate any fees or costs owed to the firm in the representation.

The firm reserves the right to withdraw as set forth herein if our fees are not paid on a timely basis. The firm also reserves the right to withdraw for any reason permitted or required under the Arizona Code of Professional Responsibility. In the event the firm determines to terminate the representation, the Board will be notified in writing as to the termination, and agree

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to execute an approval of a Motion to Withdraw or Substitution of Counsel, if applicable. In that event, the firm will cooperate in transitioning the matter to another attorney as appropriate.

After the Board has had an opportunity to review this Agreement, please sign it where indicated and return it to me for our file. The firm's attorneys will generally not proceed to work for a client beyond the initial consultation and initial research until a signed Agreement is received from the Board. In the event that legal services have been performed and costs expended on the Board's behalf, it is obligated to the firm for the value of such services and costs.

We recognize that this Agreement has a formal tone, but we believe that a complete understanding of our business relationship helps to assure a mutually beneficial attorney-client relationship. We appreciate this opportunity to be of assistance and look forward to working with the Board.

Very truly yours,

RYAN RAPP UNDERWOOD & PACHECO, P.L.C.


Cynthia K. Kelley

I have read and understand the foregoing terms set forth in the Ryan Rapp Underwood & Pacheco, P.L.C. Engagement and Retainer Agreement, and approve and agree to them as of the date that Ryan Rapp Underwood & Pacheco, P.L.C., first provided services to the Board.

HEBER OVERGAARD FIRE DISTRICT LOCAL PSPRS BOARD

By: _____

Date: _____

Printed Name: _____

Heber-Overgaard Fire District
Division of Administration



FIRE BOARD MEETING SIGN-IN SHEET

DATE: 12-20-22

PLEASE SIGN IN:

| | |
|-----|--------------------|
| 1. | <i>[Signature]</i> |
| 2. | JERROLD HALTER |
| 3. | MARC VOICOL |
| 4. | |
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