



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

January 18th, 2023

Pursuant to ARS §38-431.02, notice is hereby given to members of the HFD Governing Board and to the public that the Governing Board will meet in Public Session on **Wednesday, January 18th, 2023 at 5:30 PM** in the Training Room of Station 21, 80 S. Walters Lane, Star Valley, AZ 85541. Members of the Fire Board and legal counsel may attend either in person or by telephone conference call.

NOTICE: Members of the public may participate through zoom. Meeting ID 864 986 5085.

Link: <https://zoom.us/j/8649865085>

If you have questions for the board you may also submit them to info@hellsgatefire.org.

During this meeting, Board Members may ask questions about, discuss, consider, approve, and/or take possible action on any listed Agenda item and any variable related thereto unless specifically otherwise indicated (such as under Public Forum). HFD may vote to go into Executive Session, which will not be open to the public, on any agenda item pursuant to ARS §38-431.03(A)(3) for legal advice with the Fire District Attorney on the matter(s) set forth in the agenda. All Agenda items are set for possible action.

Public Input: Citizens may make oral comments on specific Agenda items or any topic relevant to District business during the public forum. Citizens who wish to speak should complete a Request to Address form, indicating the topic they intend to address. Citizens may submit written comments of any length to the Fire Board. Notice: Public comment is encouraged, but it is important that everyone demonstrate the appropriate decorum, courtesy and respect during the meeting. Please treat your fellow citizens with courtesy. Outbursts, interruptions, and personal attacks will not be tolerated.

~ AGENDA ~

1. CALL TO ORDER
2. ROLL CALL OF BOARD MEMBERS
3. PLEDGE OF ALLEGIANCE
4. APPROVAL OF MINUTES
 - a) Regular Minutes of December 14th, 2022
5. REPORTS & CORRESPONDENCE – In accordance with ARS §38-431.02(K), the Board shall not propose, discuss, deliberate, or take legal action on any matter unless that specific matter is properly identified on the agenda. Therefore, action taken as a result of a report will be limited to directing staff to study the matter or scheduling the matter for further consideration and decision at a later date in the following summaries:



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

January 18th, 2023

a) Chiefs Report – Chief Morey Morris

- Assignments
- Agreements
- Funding
- Stations
- Equipment
- Awards & Recognition

6. FINANCIAL REPORTS

- a) Review and Approval of Financial Reports for December 2022.

7. AUDIT – Fiscal Year 2021-2022 Financial Audit

- a) Board to review the Fiscal Year 2021-2022 financial audit performed by Atlas.
b) Board to review approval of audit report for submission.
c) **POSSIBLE ACTION:** Discussion, Motion or Table

8. EXECUTIVE SESSION FOR REAL PROPERTY – Mead Ranch Station

The Board may vote to go into executive session

- a) Pursuant to A.R.S. Sec. 38-431.03(A)(7) discussions or consultations with designated representatives of the public body in order to consider its position and instruct its representatives regarding negotiations for the purchase, sale or lease of real property.
b) **NOTE:** Executive Sessions are confidential pursuant to A.R.S. Sec. 38-431.03(C).

9. PERFORMANCE FORM – Updated Performance Evaluation Form

- a) Board to consider using a new form for annual performance evaluation of the chief.
b) Board to discuss the new format vs the old format.
c) **POSSIBLE ACTION:** Discussion, Motion or Table

10. PUBLIC FORUM

Speakers are limited to a three-minute oral presentation and may submit written comments of any length for Board files. Board Members may not discuss items that are not specifically identified on the Agenda. Therefore, pursuant to ARS §38-43101(G), Board action taken as a result of public comment is limited to directing staff to study the matter, responding to any criticism, or scheduling the matter for further consideration and decision at a later date.



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

January 18th, 2023

11. ADJOURNMENT

Angie Lecher, On behalf and with Permission of Board Clerk, Nick Fitch

Nick Fitch, Clerk of the Board

HFD Training Room is accessible to the handicapped. In compliance with Americans with Disabilities Act, those with special needs, such as large print or other reasonable accommodations, may request them by calling 928-474-3835.

Posted by: Angie Lecher

Date: 1/17/2023

Time: 3:30 PM

**HELLSGATE FIRE DISTRICT
FIRE BOARD
REGULAR MEETING
December 14th, 2022**

MINUTES

1. CALL TO ORDER

Board Chairman Monnich called the Fire Board Meeting to order on Wednesday, December 14th, 2022 at 6:01 PM at the Hellsgate Fire Department Station 21, 80 S. Walters Lane, Star Valley, Arizona.

2. ROLL CALL

Members Present: Board Chairman Garah Monnich, Board Vice Chairman Jeff Shaw, Board Member Lisa Lamoureux

Members Absent: Board Clerk Nick Fitch and Board Member Cody Plante

Staff: Chief Morey Morris and Business Manager Angie Lecher

Public: Cris Lecher, Sean Minniss and Dusty Marsh Via Zoom: JP Matchner

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF MINUTES

A. Regular Meeting Minutes of November 9th, 2022

- Board Vice Chairman Shaw made a **Motion** to approve the regular meeting minutes for regular meeting minutes for November 9th. Board Member Lamoureux.

AYES: Monnich, Shaw, Lamoureux

NAYS: None

5. REPORTS AND CORRESPONDENCE

A. Chief's Report

Chief Morris discussed the activities of the fire department for the month of November.

B. Awards & Recognition

Birthday and hire dates were shared for the month of November.

6. FINANCIAL REPORTS

A. Approval of Financial Reports for November 2022

- Board Clerk Fitch made a **Motion** to approve the financial reports for November 2022 as presented by Business Manager Lecher. Board Member Lamoureux seconded the motion.

AYES: Monnich, Shaw, Lamoureux

NAYS: None

**HELLSGATE FIRE DISTRICT
FIRE BOARD
REGULAR MEETING
December 14th, 2022**

7. RESOLUTION 2022-007 – Disposal of Surplus Property

A. Board reviewed the Resolution 2022-007 for disposal of surplus property.

B. Board discussed the items listed for disposal.

- Board Chairman Monnich made a **Motion** to approve Resolution 2022-007 Disposal of Surplus Property. Board Vice Chairman Shaw seconded the motion.

AYES: Monnich, Shaw, Lamoureux

NAYS: None

8. RESOLUTION 2022-008 – Meeting Dates, Times and Location for 2023

A. Board reviewed the Resolution 2022-008 for Meeting Dates, Times and Location for calendar year 2023.

B. Board discussed the change from the second Wednesday to the third Wednesday of the month.

- Board Vice Chairman made a **Motion** to approve Resolution 2022-008 Meeting Dates, Times and Location for 2023. Board Member Lamoureux seconded the motion.

AYES: Monnich, Shaw, Lamoureux

NAYS: None

9. ELECTION OF OFFICERS – Chairman, Vice Chairman and Clerk Nominations

A. Board reviewed policy on election of board officers.

B. Board discussed the positions.

- Board Vice Chairman made a **Motion** to appoint Garah Monnich for Board Chairman for 2023 calendar year. Board Member Lamoureux seconded the motion.
- Board Chairman made a **Motion** to appoint Jeff Shaw for Board Vice Chairman for 2023 calendar year. Board Member Lamoureux seconded the motion.
- Board Chairman made a **Motion** to appoint Nick Fitch as Board Clerk for 2023 calendar year. Board Member Lamoureux seconded the motion.

AYES: Monnich, Shaw, Lamoureux

NAYS: None

10. PUBLIC FORUM

Chief Morris reminded the board regarding the training requirements to remain as a board member.

**HELLSGATE FIRE DISTRICT
FIRE BOARD
REGULAR MEETING
December 14th, 2022**

11. ADJOURNMENT

Board Chairman Monnich called for an adjournment.

- Board Vice Chairman Shaw made a **Motion** to adjourn the meeting. Board Member Lamoureux seconded the motion.

AYES: Monnich, Shaw, Lamoureux

NAYS: None

The meeting was adjourned at 6:45 PM

Respectfully Submitted, Angie Lecher, Business Manager



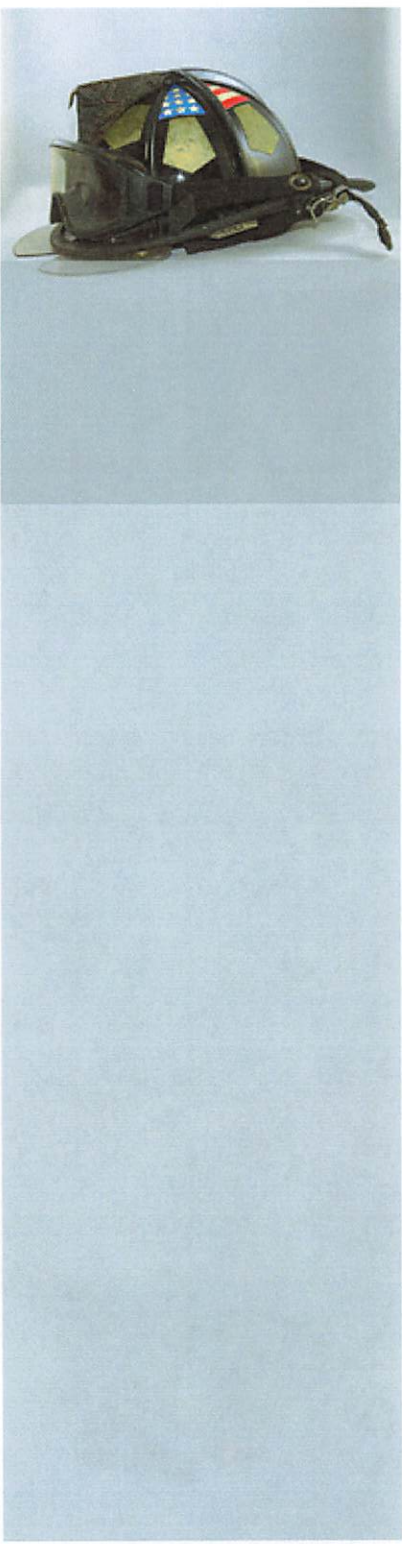
CHIEF'S REPORT

January 18, 2023

Correspondence

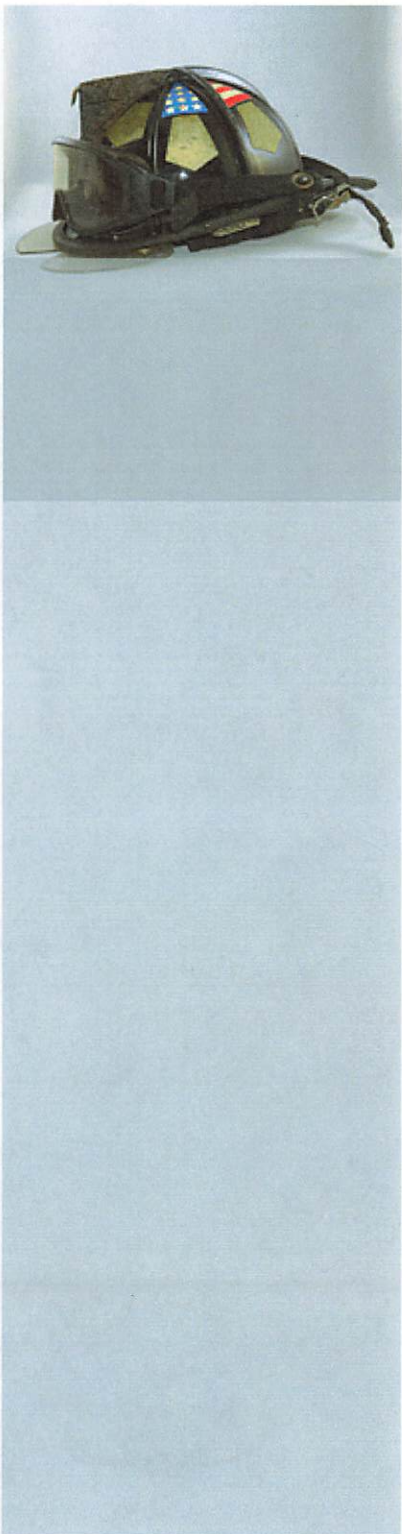


- Hireversaries: None
- Birthdays: Morey Morris- 1/21; Bill Beller- 1/24
- Newspaper Articles about funding



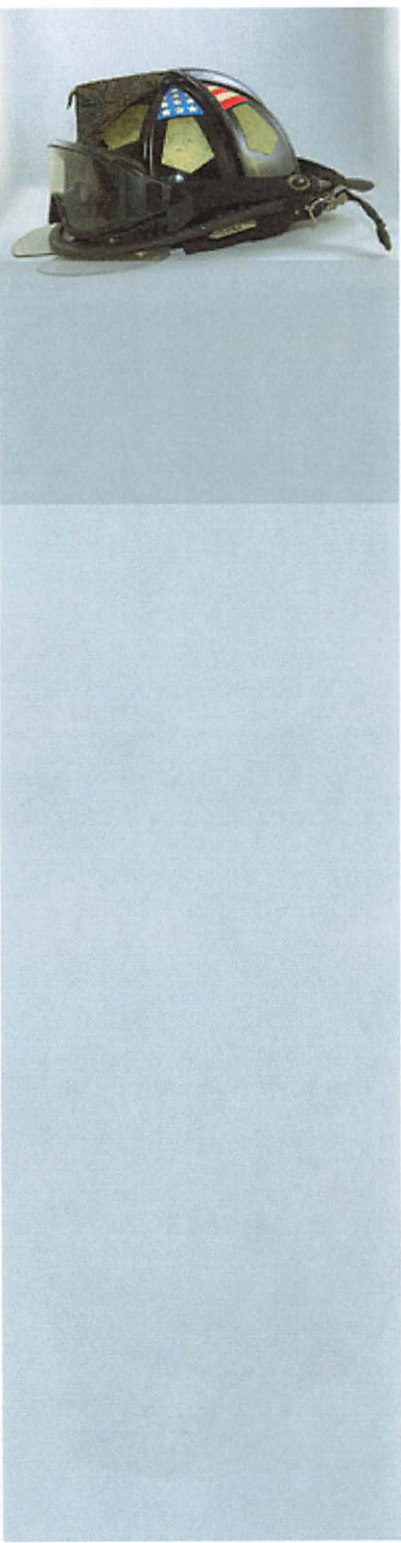
Statistic Report

- Total Calls For the Month of December: 57
YTD(12-31-22): 635
Mutual/Auto Aid Calls Received: 3 Given: 14
EMS: 39 Fire: 9 HazMat: 0 WL: 0 Spc Duty: 7 Still: 2
Tonto Village- 1 Ellison Creek Estates- 1
- Building Plans Reviewed for Dec: 4 for 3312 sf
YTD(12-31-22): 30 for 51,118 sf
- Water Usage for November: 0 gallons
YTD(12-31-22): 4,000 gallons



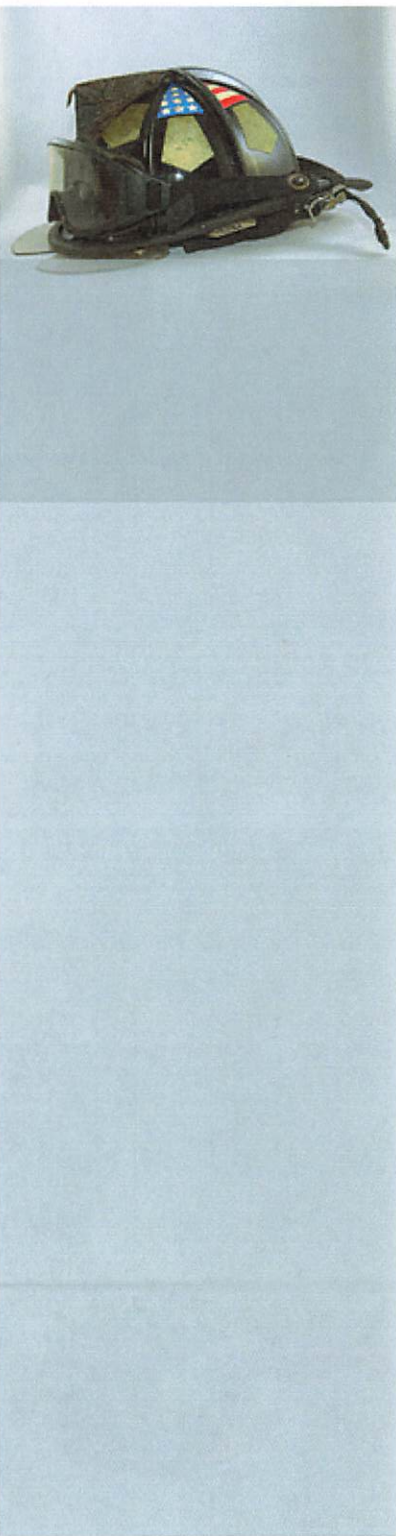
Staffing Report

- Full Time Suppression Personnel: 6 (no changes)
 - 1 previously injured is progressing on
 - 1 new injury from a fire in Christopher Creek
- Full Time Administration Personnel: 1 (no changes)
- Part Time Administrative Personnel: 1 (no changes)
- Reserve Personnel: 15 (no changes)



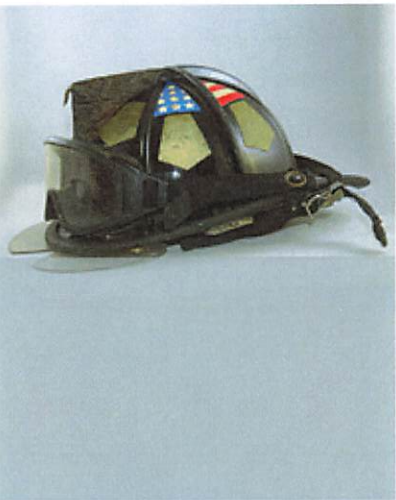
Wildland Report

- New billing process



Grant Report

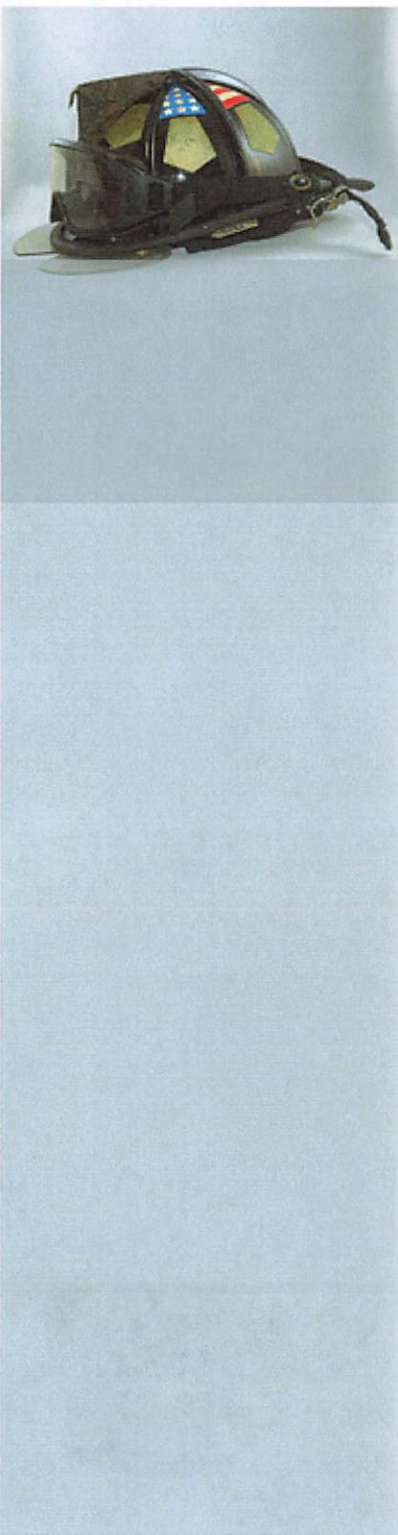
- Tohono O'odham Nation awarded Hellsgate \$25,195.02 which will come through Gila County to purchase Headsets/intercom systems for
 - E21
 - L21
 - BR223Was awarded on 12/19/22
- Applied to Tonto Apache Tribe for \$7,900.00 for interior and exterior light replacement
- Applied to Bashas Foundation for a pallet of bottled drinking water
- Radio replacement- new units are coming slowly with the majority to happen in March/April 2023



Major Call Activity Report

Several 1st Alarm Fires

(Faint, illegible text, likely bleed-through from the reverse side of the page)



Vehicle Maintenance Report

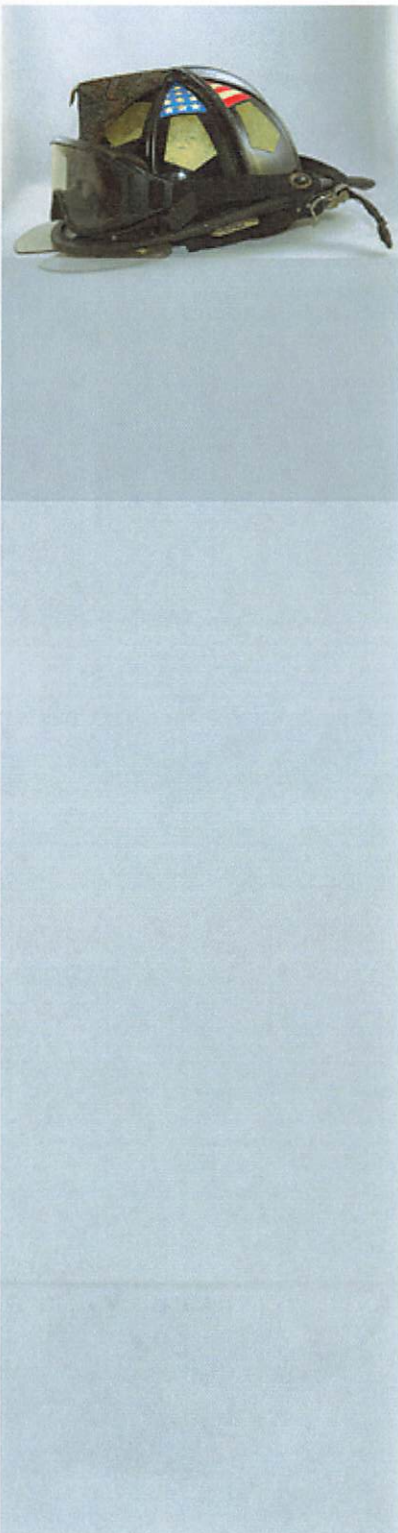
- Have two new staff vehicles in service
 - 2023 Chevy Tahoe
 - 2023 Chevy Silverado





Vehicles, cont.





