



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

December 20, 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, December 20, 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.*

**To join the meeting via zoom: Meeting ID 864 986 5085. Link: <https://zoom.us/j/8649865085>
Phone: +1 669 444 9171 US +1 253 215 8782 (Tacoma) +1 346 248 7799 (Houston)**

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 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

- A. ROLL CALL OF BOARD MEMBERS
- B. PLEDGE OF ALLEGIANCE

2. 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.

- A. **CHIEFS REPORT:** Chief Morris to discuss recent activities including a statistic report, staffing report, wildland report, grant report, vehicle maintenance report, legislative report, response report, facilities report, special project report(s)
- B. **AWARDS & RECOGNITION:** Years of service and birthday notifications
- C. **CORRESPONDENCE:** Letter from Town of Star Valley

3. FINANCIAL REPORTS

- A. **NOVEMBER 2023:** Business Manager Lecher to review November financial reports



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

December 20, 2023

4. 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(H), 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.

5. REGULAR BUSINESS

A. CONSENT AGENDA

All matters under the Consent Agenda are considered by the board to be routine (i.e. minutes and/or signatory authority or bank accounts) and will be enacted by a single motion approving the Consent Agenda. If discussion is desired on any particular consent item, a board member may ask that item be removed from the Consent Agenda to be considered separately.

1. Regular Minutes of November 15, 2023

B. DRAFT AUDIT

1. Discussion/Possible Action: Draft Audit for FY 2022-2023 provided by Atlas

C. ELECTION OF OFFICERS

1. Discussion/Possible Action: Annual election for Chair, Vice Chair and Clerk

D. STRATEGIC PLANNING

1. Discussion/Possible Action: Update reporting from the strategic planning committee

E. SURPLUS EQUIPMENT

1. Discussion/Possible Action: Identify equipment that may be surplus.

F. POLICIES

1. Discussion/Possible Action: Personnel Policy revision and updates 40.03, 40.05, 40.09, 40.21, 40.22, 40.23 and 40.28

G. DISTRICT ATTORNEY OF RECORD

1. Discussion/Possible Action: District Attorney of Record

H. NATIONWIDE PSPRS 457B PLAN

1. Discussion/Possible Action: Elect to offer a PSPRS 457b plan for suppression personnel

6. PUBLIC FORUM

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7. 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 at least 24 hours before the meeting.

A copy of the supplemental agenda materials provided to the Board Members (with exception of materials relating to executive sessions) is available for public inspection at the Districts Administrative Office at least 24 hours prior to the meeting. Call (928)474-3835 to set an appointment to accommodate inspection.

Posted by: Angie Lecher

Date: 12/8/2023

Time: 3:30 PM

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Morey Morris, Fire Chief

DATE: December 20, 2023

SUBJECT: Reports and Correspondence

ITEM #: 2. A, B & C

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

In compliance with ARS. §38-431.02(K) 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:

- A. Chief's Report: Chief Morris to discuss recent activities including a statistic report, staffing report, wildland report, grant report, vehicle maintenance report, legislative report, response report, facilities report, special project report(s)

*If board members wish to discuss or take action on something brought up during the Chiefs Report they should direct staff to place the item on the next agenda. No motion is needed to give that direction.

- B. Awards & Recognition: Years of service and birthday notifications

- C. Correspondence: Letter from Town of Star Valley

RECOMMENDED MOTION

No motion for this agenda item



CHIEF'S REPORT

December 20, 2023

Correspondence



- Hireversaries: Ilyas Sekandari-12/19
 - Board Members- Garah Monnich- 10 years
 - » Nick Fitch- 6 years
 - » Lisa Lamoureux- 1 year
- Birthdays: Ilyas Sekandari- 12/16; Coby Smith- 12/18
- Safer Grant Letter (denial)



Statistic Report

- Total Calls For the Month of November: 55
YTD(11/30/23): 523
Mutual/Auto Aid Calls Received: 1 Given: 8
EMS: 37 Fire: 4 HazMat: 0 WL: 0 Spc Duty: 13 Still: 1
Tonto Village- 5
- Building Plans Reviewed for September: 2 new plans review:
 - 1 for garages
 - 1 remodel with additionsTotal for year- 31
- Water Usage for November : 0 gallons
YTD(11/30/23): 0 gallons



Staffing Report

- Full Time Suppression Personnel: 4, we have lost 2 Fire Engineers
- Full Time Administration Personnel: 1 (no changes)
- Part Time Administrative Personnel: 1 (no changes)
- Reserve Personnel: 20 (1 volunteer, 19 Reserve); does not count seasonal personnel



Wildland Report

- None



Calls We Go On

- Nov. 19, 2023
 - Tornado in the Town of Star Valley





Nov. 19, 2023- Tornado

- E21 was dispatched to a Special Duty for a Tornado that hit two homes.





Additional Damage





Damage





Nov. 19, 2023

- BC2 and Chief 2 added to the call; BC2 Special Called BC1 and E13 to check the Knolls for damage





Knolls





Nov. 19, 2023 Tornado

- An After-Action Report (AAR) is being created and will be shared with
 - Hellsgate Fire OPS
 - Hellsgate Fire Board
 - Payson Fire
 - Town of Star Valley
 - Gila County OEM



Vehicle Maintenance Report

- Replacement for BR213
 - Chassis was ordered with San Tan Ford and build date will be the 1st week of Jan. 2024; delivery within 4 weeks
 - Working with local diesel shop to pull box (pump, tank, hose, etc) from current B213 and put new chassis under the pump box
 - Local Shop to purchase older F550 Chassis
- WT22 (Shop 891) had a braking issue which was repaired by A to Z Mechanical Solutions
 - Will need more work
 - Replace all shoes and drums
 - Install park brake on forward drive axle
 - Estimate for work- \$3,828.38



Vehicle Maintenance Report

- BR226 and BR216 (Shops #061 and 062)
 - Will perform engine (motor) compression testing to determine which truck to surplus (item #E on Agenda)
 - The Brush truck that HFD will keep will then be placed on front line response status
- E21 (Shop 122) will be placed on the list for replacement/refurbishment
 - Will need a new engine (motor) within the next 1-2 years
 - Will need to refurbish the on-board computer



Vehicle Loaning

- Payson Fire Dept has moved WT11 to Fire Trucks Unlimited (FTU) in Henderson NV
- FTU has begun refurbishment of that truck
- Payson has requested our assistance
 - Our solution is to offer WT22
 - Will work out an IGA between HFD and Town of Payson



Grant Report

- Awarded AFG Grant for PPE, in the amount of \$22,186.14 with \$1,109.31 District Participation
- SAFER- Denied
- Salt River- Applied and approved for station repairs and conference room updates- about \$158,000; was approved by SRPMIC Council on Dec. 13, 2023, with award within 30 days
- Walter R Ferguson Trust- check received from passthrough- Town of Star Valley in the amount of \$76,915.00 to assist in replacing the chassis on BR213
- 2024- will look at re-applying for Prop 202 Grants with Indian Communities and with SAFER/AFG



Legislative Update Report

- Sessions have finally ended and now focusing on 2023/24 sessions
- About 1500 bills have been Pre-filed
- AFDA and AFCA will try to get sponsors for FDAT Equalization and increase in amounts for Fire Districts



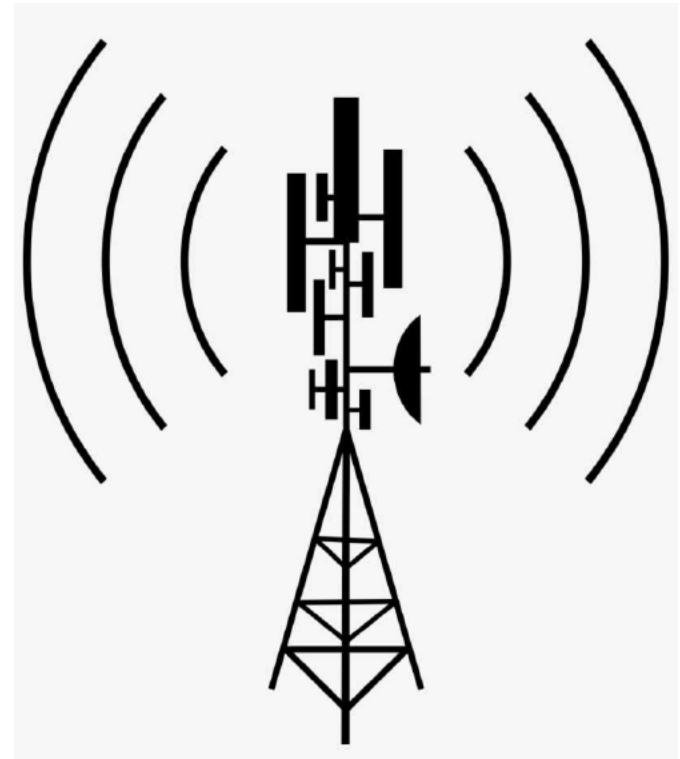
Facilities

- SRPMIC funding should be in our accounts around the 10th of Jan, 2024
- Will remodel the Conference Room
- Place Gutters and Snow Stops at FS21 and FS22
- Redo interior and Exterior lighting
- Revamp the UTV
- Redo the parking lot at FS21
- New WiFi package
- New Dispatch Alerting System
- New Note Books (Ipads)
- New Windows
- New Nozzles
- New Chairs, other



Cell Tower Report

- All work is completed
- Updated information from Verizon that fiber will be run in Feb. of 2024





FS23

- Have received the first check from Payson Water Company
- Will continue to receive monthly lease payments from Payson Water

connections



THANKFUL,
GRATEFUL,
BLESSED



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So thankful for this season

and the joy it brings...

So grateful for people like you
and the blessings you bring to others.

HAPPY
THANKSGIVING

Thank you for saving my
Thanksgiving!

Kelly Richis
1306 N ALPINE HILLS



December 13, 2023

To the Hellsgate Fire Board of Directors:

Enclosed herein are documents pertaining to the backflow assembly installed on our connection to the Town of Star Valley's water system. In order to provide context and elucidate the reason behind your awareness of this correspondence, I have compiled these documents and emails exchanged over the past few months.

Several years ago, Hellsgate Fire Department (HFD) was tasked with installing a backflow assembly. However, no specific reason was provided for its necessity, only an assurance that it wouldn't pose a significant issue at the time. Subsequently, sporadic notices from the Town of Star Valley about the inspection of this assembly would reach us. Last year, upon receiving such a notice, I initiated contact using the provided list to schedule the inspection.

To my surprise, the testing and maintenance expenses amounted to \$274.41. Given our understanding that such inspections occurred every few years, we settled the invoice without further discussion. However, in October, a fresh notice arrived, indicating the need for another round of testing for the backflow assembly.

Assuming an error in this notice or a misplacement of the previous year's testing results, I contacted the Town of Star Valley. It was then clarified that the testing was required annually, prompting me to request documentation from Mr. Shaffer elucidating why our system necessitated a backflow assembly. Unfortunately, my queries seemed to unsettle Mr. Shaffer, who declined to explain, stating it was unnecessary. Despite my request for documentation to discuss the matter with the board, he insisted our requirement stemmed from storing foam on our property and possessing water tenders.

However, upon closer scrutiny, it became evident that our water tenders aren't connected to the town's water system, and even in the event of a foam spill, the assembly wouldn't safeguard the water system. Consequently, I reached out to the ADEQ to ascertain the actual regulations. My findings revealed that once a backflow assembly is mandated, annual testing is obligatory per code. However, the code specifies various reasons for its necessity, none of which seem to pertain to the fire district's use of the system.

Subsequently, I attempted to contact Mr. Shaffer to inquire about any relevant ordinances from the Town of Star Valley. The email chain therein captures these attempts, and the subsequent correspondence is presented for your review.



It's apparent that neither Mr. Shaffer nor Mr. Grier has addressed our inquiries regarding an ordinance or the rationale behind mandating the backflow assembly. I've endeavored to collaborate with the testing vendor to explore potential cost-saving measures by consolidating testing among Star Valley businesses.

Thank you for your attention to this matter.

Angie Lecher
Business Manager

Notice for Periodic Test and Maintenance Report for Backflow Prevention Assembly

Hellsgate Fire Department
80 S. Walters Lane
Star Valley, AZ 85541

October 16, 2023

Service Address: 80 Walters Ln, Star Valley, AZ

Dear Star Valley Water Customer:


The backflow prevention assembly located at the above referenced service address is due for its periodic test as required by Arizona Administrative Code R18-4-215. Testing shall be performed by persons who hold a valid general tester certification as approved by the Arizona Department of Environmental Quality (*See, attached, Certified Backflow Assembly Testers*). All testing costs are to be covered by the customer.

If the test discloses that the assembly is not operating satisfactorily, please have the necessary repairs made and the assembly retested by the certified tester. On completion of a test showing that the assembly is operating satisfactorily, the enclosed test report form should be mailed to or dropped off at the following location:

*Star Valley Town Hall
3675 E. Highway 260
Star Valley, AZ 85541
(928) 472-7752*

The completed report should reach our office on or before November 30, 2023. If you have any questions, please contact Star Valley Water Department at (928) 472-7752.

Sincerely,



Dean Shaffer, Star Valley Water Operator

Attachments: Certified Back Flow Assembly Testers
Backflow Prevention Assembly Testing Report

Certified Backflow Assembly Testers

While some Backflow Assembly testers listed below also provide installation services, this list is intended only to assist you in locating Backflow Assembly Testers in your area. The below list is comprised of those who have previously provided Star Valley Water System the required Backflow Assembly Tester documentation and certification and hold a current Star Valley Business License.

You may use any certified Backflow Assembly Tester you wish; however, if you select a Backflow Assembly Tester who is not listed below, your device test certificate **must** be accompanied by a copy of the tester's certification and equipment calibration certificate. Absent such, your test will be invalidated. The Backflow tester **must** have a current Town of Star Valley Business license.

Local

High Country Plumbing
P.O. Box 281
Pine, AZ 85544
928-476-3462

Out of Town

Metering Services
515 S. 48th St.
Tempe, AZ 85281
480-894-0200

Metro Fire Equipment
63 S. Hamilton Place
Gilbert, AZ 85233
480-464-0509

Angie Lecher

From: Angie Lecher
Sent: Wednesday, October 25, 2023 10:57 AM
To: Edie Chapin; Dean Shaffer (2swmllc@gmail.com)
Cc: Morey Morris
Subject: Backflow Assembly
Attachments: 18-04.pdf

Good day Edie and Dean,

I'm reaching out to address my previous request, which I made when I spoke to Mr. Shaffer earlier this week. I have received the Arizona Administrative Code from ADEQ, which contains information about backflow assembly requirements.

On page 16 of the document, you'll find the R18-4-215 Backflow Prevention rules and regulations. This section deals with the annual testing requirement, which we were recently informed about. However, it doesn't clarify why the fire department was initially asked to install a backflow assembly. Is there an ordinance from the Town of Star Valley that specifies which businesses or buildings are obligated to have this assembly in place?

Mr. Shaffer seemed to indicate that the assembly was required because we store foam on the premises, and our trucks have non-potable water. However, according to ADEQ, this is not accurate. Neither the foam nor the water in our trucks is connected to the public water system. The water in the trucks is solely for fire suppression and is not considered an additional source of public water. When we fill the trucks on site, we use a garden hose without any connection to the public water system to prevent potential siphoning and backflow risks.

I've also conducted research on other town requirements, and none of the ordinances I reviewed mention our type of water or chemical storage as a prerequisite for installing a backflow assembly. If the Town of Star Valley has indeed adopted an ordinance necessitating the installation of a backflow assembly for the fire department, please provide us with this document so that we can share it with our board of directors for review. Our primary goal is to understand and comply with the necessary regulations.

Mr. Shaffer conveyed to me that ADEQ had mandated annual testing, which had not been the practice in the past. The fire district is currently grappling with financial difficulties in fulfilling its fiscal commitments, and the unexpected increase in testing costs from the previous years took us by surprise. Last year we accepted this cost increase based on our prior understanding that testing occurred every few years, and we didn't seek further information at that time.

However, now that we are aware of the transition to an annual testing requirement, we are simply seeking clarification regarding the necessity of the assembly. It's important to note that we're not requesting the town to waive the requirement; rather, we're trying to understand the rationale behind why a backflow assembly is required. When we initially installed the assembly, we were never informed that annual testing would become mandatory. Furthermore, we were not provided with a clear explanation as to why the assembly was even required initially.

Given that our research has not revealed any indication of a threat to the safety of the public water source stemming from our usage, we are seeking confirmation for the continued necessity of the assembly. If there is documentation available that justifies its requirement, we are prepared to make the requisite adjustments and proceed with a proper justification for the associated expenses.

I believe the town would take a similar approach if they were compelled to incur costs for a service without understanding the rationale behind it. Given the financial constraints faced by everyone, no one willingly accepts increased costs without a clear understanding of their purpose.

Furthermore, I would like to request information regarding other businesses that are also required to install a backflow assembly. Perhaps we can coordinate testing schedules and potentially reduce costs by having them completed simultaneously. Scheduling was challenging last year, and there appears to be only one service provider in the area. As mentioned earlier, the costs increased significantly. When I explored agencies outside the area, they all wanted to charge mileage, which further raised expenses. Any innovative solutions that could assist in managing these costs would likely benefit all Star Valley customers mandated to have a backflow assembly.

Thanks for your time and assistance with this request.

Sincerely,

Angie Lecher
Business Manager
Hellgate Fire Department



(928)474-3835 phone
(928)468-0300 fax

CONFIDENTIALITY NOTICE: This e-mail and any files transmitted with it are intended solely for the use of the individual or entity to whom they are addressed and may contain confidential and privileged information protected by law. If you received this e-mail in error, any review, use, dissemination, distribution, or copying of the e-mail is strictly prohibited. Please notify the sender immediately by return e-mail and delete all copies from your system.

TITLE 18. ENVIRONMENTAL QUALITY

CHAPTER 4. DEPARTMENT OF ENVIRONMENTAL QUALITY - SAFE DRINKING WATER

1. A concrete structure, tank, or treatment tank basin that is constructed onsite if the structure, tank, or basin is not normally coated or sealed and the construction materials used in the concrete are consistent with subsection (D). If a coating or sealant is specified by the design engineer, the coating or sealant shall comply with ANSI/NSF Standard 61;
2. An earthen reservoir or canal located upstream of water treatment;
3. A water treatment plant that is comprised of components that comply with subsections (B), (C), and (D);
4. A synthetic tank constructed of material that meets Food and Drug Administration standards for a material that comes into contact with drinking water or aqueous food, or a galvanized steel tank, either of which is:
 - a. Less than 15,000 gallons in capacity, and
 - b. Used in a public water system with 500 or fewer service connections; or
5. A pipe, treatment plant component, or water distribution system component made of lead-free stainless steel.

Historical Note

Former Section R9-8-213 repealed, new Section R9-8-213 adopted effective May 26, 1978 (Supp. 78-3). Amended effective August 7, 1979 (Supp. 79-4). Amended effective January 6, 1984 (Supp. 84-1). Former Section R9-8-213 renumbered without change as Section R18-4-213 (Supp. 87-3). Amended effective June 30, 1989 (Supp. 89-2). Section repealed, new Section adopted effective August 8, 1991 (Supp. 91-3). Section repealed, new Section adopted effective April 28, 1995 (Supp. 95-2). Amended effective June 3, 1998 (Supp. 98-3). Section R18-4-213 repealed; new Section renumbered from R18-4-119 and amended by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-214. Hauled Water

- A. All hauled water for delivery to a public water system shall be obtained from a source that is approved pursuant to 18 A.A.C. 5, Article 5, or a regulated public water system.
- B. Materials or products that come into contact with the water shall comply with R18-4-213(B).
- C. Roof hatches shall be fitted with a watertight cover.
- D. A bottom drain valve or other provisions to allow complete drainage and cleaning of a water transport container shall be provided.
- E. Hoses that are used to deliver drinking water shall be equipped with a cap and shall remain capped when not in use.
- F. A water hauler shall, at all times, maintain a residual free chlorine level of 0.2 mg/l to 1.0 mg/l in the water that is hauled in a water transport container. A chlorine disinfectant shall be added at the time water is loaded into the container. The residual free chlorine level shall be measured each time water is off-loaded from the container. The water hauler shall maintain a log of all on-loading, chlorine disinfectant additions and residual-free chlorine measurements. Such records shall be maintained for at least three years and made available to the Department for review upon request.
- G. A water transport container shall be for hauling drinking water only. The container shall be plainly and conspicuously labeled "For Drinking Water Use Only."

Historical Note

Adopted effective August 8, 1991 (Supp. 91-3). Section repealed, new Section adopted effective April 28, 1995 (Supp. 95-2). Amended by final rulemaking at 8 A.A.R.

3046, effective May 1, 2002 (Supp. 02-3). Section R18-4-214 repealed; new Section renumbered from R18-4-125 and amended by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-214.01. Repealed**Historical Note**

New Section made by final rulemaking at 8 A.A.R. 3046, effective May 1, 2002 (Supp. 02-3). Section R18-4-214.01 repealed by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-214.02. Repealed**Historical Note**

New Section made by final rulemaking at 8 A.A.R. 3046, effective January 1, 2004 (Supp. 02-3). R18-4-214.02 including Table 1 and Table 2 repealed by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-215. Backflow Prevention

- A. A public water system shall protect its system from contamination caused by backflow through unprotected cross-connections by requiring the installation and periodic testing of backflow-prevention assemblies. Required backflow-prevention assemblies shall be installed as close as practicable to the service connection.
- B. A public water system shall ensure that a backflow-prevention assembly is installed whenever any of the following occur:
 1. A substance harmful to human health is handled in a manner that could permit its entry into the public water system. These substances include chemicals, chemical or biological process waters, water from public water supplies that has deteriorated in sanitary quality, and water that has entered a fire sprinkler system. A Class 1 or Class 2 fire sprinkler system is exempt from the requirements of this Section;
 2. A source of water supply exists on the user's premises that is not accepted as an additional source by the public water system or is not approved by the Department;
 3. An unprotected cross-connection exists or a cross-connection problem has previously occurred within a user's premises; or
 4. There is a significant possibility that a cross-connection problem will occur and entry to the premises is restricted to the extent that cross-connection inspections cannot be made with sufficient frequency or on sufficiently short notice to ensure that unprotected cross-connections do not exist.
- C. Unless a cross-connection problem is specifically identified, or as otherwise provided in this Section, the requirements of this Section shall not apply to single-family residences used solely for residential purposes.
- D. A backflow-prevention assembly required by this Section shall comply with the following:
 1. If equipped with test cocks, it shall have been issued a certificate of approval by:
 - a. The University of Southern California Foundation for Cross-Connection Control and Hydraulic Research (USC-FCCCHR), or
 - b. A third-party certifying entity that is unrelated to the product's manufacturer or vendor, and is approved by the Department.
 2. If not equipped with test cocks, it shall be approved by a third-party certifying entity that is unrelated to the prod-

TITLE 18. ENVIRONMENTAL QUALITY

CHAPTER 4. DEPARTMENT OF ENVIRONMENTAL QUALITY - SAFE DRINKING WATER

- uct's manufacturer or vendor and is approved by the Department.
- E. The minimum level of backflow protection that is provided to protect a public water system shall be the level recommended in Section 7.2 of the Manual of Cross-Connection Control, Ninth Edition, USC-FCCCHR, KAP-200 University Park MC-2531, Los Angeles, CA, 90089-2531, December 1993, (and no future editions or amendments), incorporated by reference and on file with the Department. The types of backflow prevention that may be required, listed in decreasing order according to the level of protection they provide, include: an air-gap separation (AG), a reduced pressure principle backflow prevention (RP) assembly, a pressure vacuum breaker (PVB) assembly, and a double check valve (DC) assembly. Nothing contained in this Section shall prevent a public water system from requiring the use of a higher level of protection than the level required by this subsection.
1. A public water system may make installation of a required backflow-prevention assembly a condition of service. A user's failure to comply with this requirement shall be sufficient cause for the public water system to terminate water service.
 2. Specific installation requirements for backflow prevention include the following:
 - a. Any backflow prevention required by this Section shall be installed in accordance with the manufacturer's specifications.
 - b. For an AG installation, all piping between the user's connection and the receiving tank shall be entirely visible unless otherwise approved in writing by the public water system.
 - c. An RP assembly shall not be installed in a meter box, pit, or vault unless adequate drainage is provided.
 - d. A PVB assembly may be installed for use on a landscape water irrigation system if the irrigation system conforms to all of the criteria listed below. An RP assembly is required whenever any of the criteria are not met.
 - i. The water use beyond the assembly is for irrigation purposes only;
 - ii. The PVB is installed in accordance with the manufacturer's specifications;
 - iii. The irrigation system is designed and constructed to be incapable of inducing backpressure; and
 - iv. The injection of chemical pesticides and fertilizers, chemigation, is not used or provided in the irrigation system.
- F. Each backflow-prevention assembly required by this Section shall be tested at least annually, or more frequently if directed by the public water system or the Department. Each assembly shall also be tested after installation, relocation, or repair. An assembly shall not be placed in service unless it has been tested and is functioning as designed. The following provisions shall apply to the testing of backflow-prevention assemblies:
1. Testing shall be in accordance with procedures described in Section 9 of the Manual of Cross-Connection Control. The public water system shall notify the water user when testing of backflow-prevention assemblies is needed. The notice shall specify the date by which the testing must be completed and the results forwarded to the public water system.
 2. Testing shall be performed by a person who is currently certified as a "general" tester by the California-Nevada Section of the American Water Works Association (CA-NV Section, AWWA), the Arizona State Environmental Technical Training (ASETT) Center, or other certifying authority approved by the Department.
 3. When a backflow-prevention assembly is tested and found to be defective, it shall be repaired or replaced in accordance with the provisions of this Section.
- G. A public water system shall maintain records of backflow-prevention assembly installations and tests performed on backflow-prevention assemblies in its service area. Records shall be retained by the public water system for at least three years and shall be made available for review by the Department upon request. These records shall include an inventory of backflow-prevention assemblies required by this Section and, for each assembly, all of the following information:
1. Assembly identification number and description,
 2. Location,
 3. Date of tests,
 4. Description of repairs and recommendations for repairs made by the tester, and
 5. The tester's name and certificate number.
- H. A public water system shall submit a written cross-connection incident report to the Department and the local health authority within five business days after a cross-connection problem occurs that results in contamination of the public water system. The report shall address all of the following:
1. Date and time of discovery of the unprotected cross-connection,
 2. Nature of the cross-connection problem,
 3. Affected area,
 4. Cause of the cross-connection problem,
 5. Public health impact,
 6. Date and text of any public health advisory issued,
 7. Each corrective action taken, and
 8. Date of completion of each corrective action.
- I. An individual with direct responsibility for implementing a backflow prevention program for a water system serving more than 50,000 persons, or an individual with direct responsibility for implementing a backflow prevention program for a for a water system serving 50,000 or fewer persons if the Department has determined that such a need exists, shall be licensed as a "cross-connection control program specialist" by the CA-NV Section, AWWA, the ASETT Center, or another certifying authority approved by the Department.

Historical Note

Adopted effective August 8, 1991 (Supp. 91-3). Section repealed, new Section adopted effective April 28, 1995 (Supp. 95-2). Amended effective June 3, 1998 (Supp. 98-3). Section R18-4-215 repealed; new Section renumbered from R18-4-115 and amended by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-216. Vending Machines

An owner of a water vending machine shall be responsible for the proper operation of each water vending machine. The owner shall do all of the following:

1. Clean and maintain each water vending machine according to the manufacturer's recommendations;
2. Retain maintenance and cleaning records for one year;
3. Have analyses performed at least once every six months for total coliform bacteria. Results of such analyses shall be retained for one year. If a sample is positive for total

Angie Lecher

Subject: FW: Backflow Assembly
Attachments: image001.jpg

From: Dean Shaffer <2swmlc@gmail.com>
Sent: Wednesday, October 25, 2023 11:45 AM
To: Angie Lecher <ALecher@Hellsgatefire.org>; Timothy Grier (townmanager@starvalleyaz.com) <townmanager@starvalleyaz.com>
Cc: Edie Chapin <echapin@starvalleyaz.com>; Morey Morris <mmorris@Hellsgatefire.org>
Subject: Re: Backflow Assembly

I have talked to the Town of Payson Water Department, they require all of the fire departments to have a Backflow and be tested annually. If we do not enforce this we will be out of compliance with ADEQ. And if Backflows are not tested to stay in compliance with ADEQ we have to disconnect service until the Backflow is tested.

