

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 November 21, 2023 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:
 - A. Regular Session minutes of October 17, 2023

MOTION to accept the October 17, 2023 Board Meeting Minutes as presented
3. REPORTS AND CORRESPONDENCE:
 - A. October 2023 Fire & EMS Reports
 - B. October 2023 Fire Chief's Report

MOTION to accept the October 2023 Reports and Correspondence as presented.
4. FINANCIAL REPORTING:
 - A. October 2023 Financial and Ambulance Financial Statements.

MOTION to accept the October 2023 Financial and Ambulance Financial Statements as presented.
 - B. Discussion and possible action regarding the 2022-23 Audit.
5. CALL TO THE PUBLIC:
6. OLD BUSINESS:
 - A. Update on apparatus, and grants.
 - B. Discussion and possible action regarding the lease agreement for the new engine.
7. NEW BUSINESS:
 - A. Swearing in the new Engineer Maxwell Decker.

- B. Discussion and possible action regarding the Heber Overgaard Fire District Facebook account.
- C. Discussion and possible action regarding the proposal for cancer screening, with presentation from Mark Dahl.
- D. Discussion and possible action regarding updating our policy to add a minimum payment for ambulance billing private pay to be \$50.00.

8. CALL TO THE PUBLIC:

9. 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 DEPARTMENT 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.

Executive Sessions are Confidential.

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: 11-17-23

**HEBER-OVERGAARD FIRE DISTRICT BOARD
BOARD MEETING MINUTES
November 21, 2023**

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

Attendees:

Roger Owens, Chairman
Steven Grumkoski, Board Clerk
Mike Brewer, Board Member

Gary Martin, Board Member
Mark Dahl, Board Member
Jason Payne – Fire Chief

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

2. APPROVAL OF MINUTES:

A. Regular Session minutes of October 17, 2023

MOTION made by Mark Dahl to accept the Regular Session Board Meeting minutes of October 17, 2023 as presented. Steven Grumkoski SECONDED the MOTION. Roger Owens abstained.

3. REPORTS AND CORRESPONDENCE:

- A. October 2023 Fire & EMS Reports
- B. October 2023 Fire Chief's Report

MOTION made by Mike Brewer to accept the Reports and Correspondence. Mark Dahl SECONDED the MOTION. All in Favor.

4. FINANCIAL REPORTING:

A. Discussion and possible action regarding the 2022-23 Audit.

MOTION made by Steven Grumkoski to accept the 2022-23 Audit report as presented. Gary Martin SECONDED the MOTION. All in favor.

B. October 2023 Financial and Ambulance Financial Statements.

MOTION made by Mike Brewer to accept the October 2023 Financial and Ambulance Financial Statements as presented. Steven Grumkoski SECONDED the MOTION. All in favor.

5. CALL TO THE PUBLIC:

- A. Rim Country Senior Center Asked the Fire Board and Fire Chief to receive accommodations for CPR courses and help with getting a monitored fire system.

6. OLD BUSINESS:

- A. Chief's Power Point presentation on apparatus, and grants.
- B. Discussion and possible action regarding the lease agreement for the new engine.

MOTION made by Gary Martin to approve the lease agreement with Zion for the new engine. Mark Dahl SECONDED the MOTION. All in favor.

7. NEW BUSINESS:

- A. Swearing in the new Engineer Maxwell Decker.
Tabled for the December board meeting.
- B. Discussion and possible action regarding the Heber Overgaard Fire District Facebook account.
No action required.
- C. Discussion and possible action regarding the proposal for cancer screening, with presentation from Mark Dahl.
No action at this time.
- D. Discussion and possible action regarding updating our policy to add a minimum payment for ambulance billing private pay to be \$50.00

MOTION made by Steven Grumkoski to update the policy with a minimum payment for ambulance billing private pay to be \$50.00. Mark Dahl SECONDED the MOTION. All in favor.






7. CALL TO THE PUBLIC:

8. ADJOURNMENT

MOTION made by Steven Grumkoski to Adjourn. Mike Brewer SECONDED the MOTION. All In Favor. 19:15.

Respectfully Submitted,

Olivia Valencia

R. Owens M. Brewer M. Dahl G. Martin S. Grumkoski



Fire Chief Jason S. Payne

EMS – Billing Summary	OCT
ALS Transports	48
BLS Transports	5
Deceased	1
Helicopter	1
Patient Refusals	28
Total Billing Summary	83

FIRE – Run Summary	
Fire	7
Rescue & EMS	88
Hazardous Condition	1
Service Call	16
Good Intent Call	9
False Alarm & False Call	2
Weather & Nat Disaster	0
Total FIRE Calls	123

ACTIVITY –Summary	
Community Events	6
Burn Permit	14
Firewise Inspection	3
Public Assist	0
Residential Lockbox Install	3
Lift Assist	8
Vehicle Lockout	6
Public Education	5
Total ACTIVITY Calls	45



Fire Chief Jason S. Payne

EMS – Billing Summary	(YTD-2023)
ALS Transports	495
BLS Transports	27
Deceased	10
Helicopter	23
Patient Refusals	217
Total Billing Summary	772

FIRE/EMS – Run Summary	(YTD-2023)
Fire	42
Rescue & EMS	811
Hazardous Condition	13
Service Call	151
Good Intent Call	66
False Alarm & False Call	40
Weather & Nat Disaster	4
Total FIRE/EMS Calls	1127

ACTIVITY –Summary	(YTD-2023)
Community Events	16
Burn Permit	88
Firewise Inspection	7
Public Assist	16
Residential Lockbox Install	18
Lift Assist	59
Vehicle Lockout	67
Public Education	27
Total ACTIVITY Calls	283



Fire Chief Jason S. Payne

October 2023 Fire Chief Report

Wildland Update

- We sent a type 3 with 4 people to California for 14 days, they just returned on November 11, 2023.
- We have had several small human caused fires in district that have been contained quickly.
- Prescribed burns in our district have been completed this year. Show Low and Pinetop have on-going burns currently

Apparatus Update

- Rescue 71 (Elk Ambulance OOS due to Deer Strike) This ambulance will be completed November 16, 2023
- The new Engine 71 is nearly completed and final inspection is scheduled November 10, 2023
- Attack-71 in service
- E72 in service as reserve engine
- E73 (type 3) in service
- Tender 71 and 72 in service
- Brush 71 and 72 in service

Bullet points

- Engineer Maxwell Decker was promoted in October, will be sworn in November.
- Sunstate Microsoft email and Teams enterprise migration has been complete
- Awarded AZDEQ ERF grant for a new Haz-Mat detector \$4,000
- Native Air 18 open house for new station in Show Low with dedicated scene helicopter.
- Board of Supervisor meeting
- NWS storm meeting for upcoming winter storms. Weekly
- NAFCA Air Ambulance meeting
- First Due software and responder application is complete
- Auto-Aid Group Meetings moving to a complete auto-aid with all departments (Monthly)
- Attended multiple HOA meetings (Monthly)
- Chamber of Commerce meetings (Monthly)
- University of Arizona quality assurance EMS meetings (Monthly)
- NAFCA meeting (Monthly)

Fire Chief Jason S. Payne



- Community CPR Class (Monthly)
- HOCRN Meetings (Monthly)
- Crisis Response Team meeting (Monthly)
- Annual Reviews (Monthly)
- Show Low dispatcher meeting (Monthly)
- Summit Base Hospital Run Review (Monthly)
- Medical Billing Data collection monthly meeting (Monthly)
- Monthly year end grant funding reports due



Heber-Overgaard Fire Department

2061 Lumber Valley Road
P.O. Box 1010
Overgaard, AZ 85933
(931) 535-4346



Monthly Financial Report – October 2023

Attached are the following for your information and review:

1. Balance Sheet as of October 31, 2023.
2. Summary of reconciled cash balances for October 2023.
3. Statement of Revenues and Expenditures for October 31, 2023, including budget to actual and fiscal year balances.
4. Fixed Assets and Disposals.
5. Income vs. Expenses Graph through October 2023.
6. Monthly Disbursement Report.
7. 12-Month Cash Flow.