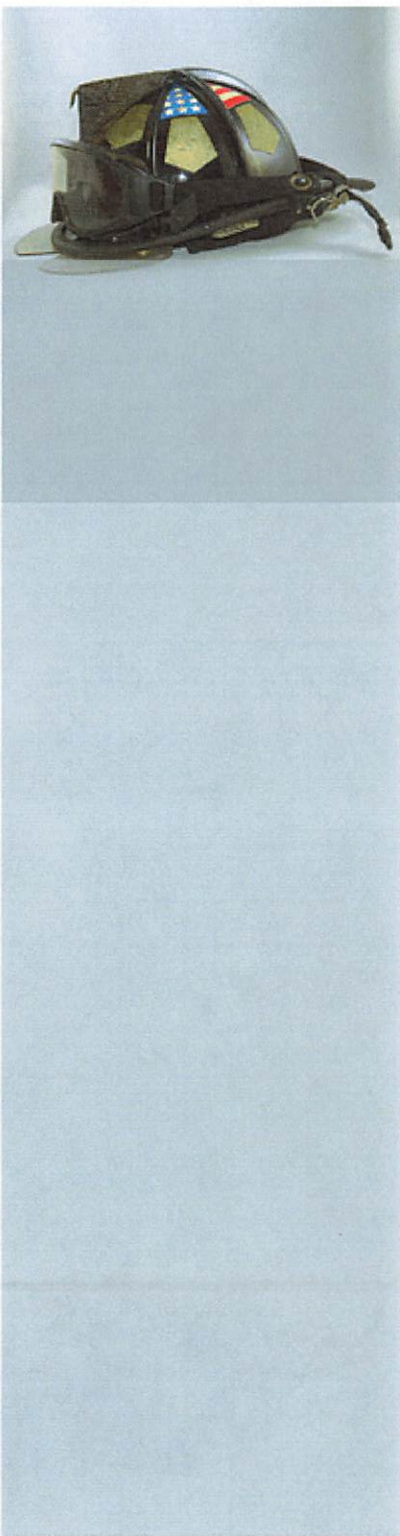
Legislative Update Report

- New Governor's 2023/24 Budget Proposal
- **Public Safety**
 - The budget provides funding for DPS vehicles, fuel costs, and uniforms, and adds \$7 million for more positions in the Major Incident Division
 - Nothing in her budget for Fire Districts
- Submitted Bills
 - HB2038: A business entity that offers dental services is required to have at least one automated external defibrillator at each place of practice.
 - HB2158: A member of a fire district board is no longer prohibited from being an employee of the fire district.
 - HB2168: Extends the Good Samaritan Law for 5 years.
 - HB2028: PSPRS employee contribution rate to be reduced to 7.65% from 11.654%



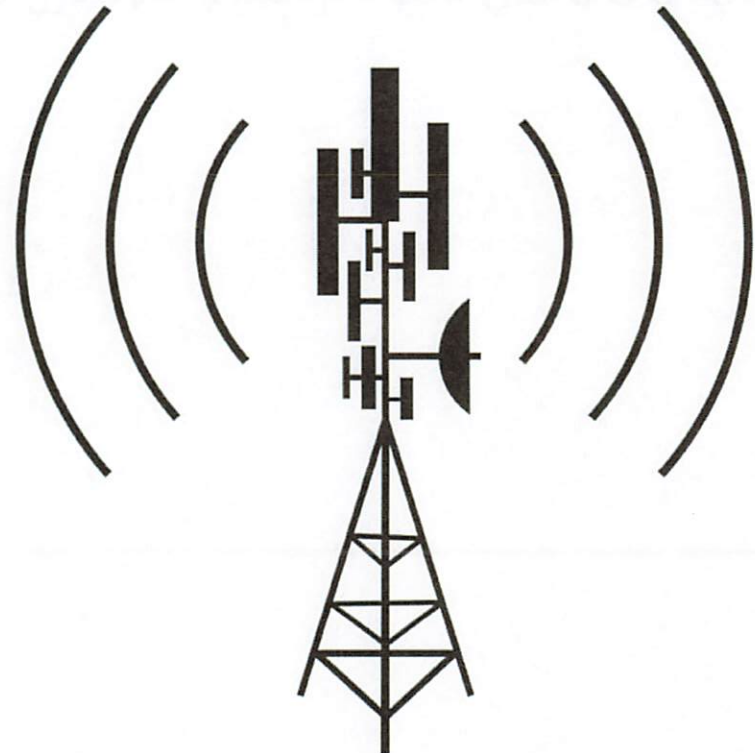
Facilities

- FS21
 - Lighting issues
 - Parking lot
 - Gutters
- Put in a grant request to Tonto Apache for **\$7,900.00** to cover the cost for interior and exterior lighting (changing to LED)



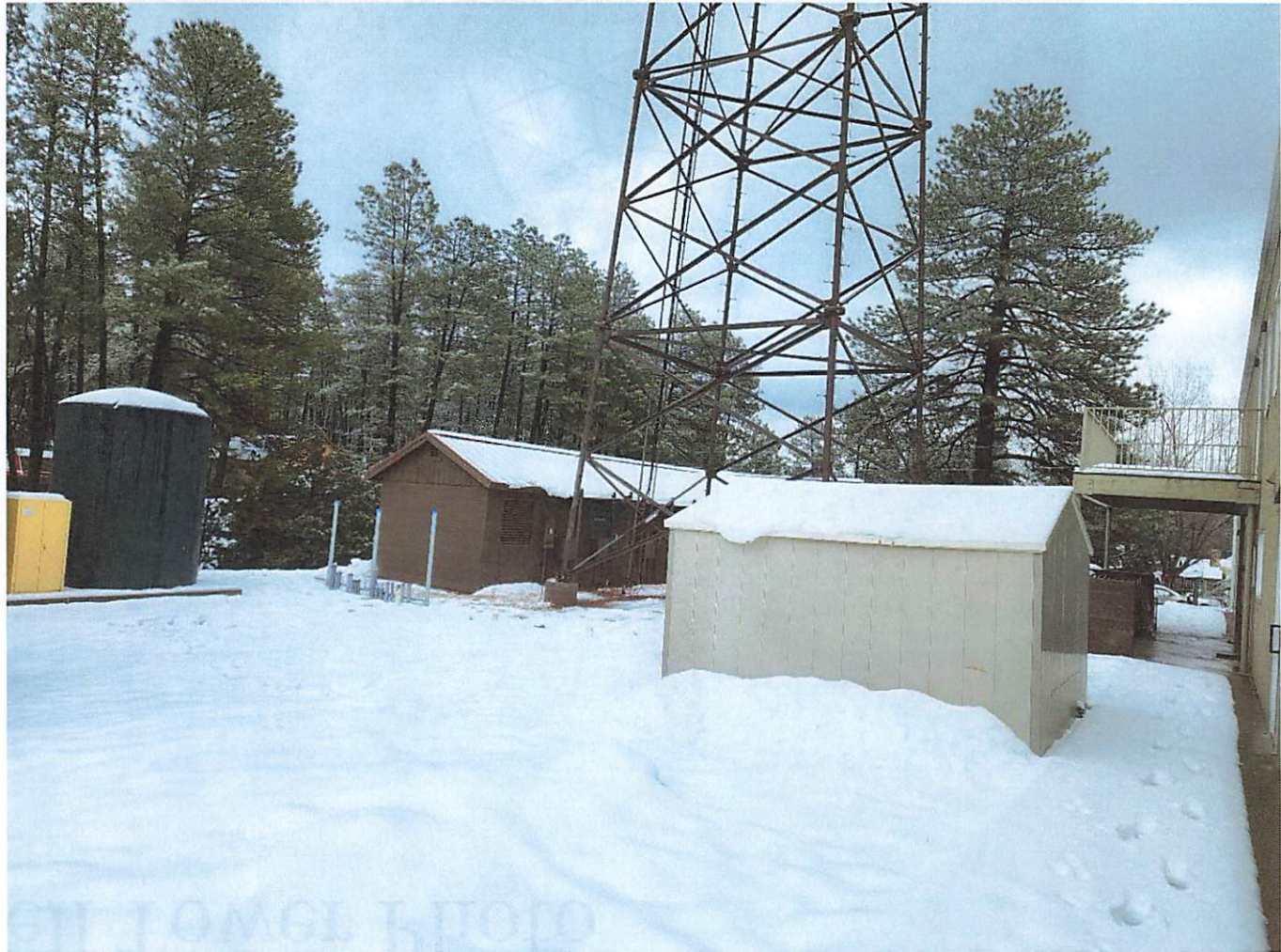
Cell Tower Report

- Construction of the tower portion has been completed
- Currently at 80% completion
- Verizon to place antennae up shortly
- Power may be an issue (short term)





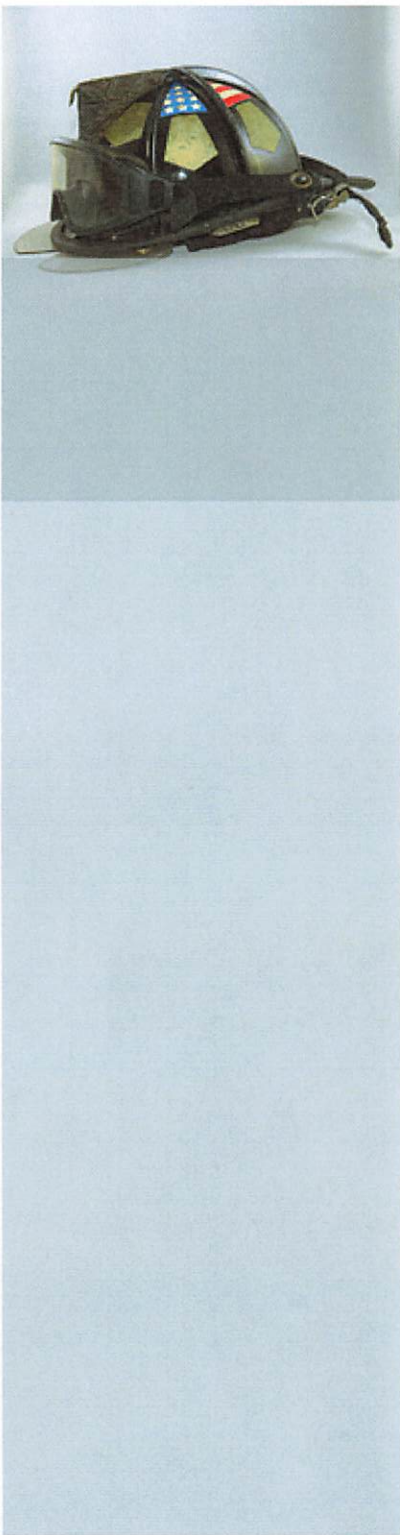
Cell Tower photo





Cell Tower Photo





Cell Tower, cont.

- APS power to site is currently an issue
- Negotiations with DW Tower to utilize Hellsgate Fire power at FS22

Resignation letter

From: Cody Plante

[CPlante@HellsGateFire.](mailto:CPlante@HellsGateFire.org)

[org](http://HellsGateFire.org)

To: Garah Monnich

[GMonnich@HellsgateFir](mailto:GMonnich@HellsgateFire.org)

[e.org](http://HellsgateFire.org)

Sent: Wednesday,

January 11, 4:44 PM

Cody Plante

381 S. Granite Ridge Rd.

Star Valley Az. 85541

Garah Monnich

Board President

Hells gate Fire
Department
80 Walters lane
Star Valley, Az. 85541

Dear Garah:

It is with regret that I am
giving my resignation from
the Hellsgate Fire
Department board of
directors, effective
immediately.

I am grateful for having
had the opportunity to
serve on the board of this
fine organization for the
past 2 years, and I offer my
best wishes for its
continued success.

Sincerely,

Cody Plante

Board member

Sent from my Verizon, Samsung

Galaxy smartphone



HELLSGATE FIRE DISTRICT

80 S. Walters Lane
Star Valley, AZ 85541



Monthly Financial Report – December 2022

Attached are the following for your information and review:

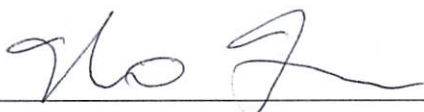
1. Balance Sheet as of December 31, 2022
2. Income Statement of Revenues and Expenditures for December 2022 including budget to actual and year-to-date balances.
3. Reconciliation Reports for all accounts as of December 2022.

Key Points:

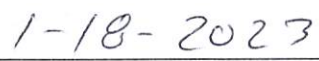
- Captain Doss remains on workman's comp injury leave. Shifts are continuing to be covered with reserves. Her appointment is scheduled for the end of the month to consider light duty work.
- Engineer Minniss is now on workman's comp injury leave. Shifts are covered by reserves for January.
- All wildland payments have been received.
- Awaiting total refund from Securis still.
- Wages, Apparatus repairs, station repairs and cleaning are all higher than budgeted if we continue to spend at the same pace.
- All spending except operating costs have been stopped to help keep the budget in line.
- Last year we had collected 84.8% in income budgeted, this year we have collected 65.4%. Last year we had spent 67.5% of our budget and this year we have spent 57.6%.

Please contact the Business Manager at (928)474-3835 or alecher@hellsgatefire.org for any questions or concerns regarding this report.

This report and the attached detail reports have been reviewed and approved by the Fire Board.



Board Clerk



Date

1:38 PM

01/18/23

Cash Basis

Hellsgate Fire District
Balance Sheet Prev Year Comparison
As of December 31, 2022

	Dec 31, 22	Dec 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
BENEFIT 920 ACCOUNT	52,126.55	51,695.26	431.29	0.8%
CAPITAL 845 ACCOUNT	126,327.90	125,282.56	1,045.34	0.8%
ENTERPRISE 876 ACCOUNT	380.00	380.00	0.00	0.0%
PAYROLL CHASE ACCOUNT	29,425.16	19,157.30	10,267.86	53.6%
PSPRS 890 CONTINGENCY ACCO...	314,456.01	0.00	314,456.01	100.0%
WARRANTS 830 ACCOUNT	864,947.07	1,095,619.11	-230,672.04	-21.1%
Total Checking/Savings	1,387,662.69	1,292,134.23	95,528.46	7.4%
Total Current Assets	1,387,662.69	1,292,134.23	95,528.46	7.4%
TOTAL ASSETS	1,387,662.69	1,292,134.23	95,528.46	7.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Direct Deposit Liabilities	-35.25	-12.50	-22.75	-182.0%
Payroll Liabilities				
AFLAC	96.18	96.18	0.00	0.0%
Dental	308.78	381.96	-73.18	-19.2%
IRS	-27.53	-27.53	0.00	0.0%
Liberty National	109.64	109.64	0.00	0.0%
Medical	375.67	355.85	19.82	5.6%
Nationwide	-0.03	-0.01	-0.02	-200.0%
PSPRS	347.14	347.14	0.00	0.0%
Union Dues	-420.00	-270.00	-150.00	-55.6%
Vision	12.63	2.68	9.95	371.3%
Payroll Liabilities - Other	21,167.42	1,690.50	19,476.92	1,152.1%
Total Payroll Liabilities	21,969.90	2,686.41	19,283.49	717.8%
Total Other Current Liabilities	21,934.65	2,673.91	19,260.74	720.3%
Total Current Liabilities	21,934.65	2,673.91	19,260.74	720.3%
Total Liabilities	21,934.65	2,673.91	19,260.74	720.3%
Equity				
Opening Balance Equity	721,735.48	721,735.48	0.00	0.0%
Unrestricted Net Assets	510,884.40	-33,544.79	544,429.19	1,623.0%
Net Income	133,108.16	601,269.63	-468,161.47	-77.9%
Total Equity	1,365,728.04	1,289,460.32	76,267.72	5.9%
TOTAL LIABILITIES & EQUITY	1,387,662.69	1,292,134.23	95,528.46	7.4%