Dean Shaffer
Water Operator

Angie Lecher

Subject: FW: Backflow Assembly

From: Angie Lecher
Sent: Wednesday, October 25, 2023 12:24 PM
To: Dean Shaffer <2swmlc@gmail.com>; Timothy Grier (townmanager@starvalleyaz.com) <townmanager@starvalleyaz.com>
Cc: Edie Chapin <echapin@starvalleyaz.com>; Morey Morris <mmorris@HellsGateFire.org>
Subject: RE: Backflow Assembly

Mr. Shaffer,

I have reiterated my request multiple times, emphasizing that the fire district is not attempting to evade its responsibilities or create problems for the town of Star Valley. My only request is for the documentation supporting the need for the installation of a backflow assembly. I possess town ordinances that do not mandate fire departments to have such assemblies. As previously mentioned in my email, all I am seeking is the town ordinance that designates our use as a requirement for a backflow assembly. Additionally, I am seeking assistance in identifying others who have similar installations so that we can explore ways to reduce the annual testing costs.

As I have tried to communicate during our phone conversations, my objective is simply to acquire the documents that justify our compliance. If these documents do not exist, this presents an opportunity for the town to establish them. I do not understand why my inquiries are being perceived as confrontational rather than as requests for the appropriate documentation. I do not believe I have made any statements that would lead to the assumption that I am seeking an argument by seeking this documentation. In the most straightforward terms, I am only seeking the documents that mandate the presence of a backflow assembly for our building, thereby justifying the costs associated with annual testing.

The town would react similarly if the fire district sent a letter stating that the town must now pay for annual inspections of its buildings because the fire department mandates it. If we were to make such a request, we would support it with the necessary documentation to justify such action. That is all I am aiming to obtain from you.

Since my initial phone call, it has become apparent that any questions or concerns I have raised have been interpreted as accusatory or intended to cause problems. This is not my intention, and I am trying my best to convey the purpose of my inquiry in a professional manner. The fire district plays a crucial role in this community and aims to maintain a cooperative relationship with the town. If the ordinance does not currently exist, but the town intends to address this by adopting one, we will not take actions that make the process more difficult for the town.

In conclusion, I am merely requesting the documentation that supports the requirement for the district to have a backflow assembly installed, which in turn obligates the district to meet the annual testing requirements. Relying on the town of Payson requirements or rules is not sufficient, as I have found other towns that do not have this requirement. However, all of them have ordinances that clarify this matter and prevent the dispute we currently find ourselves in.

Chief Morris has expressed to me his intention to seek clarification from the town of Payson. Our goal is to secure the appropriate documentation and proceed in alignment with our mandated responsibilities. Ensuring the uninterrupted delivery of water to our station and the fulfillment of both our agencies obligations.

Sincerely,

Angie Lecher
Business Manager
Hellsgate Fire Department



(928)474-3835 phone
(928)468-0300 fax

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Angie Lecher

Subject: FW: Backflow Assembly
Attachments: image001.jpg

From: Dean Shaffer <2swmlc@gmail.com>
Sent: Wednesday, October 25, 2023 12:42 PM
To: Angie Lecher <ALecher@Hellsgatefire.org>
Cc: Timothy Grier (townmanager@starvalleyaz.com) <townmanager@starvalleyaz.com>; Edie Chapin <echapin@starvalleyaz.com>; Morey Morris <mmorris@Hellsgatefire.org>
Subject: Re: Backflow Assembly

I believe it's time for this matter to be resolved by the Town Manager (Mr Gier).

Dean Shaffer
Water Operator

Angie Lecher

Subject: FW: Backflow Assembly

From: Angie Lecher
Sent: Wednesday, October 25, 2023 1:37 PM
To: Dean Shaffer <2swmlc@gmail.com>
Cc: Timothy Grier (townmanager@starvalleyaz.com) <townmanager@starvalleyaz.com>; Edie Chapin <echapin@starvalleyaz.com>; Morey Morris <mmorris@HellsGateFire.org>
Subject: RE: Backflow Assembly

Mr. Shaffer,

That sounds like a great plan. Chief Morris is aware of this communication as well and the two of them can work out the resolution together.

In the meantime, I've contacted High Country Plumbing who performed the test last year for us. Although they didn't provide me with a date of service, they will perform the annual testing at the same time that they handle the testing for the Moose Lodge. They are aware of the November 30 deadline and assured me that the testing will be completed prior to that date. They have several backflow assemblies that they test in the Star Valley area and I've started discussions with them to compile them together to try and capture some cost savings.

Thank you for your time on this matter.

Sincerely,

Angie Lecher
Business Manager
Hellsgate Fire Department



(928)474-3835 phone
(928)468-0300 fax

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Angie Lecher

Subject: FW: Backflow Assembly
Attachments: image001.jpg

From: Dean Shaffer <2swmlc@gmail.com>
Sent: Wednesday, October 25, 2023 1:48 PM
To: Angie Lecher <ALecher@Hellsgatefire.org>
Cc: Timothy Grier (townmanager@starvalleyaz.com) <townmanager@starvalleyaz.com>; Edie Chapin <echapin@starvalleyaz.com>; Morey Morris <mmorris@Hellsgatefire.org>
Subject: Re: Backflow Assembly

Sounds good, if High Country Plumbing runs into a problem meeting the time. We can work on this with you. It's not our goal to turn off anyone's water.

Dean Shaffer
Water Operator

Board of Directors
Hellsgate Fire District
80 S. Walters Lane
Star Valley, AZ 85541

November 16, 2023

Re: Annual Testing Requirement of the Backflow Prevention Assembly


Dear Board of Directors:

The Town of Star Valley has been requested by Chief Morris of the Hellsgate Fire Department to provide a letter to the Board of Directors explaining the annual testing requirement of the Backflow Prevention Assembly.

The Arizona Department of Environmental Quality requires that a public water system protect its system from contamination caused by backflow through unprotected cross-connections by requiring the installation and annual testing of backflow prevention assemblies pursuant to Arizona Administrative Code rule R18-4-215 Backflow Prevention (*See, attached hereto, Arizona Administrative Code*).

It is the sole responsibility of the customer to ensure that the assembly is in satisfactory operating condition at all times. The Town of Star Valley Water Department will send notices to regulated customers advising them when an annual test is required on their backflow assembly. The customer must contact a recognized back flow assembly tester to perform the test. The test results must then be submitted to the Town of Star Valley Water Department. Failure to comply with this requirement shall be sufficient cause for the public water system to terminate the water service.

Respectfully,



Timothy W. Grier, Town Manager

cc: file

Arizona Administrative CODE

www.azsos.gov



18 A.A.C. 4

Supp. 23-2

TITLE 18. ENVIRONMENTAL QUALITY

CHAPTER 4. DEPARTMENT OF ENVIRONMENTAL QUALITY - SAFE DRINKING WATER

The table of contents on page one contains links to the referenced page numbers in this Chapter.

Refer to the notes at the end of a Section to learn about the history of a rule as it was published in the *Arizona Administrative Register*.

This Chapter contains rules that were filed to be codified in the *Arizona Administrative Code* between the dates of April 1, 2023 through June 30, 2023

R18-4-107.	Special Regulations, Including Monitoring - 40 CFR 141, Subpart E	R18-4-402.	Use of Lead Free Pipes, Fittings, Fixtures, Solder, and Flux for Drinking Water – 40 CFR 143, Subpart B
	8		26

Questions about these rules? Contact:

Department: Arizona Department of Environmental Quality
Address: 1110 W. Washington St.
Phoenix, AZ 85007

Website: www.azdeq.gov

Name: Laura Carusona, Safe Drinking Water Manager

Telephone: (602) 771-0053

Email: carusona.laura@azdeq.gov

The release of this Chapter in Supp. 23-2 replaces Supp. 16-1, 1-38 pages.

Please note that the Chapter you are about to replace may have rules still in effect after the publication date of this supplement. Therefore, all superseded material should be retained in a separate binder and archived for future reference.

PREFACE

Under Arizona law, the Department of State, Office of the Secretary of State (Office), Administrative Rules Division, accepts state agency rule notice and other legal filings and is the publisher of Arizona rules. The Office of the Secretary of State does not interpret or enforce rules in the *Administrative Code*. Questions about rules should be directed to the state agency responsible for the promulgation of the rule.

Scott Cancelosi, Director
ADMINISTRATIVE RULES DIVISION

RULES

The definition for a rule is provided for under A.R.S. § 41-1001. “Rule’ means an agency statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedures or practice requirements of an agency.”

THE ADMINISTRATIVE CODE

The *Arizona Administrative Code* is where the official rules of the state of Arizona are published. The *Code* is the official codification of rules that govern state agencies, boards, and commissions.

The *Code* is separated by subject into Titles. Titles are divided into Chapters. A Chapter includes state agency rules. Rules in Chapters are divided into Articles, then Sections. The “R” stands for “rule” with a sequential numbering and lettering outline separated into subsections.

Rules are codified quarterly in the *Code*. Supplement release dates are printed on the footers of each Chapter.

First Quarter: January 1 - March 31
Second Quarter: April 1 - June 30
Third Quarter: July 1 - September 30
Fourth Quarter: October 1 - December 31

For example, the first supplement for the first quarter of 2022 is cited as Supp. 22-1. Supplements are traditionally released three to four weeks after the end of the quarter because filings are accepted until the last day of the quarter.

Please note: The Office publishes by Chapter, not by individual rule Section. Therefore there might be only a few Sections codified in each Chapter released in a supplement. This is why the Office lists only updated codified Sections on the previous page.

RULE HISTORY

Refer to the HISTORICAL NOTE at the end of each Section for the effective date of a rule. The note also includes the *Register* volume and page number in which the notice was published (A.A.R.) and beginning in supplement 21-4, the date the notice was published in the *Register*.

AUTHENTICATION OF PDF CODE CHAPTERS

The Office began to authenticate Chapters of the *Code* in Supp. 18-1 to comply with A.R.S. §§ 41-1012(B) and A.R.S. § 41-5505.

A certification verifies the authenticity of each *Code* Chapter posted as it is released by the Office of the Secretary of State. The authenticated pdf of the *Code* includes an integrity mark with a certificate ID. Users should check the validity of the signature, especially if the pdf has been downloaded. If the digital signature is invalid it means the document’s content has been compromised.

HOW TO USE THE CODE

Rules may be in effect before a supplement is released by the Office. Therefore, the user should refer to issues of the *Arizona Administrative Register* for recent updates to rule Sections.

ARIZONA REVISED STATUTE REFERENCES

The Arizona Revised Statutes (A.R.S.) are available online at the Legislature’s website, www.azleg.gov. An agency’s authority note to make rules is often included at the beginning of a Chapter. Other Arizona statutes may be referenced in rule under the A.R.S. acronym.

SESSION LAW REFERENCES

Arizona Session Law references in a Chapter can be found at the Secretary of State’s website, www.azsos.gov under Services-> Legislative Filings.

EXEMPTIONS FROM THE APA

It is not uncommon for an agency to be exempt from the steps outlined in the rulemaking process as specified in the Arizona Administrative Procedures Act, also known as the APA (Arizona Revised Statutes, Title 41, Chapter 6, Articles 1 through 10). Other agencies may be given an exemption to certain provisions of the Act.

An agency’s exemption is written in law by the Arizona State Legislature or under a referendum or initiative passed into law by Arizona voters.

When an agency files an exempt rulemaking package with our Office it specifies the law exemption in what is called the preamble of rulemaking. The preamble is published in the *Register* online at www.azsos.gov/rules, click on the *Administrative Register* link.

Editor’s notes at the beginning of a Chapter provide information about rulemaking Sections made by exempt rulemaking. Exempt rulemaking notes are also included in the historical note at the end of a rulemaking Section.

The Office makes a distinction to certain exemptions because some rules are made without receiving input from stakeholders or the public. Other exemptions may require an agency to propose exempt rules at a public hearing.

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Rhonda Paschal, rules managing editor, assisted with the editing of this Chapter.

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TITLE 18. ENVIRONMENTAL QUALITY

CHAPTER 4. DEPARTMENT OF ENVIRONMENTAL QUALITY - SAFE DRINKING WATER

Authority: A.R.S. § 49-104 et seq.

Supp. 23-2

CHAPTER TABLE OF CONTENTS

ARTICLE 1. PRIMARY DRINKING WATER REGULATIONS

Article 1, consisting of Sections R18-4-101 through R18-4-123, adopted effective April 28, 1995 (Supp. 95-2).

Article 1, consisting of R18-4-101 through R18-4-115, recodified to 18 A.A.C. Title 5, Article 1, R18-5-101 through R18-5-115 (Supp. 95-2).

Section	
R18-4-101.	Authority and Purpose 4
R18-4-102.	Incorporation by Reference of 40 CFR 141 and 142 4
R18-4-103.	General – 40 CFR 141, Subpart A 4
R18-4-104.	Maximum Contaminant Levels – 40 CFR 141, Subpart B 7
R18-4-105.	Monitoring and Analytical Requirements – 40 CFR 141, Subpart C 7
R18-4-105.01.	Renumbered 7
R18-4-106.	Reporting and Recordkeeping – 40 CFR 141, Subpart D 8
R18-4-107.	Special Regulations, Including Monitoring - 40 CFR 141, Subpart E 8
R18-4-108.	Maximum Contaminant Level Goals and Maximum Residual Disinfectant Level Goals – 40 CFR 141, Subpart F 8
R18-4-109.	Primary Drinking Water Regulations: Maximum Contaminant Levels and Maximum Residual Disinfectant Levels – 40 CFR 141, Subpart G 8
R18-4-110.	Filtration and Disinfection – 40 CFR 141, Subpart H 8
R18-4-111.	Control of Lead and Copper – 40 CFR 141, Subpart I 8
R18-4-112.	Use of Non-Centralized Treatment Devices – 40 CFR 141, Subpart J 9
R18-4-113.	Treatment Techniques – 40 CFR 141, Subpart K. 9
R18-4-114.	Disinfectant Residuals, Disinfection Byproducts, and Disinfection Byproduct Precursors – 40 CFR 141, Subpart L 9
R18-4-115.	Renumbered 9
R18-4-116.	Renumbered 9
R18-4-117.	Consumer Confidence Reports – 40 CFR 141, Subpart O 9
R18-4-118.	Enhanced Filtration and Disinfection - Systems Serving 10,000 or More People – 40 CFR 141, Subpart P 9
R18-4-119.	Public Notification of Drinking Water Violations – 40 CFR 141, Subpart Q 10
R18-4-120.	Renumbered 10
R18-4-121.	Ground Water Rule – 40 CFR 141, Subpart S ... 10
R18-4-122.	Enhanced Filtration and Disinfection – Systems Serving Fewer Than 10,000 People – 40 CFR 141, Subpart T 10
Appendix A.	Renumbered 10

R18-4-123.	Initial Distribution System Evaluations – 40 CFR 141, Subpart U10
R18-4-124.	Stage 2 Disinfection Byproducts Requirements – 40 CFR 141, Subpart V10
R18-4-125.	Enhanced Treatment For Cryptosporidium – 40 CFR 141, Subpart W10
R18-4-126.	Revised Total Coliform Rule 40 CFR Part 141, Subpart Y10
Appendix A.	Repealed 11

ARTICLE 2. STATE DRINKING WATER REGULATIONS

Article 2, consisting of Sections R18-4-201 through R18-4-223 adopted effective April 28, 1995 (Supp. 95-2).

Article 2, consisting of Sections R18-4-201 through R18-4-290, repealed effective April 28, 1995 (Supp. 95-2).

Article 2 consisting of Sections R18-4-201 through R18-4-290, adopted effective August 8, 1991 (Supp. 91-3).

Article 2 consisting of Sections R18-4-201 through R18-4-290 and Appendices 1-7, repealed effective August 8, 1991 (Supp. 91-3).

Article 2 consisting of Sections R9-8-210 through R9-8-213, R9-8-220 through R9-8-227, R9-8-230 through R9-8-236, R9-8-250 through R9-8-253, R9-8-260 through R9-8-273, R9-8-290, and Appendices 1 through 6 renumbered as Article 2, Sections R18-4-210 through R18-4-213, R18-4-220 through R18-4-227, R18-4-230 through R18-4-236, R18-4-250 through R18-4-253, R18-4-260 through R18-4-273, R18-4-290, and Appendices 1 through 6 (Supp. 87-3).

Section	
R18-4-201.	Enforcement11
R18-4-202.	Certified Operators11
R18-4-203.	Operation and Maintenance11
R18-4-204.	Emergency Operation Plans11
R18-4-205.	Sample Collection, Preservation, and Transportation11
R18-4-206.	Monitoring and Sampling by the Department and MAP Contractors12
R18-4-207.	Entry and Inspection of Public Water Systems ..12
R18-4-208.	Sanitary Surveys12
R18-4-209.	Unsafe Supplies12
R18-4-210.	Total Coliform; Special Events12
R18-4-211.	Reporting Requirements13
R18-4-212.	Groundwater Under the Direct Influence of Surface Water13
Table 1.	Decision Matrix for Determining Groundwater Under the Direct Influence of Surface Water15
R18-4-213.	Standards for Additives, Materials, and Equipment15
R18-4-214.	Hauled Water16
R18-4-214.01.	Repealed16

TITLE 18. ENVIRONMENTAL QUALITY

CHAPTER 4. DEPARTMENT OF ENVIRONMENTAL QUALITY - SAFE DRINKING WATER

R18-4-214.02. Repealed 16

R18-4-215. Backflow Prevention 16

R18-4-216. Vending Machines 17

R18-4-217. Use of Blending to Achieve Compliance with
Maximum Contaminant Levels 18

R18-4-218. Criteria and Procedures for Public Water Systems
Using Point-of-Entry or Point-of-Use Treatment
Devices 18

R18-4-219. Exclusions 19

R18-4-220. Repealed 19

R18-4-221. Renumbered 19

R18-4-222. Renumbered 19

R18-4-223. Use of Bottled Water 20

R18-4-224. Renumbered 20

R18-4-225. Renumbered 20

R18-4-226. Renumbered 20

R18-4-227. Repealed 20

R18-4-228. Repealed 20

R18-4-229. Repealed 20

R18-4-230. Repealed 21

R18-4-231. Repealed 21

R18-4-232. Repealed 21

R18-4-233. Repealed 21

R18-4-234. Repealed 21

R18-4-235. Repealed 21

R18-4-236. Repealed 21

R18-4-237. Repealed 21

R18-4-238. Repealed 21

R18-4-239. Repealed 21

R18-4-240. Repealed 21

R18-4-241. Repealed 21

R18-4-242. Repealed 21

R18-4-243. Repealed 21

R18-4-244. Repealed 21

R18-4-245. Repealed 21

R18-4-246. Repealed 21

R18-4-247. Repealed 21

R18-4-248. Repealed 22

R18-4-249. Repealed 22

R18-4-250. Repealed 22

R18-4-251. Repealed 22

R18-4-252. Repealed 22

R18-4-253. Repealed 22

R18-4-254. Reserved 22

R18-4-255. Reserved 22

R18-4-256. Reserved 22

R18-4-257. Reserved 22

R18-4-258. Reserved 22

R18-4-259. Reserved 22

R18-4-260. Repealed 22

R18-4-261. Repealed 22

R18-4-262. Repealed 22

R18-4-263. Repealed 22

R18-4-264. Repealed 22

R18-4-265. Repealed 22

R18-4-266. Repealed 23

R18-4-267. Repealed 23

R18-4-268. Repealed 23

R18-4-269. Repealed 23

R18-4-270. Repealed 23

R18-4-271. Repealed 23

R18-4-272. Repealed 23

R18-4-273. Repealed 23

R18-4-274. Reserved 23

R18-4-275. Reserved 23

R18-4-276. Reserved 23

R18-4-277. Reserved 23

R18-4-278. Reserved 23

R18-4-279. Reserved 23

R18-4-280. Repealed 23

R18-4-281. Repealed 23

R18-4-282. Repealed 23

R18-4-283. Reserved 23

R18-4-284. Reserved 23

R18-4-285. Reserved 23

R18-4-286. Reserved 23

R18-4-287. Reserved 23

R18-4-288. Reserved 23

R18-4-289. Reserved 23

R18-4-290. Repealed 23

Appendix 1. Repealed 23

Appendix 2. Repealed 24

Appendix 3. Repealed 24

Appendix 4. Repealed 24

Appendix 5. Repealed 24

Appendix 6. Repealed 24

Appendix 7. Repealed 24

ARTICLE 3. MONITORING ASSISTANCE PROGRAM

Article 3, consisting of Sections R18-4-301 thru R18-4-317, adopted effective April 28, 1995 (Supp. 95-2).

Section

R18-4-301. Applicability 24

R18-4-301.01. Renumbered 24

Table 1. Renumbered 24

R18-4-301.02. Repealed 24

R18-4-302. Contractor Responsibilities 24

R18-4-303. Public Water System Responsibilities 24

R18-4-304. Fees for the Monitoring Assistance Program 25

R18-4-305. Collection and Payment of Fees 25

R18-4-306. Repealed 25

R18-4-307. Repealed 25

R18-4-308. Repealed 25

R18-4-309. Repealed 25

R18-4-310. Repealed 26

R18-4-311. Repealed 26

R18-4-312. Repealed 26

R18-4-313. Repealed 26

R18-4-314. Repealed 26

R18-4-315. Repealed 26

R18-4-316. Repealed 26

R18-4-317. Repealed 26

Table 1. Repealed 26

Appendix A. Repealed 26

Appendix B. Repealed 26

ARTICLE 4. OTHER SAFE DRINKING WATER ACT REGULATIONS

New Article 4, consisting of Section R18-1-402, made by final expedited rulemaking at 29 A.A.R. 1472 (June 30, 2023), with an immediate effective date of June 7, 2023 (Supp. 23-2).

Article 4, consisting of Sections R18-4-401 through R18-4-405, repealed by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

Article 4, consisting of Sections R18-4-401 thru R18-4-405, adopted effective April 28, 1995 (Supp. 95-2).

TITLE 18. ENVIRONMENTAL QUALITY

CHAPTER 4. DEPARTMENT OF ENVIRONMENTAL QUALITY - SAFE DRINKING WATER

1. A concrete structure, tank, or treatment tank basin that is constructed onsite if the structure, tank, or basin is not normally coated or sealed and the construction materials used in the concrete are consistent with subsection (D). If a coating or sealant is specified by the design engineer, the coating or sealant shall comply with ANSI/NSF Standard 61;
2. An earthen reservoir or canal located upstream of water treatment;
3. A water treatment plant that is comprised of components that comply with subsections (B), (C), and (D);
4. A synthetic tank constructed of material that meets Food and Drug Administration standards for a material that comes into contact with drinking water or aqueous food, or a galvanized steel tank, either of which is:
 - a. Less than 15,000 gallons in capacity, and
 - b. Used in a public water system with 500 or fewer service connections; or
5. A pipe, treatment plant component, or water distribution system component made of lead-free stainless steel.

Historical Note

Former Section R9-8-213 repealed, new Section R9-8-213 adopted effective May 26, 1978 (Supp. 78-3). Amended effective August 7, 1979 (Supp. 79-4). Amended effective January 6, 1984 (Supp. 84-1). Former Section R9-8-213 renumbered without change as Section R18-4-213 (Supp. 87-3). Amended effective June 30, 1989 (Supp. 89-2). Section repealed, new Section adopted effective August 8, 1991 (Supp. 91-3). Section repealed, new Section adopted effective April 28, 1995 (Supp. 95-2). Amended effective June 3, 1998 (Supp. 98-3). Section R18-4-213 repealed; new Section renumbered from R18-4-119 and amended by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-214. Hauled Water

- A. All hauled water for delivery to a public water system shall be obtained from a source that is approved pursuant to 18 A.A.C. 5, Article 5, or a regulated public water system.
- B. Materials or products that come into contact with the water shall comply with R18-4-213(B).
- C. Roof hatches shall be fitted with a watertight cover.
- D. A bottom drain valve or other provisions to allow complete drainage and cleaning of a water transport container shall be provided.
- E. Hoses that are used to deliver drinking water shall be equipped with a cap and shall remain capped when not in use.
- F. A water hauler shall, at all times, maintain a residual free chlorine level of 0.2 mg/l to 1.0 mg/l in the water that is hauled in a water transport container. A chlorine disinfectant shall be added at the time water is loaded into the container. The residual free chlorine level shall be measured each time water is off-loaded from the container. The water hauler shall maintain a log of all on-loading, chlorine disinfectant additions and residual-free chlorine measurements. Such records shall be maintained for at least three years and made available to the Department for review upon request.
- G. A water transport container shall be for hauling drinking water only. The container shall be plainly and conspicuously labeled "For Drinking Water Use Only."

Historical Note

Adopted effective August 8, 1991 (Supp. 91-3). Section repealed, new Section adopted effective April 28, 1995 (Supp. 95-2). Amended by final rulemaking at 8 A.A.R.

3046, effective May 1, 2002 (Supp. 02-3). Section R18-4-214 repealed; new Section renumbered from R18-4-125 and amended by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-214.01. Repealed**Historical Note**

New Section made by final rulemaking at 8 A.A.R. 3046, effective May 1, 2002 (Supp. 02-3). Section R18-4-214.01 repealed by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-214.02. Repealed**Historical Note**

New Section made by final rulemaking at 8 A.A.R. 3046, effective January 1, 2004 (Supp. 02-3). R18-4-214.02 including Table 1 and Table 2 repealed by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-215. Backflow Prevention

- A. A public water system shall protect its system from contamination caused by backflow through unprotected cross-connections by requiring the installation and periodic testing of backflow-prevention assemblies. Required backflow-prevention assemblies shall be installed as close as practicable to the service connection.
- B. A public water system shall ensure that a backflow-prevention assembly is installed whenever any of the following occur:
 1. A substance harmful to human health is handled in a manner that could permit its entry into the public water system. These substances include chemicals, chemical or biological process waters, water from public water supplies that has deteriorated in sanitary quality, and water that has entered a fire sprinkler system. A Class 1 or Class 2 fire sprinkler system is exempt from the requirements of this Section;
 2. A source of water supply exists on the user's premises that is not accepted as an additional source by the public water system or is not approved by the Department;
 3. An unprotected cross-connection exists or a cross-connection problem has previously occurred within a user's premises; or
 4. There is a significant possibility that a cross-connection problem will occur and entry to the premises is restricted to the extent that cross-connection inspections cannot be made with sufficient frequency or on sufficiently short notice to ensure that unprotected cross-connections do not exist.
- C. Unless a cross-connection problem is specifically identified, or as otherwise provided in this Section, the requirements of this Section shall not apply to single-family residences used solely for residential purposes.
- D. A backflow-prevention assembly required by this Section shall comply with the following:
 1. If equipped with test cocks, it shall have been issued a certificate of approval by:
 - a. The University of Southern California Foundation for Cross-Connection Control and Hydraulic Research (USC-FCCCHR), or
 - b. A third-party certifying entity that is unrelated to the product's manufacturer or vendor, and is approved by the Department.
 2. If not equipped with test cocks, it shall be approved by a third-party certifying entity that is unrelated to the prod-

TITLE 18. ENVIRONMENTAL QUALITY

CHAPTER 4. DEPARTMENT OF ENVIRONMENTAL QUALITY - SAFE DRINKING WATER

- uct's manufacturer or vendor and is approved by the Department.
- E. The minimum level of backflow protection that is provided to protect a public water system shall be the level recommended in Section 7.2 of the Manual of Cross-Connection Control, Ninth Edition, USC-FCCCHR, KAP-200 University Park MC-2531, Los Angeles, CA, 90089-2531, December 1993, (and no future editions or amendments), incorporated by reference and on file with the Department. The types of backflow prevention that may be required, listed in decreasing order according to the level of protection they provide, include: an air-gap separation (AG), a reduced pressure principle backflow prevention (RP) assembly, a pressure vacuum breaker (PVB) assembly, and a double check valve (DC) assembly. Nothing contained in this Section shall prevent a public water system from requiring the use of a higher level of protection than the level required by this subsection.
1. A public water system may make installation of a required backflow-prevention assembly a condition of service. A user's failure to comply with this requirement shall be sufficient cause for the public water system to terminate water service.
 2. Specific installation requirements for backflow prevention include the following:
 - a. Any backflow prevention required by this Section shall be installed in accordance with the manufacturer's specifications.
 - b. For an AG installation, all piping between the user's connection and the receiving tank shall be entirely visible unless otherwise approved in writing by the public water system.
 - c. An RP assembly shall not be installed in a meter box, pit, or vault unless adequate drainage is provided.
 - d. A PVB assembly may be installed for use on a landscape water irrigation system if the irrigation system conforms to all of the criteria listed below. An RP assembly is required whenever any of the criteria are not met.
 - i. The water use beyond the assembly is for irrigation purposes only;
 - ii. The PVB is installed in accordance with the manufacturer's specifications;
 - iii. The irrigation system is designed and constructed to be incapable of inducing backpressure; and
 - iv. The injection of chemical pesticides and fertilizers, chemigation, is not used or provided in the irrigation system.
- F. Each backflow-prevention assembly required by this Section shall be tested at least annually, or more frequently if directed by the public water system or the Department. Each assembly shall also be tested after installation, relocation, or repair. An assembly shall not be placed in service unless it has been tested and is functioning as designed. The following provisions shall apply to the testing of backflow-prevention assemblies:
1. Testing shall be in accordance with procedures described in Section 9 of the Manual of Cross-Connection Control. The public water system shall notify the water user when testing of backflow-prevention assemblies is needed. The notice shall specify the date by which the testing must be completed and the results forwarded to the public water system.
 2. Testing shall be performed by a person who is currently certified as a "general" tester by the California-Nevada Section of the American Water Works Association (CA-NV Section, AWWA), the Arizona State Environmental Technical Training (ASETT) Center, or other certifying authority approved by the Department.
 3. When a backflow-prevention assembly is tested and found to be defective, it shall be repaired or replaced in accordance with the provisions of this Section.
- G. A public water system shall maintain records of backflow-prevention assembly installations and tests performed on backflow-prevention assemblies in its service area. Records shall be retained by the public water system for at least three years and shall be made available for review by the Department upon request. These records shall include an inventory of backflow-prevention assemblies required by this Section and, for each assembly, all of the following information:
1. Assembly identification number and description,
 2. Location,
 3. Date of tests,
 4. Description of repairs and recommendations for repairs made by the tester, and
 5. The tester's name and certificate number.
- H. A public water system shall submit a written cross-connection incident report to the Department and the local health authority within five business days after a cross-connection problem occurs that results in contamination of the public water system. The report shall address all of the following:
1. Date and time of discovery of the unprotected cross-connection,
 2. Nature of the cross-connection problem,
 3. Affected area,
 4. Cause of the cross-connection problem,
 5. Public health impact,
 6. Date and text of any public health advisory issued,
 7. Each corrective action taken, and
 8. Date of completion of each corrective action.
- I. An individual with direct responsibility for implementing a backflow prevention program for a water system serving more than 50,000 persons, or an individual with direct responsibility for implementing a backflow prevention program for a for a water system serving 50,000 or fewer persons if the Department has determined that such a need exists, shall be licensed as a "cross-connection control program specialist" by the CA-NV Section, AWWA, the ASETT Center, or another certifying authority approved by the Department.