Key points:

- Revenue for the month of October is \$1,063,894 which is over budget by \$77,322.
 - Navajo County Revenue for October is \$988,465 which is \$83,024 over budget.
 - Non-Levy revenue is \$75,429.
 - Ambulance revenue for the month is \$59,000 which is \$7,666 under budget.
- Expenses for October totaled \$256,704 which is under budget by \$4,139.
- Fiscal Year revenue is \$1,762,687 which is \$309,887 over budget.
 - Ambulance revenue is \$306,536 which is \$39,864 over budget.
- Fiscal Year expenses are \$1,241,457 which is \$48,577 under budget.

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

HEBER-OVERGAARD FIRE DISTRICT
Balance Sheet Prev Year Comparison
As of October 31, 2023

	Oct 31, 23	Oct 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1005 · PETTY CASH	100.00	100.00	0.00	0.0%
1010 · NAVAJO COUNTY TREASURER	2,331,433.91	1,887,775.59	443,658.32	23.5%
1014 · CAPITAL PROJECTS FUND	530,973.35	518,457.96	12,515.39	2.4%
1066 · NAT'L BANK OF ARIZONA/PAYROLL	216,174.79	164,804.35	51,370.44	31.2%
Total Checking/Savings	3,078,682.05	2,571,137.90	507,544.15	19.7%
Other Current Assets				
1210 · TAXES RECEIVABLE	59,009.26	59,367.20	-357.94	-0.6%
1350 · AMBULANCE RECEIVABLES	294,796.50	248,795.97	46,000.53	18.5%
1351 · AMBULANCE ALLOWANCE	-152,508.30	-124,805.68	-27,702.62	-22.2%
Total Other Current Assets	201,297.46	183,357.49	17,939.97	9.8%
Total Current Assets	3,279,979.51	2,754,495.39	525,484.12	19.1%
Fixed Assets				
1600 · Building & Land	1,371,443.14	1,371,443.14	0.00	0.0%
1610 · Vehicles	2,918,555.99	2,461,395.29	457,160.70	18.6%
1620 · Equipment	867,270.37	855,096.46	12,173.91	1.4%
1700 · Accumulated Depreciation	-2,815,108.52	-2,569,682.98	-245,425.54	-9.6%
Total Fixed Assets	2,342,160.98	2,118,251.91	223,909.07	10.6%
Other Assets				
1500 · PREPAID EXPENSES	4,780.10	94,981.00	-90,200.90	-95.0%
3120 · Deferred Outflows	972,426.00	972,426.00	0.00	0.0%
3122 · OPEB	79,918.00	79,918.00	0.00	0.0%
Total Other Assets	1,057,124.10	1,147,325.00	-90,200.90	-7.9%
TOTAL ASSETS	6,679,264.59	6,020,072.30	659,192.29	11.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	70,329.76	13,826.70	56,503.06	408.7%
2000 · Accounts Payable	70,329.76	13,826.70	56,503.06	408.7%
Total Accounts Payable	70,329.76	13,826.70	56,503.06	408.7%

HEBER-OVERGAARD FIRE DISTRICT
Balance Sheet Prev Year Comparison
As of October 31, 2023

	Oct 31, 23	Oct 31, 22	\$ Change	% Change
Credit Cards				
2110 · NBAZ Credit Card	8,010.63	7,779.62	231.01	3.0%
Total Credit Cards	8,010.63	7,779.62	231.01	3.0%
Other Current Liabilities				
2025 · INTEREST PAYABLE	1,834.45	1,834.45	0.00	0.0%
2100 · Payroll Liabilities				
21-2400 · INSURANCE-MEDICAL	-2,415.51	1,158.09	-3,573.60	-308.6%
21-2410 · INSURANCE-DENTAL	-316.88	56.73	-373.61	-658.6%
21-2600 · AFLAC-SUPPLEMENTAL INS	-321.72	0.00	-321.72	-100.0%
21-2900 · AZ STATE RETIREMENT SYSTEM	-0.01	-0.01	0.00	0.0%
Total 2100 · Payroll Liabilities	-3,054.12	1,214.81	-4,268.93	-351.4%
2300 · DEFERRED COMP PLAN	-7,928.61	-3,871.59	-4,057.02	-104.8%
2350 · PAYABLE TO FF PENSION	6,009.48	6,009.48	0.00	0.0%
2375 · ACCRUED PAYROLL	63,322.73	58,219.32	5,103.41	8.8%
2400 · GARNISHMENT	0.00	67.35	-67.35	-100.0%
2460 · Misc Deductions	0.00	702.16	-702.16	-100.0%
2800 · AZ PUBLIC SAFETY RETIREMENT	7,928.62	13,809.91	-5,881.29	-42.6%
3150 · PTO Accrual	289,551.38	241,409.49	48,141.89	19.9%
Total Other Current Liabilities	357,663.93	319,395.38	38,268.55	12.0%
Total Current Liabilities	436,004.32	341,001.70	95,002.62	27.9%
Long Term Liabilities				
2951 · NBAZ Ambo 1865 Lease	134,283.74	177,241.85	-42,958.11	-24.2%
3100 · Net Pension Liability	767,958.00	767,958.00	0.00	0.0%
3130 · Deferred Inflows	768,919.00	768,919.00	0.00	0.0%
Total Long Term Liabilities	1,671,160.74	1,714,118.85	-42,958.11	-2.5%
Total Liabilities	2,107,165.06	2,055,120.55	52,044.51	2.5%
Equity				
3200 · FUND BALANCE	2,613,796.00	2,613,796.00	0.00	0.0%
3900 · Retained Earnings	1,437,073.33	695,275.95	741,797.38	106.7%
Net Income	521,230.20	655,879.80	-134,649.60	-20.5%
Total Equity	4,572,099.53	3,964,951.75	607,147.78	15.3%
TOTAL LIABILITIES & EQUITY	6,679,264.59	6,020,072.30	659,192.29	11.0%