HELLSGATE FIRE DISTRICT 2022-2023 Budget Comparison

July 2022-December 2022

PERSONNEL SERVICES		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
1	Fulltime Salaries	\$ 562,022	\$ 267,178.59	\$ 294,843	47.5%	\$ 320,627	
2	Reserve Firefighting Calls/Training/Standby/Shift Coverage	\$ 75,000	\$ 47,834.50	\$ 27,166	63.8%	\$ 57,404	
3	OT	\$ 50,000	\$ 22,185.21	\$ 27,815	44.4%	\$ 26,623	
4	Benefits Account	\$ 50,000	\$ -	\$ 50,000	0.0%	\$ -	
5	Wildland Wages	\$ 128,000	\$ 102,120.90	\$ 25,879	79.8%	\$ 122,550	
6	Medicare	\$ 12,748	\$ 7,266.50	\$ 5,482	57.0%	\$ 8,720	
7	Unemployment Fund	\$ 2,500	\$ -	\$ 2,500	0.0%	\$ -	
8	Work Comp	\$ 94,989	\$ 33,685.50	\$ 61,304	35.5%	\$ 40,424	
9	Retirement PSPRS/ASRS/401a	\$ 92,098	\$ 52,389.98	\$ 39,708	56.9%	\$ 62,870	
10	Cancer Benefits Suppression Fulltime	\$ 300	\$ 300.00	\$ -	100.0%	\$ 360	
11	Fulltime Staff Medical/Vision/Dental	\$ 84,938	\$ 38,786.20	\$ 46,152	45.7%	\$ 46,545	
12	Fulltime Staff Clothing/Cell Phone Allowance	\$ 12,000	\$ 12,980.56	\$ (981)	108.2%	\$ 15,577	
13	NFPA Physicals	\$ 14,000	\$ 2,460.00	\$ 11,540	17.6%	\$ 2,952	
14	Command Staff Cell Phone Stipend	\$ 600	\$ 300.04	\$ 300	50.0%	\$ 360	
15	Employee Assistance Program	\$ 900	\$ -	\$ 900	0.0%	\$ -	
16	Direct Deposit Fees	\$ 1,000	\$ 297.50	\$ 703	29.8%	\$ 357	
	TOTAL PERSONNEL SERVICE	\$ 1,181,094	\$ 587,785.48	\$ 593,310	49.8%	\$ 705,371	\$ 475,723
FIRE PROTECTIONS OPERATIONS		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
17	Apparatus Fuel	\$ 20,000	\$ 6,472.90	\$ 13,527	32.4%	\$ 7,768	
18	Wildland Fuel	\$ 7,500	\$ 6,877.96	\$ 622	91.7%	\$ 8,254	
19	Vehicle Repairs	\$ 34,000	\$ 23,217.42	\$ 10,783	68.3%	\$ 27,862	
20	Engines, Wildland Repairs	\$ 4,600	\$ 775.55	\$ 3,824	16.9%	\$ 931	
21	Small Tools & Minor Equipment	\$ 17,050	\$ 1,613.01	\$ 15,437	9.5%	\$ 1,936	
22	Engines, Wildland Small Tools & Minor Equipment	\$ 2,000	\$ 40,133.16	\$ (38,133)	2006.7%	\$ 48,162	
23	Fire Suppression Services	\$ 2,900	\$ 108.37	\$ 2,792	3.7%	\$ 130	
24	Payson Dispatch Center	\$ 23,100	\$ 10,149.18	\$ 12,951	43.9%	\$ 12,180	
25	Radios, Repairs	\$ 5,000	\$ 408.35	\$ 4,592	8.2%	\$ 490	
26	E-Dispatch Paging	\$ 1,500	\$ 960.00	\$ 540	64.0%	\$ 1,152	
27	Cleaning & Maintenance Supplies	\$ 1,500	\$ 1,042.24	\$ 458	69.5%	\$ 1,251	
28	Station Repairs & Upkeep	\$ 3,500	\$ 2,798.59	\$ 701	80.0%	\$ 3,358	
29	EMS Disposable Goods	\$ 5,200	\$ 1,019.15	\$ 4,181	19.6%	\$ 1,223	
30	EMS Durable Goods	\$ 3,500	\$ 211.55	\$ 3,288	6.0%	\$ 254	
31	Training	\$ 15,100	\$ 1,546.09	\$ 13,554	10.2%	\$ 1,855	
32	Fire Prevention	\$ 950	\$ -	\$ 950	0.0%	\$ -	
33	Grants	\$ 60,000	\$ 93,251.49	\$ (33,251)	155.4%	\$ 111,906	
34	Contingency Funds	\$ 50,000	\$ -	\$ 50,000	0.0%	\$ -	
	TOTAL FIRE PROTECTIONS OPERATIONS	\$ 257,400	\$ 190,585.01	\$ 66,815	74.0%	\$ 228,711	\$ 28,689
FIRE DEPARTMENT OPERATIONS		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
35	Administrative Services	\$ 12,625	\$ 1,542.59	\$ 11,082	12.2%	\$ 1,851	
36	Software Purchase and Maintenance	\$ 23,000	\$ 10,287.81	\$ 12,712	44.7%	\$ 12,346	
37	Audit	\$ 9,750	\$ -	\$ 9,750	0.0%	\$ -	
38	Office Equipment Maintenance	\$ 500	\$ 116.94	\$ 383	23.4%	\$ 140	
39	Legal Services	\$ 10,000	\$ 1,844.75	\$ 8,155	18.4%	\$ 2,214	
40	Station Utilities	\$ 19,350	\$ 7,736.11	\$ 11,614	40.0%	\$ 9,284	
41	Department Insurance Coverage	\$ 20,397	\$ 10,909.00	\$ 9,488	53.5%	\$ 13,091	
42	Sickness & Accident Policy	\$ 3,173	\$ 3,173.00	\$ -	100.0%	\$ 3,808	
	TOTAL FIRE DEPARTMENT OPERATIONS	\$ 98,795	\$ 35,610.20	\$ 63,185	36.0%	\$ 42,734	\$ 56,061

CAPITAL EXPENDITURES		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
43	Station 22	\$ 52,850	\$ 52,850.00	\$ -	100.0%	\$ 63,423	
44	PSPRS Liability COP	\$ 114,965	\$ 114,965.00	\$ -	100.0%	\$ 137,964	
TOTAL CAPITAL EXPENDITURES		\$ 167,815	\$ 167,815.00	\$ -	100.0%	\$ 201,386	\$ -
TOTAL EXPENDITURES		\$ 1,705,104	\$ 981,795.69	\$ 723,308	57.6%	\$ 1,178,202	\$ 526,902
INCOME		2022-2023	YTD Income	Amt Remaining	% of Total	Projection	Remainder
45	Property Taxation, Net	\$ 992,473	\$ 624,649.60	\$ 367,823	62.9%	\$ 749,610	
46	AFDAT, Net	\$ 83,201	\$ -	\$ 83,201	0.0%	\$ -	
47	Billing, Calls and Contract Other	\$ 15,000	\$ 5,786.00	\$ 9,214	38.6%	\$ 6,943	
48	User Fees	\$ 5,000	\$ 2,786.84	\$ 2,213	55.7%	\$ 3,344	
49	Tower	\$ 15,000	\$ -	\$ 15,000	0.0%	\$ -	
50	Station 23	\$ 7,500	\$ -	\$ 7,500	0.0%	\$ -	
51	Housing Contract	\$ 8,100	\$ -	\$ 8,100	0.0%	\$ -	
52	Interest	\$ 5,000	\$ 5,984.98	\$ (985)	119.7%	\$ 7,182	
53	Wildland Division Funds	\$ 170,570	\$ 350,875.50	\$ (180,306)	205.7%	\$ 421,067	
54	Budget Stabilization Funds	\$ 49,646	\$ 7,831.38	\$ 41,815	15.8%	\$ 9,398	
55	COP Capital Funds	\$ 167,815	\$ -	\$ 167,815	0.0%	\$ -	
56	Carry Over/Contingency/Benefits Account	\$ 120,000	\$ -	\$ 120,000	0.0%	\$ -	
57	Grants	\$ 60,000	\$ 98,730.90	\$ (38,731)	164.6%	\$ 118,482	
58	Sale of Surplus Equipment (Property)	\$ 5,000	\$ 4,750.00	\$ 250	95.0%	\$ 5,700	
59	Donations	\$ 800	\$ 13,485.90	\$ (12,686)	1685.7%	\$ 16,184	
TOTAL INCOME		\$ 1,705,105	\$ 1,114,881.10	\$ 590,224	65.4%	\$ 1,337,911	\$ 367,194
Starting Total Funds		\$ 915,175		Capital/Bond		\$ 220,574	
+/- Monthly Net Income		\$ (462,169)		Contingency Account		\$ 50,000	
Total Net Income To Date		\$ 453,006		Benefit Account		\$ 50,000	
				Budget Stabilization Account		\$ 593,618	

** Starting Funds Represent \$20,000 for starting funds and \$106,034 in funds that are earmarked expenses from previous year

*** Starting funds not in account by end of fiscal year was \$123,067.16 from wildland

HELLSGATE FIRE DISTRICT 2021-2022 Budget Comparison

July 2021 - December 2021

PERSONNEL SERVICES		2021-2022	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
1	Fulltime Salaries	\$ 518,183	\$ 211,823.99	\$ 306,359	40.9%	\$ 254,199	
2	Reserve Firefighting Calls/Training/Standby/Shift Coverage	\$ 75,000	\$ 41,325.38	\$ 33,675	55.1%	\$ 49,592	
3	OT	\$ 40,000	\$ 60,909.88	\$ (20,910)	152.3%	\$ 73,095	
4	Benefits Account	\$ 33,000	\$ -	\$ 33,000	0.0%	\$ -	
5	Wildland Wages	\$ 128,000	\$ 134,076.71	\$ (6,077)	104.7%	\$ 160,898	
6	Medicare	\$ 11,967	\$ 6,280.95	\$ 5,686	52.5%	\$ 7,537	
7	Unemployment Fund	\$ 2,500	\$ -	\$ 2,500	0.0%	\$ -	
8	Work Comp	\$ 35,317	\$ 19,992.00	\$ 15,325	56.6%	\$ 23,991	
9	Retirement PSPRS/ASRS/401a	\$ 226,886	\$ 110,934.69	\$ 115,951	48.9%	\$ 133,127	
10	Cancer Benefits Suppression Fulltime	\$ 300	\$ 250.00	\$ 50	83.3%	\$ 300	
11	Fulltime Staff Medical/Vision/Dental	\$ 80,450	\$ 26,610.33	\$ 53,840	33.1%	\$ 31,934	
12	Fulltime Staff Clothing/Cell Phone Allowance	\$ 12,000	\$ 10,500.00	\$ 1,500	87.5%	\$ 12,601	
13	NFPA Physicals	\$ 7,300	\$ -	\$ 7,300	0.0%	\$ -	
14	Command Staff Cell Phone Stipend	\$ 600	\$ 300.04	\$ 300	50.0%	\$ 360	
15	Employee Assistance Program	\$ 900	\$ 217.44	\$ 683	24.2%	\$ 261	
16	Direct Deposit Fees	\$ 1,000	\$ 316.75	\$ 683	31.7%	\$ 380	
TOTAL PERSONNEL SERVICE		\$ 1,173,402	\$ 623,538.16	\$ 549,865	53.1%	\$ 748,276	\$ 425,126

FIRE PROTECTIONS OPERATIONS		2021-2022	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
17	Apparatus Fuel	\$ 10,000	\$ 6,612.13	\$ 3,388	66.1%	\$ 7,935	
18	Wildland Fuel	\$ 5,000	\$ 6,020.78	\$ (1,021)	120.4%	\$ 7,225	
19	Vehicle Repairs	\$ 34,000	\$ 2,351.64	\$ 31,648	6.9%	\$ 2,822	
20	Engines, Wildland Repairs	\$ 4,600	\$ 3,972.78	\$ 627	86.4%	\$ 4,768	
21	Small Tools & Minor Equipment	\$ 17,050	\$ 175.00	\$ 16,875	1.0%	\$ 210	
22	Engines, Wildland Small Tools & Minor Equipment	\$ 2,000	\$ 893.00	\$ 1,107	44.7%	\$ 1,072	
23	Fire Suppression Services	\$ 2,900	\$ -	\$ 2,900	0.0%	\$ -	
24	Payson Dispatch Center	\$ 22,000	\$ 10,340.00	\$ 11,660	47.0%	\$ 12,408	
25	Radios, Repairs	\$ 5,000	\$ 611.55	\$ 4,388	12.2%	\$ 734	
26	E-Dispatch Paging	\$ 1,500	\$ 948.00	\$ 552	63.2%	\$ 1,138	
27	Cleaning & Maintenance Supplies	\$ 1,500	\$ 154.86	\$ 1,345	10.3%	\$ 186	
28	Station Repairs & Upkeep	\$ 16,500	\$ 8,109.47	\$ 8,391	49.1%	\$ 9,732	
29	EMS Disposable Goods	\$ 5,200	\$ 725.39	\$ 4,475	13.9%	\$ 871	
30	EMS Durable Goods	\$ 3,500	\$ 84.84	\$ 3,415	2.4%	\$ 102	
31	Grants	\$ 50,000	\$ 323,601.06	\$ (273,601)	647.2%	\$ 388,337	
TOTAL FIRE PROTECTIONS OPERATIONS		\$ 180,750	\$ 364,600.50	\$ (183,851)	201.7%	\$ 437,538	\$ (256,788)

FIRE DEPARTMENT OPERATIONS		2021-2022	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
32	Administrative Services	\$ 12,525	\$ 954.82	\$ 11,570	7.6%	\$ 1,146	
33	Software Purchase and Maintenance	\$ 20,000	\$ 11,217.80	\$ 8,782	56.1%	\$ 13,462	
34	Wildland Contract Services & Expenses	\$ 50,000	\$ 34,387.29	\$ 15,613	68.8%	\$ 41,266	
35	Audit	\$ 9,600	\$ -	\$ 9,600	0.0%	\$ -	
36	Office Equipment Maintenance	\$ 500	\$ 135.71	\$ 364	27.1%	\$ 163	
37	Legal Services	\$ 5,000	\$ 9,135.74	\$ (4,136)	182.7%	\$ 10,963	
38	Training	\$ 14,100	\$ 1,119.79	\$ 12,980	7.9%	\$ 1,344	
39	Grants, Other	\$ 10,000	\$ -	\$ 10,000	0.0%	\$ -	
40	Fire Prevention	\$ 950	\$ -	\$ 950	0.0%	\$ -	
41	Station Utilities	\$ 22,016	\$ 8,208.58	\$ 13,807	37.3%	\$ 9,851	
42	Department Insurance Coverage	\$ 21,066	\$ 9,833.00	\$ 11,233	46.7%	\$ 11,800	
43	Sickness & Accident Policy	\$ 4,192	\$ 3,591.00	\$ 601	85.7%	\$ 4,309	

44	Contingency Funds	\$	50,000	\$	-	\$	50,000	0.0%	\$	-	
	TOTAL FIRE DEPARTMENT OPERATIONS	\$	219,949	\$	78,583.73	\$	141,365	35.7%	\$	94,304	\$ 125,645

CAPITAL EXPENDITURES		2021-2022	YTD Expended	Amt Remaining	% of Total	Projection	Remainder				
45	Engine 211	\$	29,954	\$	29,954.14	\$	(0)	100.0%	\$	35,946	
46	Station 22	\$	58,742	\$	24,943.75	\$	33,798	42.5%	\$	29,934	
	TOTAL CAPITAL EXPENDITURES	\$	88,696	\$	54,897.89	\$	33,798	61.9%	\$	65,880	\$ 33,798

TOTAL EXPENDITURES	\$	1,662,797	\$	1,121,620.28	\$	541,177	67.5%	\$	1,345,998	\$	316,799
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INCOME		2021-2022	YTD Income	Amt Remaining	% of Total	Projection	Remainder				
47	Property Taxation, Net	\$	908,578	\$	591,905.90	\$	316,672	65.1%	\$	710,315	
48	AFDAT, Net	\$	80,786	\$	-	\$	80,786	0.0%	\$	-	
49	Billing, Calls and Contract Other	\$	5,000	\$	2,000.00	\$	3,000	40.0%	\$	2,400	
50	User Fees	\$	5,000	\$	3,507.18	\$	1,493	70.1%	\$	4,209	
51	Interest	\$	5,000	\$	2,535.63	\$	2,464	50.7%	\$	3,043	
52	Wildland Division Funds	\$	236,322	\$	505,810.21	\$	(269,488)	214.0%	\$	606,997	
53	Capital Reserve	\$	253,312	\$	-	\$	253,312	0.0%	\$	-	
54	Carry Over/Contingency/Benefits Account	\$	103,000	\$	-	\$	103,000	0.0%	\$	-	
55	Grants	\$	60,000	\$	261,105.90	\$	(201,106)	435.2%	\$	313,340	
56	Sale of Surplus Equipment (Property)	\$	5,000	\$	3,800.00	\$	1,200	76.0%	\$	4,560	
57	Donations	\$	800	\$	39,769.65	\$	(3,000)	475.0%	\$	4,560	
	TOTAL INCOME	\$	1,662,798	\$	1,410,434.47	\$	288,333	84.8%	\$	1,692,589	\$ (29,791)

Starting Total Funds	\$	702,687	Budget Stabilization Funds	\$	442,134
+/- Monthly Net Income	\$	288,814	Benefits Account	\$	51,502
Total Net Income To Date	\$	991,501	Contingency Account	\$	50,000
			Capital Account	\$	75,032

** Starting Funds Represent \$49,507 for compressor, \$3,110.01 for hose & \$31,402.81 in pension funds

12:00 PM

01/18/23

Hellsgate Fire District
Reconciliation Summary
WARRANTS 830 ACCOUNT, Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	730,003.62
Cleared Transactions	
Checks and Payments - 20 items	-70,890.59
Deposits and Credits - 4 items	209,191.11
Total Cleared Transactions	<u>138,300.52</u>
Cleared Balance	<u><u>868,304.14</u></u>
Uncleared Transactions	
Checks and Payments - 2 items	-3,357.07
Total Uncleared Transactions	<u>-3,357.07</u>
Register Balance as of 12/31/2022	<u><u>864,947.07</u></u>
New Transactions	
Checks and Payments - 13 items	-76,731.28
Total New Transactions	<u>-76,731.28</u>
Ending Balance	<u><u>788,215.79</u></u>

Hellgate Fire District
Reconciliation Detail
WARRANTS 830 ACCOUNT, Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						730,003.62
Cleared Transactions						
Checks and Payments - 20 items						
Bill Pmt -Check	11/09/2022	19001	Entech	X	-1,018.75	-1,018.75
Bill Pmt -Check	11/09/2022	19003	Rhinehart Oil	X	-407.71	-1,426.46
Check	11/29/2022	19005	Hellsgate Fire Depar...	X	-60,000.00	-61,426.46
Bill Pmt -Check	11/29/2022	19009	Diversified Inspections	X	-2,152.04	-63,578.50
Bill Pmt -Check	11/29/2022	19011	Image Trend	X	-1,235.23	-64,813.73
Bill Pmt -Check	11/29/2022	19013	Sidney Lex Felker, P...	X	-820.00	-65,633.73
Bill Pmt -Check	11/29/2022	19007	C&M Communications	X	-636.19	-66,269.92
Bill Pmt -Check	11/29/2022	19012	Rhinehart Oil	X	-562.24	-66,832.16
Bill Pmt -Check	11/29/2022	19010	High Country Plumbi...	X	-274.41	-67,106.57
Bill Pmt -Check	11/29/2022	19008	Century Link	X	-114.99	-67,221.56
Bill Pmt -Check	11/29/2022	19015	Alliant Gas	X	-65.01	-67,286.57
Bill Pmt -Check	11/29/2022	19016	Verizon	X	-40.01	-67,326.58
Bill Pmt -Check	11/29/2022	19014	Valley Imaging Solut...	X	-25.84	-67,352.42
Bill Pmt -Check	12/14/2022	19020	HeartFit For Duty	X	-830.00	-68,182.42
Bill Pmt -Check	12/14/2022	19024	Sunstate Technolog...	X	-820.29	-69,002.71
Bill Pmt -Check	12/14/2022	19019	Chase	X	-753.29	-69,756.00
Bill Pmt -Check	12/14/2022	19022	Rhinehart Oil	X	-501.32	-70,257.32
Bill Pmt -Check	12/14/2022	19018	CAFMA	X	-298.20	-70,555.52
Bill Pmt -Check	12/14/2022	19021	Mission Linen Supply	X	-285.64	-70,841.16
Bill Pmt -Check	12/14/2022	19023	Star Valley Water D...	X	-49.43	-70,890.59
Total Checks and Payments					-70,890.59	-70,890.59
Deposits and Credits - 4 items						
Deposit	12/16/2022			X	112,453.70	112,453.70
Deposit	12/19/2022			X	25,195.02	137,648.72
Deposit	12/31/2022			X	208.08	137,856.80
Deposit	12/31/2022			X	71,334.31	209,191.11
Total Deposits and Credits					209,191.11	209,191.11
Total Cleared Transactions					138,300.52	138,300.52
Cleared Balance					138,300.52	868,304.14
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	11/29/2022	19006	Arizona Fire District ...		-275.00	-275.00
Bill Pmt -Check	12/14/2022	19017	Aladtec		-3,082.07	-3,357.07
Total Checks and Payments					-3,357.07	-3,357.07
Total Uncleared Transactions					-3,357.07	-3,357.07
Register Balance as of 12/31/2022					134,943.45	864,947.07
New Transactions						
Checks and Payments - 13 items						
Check	01/03/2023	19025	Hellsgate Fire Depar...		-60,000.00	-60,000.00
Bill Pmt -Check	01/03/2023	19035	United Fire		-6,648.16	-66,648.16
Bill Pmt -Check	01/03/2023	19029	Crabdree Insurance ...		-5,098.00	-71,746.16
Bill Pmt -Check	01/03/2023	19031	L.N. Curtis		-1,839.39	-73,585.55
Bill Pmt -Check	01/03/2023	19026	APS		-1,541.64	-75,127.19
Bill Pmt -Check	01/03/2023	19034	Sunstate Technolog...		-820.65	-75,947.84
Bill Pmt -Check	01/03/2023	19032	Rhinehart Oil		-386.75	-76,334.59
Bill Pmt -Check	01/03/2023	19033	Roadrunner Rubbish...		-195.00	-76,529.59
Bill Pmt -Check	01/03/2023	19028	Century Link		-114.99	-76,644.58
Bill Pmt -Check	01/03/2023	19037	Verizon		-40.01	-76,684.59
Bill Pmt -Check	01/03/2023	19027	Cactus State UOC, ...		-19.19	-76,703.78
Bill Pmt -Check	01/03/2023	19030	Goering, Roberts, R...		-17.50	-76,721.28
Bill Pmt -Check	01/03/2023	19036	Valley Imaging Solut...		-10.00	-76,731.28
Total Checks and Payments					-76,731.28	-76,731.28
Total New Transactions					-76,731.28	-76,731.28
Ending Balance					58,212.17	788,215.79