Historical Note

Adopted effective August 8, 1991 (Supp. 91-3). Section repealed, new Section adopted effective April 28, 1995 (Supp. 95-2). Amended effective June 3, 1998 (Supp. 98-3). Section R18-4-215 repealed; new Section renumbered from R18-4-115 and amended by final rulemaking at 14 A.A.R. 2978, effective August 30, 2008 (Supp. 08-3).

R18-4-216. Vending Machines

An owner of a water vending machine shall be responsible for the proper operation of each water vending machine. The owner shall do all of the following:

1. Clean and maintain each water vending machine according to the manufacturer's recommendations;
2. Retain maintenance and cleaning records for one year;
3. Have analyses performed at least once every six months for total coliform bacteria. Results of such analyses shall be retained for one year. If a sample is positive for total

PUBLIC NOTICE OF MEETING

PLEASE TAKE NOTICE THAT the Governing Board of Hellsgate Fire District, pursuant to A.R.S. 38-431.09, hereby gives notice that it will hold its regular meetings on the following dates for 2024, at the following time and place:

DATE: The third Wednesday of each month unless otherwise noted.

PLACE AND TIME:

January 17th, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

February 21st, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

March 20th, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

April 17th, 2024 – 5:30 p.m.~ 1st Budget Hearing

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

May 15th, 2024 – 5:30 p.m.~ 2nd Budget Hearing

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

June 19th, 2024 – 5:30 p.m.~ Budget Adoption

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

July 17th, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

August 21st, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

September 18th, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

October 16th, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

November 20th, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

December 18th, 2024 – 5:30 p.m.

Fire Station 21 at 80 S. Walters Lane, Star Valley, Arizona

Notices and Agendas of such meetings will be posted at:

Fire Station 21, 80 S. Walters Lane Star Valley, AZ

Town of Star Valley Office, 3675 W. Hwy 260 Star Valley, AZ

Hellsgate Web Site, hellsgatefire.org or hellsgatefire.com

Copies of agendas for regular and special meetings and executive sessions may be obtained at: Fire Station 21. 80 S. Walters Lane. Star Valley, AZ 85541

The respective agenda will be available to the public at such location not less than 24 hours prior to a meeting, unless the meeting covers an emergency as provided in A.R.S. 38-431.02

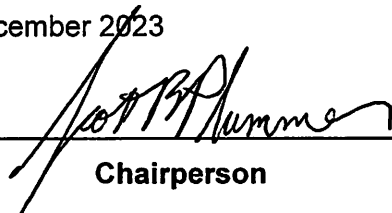
Executive sessions may be held by the Governing Board Meeting provided in A.R.S. 38-431.03. Notice of executive sessions will also be posted at the posting place as provided in A.R.S. 38-431.02.

This notice shall be effective for the period commencing the date hereof and termination the date a superseding notice is filed with the Board of Supervisors and posted at the place of posting mentioned above.

DATED this 20th day of December 2023

Hellsgate Fire District

BY:



Chairperson

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Angie Lecher, Business Manager

DATE: December 20, 2023

SUBJECT: Financial Reports

ITEM #: 3. A.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

In compliance with ARS §48-807 the Governing Boards of Fire Districts are required to review and approve reconciled balance sheet accounts on a monthly basis.

A. Review and Approval of Financial Reports for November 2023

- Cover Sheet covering highlights for the month
- Reconciliation Reports for all accounts
 - Warrants
 - Payroll
 - Capital
 - Enterprise
 - Benefit
 - Contingency
- Profit & Loss Monthly
- Profit & Loss Year to Date
- Wildland Report

RECOMMENDED MOTION

Motion to approve the September Financial Reports



HELLSGATE FIRE DISTRICT

80 S. Walters Lane
Star Valley, AZ 85541



Monthly Financial Report – November 2023

Attached are the following for your information and review:

1. Income Statement of Revenues and Expenditures for November 2023 including budget to actual and year-to-date balances.
2. Balance Sheet as of November 30, 2023
3. Wildland Report as of November 30, 2023
4. Reconciliation Reports for all accounts as of November 2023.

Key Points:

- Account Balances:

○ Warrant Account – Start: \$819,808.96	End: \$859,062.95
○ NBAZ Payroll - Start: \$96,826.93	End: \$77,508.36
○ Benefits - Start: \$52,749.94	End: \$52,864.24
○ Capital – Start: \$127,838.74	End: \$128,115.74
○ Enterprise – Start: \$380.00	End: \$380.00
○ PSPRS Cont – Start: \$217,983.96	End: \$218,476.05
- Interest for the month combines last month and this month.
- Wildland billing is complete. All payments have been received. See wildland report for further information about the season.
- The two employees who resigned their full-time position completed their last work period and are now employees for the Town of Payson.
- The annual audit is complete and will be discussed this evening with the auditor.
- Year end close out is taking place over the next two months. Everything is on schedule so far.
- Planning for next fiscal year has begun with the release of the PSPRS actuarial report. A copy of the report is in the board members dropbox for review. Considerations on how our staff changes will impact PSPRS for FY 2026 are underway.
- Board members should be considering how they wish to handle the position of chief for the district. Last time a committee was formed that included two board members, the current chief,



HELLSGATE FIRE DISTRICT

80 S. Walters Lane
Star Valley, AZ 85541



business manager, and the labor representative. The agendas, minutes and documents handled through the committee are in the board dropbox for review.

- Arizona Fire District Association (AFDA) annual conference in Laughlin is open for enrollment. The dates are January 10-12, 2024.

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

12-12-2023

Date

HELLSGATE FIRE DISTRICT FISCAL YEAR 2024 BUDGET REPORTS

November 2023

	FY 2024	Month Total	Period Difference
REVENUES			
TAX REVENUES			
4010 Property Tax Revenue	\$ 89,321	\$ 102,712.64	\$ (13,391)
4020 FDAT Revenue	\$ 7,694	\$ -	\$ 7,694
Total	\$ 97,015	\$ 102,713	\$ (5,698)
NON-TAX LEVY REVENUES			
4100 Fee Schedule Revenue	\$ 458	\$ 995.10	\$ (537)
4110 Call Revenue	\$ 1,250	\$ 1,432.75	\$ (183)
4120 Lease Revenue	\$ 2,000	\$ 773.00	\$ 1,227
4130 Interest	\$ 667	\$ 2,161.06	\$ (1,494)
4140 Wildland Revenue	\$ 19,378	\$ 5,719.51	\$ 13,658
4150 Grants & Donations	\$ 5,067	\$ 425.00	\$ 4,642
4160 Sale of Assets	\$ 417	\$ -	\$ 417
4170 Housing Contract	\$ -	\$ -	\$ -
4030 Smart & Safe AZ	\$ 1,167	\$ -	\$ 1,167
Total	\$ 30,403	\$ 11,506.42	\$ 18,896
REVENUE TOTAL	\$ 127,418	\$ 114,219.06	\$ 13,199
EXPENSES			
WAGES			
5010 Salaries	\$ 50,156	\$ 47,599.12	\$ 2,557
5020 Overtime	\$ 5,417	\$ 4,691.80	\$ 725
5030 Reserve	\$ 7,917	\$ 8,387.63	\$ (471)
5040 Wildland	\$ 14,167	\$ -	\$ 14,167
Total	\$ 77,656	\$ 60,678.55	\$ 16,977
EMPLOYER TAXES			
5100 Medicare/SS	\$ 921	\$ 776.24	\$ 144
5110 Unemployment	\$ 208	\$ -	\$ 208
Total	\$ 1,129	\$ 776.24	\$ 353
EMPLOYEE BENEFITS			
5120 Health/Dental/Vision	\$ 6,990	\$ 5,678.07	\$ 1,312
5130 Workers Compensation	\$ 5,238	\$ -	\$ 5,238
5200 PSPRS Retirement	\$ 6,000	\$ 6,074.37	\$ (74)
5210 ASRS Retirement	\$ 936	\$ 864.44	\$ 72
5220 457 b/401 a Retirement	\$ 1,635	\$ 1,730.06	\$ (95)
5230 Wildland ER Expenses	\$ 3,336	\$ -	\$ 3,336
5240 Uniform/Phone Allowance	\$ 925	\$ 46.16	\$ 879
5250 Employee Recruit/Retain	\$ 71	\$ -	\$ 71
5260 Physicals	\$ 792	\$ 847.27	\$ (56)
5270 PSPRS COP Liability	\$ 9,622	\$ -	\$ 9,622
5300 PSPRS UAAL	\$ 8,333	\$ -	\$ 8,333

	Total	\$	43,878	\$	15,240.37	\$	28,638
BUILDINGS & LAND							
6010	Utilities	\$	1,713	\$	1,388.77	\$	324
6020	Station & Janitorial Supplies	\$	167	\$	-	\$	167
6030	Building Repair & Maintenance	\$	208	\$	225.00	\$	(17)
	Total	\$	2,088	\$	1,613.77	\$	474
VEHICLES & EQUIPMENT							
6100	Vehicle Fuel	\$	1,333	\$	2,184.88	\$	(852)
6110	Vehicle Maintenance	\$	2,458	\$	326.02	\$	2,132
6120	Personal Protective Equipment	\$	125	\$	-	\$	125
6130	Small Tools & Equipment	\$	592	\$	-	\$	592
6140	EMS Equipment & Supplies	\$	375	\$	37.92	\$	337
6150	Inspection/Prevention/Rehab	\$	125	\$	-	\$	125
6160	Wildland Expenses	\$	1,458	\$	-	\$	1,458
	Total	\$	6,467	\$	2,548.82	\$	3,918
COMMUNICATIONS/IT							
6200	Communications	\$	83	\$	-	\$	83
6210	IT Services R&M	\$	625	\$	613.00	\$	12
6220	Computer Equipment & Supplies	\$	71	\$	9.67	\$	61
6230	Computer Software	\$	1,558	\$	746.41	\$	812
6240	Dispatch Contract	\$	1,875	\$	-	\$	1,875
	Total	\$	4,213	\$	1,369.08	\$	2,843
MEETINGS, TRAVEL & TRAINING							
6300	Training Supplies	\$	42	\$	-	\$	42
6310	Training, State Courses & Instruct	\$	171	\$	-	\$	171
6320	Training, Local	\$	250	\$	-	\$	250
6330	Training, EMT/Paramedic	\$	167	\$	-	\$	167
6340	Leadership Development	\$	417	\$	724.97	\$	(308)
6350	State Fire School	\$	83	\$	-	\$	83
6360	Travel Expenses	\$	42	\$	-	\$	42
	Total	\$	1,171	\$	724.97	\$	446
MANAGERIAL EXPENSES							
7000	Finance/Audit	\$	875	\$	-	\$	875
7010	Legal Expenses	\$	833	\$	-	\$	833
7020	Bank and Service Fees	\$	83	\$	54.25	\$	29
7030	Liability Insurance	\$	1,909	\$	-	\$	1,909
7040	Accident & Sickness Insurance	\$	274	\$	-	\$	274
7050	Life/STD/LTD Insurance	\$	318	\$	272.74	\$	45
7060	Office Supplies	\$	83	\$	42.98	\$	40
7070	Dues/Fees/Subscriptions	\$	125	\$	25.00	\$	100
7080	Misc. Expenses	\$	292	\$	35.88	\$	256
	Total	\$	4,793	\$	430.85	\$	4,362

OTHER

8000 Debt Service	\$	4,304	\$	-	\$	4,304
8010 Contingency	\$	-	\$	-	\$	-
8020 Grant Expense	\$	5,000	\$	(70.37)	\$	5,070
Total	\$	9,304	\$	(70.37)	\$	9,375

FUNDING TO/FROM RESERVES

9000 Capital Outlay	\$	-	\$	-	\$	-
Enterprise Funds	\$	(13,280)	\$	-	\$	(13,280)
PSPRS UAAL Funds	\$	(8,333)	\$	-	\$	(8,333)
Total	\$	(21,614)	\$	-	\$	(21,614)

EXPENSE TOTAL	\$	129,084	\$	83,312.28	\$	45,772
+/- Monthly Net Income			\$	30,906.78		

HELLSGATE FIRE DISTRICT FISCAL YEAR 2024 BUDGET REPORTS

JULY 2023-NOVEMBER 2023

		FY 2024	YTD TOTAL	REMAINING	% of TOTAL	PROJECTION	REMAINDER
CARRY OVER FUNDS	\$	20,000					
REVENUES							
TAX REVENUES							
4010 Property Tax Revenue	\$	1,071,854	\$ 585,700.71	\$ 486,153	54.6%	\$ 702,869	
4020 FDAT Revenue	\$	92,326	\$ -	\$ 92,326	0.0%	\$ -	
Total	\$	1,164,180	\$ 585,700.71	\$ 578,479	50.3%	\$ 702,869	
NON-TAX LEVY REVENUES							
4100 Fee Schedule Revenue	\$	5,500	\$ 9,281.90	\$ (3,782)	168.8%	\$ 11,139	
4110 Call Revenue	\$	15,000	\$ 6,392.88	\$ 8,607	42.6%	\$ 7,672	
4120 Lease Revenue	\$	24,000	\$ 4,631.99	\$ 19,368	19.3%	\$ 5,559	
4130 Interest	\$	8,000	\$ 7,973.39	\$ 27	99.7%	\$ 9,568	
4140 Wildland Revenue	\$	232,531	\$ 168,302.61	\$ 64,228	72.4%	\$ 201,971	
4150 Grants & Donations	\$	60,800	\$ 57,782.24	\$ 3,018	95.0%	\$ 69,341	
4160 Sale of Assets	\$	5,000	\$ 101.54	\$ 4,898	2.0%	\$ 122	
4170 Housing Contract	\$	-	\$ -	\$ -	0.0%	\$ -	
4030 Smart & Safe AZ	\$	14,000	\$ -	\$ 14,000	0.0%	\$ -	
Total	\$	364,831	\$ 254,466.55	\$ 110,364	69.7%	\$ 305,372	
REVENUE TOTAL	\$	1,549,011	\$ 840,167.26	\$ 708,844	54.2%	\$ 1,008,241	\$ 540,770
EXPENSES							
WAGES							
5010 Salaries	\$	601,870	\$ 231,772.42	\$ 370,098	38.5%	\$ 278,138	
5020 Overtime	\$	65,000	\$ 24,137.78	\$ 40,862	37.1%	\$ 28,966	
5030 Reserve	\$	95,000	\$ 51,578.63	\$ 43,421	54.3%	\$ 61,897	
5040 Wildland	\$	170,000	\$ 88,763.55	\$ 81,236	52.2%	\$ 106,521	
Total	\$	931,870	\$ 396,252.38	\$ 535,618	42.5%	\$ 475,522	
EMPLOYER TAXES							
5100 Medicare/SS	\$	11,047	\$ 7,874.37	\$ 3,173	71.3%	\$ 9,450	
5110 Unemployment	\$	2,500	\$ -	\$ 2,500	0.0%	\$ -	
Total	\$	13,547	\$ 7,874.37	\$ 5,673	58.1%	\$ 9,450	
EMPLOYEE BENEFITS							
5120 Health/Dental/Vision	\$	83,878	\$ 34,096.97	\$ 49,781	40.7%	\$ 40,918	
5130 Workers Compensation	\$	62,858	\$ 40,184.00	\$ 22,674	63.9%	\$ 48,223	
5200 PSPRS Retirement	\$	71,999	\$ 40,459.04	\$ 31,540	56.2%	\$ 48,553	

5210 ASRS Retirement	\$	11,237	\$	4,794.94	\$	6,442	42.7%	\$	5,754
5220 457 b/401 a Retirement	\$	19,622	\$	8,927.06	\$	10,695	45.5%	\$	10,713
5230 Wildland ER Expenses	\$	40,031	\$	-	\$	40,031	0.0%	\$	-
5240 Uniform/Phone Allowance	\$	11,100	\$	12,253.88	\$	(1,154)	110.4%	\$	14,705
5250 Employee Recruit/Retain	\$	850	\$	-	\$	850	0.0%	\$	-
5260 Physicals	\$	9,500	\$	2,076.91	\$	7,423	21.9%	\$	2,492
5270 PSPRS COP Liability	\$	115,465	\$	-	\$	115,465	0.0%	\$	-
5300 PSPRS UAAL	\$	100,000	\$	-	\$	100,000	0.0%	\$	-
Total	\$	526,540	\$	142,792.80	\$	383,747	27.1%	\$	171,358

BUILDINGS & LAND

6010 Utilities	\$	20,550	\$	8,151.10	\$	12,399	39.7%	\$	9,782
6020 Station & Janitorial Supplies	\$	2,000	\$	98.78	\$	1,901	4.9%	\$	119
6030 Building Repair & Maintenance	\$	2,500	\$	399.45	\$	2,101	16.0%	\$	479
Total	\$	25,050	\$	8,649.33	\$	16,401	34.5%	\$	10,380

VEHICLES & EQUIPMENT

6100 Vehicle Fuel	\$	16,000	\$	5,983.18	\$	10,017	37.4%	\$	7,180
6110 Vehicle Maintenance	\$	29,500	\$	6,441.42	\$	23,059	21.8%	\$	7,730
6120 Personal Protective Equipment	\$	1,500	\$	-	\$	1,500	0.0%	\$	-
6130 Small Tools & Equipment	\$	7,100	\$	62.74	\$	7,037	0.9%	\$	75
6140 EMS Equipment & Supplies	\$	4,500	\$	1,405.31	\$	3,095	31.2%	\$	1,686
6150 Inspection/Prevention/Rehab	\$	1,500	\$	-	\$	1,500	0.0%	\$	-
6160 Wildland Expenses	\$	17,500	\$	38,756.79	\$	(21,257)	221.5%	\$	46,510
Total	\$	77,600	\$	52,649.44	\$	24,951	67.8%	\$	63,182

COMMUNICATIONS/IT

6200 Communications	\$	1,000	\$	972.00	\$	28	97.2%	\$	1,166
6210 IT Services R&M	\$	7,500	\$	2,452.00	\$	5,048	32.7%	\$	2,943
6220 Computer Equipment & Supplies	\$	850	\$	101.64	\$	748	12.0%	\$	122
6230 Computer Software	\$	18,700	\$	3,138.02	\$	15,562	16.8%	\$	3,766
6240 Dispatch Contract	\$	22,500	\$	11,081.55	\$	11,418	49.3%	\$	13,298
Total	\$	50,550	\$	17,745.21	\$	32,805	35.1%	\$	21,295

MEETINGS, TRAVEL & TRAINING

6300 Training Supplies	\$	500	\$	-	\$	500	0.0%	\$	-
6310 Training, State Courses & Instruct	\$	2,050	\$	150.00	\$	1,900	7.3%	\$	180
6320 Training, Local	\$	3,000	\$	-	\$	3,000	0.0%	\$	-
6330 Training, EMT/Paramedic	\$	2,000	\$	-	\$	2,000	0.0%	\$	-
6340 Leadership Development	\$	5,000	\$	1,712.99	\$	3,287	34.3%	\$	2,056
6350 State Fire School	\$	1,000	\$	-	\$	1,000	0.0%	\$	-

6360 Travel Expenses	\$	500	\$	-	\$	500	0.0%	\$	-
Total	\$	14,050	\$	1,862.99	\$	12,187	13.3%	\$	2,236

MANAGERIAL EXPENSES

7000 Finance/Audit	\$	10,500	\$	-	\$	10,500	0.0%	\$	-
7010 Legal Expenses	\$	10,000	\$	51.25	\$	9,949	0.5%	\$	62
7020 Bank and Service Fees	\$	1,000	\$	281.75	\$	718	28.2%	\$	338
7030 Liability Insurance	\$	22,912	\$	5,721.00	\$	17,191	25.0%	\$	6,865
7040 Accident & Sickness Insurance	\$	3,292	\$	-	\$	3,292	0.0%	\$	-
7050 Life/STD/LTD Insurance	\$	3,815	\$	1,464.50	\$	2,351	38.4%	\$	1,757
7060 Office Supplies	\$	1,000	\$	113.49	\$	887	11.3%	\$	136
7070 Dues/Fees/Subscriptions	\$	1,500	\$	338.12	\$	1,162	22.5%	\$	406
7080 Misc. Expenses	\$	3,500	\$	171.91	\$	3,328	4.9%	\$	206
Total	\$	57,519	\$	8,142.02	\$	49,377	14.2%	\$	9,771

OTHER

8000 Debt Service	\$	51,650	\$	-	\$	51,650	0.0%	\$	-
8010 Contingency	\$	-	\$	-	\$	-	0.0%	\$	-
8020 Grant Expense	\$	60,000	\$	70.37	\$	59,930	0.1%	\$	84
Total	\$	111,650	\$	70.37	\$	111,580	0.1%	\$	84

FUNDING TO/FROM RESERVES

9000 Capital Outlay	\$	-	\$	-	\$	-	0.0%	\$	-
Enterprise Funds	\$	(159,365)	\$	-	\$	(159,365)	0.0%	\$	-
PSPRS UAAL Funds	\$	(100,000)	\$	-	\$	(100,000)	0.0%	\$	-
Total	\$	(259,365)	\$	-	\$	(259,365)	0.0%	\$	-

EXPENSE TOTAL \$ 1,549,011 \$ 636,038.91 \$ 912,972 41.1% \$ 763,277 \$ 785,734

Starting Funds	\$	1,126,492.85	Bond/Capital	\$	140,465
+/- Monthly Income	\$	204,128.35	Contingency	\$	50,000
Ending Funds	\$	1,330,621.20	Carry Over	\$	20,000
			Benefit Account	\$	50,000
			Stabilization Funds	\$	159,365
			PSPRS Cont	\$	216,564
			Enterprise Funds	\$	490,099
			Total	\$	1,126,493

Hellsgate Fire District
Balance Sheet Prev Year Comparison
 As of November 30, 2023

	Nov 30, 23	Nov 30, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
BENEFIT 920 ACCOUNT	52,864.24	52,109.07	755.17	1.5%
CAPITAL 845 ACCOUNT	128,115.74	126,285.55	1,830.19	1.5%
ENTERPRISE 876 ACCOUNT	380.00	380.00	0.00	0.0%
PAYROLL CHASE ACCOUNT	0.00	102,644.37	-102,644.37	-100.0%
Payroll NBA	77,233.17	0.00	77,233.17	100.0%
PSPRS 890 CONTINGENCY ACCO...	218,476.05	314,350.59	-95,874.54	-30.5%
WARRANTS 830 ACCOUNT	855,969.07	662,376.20	193,592.87	29.2%
Total Checking/Savings	1,333,038.27	1,258,145.78	74,892.49	6.0%
Total Current Assets	1,333,038.27	1,258,145.78	74,892.49	6.0%
TOTAL ASSETS	1,333,038.27	1,258,145.78	74,892.49	6.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Direct Deposit Liabilities	-4,247.83	-4,729.03	481.20	10.2%
Payroll Liabilities				
AFLAC	96.18	37.14	59.04	159.0%
ASRS	864.44	1,776.94	-912.50	-51.4%
AZ Revenue	0.00	-179.91	179.91	100.0%
Dental	348.61	308.71	39.90	12.9%
IRS	-27.53	-576.57	549.04	95.2%
Liberty National	109.64	-30.96	140.60	454.1%
Life/AD&D/STD/LTD	0.30	0.00	0.30	100.0%
Medical	355.98	1,830.31	-1,474.33	-80.6%
Nationwide	1,981.18	4,360.08	-2,378.90	-54.6%
PSPRS	5,530.53	7,795.10	-2,264.57	-29.1%
Union Dues	-20.00	-20.00	0.00	0.0%
Vision	12.63	12.63	0.00	0.0%
Payroll Liabilities - Other	33,041.77	17,642.10	15,399.67	87.3%
Total Payroll Liabilities	42,293.73	32,955.57	9,338.16	28.3%
Total Other Current Liabilities	38,045.90	28,226.54	9,819.36	34.8%
Total Current Liabilities	38,045.90	28,226.54	9,819.36	34.8%
Total Liabilities	38,045.90	28,226.54	9,819.36	34.8%
Equity				
Opening Balance Equity	721,735.48	721,735.48	0.00	0.0%
Unrestricted Net Assets	369,128.54	510,871.90	-141,743.36	-27.8%
Net Income	204,128.35	-2,688.14	206,816.49	7,693.7%
Total Equity	1,294,992.37	1,229,919.24	65,073.13	5.3%
TOTAL LIABILITIES & EQUITY	1,333,038.27	1,258,145.78	74,892.49	6.0%