Heber-Overgaard Fire District
Summary of Reconciled Cash Balances

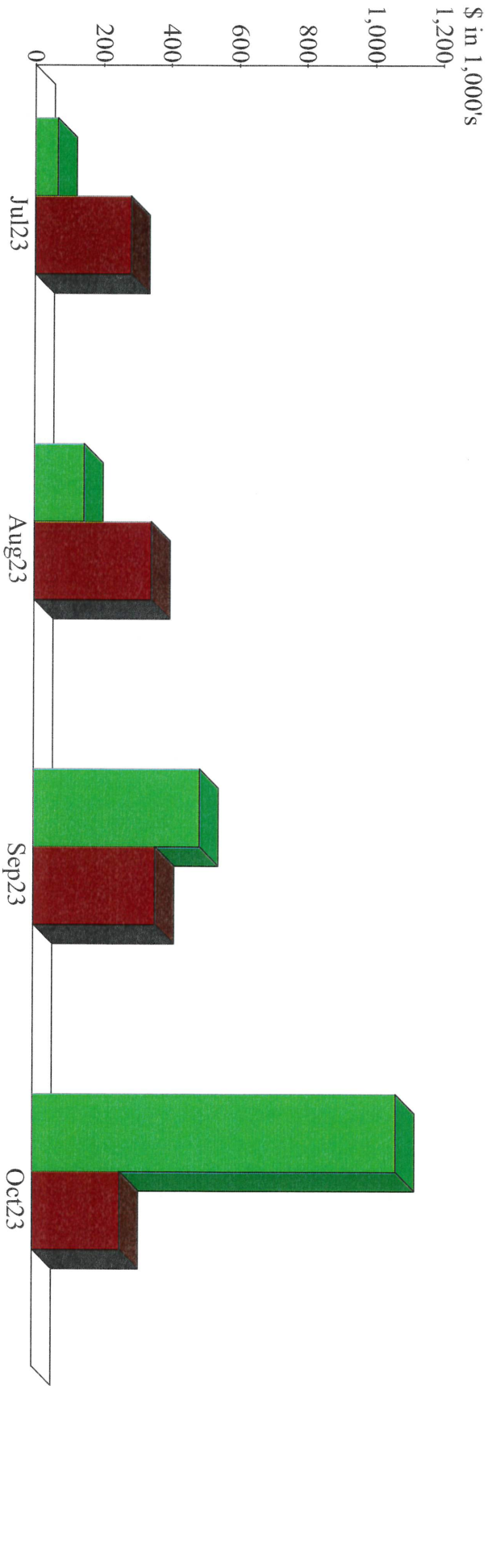
Period Ending 10/31/2023

	Navajo County General Fund 10/31/2023	Navajo County Capital Fund 10/31/2023	National Bank Payroll Fund 10/31/2023
Beginning Balance	1,340,643.54	530,197.03	414,776.93
Cleared Transactions			
Checks and Payments	(3.91)	-	(270,970.79)
Deposits and Credits	990,938.79	776.32	72,368.65
Total Cleared Transactions	<u>990,934.88</u>	<u>776.32</u>	<u>(198,602.14)</u>
Cleared Balance	<u><u>2,331,578.42</u></u>	<u><u>530,973.35</u></u>	<u><u>216,174.79</u></u>
Uncleared Transactions			
Checks and Payments	(144.51)	-	-
Deposits and Credits	-	-	-
Total Uncleared Transactions	<u>(144.51)</u>	<u>-</u>	<u>-</u>
Register Balance as of 10/31/2023	<u><u>2,331,433.91</u></u>	<u><u>530,973.35</u></u>	<u><u>216,174.79</u></u>

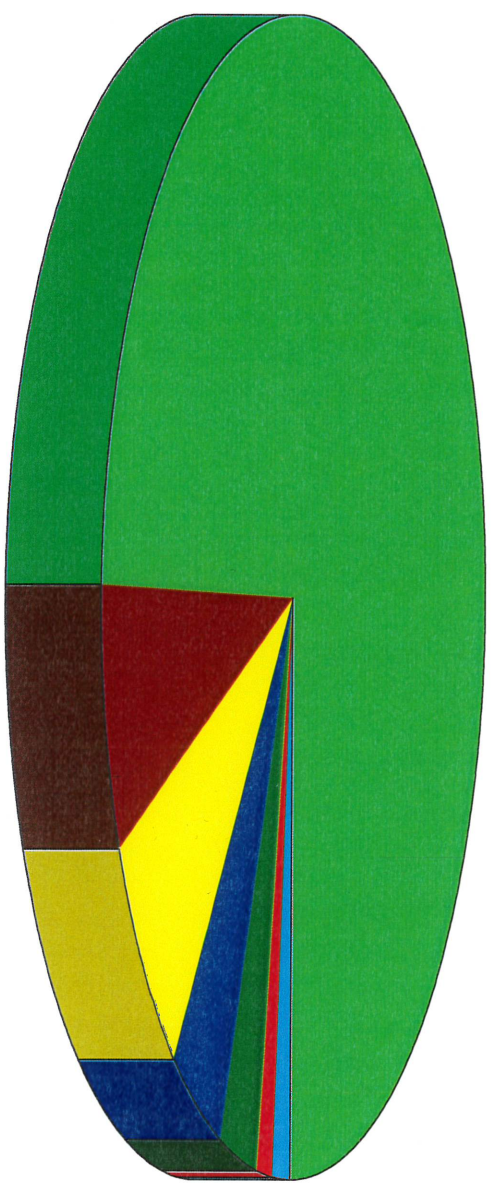
HEBER-OVERGAARD FIRE DISTRICT
Profit & Loss Budget Performance
October 2023

	Oct 23	Budget	\$ Over Budget	Jul - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Tax Revenues	988,465.28	905,441.00	83,024.28	1,261,237.28	1,073,608.00	187,629.28	2,662,204.00
Non-Tax Levy Revenues	75,429.14	81,131.00	-5,701.86	501,449.67	379,192.00	122,257.67	1,077,500.00
Total Income	1,063,894.42	986,572.00	77,322.42	1,762,686.95	1,452,800.00	309,886.95	3,739,704.00
Gross Profit	1,063,894.42	986,572.00	77,322.42	1,762,686.95	1,452,800.00	309,886.95	3,739,704.00
Expense							
Personnel Expense	200,287.16	206,077.00	-5,789.84	927,023.16	969,231.00	-42,207.84	2,772,696.00
Buildings & Land	2,816.34	3,648.00	-831.66	14,337.09	14,616.00	-278.91	43,800.00
Vehicles & Equipment	18,552.42	15,878.00	2,674.42	55,375.46	63,586.00	-8,210.54	190,610.00
Communications/IT	18,909.16	15,601.00	3,308.16	40,971.53	30,327.00	10,644.53	101,650.00
Travel & Training	1,561.31	3,898.00	-2,336.69	17,165.58	25,204.00	-8,038.42	63,300.00
Managerial Expenses	14,577.87	15,741.00	-1,163.13	93,373.35	93,851.00	-477.65	138,739.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	46,627.00
Debt Service	0.00	0.00	0.00	93,210.58	93,219.00	-8.42	93,219.00
Total Expense	256,704.26	260,843.00	-4,138.74	1,241,456.75	1,290,034.00	-48,577.25	3,450,641.00
Net Ordinary Income	807,190.16	725,729.00	81,461.16	521,230.20	162,766.00	358,464.20	289,063.00
Net Income	807,190.16	725,729.00	81,461.16	521,230.20	162,766.00	358,464.20	289,063.00

Income and Expense by Month July through October 2023



Expense Summary July through October 2023



Personnel Expense	74.67%
Managerial Expenses	7.52
Debt Service	7.51
Vehicles & Equipment	4.46
Communications/IT	3.30
Travel & Training	1.38
Buildings & Land	1.15
Total	\$1,241,456.75