Balance Inquiry for Account 0830000-000-000-000-1012-00
 From 12/01/22 To 12/31/22

12/21/22 10:12 AM	Warrant 8300019021			(\$285.64)	\$851,681.57
12/21/22 05:00 PM	distribution	\$752.51			\$852,434.08
12/22/22 05:00 PM	distribution	\$2,682.21			\$855,116.29
12/26/22 05:00 PM	distribution	\$391.77			\$855,508.06
12/27/22 10:02 AM	Warrant 8300019023			(\$49.43)	\$855,458.63
12/27/22 10:02 AM	Warrant 8300019018			(\$298.20)	\$855,160.43
12/27/22 10:02 AM	Warrant 8300019020			(\$830.00)	\$854,330.43
12/27/22 05:00 PM	distribution	\$4,920.98			\$859,251.41
12/28/22 10:05 AM	Warrant 8300019022			(\$501.32)	\$858,750.09
12/28/22 05:00 PM	distribution	\$2,080.41			\$860,830.50
12/29/22 10:03 AM	Warrant 8300019015			(\$65.01)	\$860,765.49
12/29/22 05:00 PM	distribution	\$5,837.01			\$866,602.50
12/30/22 05:00 PM	distribution	\$1,701.64			\$868,304.14
12/31/22	Ending Balance				\$868,304.14
	Change In Balance				\$138,300.52

Angie Lecher

From: Tarango, Tiffiney <ttarango@gilacountyaz.gov>
Sent: Monday, January 9, 2023 9:17 AM
To: Angie Lecher
Subject: Hellsgate Fire December 2022 Month End Report
Attachments: Balance Inquiry for Account 0830000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0845000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0876000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0890000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0920000-000-000-000-1012-00.pdf

Hellsgate Fire

	December	2022	
	Current	Prior	
	\$69,751.50	\$1,582.81	
TOTAL	\$69,751.50	\$1,582.81	\$0.00

Tiffiney Tarango
Accountant
928-402-8704

GILA COUNTY TREASURER'S RECEIPT GILA COUNTY, ARIZONA

DATE 12-19-2022

GILA COUNTY TREASURER
RECEIVED

137414 DEC 19 2022

CONTRACT # _____

GRANT # _____

DEPOSIT TO FUND HELLSGATE FIRE DISTRICT FUND # _____

REMITTING AGENCY TOHONO O'DHAM NATION

BILLING PERIOD 12-12-2022

Account Code	Direct Deposit / Check #	Revenue Description	Amount	
T-830-2081	182562	Tohono O'dham Nation	25195.02	▼
		Gaming Compact 12% Contribution		
			25195.02	

Preparer Signature: Martha Gonzales Title GCCDT

Approved Signature: _____ Title _____

SUMMARY OF DEPOSIT

Currency			
Coins			
Checks	1-0000182562	25,195.02	
Total		\$25,195.02	

TREASURER By Velda M. Cota Date 12/19/2022

RESET FORM

TREASURER

1:16 PM

01/18/23

Hellsgate Fire District
Reconciliation Summary
PAYROLL CHASE ACCOUNT, Period Ending 12/31/2022

	Dec 31, 22
Beginning Balance	43,284.97
Cleared Transactions	
Checks and Payments - 45 items	-81,605.27
Deposits and Credits - 30 items	68,345.46
Total Cleared Transactions	-13,259.81
Cleared Balance	<u>30,025.16</u>
Uncleared Transactions	
Checks and Payments - 1 item	-600.00
Total Uncleared Transactions	-600.00
Register Balance as of 12/31/2022	<u>29,425.16</u>
New Transactions	
Checks and Payments - 3 items	-25,061.06
Deposits and Credits - 1 item	60,000.00
Total New Transactions	34,938.94
Ending Balance	<u>64,364.10</u>

Hellsgate Fire District Reconciliation Detail

PAYROLL CHASE ACCOUNT, Period Ending 12/31/2022

Type	Date	Num	Name	Ctr	Amount	Balance
Beginning Balance						43,284.97
Cleared Transactions						
Checks and Payments - 46 Items						
Liability Check	09/15/2022	2386	Northern Gta County Fir	X	-500.00	-500.00
Check	11/29/2022		Liberty National	X	-140.00	-640.00
Liability Check	12/01/2022		Public Safety Retirement	X	-3,487.69	-4,127.69
Liability Check	12/01/2022		Public Safety Retirement	X	-3,313.65	-7,441.34
Liability Check	12/01/2022		Arizona State Retirement	X	-1,012.68	-8,454.02
Liability Check	12/01/2022		Nationwide	X	-949.90	-9,383.90
Liability Check	12/01/2022		Nationwide	X	-923.36	-10,297.26
Liability Check	12/01/2022		Arizona State Retirement	X	-784.28	-10,971.54
Liability Check	12/01/2022		HealthEquity	X	-737.32	-11,708.86
Liability Check	12/01/2022		HealthEquity	X	-734.82	-12,443.68
Liability Check	12/01/2022		Nationwide	X	-712.80	-13,156.48
Liability Check	12/01/2022		Nationwide	X	-488.20	-13,644.68
Liability Check	12/01/2022		Nationwide	X	-457.15	-14,101.83
Liability Check	12/01/2022		Nationwide	X	-369.96	-14,471.79
Liability Check	12/01/2022		Nationwide	X	-357.60	-14,829.39
Liability Check	12/01/2022		Nationwide	X	-196.40	-15,027.79
Check	12/02/2022		EHI Health	X	-8,151.20	-23,178.99
Liability Check	12/05/2022		HealthEquity	X	-20.00	-23,198.99
Liability Check	12/08/2022		IRS	X	-2,526.30	-25,725.29
Liability Check	12/08/2022	E-pay	Arizona Department of ...	X	-681.71	-26,387.00
Liability Check	12/09/2022		QuickBooks Payroll Ser...	X	-16,533.79	-42,920.79
Liability Check	12/09/2022		QuickBooks Payroll Ser...	X	-928.67	-43,849.46
Liability Check	12/12/2022	E-pay	IRS	X	-132.10	-43,981.56
Liability Check	12/12/2022	E-pay	Arizona Department of ...	X	-28.96	-44,010.52
Liability Check	12/12/2022	E-pay	Arizona Department of ...	X	-12.66	-44,023.18
Liability Check	12/12/2022	E-pay	IRS	X	-7.20	-44,030.38
Liability Check	12/13/2022		QuickBooks Payroll Ser...	X	-233.69	-44,264.07
Check	12/16/2022		Ambetter	X	-722.93	-44,987.00
Liability Check	12/21/2022	E-pay	IRS	X	-2,569.82	-47,556.82
Liability Check	12/21/2022	E-pay	Arizona Department of ...	X	-753.20	-48,310.02
Liability Check	12/22/2022		Public Safety Retirement	X	-3,955.99	-52,266.01
Liability Check	12/22/2022		Public Safety Retirement	X	-3,319.02	-55,585.03
Liability Check	12/22/2022		Arizona State Retirement	X	-764.28	-56,349.31
Liability Check	12/22/2022		Arizona State Retirement	X	-764.28	-57,113.59
Liability Check	12/22/2022		HealthEquity	X	-744.62	-57,858.21
Liability Check	12/22/2022		HealthEquity	X	-727.32	-58,585.53
Liability Check	12/23/2022		QuickBooks Payroll Ser...	X	-19,081.75	-77,667.28
Check	12/28/2022		Principal Financial	X	-378.79	-78,046.07
Liability Check	12/29/2022		Nationwide	X	-823.38	-78,869.45
Liability Check	12/29/2022		Nationwide	X	-629.56	-79,499.01
Liability Check	12/29/2022		Nationwide	X	-533.95	-80,032.97
Liability Check	12/29/2022		Nationwide	X	-506.55	-80,539.52
Liability Check	12/29/2022		Nationwide	X	-457.15	-81,026.67
Liability Check	12/29/2022		Nationwide	X	-307.60	-81,584.27
Check	12/31/2022			X	-25.00	-81,609.27
Total Checks and Payments					-81,605.27	-81,605.27
Deposits and Credits - 38 Items						
Check	11/29/2022	19005	Hellsgate Fire Department	X	60,000.00	60,000.00
Deposit	12/20/2022			X	7,831.38	67,831.38
Deposit	12/21/2022			X	514.06	68,345.44
Paycheck	12/28/2022	DD1988	Doss, Bobbi A.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1985	Bartlett, Martha K.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1998	Yungkans, Jeffery D.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1997	Wiggins, Brian	X	0.00	68,345.44
Paycheck	12/28/2022	DD1996	Waltz, David	X	0.00	68,345.44
Paycheck	12/28/2022	DD1987	Ceja, John J.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1995	Turley, Garrett R.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1986	Campbell, Chris	X	0.00	68,345.44
Paycheck	12/28/2022	DD1994	Sekandari, Ilysa	X	0.00	68,345.44
Paycheck	12/28/2022	DD1993	Morris, Morry K.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1992	Minniss, Sean	X	0.00	68,345.44
Paycheck	12/28/2022	DD1991	Marsh, Dustin W.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1990	Lecher, Angela M.	X	0.00	68,345.44
Paycheck	12/28/2022	DD1989	Ferguson, Ian	X	0.00	68,345.44
Paycheck	01/09/2023	DD2011	Yungkans, Jeffery D.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2008	Minniss, Sean	X	0.00	68,345.44
Paycheck	01/09/2023	DD2010	Wiggins, Brian	X	0.00	68,345.44
Paycheck	01/09/2023	DD2009	Smith, Thorry W.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2007	Morris, Morry K.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2005	Marsh, Dustin W.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2004	Lecher, Angela M.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2003	Hanson, Mark	X	0.00	68,345.44
Paycheck	01/09/2023	DD2002	Doss, Bobbi A.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2001	Ceja, John J.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2000	Campbell, Chris	X	0.00	68,345.44
Paycheck	01/09/2023	DD1999	Bartlett, Martha K.	X	0.00	68,345.44
Paycheck	01/09/2023	DD2006	Sekandari, Ilysa	X	0.00	68,345.44
Total Deposits and Credits					68,345.46	68,345.46
Total Cleared Transactions					-13,259.81	-13,259.81
Cleared Balance					-13,259.81	30,025.16
Uncleared Transactions						
Checks and Payments - 1 Item						
Liability Check	12/22/2022	2387	Northern Gta County Fir...		-600.00	-600.00
Total Checks and Payments					-600.00	-600.00
Total Uncleared Transactions					-600.00	-600.00
Register Balance as of 12/31/2022					-13,059.81	29,425.16
New Transactions						
Checks and Payments - 3 Items						
Liability Check	01/05/2023		IRS	E-pay	-2,551.70	-2,551.70
Liability Check	01/05/2023		Arizona Department of ...	E-pay	-689.93	-3,222.69
Liability Check	01/05/2023		QuickBooks Payroll Ser...		-21,840.37	-25,061.06
Total Checks and Payments					-25,061.06	-25,061.06
Deposits and Credits - 1 Item						
Check	01/03/2023	19025	Hellsgate Fire Department		60,000.00	60,000.00
Total Deposits and Credits					60,000.00	60,000.00
Total New Transactions					34,938.94	34,938.94
Ending Balance					21,078.13	64,364.10

Arizona State Treasurer's Office



Notice of Distribution (ID: 25632)

To: Angie Lecher (ID: 4114)

Fax Number:

Hellsgate Fire District (ID: 29771)

80 S. Walters Lane

Star Valley, AZ 85541

Distribution Date: 2022-12-20

Distribution Name: SSFND - SMART & SAFE AZ FUND

Total Amount: \$7,831.38

Amount Sent: \$7,831.38

Comment: FY23 DECEMBER 2022

These funds have been sent by ACH. Please allow for a short delay in bank processing. If you have any questions regarding this transaction, please call Susan Secheslingloff at (602) 542-7817.

1:21 PM
01/18/23

Hellsgate Fire District
Reconciliation Summary
CAPITAL 845 ACCOUNT, Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	126,285.55
Cleared Transactions	
Deposits and Credits - 1 item	<u>42.35</u>
Total Cleared Transactions	<u>42.35</u>
Cleared Balance	<u><u>126,327.90</u></u>
Register Balance as of 12/31/2022	126,327.90
Ending Balance	126,327.90

1:21 PM
01/18/23

Hellsgate Fire District
Reconciliation Detail
CAPITAL 845 ACCOUNT, Period Ending 12/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						126,285.55
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2022			X	42.35	42.35
Total Deposits and Credits					42.35	42.35
Total Cleared Transactions					42.35	42.35
Cleared Balance					42.35	126,327.90
Register Balance as of 12/31/2022					42.35	126,327.90
Ending Balance					<u>42.35</u>	<u>126,327.90</u>

Balance Inquiry for Account 0845000-000-000-000-1012-00
From 12/01/22 To 12/31/22

Account 0845000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
12/01/22	Starting Balance					\$126,285.55
12/02/22 10:00 AM	journal fund interest allocation - 05/27/2022 to 12/01/2022			\$25.22		\$126,310.77
12/02/22 10:10 AM	journal fund interest allocation - 05/31/2022 to 12/01/2022			\$7.02		\$126,317.79
12/14/22 10:00 AM	journal fund interest allocation - 11/01/2022 to 11/30/2022			\$0.01		\$126,317.80
12/16/22 10:00 AM	journal fund interest allocation - 06/15/2022 to 12/10/2022			\$10.10		\$126,327.90
12/31/22	Ending Balance					\$126,327.90
	Change In Balance					\$42.35

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01/18/23

Hellsgate Fire District
Reconciliation Summary
ENTERPRISE 876 ACCOUNT, Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	380.00
Cleared Balance	380.00
Register Balance as of 12/31/2022	380.00
Ending Balance	380.00

1:22 PM

01/18/23

Hellsgate Fire District Reconciliation Detail

ENTERPRISE 876 ACCOUNT, Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						380.00
Cleared Balance						380.00
Register Balance as of 12/31/2022						380.00
Ending Balance						380.00

Balance Inquiry for Account 0876000-000-000-000-1012-00
From 12/01/22 To 12/31/22

Account 0876000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
12/01/22	Starting Balance					\$380.00
12/31/22	Ending Balance					\$380.00
	Change In Balance					\$0.00

1:22 PM

01/18/23

Hellsgate Fire District
Reconciliation Summary
BENEFIT 920 ACCOUNT, Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	52,109.07
Cleared Transactions	
Deposits and Credits - 1 item	<u>17.48</u>
Total Cleared Transactions	<u>17.48</u>
Cleared Balance	<u><u>52,126.55</u></u>
Register Balance as of 12/31/2022	52,126.55
Ending Balance	52,126.55

**Hellsgate Fire District
Reconciliation Detail
BENEFIT 920 ACCOUNT, Period Ending 12/31/2022**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						52,109.07
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2022			X	17.48	17.48
Total Deposits and Credits					17.48	17.48
Total Cleared Transactions					17.48	17.48
Cleared Balance					17.48	52,126.55
Register Balance as of 12/31/2022					17.48	52,126.55
Ending Balance					<u>17.48</u>	<u>52,126.55</u>

Balance Inquiry for Account 0920000-000-000-000-1012-00
 From 12/01/22 To 12/31/22

Account 0920000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
12/01/22	Starting Balance					\$52,109.07
12/02/22 10:00 AM	journal fund interest allocation - 05/27/2022 to 12/01/2022			\$10.41		\$52,119.48
12/02/22 10:10 AM	journal fund interest allocation - 05/31/2022 to 12/01/2022			\$2.90		\$52,122.38
12/16/22 10:00 AM	journal fund interest allocation - 06/15/2022 to 12/10/2022			\$4.17		\$52,126.55
12/31/22	Ending Balance					\$52,126.55
	Change In Balance					\$17.48

1:23 PM
01/18/23

Hellsgate Fire District
Reconciliation Summary
PSPRS 890 CONTINGENCY ACCOUNT, Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	314,350.59
 Cleared Transactions	
Deposits and Credits - 1 item	<u>105.42</u>
 Total Cleared Transactions	<u>105.42</u>
Cleared Balance	<u><u>314,456.01</u></u>
Register Balance as of 12/31/2022	314,456.01
Ending Balance	314,456.01

Hellsgate Fire District
Reconciliation Detail
PSPRS 890 CONTINGENCY ACCOUNT, Period Ending 12/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						314,350.59
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2022			X	105.42	105.42
Total Deposits and Credits					105.42	105.42
Total Cleared Transactions					105.42	105.42
Cleared Balance					105.42	314,456.01
Register Balance as of 12/31/2022					105.42	314,456.01
Ending Balance					<u>105.42</u>	<u>314,456.01</u>

Balance Inquiry for Account 0890000-000-000-000-1012-00
From 12/01/22 To 12/31/22

Account 0890000-000-000-000-1012-00 Cash with Treasurer

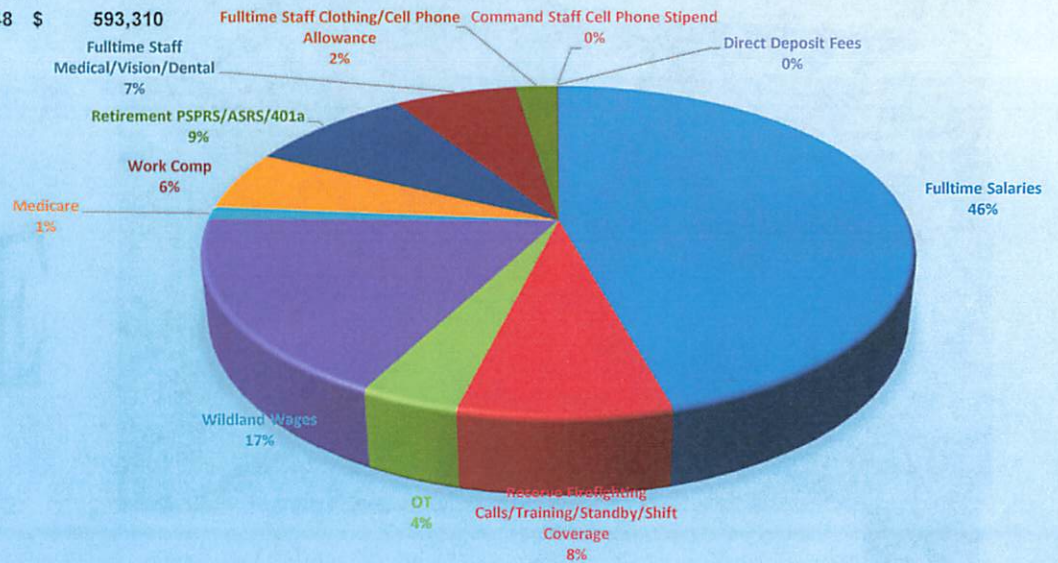
Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
12/01/22	Starting Balance					\$314,350.59
12/02/22 10:00 AM	journal fund interest allocation - 05/27/2022 to 12/01/2022			\$62.79		\$314,413.38
12/02/22 10:10 AM	journal fund interest allocation - 05/31/2022 to 12/01/2022			\$17.47		\$314,430.85
12/14/22 10:00 AM	journal fund interest allocation - 11/01/2022 to 11/30/2022			\$0.02		\$314,430.87
12/16/22 10:00 AM	journal fund interest allocation - 06/15/2022 to 12/10/2022			\$25.14		\$314,456.01
12/31/22	Ending Balance					\$314,456.01
	Change In Balance					\$105.42