2023 Wildland Billing Hellsgate Fire Department November Report

Bill #	Fire Name	Engine Boss	ENG Type	Truck Charges	Employee Charges	Reimbursed		Total Bill	Expenses		Total Truck Earnings
						Expenses			Nonreimbursed		
23-0001	CA-CDD-OSC Support	Doss	Type 3	\$ 26,712.00	\$ 30,330.59	\$ 10,618.72	\$ 67,661.31	\$ 7,241.20	\$ 19,470.80		
23-0002	2023 OSC Equip Prepo	Doss	Type 3	\$ 1,575.00	\$ 1,598.24	\$ 638.29	\$ 3,811.53	\$ 461.50	\$ 1,113.50		
23-0003	Tanker	None	WT	\$ 875.00	\$ 182.64	\$ -	\$ 1,057.64	\$ 79.17	\$ 795.83		
23-0005	Guzzler	Yungkans	WT	\$ 3,616.00	\$ 1,761.80	\$ -	\$ 5,377.80	\$ 244.98	\$ 3,371.02		
23-0006	Stockton Hill	Yungkans	Type 6	\$ 2,465.00	\$ 2,570.25	\$ -	\$ 5,035.25	\$ 160.13	\$ 2,304.87		
23-0007	May Cross	Yungkans	Type 6	\$ 722.50	\$ 917.68	\$ -	\$ 1,640.18	\$ -	\$ 722.50		
23-0008	DFFM Preposition CY23	Yungkans	Type 6	\$ 15,002.50	\$ 22,110.94	\$ 5,810.23	\$ 42,923.67	\$ 366.24	\$ 14,636.26		
23-0009	DFFM Preposition	Yungkans	Type 6	\$ 6,247.50	\$ 7,752.12	\$ 2,275.38	\$ 16,275.00	\$ 251.49	\$ 5,996.01		
23-0010	Brady	Yungkans	Type 6	\$ 3,357.50	\$ 4,970.14	\$ 45.80	\$ 8,373.44	\$ 166.50	\$ 3,191.00		
23-0011	Valentine	Yungkans	Type 6	\$ 4,292.50	\$ 6,177.49	\$ -	\$ 10,469.99	\$ 147.83	\$ 4,144.67		
23-0012	2023 ONC Staging	Marsh	Type 3	\$ 2,772.00	\$ 2,058.42	\$ 889.09	\$ 5,719.51	\$ 839.53	\$ 1,932.47		
23-0013	2023 PNF	Marsh	Type 3	\$ 26,460.00	\$ 23,370.63	\$ 7,871.02	\$ 57,701.65	\$ 2,748.67	\$ 23,711.33		
							\$ 226,046.97				
Budget Needs:				\$ 159,365.00							
2023 Earnings				\$ 81,390.26							
Still Needed				\$ (77,974.74)							

2023 Wildland Season Employee Costs

	Total Paid Out	Budgeted	Billed	Collected for Manager Services
23-0001/0002	\$ 34,819.37	\$ 5,432.23	\$ 31,928.83	\$ 2,541.70
23-0003	\$ 177.39	\$ -	\$ 182.64	\$ 5.25
23-0005	\$ 1,652.07	\$ -	\$ 1,761.80	\$ 109.73
23-0006/0007/0008	\$ 29,524.07	\$ 5,069.99	\$ 25,598.87	\$ 1,144.80
23-0009/0010	\$ 13,863.16	\$ 1,690.00	\$ 12,722.26	\$ 549.10
23-0011	\$ 7,622.14	\$ 1,690.00	\$ 6,177.49	\$ 245.34
23-0012/0013	\$ 28,804.30	\$ 4,661.65	\$ 25,429.05	\$ 1,286.40
			Total	\$ 5,882.32

4:26 PM

12/12/23

Hellsgate Fire District
Reconciliation Summary
WARRANTS 830 ACCOUNT, Period Ending 11/30/2023

	<u>Nov 30, 23</u>
Beginning Balance	819,808.96
Cleared Transactions	
Checks and Payments - 12 items	-64,735.61
Deposits and Credits - 2 items	103,989.60
Total Cleared Transactions	<u>39,253.99</u>
Cleared Balance	<u><u>859,062.95</u></u>
Uncleared Transactions	
Checks and Payments - 14 items	-3,093.88
Total Uncleared Transactions	<u>-3,093.88</u>
Register Balance as of 11/30/2023	<u><u>855,969.07</u></u>
Ending Balance	855,969.07

Hellsgate Fire District
Reconciliation Detail
WARRANTS 830 ACCOUNT, Period Ending 11/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						819,808.96
Cleared Transactions						
Checks and Payments - 12 items						
Bill Pmt -Check	10/25/2023	19214	Jeff Yungkans	X	-313.22	-313.22
Bill Pmt -Check	10/25/2023	19213	Century Link	X	-114.99	-428.21
Bill Pmt -Check	10/25/2023	19210	Alliant Gas	X	-64.69	-492.90
Bill Pmt -Check	10/25/2023	19212	Cactus State UOC, ...	X	-19.19	-512.09
Check	11/15/2023	19224	Hellsgate Fire Depart...	X	-60,000.00	-60,512.09
Bill Pmt -Check	11/15/2023	19219	Chase	X	-1,066.73	-61,578.82
Bill Pmt -Check	11/15/2023	19223	WEX Bank	X	-1,008.67	-62,587.49
Bill Pmt -Check	11/15/2023	19221	Sunstate Technolog...	X	-820.84	-63,408.33
Bill Pmt -Check	11/15/2023	19225	Arizona Fire & Medi...	X	-787.27	-64,195.60
Bill Pmt -Check	11/15/2023	19217	Arizona Fire Chiefs ...	X	-475.00	-64,670.60
Bill Pmt -Check	11/15/2023	19222	Verizon	X	-40.01	-64,710.61
Bill Pmt -Check	11/15/2023	19220	Gila County Fire Chi...	X	-25.00	-64,735.61
Total Checks and Payments					-64,735.61	-64,735.61
Deposits and Credits - 2 items						
Deposit	11/30/2023			X	1,276.96	1,276.96
Deposit	11/30/2023			X	102,712.64	103,989.60
Total Deposits and Credits					103,989.60	103,989.60
Total Cleared Transactions					39,253.99	39,253.99
Cleared Balance					39,253.99	859,062.95
Uncleared Transactions						
Checks and Payments - 14 items						
Bill Pmt -Check	11/15/2023	19218	CAFMA		-31.38	-31.38
Bill Pmt -Check	11/28/2023	19237	WEX Bank		-1,176.21	-1,207.59
Bill Pmt -Check	11/28/2023	19227	APS		-828.66	-2,036.25
Bill Pmt -Check	11/28/2023	19229	CarQuest		-205.34	-2,241.59
Bill Pmt -Check	11/28/2023	19233	Public Safety Crisis ...		-180.00	-2,421.59
Bill Pmt -Check	11/28/2023	19238	Wrangler Plumbing I...		-150.00	-2,571.59
Bill Pmt -Check	11/28/2023	19234	Tim's Tire, LLC		-130.95	-2,702.54
Bill Pmt -Check	11/28/2023	19230	Century Link		-114.99	-2,817.53
Bill Pmt -Check	11/28/2023	19232	High Country Plumbi...		-75.00	-2,892.53
Bill Pmt -Check	11/28/2023	19226	Alliant Gas		-72.48	-2,965.01
Bill Pmt -Check	11/28/2023	19231	HeartFit For Duty		-60.00	-3,025.01
Bill Pmt -Check	11/28/2023	19236	Verizon		-40.01	-3,065.02
Bill Pmt -Check	11/28/2023	19228	Cactus State UOC, ...		-19.19	-3,084.21
Bill Pmt -Check	11/28/2023	19235	Valley Imaging Solut...		-9.67	-3,093.88
Total Checks and Payments					-3,093.88	-3,093.88
Total Uncleared Transactions					-3,093.88	-3,093.88
Register Balance as of 11/30/2023					36,160.11	855,969.07
Ending Balance					36,160.11	855,969.07

Angie Lecher

From: Tarango, Tiffiney <ttarango@gilacountyaz.gov>
Sent: Sunday, December 3, 2023 1:29 PM
To: Angie Lecher
Subject: Hellsgate Fire November 2023 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 0920000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0876000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0890000-000-000-000-1012-00.pdf

Hellsgate Fire

November 2023

Current Prior

\$99,797.14 \$2,915.50

TOTAL \$99,797.14 \$2,915.50 \$0.00

Tiffiney Tarango
Accountant
928-402-8704

Balance Inquiry for Account 0830000-000-000-000-1012-00
 From 11/01/23 To 11/30/23

Account 0830000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
11/01/23	Starting Balance					\$819,808.96
11/01/23 08:23 AM	Warrant 8300019210				(\$64.69)	\$819,744.27
11/01/23 05:00 PM	distribution			\$24,210.37		\$843,954.64
11/02/23 09:44 AM	Warrant 8300019212				(\$19.19)	\$843,935.45
11/02/23 05:00 PM	distribution			\$13,752.36		\$857,687.81
11/03/23 05:00 PM	distribution			\$7,488.57		\$865,176.38
11/06/23 10:36 AM	Warrant 8300019213				(\$114.99)	\$865,061.39
11/06/23 05:00 PM	distribution			\$13,202.95		\$878,264.34
11/07/23 05:00 PM	distribution			\$10,980.75		\$889,245.09
11/08/23 10:39 AM	Warrant 8300019214				(\$313.22)	\$888,931.87
11/08/23 05:00 PM	distribution			\$11,597.13		\$900,529.00
11/09/23 05:00 PM	distribution			\$1,519.97		\$902,048.97
11/13/23 05:00 PM	distribution			\$2,532.97		\$904,581.94
11/14/23 10:00 AM	journal fund interest allocation - 05/09/2023 to 11/09/2023			\$128.41		\$904,710.35
11/14/23 10:10 AM	journal fund interest allocation - 11/14/2022 to 11/09/2023			\$90.14		\$904,800.49
11/14/23 05:00 PM	distribution			\$887.32		\$905,687.81
11/15/23 10:00 AM	journal fund interest allocation - 09/01/2023 to 10/31/2023			\$0.07		\$905,687.88
11/15/23 05:00 PM	distribution			\$1,477.22		\$907,165.10
11/16/23 05:00 PM	distribution			\$2,054.98		\$909,220.08
11/17/23 05:00 PM	distribution			\$1,448.93		\$910,669.01
11/20/23 09:29 AM	Warrant 8300019224				(\$60,000.00)	\$850,669.01
11/20/23 05:00 PM	distribution			\$3,417.88		\$854,086.89
11/21/23 05:00 PM	distribution			\$68.98		\$854,155.87
11/22/23 10:00 AM	journal fund interest allocation - 08/21/2023 to 11/21/2023			\$373.70		\$854,529.57
11/22/23 10:49 AM	Warrant 8300019219				(\$1,066.73)	\$853,462.84
11/22/23 10:49 AM	Warrant 8300019220				(\$25.00)	\$853,437.84
11/22/23 05:00 PM	distribution			\$701.23		\$854,139.07
11/24/23 08:51 AM	Warrant 8300019221				(\$820.84)	\$853,318.23
11/24/23 08:51 AM	Warrant 8300019225				(\$787.27)	\$852,530.96
11/27/23 11:15 AM	Warrant 8300019217				(\$475.00)	\$852,055.96
11/27/23 05:00 PM	distribution			\$2,398.40		\$854,454.36
11/28/23 10:00 AM	journal fund interest allocation - 05/23/2023 to 11/22/2023			\$110.76		\$854,565.12
11/28/23 10:04 AM	Warrant 8300019223				(\$1,008.67)	\$853,556.45
11/28/23 10:10 AM	journal fund interest allocation - 08/23/2023 to 11/22/2023			\$36.88		\$853,593.33
11/28/23 05:00 PM	distribution			\$3,490.31		\$857,083.64
11/29/23 10:24 AM	Warrant 8300019222				(\$40.01)	\$857,043.63

Balance Inquiry for Account 0830000-000-000-000-1012-00
From 11/01/23 To 11/30/23

11/29/23 05:00 PM	distribution	\$1,482.32	\$858,525.95
11/30/23 10:00 AM	journal fund interest allocation - 05/30/2023 to 11/28/2023	\$44.68	\$858,570.63
11/30/23 01:00 PM	journal fund interest allocation - 06/01/2023 to 11/29/2023	\$31.44	\$858,602.07
11/30/23 01:10 PM	journal fund interest allocation - 08/30/2023 to 11/29/2023	\$347.72	\$858,949.79
11/30/23 01:20 PM	journal fund interest allocation - 06/02/2023 to 11/29/2023	\$113.16	\$859,062.95
11/30/23	Ending Balance		\$859,062.95
	Change In Balance		\$39,253.99

Hellsgate Fire District
Reconciliation Summary
Payroll NBA, Period Ending 11/30/2023

	<u>Nov 30, 23</u>
Beginning Balance	96,826.93
Cleared Transactions	
Checks and Payments - 34 items	-88,939.83
Deposits and Credits - 38 items	69,621.26
Total Cleared Transactions	<u>-19,318.57</u>
Cleared Balance	<u><u>77,508.36</u></u>
Uncleared Transactions	
Checks and Payments - 1 item	-275.19
Total Uncleared Transactions	<u>-275.19</u>
Register Balance as of 11/30/2023	<u><u>77,233.17</u></u>
New Transactions	
Checks and Payments - 8 items	-27,706.37
Total New Transactions	<u>-27,706.37</u>
Ending Balance	<u><u>49,526.80</u></u>

Hellsgate Fire District Reconciliation Detail

Payroll NBA, Period Ending 11/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						96,826.93
Cleared Transactions						
Checks and Payments - 34 items						
Liability Check	09/29/2023	1505	Northern Gila Count...	X	-600.00	-600.00
Liability Check	10/31/2023		Arizona State Retire...	X	-945.48	-1,545.48
Liability Check	10/31/2023		Arizona State Retire...	X	-864.44	-2,409.92
Liability Check	10/31/2023		HealthEquity	X	-773.31	-3,183.23
Liability Check	10/31/2023		HealthEquity	X	-773.31	-3,956.54
Check	11/02/2023		EMI Health	X	-5,319.35	-9,275.89
Check	11/02/2023		Hartford	X	-292.84	-9,568.73
Check	11/02/2023		Hartford	X	-292.84	-9,861.57
Check	11/07/2023		Hartford	X	-292.84	-10,154.41
Check	11/08/2023		HealthEquity	X	-17.50	-10,171.91
Liability Check	11/10/2023		QuickBooks Payroll ...	X	-23,366.28	-33,538.19
Liability Check	11/14/2023		Public Safety Retire...	X	-8,894.09	-42,432.28
Liability Check	11/14/2023		Public Safety Retire...	X	-5,076.34	-47,508.62
Liability Check	11/14/2023	E-pay	IRS	X	-3,806.34	-51,314.96
Liability Check	11/14/2023		Nationwide	X	-897.12	-52,212.08
Liability Check	11/14/2023		Arizona State Retire...	X	-864.44	-53,076.52
Liability Check	11/14/2023		HealthEquity	X	-824.24	-53,900.76
Liability Check	11/14/2023	E-pay	Arizona Department ...	X	-734.28	-54,635.04
Liability Check	11/14/2023		Nationwide	X	-715.08	-55,350.12
Liability Check	11/14/2023		Nationwide	X	-699.52	-56,049.64
Liability Check	11/14/2023		Nationwide	X	-679.08	-56,728.72
Liability Check	11/14/2023		Nationwide	X	-617.08	-57,345.80
Liability Check	11/14/2023		Nationwide	X	-547.26	-57,893.06
Liability Check	11/14/2023		Nationwide	X	-532.61	-58,425.67
Liability Check	11/14/2023		Nationwide	X	-478.61	-58,904.28
Liability Check	11/14/2023		Nationwide	X	-427.98	-59,332.26
Check	11/14/2023		AFLAC	X	-59.04	-59,391.30
Check	11/14/2023		Liberty National	X	-16.64	-59,407.94
Liability Check	11/22/2023	E-pay	IRS	X	-3,245.14	-62,653.08
Liability Check	11/22/2023	E-pay	Arizona Department ...	X	-669.66	-63,322.74
Liability Check	11/24/2023		QuickBooks Payroll ...	X	-22,474.88	-85,797.62
Liability Check	11/24/2023		HealthEquity	X	-240.93	-86,038.55
Check	11/27/2023		Principal Financial	X	-339.73	-86,378.28
Liability Check	11/30/2023		QuickBooks Payroll ...	X	-2,561.55	-88,939.83
Total Checks and Payments					-88,939.83	-88,939.83
Deposits and Credits - 38 items						
Deposit	11/08/2023			X	8,235.46	8,235.46
Liability Check	11/14/2023		Public Safety Retire...	X	0.00	8,235.46
Liability Check	11/14/2023		Public Safety Retire...	X	0.00	8,235.46
Check	11/15/2023	19224	Hellsgate Fire Depar...	X	60,000.00	68,235.46
Deposit	11/16/2023			X	336.90	68,572.36
Deposit	11/17/2023		QuickBooks Payroll ...	X	275.19	68,847.55
Paycheck	11/27/2023	DD2335	Minniss, Sean	X	0.00	68,847.55
Paycheck	11/27/2023	DD2337	Morris, Morey K	X	0.00	68,847.55
Paycheck	11/27/2023	DD2344	Marsh, Dustin W.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2341	Wiggins, Brian	X	0.00	68,847.55
Paycheck	11/27/2023	DD2343	Ceja, John J.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2333	Lecher, Angela M.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2336	Mirabelli, Louis	X	0.00	68,847.55
Paycheck	11/27/2023	DD2334	Marsh, Dustin W.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2338	Porto, Gregory	X	0.00	68,847.55
Paycheck	11/27/2023	DD2339	Sekandari, Ilyas	X	0.00	68,847.55
Paycheck	11/27/2023	DD2340	Smith, Coby A.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2331	Ceja, John J.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2332	Doss, Bobbi A.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2342	Yungkans, Jeffery D.	X	0.00	68,847.55
Paycheck	11/27/2023	DD2330	Blazer, Nathaniel	X	0.00	68,847.55
Deposit	11/28/2023			X	773.00	69,620.55
Deposit	11/30/2023			X	0.71	69,621.26
Paycheck	12/01/2023	DD2345	Lecher, Angela M.	X	0.00	69,621.26
Paycheck	12/08/2023	DD2346	Yungkans, Jeffery D.	X	0.00	69,621.26
Paycheck	12/11/2023	DD2359	Yungkans, Jeffery D.	X	0.00	69,621.26
Paycheck	12/11/2023	DD2358	Wiggins, Brian	X	0.00	69,621.26

4:44 PM

12/12/23

Hellsgate Fire District
Reconciliation Detail
Payroll NBA, Period Ending 11/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	12/11/2023	DD2357	Stallings, Garrett	X	0.00	69,621.26
Paycheck	12/11/2023	DD2356	Smith, Coby A.	X	0.00	69,621.26
Paycheck	12/11/2023	DD2355	Sekandari, Ilyas	X	0.00	69,621.26
Paycheck	12/11/2023	DD2354	Morris, Morey K	X	0.00	69,621.26
Paycheck	12/11/2023	DD2353	Minniss, Sean	X	0.00	69,621.26
Paycheck	12/11/2023	DD2352	Lecher, Angela M.	X	0.00	69,621.26
Paycheck	12/11/2023	DD2351	Hansen, Mark	X	0.00	69,621.26
Paycheck	12/11/2023	DD2348	Blazer, Nathaniel	X	0.00	69,621.26
Paycheck	12/11/2023	DD2350	Doss, Bobbi A.	X	0.00	69,621.26
Paycheck	12/11/2023	DD2349	DeGroot, Nicholas	X	0.00	69,621.26
Paycheck	12/11/2023	DD2347	Bartlett, Martha K.	X	0.00	69,621.26
Total Deposits and Credits					69,621.26	69,621.26
Total Cleared Transactions					-19,318.57	-19,318.57
Cleared Balance					-19,318.57	77,508.36
Uncleared Transactions						
Checks and Payments - 1 item						
Check	11/13/2023	1507	Mirabelli, Louis		-275.19	-275.19
Total Checks and Payments					-275.19	-275.19
Total Uncleared Transactions					-275.19	-275.19
Register Balance as of 11/30/2023					-19,593.76	77,233.17
New Transactions						
Checks and Payments - 8 items						
Liability Check	12/06/2023	E-pay	IRS		-76.48	-76.48
Liability Check	12/06/2023	E-pay	Arizona Department ...		-39.56	-116.04
Liability Check	12/07/2023	E-pay	IRS		-3,918.34	-4,034.38
Liability Check	12/07/2023	E-pay	Arizona Department ...		-659.09	-4,693.47
Liability Check	12/07/2023	E-pay	IRS		-122.96	-4,816.43
Liability Check	12/07/2023	E-pay	Arizona Department ...		-39.27	-4,855.70
Liability Check	12/08/2023		QuickBooks Payroll ...		-21,683.21	-26,538.91
Liability Check	12/08/2023		QuickBooks Payroll ...		-1,167.46	-27,706.37
Total Checks and Payments					-27,706.37	-27,706.37
Total New Transactions					-27,706.37	-27,706.37
Ending Balance					-47,300.13	49,526.80

DEPOSIT TICKET
DEPOSIT RECORD COPY



NATIONAL BANK OF ARIZONA

WWW.NBARIZONA.COM | 800.497.8168

DATE Nov 8, 2023

	CURRENCY	DOLLARS	CENTS
	COIN		
	LIST EACH CHECK		
1	St of AZ	1,000	00
2	St of AZ	5,719	51
3	Fire Recovery	433	75
4	Graison	75	00
5	Refschneider	300	00
6	Gentner	100	00
7	Graun	418	20
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
	\$	8,235	46

PLEASE ENTER TOTAL

823546

91-532/1221

TOTAL ITEMS

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

HELLSGATE FIRE DISTRICT

80 S WALTERS LN
PAYSON, AZ 85541

⑆5454⑆0116⑆ 5800872482⑆ 352

FIRE RECOVERY USA, LLC

TRUST ACCOUNT

52274

HELLSGATE FIRE DEPARTMENT

Date	Type	Reference	Original Amt.	Balance Due	10/30/2023 Discount	Payment
10/18/2023	Bill	1493248	432.75	432.75		432.75
					Check Amount	432.75

TRUST ACCOUNT

HELLSGATE 08/17/2023 CLARK, EMMA ROSE

432.75

STATE OF ARIZONA REMITTANCE ADVICE

WARRANT NO
210981534

AGY: FOA

AGENCY CONTACT: BARBARA ALOI

602-364-1453

INVOICE NO.	INVOICE DT.	INVOICE DESCRIPTION	DOCUMENT/LINE NO.	INVOICE AMT.	DISCOUNT AMT.	NET AMT.
2023-HEL-0012	10/03/2023	2023 ONC Staging-WGE5X3 TR2412	GAX-FOA-FIRE24001128	5,691.05		5,691.05
2023-HEL-0012	10/03/2023	2023 ONC Staging-WGE5X3 TR2412	GAX-FOA-FIRE24001128	28.46		28.46

IF REMITTANCE ADVICE ABOVE IS BLANK OR NEED MORE DETAILS OF THE PAYMENT, VISIT [HTTP://WWW.VENPAY.GAO.AZDOA.GOV/](http://www.venpay.gao.azdoa.gov/).
ELIMINATE LOST OR LATE PAYMENTS! SIGN UP FOR ACH PAYMENTS DEPOSITED DIRECTLY INTO YOUR ACCOUNT.
GO TO GAO WEBSITE AT [HTTPS://GAO.AZ.GOV/PUBLICATIONS/FORMS](https://gao.az.gov/publications/forms) AND LOOK FOR GAO-618 FORM TO SIGN UP FOR ACH.

VENDOR NAME: HELLSGATE FIRE DISTRICT

ISSUE DATE:

WARRANT AMOUNT:

VENDOR ID: IV0000010398

10-23-2023

\$5,719.51

STATE OF ARIZONA REMITTANCE ADVICE

WARRANT NO
210981533

AGY: FOA

AGENCY CONTACT: BARBARA ALOI

602-364-1453

INVOICE NO.	INVOICE DT.	INVOICE DESCRIPTION	DOCUMENT/LINE NO.	INVOICE AMT.	DISCOUNT AMT.	NET AMT.
FS2023-0387	10/03/2023	Incident 2023-0387 9-6-2023	GAX-FOA-24000009727	500.00		500.00
FS2023-0395	10/03/2023	Incident 2023-0395 9-11-2023	GAX-FOA-24000009728	500.00		500.00

IF REMITTANCE ADVICE ABOVE IS BLANK OR NEED MORE DETAILS OF THE PAYMENT, VISIT [HTTP://WWW.VENPAY.GAO.AZDOA.GOV/](http://www.venpay.gao.azdoa.gov/).
ELIMINATE LOST OR LATE PAYMENTS! SIGN UP FOR ACH PAYMENTS DEPOSITED DIRECTLY INTO YOUR ACCOUNT.
GO TO GAO WEBSITE AT [HTTPS://GAO.AZ.GOV/PUBLICATIONS/FORMS](https://gao.az.gov/publications/forms) AND LOOK FOR GAO-618 FORM TO SIGN UP FOR ACH.

VENDOR NAME: HELLSGATE FIRE DISTRICT

ISSUE DATE:

WARRANT AMOUNT:

VENDOR ID: IV0000010398

10-23-2023

\$1,000.00

DEPOSIT TICKET
DEPOSIT RECORD COPY



NATIONAL BANK OF ARIZONA

WWW.NBARIZONA.COM | 800.497.8168

DATE Nov 16, 2023

	CURRENCY	DOLLARS	CENTS
	COIN		
	LIST EACH CHECK		
1	HFD	60000	00
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
	\$	60000	00

\$	60000 00
----	----------

PLEASE ENTER TOTAL

91-532/1221

TOTAL ITEMS

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

HELLSGATE FIRE DISTRICT
80 S WALTERS LN
PAYSON, AZ 85541

⑆5454⑆0116⑆ 5800872482⑆ 352

4:27 PM

12/12/23

Hellsgate Fire District
Reconciliation Summary
BENEFIT 920 ACCOUNT, Period Ending 11/30/2023

	<u>Nov 30, 23</u>
Beginning Balance	52,749.94
Cleared Transactions	
Deposits and Credits - 1 item	<u>114.30</u>
Total Cleared Transactions	<u>114.30</u>
Cleared Balance	<u><u>52,864.24</u></u>
Register Balance as of 11/30/2023	52,864.24
Ending Balance	52,864.24

4:27 PM

12/12/23

**Hellsgate Fire District
Reconciliation Detail
BENEFIT 920 ACCOUNT, Period Ending 11/30/2023**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						52,749.94
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	11/30/2023			X	114.30	114.30
Total Deposits and Credits					114.30	114.30
Total Cleared Transactions					114.30	114.30
Cleared Balance					114.30	52,864.24
Register Balance as of 11/30/2023					114.30	52,864.24
Ending Balance					114.30	52,864.24

Balance Inquiry for Account 0920000-000-000-000-1012-00
 From 11/01/23 To 11/30/23

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

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
11/01/23	Starting Balance					\$52,749.94
11/14/23 10:00 AM	journal fund interest allocation - 05/09/2023 to 11/09/2023			\$11.46		\$52,761.40
11/14/23 10:10 AM	journal fund interest allocation - 11/14/2022 to 11/09/2023			\$7.02		\$52,768.42
11/15/23 10:00 AM	journal fund interest allocation - 09/01/2023 to 10/31/2023			\$0.01		\$52,768.43
11/22/23 10:00 AM	journal fund interest allocation - 08/21/2023 to 11/21/2023			\$35.26		\$52,803.69
11/28/23 10:00 AM	journal fund interest allocation - 05/23/2023 to 11/22/2023			\$9.71		\$52,813.40
11/28/23 10:10 AM	journal fund interest allocation - 08/23/2023 to 11/22/2023			\$3.45		\$52,816.85
11/30/23 10:00 AM	journal fund interest allocation - 05/30/2023 to 11/28/2023			\$3.89		\$52,820.74
11/30/23 01:00 PM	journal fund interest allocation - 06/01/2023 to 11/29/2023			\$2.74		\$52,823.48
11/30/23 01:10 PM	journal fund interest allocation - 08/30/2023 to 11/29/2023			\$30.89		\$52,854.37
11/30/23 01:20 PM	journal fund interest allocation - 06/02/2023 to 11/29/2023			\$9.87		\$52,864.24
11/30/23	Ending Balance					\$52,864.24
	Change In Balance					\$114.30

4:27 PM

12/12/23

Hellsgate Fire District
Reconciliation Summary
CAPITAL 845 ACCOUNT, Period Ending 11/30/2023

	<u>Nov 30, 23</u>
Beginning Balance	127,838.74
Cleared Transactions	
Deposits and Credits - 1 item	<u>277.00</u>
Total Cleared Transactions	<u>277.00</u>
Cleared Balance	<u><u>128,115.74</u></u>
Register Balance as of 11/30/2023	128,115.74
Ending Balance	128,115.74

**Hellsgate Fire District
Reconciliation Detail
CAPITAL 845 ACCOUNT, Period Ending 11/30/2023**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						127,838.74
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	11/30/2023			X	277.00	277.00
Total Deposits and Credits					277.00	277.00
Total Cleared Transactions					277.00	277.00
Cleared Balance					277.00	128,115.74
Register Balance as of 11/30/2023					277.00	128,115.74
Ending Balance					277.00	128,115.74

Balance Inquiry for Account 0845000-000-000-000-1012-00
 From 11/01/23 To 11/30/23