By Account

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit
1010 - NAVAJO COUNTY TREASURER								
Total 1010 - NAVAJO COUNTY TREASURER								
1014 - CAPITAL PROJECTS FUND								
Total 1014 - CAPITAL PROJECTS FUND								
1066 - NATL BANK OF ARIZONA/PAYROLL								
General Journal	10/02/2023	2021-468	ARIZONA WATER CO 08417...	BILL 10/02/23 Payables Funding	X	1072 - Bill.com Money Ou...	16,630.03	
Check	10/02/2023	63558	ARIZONA WATER CO 08417...		X	7520 - ARIZONA WATER	23.25	
Check	10/02/2023	63559	ARIZONA WATER CO. 0841...		X	7520 - ARIZONA WATER	142.30	
Check	10/02/2023	94652	HSA Bank		X	5425 - HEALTH INSURA...	2,800.00	
Check	10/02/2023	94648	HSA Bank		X	21-2500 - MEDICAL SAVI...	1,438.92	
Check	10/04/2023	16647	NEC-1587906		X	7505 - NAVAPACHE ELE...	120.55	
Check	10/04/2023	16613	NEC-7055200		X	7505 - NAVAPACHE ELE...	880.14	
Check	10/04/2023	16607	NEC-6933800		X	7505 - NAVAPACHE ELE...	334.84	
General Journal	10/10/2023	2021-476	HUMANA HEALTH CARE PL...	BILL 10/10/23 Payables Funding	X	1072 - Bill.com Money Ou...	1,973.35	
Check	10/10/2023	781753240	BANKCARD CENTER		X	-SPLIT-	1,969.28	
Check	10/11/2023	79505			X	2110 - NBAZ Credit Card	11,702.49	
General Journal	10/11/2023	2021-473		PAYROLL 10-8-23 PPE PD 10-12-23	X	5005 - SALARIES/ADM	58,619.37	
General Journal	10/11/2023	2021-474		PAYROLL TAXES 10-8-23 PPE PD 10-12-23	X	21-2000 - FEDERAL WIT...	11,029.31	
General Journal	10/11/2023	2021-475		CHILD SUPPORT 10-8-23 PPE PD 10-12-23	X	2400 - GARNISHMENT	171.95	
Check	10/11/2023	65381	INSTAMED		X	7005 - AUDITING & ACC...	327.11	
General Journal	10/11/2023	2021-485		BILL 10/11/23 Payables Funding	X	1072 - Bill.com Money Ou...	6,420.60	
Check	10/12/2023	2023101001	PAYCHEX		X	7005 - AUDITING & ACC...	279.38	
Check	10/12/2023	74549	Nationwide Retirement Solutio...		X	2300 - DEFERRED COM...	1,773.46	
Check	10/12/2023	74550	Nationwide Retirement Solutio...		X	2300 - DEFERRED COM...	75.00	
Check	10/12/2023	75255	NATIONWIDE TRUST CO FB...		X	2300 - DEFERRED COM...	765.64	
Check	10/12/2023	75256	NATIONWIDE TRUST CO FB...		X	5310 - PSPRS/OPS	622.83	
Check	10/12/2023	23553174	ARIZONA STATE RETIREME...		X	-SPLIT-	2,767.72	
General Journal	10/16/2023	2021-486		BILL 10/16/23 Payables Funding	X	1072 - Bill.com Money Ou...	9,040.65	
General Journal	10/17/2023	2021-483		BILL 10/17/23 Payables Funding	X	1072 - Bill.com Money Ou...	2,994.48	
Check	10/19/2023	3097537933	PUBLIC SAFETY PERSONN...		X	-SPLIT-	10,347.88	
Check	10/19/2023	3097537934	PUBLIC SAFETY PERSONN...		X	-SPLIT-	72.68	
Check	10/20/2023	81136	TRIZETTO		X	7140 - Annual Software S...	49.20	
Check	10/20/2023	78086	DISH NETWORK		X	7105 - COMMUNICATIONS	146.05	
Check	10/24/2023	93500	VERIZON WIRELESS		X	7105 - COMMUNICATIONS	555.56	
General Journal	10/25/2023	2021-477		PAYROLL 10-22-23 PPE PD 10-26-23	X	21-2000 - FEDERAL WIT...	57,473.60	
General Journal	10/25/2023	2021-478		PAYROLL TAXES 10-22-23 PPE PD 10-26-23	X	5005 - SALARIES/ADM	11,476.01	
General Journal	10/25/2023	2021-479		CHILD SUPPORT 10-22-23 PPE PD 10-26-23	X	2400 - GARNISHMENT	171.95	
Check	10/26/2023	2023102401	PAYCHEX		X	7005 - AUDITING & ACC...	274.51	
Check	10/26/2023	69775	NATIONWIDE TRUST CO FB...		X	2300 - DEFERRED COM...	871.50	
Check	10/26/2023	69776	NATIONWIDE TRUST CO FB...		X	2300 - DEFERRED COM...	728.69	
Check	10/26/2023	69780	Nationwide Retirement Solutio...		X	5310 - PSPRS/OPS	1,773.46	
Check	10/26/2023	69779	Nationwide Retirement Solutio...		X	2300 - DEFERRED COM...	75.00	
Check	10/26/2023	23644699	ARIZONA STATE RETIREME...		X	-SPLIT-	10,073.64	
Check	10/26/2023	3097858863	PUBLIC SAFETY PERSONN...		X	-SPLIT-	104.70	
Check	10/26/2023	3097858863	PUBLIC SAFETY PERSONN...		X	7105 - COMMUNICATIONS	1,037.07	
Check	10/26/2023	48122	FRONTIER		X	7140 - Annual Software S...	283.86	
Check	10/27/2023	20284	Tri Tech		X	7520 - ARIZONA WATER	122.12	
Check	10/30/2023	89146	ARIZONA WATER CO. 0841...		X	7520 - ARIZONA WATER	23.25	
Check	10/30/2023	89145	ARIZONA WATER CO 08417...		X	1072 - Bill.com Money Ou...	39,984.11	
General Journal	10/30/2023	2021-484		BILL 10/30/23 Payables Funding	X			270,970.79
Total 1066 - NATL BANK OF ARIZONA/PAYROLL							0.00	

HEBER-OVERGAARD FIRE DISTRICT
 Monthly Disbursement Report
 As of October 31, 2023