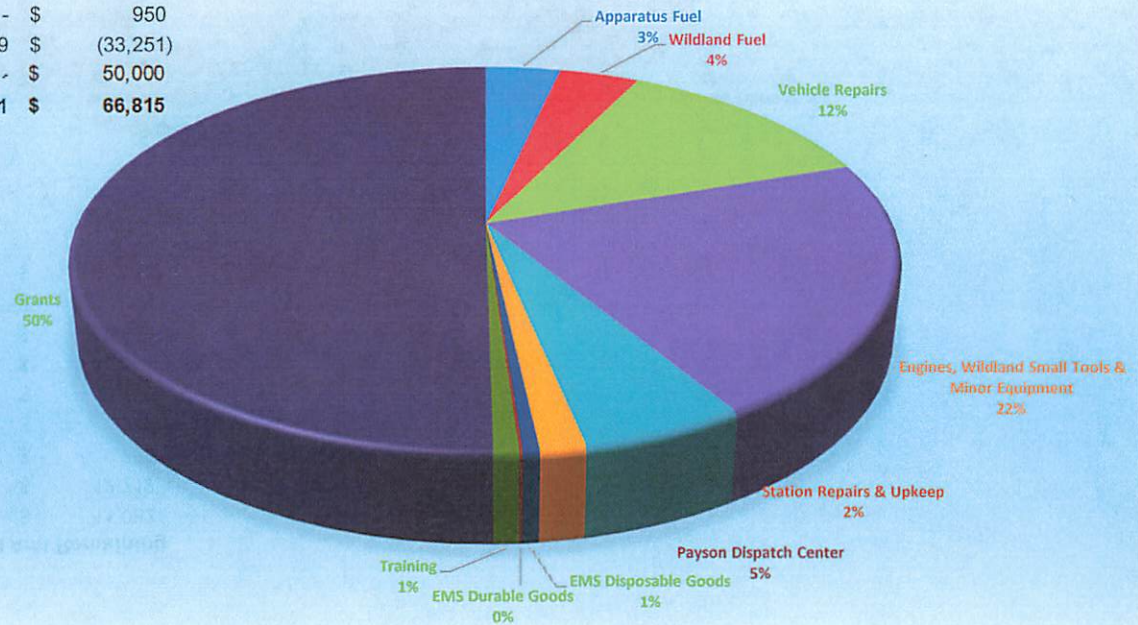
HELLSGATE FIRE DISTRICT

December 2022 Financial Report

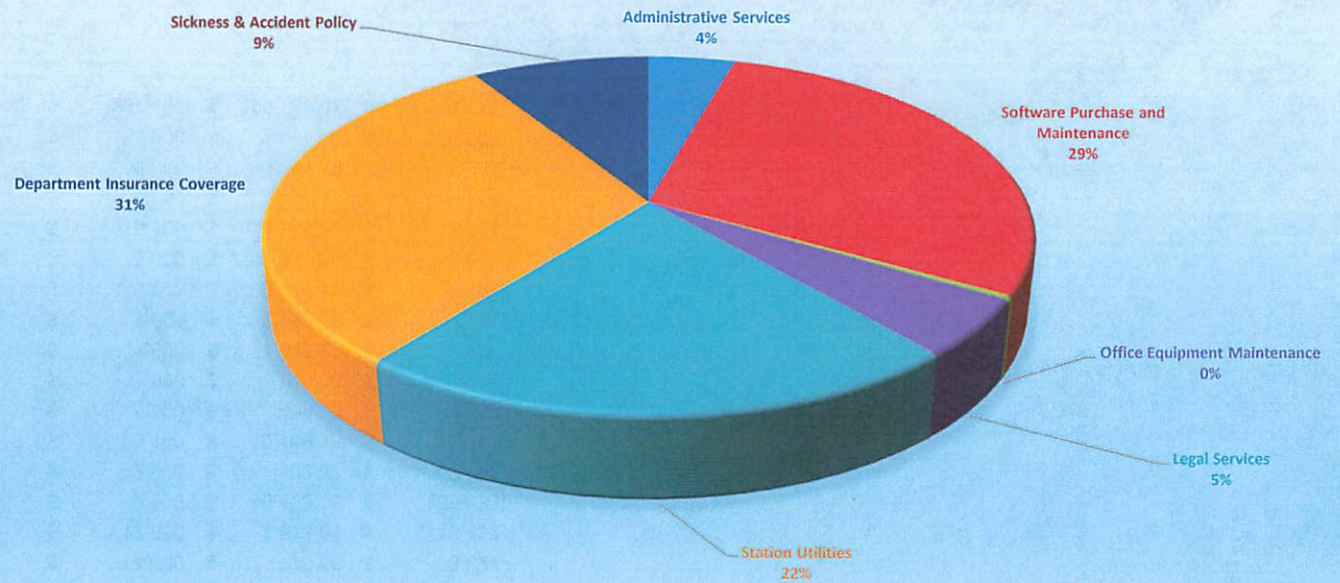
PERSONNEL SERVICES	2022-2023	YTD Expended	Amt Remaining
Fulltime Salaries	\$ 562,022	\$ 267,178.59	\$ 294,843
Reserve Firefighting Calls/Training/Standby/Shift Coverage	\$ 75,000	\$ 47,834.50	\$ 27,166
OT	\$ 50,000	\$ 22,185.21	\$ 27,815
Benefits Account	\$ 50,000	\$ -	\$ 50,000
Wildland Wages	\$ 128,000	\$ 102,120.90	\$ 25,879
Medicare	\$ 12,748	\$ 7,266.50	\$ 5,482
Unemployment Fund	\$ 2,500	\$ -	\$ 2,500
Work Comp	\$ 94,989	\$ 33,685.50	\$ 61,304
Retirement PSPRS/ASRS/401a	\$ 92,098	\$ 52,389.98	\$ 39,708
Cancer Benefits Suppression Fulltime	\$ 300	\$ 300.00	\$ -
Fulltime Staff Medical/Vision/Dental	\$ 84,938	\$ 38,786.20	\$ 46,152
Fulltime Staff Clothing/Cell Phone Allowance	\$ 12,000	\$ 12,980.56	\$ (981)
NFPA Physicals	\$ 14,000	\$ 2,460.00	\$ 11,540
Command Staff Cell Phone Stipend	\$ 600	\$ 300.04	\$ 300
Employee Assistance Program	\$ 900	\$ -	\$ 900
Direct Deposit Fees	\$ 1,000	\$ 297.50	\$ 703
TOTAL PERSONNEL SERVICE	\$ 1,181,094	\$ 587,785.48	\$ 593,310



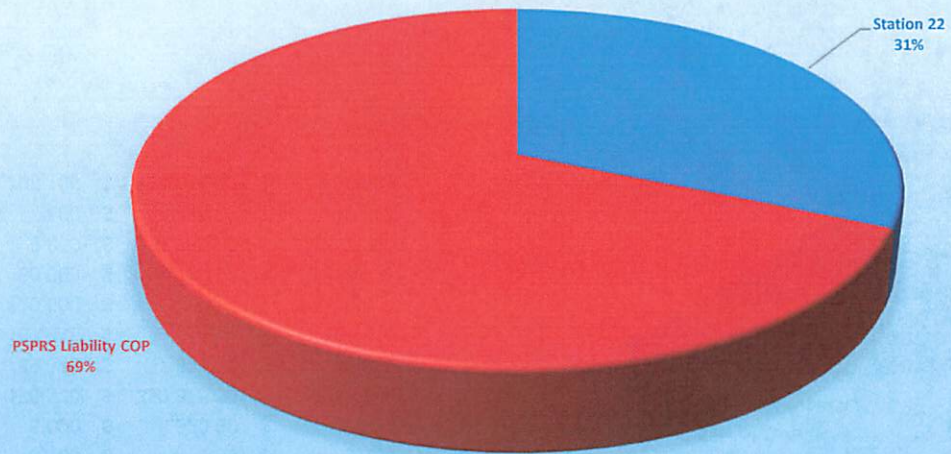
FIRE PROTECTIONS OPERATIONS	2022-2023	YTD Expended	Amt Remaining
Apparatus Fuel	\$ 20,000	\$ 6,472.90	\$ 13,527
Wildland Fuel	\$ 7,500	\$ 6,877.96	\$ 622
Vehicle Repairs	\$ 34,000	\$ 23,217.42	\$ 10,783
Engines, Wildland Repairs	\$ 4,600	\$ 775.55	\$ 3,824
Small Tools & Minor Equipment	\$ 17,050	\$ 1,613.01	\$ 15,437
Engines, Wildland Small Tools & Minor Equipment	\$ 2,000	\$ 40,133.16	\$ (38,133)
Fire Suppression Services	\$ 2,900	\$ 108.37	\$ 2,792
Payson Dispatch Center	\$ 23,100	\$ 10,149.18	\$ 12,951
Radios, Repairs	\$ 5,000	\$ 408.35	\$ 4,592
E-Dispatch Paging	\$ 1,500	\$ 960.00	\$ 540
Cleaning & Maintenance Supplies	\$ 1,500	\$ 1,042.24	\$ 458
Station Repairs & Upkeep	\$ 3,500	\$ 2,798.59	\$ 701
EMS Disposable Goods	\$ 5,200	\$ 1,019.15	\$ 4,181
EMS Durable Goods	\$ 3,500	\$ 211.55	\$ 3,288
Training	\$ 15,100	\$ 1,546.09	\$ 13,554
Fire Prevention	\$ 950	\$ -	\$ 950
Grants	\$ 60,000	\$ 93,251.49	\$ (33,251)
Contingency Funds	\$ 50,000	\$ -	\$ 50,000
TOTAL FIRE PROTECTIONS OPERATIONS	\$ 257,400	\$ 190,585.01	\$ 66,815



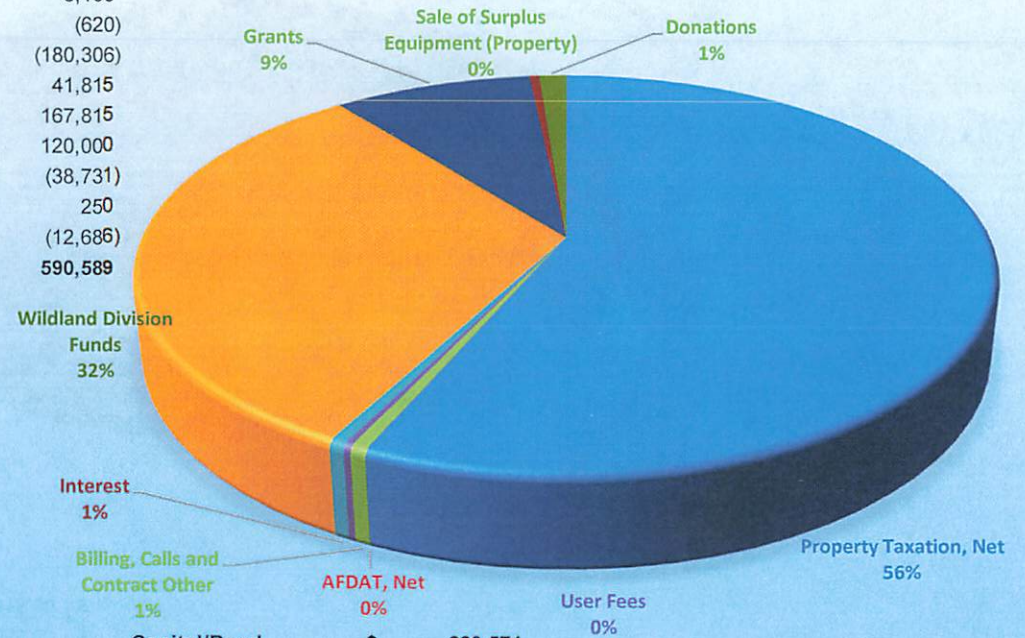
FIRE DEPARTMENT OPERATIONS	2022-2023	YTD Expended Amt Remaining	
Administrative Services	\$ 12,625	\$ 1,542.59	\$ 11,082
Software Purchase and Maintenance	\$ 23,000	\$ 10,287.81	\$ 12,712
Audit	\$ 9,750	\$ -	\$ 9,750
Office Equipment Maintenance	\$ 500	\$ 116.94	\$ 383
Legal Services	\$ 10,000	\$ 1,844.75	\$ 8,155
Station Utilities	\$ 19,350	\$ 7,736.11	\$ 11,614
Department Insurance Coverage	\$ 20,397	\$ 10,909.00	\$ 9,488
Sickness & Accident Policy	\$ 3,173	\$ 3,173.00	\$ -
TOTAL FIRE DEPARTMENT OPERATIONS	\$ 98,795	\$ 35,610.20	\$ 63,185



CAPITAL EXPENDITURES	2022-2023	YTD Expended	Amt Remaining
Station 22	\$ 52,850	\$ 52,850.00	\$ -
PSPRS Liability COP	\$ 114,965	\$ 114,965.00	\$ -
TOTAL CAPITAL EXPENDITURES	\$ 167,815	\$ 167,815.00	\$ -



INCOME	2022-2023	YTD Income	Amt Remaining
Property Taxation, Net	\$ 992,473	\$ 624,649.60	\$ 367,823
AFDAT, Net	\$ 83,201	\$ -	\$ 83,201
Billing, Calls and Contract Other	\$ 15,000	\$ 5,786.00	\$ 9,214
User Fees	\$ 5,000	\$ 2,786.84	\$ 2,213
Tower	\$ 15,000	\$ -	\$ 15,000
Station 23	\$ 7,500	\$ -	\$ 7,500
Housing Contract	\$ 8,100	\$ -	\$ 8,100
Interest	\$ 5,000	\$ 5,620.30	\$ (620)
Wildland Division Funds	\$ 170,570	\$ 350,875.50	\$ (180,306)
Budget Stabilization Funds	\$ 49,646	\$ 7,831.38	\$ 41,815
COP Capital Funds	\$ 167,815	\$ -	\$ 167,815
Carry Over/Contingency/Benefits Account	\$ 120,000	\$ -	\$ 120,000
Grants	\$ 60,000	\$ 98,730.90	\$ (38,731)
Sale of Surplus Equipment (Property)	\$ 5,000	\$ 4,750.00	\$ 250
Donations	\$ 800	\$ 13,485.90	\$ (12,686)
TOTAL INCOME	\$ 1,705,105	\$ 1,114,516.42	\$ 590,589



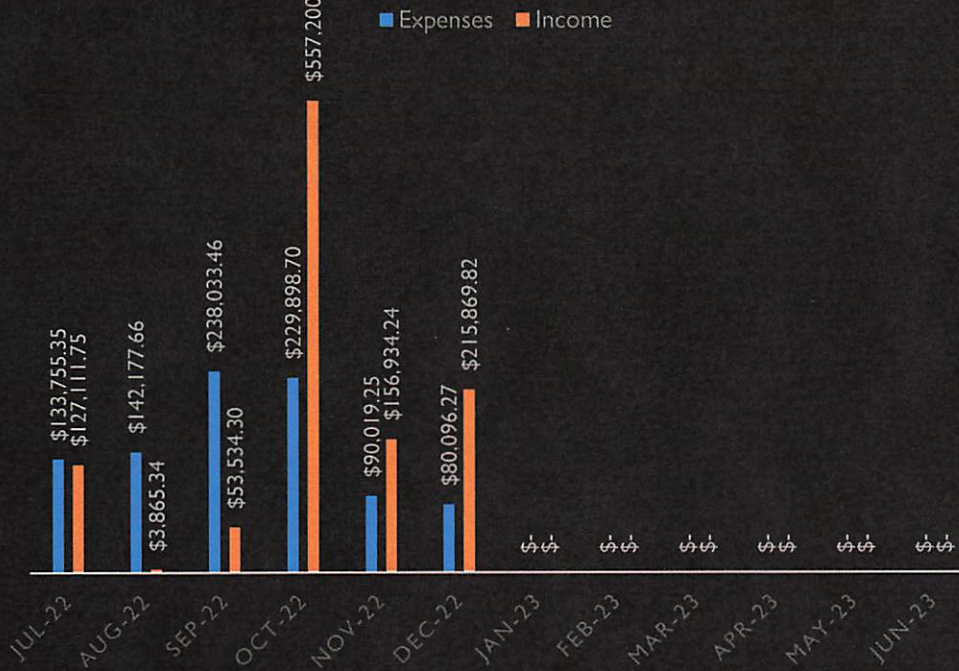
Starting Total Funds	\$ 915,175
+/- Monthly Net Income	\$ 6,644
Total Net Income To Date	\$ 921,819

Capital/Bond	\$ 220,574
Contingency Account	\$ 50,000
Benefit Account	\$ 50,000
Budget Stabilization Account	\$ 593,618

** Starting Funds Represent \$20,000 for starting funds and \$106,034 in funds that are earmarked expenses from previous year

*** Starting funds not in account by end of fiscal year was \$123,067.16 from wildland

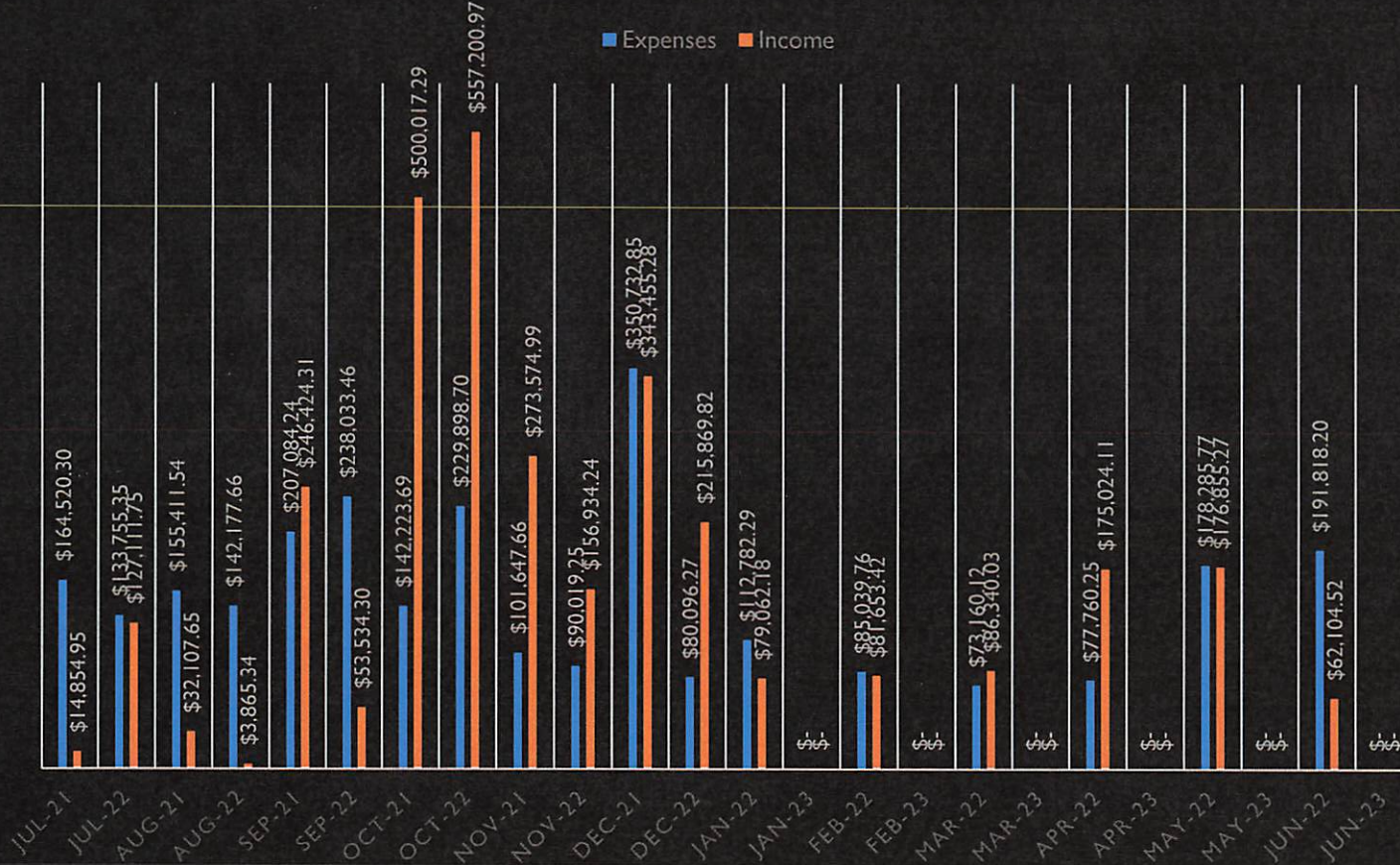
INCOME AND EXPENSE BY MONTH JULY 2022- DECEMBER 2022



Expenses for the month of December 2022 were \$80,096.27

Income for the month of December 2022 was \$215,869.82

INCOME AND EXPENSE YEAR TO YEAR COMPARISON



Expenses for the month of December 2021 were \$350,732.85
Expenses for the month of December 2022 was \$80,096.27

Income for the month of December 2021 was \$343,455.28
Income for the month of December 2022 was \$215,869.82

**HELLSGATE FIRE DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2022**

**HELLSGATE FIRE DISTRICT
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JUNE 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Governing Board
Hellsgate Fire District
Star Valley, Arizona

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hellsgate Fire District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year the ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond that financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

ATLAS CPAs & Auditors PLLC

Phoenix, Arizona
December 15, 2022



**HELLSGATE FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,227,971
Due from other governments	123,067
Taxes receivable	27,011
Capital assets:	
Non-depreciable, land	133,777
Depreciable, net	1,185,917
Total assets	\$ 2,697,743
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - pensions	\$ 568,227
LIABILITIES	
Accounts payable	\$ 15,253
Accrued expenses	7,705
Long-term liabilities:	
Due within one year	90,000
Due in more than one year	4,199,515
Total liabilities	\$ 4,312,473
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows - pensions	\$ 493,833
NET POSITION	
Invested in capital assets, net of related debt	\$ 849,694
Unrestricted (deficit)	(2,390,030)
Total net position	(1,540,336)
Total liabilities and net position	\$ 3,265,970

The accompanying notes are an integral part of these financial statements.