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

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
11/01/23	Starting Balance					\$127,838.74
11/14/23 10:00 AM	journal fund interest allocation - 05/09/2023 to 11/09/2023			\$27.78		\$127,866.52
11/14/23 10:10 AM	journal fund interest allocation - 11/14/2022 to 11/09/2023			\$17.01		\$127,883.53
11/15/23 10:00 AM	journal fund interest allocation - 09/01/2023 to 10/31/2023			\$0.02		\$127,883.55
11/22/23 10:00 AM	journal fund interest allocation - 08/21/2023 to 11/21/2023			\$85.45		\$127,969.00
11/28/23 10:00 AM	journal fund interest allocation - 05/23/2023 to 11/22/2023			\$23.53		\$127,992.53
11/28/23 10:10 AM	journal fund interest allocation - 08/23/2023 to 11/22/2023			\$8.36		\$128,000.89
11/30/23 10:00 AM	journal fund interest allocation - 05/30/2023 to 11/28/2023			\$9.44		\$128,010.33
11/30/23 01:00 PM	journal fund interest allocation - 06/01/2023 to 11/29/2023			\$6.64		\$128,016.97
11/30/23 01:10 PM	journal fund interest allocation - 08/30/2023 to 11/29/2023			\$74.85		\$128,091.82
11/30/23 01:20 PM	journal fund interest allocation - 06/02/2023 to 11/29/2023			\$23.92		\$128,115.74
11/30/23	Ending Balance					\$128,115.74
	Change In Balance					\$277.00

4:28 PM

12/12/23

Hellsgate Fire District
Reconciliation Summary
ENTERPRISE 876 ACCOUNT, Period Ending 11/30/2023

	<u>Nov 30, 23</u>
Beginning Balance	380.00
Cleared Balance	380.00
Register Balance as of 11/30/2023	380.00
Ending Balance	380.00

4:28 PM

12/12/23

Hellsgate Fire District
Reconciliation Detail
ENTERPRISE 876 ACCOUNT, Period Ending 11/30/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						380.00
Cleared Balance						380.00
Register Balance as of 11/30/2023						380.00
Ending Balance						<u>380.00</u>

Balance Inquiry for Account 0876000-000-000-000-1012-00
From 11/01/23 To 11/30/23

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

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
11/01/23	Starting Balance					\$380.00
11/30/23	Ending Balance					\$380.00
	Change In Balance					\$0.00

4:28 PM

12/12/23

Hellsgate Fire District
Reconciliation Summary
PSPRS 890 CONTINGENCY ACCOUNT, Period Ending 11/30/2023

	<u>Nov 30, 23</u>
Beginning Balance	217,983.96
Cleared Transactions	
Deposits and Credits - 1 item	<u>492.09</u>
Total Cleared Transactions	<u>492.09</u>
Cleared Balance	<u><u>218,476.05</u></u>
Register Balance as of 11/30/2023	218,476.05
Ending Balance	218,476.05

4:28 PM

12/12/23

Hellsgate Fire District Reconciliation Detail

PSPRS 890 CONTINGENCY ACCOUNT, Period Ending 11/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						217,983.96
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	11/30/2023			X	492.09	492.09
Total Deposits and Credits					492.09	492.09
Total Cleared Transactions					492.09	492.09
Cleared Balance					492.09	218,476.05
Register Balance as of 11/30/2023					492.09	218,476.05
Ending Balance					492.09	218,476.05

Balance Inquiry for Account 0890000-000-000-000-1012-00
 From 11/01/23 To 11/30/23

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

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
11/01/23	Starting Balance					\$217,983.96
11/14/23 10:00 AM	journal fund interest allocation - 05/09/2023 to 11/09/2023			\$52.52		\$218,036.48
11/14/23 10:10 AM	journal fund interest allocation - 11/14/2022 to 11/09/2023			\$37.10		\$218,073.58
11/15/23 10:00 AM	journal fund interest allocation - 09/01/2023 to 10/31/2023			\$0.03		\$218,073.61
11/22/23 10:00 AM	journal fund interest allocation - 08/21/2023 to 11/21/2023			\$145.69		\$218,219.30
11/28/23 10:00 AM	journal fund interest allocation - 05/23/2023 to 11/22/2023			\$43.10		\$218,262.40
11/28/23 10:10 AM	journal fund interest allocation - 08/23/2023 to 11/22/2023			\$14.25		\$218,276.65
11/30/23 10:00 AM	journal fund interest allocation - 05/30/2023 to 11/28/2023			\$17.01		\$218,293.66
11/30/23 01:00 PM	journal fund interest allocation - 06/01/2023 to 11/29/2023			\$11.92		\$218,305.58
11/30/23 01:10 PM	journal fund interest allocation - 08/30/2023 to 11/29/2023			\$127.63		\$218,433.21
11/30/23 01:20 PM	journal fund interest allocation - 06/02/2023 to 11/29/2023			\$42.84		\$218,476.05
11/30/23	Ending Balance					\$218,476.05
	Change In Balance					\$492.09

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Governing Board

DATE: December 20, 2023

SUBJECT: Public Forum

ITEM #: 4 & 7

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

This is the time for the public to comment. Members of the Board may not discuss items that are not on the agenda. The Board is not permitted to discuss or take action on any item raised in the Call to the Public, which are not on the agenda due to restrictions of the Open Meeting Law; however, individual members of the Board are permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or that the matter be placed on a future agenda.

RECOMMENDED MOTION

This item should be a discussion only with board directing administration in further actions.

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Angie Lecher, Business Manager

DATE: December 20, 2023

SUBJECT: Consent Agenda

ITEM #: 5. A.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

In compliance with ARS §38-431.01, approval of:

A. NOVEMBER 15, 2023 REGULAR SESSION

RECOMMENDED MOTION

Motion to approve the November 15, 2023 Consent Agenda.

*Items listed under consent agenda should be approved by a single motion for all items, unless a board member wishes to discuss an item separately.

**Members of the board do not have to be present at the meeting to approve minutes. When you vote to approve minutes, you are expressing your confidence in the veracity of the preparer and the process. You are not making a personal eyewitness statement that you were there.



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

~MINUTES~

1. CALL TO ORDER

Pursuant to notice, a regular meeting of the Hellsgate Fire District (HFD) was called to order by Chair Garah Monnich at 5:30 PM on Wednesday, November 15, 2023, at the Hellsgate Fire Department Station #21, 80 S. Walters Lane, Star Valley, Arizona. Business Manager Angie Lecher recorded the minutes. A quorum was present, and the meeting, having been duly convened, was ready to proceed with business.

A. ROLL CALL

Board Present: Garah Monnich – Chair; Scott Plummer – Vice Chair; Nick Fitch – Clerk; Lisa Lamoureux – Member. Board Absent: Garah Monnich – Chair. Staff Present: Fire Chief Morey Morris; and Business Manager Angie Lecher – Recorder. Public Present: Bob Monnich, Heidi Beller and Bill Beller via zoom: Cris Lecher.

B. SALUTE TO THE FLAG OF THE UNITED STATES OF AMERICA

Pledge of Allegiance led by all in attendance.

2. REPORTS & CORRESPONDENCE

Pursuant to ARS §38-431.02(K), the following reports and correspondence provided to the HFD Board of Directors.

A. CHIEFS REPORT

Fire Chief Morey Morris discussed the following topics: Bill Beller recognized for his service to the organization. Calls for the month of October, type, and total for the year. Building plan reviews for October and total for the year. Resignations of staff discussed. No wildland update. No maintenance report. Walter R Ferguson Trust to award the department with \$76,915 for purchase of a new chassis to replace BR213. No new legislative update. No facilities update. Fire Station 23 lease agreement will be discussed during executive session and action items later in the meeting.

B. AWARDS & RECOGNITION

No year of service notices for November. Brian Wiggins and Dustin Marsh celebrated birthdays in the month of November. John Ceja and Bustin Marsh resigned from their full-time positions. Bill Beller resigned from his reserve position.

3. FINANCIAL REPORTS

Business Manager Angie Lecher

A. OCTOBER 2023

Business Manager Lecher presented an overview of the status of the FY2024 Budget, showing most areas are in line with expectations and are still in line with projections for the current fiscal year. As expected, tax collection was in line with this time of year. No interest was noted from the county for the month of October. Manager Lecher has reached out to PSPRS regarding the impact of the full-



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

time resignations. The PSPRS pension board met November 13 and discussed concerns of funding. The annual audit is underway, and the report will be presented to the board when complete. Planning for the next fiscal year will begin at the first of the new year. AFDA conference in Laughlin is January 10-12, 2024. No questions posed by board members.

MOTION by Vice Chair Plummer to approve the October 2023 financial reports as provided by Business Manager Lecher.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0

4. PUBLIC FORUM

Pursuant to ARS §38-431.01(H) the HFD Board allows public comment as time permits.

No public comments made.

5. EXECUTIVE SESSION

Pursuant to ARS §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. Executive Sessions are confidential pursuant to ARS §38-431.03(C).

MOTION by Member Lamoureux to enter into executive session to discuss lease contract with Payson Water Company in relation to the Mead Ranch district properties.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0

Time Entered Executive Session: 5:53 PM

Time Regular Session Resumed: 6:18 PM

6. REGULAR BUISNESS

A. CONSENT AGENDA

All matters under the Consent Agenda are considered by the board to be routine and will be enacted by a single motion approving the Consent Agenda.

1. Regular Minutes of September 20, 2023

MOTION by Vice Chair Plummer to approve the consent agenda with corrections to spelling.

MOTION SECONDED by Chair Monnich

MOTION CARRIED 5/0



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

B. SURPLUS EQUIPMENT

1. Chief Morris is still compiling a list of items for the board to consider as surplus.

MOTION made by Member Lamoureux to table.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0

C. BRUSH 213

1. Chief Morris recapping the information provided to the board regarding the state of brush 213. Chief Morris informed the board that funding from the Walter F Ferguson Trust for \$76,915 had been secured to purchase a new chassis to replace brush 213. Board members were pleased with chief's efforts to secure this funding. Chief Morris discussed with members the outcome of the first strategic planning committee meeting held November 8. He discussed that he used a SWOT analysis and four topics were covered; apparatus, fire chief, facilities, future of the department. Due to time limitations the committee focused on apparatus. The committee recommended the purchase of a 2024 Ford F550 diesel engine from San Tan Ford for the donation. Chief discussed using other grant funds for the radio. It would then need to go to a shop for the installation of the lights and siren and bed/box with the sale of the old chassis.

MOTION by Clerk Fitch to accept the donation to purchase the truck off the quote provided.

MOTION SECONDED by Member Lamoureux

MOTION CARRIED 5/0

D. STATION 23

1. The board, having reviewed the attorney approved lease agreement with Payson Water Company during executive session held no additional discussion.

MOTION by Vice Chair Plummer to approve the lease agreement with Payson Water Company for the Mead Ranch properties.

MOTION SECONDED by Member Bain

MOTION CARRIED 5/0

E. POLICIES

1. Business Manager Lecher informed the board that the administration had requested a letter from the union regarding the policy changes. This request was done with late notice for the union to discuss their position on the changes. Manager Lecher requested that the board table the item until the letter is received from the union.

MOTION by Vice Chair Plummer to table policy approval until next month's meeting.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

F. DISTRICT ATTORNEY OF RECORD

1. Business Manager Lecher discussed that prior conversation had been held to consider new representation for district attorney now that the lease agreement is completed with Payson Water Company. Issues with the current attorney and receiving timely responses were discussed.

MOTION by Clerk Fitch to approve administration to reach out to recommended attorneys for the board to consider.

MOTION SECONDED by Vice Chair Plummer

MOTION CARRIED 5/0

7. PUBLIC FORUM

Pursuant to ARS §38-431.01(H) the HFD Board allows public comment as time permits.

Bob Monnich made comments that he was concerned the strategic committee was making the choice for the next fire chief due to comments made by Chief Morris during the brush 213 item. It is the responsibility of the board to choose the next fire chief. Mr. Monnich was concerned that a public member participating on the committee was making recommendations regarding the chief and staffing for the district. Cris Lecher also spoke about concerns that the strategic planning committee was overstepping their authority. Chief Morris discussed that the strategic planning committee was using SWOT analysis for several issues facing the district.

8. ADJOURNMENT

Board Chair Monnich called for an adjournment.

MOTION by Vice Chair Plummer to adjourn the meeting.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0

The meeting adjourned at 6:50 PM

Respectfully Submitted, Angie Lecher, Business Manager



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

~MINUTES~

1. CALL TO ORDER

Pursuant to notice, a regular meeting of the Hellsgate Fire District (HFD) was called to order by Chair Garah Monnich at 5:30 PM on Wednesday, November 15, 2023, at the Hellsgate Fire Department Station #21, 80 S. Walters Lane, Star Valley, Arizona. Business Manager Angie Lecher recorded the minutes. A quorum was present, and the meeting, having been duly convened, was ready to proceed with business.

A. ROLL CALL

Board Present: Scott Plummer – Vice Chair; Nick Fitch – Clerk; Lisa Lamoureux – Member; Deb Bain – Member. Board Absent: Garah Monnich – Chair. Staff Present: Fire Chief Morey Morris; and Business Manager Angie Lecher – Recorder. Public Present: Bob Monnich, Heidi Beller and Bill Beller via zoom: Cris Lecher.

B. SALUTE TO THE FLAG OF THE UNITED STATES OF AMERICA

Pledge of Allegiance led by all in attendance.

2. REPORTS & CORRESPONDENCE

Pursuant to ARS §38-431.02(K), the following reports and correspondence provided to the HFD Board of Directors.

A. CHIEFS REPORT

Fire Chief Morey Morris discussed the following topics: Bill Beller recognized for his service to the organization. Calls for the month of October, type, and total for the year. Building plan reviews for October and total for the year. Resignations of staff discussed. No wildland update. No maintenance report. Walter R Ferguson Trust to award the department with \$76,915 for purchase of a new chassis to replace BR213. No new legislative update. No facilities update. Fire Station 23 lease agreement will be discussed during executive session and action items later in the meeting.

B. AWARDS & RECOGNITION

No year of service notices for November. Brian Wiggins and Dustin Marsh celebrated birthdays in the month of November. John Ceja and Bustin Marsh resigned from their full-time positions. Bill Beller resigned from his reserve position.

3. FINANCIAL REPORTS

Business Manager Angie Lecher

A. OCTOBER 2023

Business Manager Lecher presented an overview of the status of the FY2024 Budget, showing most areas are in line with expectations and are still in line with projections for the current fiscal year. As expected, tax collection was in line with this time of year. No interest was noted from the county for the month of October. Manager Lecher has reached out to PSPRS regarding the impact of the full-



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

time resignations. The PSPRS pension board met November 13 and discussed concerns of funding. The annual audit is underway, and the report will be presented to the board when complete. Planning for the next fiscal year will begin at the first of the new year. AFDA conference in Laughlin is January 10-12, 2024. No questions posed by board members.

MOTION by Vice Chair Plummer to approve the October 2023 financial reports as provided by Business Manager Lecher.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0

4. PUBLIC FORUM

Pursuant to ARS §38-431.01(H) the HFD Board allows public comment as time permits.

No public comments made.

5. EXECUTIVE SESSION

Pursuant to ARS §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. Executive Sessions are confidential pursuant to ARS §38-431.03(C).

MOTION by Member Lamoureux to enter into executive session to discuss lease contract with Payson Water Company in relation to the Mead Ranch district properties.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0

Time Entered Executive Session: 5:53 PM

Time Regular Session Resumed: 6:18 PM

6. REGULAR BUISNESS

A. CONSENT AGENDA

All matters under the Consent Agenda are considered by the board to be routine and will be enacted by a single motion approving the Consent Agenda.

1. Regular Minutes of September 20, 2023

MOTION by Vice Chair Plummer to approve the consent agenda with corrections to spelling.

MOTION SECONDED by Chair Monnich

MOTION CARRIED 5/0



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

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MOTION by Clerk Fitch to accept the donation to purchase the truck off the quote provided.

MOTION SECONDED by Member Lamoureux

MOTION CARRIED 5/0

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MOTION SECONDED by Member Bain

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MOTION by Vice Chair Plummer to table policy approval until next month's meeting.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0



**HELLSGATE FIRE DISTRICT
FIRE BOARD REGULAR MEETING
November 15, 2023**

Station #21 – 80 S. Walters Lane – Star Valley – Training Room

F. DISTRICT ATTORNEY OF RECORD

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MOTION by Clerk Fitch to approve administration to reach out to recommended attorneys for the board to consider.

MOTION SECONDED by Vice Chair Plummer

MOTION CARRIED 5/0

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Bob Monnich made comments that he was concerned the strategic committee was making the choice for the next fire chief due to comments made by Chief Morris during the brush 213 item. It is the responsibility of the board to choose the next fire chief. Mr. Monnich was concerned that a public member participating on the committee was making recommendations regarding the chief and staffing for the district. Cris Lecher also spoke about concerns that the strategic planning committee was overstepping their authority. Chief Morris discussed that the strategic planning committee was using SWOT analysis for several issues facing the district.

8. ADJOURNMENT

Board Chair Monnich called for an adjournment.

MOTION by Vice Chair Plummer to adjourn the meeting.

MOTION SECONDED by Clerk Fitch

MOTION CARRIED 5/0

The meeting adjourned at 6:50 PM

Respectfully Submitted, Angie Lecher, Business Manager

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Angie Lecher, Business Manager

DATE: December 20, 2023

SUBJECT: Draft Audit

ITEM #: 5. B.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

Per A.R.S. §48-253 and §48-805.02 (G) The district is required to have an annual audit in accordance with generally accepted government auditing standards and have that report presented in person or telephonically by the auditor. HFD has contracted with Atlas and Andrew Wendt will be reviewing the draft audit with the board members.

RECOMMENDED MOTION

Motion to approve the audit for fiscal year 2022-2023 performed by Atlas and presented by Andrew Wendt.

48-253. District audits and financial reviews

- A. Each district that is organized under this title, that is not exempt under subsection G or H of this section and that is required to make an annual report under this article shall have its reports audited in accordance with generally accepted government auditing standards and the following:
1. Audits required by this section shall be performed annually for districts whose budgets are one million dollars or more. Districts whose budgets are one hundred thousand dollars or more but less than one million dollars shall have a financial review performed annually. Districts whose budgets are more than fifty thousand dollars and less than one hundred thousand dollars shall have a financial review performed at least biennially. Districts whose budgets are fifty thousand dollars or less shall have a financial review performed at the request of the county board of supervisors or on receipt of a request for a financial review that is signed by at least ten residents of that district. A district shall not be required to perform a financial review more than once per fiscal year.
 2. A district may select an outside auditor who is a certified public accountant or an agent of a certified public accountant who is selected by the board of supervisors and who is trained as an auditor.
 3. A district may advertise and use competitive bidding practices to select an agent to perform the audits or financial reviews required by this section.
- B. Each district that submits a financial statement for the preceding fiscal year that has been attested to by an independent certified public accountant pursuant to section 48-251 is deemed to have complied with this section by submitting a copy of the financial statement to the county treasurer.
- C. Each district shall submit a copy of the completed audit or financial review to the county treasurer and the board of supervisors within two hundred forty days after the close of the district's fiscal year or within one hundred eighty days after a request for a financial review is received by the district pursuant to subsection A, paragraph 1 of this section.
- D. If a district fails to submit an audit or financial review as required by this section, any taxpayer residing in the district, the board of supervisors or the county treasurer may petition the superior court in a county where the district is organized to show cause why the audit or financial review has not been submitted. On a failure to show cause the court shall order the district to submit the audit or financial review within ten days after the judgment is entered. Except for a district organized pursuant to chapter 5, article 3 of this title, on complaint made to the county attorney, the county attorney may investigate any claimed failure to comply with this section, report publicly on the investigation's findings and take any enforcement action deemed appropriate by the county attorney.
- E. If the court enters a judgment against the district under this section, the court may award the taxpayer, board of supervisors or county treasurer reasonable attorney fees and costs associated with bringing the action.
- F. For districts organized under chapter 19 of this title, a district with an annual budget of at least five million dollars shall have an audit performed annually and a district with an annual budget of at least one million dollars but less than five million dollars shall have an audit performed every five years and a financial review performed each year an audit is not performed. A district with an annual budget of at least one hundred thousand dollars but less than one million dollars shall have an audit performed every ten years and a financial review performed each year an audit is not performed.
- G. For districts organized under chapter 5 of this title and except for districts organized under chapter 5, article 3 of this title, a district that receives five hundred thousand dollars or more in total revenues shall perform an annual audit. For the purposes of this subsection, revenues include monies generated by tax levies, monies received through appropriations, grants and other federal and state sources and monies received from services or other private sources, including ambulance and similar services. If a district's total budgeted revenues in a fiscal year are less than five hundred thousand dollars and the district receives total actual revenues in a fiscal year of five hundred thousand dollars or more, the district shall have an audit performed for that preceding fiscal year as if the audit had originally been required by this section. Districts whose total annual revenues are one hundred thousand dollars or more but less than five hundred thousand dollars shall have a financial review performed annually. Districts whose total annual revenues are more than fifty thousand dollars and less than one hundred thousand dollars shall have a financial review performed at least biennially. Districts whose total annual revenues are fifty thousand dollars or less shall have a financial review performed at the request of the county board of supervisors or on receipt of a request for a financial review that is signed by at least ten residents of that district. A district shall not be required to perform a financial review more than once per fiscal year. All financial reviews and audits prescribed by this section must be conducted according to generally accepted government auditing standards.
- H. Districts organized under chapters 4, 6, 17, 22, 27 and 28 of this title are exempt from the requirements of this section.

48-805.02. Fire district annual budget; levy; requirements

A. A fire district shall prepare an annual budget that contains detailed estimated expenditures for each fiscal year as prescribed by subsection D of this section. The proposed budget shall be posted in three public places and shall be posted in a prominent location on the district's official website for at least twenty days before a public hearing at a meeting called by the board to adopt the budget. Copies of the proposed budget shall also be available to members of the public on written request to the district. Following the public hearing, the district board shall adopt a budget. A complete copy of the adopted budget shall be posted in a prominent location on the district's official website within seven business days after final adoption and shall be retained on the website for at least sixty months. For any fire district that does not maintain an official website, the fire district shall comply with this subsection by posting on a website of an association of fire districts in this state.

B. Not more than ten days after the organization of a fire district and not later than August 1 of each year after the organization, the chairperson of the district board shall submit to the county board of supervisors a budget estimate that contains certifications by item and that specifies the amount of monies required for the maintenance and operation of the district for the ensuing year as prescribed by subsection D of this section.

C. Based on the budget submitted by the district, the board of supervisors shall levy the tax as prescribed in section 48-807, subsection F.

D. Every budget adopted by a fire district shall include the annual estimate of revenues and expenses of the fire district for the preceding and current fiscal year fully itemized as prescribed on forms provided by the auditor general and shall include the following:

1. A certification by the chairperson and clerk of the district board as to both of the following:

(a) That the district has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the district general fund, except for those liabilities as prescribed in section 48-805, subsection B, paragraphs 2 and 3 and sections 48-806 and 48-807.

(b) That the district complies with subsection F of this section.

2. The estimated number of full-time employees.

3. The total estimated personnel compensation, which shall separately state the employee salaries and employee-related expenses for retirement costs and health care costs.

4. The amounts necessary to pay the interest and principal of outstanding bonds, as approved by the voters pursuant to section 48-806, the fire district proposes to raise by secondary property tax levies.

5. The amounts necessary to construct, purchase, lease and lease-purchase property of the district as authorized under section 48-805, subsection B.

6. An amount for unanticipated contingencies or emergencies.

7. The amounts that are estimated to be received from sources other than direct property taxes.

8. The amounts levied for fire district operations on the secondary property tax roll.

9. The amounts levied by the fire district assistance tax for distribution to the fire district.

10. A separate statement of the secondary property tax rate for fire district operations and the repayment of bonds.

11. Any amounts to procure services, including those of an organized private fire protection provider or a fire department of a neighboring city, town or fire district, or for emergency medical services.

12. Any amounts of all other services as authorized under section 48-805, as applicable.

13. The beginning fund balance, which shall reflect the restricted and unrestricted unencumbered balance from the preceding fiscal year.

14. For each of the items listed in the proposed budget approved pursuant to subsection A of this section, an estimate of the revenue or expense for the next two fiscal years. The district shall base the estimate on the average increase or decrease of the item for the previous two fiscal years unless more certain information is available to the district. Estimates shall include any applicable levy or rate limitations.

15. If a district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, a study of merger, consolidation or joint operating alternatives. The study required by this paragraph shall be presented to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations and an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation or joint operations.

E. For any district that amends its budget after its initial adoption, the district board shall hold a public hearing on the proposed revision of the budget. The proposed revised budget must be considered and adopted during a public meeting immediately following the public hearing on the proposal. The public hearing on the proposed revised budget may be held at a regularly scheduled public meeting of the board of directors of the district. A fire district that proposes to amend its budget after its initial adoption shall comply with the posting and hearing notice requirements prescribed in subsection A of this section. This subsection does not apply to a district organized pursuant to article 3 of this chapter.

F. If a fire district has adopted a budget, the board of supervisors has levied a fire district tax as provided in subsection C of this section and the district has insufficient monies in its general fund with the county treasurer to operate the district, the chairperson of the fire district board of directors, on or after August 1 of each year, may draw warrants, substitute checks or electronic funds transfers for the purposes prescribed in section 48-805 on the county treasurer, payable on November 1 of that year or on April 1 of the succeeding year. The aggregate amounts of the warrants, substitute checks or

electronic funds transfers may not exceed ninety percent of the taxes levied by the county for the district's current fiscal year. If the treasurer cannot pay a warrant, substitute check or electronic funds transfer for lack of monies in the fire district general fund, the warrant or substitute check shall be endorsed and registered, or the electronic funds transfer shall be recorded, and the warrant, substitute check or electronic funds transfer shall bear interest and be redeemed as provided by law for county warrants, substitute checks or electronic funds transfers, except that the warrants, substitute checks or electronic funds transfers are payable only from the fire district general fund.

G. Any audit, report or review of a fire district made pursuant to section 48-253 shall be presented to the district board by the auditor telephonically or in another live electronic format during a public meeting of the board or, as directed by the board, in person at a public meeting of the board. The district board shall take formal action at the public meeting to review and receive the audit, report or review. The audit, report or review shall be posted in a prominent location on the district's website. For any fire district that does not maintain an official website, the fire district shall comply with this subsection by posting the audit, report or review on a website of an association of fire districts in this state. The audit, report or review shall include an attestation by the auditor of the district as to all of the following:

1. That the district has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the district general fund, except for those liabilities as prescribed in section 48-805, subsection B, paragraphs 2 and 3 and sections 48-806 and 48-807.
2. That the district complies with subsection F of this section.
3. Whether the audit, report or review disclosed any information contrary to the certification made as prescribed by subsection D, paragraph 1 of this section.

**HELLSGATE FIRE DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2023**

DRAFT

**HELLSGATE FIRE DISTRICT
TABLE OF CONTENTS
JUNE 30, 2023**

INDEPENDENT AUDITOR’S REPORT	1 - 3
 BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	6
Reconciliation of the Balance Sheet of Governmental Fund to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Balances – Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	9
Notes to the Financial Statements	10-28
 INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS RELATED TO AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	 29-30
INDEPENDENT ACCOUNTANT REPORT ON STATE LEGAL COMPLIANCE	31-32



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, 2023, 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, 2023, 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 Financial Statements section of our report. We are required to be independent of the District and 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2023, the District adopted new accounting guidance, GASB No. 96, Subscription – Based Information Technology Arrangements. Our opinions are not modified with respect to this matter.