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit
1072 - Bill.com Money Out Clearing	10/02/2023	Bill.com	EMIL HEALTH	https://app02.us.bill.com/BillPay?rid=blp02PH...	2000	Accounts Payable		16,556.18
Bill Pmt -Check	10/02/2023	Bill.com	MARK HANSEN	https://app02.us.bill.com/BillPay?rid=blp02CN...	2000	Accounts Payable		73.85
General Journal	10/10/2023	2021-488	L.N. CURTIS & SONS	BILL 10/10/23 Payables Funding	1066	NATL BANK OF A...	16,630.03	
General Journal	10/10/2023	2021-476	DOUBLEER DOOR WORKS	BILL 10/10/23 Payables Funding	2000	Accounts Payable		1,973.35
Bill Pmt -Check	10/11/2023	Bill.com	UWMFPAC-ACH	https://app02.us.bill.com/BillPay?rid=blp02WF...	2000	Accounts Payable		1,100.00
Bill Pmt -Check	10/11/2023	Bill.com	UWMFPAC-ACH	https://app02.us.bill.com/BillPay?rid=blp02TLP...	2000	Accounts Payable		85.00
Bill Pmt -Check	10/11/2023	Bill.com	UWMFFA	https://app02.us.bill.com/BillPay?rid=blp02EZE...	2000	Accounts Payable		489.60
General Journal	10/11/2023	2021-485	7710 INSURANCE	BILL 10/11/23 Payables Funding	1066	NATL BANK OF A...	6,420.60	
Bill Pmt -Check	10/16/2023	Bill.com	HSA Bank	https://app02.us.bill.com/BillPay?rid=blp02RH...	2000	Accounts Payable		22.50
Bill Pmt -Check	10/16/2023	Bill.com	FRANK STEINHOF	https://app02.us.bill.com/BillPay?rid=blp02RV...	2000	Accounts Payable		91.20
Bill Pmt -Check	10/16/2023	Bill.com	AUTOMOTIVE CARE CENTER	https://app02.us.bill.com/BillPay?rid=blp02PTI...	2000	Accounts Payable		569.53
Bill Pmt -Check	10/16/2023	Bill.com	MR. JASON PAYNE	https://app02.us.bill.com/BillPay?rid=blp02UXI...	2000	Accounts Payable		100.00
Bill Pmt -Check	10/16/2023	Bill.com	ACE HARDWARE	https://app02.us.bill.com/BillPay?rid=blp02ZHA...	2000	Accounts Payable		644.64
Bill Pmt -Check	10/16/2023	Bill.com	LIFE ASSIST	https://app02.us.bill.com/BillPay?rid=blp02LMV...	2000	Accounts Payable		2,441.16
Bill Pmt -Check	10/16/2023	Bill.com	ROPER LOCK BOX LLC	https://app02.us.bill.com/BillPay?rid=blp02DFN...	2000	Accounts Payable		823.75
Bill Pmt -Check	10/16/2023	Bill.com	James Vincent Group, LLC	https://app02.us.bill.com/BillPay?rid=blp02TVN...	2000	Accounts Payable		3,750.00
General Journal	10/16/2023	2021-486	TELEFLEX	https://app02.us.bill.com/BillPay?rid=blp02FK...	1066	NATL BANK OF A...	9,040.65	
General Journal	10/17/2023	2021-483	FUTURE TIRE - COMMERCIAL	BILL 10/16/23 Payables Funding	2000	Accounts Payable		2,994.48
General Journal	10/17/2023	2021-483	EMIL HEALTH	BILL 10/17/23 Payables Funding	1066	NATL BANK OF A...	2,994.48	
Bill Pmt -Check	10/30/2023	Bill.com	UWMFFA	https://app02.us.bill.com/BillPay?rid=blp02XNM...	2000	Accounts Payable		16,556.18
Bill Pmt -Check	10/30/2023	Bill.com	RED LEGACY APPAREL CO...	https://app02.us.bill.com/BillPay?rid=blp02TKN...	2000	Accounts Payable		489.60
Bill Pmt -Check	10/30/2023	Bill.com	ALERT-ALL	https://app02.us.bill.com/BillPay?rid=blp02ZAU...	2000	Accounts Payable		2,393.91
Bill Pmt -Check	10/30/2023	Bill.com	UWMFFA	https://app02.us.bill.com/BillPay?rid=blp02TKL...	2000	Accounts Payable		863.80
Bill Pmt -Check	10/30/2023	Bill.com	CITY OF SHOW LOW	https://app02.us.bill.com/BillPay?rid=blp02JTL...	2000	Accounts Payable		489.60
Bill Pmt -Check	10/30/2023	Bill.com	UWMFPAC-ACH	https://app02.us.bill.com/BillPay?rid=blp02TIFR...	2000	Accounts Payable		10,791.00
Bill Pmt -Check	10/30/2023	Bill.com	SENTRY WELDING SUPPLY...	https://app02.us.bill.com/BillPay?rid=blp02WM...	2000	Accounts Payable		85.00
Bill Pmt -Check	10/30/2023	Bill.com	RED LEGACY APPAREL CO...	https://app02.us.bill.com/BillPay?rid=blp02CW...	2000	Accounts Payable		132.73
Bill Pmt -Check	10/30/2023	Bill.com	NAEMS	https://app02.us.bill.com/BillPay?rid=blp02NIV...	2000	Accounts Payable		4,746.00
Bill Pmt -Check	10/30/2023	Bill.com	UWMFPAC-ACH	https://app02.us.bill.com/BillPay?rid=blp02AHL...	2000	Accounts Payable		1,868.40
Bill Pmt -Check	10/30/2023	Bill.com	NAEMS	https://app02.us.bill.com/BillPay?rid=blp02HR...	2000	Accounts Payable		85.00
Bill Pmt -Check	10/30/2023	Bill.com	L.N. CURTIS & SONS	https://app02.us.bill.com/BillPay?rid=blp02LXQ...	2000	Accounts Payable		50.00
Bill Pmt -Check	10/30/2023	Bill.com	AFLAC	https://app02.us.bill.com/BillPay?rid=blp02EHZ...	2000	Accounts Payable		1,111.17
General Journal	10/30/2023	2021-484		BILL 10/30/23 Payables Funding	1066	NATL BANK OF A...	39,984.11	
Total 1072 - Bill.com Money Out Clearing							77,043.22	77,043.22
TOTAL							77,043.22	348,014.01

Heber - Overgaard Fire District

Twelve-Month Cash Flow

Fiscal Year
Begins: Jul-23

Beginning	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Monthly Average	Overview
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Cash Summary

Cash on Hand (beginning of month)	2,394,373	2,394,373	2,258,757	1,937,897	2,285,569	3,078,682	3,159,345	3,017,144	2,941,893	2,850,851	2,801,282	3,014,840	3,066,966	2,733,967
Cash Available (on hand + receipts, before cash out)	2,394,373	2,460,427	2,371,159	2,617,630	3,349,653	3,405,791	3,376,911	3,180,939	3,089,897	3,040,328	3,328,626	3,323,428	3,284,358	3,069,096
Cash Position (end of month)	2,394,373	2,258,757	1,937,897	2,285,569	3,078,682	3,159,345	3,017,144	2,941,893	2,850,851	2,801,282	3,014,840	3,066,966	3,017,350	2,785,881

Cash Receipts

Tax Levy Revenue	10,971	3,554	258,247	988,465	259,152	133,609	95,838	80,047	121,520	429,387	210,631	70,783	221,850
Non-Tax Levy Revenue	55,083	108,848	421,486	75,619	67,957	83,957	67,957	67,957	67,957	97,957	97,957	146,609	113,279
Line of Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash Receipts	66,054	112,402	679,733	1,064,084	327,109	217,566	163,795	148,004	189,477	527,344	308,588	217,392	335,129

Cash Paid Out

Disbursements	201,670	433,262	238,850	270,971	246,446	359,767	239,046	239,046	239,046	313,786	256,462	267,008	275,447
Capital purchase	0	0	93,211	0	0	0	0	0	0	0	0	0	7,768
Repayment of LOC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash Paid Out	201,670	433,262	332,061	270,971	246,446	359,767	239,046	239,046	239,046	313,786	256,462	267,008	283,214

2023 - 2024 AMBULANCE REVENUES

MONTH	BALANCE FORWARD	CHARGES	PAYMENTS	CONTRACTUAL ADJUSTMENTS	RESIDENTIAL TAX WRITE OFF	INSURANCE/PT REFUNDS	MANAGEMENT ADJUSTMENTS	OUTSIDE COLLECTIONS ADJUSTMENTS	OUTSTANDING AIR
JUL	\$ 294,796.50	\$ 186,360.57	\$ (59,761.07)	\$ (91,097.04)	\$ (7,274.74)	\$ -	\$ 2,820.45	\$ (81.73)	\$ 325,762.94
AUG	\$ 325,762.94	\$ 147,630.40	\$ (103,256.04)	\$ (112,349.42)	\$ (2,097.45)	\$ 150.00	\$ 6,907.91	\$ (80.77)	\$ 262,667.57
SEP	\$ 262,667.57	\$ 197,644.35	\$ (90,627.54)	\$ (98,628.64)	\$ (9,506.68)	\$ 965.67	\$ 3,020.22	\$ (79.33)	\$ 265,455.62
OCT	\$ 265,455.62	\$ 181,572.91	\$ (62,625.07)	\$ (95,680.79)	\$ (1,380.74)	\$ -	\$ 3,064.44	\$ (56.83)	\$ 290,349.54
NOV									\$ -
DEC									\$ -
JAN									\$ -
FEB									\$ -
MAR									\$ -
APR									\$ -
MAY									\$ -
JUN									\$ -
TOTALS	\$ 713,208.23	\$ (316,269.72)	\$ (397,755.89)	\$ (20,259.61)	\$ 1,115.67	\$ 15,813.02	\$ (298.66)		\$ -