**HELLSGATE FIRE DISTRICT
STATEMENT OF ACTIVITIES
JUNE 30, 2022**

	Governmental Activities
REVENUES	
Charges for services	\$ 670,742
Operating grants and contributions	386,678
Total revenues	1,057,420
EXPENSES	
Public safety, fire protection:	
Emergency services	1,524,362
Administrative and support services	1,997,818
Depreciation	115,088
Interest	51,990
Total expenses	3,689,258
GENERAL REVENUES	
Property taxes	915,299
Centrally assessed taxes	82,684
Miscellaneous revenue	25,348
Investment income	5,534
Total general revenues	1,028,865
Decrease in net position	(1,602,973)
Net position - beginning	62,637
Net position (deficit) - ending	\$ (1,540,336)

The accompanying notes are an integral part of these financial statements.

**HELLSGATE FIRE DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2022**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 1,227,971
Due from other governments	123,067
Taxes receivable	27,011
Total assets	1,378,049
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities:	
Accounts payable	15,253
Accrued expenses	7,705
Total liabilities	22,958
Deferred inflows of resources:	
Deferred inflows - property taxes	22,973
Fund balance:	
Unassigned	1,332,118
Total fund balance	1,332,118
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,378,049

The accompanying notes are an integral part of these financial statements.

HELLSGATE FIRE DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET
POSITION
JUNE 30, 2022

Fund balance - total governmental fund	\$	1,332,118
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental fund balance sheet.		1,319,694
Receivables which are not available to pay for current period expenditures and, therefore, are deferred in the governmental fund balance sheet.		(5,696)
Deferred outflows of resources related to pensions are applicable to future reporting periods, and, therefore, are not reported in the governmental fund balance sheet.		568,227
Deferred inflows of resources related to pensions are applicable to future reporting periods, and, therefore, are not reported in the governmental fund balance sheet.		(493,833)
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental fund balance sheet, specifically:		
Bond payable	(2,675,000)	
Unamortized bond premium	(28,669)	
Compensated absences	(61,182)	
Pension liabilities	<u>(1,524,664)</u>	
		<u>(4,260,846)</u>
Net position of governmental activities	\$	<u><u>(1,540,336)</u></u>

The accompanying notes are an integral part of these financial statements.

**HELLSGATE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - GOVERNMENTAL FUNDS
YEAR THEN ENDED JUNE 30, 2022**

	General Fund
REVENUES	
Property taxes	\$ 905,763
Fire district assistance taxes	82,684
Intergovernmental	352,415
Charges for services	670,890
Contributions	34,263
Interest income	5,534
	2,051,549
EXPENDITURES	
Current:	
Public safety, fire protection:	
Emergency services	1,385,965
Administrative and support services	53,875
Debt service:	
Principal	533,409
Interest	50,956
Bond issuance cost	1,943,943
Capital outlay	270,982
	4,239,130
Excess (deficiency) of revenues over expenditures	(2,187,581)
OTHER FINANCING SOURCES	
Proceeds from issuance of debt	2,695,000
Premium on bonds issued	29,915
Proceeds from sale of capital assets	25,200
	2,750,115
Net change in fund balances	562,534
Fund balances - beginning	769,584
Fund balances - ending	\$ 1,332,118

The accompanying notes are an integral part of these financial statements.

**HELLSGATE FIRE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2022**

Net change in fund balance - total governmental fund	\$	562,534
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.</p>		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		270,982
Depreciation is reported in the government-wide financial statements		(115,088)
<p>Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.</p>		
		8,502
<p>Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
Debt issued		(2,695,000)
Principal repaid and refunded		533,409
<p>Governmental funds report debt premiums as other financing sources or expenditures. Hwoever, in the statement of net position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense.</p>		
Premium on debt issued		(29,915)
<p>Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Compensated absences		(27,303)
Net pension liabilities		581,539
Deferred outflows of resources related to pensions		(372,294)
Deferred inflows of resources related to pensions		(320,339)
		(1,602,973)
Change in net position of governmental activities	\$	(1,602,973)

The accompanying notes are an integral part of these financial statements.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations and Financial Reporting Entity

The District, established in 2008 pursuant to Arizona Revised Statute Title 48, is a special purpose local government that is governed by an elected governing body, a legally separate entity, and is fiscally independent of other state and local governments. The District has no discrete or blended component units.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available to use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Financial Statements

The financial statements of the District are organized on the basis of fund accounting, each of which is considered a separate reporting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent. The District reports the following major governmental fund:

General Fund – This fund is the District's primary operating fund. It accounts for all financial resources of the general government.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Arizona Revised Statutes authorize special districts to invest in public monies in the Arizona State Treasurer's local government investment pool, interest bearing savings accounts, certificates of deposit and in accounts of any savings and loan associations insured by an agency of the government of the United States, up to the amount of such insurance or pledged collateral. All investments are stated at fair value based on market prices.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Accounts Receivable

All program service receivables are shown net of an allowance for uncollectibles, if such estimates are necessary.

The District levies real property taxes on or before the third Monday in August. Such levies, collected by Gila County, become due and payable in two equal installments; the first is due on the first day in October and the second is due on the first day of March in the subsequent year. As of June 30, 2022, there was no allowance for uncollectibles on taxes as the District has a subordinated lien on all properties subject to the tax.

Capital Assets

The District's capital assets, which include property and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost greater than \$5,000 and an estimated useful life in excess of one year.

Property, plant, and equipment of the District is depreciated using the straight-line method over the following estimated useful lives:

<u>Type of Asset</u>	<u>Years</u>
Buildings and improvements	2 – 40
Improvements, other than building	2 – 40
Furniture, vehicles and equipment	5 - 20

In the fund financial statements, capital assets use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund acquisition.

Deferred Outflows and Inflows of Resources

The statement of net position and balance sheet include separate sections for deferred outflows and inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused personal leave, compensatory and vacation. Upon termination, such unused time will be paid according to the District's policies, which vary based on employee function and years of service. Compensated absences are accrued and reported as liabilities in the government-wide financial statements. Governmental funds report only the current portion of compensated absences payable as a result of employee termination, resignation or retirement.

All full-time employees of the District are given paid time off based on the amount stated in policy determined by their years of service. Paid time off is accrued on a bi-weekly basis for full-time employees and the maximum accrual can not exceed two times the employee's annual accrual rate. Additionally, part-time employees receive paid time off accrued on a pro-rated basis, calculated by dividing the average number of hours worked per week by forty. Any accrued paid time off hours will be paid at 50% upon termination of employment if the employees has completed six months of employment and 75% upon meeting the requirements of the department pension plan when retiring.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position and balance sheet.

Leases

Effective July 1, 2021, the District implemented GASB No. 87, *Leases*. As the lessee, the District determines whether a contract is, or contains a lease at inception. Lease agreements with a maximum lease term of twelve months or less, including options to extend, are accounted for as short-term leases. Lease agreements that transfer ownership of the underlying asset to the District at the end of the contract are recorded as a finance purchase with a related lease liability. Lease agreements not classified as a short-term lease, or a finance purchase are accounted for as an intangible right to use lease asset. An Intangible right to use lease asset represents the District's right to use an underlying asset during the lease term and the lease liability represents the District's obligation to make lease payments arising from the lease. Intangible right to use lease assets and lease liabilities are recognized at lease commencement based upon the estimate present value of unpaid lease payments over the lease term. The District uses its incremental borrowing rate based on information available at lease commencement in determining the present value of unpaid lease payments. As the lessor, the District applies the same criteria but recognizes a lease receivable and a deferred inflow of resources equal to the present value of the lease payments.

The District appropriately implemented the standard, and it did not have an impact on the District's financial statements for the year ended June 30, 2022.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

Nonspendable - amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

Restricted - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - amounts that can only be used for specific purposes determined by formal action of the District's decision making authority (the governing Board) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

Assigned - amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or an official designated for that purpose.

Unassigned - the residual classification for the District's General Fund that includes amounts not contained in other classifications.

Intergovernmental Grants and Aid

Monies received from other government agencies in the form of grants or aid based on an entitlement period are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual amounts may differ from such estimates.

Budgetary Accounting

The District is required, under Arizona Revised Statutes, to adopt a budget each fiscal year and to submit it to the county treasurer and the county board of supervisors no later than the first day of August each year. The adopted budget is on the modified accrual basis of accounting, which is the legally mandated basis for budgetary purposes.

All annual appropriations lapse at fiscal year-end. The District is subject to expenditure limitations under Arizona Revised Statutes. This law does not permit the District to incur unsecured debt in excess of its tax levy outstanding and to be collected plus available and unencumbered cash. The limitation is applied to the total of the combined funds.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 – CASH AND INVESTMENTS

District’s Cash and Cash Equivalents Deposits

As of June 30, 2022, the District had \$874,261 on deposit with the Gila County Treasurer's investment pool (GCTIP). The GCTIP is an external investment pool with no regulatory oversight. The investment pool is not required to register (and is not registered) with the Securities and Exchange Commission. The Gila County Treasurer invests the cash in a pool under policy guidelines established by the County. The County accounts for the investment pool in their Fiduciary Investment Trust Fund. Credit risk, concentration of credit risk, and interest rate risk regarding the GCTIP is included in the Comprehensive Annual Financial Report of Gila County. The fair value of each participant's position in the GCTIP approximates the value of the participant's shares in the pool.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rate will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial Credit Risk - Deposits

In the case of demand and time deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. As of June 30, 2022, the District's carrying amount of demand deposits was \$40,534 and the bank balance was \$56,812. The Federal Deposit Insurance Corporation protects the District against loss on the first \$250,000 of demand deposits and \$250,000 of time deposits located within the state. The remaining balance is covered by collateral held by the pledging financial institution's trust department in the District's name.

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2022 for the District’s general fund, including the applicable allowances for uncollectible accounts, which as of June 30, 2022 are \$0, are as follows:

		General Fund
Taxes	\$	27,011
Intergovernmental		123,067
Total Receivables	\$	150,078

NOTE 4 – DEFERRED REVENUE

Governmental funds report *deferred revenues* in connection with receivables for revenues that are not collected within 60 days as these revenues are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of June 30, 2022, deferred revenue consisted of the following:

		Unavailable
Deferred property taxes	\$	22,973
Total Deferred Revenues	\$	22,973

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Land, not depreciated	\$ 133,777	\$ -	\$ -	\$ 133,777
Buildings and improvements	982,192	-	-	982,192
Vehicles and apparatus	1,577,678	270,982	(114,000)	1,734,660
Equipment	321,398	-	-	321,398
Total Capital Assets	3,015,045	270,982	(114,000)	3,172,027
Less: Accumulated Depreciation	(1,851,245)	(115,088)	114,000	(1,852,333)
Total Capital assets, net	\$ 1,163,800	\$ 115,894	\$ -	\$ 1,319,694

Depreciation expense for the year ended June 30, 2022 was \$115,088; all depreciation was expensed to the public safety – fire protection function.

NOTE 6 – LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended June 30, 2022, was as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Capital leases	\$ 511,129	\$ -	\$ (511,129)	\$ -	\$ -
General obligation debt	-	2,695,000	(20,000)	2,675,000	90,000
Unamortized premium	-	29,915	(1,246)	28,669	-
Compensated absences	33,879	27,303	-	61,182	-
PSPRS Pension Obligation	1,993,554	-	(547,367)	1,446,187	-
ASRS Pension Obligation	112,649	-	(34,172)	78,477	-
Total Governmental Activities Long-Term Liabilities	\$ 2,651,211	\$ 2,752,218	\$ (1,113,914)	\$ 4,289,515	\$ 90,000

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Governmental Activities	Final Maturity	Interest Rates	Original Indebtedness	Balance June 30, 2022
2021 Tax-Exempt Refunding, Series 2021, due in annual amounts of \$20,000 to \$50,000	July 1, 2033	2.00% to 3.00%	\$ 490,000	\$ 470,000
2021 Certificates of Participation, Taxable Series 2021, due in annual amounts of \$50,000 to \$165,000	July 1, 2045	1.00% to 3.35%	2,205,000	<u>2,205,000</u>
Total Governmental Activities – General Obligation Debt				<u>\$ 2,675,000</u>

Debt service requirements to maturity are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	\$ 90,000	\$ 77,815	\$ 167,815
2024	90,000	76,115	166,115
2025	95,000	74,240	169,240
2026	95,000	72,105	167,105
2027	105,000	69,888	174,888
2028-2032	615,000	303,238	918,238
2033-2037	525,000	222,250	747,250
2038-2042	670,000	133,170	803,170
2043-2045	390,000	23,283	413,283
	<u>\$ 2,675,000</u>	<u>\$ 1,052,104</u>	<u>\$ 3,727,104</u>

Current Refunding

On December 13, 2021, the District issued \$490,000 in Tax-Exempt Refunding Bonds, Series 2021, with coupon rate of 2.58% to refund \$468,517 outstanding, with coupon rates ranging from 3.43% to 4.21%. The net proceeds along with existing funds of the District were used to prepay the outstanding debt.

The cash flow requirements on the refunded bonds prior to the current refunding was \$588,615, The cash flow requirements on the 2021 refunding bonds is \$569,824 from 2022 through 2034. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$19,461.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Intergovernmental Agreements and Indemnifications

The District is party to a variety of inter-governmental agreements entered into in the ordinary course of business pursuant to which it may be obligated to provide services outside of its geographic boundaries and/or receive assistance from other parties. As part of these agreements, the District is obligated to indemnify other parties for certain liabilities that arise out of, or relate to, the subject matter of the agreements.

Risk Management

The District is contingently liable for claims and judgments resulting from lawsuits incidental to normal operations. In the opinion of the District's management, adverse decisions that might result, to the extent not covered by insurance, would not have a material effect on the financial statements. The District has not incurred claims in excess of insurance coverage in any of the last three fiscal years. No provision has been made in the financial statements for possible losses of this nature.

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS AND POST EMPLOYMENT PLANS

The District contributes to multiple plans as described below. Benefits for non-public safety personnel are established based on contributions to the plan. For public safety personnel, state statute regulates retirement, death, long-term disability, and survivor insurance premium benefits.

As of June 30, 2022, the District reported \$235,695 of pension and other postemployment benefits (OPEB) expenditures in the governmental funds for all plans to which it contributes.

Arizona State Retirement System (ASRS)

Plan Description: Eligible employees of the District not covered by the other pension plans described below participate in The Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long term disability (OPEB) plan. The Arizona State Retirement Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

Benefits Provided: The ASRS provides retirement, health insurance premium supplement, long-term disability and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

<u>Retirement and Disability</u>	<u>Initial Membership Date:</u>	
	<u>Before July 1, 2011</u>	<u>On or After July 1, 2022</u>
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* Any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* Any years age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with an initial membership date on or after September 13, 2013 are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the survivor benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$150 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

Contributions: In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2022, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.22 percent (12.04 percent for retirement and 0.18 percent for long-term disability) of the members' annual covered payroll, and the District was required by statute to contribute at the actuarially determined rate of 12.22 percent (11.65 percent for retirement, 0.39 percent for health insurance premium benefit, and 0.18 percent for long-term disability) of the members' annual covered payroll.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

The District's contributions to ASRS for the years ended June 30, 2022, 2021 and 2020 were \$9,107, \$8,514, and \$8,986, respectively, which were equal to the required contributions for the years then ended. During fiscal year 2022 100% of all contributions were paid from the General Fund.

Pension Liability: As of June 30, 2022, the District reported a liability of \$78,477 for its proportionate share of the ASRS net pension/OPEB liability. The net pension/OPEB liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2020, to the measurement date of June 30, 2021. The District's proportion of the net pension liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2021 was:

<u>ASRS</u>	<u>Proportion June 30, 2021</u>
Pension	0.00062%
Health insurance premium benefit	0.00064%
Long-term disability	0.00063%

Deferred outflows/inflows of resources: As of June 30, 2022, the district reported deferred outflows of resources and deferred inflows of resources related to ASRS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,280	\$ 1,092
Changes in assumptions	3,077	290
Difference between projected and actual earnings on pension plan investments	-	27,058
Changes in proportionate share	174	5,439
Contributions subsequent to measurement date	9,107	-
	<u>\$ 13,638</u>	<u>\$ 33,879</u>

The \$9,107 reported as deferred outflows of resources relates to ASRS pensions resulting from the District's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2023	\$ (4,106)
2024	(1,610)
2025	(10,127)
2026	(13,403)
2027	(40)
Thereafter	(62)
	<u>\$ (29,348)</u>

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

Actuarial assumptions: The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2020
Actuarial roll forward date	June 30, 2021
Actuarial cost method	Entry age normal
Asset valuation	Fair value
Discount rate	7.0%
Projected salary increases	2.9% - 8.4%
Inflation	2.3%
Permanent benefit increases	Included
Mortality rates	2017 SRA Scale U-MP

Actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the 5-year period ended June 30, 2016. The long-term expected rate of return on ASRS pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future and real rates of return by the target asset allocation percentage. The ASRS' estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation Effective July 1, 2018	Real Return Geometric Basis	Long-Term Contribution to Expected Real Rate of Return
Equity	50%	4.90%	2.45%
Credit	20%	5.20%	1.04%
Interest rate sensitive bonds	10%	0.70%	0.07%
Real estate	20%	5.70%	1.14%
	<u>100%</u>		

Discount Rate: The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that the contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the Retirement Fund's fiduciary net position was projected to be available to make all the projected future benefit payments of current members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

Sensitivity of the net pension liability to changes in the discount rate: The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate as of June 30, 2022.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
District's proportionate share of the net pension liability	\$ 126,245	\$ 78,477	\$ 38,631

Pension fiduciary plan net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

Public Safety Personnel Retirement System (PSPRS)

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for PSPRS. The reports are available on the PSPRS website at www.psprs.com.

Plan Description: District employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS), as well as employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans, and agent and cost-sharing, multiple-employer, defined benefit health insurance premium benefit (OPEB) plans. A nine-member board, known as the Board of Trustees, and the participating local boards govern the PSPRS, according to the provisions of ARS Title 38, Chapter 5, Article 4.

District public safety employees who became PSPRS members before July 1, 2017 participate in the agent plans; and those who became members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool).

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

Benefits Provided: The Public Safety Personnel Retirement System provides retirement, health insurance premium supplement, disability and survivor benefits. State statute establishes benefit terms. Retirement, disability and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

Retirement and Disability	Initial Membership Date: Before January 1, 2012	On or After Jan. 1, 2012 and before July 1, 2017	On or After July 1, 2017
Years of service and age required to receive benefit	20 years of service, any age, 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5	15 years of credited service, age 55
Final average salary is based on benefit percent	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years	Highest 60 consecutive months of last 15 years
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%	
Accidental Disability Retirement	50% or normal retirement, whichever is greater		
Catastrophic Disability Retirement	90% for the first 60 months, then reduced to either 62.5% or normal retirement, whichever is greater		
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20		
Survivor Benefit			
Retired Members	80% to 100% of retired member's pension benefit		
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job.		