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, unless such an 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 6, 2023 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 & Advisors PLLC

Phoenix, Arizona
December 6, 2023

DRAFT



**HELLSGATE FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,126,493
Taxes receivable	29,212
Lease receivable	220,698
Capital assets:	
Non-depreciable, land	133 7
Depreciable, net	1,26 04
SBITA assets, net	567
	<u>2,800,45</u>
Total assets	<u>\$ 2,800,45</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - pensions	\$ 825,964
	<u>825,964</u>
LIABILITIES	
Accounts payable	8,680
Accrued interest payable	55
Accrued expenses	56,730
Long-term liabilities:	
Due within one year	103,480
Due in more than one year	3,133,249
	<u>3,302,194</u>
Total liabilities	<u>\$ 3,302,194</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows - pensions	\$ 139,095
Deferred inflows - leases	215,362
	<u>215,362</u>
Total deferred inflows of resources	<u>\$ 354,457</u>
NET POSITION	
Invested in capital assets, of related debt	\$ 970,481
Unrestricted (deficit)	<u>(1,000,717)</u>
Total net position	<u>(30,236)</u>
Total liabilities and net position	<u>\$ 3,626,415</u>

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

**HELLSGATE FIRE DISTRICT
STATEMENT OF ACTIVITIES
YEAR THEN ENDED JUNE 30, 2023**

	Governmental Activities
REVENUES	
Charges for services	\$ 510,284
Operating grants and contributions	142,023
	652,307
EXPENSES	
Public safety, fire protection:	
Emergency services	7, 0
Administrative and support services	36,57
Depreciation	98,871
Interest	89,653
	232,439
GENERAL REVENUES	
Property taxes	985,971
Centrally assessed taxes	83,734
Miscellaneous revenue	5,515
Investment income	15,012
	1,090,232
Increase in net position	1,510,100
	(1,540,336)
Net position (deficit) - end	\$ (30,236)

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

**HELLSGATE FIRE DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2023**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 1,126,493
Lease receivable	220,698
Taxes receivable	29,212
Total assets	1,376
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities:	
Accounts payable	8,680
Accrued expenses	56,730
Total liabilities	65,410
Deferred inflows of resources:	
Deferred inflows - leases	215,362
Deferred inflows - property taxes	23,629
Total deferred inflows of resources	238,991
Fund balance:	
Unassigned	1,072,002
Total fund balance	1,072,002
Total liabilities, deferred inflows of resources and fund balances	\$ 1,376,403

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, 2023

Fund balance - total governmental fund \$ 1,072,002

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. 1,424,048

Receivables which are not available to pay for current period expenditures and, therefore, are deferred in the governmental fund balance sheet. 6,451)

Deferred outflows of resources related to pensions are applicable to future reporting periods, and, therefore, are not reported in the governmental fund balance sheet. 825,964

Deferred inflows of resources related to pensions are applicable to future reporting periods, and, therefore, are not reported in the governmental fund balance sheet. (139,095)

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	(2,585,000)	
Unamortized bond premium	(26,176)	
Compensated absences	(76,351)	
Accrued interest payable	(55)	
Subscription liabilities	(23,849)	
Pension liabilities	(525,353)	
	(525,353)	(3,186,704)

Net position of governmental activities \$ (30,236)

HELLSGATE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - GOVERNMENTAL FUNDS
YEAR THEN ENDED JUNE 30, 2023

	General Fund
REVENUES	
Property taxes	\$ 985,315
Fire district assistance taxes	83,734
Intergovernmental	103,919
Charges for services	292,470
Contributions	38,10
Interest income	15 2
	54
Total revenues	54
EXPENDITURES	
Current:	
Public safety, fire protection:	
Emergency services	1,378,588
Administrative and support services	36,575
Debt service:	
Principal	103,185
Interest	78,624
Capital outlay	224,032
	1,821,004
Total expenditures	1,821,004
Excess (deficiency) of revenues over expenditures	(302,450)
OTHER FINANCING SOURCES	
Proceeds from sale of capital assets	5,300
SBITA inception	37,034
	42,334
Total other financing source	42,334
Net change in fund balances	(260,116)
Fund balances - beg	1,332,118
Fund balance ending	\$ 1,072,002

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
YEAR THEN ENDED JUNE 30, 2023**

Net change in fund balance - total governmental fund \$ (260,116)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of net position the cost of these assets is capitalized and they depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	186,998
Depreciation is reported in the government-wide financial statements	(98,871)
Net book value of assets retired and adjustments	(7,340)

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.	(12,811)
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Debt issued provides current financial resource to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Principal repaid and refunded	103,185

Governmental funds report debt premium through other financing sources or expenditures. However, 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 matures in the statement of activities and are reported as interest expense.	
Premium on debt issued	2,493

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.	
Compensated absences	(15,169)
Accrued interest payable	(55)
Net pension liabilities	999,311
Deferred outflows of resources related to pensions	257,737
Deferred inflows of resources related to pensions	354,738

Change in net position of governmental activities	\$ <u><u>1,510,100</u></u>
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HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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.

Coronavirus Disease (COVID-19)

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 revenues. The District continues to monitor the situation surrounding COVID-19. Management will continue to evaluate the impact it will have on future operations.

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 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.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

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.

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, 2023, there was no allowance for uncollectibles on taxes as the District has a subordinate 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 used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund acquisition.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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.

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. Government funds report 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 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 employee 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.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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. 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.

Fund Equity

In the fund financial statements, government 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, 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 (e.g., 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.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

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 unencumbered debt in excess of its tax levy outstanding and to be collected plus available and unencumbered cash. This limitation is applied to the total of the combined funds.

NOTE 2 – CASH AND INVESTMENTS

District's Cash and Cash Equivalents Deposits

As of June 30, 2023, the District had \$864,843 on deposit with the Gila County Treasurer's investment pool (GCTIP). The GCTIP is an external investment pool subject to 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 portfolio 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, 2023, the District's carrying amount of demand deposits was \$232,392 and the bank balance was \$236,491. 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.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2023 for the District’s general fund, including the applicable allowances for uncollectible accounts, which as of June 30, 2023 are \$0, are as follows:

		<u>General Fund</u>
Taxes	\$	29,212
Lease		<u>220,698</u>
Total Receivables	\$	<u>249,910</u>

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, 2023, deferred revenue consisted of the following:

		<u>General Fund</u>	<u>Unavailable</u>
Deferred property taxes	\$	23,629	
Total Deferred Revenues	\$	<u>23,62</u>	

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:						
Land, not depreciable	133,777	\$	-	\$	-	\$ 133,777
Buildings and improvements	982,192		-		-	982,192
Vehicles and apparatus	1,734,660		96,360		(170,026)	1,660,994
Equipment	321,398		90,638		(9,633)	402,403
Subscription based software	-		37,034		-	37,034
Total Capital Assets	<u>3,172,027</u>		<u>224,032</u>		<u>(179,659)</u>	<u>3,216,400</u>
Less: Accumulated Depreciation	<u>(1,852,333)</u>		<u>(112,338)</u>		<u>172,319</u>	<u>(1,792,352)</u>
Total Capital assets, net	<u>\$ 1,319,694</u>	\$	<u>336,370</u>	\$	<u>(7,340)</u>	<u>\$ 1,424,048</u>

Depreciation expense for the year ended June 30, 2023 was \$112,338; all depreciation was expensed to the public safety – fire protection function.

NOTE 6 – LEASE INCOME

The District leases cell tower space under a non-cancelable operating lease with 1 tenant. Designated tower space was initially leased via a five-year lease term. Upon expiration, the District and tenant intend to renew the lease for five additional five-year terms with a 3% increase each year in monthly rent beginning year two of the initial term.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 – LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended June 30, 2023, was as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
General obligation debt	\$ 2,675,000	\$ -	\$ (90,000)	2,585,000	\$ 90,000
Unamortized premium	28,669	-	(2,493)	26,176	-
Compensated absences	61,182	15,169	-	76,351	-
PSPRS Pension Obligation	1,446,187	-	(1,018,573)	27,614	-
ASRS Pension Obligation	78,477	19,262	-	739	-
Subscription-based software liability	-	37,034	(13,185)	23,849	13,480
Total Governmental Activities Long-Term Liabilities	\$ 4,289,515	\$ 71,465	\$ (24,251)	\$ 3,236,729	\$ 103,480

Governmental Activities	Final Maturity	Interest Rate	Original Indebtedness	Balance June 30, 2023
2021 Tax-Exempt Refunding, Series 2021, due in annual amounts of \$20,000 to \$50,000	July 1, 2033	0.00% to 0%	\$ 490,000	\$ 430,000
2021 Certificates of Participation, Taxable Series 2021, due in annual amounts of \$50,000 to \$ 65,000	July 1, 2045	1.0% to 3.3%	2,205,000	2,155,000
Total Governmental Activities – General Obligation Debt				\$ 2,585,000

Debt service re-estimated maturity schedule as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
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	110,000	65,457	175,457
2029-2033	620,000	229,864	849,864
2034-2038	530,000	214,042	744,042
2039-2043	705,000	122,337	827,337
2044-2045	235,000	16,750	251,750
	\$ 2,585,000	\$ 940,798	\$ 3,525,798

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

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.

NOTE 8 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The District has only a single existing arrangement subject to the requirements of GASB 96. The agreement can be described as subscriptions for technology, specifically related to telephones, dispatch, and overall services. The District makes annual payments and the agreement is for a set term. The SBITA liability is the present value of these payments using the District's incremental borrowing rate. The liability is amortized providing the principal and interest components of the payments over the SBITA term. The SBITA Asset is measured as the SBITA Liability plus any capitalized expenditures/expenses incurred in the initial implementation stage. The SBITA asset is depreciated (amortized) using a straight-line depreciation method over the term of the SBITA arrangement.

	Term in Months	Total A Amount	Total Accumulated Amortization
Administrative Software Programs	21	37,034	\$ 13,467

Outflows of Resources

There were no other outflows of resources paid for the SBITA arrangement.

The SBITA liability related principal and interest requirements:

	Interest Rate	Beginning Balance	Term in Months	Ending Balance
Administrative Software Programs	2.9%	\$ 37,034	21	\$ 23,849

The future principal and interest SBITA arrangement payments as of the fiscal year-end are as follows:

Year Ended June 30	Principal	Interest	Total
2024	\$ 13,480	\$ 513	\$ 13,993
2025	10,369	126	10,495
Total	\$ 23,849	\$ 639	\$ 24,488

Commitments and Impairments

There were no additional commitments made before the commencement of the SBITA terms. There were also no impairments or modifications to be reported during this fiscal year.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – 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 agreement.

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. A provision has been made in the financial statements for possible losses of this nature.

NOTE 10 – 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, 2023, the District reported \$196,085 pension and other postemployment benefits (OPEB) expenditures in the government funds for 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, 2023**

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:

Retirement and Disability	Initial Membership Date:	
	Before July 1, 2011	On or After July 1, 2022
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 last 120 months
Benefit percent per year of service	2.1% to 2.3% *With actuarially reduced benefits	2.1% to 2.3%

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 adjustment. 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 benefit is 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 amount 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, 2023, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.41 percent (12.22 percent for retirement and 0.19 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 12.41 percent (12.01 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.19 percent for long-term disability) of the members' annual covered payroll.

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

The District's contributions to ASRS for the years ended June 30, 2023, 2022 and 2021 were \$10,469, \$9,107, and \$8,514, respectively, which were equal to the required contributions for the years then ended. During fiscal year 2023 100% of all contributions were paid from the General Fund.

Pension Liability: As of June 30, 2023, the District reported a liability of \$97,739 for its proportionate share of the ASRS net pension/OPEB liability. The net pension/OPEB liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was determined using date procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2021 to the measurement date of June 30, 2022. The District's proportion of the net pension liability was based on District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2022 was:

<u>ASRS</u>	<u>Proportion June 30, 2022</u>
Pension	0.062%
Health insurance premium benefit	.00063%
Long-term disability	0.00062%

Deferred outflows/inflows of resources: As of June 30, 2023, 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	\$ 892	\$ 1,847
Changes in assumptions	5,111	236
Difference between projected and actual earnings on pension plan investments	-	2,786
Changes in proportionate share	136	1,520
Contributions subsequent to measurement date	10,469	-
	<u>\$ 16,608</u>	<u>\$ 6,389</u>

The \$10,469 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, 2024. 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>	
2024	\$ 3,326
2025	(1,230)
2026	(4,628)
2027	(4,266)
2028	6,548
	<u>\$ (250)</u>

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

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

Actuarial valuation date	June 30, 2021
Actuarial roll forward date	June 30, 2022
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-M

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 percentages. 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%	3.90%	1.95%
Credit	20%	5.30%	1.06%
Interest rate sensitive bonds	10%	(0.20)%	(0.02)%
Real estate	20%	6.00%	1.20%
	100%		

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, 2023**

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, 2023.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
District's proportionate share of the net pension liability	\$ 146,881	\$ 97,733	\$ 56,743

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 employed 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, 2023**

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	5 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 10 years	High 60 consecutive months 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%	80%
Accidental Disability Retirement	50% of 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, 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 100 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, 2023, the following employees were covered by the agent plans' benefit terms:

	Pension
Inactive employees or beneficiaries currently receiving benefits	4
Active employees	5
	<u>9</u>

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023 are indicated below. Rates are a percentage of active members' annual covered payroll.

	<u>Active Member Pension</u>	<u>District Pension</u>	<u>Health Insurance Premium Benefit</u>
Active members – pension	7.65% - 11.65%		
District:			
Pension	7.65% - 11.65%	38.7 %	0.8%
Tier 3 Risk Pool	9.94%	9.4%	0.1%

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, 2023 were:

Pension	
Contributions made	\$ 164,200
Health Insurance Premium Benefit	
Annual OPEB cost contributions made	\$ 10,468

During the year ended June 30, 2023, the District paid PSPRS pension and OPEB contributions from the General Fund.

Pension/OPEB Liability: At June 30, 2023, the District had a net pension/OPEB liability of \$427,614.

The net assets and net liabilities were measured as of June 30, 2022, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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

Actuarial valuation date	June 30, 2022
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	3.75% to 13.00% including inflation
Investment rate of return	7.20%, 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

Actuarial assumptions used in the June 30, 2022 valuation are based on 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 PSRS 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 determined 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 %	3.49 %
International Public Equity	16 %	4.47 %
Global Private Equity	20 %	7.18 %
Other Assets (Commodity Appreciation)	7 %	4.83 %
Core Bonds	2 %	0.45 %
Private Credit	20 %	5.10 %
Diversifying Strategies	10 %	2.68 %
Cash - Mellon	1 %	(0.35) %
	<u>100 %</u>	

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

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

Single Discount Rate: A Single Discount Rate of 7.20% was used to measure the pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 7.20%. 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.

Changes in the Net Pension Liability/OPEB Liability:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension/OPEB Liability (a) – (b)
Balances at June 30, 2022	\$ 4,404,266	2,423,979	\$ 1,446,187
Changes for the current year:			
Service cost	77,155	-	77,155
Interest on the total pension liability	313,072	-	313,072
Changes in OPEB	31,443	(4,254)	35,697
Changes in assumptions	9,651		97,651
Differences between expected and actual experience of the total pension liability	172,967	-	172,967
Contributions – Employer	-	1,825,631	(1,825,631)
Contributions – Employee	-	37,390	(37,390)
Net investment income	-	(144,742)	144,742
Benefit payments, including refunds of employee contributions	(353,081)	(353,081)	-
Administrative expenses and other changes	-	(2,604)	2,604
Net changes	339,767	1,358,340	(1,018,573)
Balances at June 30, 2023	\$ 4,750,193	\$ 4,322,579	\$ 427,614

HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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 7.20%, 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 (6.20%)	Current Discount Rate (7.20%)	1% Increase (20%)
District's net pension/OPEB liability	\$ 1,173,407	\$ 427,614	(171,704)

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

Deferred outflows/inflows of resources: For the year ended June 30, 2023 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	\$ 7,919	\$ 131,982
Changes in assumptions	166,117	724
Difference between projected and actual earnings on pension plan investments	111,111	-
Contributions subsequent to measurement date	164,209	-
	\$ 809,356	\$ 132,706

The \$164,209 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,		
2024	\$	147,864
2025		113,372
2026		74,112
2027		126,869
2028		50,224
	\$	512,441

**HELLSGATE FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

Pension funding status: The information for the analysis of 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 (Excess)	Funded Ratio	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll
2023	\$ 4,234,596	\$ 4,695,801	\$ 461,205	90 %	511,046	90 %
2022	2,872,002	4,387,477	1,515,475	65	53,013	429 %
2021	2,486,896	4,477,096	1,990,200	56 %	3 378	576 %

The information presented above represents PSPRS information under GASB Statement No. 68, which is measured as of June 30, 2022, for the reporting period ending June 30, 2023.

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	Fund Liability (AL)	Funded Ratio	Annual Covered Payroll	AL as a % of Covered Payroll
2023	\$ 87,983	\$ 54,392	\$ 5 1)	162 %	\$ 511,046	(7) %
2022	92,237	22, 9	(6 88)	402 %	353,013	(20) %
2021	72,512	75,8	54	96 %	345,378	1 %

Deferred Compensation Plan

The District has established a defined contribution deferred compensation plan for all fulltime employees in order to provide for semi-annual 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, 2023 totaled \$21,407. The District provides neither administrative services nor investment advice. Accordingly, no fiduciary relationship exists between the District and the compensation plan.

NOTE 11 - SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential disclosure through December 6, 2023, the date the financial statements are available to be issued. Management has no events that have occurred subsequent to June 30, 2023 that would require disclosure.

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, 2023, 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 6, 2023.

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) a basis or design of 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 to perform 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 6, 2023

DRAFT



INDEPENDENT ACCOUNTANTS' 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 6, 2023, Hellsgate Fire District (the District) complied with those requirements. The following is our opinion, based on the relevant attestation standards, as to the District's 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 statute provisions, listed 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 the extent that we have information relating to such matters, we are not aware of anything to indicate that the District did not incur 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 the 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. As a result of our examination, and to the 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, 2023.

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 any other than these specified parties.

ATZAS CPAs & Advisors PLLC

Phoenix, Arizona
December 6, 2023

DRAFT

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Governing Board

DATE: December 20, 2023

SUBJECT: Election of Officers

ITEM #: 5. C.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

Per Board Policy Board Officers/Duties the board is to nominate Chair, Vice Chair and Clerk positions on an annual basis.

RECOMMENDED MOTION

Nominate Chair
Nominate Vice Chair
Nominate Clerk



HELLSGATE FIRE DISTRICT

BOARD POLICY GUIDELINES

TITLE: Board Officers/Duties

EFFECTIVE DATE: 05/11/2011

I. PURPOSE

To establish an organizational structure within the Board that delineates officer positions and associated duties. All Board members are responsible for conducting themselves at all times in a manner consistent with the Arizona Open Meeting Laws.

II. OFFICERS

The officers of the Board shall be comprised of a Chairperson, Vice Chairperson, and Board Clerk. All officers must be nominated by at least one Board member and must be elected by a majority vote.

All officers shall serve for a term of one year. Officers elected to fill an unexpired term shall serve until the end of their predecessor's term.

III. OFFICER DUTIES

Chairperson: The Board Chairperson is responsible for ensuring that the business of the public meetings is transacted in a proper order and is expedited as best as possible. The Chairperson must ensure that all members observe appropriate procedure and that order and decorum are always observed at all meetings.

Vice Chairperson: The Board Vice Chairperson shall have the authority of the Chairperson in their absence.

Board Clerk: The Board Clerk must have available at every meeting of the Board the Minutes of the previous meeting and all other Minutes that have not been approved, and all other rules pertaining to the District, a list of all the committees and the order of business or list of business to come before the meeting. The Clerk is the official custodian of all the records of the District. The Clerk must insure that all committees have such documents as they require for the performance of their duties. In the absence of the Chairperson or the Vice Chairperson, the Clerk shall have all the authority of the Chairperson. The Board Clerk shall review all monthly budget reports with the Fire Chief and his designees and report the status of such budget to the Board. The Clerk is charged with being familiar with the annual budget so as to assist with planning to meet District financial goals and responsibilities.



HELLSGATE FIRE DISTRICT

BOARD POLICY GUIDELINES

TITLE: Board Officers/Duties

EFFECTIVE DATE: 05/11/2011

IV. REMOVAL OF OFFICERS

An officer may be removed if at least two Board members propose the removal of any officer and at least three members vote for such removal.

V. VACANCIES OF OFFICER ROLES

In the event that an office of the Board becomes vacant, within a reasonable time following the occurrence of the vacancy, the Board shall elect a replacement to fill the vacant position. The newly elected officer shall then serve until the expiration of the term of the officer whom he or she replaced.

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Morey Morris, Fire Chief

DATE: December 20, 2023

SUBJECT: Strategic Planning

ITEM #: 5. D.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

See attached report on the strategic planning committee update.

RECOMMENDED MOTION

No suggested motion



December 6, 2023

Hellsgate Fire Board of Directors

Ref: Outcome of Day 2 Strategic Planning Session

Members,

On Tuesday November 28, 2023, the Strategic Planning Committee met at 3pm at FS21. Members in attendance were:

1. Nick Fitch, Committee Chair
2. Lisa Lamoureux, Board Member
3. Bobbi Doss, Fire Captain
4. Sean Minniss, Fire Engineer
5. John Jackson, Community Member
6. Morey Morris, Fire Chief

A review of the Nov. 8, 2023, meeting was discussed, and the SWOT analysis was reintroduced to the group. A request for information on fire apparatus was addressed to see if any of our current fire apparatus should be surplus and made available for sale. It was agreed that one of Hellsgate Fire Department's Type 6 brush trucks be sold. The following table shows the two type 6 BRs.

061	BR226	2006	Ford F450	Type 6	250	200	In Service	Good	G324EH	1FDXW47P96EC25208	22	45,038
062	BR216	2006	Ford F450	Type 6	250	200	In Service	Good	G325EH	1FDXW47P06EC25209	22	46,459

At the end of the discussion, it was recommended that both trucks be evaluated, and engine compression tests be performed to see which of the two would be suitable for sale.

The next topic that was discussed was the Future of the Fire District. The communications covered the following:

- a. Options
 - i. Immediately hire two new personnel from advertising
 - ii. Shift Reserves
 - iii. Stay at 4 with supplementing from reserves on B and C shift
- b. Pros and cons
 - i. Savings in budget (see Fiscal year 2024 document)
 - ii. Have to work with a new person each shift
 - iii. Do not have a full-time person to depend on
 - iv. Issues with PSPRS funding
 - v. Decrease in ability to have get better insurance rates
 - vi. Decrease in ability to get Industrial Coverage (better rates)
 - vii. Other



It was agreed by the group to start the advertising process and to possibly use Public Safety Answers, a company that specializes in the hiring process for Fire and Police.

The Committee agreed that the month of Dec. 2023, would be the process of getting everything ready for January 2024 advertising, processing, and legal work. The anticipated date of March 4, 2024, would be the earliest possible date for hiring full time Fire Engineers.

This is our report.

Signed

A handwritten signature in black ink, appearing to read "Morey Morris", written over a faint grid background.

Morey Morris, Fire Chief, For the Planning Committee

Angie Lecher

From: Angie Lecher
Sent: Thursday, December 14, 2023 10:35 AM
To: Morey Morris
Subject: RE: forecast

Morning Chief,

There are too many ways to answer this question so I'll need you to expand a little. I've been playing with numbers to see where we will be for next years budget but there are still too many variables to be relying on any numbers I can put together right now.

For taxes only, if we receive the same increase as this year it will bring in \$124,794 more than last year, assuming that the commercial property values don't change too much with the new rules. The FDAT figure should be around \$96,204 since it's based off of this years numbers. My swag budgets (7 to be exact) range from needing \$57,910 from "other sources" such as wildland all the way to \$165,937. The only figure that is for sure at this point in time is the pension numbers for ASRS and PSPRS. However, those numbers have a swing depending on how we handle staffing for next year.

Here's one example and its with a part-time chief and hiring full-time for the engineer positions.

	INCOME			
TAXES				
Property Taxation, Net	\$ 1,196,648	\$ 1,071,854	\$ 124,794	11.6%
AFDAT, Net	\$ 96,204	\$ 92,326	\$ 3,878	4.2%
TOTAL	\$ 1,292,852	\$ 1,164,180	\$ 128,672	11.1%
ENTERPRISE ACCOUNT, NON TAX				
Billing, Calls and Contract Other	\$ 15,500	\$ 15,500	\$ -	0.0%
User Fees	\$ 5,000	\$ 5,000	\$ -	0.0%
Tower	\$ 12,000	\$ 16,000	\$ (4,000)	-25.0%
Station 23	\$ 9,600	\$ 8,000	\$ 1,600	20.0%
Smart & Safe	\$ 14,000	\$ 14,000	\$ -	100.0%
Interest	\$ 8,000	\$ 8,000	\$ -	0.0%
Wildland Division Funds	\$ 232,531	\$ 232,531	\$ -	0.0%
TOTAL	\$ 296,631	\$ 299,031	\$ (2,400)	-0.8%
DISTRICT FUNDS, NON TAX				
Budget Stabilization Funds	\$ 105,795	\$ 159,365	\$ (53,570)	-33.6%
Unfunded Liability Funds	\$ -	\$ 100,000	\$ (100,000)	100.0%
Carry Over Funds	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 125,795	\$ 279,365	\$ (153,570)	-55.0%
GRANTS & OTHER INCOME, NON TAX				
Grants Other	\$ 60,000	\$ 60,000	\$ -	0.0%
Sale of Surplus Equipment (Property)	\$ 5,000	\$ 5,000	\$ -	0.0%
Donations	\$ 800	\$ 800	\$ -	0.0%
TOTAL	\$ 65,800	\$ 65,800	\$ -	0.0%
TOTAL INCOME	\$ 1,781,078	\$ 1,808,376	\$ (27,298)	-1.5%

Here's another example with a full-time chief and hiring full-time for the engineer positions.

		INCOME			
TAXES					
Property Taxation, Net	\$	1,196,648	\$	1,071,854	\$ 124,794 11.6%
AFDAT, Net	\$	96,204	\$	92,326	\$ 3,878 4.2%
TOTAL	\$	1,292,852	\$	1,164,180	\$ 128,672 11.1%
ENTERPRISE ACCOUNT, NON TAX					
Billing, Calls and Contract Other	\$	15,500	\$	15,500	\$ - 0.0%
User Fees	\$	5,000	\$	5,000	\$ - 0.0%
Tower	\$	12,000	\$	16,000	\$ (4,000) -25.0%
Station 23	\$	9,600	\$	8,000	\$ 1,600 20.0%
Smart & Safe	\$	14,000	\$	14,000	\$ - 100.0%
Interest	\$	8,000	\$	8,000	\$ - 0.0%
Wildland Division Funds	\$	232,531	\$	232,531	\$ - 0.0%
TOTAL	\$	296,631	\$	299,031	\$ (2,400) -0.8%
DISTRICT FUNDS, NON TAX					
Budget Stabilization Funds	\$	163,333	\$	159,365	\$ 3,968 2.5%
Unfunded Liability Funds	\$	-	\$	100,000	\$ (100,000) 100.0%
Carry Over Funds	\$	20,000	\$	20,000	\$ - 0.0%
TOTAL	\$	183,333	\$	279,365	\$ (96,032) -34.4%
GRANTS & OTHER INCOME, NON TAX					
Grants Other	\$	60,000	\$	60,000	\$ - 0.0%
Sale of Surplus Equipment (Property)	\$	5,000	\$	5,000	\$ - 0.0%
Donations	\$	800	\$	800	\$ - 0.0%
TOTAL	\$	65,800	\$	65,800	\$ - 0.0%
TOTAL INCOME	\$	1,838,616	\$	1,808,376	\$ 30,240 1.7%

I don't feel comfortable enough yet with these numbers to say they should be reliable or something that should be used to make proposals, especially to the staff. By the end of January I should be able to get numbers from the county that will give us an idea of the LPV numbers. I also have no clue what the staff will request during your MOU negotiations. The first example I provided does have an adjustment to the step program but the other example is keeping with the same step program. Happy to discuss what I've compiled with you if you wish to but again, I'm hesitant to start throwing around numbers in any discussions outside of you and me, since so much is still in the air.

So as you can see, I would love to answer your question and provide you with what you are hoping to learn but I would either need more information or more time for some solid numbers to come in.

Angie

Angie Lecher
Business Manager
Hellsgate Fire Department



(928)474-3835 phone

(928)468-0300 fax

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From: Morey Morris <mmorris@Hellsgatefire.org>
Sent: Wednesday, December 13, 2023 5:11 PM
To: Angie Lecher <ALecher@Hellsgatefire.org>
Subject: forecast

Can you run an estimate for 2024/25 budget year to see what the difference will be for income from 23/24?
Thanks

Morey Morris
Fire Chief
Hellsgate Fire Department



80 S. Walters Lane
Star Valley, Arizona 85541
928-474-3835- Office
602-680-8514- Cell

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Morey Morris, Fire Chief

DATE: December 20, 2023

SUBJECT: Surplus Equipment

ITEM #: 5. E.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

Board members should identify items they feel are surplus to the operations. Administration will compile the list for resolution at the January meeting. Board members should identify the means of disposal and value of any items.

RECOMMENDED MOTION

Make a motion identifying the surplus equipment for disposal to be compiled as a resolution for January meeting.