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

Aging - Patient Detail**END OF MONTH****Report As Of October 31, 2023**

<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>
12000997	----			3282.51	3202.05	0.00	0.00	0.00	0.00	0.00	6484.56
120002728	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120002731	----		10/27/2023	0.00	75.00	0.00	0.00	0.00	0.00	0.00	75.00
120003199	----		10/20/2023	0.00	211.24	0.00	0.00	0.00	0.00	0.00	211.24
120003218	----			3228.87	0.00	0.00	0.00	0.00	0.00	0.00	3228.87
120003707	----			3282.51	0.00	0.00	0.00	0.00	0.00	0.00	3282.51
120003730	----		10/27/2023	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01
120004039	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120004068	----			0.00	0.00	0.00	0.00	0.00	3131.96	0.00	3131.96
120004148	----			3269.10	0.00	0.00	0.00	0.00	0.00	0.00	3269.10
120004484	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120004485	----			3270.44	0.00	0.00	0.00	0.00	0.00	0.00	3270.44
120004789	----		10/06/2023	0.00	57.75	0.00	0.00	0.00	0.00	0.00	57.75
120004826	----			0.00	0.00	0.00	0.00	0.00	3144.86	0.00	3144.86
120004850	----		09/08/2023	0.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
120004875	----		09/29/2023	0.00	0.00	0.00	0.00	0.00	188.12	0.00	188.12
120004928	----		04/21/2023	0.00	0.00	0.00	0.00	0.00	0.00	207.72	207.72
120004961	----			3255.69	0.00	0.00	0.00	0.00	0.00	0.00	3255.69
120005040	----		09/03/2023	0.00	0.00	0.00	500.00	1750.00	500.00	0.00	2750.00
120005171	----			0.00	0.00	0.00	0.00	0.00	3106.16	0.00	3106.16
120005253	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120005414	----			0.00	0.00	0.00	0.00	0.00	800.00	0.00	800.00
120005536	----		10/31/2023	0.00	0.00	0.00	0.00	0.00	0.00	26.37	26.37
120005639	----		08/04/2023	0.00	0.00	0.00	0.00	2108.21	0.00	0.00	2108.21
120005655	----			6524.79	6524.79	0.00	0.00	0.00	0.00	0.00	13049.58
120005663	----			3255.69	0.00	0.00	0.00	0.00	0.00	0.00	3255.69
120005747	----			3228.87	0.00	0.00	0.00	0.00	0.00	0.00	3228.87
120005840	----			0.00	0.00	0.00	0.00	0.00	0.00	1500.90	1500.90
120005969	----			3282.51	0.00	0.00	0.00	0.00	0.00	0.00	3282.51
120005989	----		08/04/2023	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00
120006024	----		10/06/2023	0.00	651.14	0.00	0.00	0.00	0.00	0.00	651.14
120006046	----			0.00	0.00	0.00	0.00	0.00	0.00	1726.90	1726.90
120006047	----			0.00	0.00	0.00	0.00	0.00	0.00	1726.90	1726.90
120006243	----		07/14/2023	0.00	0.00	0.00	0.00	193.64	0.00	0.00	193.64
120006288	----		08/04/2023	3282.51	0.00	0.00	40.50	0.00	0.00	0.00	3323.01
120006335	----			3270.44	0.00	0.00	0.00	0.00	0.00	0.00	3270.44
120006349	----		10/06/2023	0.00	3157.76	0.00	0.00	0.00	0.00	1500.00	4657.76
120006372	----		10/06/2023	0.00	0.00	0.00	0.00	0.00	0.00	2455.96	2455.96
120006425	----		07/14/2023	0.00	0.00	0.00	0.00	0.00	0.00	560.00	560.00
120006457	----			0.00	0.00	0.00	0.00	0.00	0.00	2983.61	2983.61
120006466	----		10/27/2023	0.00	0.00	0.00	0.00	0.00	0.00	1097.91	1097.91
120006507	----			0.00	0.00	0.00	0.00	0.00	0.00	2615.96	2615.96
120006519	----		09/03/2023	0.00	0.00	275.00	0.00	0.00	0.00	0.00	275.00
120006521	----			3228.87	0.00	0.00	0.00	0.00	0.00	0.00	3228.87
120006597	----		01/12/2023	0.00	0.00	0.00	0.00	0.00	0.00	2615.96	2615.96
120006620	----			0.00	0.00	0.00	0.00	0.00	0.00	2615.96	2615.96
120006627	----		10/27/2023	179.65	0.00	0.00	0.00	0.00	0.00	0.00	179.65
120006645	----			0.00	0.00	0.00	0.00	0.00	0.00	3093.26	3093.26
120006703	----			0.00	0.00	0.00	0.00	0.00	0.00	2873.96	2873.96

Aging - Patient Detail

END OF MONTH

Report As Of October 31, 2023

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
120006988	----		10/27/2023	0.00	290.00	0.00	0.00	0.00	0.00	0.00	290.00
120006993	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120006997	----			3322.74	0.00	0.00	0.00	0.00	0.00	0.00	3322.74
120007000	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120007003	----		10/27/2023	3215.46	0.00	0.00	0.00	0.00	0.00	0.00	3215.46
120007004	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120007005	----			3269.10	0.00	0.00	0.00	0.00	0.00	0.00	3269.10
120007007	----			3324.08	0.00	0.00	0.00	0.00	0.00	0.00	3324.08
120007011	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120007017	----			3215.46	0.00	0.00	0.00	0.00	0.00	0.00	3215.46
120007019	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120007021	----			3216.80	0.00	0.00	0.00	0.00	0.00	0.00	3216.80
120007023	----			3255.69	0.00	0.00	0.00	0.00	0.00	0.00	3255.69
120007024	----			3270.44	0.00	0.00	0.00	0.00	0.00	0.00	3270.44
120007025	----			3283.85	0.00	0.00	0.00	0.00	0.00	0.00	3283.85
120007026	----			3295.92	0.00	0.00	0.00	0.00	0.00	0.00	3295.92
120300666	----			3255.69	0.00	0.00	0.00	0.00	0.00	0.00	3255.69
120400210	----			3270.44	0.00	0.00	0.00	0.00	0.00	0.00	3270.44
120400763	----			3121.59	0.00	0.00	0.00	0.00	0.00	0.00	3121.59
120500565	----			3216.80	0.00	0.00	0.00	0.00	0.00	0.00	3216.80
120500646	----		05/19/2023	0.00	0.00	0.00	0.00	0.00	0.00	580.00	580.00
120501135	----			3282.51	0.00	0.00	0.00	0.00	0.00	0.00	3282.51
120501336	----		10/20/2023	0.00	214.76	0.00	0.00	0.00	0.00	0.00	214.76
120501636	----			3242.28	0.00	0.00	0.00	0.00	0.00	0.00	3242.28
120501650	----			6484.56	0.00	0.00	0.00	0.00	0.00	0.00	6484.56
120600144	----		10/27/2023	0.00	0.00	0.00	0.00	0.00	0.00	1450.00	1450.00
122300002	----		09/15/2023	0.00	49.12	0.00	92.24	0.00	0.00	49.12	190.48
Total Patients:	125			146551.59	43036.10	27292.04	4265.11	12810.58	11446.10	44948.02	290349.54