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides disability benefits of 50 percent of the member's compensation for up to 12 months.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$150 per month to \$260 per month depending on the age of the member and dependents.

Employees Covered by Benefit Terms: As of June 30, 2022, the following employees were covered by the agent plans' benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	1
Active employees	4
	9

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Contribution Rates: State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contribution rates for the year ended June 30, 2022 are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active Member Pension	District Pension	Health Insurance Premium Benefit
Active members – pension	7.65% - 11.65%		
District:			
Pension	7.65% - 11.65%	38.76%	0.78%
Tier 3 Risk Pool	9.94%	9.94%	0.14%

For this agent plan, the District's contributions to the pension plan and annual OPEB cost and contributions for the health insurance premium benefit for the year ended June 30, 2022 were:

Pension	
Contributions made	\$ 122,019
Health Insurance Premium Benefit	
Annual OPEB cost contributions made	\$ 20,008

During the year ended June 30, 2022, the District paid all PSPRS pension and OPEB contributions from the General Fund.

Pension/OPEB Liability: At June 30, 2022, the District had a net pension/OPEB liability of \$1,446,187.

The net assets and net liabilities were measured as of June 30, 2021, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Actuarial valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value of Assets
Payroll growth	3.50% for pensions/3.50% for OPEB
Price inflation	2.50% for pensions/2.50% for OPEB
Salary increases	3.50% to 7.20% including inflation
Investment rate of return	7.30%, net of investment and administrative expenses
Retirement age	Experienced-based table of rates that is specific to the type of eligible condition. Last updated for the 2017 valuation pursuant to an experience study, the period July 1, 2011 – June 30, 2016.
Mortality	PubS-2010 tables
Healthcare cost trend rate	Not applicable

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on PSPRS plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The target allocation percentage and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Public Equity	24 %	4.08 %
International Public Equity	16 %	5.20 %
Global Private Equity	20 %	7.67 %
Other Assets (Capital Appreciation)	7 %	5.43 %
Core Bonds	2 %	0.42 %
Private Credit	20 %	5.74 %
Diversifying Strategies	10 %	3.99 %
Cash - Mellon	1 %	(0.31) %
	<u>100 %</u>	

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued PSPRS financial reports.

Single Discount Rate: A Single Discount Rate of 7.30% was used to measure the pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 7.30%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

The projection of cash flows used to determine the PSPRS discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

Changes in the Net Pension Liability/OPEB Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension/OPEB Liability (a) – (b)
Balances at June 30, 2021	\$ 4,552,962	\$ 2,559,408	\$ 1,993,554
Changes for the current year:			
Service cost	74,380	-	74,380
Interest on the total pension liability	314,365	-	314,365
Changes in OPEB	(52,917)	19,725	(72,642)
Differences between expected and actual experience of the total pension liability	11,835	-	11,835
Contributions – Employer	-	198,086	(198,086)
Contributions – Employee	-	32,966	(32,966)
Net investment income	-	647,319	(647,319)
Benefit payments, including refunds of employee contributions	(490,199)	(490,199)	-
Administrative expense and other changes	-	(3,066)	3,066
Net changes	(142,536)	404,831	(547,367)
Balances at June 30, 2022	\$ 4,410,426	\$ 2,964,239	\$ 1,446,187

Sensitivity of the District's Net pension liability to the Single Discount Rate Assumption: The following table presents the District's net pension liability calculated using the single discount rate of 7.30%, as well as what the District's net pension liability would be if it were calculated using a single discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate.

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
District's net pension liability	\$ 2,110,038	\$ 1,446,187	\$ 913,294

Pension plan fiduciary net position: Detailed information about the pension plans' fiduciary net position is available in the separately issued PSPRS financial reports.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

Deferred outflows/inflows of resources: For the year ended June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to PSPRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 314,213	\$ 177,638
Changes in assumptions	118,357	1,011
Difference between projected and actual earnings on pension plan investments	-	281,305
Contributions subsequent to measurement date	122,019	-
	<u>\$ 554,589</u>	<u>\$ 459,954</u>

The \$122,019 reported as deferred outflows of resources relates to PSPRS pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2023	\$ 47,071
2024	13,696
2025	(20,796)
2026	(60,056)
2027	(7,299)
	<u>\$ (27,384)</u>

Pension funding status: The information for the analysis of funding progress was obtained from the three most recent actuarial valuations.

Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability	Funding Liability (Excess)	Funded Ratio	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll
June 30, 2022	\$ 2,872,002	\$ 4,387,477	\$ 1,515,475	65 %	\$ 353,013	429 %
2021	2,486,896	4,477,096	1,990,200	56 %	345,378	576 %
2020	2,394,521	3,949,701	1,555,180	61 %	441,795	352 %

The information presented above represents PSPRS information under GASB Statement No. 68, which is measured as of June 30, 2021, for the reporting period ending June 30, 2022.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

Agent plan OPEB funded status: The information for the analysis of OPEB funding progress was obtained from the three most recent actuarial valuations.

Valuation Date June 30,	Actuarial Value of Plan Assets	Actuarial Accrued Liability	Funding Liability (AL)	Funded Ratio	Annual Covered Payroll	AL as a % of Covered Payroll
2022	\$ 92,237	\$ 22,949	\$ (69,288)	402 %	\$ 353,013	(20) %
2021	72,512	75,866	3,354	96 %	345,378	1 %
2020	72,716	87,400	14,684	83 %	441,795	3 %

Deferred Compensation Plan

The District has established a defined contribution deferred compensation plan for all fulltime employees in order to provide for supplementary retirement benefits. Contributions to the plan are administered by a third-party, Nationwide Retirement Solutions. Employer contributions to the plan for the year ended June 30, 2022 totaled \$20,008. The District provides neither administrative services nor investment advice. Accordingly, no fiduciary relationship exists between the District and the compensation plan.

NOTE 9 - SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential disclosure through December 15, 2022, the date the financial statements are available to be issued. No events have occurred subsequent to June 30, 2022 that would require disclosure, except those mentioned below.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic. The District may be adversely affected through governmental and business closures resulting in a reduction of labor demand or decrease in student counts. The District continues to monitor the situation surrounding COVID-19. Management will continue to evaluate the impact it will have on future operations.

In August 2022, the District entered into a lease agreement with DW Tower, LLC, to lease a portion of the property. The District in this lease agreement will be considered the Lessor. The lease is to commence at the start of construction which takes place in August 2022. As such, for the June 30, 2023 audit, GASB 87 will be appropriately implemented for the lease agreement.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Governing Board
Hellsgate Fire District
Star Valley, Arizona

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, each major fund, and the aggregate remaining fund information of Hellsgate Fire District (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an



objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ATLAS CPAs & Advisors PLLC

Phoenix, Arizona
December 15, 2022



INDEPENDENT ACCOUNTANT'S REPORT ON STATE LEGAL COMPLIANCE

To the Governing Board of the
Hellsgate Fire District
Star Valley, Arizona

Arizona Revised Statute, Title 48 § 805.02 relates to the budgetary and financial requirements for fire districts. This statute concerns the specific compliance requirements regarding budget adoption, issuance of warrants, expenditure limitation, line of credit, and debt and liability limits. The governing board and management are responsible for the District's compliance with such requirements.

Our responsibility, under A.R.S. § 805.02, is to attest to the District's compliance based on our examination. Accordingly, we have examined management's assertions included in its representation letter dated December 15, 2022, Hellsgate Fire District (the District) complied with those requirements. The following is our opinion, based on the relevant attestation standards, as to the Districts' compliance.

Opinion, Compliance and Other Matters

Our examination was made in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States of America, attestation standards established by the American Institute of Certified Public Accountants, and Arizona Revised Statute, Title 48 § 805.02. Our examination of evidence relating to the compliance of the District with the statutory provisions, cited below, was based on the aforementioned standards and was conducted on a test basis. We have performed such actions, using such procedures as we considered necessary under the circumstances so that our examination provides a reasonable basis for our opinion. We hereby attest as follows:

1. That, based on the information obtained during our engagement, and to extent that we have information relating to such matters, we are not aware of anything to indicate that the District has not incurred any debts or liability in excess of taxes levied and to be collected and that the monies were actually available and unencumbered at the time in the district general fund except for those liabilities as prescribed in A.R.S. § 48-805(B)(2), and A.R.S. §§ 48-806 & 48-807.
2. That, based on the information obtained during our engagement, and to extent that we have information relating to such matters, we are not aware of anything to indicate that the District has failed to comply with A.R.S. § 48-805(F).
3. And that, based on the information obtained during our engagement, and to extent that we have information relating to such matters, that there is no information to contradict the certification made by the Chairman and Clerk, under A.R.S. § 48-805(D)(1).



Our opinion is not based on a thorough or exhaustive investigation, and to the extent that we may have formed an opinion on these matters, our opinion does not constitute a legal determination of the District's compliance with the specified requirements.

Our opinion is based only on the evidence that was obtained during the course of our audit engagement; and, in our opinion, Hellsgate Fire District has complied, in all material aspects, with the aforementioned requirements for the year ended June 30, 2022.

Purpose of this Report

This report is intended solely for the information of and use of management, the Governing Board, Gila County and the State of Arizona, and is not intended to be and should not be used by anyone other than these specified parties.

ATZAS CPAs & Advisors PLLC

Phoenix, Arizona
December 15, 2022

HELLSGATE FIRE DISTRICT
BOARD POLICY:
EVALUATION OF THE FIRE CHIEF

POLICY:

It is the policy of the Hellsgate Fire Board to conduct an annual performance evaluation of the Fire Chief, pursuant to the process set forth in the guidelines below.

PURPOSE:

The purpose of the performance evaluation process is to encourage and facilitate open dialogue between the Fire Board and the Fire Chief related to overall performance, as well as to celebrate accomplishments, establish goals, clarify the Fire Board's expectations, and provide a means for determining any compensation related decisions.

GUIDELINES:

- A. It is important that the Fire Board work collaboratively to provide the Fire Chief with performance feedback that reflects the opinions of all members. Thus, it is critical to utilize a process that allows for communication among the Fire Board members and allows for input from and self-reflection by the Fire Chief. The formal evaluation document should be presented by the Fire Board to the Fire Chief in a board meeting; this can be done in executive session or public session. The following procedure is established accordingly.
- B. The Fire Board shall follow the steps below to ensure consistency in the approach to the evaluation process.

1: DISTRIBUTION OF PERFORMANCE EVALUATION TOOL

Forty five (45) to sixty (60) days prior to the evaluation date, the Fire Chief shall be asked to complete a self-evaluation, using the same evaluation instrument as will be used by the Fire Board. The completed self-evaluation document should be provided to all Fire Board members no later than thirty days prior to the evaluation date.

Likewise, forty-five (45) to sixty (60) days prior to the evaluation date, each Fire Board member shall be asked to prepare a draft evaluation of the Fire Chief on the prepared evaluation instrument. The members shall be prepared to discuss the evaluation in the next board meeting, which should be 30 days prior to the meeting in which the final performance evaluation will be presented to the Fire Chief.

2: FIRE BOARD MEETING TO DISCUSS AND PREPARE FINAL PERFORMANCE EVALUATION

Thirty days prior to the evaluation date, the Fire Board shall meet in executive session to share their individual performance evaluation drafts and discuss their opinions regarding the

performance of the Fire Chief. The Fire Board can designate one member to be the facilitator or can utilize an outside facilitator. Whomever the Fire Board chooses as the facilitator shall be responsible for helping the Fire Board come to agreement on the ratings and comments to be provided in a singular performance evaluation document to be presented to the Fire Chief. During this discussion, the Fire Board shall also discuss future goals for the Fire Chief, but it is suggested that those be finalized and agreed upon in the final discussion with the Fire Chief. Upon conclusion of the discussion, the facilitator will then be responsible for compiling the official performance document that reflects the agreed upon ratings and related comments; this final performance evaluation document shall then be presented to the Fire Chief. (Note: It is important to remember that if the Fire Board is going to meet in executive session to discuss the Fire Chief's performance, he must receive a written 24-hour notice; this does not mean that the Fire Chief has to be a part of the discussion).

3: ADMINISTERING THE PERFORMANCE EVALUATION TO THE FIRE CHIEF

There are two options for administering the performance evaluation to the Fire Chief. The first option is for the Fire Board to authorize the Chairman of the Board to deliver the performance evaluation to the Fire Chief in a setting outside of a formal Board meeting. The second option, which is most typical, is that during the next board meeting, the Fire Board shall administer the performance evaluation to the Chief. The second option is considered optimal in that it allows all Fire Board members to participate in the discussion; in particular, this is beneficial at the end when the Fire Board and Fire Chief collectively discuss goals for the upcoming year. Depending upon the nature of the goals that are established, it may be appropriate to designate a time mid-year in which there can be an informal follow up on the status of the goals.

At the end of the performance evaluation discussion, the Fire Chief shall be given a signed copy of the performance evaluation to which he may add comments in response. Once the Fire Chief adds any comments, copies should be given to the Fire Board and the original shall be placed in the Fire Chief's personnel file. (Note: It is again important to remember that if the Fire Board is going to meet in executive session to discuss the Fire Chief's performance with him, he must receive a 24-hour written notice)

- C. The Fire Board shall utilize the agreed upon Performance Evaluation document in order to maintain consistency.
- D. As part of the evaluation process, the Fire Board and Fire Chief shall establish goals for the upcoming period. The goals section of the Fire Chief evaluation can be either professional or personal, or a combination thereof. Some sample goals might be as follows:
 - In collaboration with the Fire Board, develop a three year strategic plan for the District.
 - Establish a written capital improvement plan.
 - In collaboration with labor and with guidance from legal counsel, present to the Fire Board a plan in which the Fire Board officially recognizes the union within the confines of a structured MOU.

- Complete your Bachelor's degree by December 2020; present to the Fire Board a plan that outlines how this will be accomplished.
- Work with neighboring agencies to implement a mutual aid system.
- Over the first 90 - 120 days of the new fiscal year, prepare a proposed plan for shared services for fleet maintenance and IT services with XYZ Fire District.
- Conduct a cost analysis of the District's inner facility transport service, with a recommendation to the Fire Board as to feasibility of continuing providing this service.



Job Title: FIRE

CHIEF

Origination Date: 01/14/20
Reports To: Fire Board
FLSA Status: Exempt

JOB SUMMARY:

Serves as the Chief Executive Officer of the District and directs, administers and manages all activities of the District. Administrative responsibilities include implementing policy promulgated by the Board of Directors, strategic planning, developing and implementing an annual budget, overseeing capital improvements, contracting and financial management, recruiting, hiring, assigning and evaluating personnel. This position is appointed by and serves at the pleasure of the Fire Board.

JOB SCOPE:

The Fire Chief is responsible for all operations and activities of the District. The position involves a high degree of regular contact with others both inside and outside the District as he or she works highly independently on a wide variety of complex duties and responsibilities with only general direction given by the Fire Board. Performance of functions has significant financial, reputational, and operational impact upon the District which requires the incumbent to use a high degree of judgment and tact in the execution of the essential functions. The position requires travel both inside and outside the District as he or she represents the District in community, political, and other fire service related activities; additionally, the position involves frequently working under a high degree of stress and requires working long hours in the performance of essential functions.

SUPERVISION RECEIVED:

The Fire Chief works under the guidance and direction of the Fire Board, who review work on the basis of overall results achieved. The Fire Chief may consult with the Fire Board on problems related to policy planning but works independently in supervising the overall technical operations and is responsible for the proper administration of all affairs of the District.

SUPERVISION EXERCISED:

The Fire Chief is responsible for direct supervision of the Business Manager, the Fire Captains and the support staff, and indirect supervision of all other District employees. The Fire Chief carries out supervisory responsibilities in accordance with the District's policies and applicable laws. Responsibilities include overseeing and/or participating in interviewing and hiring; training employees; planning, assigning and directing work; appraising performance; motivating and mentoring employees; and addressing complaints and resolving problems.

ESSENTIAL FUNCTIONS: *The essential functions of the position include, but are not limited to, the following duties and responsibilities which are listed in no particular order of importance or significance.*

General

- Provide effective leadership that builds trust and confidence among all District personnel, the Fire Board and the community at large.
- Exercise the highest moral and ethical standards in dealing with the Fire Board, District personnel, other public safety and political entities and the community.

- Develop and effectively communicate and implement innovative and pro-active service delivery programs.
- Build and maintain effective working and interpersonal relationships between the District and the community and other public safety and political entities.

Administration/Management

- Maintain a thorough and working knowledge of laws, rules, regulations and best practices applicable to the role of fire district governing boards and the operation and management of Arizona fire districts and emergency services agencies.
- Maintain effective communications with the Fire Board; establish a mutual understanding of Board roles and responsibilities and expectations through properly noticed and agendaized meetings and workshops and a written Fire Board Policy Manual.
- Effectively perform comprehensive fiscal projections and long-range planning given community requirements and current District resources.
- Evaluate and project training requirements and equipment and facilities needs to meet District training goals.
- Oversee the maintenance and effective and efficient use of all District real and personal property.
- Procure, maintain, test and periodically assess inventories of equipment, supplies and other implements necessary for the operation of all functions of the District.
- Ensure command and control of emergency incidents is accomplished in person or by competent subordinates.
- Maintain all records of the District in accordance with applicable law and best practices.

Financial Management

- Perform financial strategic planning, including preparation and management of the annual budget within the tax levy rate set forth by the Fire Board.
- Provide accurate and timely accounting of District finances to the Fire Board.
- Exercise budgetary and financial control and provide for annual audit of the District books and operations.
- Pursue, develop, and implement alternative funding and revenue opportunities.

Human Resource Management

- Direct the administration of the District through effective leadership over all District personnel and programs.
- Develop and manage effective human resource policies and practices, including but not limited to recruitment, selection, employee/labor relations, employee benefits, compensation administration, training/development and employee assistance.
- Develop written job performance requirements, policies, procedures and communications protocols for the management and professional development of District personnel.
- Hire, train and assign District professional, classified, career and volunteer personnel.
- Develop long-range plan for staffing and periodically reassess effectiveness and efficiency of staffing levels, assignments and competencies.
- Establish and periodically evaluate education and in-service training goals for all positions within the District so that all members can work toward, achieve and maintain required proficiencies.
- Develops and provides leadership for a risk management program in order to minimize personnel injuries and property damage.
- Ensures necessary safety procedures are in place and followed by all District personnel.
- Maintain positive working relationships with all District personnel.

Emergency Services Delivery

- Direct the analysis of fire and emergency services needs and develop plans and techniques to provide adequate protection for the District.
- Ensure command and control of emergency incidents is accomplished in person or by competent subordinates.
- Oversee coordination with neighboring departments and emergency service agencies.
- Oversee ongoing evaluation of the operational readiness and performance of emergency preparedness and response systems.
- Establish effective management of District-adopted fire codes, including inspections and enforcement.

- Development minimum standards of proficiency for various types of services provided by District personnel; periodically test to determine that said proficiencies have been achieved and are maintained.
- Maintain competency in current operational procedures and keep abreast of current trends in modern fire service and emergency medical services management.
- Demonstrate continuous effort to improve operations, streamline work processes, and work cooperatively and jointly with other agencies to provide seamless customer service.

Community and Government Relations:

- Manage the District's public relations and community participation efforts.
- Represent the District in all communications and relations with other fire districts, vendors, and the public.
- Represent the District with County and State offices such as Clerk of the Board, Assessor's office, Recorder's office and State Department of Revenue on such projects as annexations and elections.
- Maintain a personal and District community involvement, as well as encourage individual employees to actively participate in community activities not directly related to the District.
- Maintain positive relationships with elected or appointed officials, other Fire/EMS officials, community and business representatives, and the public on all aspects of the District's activities.
- Represent the District in a variety of local, county, state, and other meetings.
- Conduct, attend, and interact in meetings with District personnel, public agencies, and the public at large.
- Monitor local, State and Federal legislative activities related to fire service issues, in order to enhance the overall effectiveness of the District.