December 13, 2023

List of surplus equipment:

Samsung TV model P2770HD with wall bracket
Philips TV model 46PFL7705D/F7 with wall bracket
9 wireless mouse
3 corded mouse
3 corded key boards
Canon portable scanner model K10249
AVerMedia projector – no model number
Olympus digital voice recorder
2 Polycom conference phone-speaker systems (1 Voice Station 300 and 1 Sound Station 2)
External scan disk tower (for card reading)
Travel training materials bought on grant: HP laptop hpG60, Bose speakers, Epson LCD Projector model H302A and suitcase
4 Dell monitors E207WFPc
2 Acer monitors 24" model P244w
Samsung monitor S24B300EL
LG monitor Flatron E2340V-PN
3 HP Pavilion towers model p7-1207c
Toshiba laptop Satellite P305-S8830
2 Panasonic Toughbook's – no longer functions
Dell 7500 (like a Toughbook) used for programming radios model PP1 – no longer functions
3 Dell latitude model PP01X
HP laptop dv6700
Dell p055 (like a Toughbook)
8 Asus model X205T tablet/PC – used by board some years ago
5 Dell P20T – memory not large enough to use for programs
2 Dell DCTR? – refurbished (purchased by Chief Bathke, one used and one still in wrapping)
Ricoh SP377 SFNwx black and white printer
Board chairs
Hose
Either BR216 or BR226

Any other items the board members wish to discuss

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Angie Lecher, Business Manager

DATE: December 20, 2023

SUBJECT: Policies 40.03, 40.05, 40.09, 40.21, 40.22, 40.23 and 40.28

ITEM #: 5. F.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

The board hired Brenda Tranchina in 2017 as our outside consult for personnel policies. After a review of several policies many have not been updated when changes were made. These changes are provided in "red-line" versions for the Board Members to review. Many of the changes are to bring the policies back in line with established practice. Business Manager Lecher will discuss each policy and the revisions provided, when or how the changes evolved and any other concerns. Staff members have reviewed the proposed revisions and weighted in regarding suggestions.

****Administration requested a delay in approval for the union to provide a letter of recommendation regarding the changes. If no letter is provided this month administration encourages to the board to make final approval.**

RECOMMENDED MOTION

***Item was tabled last month to provide time for the union to comment. If no comment is received board should move forward.**

Motion to approve the revisions provided on policies 40.03, 40.05, 40.09, 40.21, 40.22 and 40.28. Additionally to readopt 40.23 officially as this policy wasn't accidentally left off the approval list in 2017 with the proposed changes from that version.



**Northern Gila County Firefighters
Association
Local 4135
P.O. Box 1493
Payson AZ, 85541**

December 16, 2023

Subject: Discussion on Updated Policies

Dear Hellsgate Fire Board of Directors,

I am writing on behalf of the labor group to express our sincere appreciation for the opportunity to share the proposed changes to our policies and procedures with you. We have thoroughly reviewed the updated policies and are pleased to provide our final approval for your consideration and potential readoption.

The collaborative dialogue we hope to continue to share with our fire board throughout these processes will prove to be invaluable. It allows us to express our perspectives, concerns, and suggestions, which we believe will lead to more comprehensive and reflective policies that better align with the needs and aspirations of our dedicated workforce.

We appreciate the board's willingness to acknowledge our input, consider our viewpoints, and implement changes where necessary. This level of engagement promotes a sense of partnership and cooperation between labor and management, which is essential for the continued success and efficiency of our organization.

As we move forward, we are eager to continue this practice of open communication and collaboration with the Board of Directors. We aim to further develop and share our discussions to ensure our policies remain relevant, effective, and aligned with our shared mission of providing the best possible service to our community.

Please do not hesitate to reach out if you have any questions or require further information. We appreciate your ongoing support and partnership.

Sincerely,

Bobbi Doss

Local 4135 Labor Union Representative

lilff233@yahoo.com

928-978-1900

HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES



CODE/TITLE: 40.03 PTO
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 10/08/2014
REVISED: 7/01/17, 07/01/18, 6/9/21, 12/20/23

I. PURPOSE

To provide a paid time off benefit that will provide payment for time off for restful break from the work routine as well as provide income protection in the event of illness or injury; and to meet the statutory requirements for earned paid sick time as set forth in the Fair Wages and Healthy Families Act.

II. SCOPE

This policy applies to all full-time employees and part-time administrative employees.

III. POLICY

HFD shall provide PTO accrual on a bi-weekly basis for all full-time suppression personnel as follows:

<u>Years of Service</u>	<u>Bi-Weekly Accumulation</u>
0-4	10.15 hours (264 hrs./yr)
5-9	12.00 hours (312 hrs./yr)
10-14	14.77 hours (384 hrs./yr)
15-19	16.62 hours (432 hrs./yr)
20+	18.46 hours (480 hrs./yr)

HFD shall provide PTO accrual on a bi-weekly basis for all full-time administrative employees as follows:

<u>Years of Service</u>	<u>Bi-Weekly Accumulation</u>
0-4	6.15 hours (160 hrs./yr)
5-9	7.69 hours (200 hrs./yr)
10-14	9.23 hours (240 hrs./yr)
15-19	10.77 hours (280 hrs./yr)
20+	12.31 hours (320 hrs./yr)

IV. DEFINITION

A. For purposes of any unscheduled PTO hours, the definition of **immediate family member** shall include:



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.03 PTO
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 10/08/2014
REVISED: 7/01/17, 07/01/18, 6/9/21, 12/20/23

- A child of any age (biological, adopted, foster, stepchild, child of a domestic partner, a legal ward, or any child to whom the employee is *in loco parentis* or was when the person was a minor)
- A parent (a biological, stepparent, adoptive parent, foster parent, or legal guardian of an employee or the employee's spouse/domestic partner, or a person who stood *in loco parentis* when the employee or employee's spouse/domestic partner was a minor child)
- A spouse or domestic partner
- A grandparent, grandchild or sibling (biological, foster, adoptive or step-relationship of the employee or employee's spouse/domestic partner)
- Any other individual related by blood or affinity whose close association with the employee is equivalent to a family relationship.

B. Earned Paid Sick Time -- The first forty hours in the year of an employee's unscheduled PTO hours shall be designated as EPST, which can be used in the following circumstances:

- For the employee's own medical illness, injury or health condition, or for care/treatment of such; or for preventative medical care.
- For the care of a family member (as defined in Section IV above) with an illness, injury or health condition, or for their care/treatment of such, or for their preventative medical care.
- In the event of closure of the District due to a public health emergency or employee's need to care for a child whose school or place of care has been closed due to a public health emergency, or if the employee or a family member has been determined by health authorities to jeopardize the health of others because of exposure to a communicable disease.
- For the purpose of absence needed due to domestic violence, sexual violence, abuse or stalking, provided that the time away from work is to allow the employee to obtain the following assistance for himself or a family member:
 - Medical attention needed to recover from physical or psychological injury or disability caused by domestic violence, sexual violence, abuse or stalking;
 - Services from a domestic violence or sexual violence program or victim services organization;
 - Psychological or other counseling;
 - Relocation or taking steps to secure an existing home due to the domestic violence, sexual violence, abuse or stalking; or
 - Legal services, including but not limited to preparing for or participating in any civil or criminal legal proceeding related to or resulting from the domestic violence, sexual violence, abuse or stalking.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.03 PTO
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 10/08/2014
REVISED: 7/01/17, 07/01/18, 6/9/21, 12/20/23

V. GUIDELINES

- A. Forty hours of the annual PTO allotment is intended to meet the statutory requirements for Earned Paid Sick Time (EPST), as required under the Arizona Fair Wage and Healthy Families Act. The first 40 hours in the year of unscheduled PTO shall be designated as EPST.
- B. PTO is to be used at the discretion of the individual employee. While a portion of the time is intended for rest and relaxation, it is strongly encouraged that employees maintain a balance of time in order to provide income protection in the event of illness, injury or a need to attend to medical care of oneself or family members.

PTO Accrual

- C. Part-time employees shall receive PTO accrual on a pro-rated basis; the accrual rate shall be determined by dividing the average number of hours worked per week by forty.
- D. Maximum accrual of PTO shall be two times the employee's annual accrual rate. If an employee reaches his maximum accrual, there shall be no further accrual until such time that PTO hours are used.
- E. The effective date for change in accrual rate is the first day of the pay period following the employee's anniversary date.
- F. Under extenuating circumstances, the Fire Chief may allow an employee to carry-over PTO hours in excess of the maximum allowable. The Fire Chief shall notify the employee in writing of such an exception and shall insure that the excess accrual is used as soon as possible. Carry-over exceptions shall not be granted for more than two consecutive years.
- G. An employee who has a minimum of one year's annual PTO accrual has the option to sell back PTO hours at their of his hourly rate. Suppression personnel may sell back up to 48 hours at a 1:1 rate and 48 hours at a 2:1 rate; administrative or non-shift suppression personnel may sell back up to 40 hours at a 1:1 rate and 40 hours at a 2:1 rate. The opportunity for sell back of PTO hours shall be between December 1 – 15 of each year; it shall be the responsibility of the employee to notify Administration by written request, within this time frame if he wishes to sell back and PTO.

PTO Usage



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.03 PTO
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 10/08/2014
REVISED: 7/01/17, 07/01/18, 6/9/21, 12/20/23

- H. Scheduled PTO should be requested no later than two weeks prior to the requested PTO (see Procedure below).
- I. Scheduled PTO may be taken in increments not to exceed four calendar weeks.
- J. Unscheduled PTO may be taken in the event of unforeseen medical situations that render the employee unable to work, or if the employee is needed to care for a family member with an illness or injury.
- K. In the event that a supervisor or duty officer believes that an employee should not be at work due to illness, the employee may be asked to go home and be required to use accrued PTO.
- L. In the event that a suppression employee is out on PTO for three consecutive scheduled workdays or five consecutive scheduled workdays for administrative employees for medical reasons, the employee shall be required to provide a written doctor's release to return to work.
- M. In the event that any employee is out for more than three consecutive scheduled work days (up to 40 hours) for a qualifying event under the EPST law, the District may require documentation that the time was used for any of the purposes listed in the Definition section above. If the absence is due to the employee's health issue or the employee's family member's health issue, documentation from the health care provider shall be acceptable. If the absence is due to domestic violence, sexual violence, abuse or stalking the employee may provide written documentation from law enforcement, the courts (court order, protective order, injunction against harassment, etc.), an attorney involved in the matter, the domestic or sexual violence program or victim services program, a witness advocate, clergy or medical professional, or from the employee himself.
- N. If the employee is using the unscheduled PTO hours as his EPST, he shall not be requested to explain the nature of the health condition or the nature of the domestic violence, sexual violence, abuse or stalking. Any information the District may receive shall be kept confidential.
- O. Likewise, when an employee is absent from work the day before or the day after a holiday or vacation day or anytime during the two week period prior to termination, and the time off is unscheduled PTO, the Fire Chief may opt to require the employee to provide a written doctor's release to return to work.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.03 PTO
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 10/08/2014
REVISED: 7/01/17, 07/01/18, 6/9/21, 12/20/23

- P. At the discretion of the Fire Chief, the employee may also be required to undergo a Return to Work Evaluation or a Fitness for Duty Examination through a District-appointed physician. In such event, the District shall cover the cost of such examination.
- Q. The bi-weekly accrual is based upon completion of the pay period. An employee who has not completed a pay period shall receive PTO accrual on a pro-rated basis in accordance with the number of paid hours for that pay period.
- R. PTO hours shall be counted as "hours worked" for purposes of the calculation of overtime.
- S. Any accrued PTO hours will be paid at 50% upon termination of employment if the employee has completed six months of employment. Any accrued PTO hours will be paid at 75% if the employee is retiring under a District-sponsored qualified retirement plan.
- T. While PTO accrual begins on the first day of full-time or part-time employment (not reserve), it is not earned and therefore cannot be used until the completion of 90 days of employment.
- U. Employees shall not be discriminated against or subjected to retaliation for using up to 40 hours of unscheduled PTO to cover qualifying events under the EPST. Information regarding employees' rights under the Fair Wage and Healthy Families Act is provided on a poster on the District's bulletin boards for employees. Additional information is available on the Industrial Commission's website at www.azica.gov.

VI. PROCEDURE

- A. Employees requesting PTO for purposes of vacation are to submit a PTO request through the online system at least two weeks in advance for the department scheduler to review.
- B. PTO leave requests shall be considered on a first come, first serve basis. In the event of conflicting schedules, the Fire Chief will review and give final approval.
- C. For purposes of determining PTO on major holidays, a lottery drawing will occur once a year, at which time suppression employees shall be able to request PTO time for these holidays. This lottery shall be held at the discretion of the Fire Chief.
- D. The department scheduler shall arrange for coverage based upon HFD availability. If no coverage is available, the Fire Chief shall determine if he will find replacement coverage or deny the employee's request.

HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES



CODE/TITLE: 40.03 PTO
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 10/08/2014
REVISED: 7/01/17, 07/01/18, 6/9/21, 12/20/23

- E. An employee should not assume that a PTO request has been approved until the approved leave has been approved in the online system.
- F. Any PTO requests for leave under the 14 day rule must be approved by the Fire Chief in writing. The Fire Chief shall have the authority to approve PTO requests for leave in these situations based on the reason and coverage availability. Employees are encouraged to assist the Fire Chief and department scheduler by trying to find coverage when reasonable.
- G. The department scheduler and business manager shall receive in writing the Fire Chief's approval for PTO use prior to processing the request in the online system and is required to meet all the requirements detailed in policy.
- H. All written approvals from the Fire Chief provided outside of the online system shall be turned over to the business manager and shall be included with the payroll processing documentation.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.05 Life & Disability Insurance
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 12/14/2017, 12/20/2023

I. PURPOSE

To provide income protection in the event of an employee's disability, and to provide a death benefit to the designated beneficiary of the employee.

II. SCOPE

This policy applies to all employees of the District.

III. POLICY

- A. The value of the term life insurance policy shall be payable to the employee's designated beneficiary.
- B. HFD shall pay the entire premium of the life insurance policy.
- C. HFD shall provide separate life, accidental death & dismemberment (AD/D) short-term (STD) and long-term (LTD) disability coverage at no cost to all full-time employees.
- D. HFD shall pay for an Accident and Sickness policy on behalf of all suppression employees. If the member is receiving benefits under policy 40.28 the district will use the weekly approved rate to mitigate the district expenses in the same manner as workers compensation payments are handled. If the member is no longer receiving benefits under policy 40.28 the benefit will be directed to the employee.
- E. HFD shall pay for an Accident and Sickness policy on behalf of all reserve employees. Reserve employees will receive the benefit directly from the carrier.
- F. Detailed information on insurance plans shall be provided to employees at the time of hire and anytime plan changes occur thereafter. All policy provisions shall be accessible online via a district maintained access point.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.09 Deferred Compensation Plan
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 12/14/2017, 12/20/2023

I. PURPOSE

To assist employees in financial preparation for retirement.

II. SCOPE

This policy applies to all employees.

III. POLICY

It is the policy of the HFD to assist employees in preparing for their retirement by offering a deferred compensation retirement plan.

IV. GUIDELINES

- A. Full-time administrative employees shall be enrolled in the ASRS SSDP Deferred Compensation 457 Plan with Nationwide in lieu of contributions to Social Security.
 - B. Reserve employees become eligible for automatic participation in the deferred compensation 401a plan upon their date of employment. The employee shall contribute a minimum of 5% of gross earnings. The District will match the 5% contribution.
 - C. Any member belonging to PSPRS may contribute additional funds to the PSPRS 457 Plan with Nationwide. If a full-time employee elects to participate in the deferred compensation program, he must submit form 08-PPG-027 (Deferred Compensation).
 - D. The purpose of the plan is to provide retirement benefits.
 - E. The 401a and 457 Deferred Compensation plans are administered in accordance with applicable IRS and ERISA regulations.
 - F. Further details of the plan are available through the Administration office.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.21 Employee Assistance Program (EAP)
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 3/13/2019, 6/9/2021, 12/20/2023

I. PURPOSE

To provide employees and their families with professional psychological counseling for either job-related problems or problems that may affect job performance.

II. SCOPE

This policy applies to all employees of the HFD.

III. POLICY

It is the policy of HFD to make available additional counseling to full-time employees and their eligible dependents through the District's health insurance provider.

HFD provides a Member Family Assistance Program to all employees and their eligible family members to support the health and wellness of the first responder.

Additionally, psychological counseling is available to all employees for Critical Incident Stress Debriefing and/or traumatic events counseling following incidents which may have caused excess stress or trauma to the employee.

IV. GUIDELINES

A. Entry into the program can be through three different mechanisms:

Voluntary – Employees and/or dependents may contact the health insurance provider directly to schedule an appointment.

Job-Related/Supervisory Referral – The supervisor, in conjunction with the employee, may schedule an appointment with the appropriate provider through the health insurance provider.

Critical incident Stress Debriefing – Any employee of the District may contact the Fire Chief if the employee believes a debriefing is necessary following an incident. The Fire Chief or his designee shall coordinate with the appropriate provider to schedule the session.

General Employee Counseling

B. If an employee chooses to seek assistance through the EAP, the time spent in the counseling sessions shall not be paid. The employee may opt to use accrued EPST or PTO to cover such absences.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.21 Employee Assistance Program (EAP)
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 3/13/2019, 6/9/2021, 12/20/2023

- C. In the event that a supervisor believes an employee should be sent for counseling, the supervisor shall notify the Fire Chief of the situation to receive further direction with regard to obtaining approval from the District. The employee shall be required to attend counseling session(s), and the cost of the co-payment shall be covered by the District. In such a situation where the employee is required to attend counseling sessions, the employee shall be compensated for the time required to attend the sessions.
- D. Confidentiality in supervisory referrals is imperative. The supervisor shall refrain from discussing the situation with anyone except the Fire Chief and his designee.

Critical Incident Stress Management

- E. Any employee of the District may contact the Fire Chief if the employee believes a debriefing is necessary following an incident. The Fire Chief or his designated representative shall coordinate with the appropriate provider to schedule the session.
- F. If a critical incident stress debriefing is held, all matters discussed within the session shall be confidential. Any employee who participates in a debriefing session is required to adhere to the confidentiality standard set forth.

Traumatic Events Counseling

- G. In the event that any emergency response employee is exposed to one of the following events while in the course of duty, he shall be entitled to up to 12 visits of licensed counseling, the cost of which shall be borne by the District:
 - 1. Witnessing the death of another peace officer or emergency responder while engaged in the line of duty;
 - 2. Witnessing the death or maiming or visually witnessing the immediate aftermath of such death or maiming of a human being.
 - 3. Responding to or being directly involved in a criminal investigation of a dangerous crime against a child punishable under A.R.S. 13-705.
 - 4. Requiring rescue in the line of duty when one's life was endangered.
 - 5. Responding to or being directly involved in an investigation regarding the drowning or near drowning of a child.
 - 6. Using deadly force or being subjected to deadly force in the line of duty, regardless of whether the employee is physically injured.
 - 7. Witnessing the death of another peace officer or firefighter while engaged in the line of duty.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.21 Employee Assistance Program (EAP)
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 3/13/2019, 6/9/2021, 12/20/2023

- H. Time in attendance at the traumatic events counseling shall be considered compensable and the employee shall not be required to use his earned leave time.
 - I. In the event that the licensed mental health counselor determines that the employee is in need of additional counseling visits, the employee may be entitled to up to an additional 24 visits within one year after the first visit.
 - J. In the event that the licensed mental health counselor determines that the employee is not fit for duty while the employee is receiving treatment pursuant to the traumatic event, the District shall ensure that the employee has no loss of pay and benefits for up to 30 calendar days per incident after the licensed mental health professional determines that the employee is not fit for duty if all the following apply:
 - 1. If the employee is unable to work light duty or the District does not have a light duty option,
 - 2. The employee has exhausted his paid leave,
 - 3. If the employee does not have short-term disability benefits,
 - K. Participation in the traumatic events counseling that is paid by the District does not create a presumption that a related claim is compensable under Workers' Compensation.
 - L. In the event that any HFD emergency response employee is exposed to one of the events noted in Guideline H above, the employee shall notify the Fire Chief of a need for the traumatic events counseling; the Fire Chief shall take the necessary steps to ensure that appropriate assistance is provided to the employee to secure such counseling.
 - M. The District shall ensure compliance with all necessary provisions of state statute regarding traumatic events counseling.
 - N. All policy provisions shall be maintained online via a district maintained access point.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.22 Educational Assistance & Incentive
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 12/14/17, 12/20/2023

I. PURPOSE

To assist employees in obtaining additional education or training to increase their competence in their present position, to prepare them for advancement within the District, and to financially reward them for furthering their college education.

II. SCOPE

This policy applies to all full-time employees of the HFD who have completed the initial probationary period. Additionally, part-time or reserve employees may be granted educational assistance in limited circumstances.

III. POLICY

It is the policy of HFD to encourage professional development for employees by providing assistance with educational expenses.

IV. GUIDELINES

A. Educational Assistance for Job-Related Training or Seminars

1. Employees wishing to enroll in job-related seminars or training courses (i.e., State Fire Marshal classes, NWCG or AGTS courses, etc.) shall submit to the Training Officer a request for approval at least two weeks prior to the class date. The program manager shall forward the request to the Fire Chief for final approval.
 2. Each request for education assistance shall be considered on an individual basis, evaluating such factors including, but not limited to, the nature of the training seminar or course, the benefits to be derived by the employee and the District, the costs involved, and the level of responsibility of the employee.
 3. In the event that approval is granted for an out-of-town training course, related travel and per diem expenses shall be covered according to *Policy 40.23 Travel/Per Diem Reimbursement*. All pre-approved expenditures shall be paid or reimbursed upon submission of receipts.
 4. Depending upon the nature of the course and the circumstances related to the training, the hours spent in the training course may or may not be considered to be compensable. If the course is District-mandated, the hours will be paid; if the course is not District-mandated, payment for hours in attendance will be at the discretion of the Fire Chief.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.22 Educational Assistance & Incentive
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 12/14/17, 12/20/2023

5. If an employee elects to attend a training course without prior approval, the District shall not be responsible for covering the cost of the course and/or related expenses. The employee may elect to use PTO or shift trades to alter his work schedule in order to attend the course.
6. Failure to attend a scheduled course or failure to complete the course may result in the employee being required to reimburse the District for all funds expended on the course if the District is unable to send an alternate or to receive a refund for prepaid tuition.
7. Those courses or seminars that an employee opts to attend as preparation for promotional opportunities shall not be considered as District-sponsored with regard to educational assistance.
8. The Battalion Chief may approve suppression employees to attend classes held within the District or adjacent areas while on duty. In such circumstance, the employee shall remain available for emergency response to an alarm within the area where the class is held, and may be called to respond outside the area at the request of a Chief Officer.

B. Tuition Reimbursement for College Coursework

1. Reimbursement for college courses shall be considered on an individual case basis, but must be job-related and/or part of an overall job-related degree program. In order to be eligible for reimbursement for general education courses, an employee must be able to show the plan for the degree program. Employees shall not be eligible to receive reimbursement for more elective courses than are required by the designated degree program.
 2. Employees who elect to further themselves by pursuing a college education are strongly encouraged to do so. If prior approval is received, successful completion of the course shall entitle the employee to reimbursement of the tuition for the college courses, up to an annual maximum of \$xxxx for lower division and \$xxxx for upper division. In order to receive the reimbursement, the employee must submit form 08-PPG-019 Expense Agreement.
 3. There will be no reimbursement for books, materials, parking fees, transcript or graduation fees.
 4. Hours spent in college courses shall not be considered as compensable time. When a class is held during an employee's regularly scheduled work time, the employee shall be responsible for securing a trade, or in the case of an administrative employee, making arrangements with the supervisor to flex the work hours.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.22 Educational Assistance & Incentive
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 12/14/17, 12/20/2023

5. As a condition of receiving tuition reimbursement, an employee may be required to sign an agreement to serve a specified period of time following course completion and tuition reimbursement. The terms of such an agreement shall be set forth in writing at the time of approval for reimbursement.

C. Education Assistance for Medical Certification

1. HFD supports employees in their pursuit of ACLS certification. Tuition for ACLS classes may be paid by the District for any employee who receives pre-approval by the Fire Chief and has been accepted into a paramedic class. In the event that such approval and acceptance has been obtained, the employee shall be paid for class time that falls during the employee's regular work schedule. Class hours that fall outside of the employee's normal work schedule shall not be considered compensable. Specific guidelines regarding ACLS training are set forth in Standard Operating Procedures.
2. If the State or other licensing authority mandates a seminar or refresher training course in order to maintain certification (i.e., state requirements for continuing education for EMT or CEP), the District shall bear the cost of the course and the hours spent in the refresher course shall be counted as compensable time.

D. Education Incentive

1. Employees who elect to further themselves by pursuing a college education are strongly encouraged to do so, and may be eligible for educational incentive pay upon completion of a pre-approved degree program. The Training Officer and Fire Chief shall consider requests for educational incentive for college courses on an individual case basis. Consideration shall be based on the factors note in Guideline "B" of this policy, along with their relatedness to an approved degree or certificated program.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.23 Travel Expense & Per Diem
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 12/20/2023

I. PURPOSE

To establish equitable and consistent guidelines for assisting employees with the costs of job-related travel.

II. SCOPE

This policy applies to all employees of the District.

III. POLICY

Any employee who is involved in job-related travel shall be eligible for reimbursement for travel and per diem costs according to the following guidelines.

IV. GUIDELINES

- A. Any employee who is authorized to travel outside of the District and requires overnight lodging shall be granted lodging expenses according to a daily rate as established by gsa.gov for the area in which the employee is traveling to.
 - B. Per Diem travel allowance shall be granted to any employee required to travel outside of the District, according to a schedule set by current gsa.gov standards.
 - C. Travel and per diem expenses shall be submitted to and approved by the Fire Chief at least 14 days prior to the training.
 - D. A travel expense reimbursement form shall be filled out at the time of approval by the Fire Chief. This form must document the approved cost including the per diem, mileage, hotel, course cost and employee pay.
 - E. In the event of required travel, employees should use District vehicles, unless such a vehicle is not available. If a District vehicle is available and the employee chooses not to use it, the employee shall only be eligible to receive reimbursement at a the rate set by gsa.gov for government-furnished automobile available. Any special circumstances that warrant use of private automobiles, such as travel with family members, shall be addressed by the Fire Chief on an individual case basis.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 40.23 Travel Expense & Per Diem
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 1/14/2009
REVISED DATE: 12/20/2023

- F. In order to receive travel reimbursement, the employee shall submit the written approved travel expense form from the Fire Chief along with receipts and documentation for miles traveled to the business manager.

HELLSGATE FIRE DISTRICT

PERSONNEL POLICY GUIDELINES



CODE/TITLE: 40.28 Supplemental Benefits Plan
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 11/9/2016
REVISED: 6/14/2017, 12/20/2023

I. PURPOSE

The purpose of this policy is to provide a Supplemental Benefits Plan in accordance with A.R.S. § 38-961 Public Safety Officer; Duty-related Injury; Supplemental Benefits Plan, definition.

II. SCOPE

This policy applies to eligible public safety employees injured while on duty.

III. POLICY

It is the policy of the District to provide a Supplemental Benefits Plan for eligible public safety employees to avoid a loss of income and applicable benefits in accordance with A.R.S. § 38-961 as outlined in the guidelines below.

IV. DEFINITIONS

For the purposes of this policy, “**eligible public safety employee**” means an individual who is a member of the Public Safety Personnel Retirement System (PSPRS) who is receiving worker’s compensation benefits as a result of an injury or illness that was incurred in the line of duty to the extent that the employee cannot perform the functions of their position or is not able to work a light duty assignment.

V. GUIDELINES

- A. The District shall compensate an eligible public safety employee on leave for a work related injury at the same base pay earned at the time of the injury.
 - B. The District shall continue to pay the District’s portion of the health care benefits enrolled in at the time of the employee’s injury. The employee remains responsible for paying their portion of dependent’s health care premiums and/or any other elective benefits or insurance.
 - C. The District shall continue to pay contributions to PSPRS, and the employee is entitled to accrue credited service for the period of time participating in the Supplemental Benefits Plan.
 - D. The employee shall not accrue additional earned paid sick time (EPST) or personal time off (PTO), nor shall EPST or PTO leave be decreased on the employee’s account while participating in the Supplemental Benefits Plan.
-

HELLSGATE FIRE DISTRICT

PERSONNEL POLICY GUIDELINES



CODE/TITLE: 40.28 Supplemental Benefits Plan
SECTION: 40.00 Employee Benefits
EFFECTIVE DATE: 11/9/2016
REVISED: 6/14/2017, 12/20/2023

- E. The employee may be granted benefits under the Supplemental Benefits Plan for an initial six-month period.
- F. An employee participating in the Supplemental Benefits Plan shall comply with all risk management requirements, evaluations for light duty assignments, and rehabilitation programs. If the employee fails to comply, participation in the Supplemental Benefits Plan shall be terminated.