Aging Summary

END OF MONTH

Report As Of October 31, 2023

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	46	35803.20	15056.38	16625.25	2890.96	5262.49	0.00	34676.01	110314.29
R	RESIDENT	100	110748.39	27979.72	10666.79	1374.15	7548.09	11446.10	10272.01	180035.25

Charge Summary

END OF MONTH

Summary By Charge Code

<u>ID</u>	<u>Description</u>	<u>QTY</u>	<u>QTY %</u>	<u>Charge Count</u>	<u>Charge Count %</u>	<u>Charges</u>	<u>Total Charges %</u>
1	ALS LEVEL 1 EMERGENCY A0427	44	1.96	44	38.94	119545.43	65.84
2	BLS EMERGENCY A0429	5	0.22	5	4.42	13596.45	7.49
9	ALS GROUND MILEAGE A0425	1992.9	88.61	50	44.25	26704.84	14.71
10	BLS GOUND MILEAGE A0425	198.2	8.81	5	4.42	2657.86	1.46
a0433	ALS LEVEL 2 EMERGENCY A0433	7	0.31	7	6.19	19035.03	10.48
INTR	INTEREST INCURRED	2	0.09	2	1.77	33.30	0.02
Totals For All		2249.1		113		181572.91	

Charge Schedule/Event Summary
END OF MONTH

	<u>Event ID</u>	<u>Description</u>	<u>Calls</u>	<u>Calls %</u>	<u>Charges</u>	<u>Charges %</u>
Schedule	AFWD	CLAIM FORWARDED BY MEDICARE				
	AFWD	CLAIM FORWARDED BY MEDICARE	1	100.00	2719.29	100.00
			-----		-----	
			1		2719.29	
Schedule	GATECE	GATEWAY COMMERCIAL ELECTRONIC				
	INSC	Insurance Paper Claim Sent	6	100.00	19534.14	100.00
			-----		-----	
			6		19534.14	
Schedule	GATEMB	GATEWAY MEDICARE				
	5010	5010 MEDICARE	20	100.00	65040.04	100.00
			-----		-----	
			20		65040.04	
Schedule	GATEMC	GATEWAY MEDICAID				
	ECAD	Medicaid Filed Electronically	5	62.50	16238.22	71.29
	5010TEST	5010 REVIEW MEDICARE	3	37.50	6538.80	28.71
			-----		-----	
			8		22777.02	
Schedule	GATEMR	GATEWAY MEDICARE REPLACEMENTS				
	5010	5010 MEDICARE	9	100.00	29251.59	100.00
			-----		-----	
			9		29251.59	
Schedule	HOLD	HOLD				
	NONE	NO BILL SENT YET	2	100.00	6551.61	100.00
			-----		-----	
			2		6551.61	
Schedule	INSU	Insurance - Primary				
	INSC	Insurance Paper Claim Sent	2	100.00	6552.95	100.00
			-----		-----	
			2		6552.95	
Schedule	PRIV	Private Pay Accounts				
	NONE	NO BILL SENT YET	5	55.56	16185.92	62.19
	A	Original Bill - Private Pay	3	33.33	9807.30	37.68
	B	Second Bill - Private Pay	1	11.11	32.70	0.13
			-----		-----	
			9		26025.92	
Schedule	SINS	Insurance - Secondary				
	NONE	NO BILL SENT YET	1	100.00	3120.35	100.00
			-----		-----	
			1		3120.35	
			-----		-----	
Totals For All			58		181572.91	

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

Total Page : 1 of 2
 Summary Page : 1 of 1
 Date : 11/01/2023
 Time : 06:38:44
 History ID : 5913927

<u>ID</u>	<u>Unit Description</u>	10/01/2023 To 10/31/2023		
		<u>Calls</u>	<u>Miles</u>	<u>Hours</u>
20-2991	20-2991 AMBO	12	321.2	2.73
22-5226	22-5226 AMBO	71	1782.9	14.60
Total For All		83	2104.1	17.33
Average Time Per Unit:			12.53	Minutes
Average Miles Per Unit:			25.35	Miles

Unit Analysis Report

Summary Report All Units

All Companies

END OF MONTH

Total Page : 2 of 2
Summary Page : 1 of 1
Date : 11/01/2023
Time : 06:38:44
History ID : 5913927

10/01/2023 To 10/31/2023

<u>ID</u>	<u>Transport Urgency Description</u>	<u>Calls</u>	<u>Miles</u>	<u>Hours</u>	<u>Call Charges</u>
A	ALS TRANSPORT	48	1905.8	13.72	156082.69
B	BLS TRANSPORT	5	198.2	1.72	16254.31
DOA	DECEASED	1	0.0	0.00	0.00
H	HELICOPTER	1	0.1	0.27	2719.29
R	REFUSAL	28	0.0	1.62	0.00
Total For All		83	2104.1	17.33	175056.29
Average Time Per Unit:			12.53	Minutes	
Average Miles Per Unit:			25.35	Miles	

November 15, 2023

To the Governing Board
Heber-Overgaard Fire District

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Heber-Overgaard Fire District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated

July 31, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Heber-Overgaard Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by Heber-Overgaard Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the depreciation expense and useful lives is based on common practices for Fire Districts. We evaluated the key factors and assumptions used to develop the depreciation expense and useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

The disclosure of Retirement and Pension Plans in Note 9 to the financial statements which include estimates from actuaries and projects long term liabilities far in to the future.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 15, 2023.

Other Matters

We applied certain limited procedures to budgetary schedules and information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of Heber-Overgaard Fire District and management of Heber-Overgaard Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

BDR Richards CPA's, PLC

AMENDMENT OF LEASE/PURCHASE AGREEMENT

THIS AMENDMENT (this "Amendment") to LEASE/PURCHASE AGREEMENT dated as of September 29, 2022 (the "Original Lease"), between Zions Bancorporation, N.A., as lessor (the "Bank" or "Lessor"), and Heber Overgaard Fire District, as lessee (the "Lessee") is entered into in order to amend the Original Lease as set forth below.

Recitals

- A. The Bank and the Lessee entered into the Original Lease to finance the Leased Property described therein.
- B. The leased proceeds (the "Acquisition Amount") has remained in escrow with Zions Bancorporation, National Association ("Escrow Agent").
- C. Subsequent to the execution and delivery of the Original Lease, the vendor of the Leased Property was unable to manufacture and deliver the Leased Property in a timely manner.
- D. As a result of such non-performance, the Lessee entered into an agreement with the same vendor to use the Acquisition Amount to purchase a vehicle substantially similar to the Leased Property (the "Substitute Leased Property").
- E. The Lessee desires, and the Bank has agreed, to effectuate such substitution by removing the description of the Leased Property in Exhibit B of the Original Lease and replacing such description with a description of the Substitute Leased Property.