MINIMUM QUALIFICATIONS:

- Associate's degree from an accredited college recognized by the U.S. Department of Education in Fire Science, Business Administration, Public Administration or related subject.
- Ten (10) or more years of experience in fire service operations including a minimum of three (3) years administrative, management and supervisory experience at the chief officer level.
- Experience in development and management of budgets, preferably in a governmental setting
- National Registry or Arizona Emergency Medical Technician or Certified Emergency Paramedic
- Valid Arizona Driver's License or ability to obtain prior to employment
- Ability to meet the District's Health and Wellness Standards
- Ability to meet the insurability requirements of the District's insurance carrier
- Primary residency within 20-minute driving time (under normal conditions) from the administration office is desired; however, if not feasible, the position requires residency that allows for active involvement in and accessibility to the community

PREFERRED QUALIFICATIONS:

- Bachelor's Degree in Fire Administration, Business Administration, Public Administration or other related field
- Executive Fire Officer (EFO) or Chief Fire Officer (CFO) designation
- Understanding and working knowledge of statutory requirements of special taxing districts

KNOWLEDGE, SKILLS, AND ABILITIES:

Strong working knowledge of:

- Current office practices and standards including but not limited to automation, computerized systems and software programs, segregation of duties, correspondence management, document storage/management per statutory requirements, purchasing and inventory management.
- Governmental budgeting and financial management practices, principles, systems, and reporting.
- Federal, State and local laws, rules and regulations as pertain to fire district administration
- Laws and regulations pertaining to public safety, labor relations and human resource management.
- Effective communication and team building practices.
- Management principles, policies and procedures regarding fire and emergency medical services administration.

- Practices, regulations, methods, and equipment used in EMS, Command, Fire Suppression, and Fire Codes, according to NFPA guidelines, regional, state, and federal standards.
- NIMS and Incident Command Systems and their practical applications.
- Risk management and compliance issues related to HIPAA, OSHA and NFPA and insurance.
- Business English, spelling and basic math.
- Accounting principles, practices and software programs.
- Public purchasing, materials management and procurement processes.
- Investment fund management and governmental debt administration.

Ability to:

- Demonstrate political astuteness required to be effective in the performance of the position of Fire Chief.
- Lead, motivate, train, coordinate, and evaluate District personnel and programs and assist in achievement of District goals and objectives.
- Provide leadership to career employees with particular emphasis on mentoring and succession planning.
- Administer effective employee relations programs.
- Prioritize and effectively organize and facilitate administrative duties to meet established time frames.
- Collect pertinent data to annually develop and implement a fiscally responsible and effective budget within statutory regulations.
- Analyze administrative challenges, implement and evaluate corrections.
- Develop long-term relationships with influential community and governmental agencies including the news media, business and community groups.
- Identify and protect confidential information and records.
- Effectively coordinate, run and ensure documentation of District meetings as needed including but not limited to board meetings, public hearings, and work study sessions.
- Make critical decisions and act under emergency conditions using appropriate incident and personnel management techniques.
- Demonstrate effective oral and written communications, both in individual or group settings.
- Handle sensitive and delicate public relations situations with a high degree of firmness and cordiality.
- Interpret both simple and complex rules, regulations, policies and decisions rapidly and make firm, fair consistent decisions based on the same.
- Plan and organize multiple changing responsibilities; prioritize work to meet goals and objectives within an acceptable timeframe.
- Interact effectively and appropriately with all District personnel, elected officials, other public safety organizations and the public.
- Establish, foster and maintain positive working relationships and interactions with the community, other governmental agencies, and other business groups.

PHYSICAL DEMANDS:

The physical demands described are representative of those that must be met by all personnel to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with qualifying disabilities to perform the essential functions. The position exposes the Fire Chief to physical hazards from emergency response and work at various emergency medical and fire scenes, sitting, standing, stretching, bending, and lifting objects weighing more than 25 pounds, above the shoulders, below the knees or at arm's length. The position requires extensive use of office machines such as, but not limited to computers, copiers, calculators and telephones. Frequent driving of a motor vehicle, both in emergent and non-emergent situations is required and extensive public contact is common. Specific vision abilities required by this job include close, distance, color, and peripheral vision, depth perception, and the ability to adjust focus.

MENTAL DEMANDS:

While performing the duties of this position, the employee will be regularly required to use written and oral communication skills; read and interpret complex data, information and documents; analyze and solve

problems; use math and mathematical reasoning; observe and interpret situations; learn and apply new information or skills; and interact with District personnel, other organizations and the public.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an individual will encounter while performing the essential functions of this job. Reasonable accommodations may be made to enable an individual with disabilities to perform the essential functions. Work is primarily performed in an office, vehicle or outdoor setting in all weather conditions, including temperature extremes. Work is occasionally performed in emergency and stressful situations. Personnel are exposed to sirens and hazards associated with fighting fires and rendering emergency medical assistance, including infectious substances, smoke noxious odors, fumes, chemicals, liquid chemicals, solvents and oils. Personnel occasionally work near moving mechanical parts and in high, precarious places and are occasionally exposed to wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, radiation, risk of electrical shock and vibration. The noise level in the work environment is usually moderate, except during certain firefighting or EMS activities when noise levels may be loud.

HELLSGATE FIRE DISTRICT
PERFORMANCE EVALUATION

Morey Morris
FIRE CHIEF

2023
PERFORMANCE EVALUATION

Evaluated By Fire Board Members:

Garah Monnich, Chairman
Jeff Shaw, Vice Chairman
Nick Fitch, Clerk
Lisa Lamoureux, Board Member
Vacant, Board Member

FIRE CHIEF PERFORMANCE EVALUATION

This performance evaluation form is designed to provide formal performance feedback from the Fire Board to the Fire Chief. Achievements as well as areas for improvement or further development should be thoroughly covered.

There are seven categories of job performance to be rated:

- Technical Expertise, Skills, and Abilities
- Administrative and Fiscal Performance
- Leadership and Personal Initiative
- Management Effectiveness
- Human Resource Management
- Public Service and Community Relations
- Oral and Written Communications

Additionally, if the Fire Board has established specific goals/projects for the given rating period, a performance evaluation rating shall be assigned accordingly.

A list of performance factors to consider prior to rating job performance is provided for each performance category. These are not intended to cover every aspect of job performance to be rated. However, each list provides a frame of reference for each category and should be a reminder of the types of skills to be rated. Finally, an overall rating is required to rate the Fire Chief's overall job performance.

When rating job performance, please choose from the five rating options listed below:

E EXCEEDS STANDARD

This rating is given when job performance is exemplary and exceeds the expected standards of performance for the position of Fire Chief.

S SATISFACTORY / MEETS STANDARD

This rating is given when the Fire Chief's performance meets, but does not exceed, the standards expected in his position. This is the performance of a trained and qualified individual. The work is consistently up to the standards required of the position of Fire Chief.

PN PROGRESS NEEDED

This rating is given when a significant part of the Fire Chief's performance is below the minimum acceptable standard for the position.

Please provide thorough comments regarding job performance for each performance category, as well as the overall performance rating.

TECHNICAL EXPERTISE, SKILLS AND ABILITIES

- *Maintains the necessary technical skills and professional knowledge required for the job; applies those skills and knowledge to attain District goals and priorities.*
- *Maintains knowledge of the changes within the Fire/EMS profession regarding technical skills and legal mandates and applies this knowledge appropriately within the District.*
- *Takes the necessary steps to ensure that District employees also maintain the technical and professional knowledge required on the job.*
- *Balances technical expertise with appropriate delegation and utilization of subordinate staff.*
- *Presents technical information, both orally and in writing, in a manner which is easily understood by the target audience, and appropriately influences decision-making.*

CATEGORY RATING: _____

COMMENTS / JUSTIFICATION:

ADMINISTRATIVE AND FISCAL RESPONSIBILITIES

- *Effectively manages the processes required for Fire Board meetings, including preparation of agendas, posting notices, preparation of Fire Board reports, etc.*
- *Effectively manages ongoing projects and competing priorities.*
- *Clearly defines problems and demonstrates creativity, decisiveness, and imagination in resolution of issues.*
- *Anticipates problems and solicits input from staff and other District personnel and initiates appropriate preventative action.*
- *Solicits participation of appropriate persons when making decisions; actively seeks input from direct staff and other District personnel.*
- *Develops and presents a realistic and responsible budget consistent with Fire Board policies and controls expenditures within set budget levels.*
- *Develops, seeks and implements creative strategies for achieving savings opportunities and for seeking alternative funding.*
- *Maintains and presents complete and accurate budget documents and financial records.*

CATEGORY RATING: _____

COMMENTS / JUSTIFICATION:

LEADERSHIP AND PERSONAL INITIATIVE

- *Establishes priorities necessary to attain District and personal performance goals.*
- *Performs a responsible and credible role in recommending and implementing appropriate actions consistent with District priorities.*
- *Exercises judgment and responsibility in determining and implementing calculated risks.*
- *Appropriately communicates information, policy changes and corrective action to District personnel.*
- *Keeps Fire Board informed as appropriate.*
- *Demonstrates ability to be a proactive self-starter by initiating appropriate action and program plans with a minimum of direction.*
- *Maintains challenging yet obtainable work standards for staff.*
- *Motivates self and others to maximum performance*
- *Leads by example.*
- *Demonstrates willingness to be a team-player by working cooperatively with Fire Board and other District staff and adjusting to extra tasks despite his own heavy workload.*
- *Projects an image of professionalism which reflects positively on the District.*
- *Provides good internal and external customer service.*

CATEGORY RATING: _____

COMMENTS / JUSTIFICATION:

MANAGEMENT EFFECTIVENESS

- *Develops creative and thorough plans that are timely, feasible, logical and supported by facts.*
- *Organizes the scheduling and deploying of resources to carry out plans in a cost-effective manner.*
- *Sets priorities within scope of responsibility that are consistent with the needs of the District and the community.*
- *Responds and adapts appropriately to changes in circumstances, conditions or policies.*
- *Appropriately delegates duties, responsibility, and authority to maximize efficiency as well as to provide opportunities for subordinates' development and growth.*

CATEGORY RATING: _____

COMMENTS / JUSTIFICATION:

HUMAN RESOURCE MANAGEMENT

- *Recruits, selects and promotes, to the extent possible, qualified, responsible and productive employees.*
- *Complies with personnel rules and procedures, remaining aware of employment laws and EEO concerns.*
- *Identifies tasks for delegation which maximize employee's abilities; is able to monitor and control delegated work.*
- *Develops subordinates through effective performance management, providing feedback to staff on an ongoing as well as formal basis; uses the evaluation process to motivate employees and encourage career development.*
- *Maintains discipline in a fair and professional manner, taking corrective action necessary and appropriate.*
- *Deals with employees in a fair manner, demonstrating sensitivity and responsiveness to employee concerns.*
- *Inspires employees and makes them feel a part of the team.*
- *Provides employees with opportunities for appropriate professional development and training.*

CATEGORY RATING: _____

COMMENTS / JUSTIFICATION:

PUBLIC SERVICE AND COMMUNITY RELATIONS

- *Interacts with and demonstrates a public service orientation toward citizens, the Fire Board, members of other boards and committees, and other agencies.*
- *Gives attention to the concerns and opinions of individual citizens and/or community groups.*
- *Demonstrates openness, receptiveness, and approachability in both formal and informal situations.*
- *Responds in a timely and professional manner to concerns of individuals or community groups.*
- *Prepares timely and comprehensive written responses to citizen concerns and inquiries.*
- *Uses sensitivity, diplomacy, and empathy when dealing with members of the public.*
- *Encourages a spirit of public service orientation among District personnel; trains staff to react positively to citizen needs and concerns.*

CATEGORY RATING: _____

COMMENTS / JUSTIFICATION:

ORAL AND WRITTEN COMMUNICATIONS

- *Provides written reports that are factual, understandable, logical, concise and objective.*
- *Provides written correspondence that demonstrates forethought and comprehensive research efforts.*
- *Prepares written communications that accurately represent the Fire Board and District policy.*
- *Prepares written communications clearly and effectively; uses appropriate format, grammar, spelling, and tone in formal and informal communications.*
- *Communicates effectively in individual and/or group situations.*
- *Delivers oral presentations in an informed and persuasive manner.*
- *Demonstrates overall effective oral communications, including good listening skills, questioning and probing techniques that garner two-way dialogue.*

CATEGORY RATING: _____

COMMENTS / JUSTIFICATION:

SPECIFIC ASSIGNED GOALS / SPECIAL PROJECTS

The following goals and/or special projects were assigned to the Fire Chief for accomplishment and review in this rating period:

1.

Performance Rating: _____
Progress / Comments:

2.

Performance Rating: _____
Progress / Comments:

3.

Performance Rating: _____
Progress / Comments:

4.

Performance Rating: _____
Progress / Comments:

5.

Performance Rating: _____
Progress / Comments:

OVERALL PERFORMANCE RATING

_____ EXCEEDS STANDARD

_____ SATISFACTORY / MEETS STANDARD

_____ PROGRESS NEEDED

COMMENTS ON OVERALL PERFORMANCE

AREAS OF STRENGTH:

AREAS FOR POTENTIAL IMPROVEMENT:

GOALS / SPECIAL PROJECTS FOR UPCOMING RATING PERIOD:

NEXT PERFORMANCE EVALUATION DATE: _____

EMPLOYEE COMMENTS

Employee Signature

Date

Chairman of the Board Signature

Date



HELLSGATE FIRE DEPARTMENT

80 S. Walters Ln. Star Valley, AZ 85541

(928) 474-3835

Fax: (928) 468-0300

HUMAN RESOURCES DEPARTMENT

Managerial Performance Evaluation

Self

Peer

Annual

Employee Name:		<p>Consistently exceeds standard level of performance</p> <p>Frequently exceeds standard level of performance</p> <p>Meets standard level of performance</p> <p>Needs improvement to meet standard level of performance</p> <p>Does not meet standard level of performance</p> <p>Section 2: Comments and rating explanation required on all categories. Please use additional sheet if more space needed for comments/explanation.</p>
Job Title:		
Department/Program:		
Date of Hire:		
Evaluation Period From:	To:	
Date of Review:		
Supervisor's Name:		
Supervisor's Title:		

Section 1: Primary Tasks & Responsibilities

Rating Score:	5	4	3	2	1	Comments:
1. <u>Job Knowledge</u> : Demonstrates technical, professional and/or administrative ability to perform within the area of responsibility; has professional working knowledge of Community policies and internal procedures that directs the overall operations of the department; looks for ways to increase professional knowledge and stays current with program practices.						

Rating Score:	5	4	3	2	1	Comments:
2. <u>Planning and Organizing</u> : Develops comprehensive project plans; foresees changes and trends relevant to the department, assigns clear responsibilities; breaks work down into manageable portions.						

Rating Score:	5	4	3	2	1	Comments:
3. <u>Financial Planning</u> : Tracks and/or adheres to financial plan; makes sound decisions that consider cost/benefit to the department or program; accurately estimates expense levels and other related factors.						

Rating Score:	5	4	3	2	1	Comments:
4. <u>Performance Standards</u> : Communicates performance standards to employees; evaluates employees based on measurable behavior or results; spends time and effort into improving employee performance in assigned areas of responsibility.						

Rating Score:	5	4	3	2	1	Comments:
5. <u>Teamwork</u> : Encourages others, offers clear direction and sets clear priorities, encourages others to work together to achieve desired results to foster a common vision.						

Employee Performance Evaluation

- Page 2 -

Employee Name:	0		
Job Title:	0		
Department/Program:	0		
Evaluation Period From:	0-Jan-1900	To:	0-Jan-1900
Date of Review:	January 0, 1900		

	Consistently exceeds standard level of performance				
	Frequently exceeds standard level of performance				
	Meets standard level of performance				
	Needs improvement to meet standard level of performance				
	Does not meet standard level of performance				

Section 2:
 Comments and rating explanation required on all categories. Please use additional sheet if more space needed for comments/explanation.

Section 1: Primary Tasks & Responsibilities

Rating Score:	5	4	3	2	1	Comments:
----------------------	---	---	---	---	---	------------------

6. Innovation and Change: Looks for ways to improve current processes for maximum efficiency and productivity; generates ideas and creative solutions for problematic areas; shows enthusiasm and support for new ideas, programs, and/or procedures.

Please indicate a Score between 1 and 5

Please indicate a Score between 1 and 5

Rating Score:	5	4	3	2	1	Comments:
----------------------	---	---	---	---	---	------------------

7. Commitment to Customer Service: (Internal & External) Communicates to staff customer service expectations; available to respond to customer needs; proactively works at resolving issues that may cause delays with service; communicates policies to customers in an effective and accurate manner.

Please indicate a Score between 1 and 5

Please indicate a Score between 1 and 5

Rating Score:	5	4	3	2	1	Comments:
----------------------	---	---	---	---	---	------------------

8. Employee Relations: Identifies sources of conflict within the department; takes command of problem area for immediate resolution; actively works towards maintaining a positive work environment.

Please indicate a Score between 1 and 5

Please indicate a Score between 1 and 5

Rating Score:	5	4	3	2	1	Comments:
----------------------	---	---	---	---	---	------------------

9. Administrative Duties: Effectively manages the processes for Fire Board meetings, including preparation of agendas and other duties; effectively manages ongoing projects and competing priorities; develops and presents a realistic and responsible budget consistent with Fire Board policies and controls expenditures within set budget levels; seeks input from direct staff and other District personnel.

Please indicate a Score between 1 and 5

Please indicate a Score between 1 and 5

Rating Score:	5	4	3	2	1	Comments:
----------------------	---	---	---	---	---	------------------

10. Leadership and Personal Initiative: Establishes priorities to attain District and personal goals; exercises judgment and responsibility in determining and implementing calculated risks; keeps Fire Board informed as appropriate; leads by example; provides good internal and external customer service; projects an image of professionalism which reflects positively on the District.

Please indicate a Score between 1 and 5

Please indicate a Score between 1 and 5

Employee Performance Evaluation

- Page 3 -

Employee Name:	0	Consistently exceeds standard level of performance Frequently exceeds standard level of performance Meets standard level of performance Needs improvement to meet standard level of performance Does not meet standard level of performance				
Job Title:	0					
Department/Program:	0					
Evaluation Period From:	0-Jan-1900 To: 0-Jan-1900					
Date of Review:	January 0, 1900					

Section 1: Primary Tasks & Responsibilities

Section 2:
 Comments and rating explanation required on all categories. Please use additional sheet if more space needed for comments/explanation.

Rating Score:	5	4	3	2	1	Comments:
----------------------	---	---	---	---	---	-----------

11. Time Management: Sets efficient work priorities; balances importance and urgency of tasks; can work on multiple tasks if required.

Please indicate a Score between 1 and 5

Rating Score:	5	4	3	2	1	Comments:
----------------------	---	---	---	---	---	-----------

12. Judgment/Decision Making: Gathers relevant information; considers broad range of issues and factors; makes timely and effective decision; takes accountability for results.

Please indicate a Score between 1 and 5

Total 0

Additional 5 points to be given for outstanding accomplishment within the current evaluation period.

Employee has achieved special recognition by accomplishing the completion of a degree or technical course that contributes to the department and/or program.

Please mark an "x" and attach certificate to evaluation.



Overall score:	0
----------------	---

Overall Score	Overall Rating	Percentage Increase	Based on the Overall Score above, the Overall Rating is:
(12 - 23)	Does Not Meet Standard	0%	
(24 - 35)	Needs Improvement	0%	
(36 - 47)	Meets Standard	3%	
(48 - 53)	Frequently Exceeds	4%	Potential Merit Increase Is equal To:
(54 - 60)		5%	
(61 - 62)	Consistently Exceeds	6%	#N/A Percent
(63 - 65)		7%	

The percentage of increase shown above is to be used as a guide and may be adjusted based on availability of funds.

To be eligible for a merit recommendation, the overall performance score cannot include more than one rating of either a 1-Does Not Meet Standard or 2-Needs Improvement in any given category regardless of the overall performance score.

Employee Performance Evaluation

- Page 4 -

ACTION PLAN FOR PROFESSIONAL GROWTH

Light blue shaded area for writing the Action Plan for Professional Growth.

WORK OBJECTIVES FOR NEXT RATING PERIOD TO BE ACHIEVED.

Light blue shaded area for writing Work Objectives for Next Rating Period to be Achieved.

Employee's Signature (Acknowledging Receipt) _____ Date _____

Director and/or Designee Signature _____ Date _____

Supervisor Signature _____ Date _____

(When final signature is completed, please forward the evaluation form to the Fire Chief for processing.)

Supervisor's Comments:

Light blue shaded area for Supervisor's Comments.

Employee's Comments:

Light blue shaded area for Employee's Comments.

No Comments