Agreement

NOW, THEREFORE, in consideration of the premises and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

- 1. Terms defined in the recitals hereto and in the Original Lease shall have the same meanings when used herein unless otherwise indicated.
- 2. Exhibit B of the Original Lease is hereby deleted in its entirety and replaced with Exhibit B attached to this Amendment.
- 3. All references to the Leased Property in the Original Lease shall refer to the Substitute Leased Property in Exhibit B attached to this Amendment and that any security interests created in Section 9.3 of the Original Lease shall be created against the Substitute Leased Property
- 4. The Lessee hereby reaffirms, ratifies, restates, and incorporates herein by this reference, as if made on the date of this Amendment, all of its representations, warranties, certifications, covenants, and designations set forth in the Original Lease regarding:
 - (i) the creation, existence, and operations of the Lessee;
 - (ii) the nature and use of the Leased Property; and
 - (iii) the requirements of Sections 103 and 141 through 151 of the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated in connection therewith, pertaining to:

- (a) qualification for exemption of the interest components of the Lease Payments from the gross income of the owner thereof for purposes of federal income taxation;
- (b) the non-private activity use of the Leased Property;
- (c) the non-private activity sources of security for and payment of the Lease Payments;
- (d) the non-federal guarantee of the Lease Payments;
- (e) compliance with the federal arbitrage regulations; and
- (f) the designation of the Lease and the Lease Payments as a “qualified tax-exempt obligation” under Section 265(b)(3) of the Code;

and the Lessee hereby represents, warrants, and certifies that at all times since the execution of the Original Lease to and including the date of this Amendment it has complied with and will continue to comply with all of the foregoing representations, warranties, certifications, covenants, and designations referred to in this Section 4.

5. No event has occurred and continues which constitutes, or with notice or the passage of time or both would constitute, a default, an event of default, or an Event of Nonappropriation, as those terms are used and/or defined in the Original Lease.

6. Attached hereto as Exhibit X is the opinion of Lessee’s counsel pertaining to the Original Lease and this Amendment.

7. In the event of any conflict or discrepancy between the Original Lease and this Amendment, the terms and provisions of this Amendment shall prevail. In all other regards, the terms and provisions of the Original Lease are hereby reaffirmed and shall remain intact, and all references to the “Lease” therein shall refer to the Original Lease as amended by this Amendment.

[Signature Page Follows]

IN WITNESS WHEREOF, the Bank has caused this Amendment to be executed in its name by its duly authorized officer, and the Lessee has caused this Amendment to be executed in its name by its duly authorized officer, as of the _____ day of _____, 2023.

ZIONS BANCORPORATION, N.A., as Lessor

By: _____

HEBER OVERGAARD FIRE DISTRICT, as Lessee

By: _____
Authorized Officer

EXHIBIT B

DESCRIPTION OF THE LEASED PROPERTY

(1) HME Inc. Ahrens-Fox SF22 Custom Pumper Fire Apparatus

VIN: _____

EXHIBIT E
SECURITY DOCUMENTS

[Attach Security Documents here]

EXHIBIT X

Opinion of Lessee's Counsel

To: ZIONS BANCORPORATION, N.A.
One South Main Street, 17th Floor
Salt Lake City, Utah 84111

Gentlemen:

As counsel for the Heber Overgaard Fire District ("Lessee"), I have examined duly executed originals of the Lease/Purchase Agreement (the "Original Lease") dated as of September 29, 2022, between the Lessee and Zions Bancorporation, N.A., Salt Lake City, Utah ("Bank"), as amended by that certain Amendment of Lease/Purchase Agreement, to substitute the described Leased Property, dated as of the ____ day of _____, between the Lessee and the Bank (the "Amendment") (the Original Lease and the Amendment sometimes being referred to collectively herein as the "Lease"), and the proceedings taken by Lessee to authorize and execute the Lease and the Amendment (the "Proceedings"). Based upon such examination as I have deemed necessary or appropriate, I am of the opinion that:

1. Lessee is a body corporate and politic, legally existing under the laws of the State of (the "State").
2. The Amendment and the Proceedings have been duly adopted, authorized, executed, and delivered by Lessee, and do not require the seal of Lessee to be effective, valid, legal, or binding.
3. The governing body of Lessee has complied with all applicable open public meeting and notice laws and requirements with respect to the meeting at which the Proceedings were adopted and the Lessee's execution of the Amendment was authorized.
4. The Lease and the Amendment is a legal, valid, and binding obligation of Lessee, enforceable in accordance with its terms except as limited by the state and federal laws affecting remedies and by bankruptcy, reorganization, or other laws of general application affecting the enforcement of creditor's rights generally.
5. Either there are no usury laws of the State applicable to the Lease, or the Amendment is in accordance with and does not violate all such usury laws as may be applicable.
6. Either there are no procurement or public bidding laws of the State applicable to the acquisition and leasing of the Substitute Leased Property (as defined in the Amendment) from the Bank under the Lease, as amended by the Amendment, or the acquisition and leasing of the Leased Substitute Leased Property from the Bank under the Lease as amended comply with all such procurement and public bidding laws as may be applicable.
7. There are no legal or governmental proceedings or litigation pending or, to the best of my knowledge, threatened or contemplated (or any basis therefor) wherein an unfavorable decision, ruling or finding might adversely affect the transactions contemplated in or the validity of the Lease or the Amendment.
8. The adoption, execution and/or delivery of the Lease and the Amendment and the Proceedings, and the compliance by the Lessee with their provisions, will not conflict with or constitute a breach of or default under any court decree or order or any agreement, indenture, lease or other instrument or any existing law or administrative regulation, decree or order to which the Lessee is subject or by which the Lessee is or may be bound.

Attorney for Lessee

AFG Budget - Heber Overgaard Fire Department

	Unit Cost	Count	Total Cost
Multidisciplinary Fee			
Multidisciplinary Fee	\$6,058.50	1	\$6,058.50
Subtotal (Multidisciplinary Fee)			\$6,058.50
Consult Costs			
Oncology Consults, Exams, and Follow-Up	\$180.00	20	\$3,600.00
Oncology consults, physical examinations, and follow-up (all 17 current and 3 anticipated new-hires)			
Dermatology Consults and Full Body Skin Exam	\$200.00	20	\$4,000.00
Dermatology consults and full body skin exams (all 17 current and 3 anticipated new-hires)			
Urology Consults and Prostate Cancer Screening + PSA	\$250.00	15	\$3,750.00
Urology consults and prostate cancer screening (all male firefighters age ≥ 40 years - 12 current and 1 who will turn 40 during grant cycle and up to 2 potential new-hires)			
Subtotal (Consults)			\$11,350.00
Screening Tests			
Low-Dose Lung CT	\$400.00	16	\$6,400.00
Low-dose lung CT for lung cancer screening (all firefighters age ≥ 40 years - 12 current and up and 1 who will turn 40 during grant cycle and 3 potential new-hires)			
Whole-Body MRI	\$2,500.00	20	\$50,000.00
Whole-body MRI for cancer screening (all firefighters)			
Colonoscopy	\$4,000.00	16	\$64,000.00
Colonoscopies for those age 35 and above (13 current and up to 3 potential new-hires)			
Liquid Biopsy. All Firefighters	\$950.00	20	\$19,000.00
QT Breast Ultrasound	\$600.00	2	\$1,200.00
Female firefighters (potentially 2 new-hires)			
Syantra Breast Test	\$500.00	2	\$1,000.00
Female firefighters (potentially 2 new-hires)			
PFAS Testing. All Firefighters	\$500.00	20	\$10,000.00
Heavy Metals Testing. All Firefighters	\$350.00	20	\$7,000.00
Mutagenesis Testing. All Firefighters	\$1,600.00	20	\$32,000.00
Subtotal (Screening Tests)			\$190,600.00
Total			\$208,008.50
AFG Cost Share (5%): If serving jurisdiction of under 20,000 residents			
AFG Federal Funding Assistance:	\$198,103.33		
Local Cost Share:	\$9,905.17		
	<u>\$208,008.50</u>		



FIRE BOARD MEETING SIGN-IN SHEET

DATE: 11/21/2023

PLEASE SIGN IN:

1.	Olivera Valencera
2.	Shelley Neely
3.	Phyllis Whit
4.	PATRICIA ZAMORA
5.	Brian Richards
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