VI. PROCEDURES

- A. An eligible public safety employee shall apply in writing to the District to participate in the Supplemental Benefits Plan.
- B. The District shall determine on an individual basis if an employee is entitled to participate in the Supplemental Benefits Plan. An employee may be excluded from participation if their injury is the result of the employee's gross negligence, unlawful acts, or any condition the District finds to be in violation of standards of conduct.
- C. An employee participating in the Supplemental Benefits Plan must continue to submit a timesheet for each pay period with missed time notes as "Paid Leave".
- D. An employee participating in the Supplemental Benefits Plan shall have deductions shown on paystubs that represents the amount paid to the employee by the worker's compensation fund for lost time.
- E. An employee participating in the Supplemental Benefits Plan shall not receive the benefit checks paid to the District by the Accident & Sickness Policy while participating in the supplemental benefits plan.
- F. All policy provisions shall be accessible via an online district maintained access point.

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Morey Morris, Fire Chief

DATE: December 20, 2023

SUBJECT: District Attorney of Record

ITEM #: 5. G.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

Since the contract with Payson Water Company is now complete the board should consider assigning a new attorney of record for the district due to the current attorney's lack of response on items.

RECOMMENDED MOTION

Motion to approve an attorney of record if contracts are provided.

Motion to table if no contracts or board wishes to have additional options presented.

BENAVIDEZ LAW GROUP, P.C.
AN ARIZONA LAW FIRM

Thomas A. Benavidez, Shareholder
Elisabeth I. Benavidez

Joeli P. Secrest, Paralegal & Office Manager
Dawn M. Nickel, Paralegal

December 18, 2023

Hellsgate Fire District
Attn: Governing Board
C/O: Ms. Angie Lecher
80 S. Walters Lane
Star Valley, Arizona 85541
Via Email: Alecher@hellsgatefire.org

Re: Legal Representation - As-Needed Legal Services

Ladies and Gentlemen:

This letter is to confirm our understanding of the scope and terms of the representation Benavidez Law Group, P.C., has agreed to undertake for you, Hellsgate Fire District. Experience has shown that a letter like this can be useful to both the client and the firm to express and confirm our respective expectations and undertakings.

Please review this letter carefully and call me if you have any questions about it. If the terms and conditions meet with your approval and understanding of our respective responsibilities, please sign the letter, scan it, and email it to us.

1. **Scope of Engagement.** We understand the scope of this engagement to be limited to providing the District with general legal services on an at-will and as-needed basis. Any expansion of our retention must be set forth in writing. It is our understanding that the District will be directly responsible for our fees and expenses. If you would like us to follow some other procedure, please let me know.

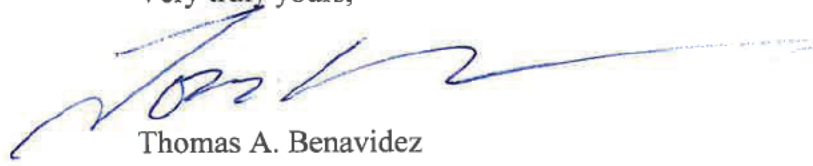
We understand that you will contact us when you need services, and you will provide us with such factual information and documents as we require to perform the services. You will make decisions and determinations as are necessary and appropriate to facilitate the rendering of our services. Also, you will be available to assist us in the progress of our services, and will remit payment of our invoices in accordance with the terms set forth on the following page.

2. Policies and Procedures on Fees and Costs. The firm does not request advance payment or retainers from its government entity clients. We will send invoices to you which contain a description of the work performed and the amount charged. Invoices are due upon receipt, and are considered past due thirty days after receipt. We will undertake this representation on the basis of a reduced hourly rate for lawyers, and for paralegals, legal assistants, law clerks and other staff, plus any extraordinary expenses and disbursements, if any, on your behalf.
- a. Fees. Our hourly rates vary, depending on various factors including the experience and expertise of the person rendering the service. We normally bill in multiples of one-tenth of an hour (6 minute) increments, with a minimum charge of .2 hours (12 minutes). We have agreed to a reduced rate of \$180.00 per hour for any attorney time, and \$90.00 for any paralegal, legal assistant or law clerk time.
 - b. Travel Charge. We do not anticipate travel in this representation, however, we will bill travel time at the rate of \$90.00 per hour.
 - c. Expenses. The Firm does not charge for first class postage, long distance telephone carrier charges or in-house photocopies. However, extraordinary expenses such as overnight messenger services, court filing fees, expert witnesses, *etc.*, will be charged to you without markup.
 - d. Document Retention/Destruction. It is our policy to destroy files seven years after they are closed. During the course of representation we will send you copies of all of the documents in your file so you should end up with a complete copy of your file at the close of representation. It is your responsibility to ask for a copy of your file upon completion of representation, or within seven years following completion of representation, in order to avoid destruction of your documents.
 - e. Risk of Loss. Litigation is not expected as part of this engagement. However, it is important that you understand the risks of litigation. Neither I nor anyone associated with our Firm has made any promise to you regarding the outcome of any litigation. If this engagement evolves into litigation, you should be aware that there are risks beyond the risk of losing the case. In most cases, the judge has the authority to order one party to pay the other party's court costs and/or attorneys' fees. This is a risk that you bear in litigation, and you, not the Firm, will be responsible for payment of these fees and/or costs.
 - f. Any Arizona statutory provisions *required* to be applied to this engagement are incorporate herein by this reference.

We look forward to representing the District and thank you for asking Benavidez Law Group, P.C., to assist you. If you have any questions that arise at any time, please let me know promptly. If you ever wish to discuss any matter relating to our legal representation, please do not hesitate to call me on my cell phone, 520-907-3049.

When you need services, please send me an email [tbenavidez@benavidezlaw.com] and/or call my cell phone.

Very truly yours,



Thomas A. Benavidez
For the Firm

TERMS OF ENGAGEMENT APPROVED AND AGREED TO:

By: _____
Hellsgate Fire District, Governing Board

Date: _____

**HELLSGATE FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Angie Lecher, Business Manager

DATE: December 20, 2023

SUBJECT: Nationwide PSPRS 457b Plan

ITEM #: 5. H.

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

PRESENTED BY: Administration Fire Chief Staff

REVIEWED BY: Legal Outside Consult

BACKGROUND

The board has previously approved several nationwide plans for employees. A couple years ago ASRS provided a 457b managed plan. Full-time suppression staff were allowed to elect this option for deferred compensation savings. However, the state has ruled the PSPRS members are not allowed to participate in the ASRS plan. This election will allow PSPRS members to continue to contribute to a 457b plan if they wish. The district will not be providing any match for the 457b plan provided. This plan would be all employee funded at this time.

RECOMMENDED MOTION

Motion to approve the Nationwide PSPRS 457b plan documents to be completed and submitted by Business Manager Lecher.



May 25, 2023

Re: Communication Regarding Public Safety Members' Enrollment in State Sponsored ASRS SSDP Deferred Compensation 457 Plan – **REVISED**

Dear Plan Sponsor:

Although it became law on September 24, 2022, we just recently became aware of a change that prohibits any member of a Public Safety Personnel Retirement Plan (PSPRS, CORP, EORP, EODCRS and PSPDCRP) from participating in the ASRS SSDP Deferred Compensation 457 Plan that you currently have established for your employees to save additional supplemental dollars for their retirement.

State of Arizona Laws 2022, Chapter 145, which was originally named SB 1083, was passed in the 2022 Legislature and signed into law by Governor Ducey. This statute is included in this mailing for reference; see page 39, section 19, 38-781, F. lines 25-31. This means any Public Safety member that enrolled into the ASRS SSDP 457 plan prior to this date is allowed to continue in this plan (grandfathered), but anyone post this date will not be able to participate in the ASRS SSDP 457 plan any longer and will have to enroll in the PSPRS 457 Plan.

Our recommended solution as the plan administrator for both plans is for you to add the PSPRS 457 Plan as a side-by-side option and delineate civilian employees to the ASRS SSDP 457 plan and Public Safety employees to the PSPRS 457 Plan. Both the ASRS SSDP and PSPRS 457 plans are State-level plans with economy-of-scale pricing and have respective Deferred Compensation Committee oversight and fiduciary services provided by ASRS and PSPRS. The PSPRS 457 Plan sponsor enhancement letter and enabling documents are included in this mailing.

We are happy to assist you with this adoption process and answer any additional questions you may have or work with you to complete the necessary paperwork. Once we establish the new PSPRS 457 Plan on our system for your entity, we will work with you to determine any Public Safety employees that enrolled into the ASRS SSDP 457 plan post September 24, 2022, and then move those individuals over to the PSPRS 457 plan as required by law prior to the end of this calendar year.

We will be holding an informational presentation titled "ASRS 457 Plan Eligibility Announcement" on Wednesday, May 31 at 8:00 am, Noon and 4:00 pm to provide more details. Please follow this link to RSVP for one of the three times.

Link: <https://bit.ly/asrs457announcement>

Sincerely,

Jim Keeler

Jim Keeler
Executive Relationship Manager
Nationwide Retirement Solutions (NRS)



Nationwide®

Nationwide Retirement Solutions
Employer Data Sheet

Plan Type

Please Select One: [] NACo [] USCM [] IAFF-FC Program [] Other
Please Select One: [x] 457(b) [] 401(a) [] 401(k) [] OBRA
Select Only if Applicable to Plan: [] Morningstar Investment Fiduciary Program

Employer Information

Employer Name: Hellsgate Fire District
Employer Number (from Nationwide):
Employer Physical Address: 80 S. Walters Lane, Star Valley, AZ 85541
Mailing Address (for priority/overnight):
Employer Contact Name & Title: Angle Lecher, Business Manager
Employer Contact Phone: (928)474-3835
Email: alecher@hellsgatefire.org
Number of Eligible Employees:
Employer Tax ID Number (from W-2): 52-1887518

Payroll Center Information

Refer to Page 2 if more than one payroll center exists and separate payroll confirmations are desired.

Contact Name: Angle Lecher
Contact Title: Business Manager
Contact Phone: (928)474-3835
Contact Fax: (928)468-0300
Contact Email: alecher@hellsgatefire.org
Payroll Center Address: 80 S. Walters Lane, Star Valley, AZ 85541
Frequency of Payroll Deductions: [x] Bi-Weekly [] Weekly [] Monthly [] Semi-Monthly [] Other
Deferral Type: [x] Percentage [x] Dollar Amount
Number of Payroll Centers: 1
Will Payroll Center furnish detail on web-based app? [x] Yes [] No

Deferrals must be remitted to Nationwide Retirement Solutions as frequently as deductions are made. OBRA Payroll Data must be segregated from the payroll data for your voluntary 457 deferred compensation plans.

Unforeseeable Emergency/Hardship Requests (if permitted)

Will Nationwide Retirement Solutions review and make determinations for Unforeseeable Emergency requests?

[x] Yes [] No

If No, and the Employer will make these determinations, please indicate the names and titles of the individuals authorized to review.

Name & Title:
Name & Title:

Internal Use Only

Field Rep./RVP/Program Director Signature:
Date:
Plan Administrator Signature:
Date:



Nationwide



Arizona State Retirement System
Supplemental Salary Deferral Plan
457 Plan Adoption Agreement
of Participation Employers

Preamble

By this agreement, the Employer hereby adopts the ASRS Supplemental Salary Deferral Plan (SSDP) 457 Plan and permits Employees to begin contributing as of January 1, 2020 (date).

Employer Information

Employer Name: Hellsgate Fire District

Employer Address: 80 S. Walters Lane

City, State, & ZIP: Star Valley, AZ 85541

Employer Tax ID Number: 52-1687516

Employee Contributions (check box(es))

- Pre-tax per plan document Roth after-tax contributions to also be enabled
- Roll-over contributions per plan document

In-service Withdrawals (check box(es))

- Shall not be allowed other than per plan document
- Plan to plan transfers to other active employer sponsored 457 plans allowed

Loans (check box(es))

- Shall be allowed per plan administrative agreement Shall not be allowed

Other Information for the Participating Employers

The ASRS is responsible for administration of this Plan. Inquiries regarding the adoption of the Plan or the meaning of its provisions should be directed to the ASRS or the acting record keeper. This adoption agreement may be used only in conjunction with the ASRS Supplemental Salary Deferral Plan (SSDP) 457 Plan

Employer Signature

Name of Employer: Hellsgate Fire District

Signature: [Signature]

Date: Dec. 11, 2019

Title: Business Manager

Name (please print): Angie Lecher

Date Executed: Dec. 11, 2019

Acceptance by ASRS

The Arizona State Retirement System (ASRS) hereby accepts the adoption of the Plan by the Employer identified in the Employer Information section.

Arizona State Retirement System

Signature: [Signature]

Title: SSDP COMMITTEE CHAIR

Name (please print): LUPITA BRELAND

Date Executed: 12/16/19

Acceptance by the Record Keeper and/or Third Party Administrator (If applicable)

Signature: [Signature]

Title: Program Director

Name (please print): JIM KEELER

Date Accepted: 12/16/19



Nationwide®



Arizona State Retirement System
Supplemental Salary Deferral Plan
Employer Security Administrator Request

Plan Sponsor Information

Date: December 11th, 2019

Employer/Plan Sponsor Name: Hellsgate Fire District

Plan Sponsor Number: _____ Pay Center Number: _____

Name of Person Requesting Access: Angie Lecher

Title: Business Manager Employer Tax ID Number: 52-1687516

Email Address: alecher@hellsgatefire.org

Debit ACH

We offer Direct Debit of your account to make it easy and free to submit contributions.

Yes, sign me up for free debit.

Name of Financial Institution: JP Morgan Chase

Address: 201 S. Beeline Hwy, Payson, AZ 85541 Phone: (928)474-2287

Account Number: _____ ABA Routing Number: _____

Type of Account: Checking Savings NRS ACH Company ID #9000191110

Should you prefer to remit the funds through your financial institution, our bank instructions are:

Wire Instructions

Wire to: JP Morgan Chase, 100 East Broad St, Columbus OH
ABA routing _____
Account _____
For credit to: Nationwide Trust Co., FBO NRS

ACH Instructions

Transfer to: JP Morgan Chase, 100 East Broad St, Columbus OH
ABA routing _____
Account _____ - Checking
For credit to: Nationwide Trust Co., FBO NRS

Authorization

Approving Plan Official's Name (Print): Angie Lecher

Plan Official's Title: Business Manager

Plan Official's Signature: *Angie Lecher* Date: Dec 11, 2019

Form Return

Please fax this form to 877-677-4329 or email to NRSCONTR@nationwide.com
For help, please call 877-496-1630, option 3

Payroll Center Information

Use this page to include additional payroll center information when separate payroll confirmations are desired for each payroll center.

Contact Name:	Contact Title:
Contact Phone:	Contact Fax:
Contact Email:	
Payroll Center Address:	
Frequency of Payroll Deductions: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-Monthly <input type="checkbox"/> Other	
Deferral Type: <input type="checkbox"/> Percentage <input type="checkbox"/> Dollar Amount	Number of Payroll Centers:
Will Payroll Center furnish detail on web-based app? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Contact Name:	Contact Title:
Contact Phone:	Contact Fax:
Contact Email:	
Payroll Center Address:	
Frequency of Payroll Deductions: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-Monthly <input type="checkbox"/> Other	
Deferral Type: <input type="checkbox"/> Percentage <input type="checkbox"/> Dollar Amount	Number of Payroll Centers:
Will Payroll Center furnish detail on web-based app? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Contact Name:	Contact Title:
Contact Phone:	Contact Fax:
Contact Email:	
Payroll Center Address:	
Frequency of Payroll Deductions: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-Monthly <input type="checkbox"/> Other	
Deferral Type: <input type="checkbox"/> Percentage <input type="checkbox"/> Dollar Amount	Number of Payroll Centers:
Will Payroll Center furnish detail on web-based app? <input type="checkbox"/> Yes <input type="checkbox"/> No	



Nationwide®



Arizona State Retirement System
Supplemental Salary Deferral Plan
Adoption Resolution

WHEREAS, the Hellsgate Fire District

(Name of Political Subdivision)

hereinafter designated the Political Subdivision, through its governing body, desires to establish a supplemental defined contribution plan for all of its eligible officers and employees to be administered by the Arizona State Retirement System (hereinafter designated ASRS) under Article 2, Chapter 5, Title 38 of the Arizona Revised Statutes.

NOW, THEREFORE, BE IT RESOLVED, that the Political Subdivision hereby adopts a Supplemental Salary Deferral Plan (hereinafter designated SSDP) established by the ASRS pursuant to Section 38-781, Arizona Revised Statutes, for the officers and employees of the Political Subdivision who are eligible for participation in the SSDP.

BE IT FURTHER RESOLVED, that the Business Manager

(Position Title)

is designated as the Authorized Agent of the Political Subdivision and is authorized and directed as the representative of the Political Subdivision to conduct all negotiations, conclude all arrangements and sign all agreements and modifications of agreements which may be necessary to carry out the intent of the Agreement in conformity with all applicable federal and state laws, rules and regulations.

I, Nick Fitch Clerk/Secretary of the Hellsgate Fire District

(Political Subdivision)

State of Arizona, do hereby certify the foregoing to be a full, true and correct copy of the resolution adopted by the Board of Directors

(Name of Governing Body)

of the Hellsgate Fire District

(Political Subdivision)

at a regular/special meeting held on the 11th day of December, 2019, as the same appears on record in my office.

Clerk/Secretary

Participating Employer Addendum for

Hellsgate Fire District

This Addendum to the Plan document for the PSPRS 457b Eligible Governmental 457(b) (the "Plan") is adopted by Hellsgate Fire District ("Employer"), effective the 20 day of December, 2023.

WHEREAS, Employer previously adopted the ASRS Eligible Governmental 457 Plan on the 11 day of December, 2019, whereby Employer agreed to establish an eligible deferred compensation plan as defined in section 457(b) of the Internal Revenue Code of 1986, as amended; and

WHEREAS, Employer desires to include this Addendum to add language to the Plan Document to allow for multiple affiliated employers to join the Plan as established by the Employer.

NOW THEREFORE, the Employer hereby includes in the Plan Document the following language:

1.41 "**Eligible Employer**" means the following: (i) the Employer's agencies, departments, subdivisions or instrumentalities, or any combination of the foregoing; (ii) a School Employer; and (iii) a Public Employer.

1.42 "**Joinder Agreement**" means the agreement prescribed by the Employer by which a Participating Employer adopts the Plan as provided in Article X.

1.43 "**Participating Employer**" means an Eligible Employer that adopts this Plan pursuant to Article X. Such Participating Employer shall be subject to and bound by the terms and provisions of this Plan.

1.44 "**Public Employer**" means a city, county, urban county government, political subdivision or their departments, agencies, instrumentalities, governmental units or any combination of the foregoing of the Employer, for which services are performed by a Participant or Independent Contractor, where applicable.

1.45 "**School Employer**" means the Employer's public educational institutions for which services are performed by a Participant or Independent Contractor, where applicable.

ARTICLE X PARTICIPATING EMPLOYERS

10.1 Addition of Participating Employer. Any Eligible Employer may adopt the Plan and Trust and become a Participating Employer hereunder by executing a Joinder Agreement as approved by the Employer. Such Eligible Employer will become a Participating Employer as of the effective date provided in the Joinder Agreement and will be subject to the terms and provisions of the Plan and Trust.

10.2 Withdrawal from Plan and Trust by Participating Employer. A Participating Employer requesting to withdraw from the Plan and Trust shall deliver to the Employer a resolution or action of its governing body which authorizes its withdrawal as a Participating Employer and its termination of the Joinder Agreement. Notice of such withdrawal must be received by the Employer six months prior to its effective date unless such notice period is waived in writing by the Employer. The Employer may at any time, in its discretion, determine that a Participating Employer will no longer participate in the Plan and Trust and may direct the Participating Employer to withdraw from the Plan and Trust. The Employer shall determine the effective date of any withdrawal under this Section.

10.3 Participant Transfer from Employer or Participating Employer. A Participant who transfers employment from one Participating Employer or the Employer to another Participating Employer or the Employer shall be considered to have Severance from Employment with respect to the Participating Employer or the Employer that the Participant transferred employment from. Such Participant will continue to be a Participant in this Plan with the new Participating Employer or Employer without interruption.

10.4 Freeze and Spin-off. If a Participating Employer withdraws from the Plan ("Withdrawing Employer"), the provisions of this Section will apply. Assets of Participant Accounts may remain after withdrawal, and Participant Accounts will be administered in accordance with this Section and such other terms and conditions established by the Employer, including but not limited to, the following:

- (1) The Employer and the Withdrawing Employer shall enter a written freeze agreement to set forth the terms of administration during the freeze.
- (2) The Employer will not accept any Deferral Contributions or transfers, including, but not limited to, Normal Retirement Age Catch-up Contributions.
- (3) During freeze, Participants may make loan repayments and new loans may be initiated in accordance with Employer loan procedures.
- (4) The Employer may adjust any Plan administrative fee imposed on the Participant Accounts of the Participants of the Withdrawing Employer.
- (5) Frozen Participant Accounts may be spun-off and transferred by a trustee-to-trustee transfer to another plan of the Withdrawing Employer at such time and under such conditions as determined by the Employer and in accordance with the Code and its regulations. Investments of affected Participant Accounts upon spin-off will be liquidated, and transfer of assets will be made in cash. Provided, however, loans will be transferred in-kind to the transferee plan. The Employer has the power to effect and implement approval and timing of any spin-off made pursuant to this Section.
- (6) Except as revised in accordance with this Section, remaining Plan terms and provisions will apply with respect to Participant Accounts during the freeze.

10.5 Inapplicability of Article IX. Unless otherwise permitted in Article X of the Plan Document, Sections 9.01, 9.02, and 9.03 of the Plan are inapplicable to any Participating Employer.

10.6 Application of Provisions to Participating Employers. Any reference to Employer includes any Participating Employer, where appropriate.

Acceptance of Addendum. The Employer acknowledges that it has decided to include the language above in the Plan and is instructing NRS to administer the Plan in accordance with this language as of the effective date written above.

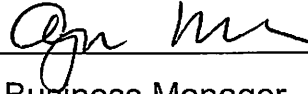
Employer Name ("Employer"):	<u>Hellsgate Fire District</u>
Street Address:	<u>80 S. Walters Lane</u>
City, State, Zip Code:	<u>Star Valley, AZ 85541</u>

Plan Name ("Plan"):

PSPRS 457b Plan

Plan Number:

Employer Signature:

A handwritten signature in black ink, appearing to read "Alecher", written over a horizontal line.

Title:

Business Manager

Date of Signature:

December 20, 2023

Email Address of Signer:

alecher@hellsgatefire.org

PSPRS 457(b) PLAN ADOPTION AGREEMENT

Participating Employer Name: Hellsgate Fire District

Legal Plan Name: PSPRS 457b

The undersigned, by executing this Adoption Agreement, elects to become a Participating Employer in the Plan identified above, as if the Participating Employer were a signatory to that Plan Document. The Participating Employer accepts and agrees to be bound by all of the elections granted under the provisions of the Plan as made by the Plan Sponsor.

The effective date of the Plan for the Participating Employer is: December 20, 2023

IN WITNESS WHEREOF, the parties hereto have executed this Joinder Agreement effective as of the effective date above. Upon execution of this Joinder Agreement, eligible employees of the Participating Employer are permitted to begin Contributions into the Plan as of the effective date.

Participating Employer Name: Hellsgate Fire District

Authorized Signatory Name: Angela Lecher

Authorized Signatory Signature: 

Title: Business Manager

Date: December 20, 2023

Acceptance by the Plan Administrator on the Adoption Agreement

Plan Administrator or Designee: PSPRS

Signature: _____

Name: Michael Smarik

Title: Deputy Administrator

Date: _____



Plan Type

Please Select One: NACo USCM IAFF-FC Program Other
Please Select One: 457(b) 401(a) 401(k) 403(b) OBRA
Select Only if Applicable to Plan: Morningstar Investment Fiduciary Program

Employer Information (required)

Employer Name: Hellsgate Fire District

Nationwide Plan Number: _____

Plan Name: PSPRS 457b Plan

Physical Address:

Street Address: 80 S. Walters Lane

City: Star Valley State: AZ ZIP: 85541

Mailing Address (for priority/overnight):

Same as Physical Address (if not, complete below)

Street Address: _____

City: _____ State: _____ ZIP: _____

Employer Contact:

Name: Angela Lecher Title: Business Manager

Phone: (928)474-3835 Email: alecher@hellsgatefire.org

Number of Eligible Employees: 6 Employer Tax ID Number (from W-2): 52-1687516

Payroll Center Information

Provide information on page 2 if more than one payroll center exists and separate payroll confirmations are desired.

Asterisk (*) Indicates that the field is required.

Payroll Center Contact:

Name*: Angela Lecher Title: Business Manager

Phone: (928)474-3835 Fax: (928)468-0300 Email*: alecher@hellsgatefire.org

Is this person also a Loan Contact? Yes No If No, provide Loan Contact information (if applicable).

Loan Contact (if different from Payroll Center Contact):

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email*: _____

Payroll Center Address*:

Street Address*: 80 S. Walters Lane

City*: Star Valley State*: AZ ZIP*: 85541

Frequency of Payroll Deductions*: Weekly Bi-Weekly Semi-Monthly Monthly Other: _____

Contribution Type*: Percentage Dollar Amount Number of Payroll Centers*: 1 (up to 4)

Will Payroll Center furnish detail on web-based app? Yes No

Contributions must be remitted to Nationwide as frequently as deductions are made. OBRA Payroll Data must be segregated from the payroll data for your voluntary 457 deferred compensation plans.

Unforeseeable Emergency/Hardship Requests (if permitted)

Who will review and make determinations for Unforeseeable Emergency requests? Nationwide The Employer

If the Employer will make these determinations, please indicate the names and titles of the individuals authorized to review.

Name: _____ Title: _____

Name: _____ Title: _____

Additional Payroll Center Information

Provide additional payroll center information when separate payroll confirmations are desired for each payroll center.

Asterisk (*) indicates that the field is required.

Payroll Center #2:

Payroll Center Contact:

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email*: _____

Is this person also a Loan Contact? Yes No If No, provide Loan Contact information (if applicable).

Loan Contact (if different from Payroll Center Contact):

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email*: _____

Payroll Center Address*:

Street Address*: _____

City*: _____ State*: _____ ZIP*: _____

Frequency of Payroll Deductions*: Weekly Bi-Weekly Semi-Monthly Monthly Other: _____

Contribution Type*: Percentage Dollar Amount

Will Payroll Center furnish detail on web-based app? Yes No

Payroll Center #3:

Payroll Center Contact:

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email*: _____

Is this person also a Loan Contact? Yes No If No, provide Loan Contact information (if applicable).

Loan Contact (if different from Payroll Center Contact):

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email*: _____

Payroll Center Address*:

Street Address*: _____

City*: _____ State*: _____ ZIP*: _____

Frequency of Payroll Deductions*: Weekly Bi-Weekly Semi-Monthly Monthly Other: _____

Contribution Type*: Percentage Dollar Amount

Will Payroll Center furnish detail on web-based app? Yes No

Payroll Center #4:

Payroll Center Contact:

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email*: _____

Is this person also a Loan Contact? Yes No If No, provide Loan Contact information (if applicable).

Loan Contact (if different from Payroll Center Contact):

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email*: _____

Payroll Center Address*:

Street Address*: _____

City*: _____ State*: _____ ZIP*: _____

Frequency of Payroll Deductions*: Weekly Bi-Weekly Semi-Monthly Monthly Other: _____

Contribution Type*: Percentage Dollar Amount

Will Payroll Center furnish detail on web-based app? Yes No

Departmental Information (if applicable)

Use this page to establish Departments.

Asterisk (*) indicates that the field is required.

Double Asterisk (**) indicates that the field is required for Departmental Recordkeeping Plans.

Will Plan use Departmental Recordkeeping? Yes No

1. Department Name*: _____ Department ID*: _____

Department Contact:

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email: _____

Department Physical Address*:

Street Address*: _____

City*: _____ State*: _____ ZIP*: _____

Department Mailing Address: Same as Physical Address (if not, complete below)

Street Address: _____

City: _____ State: _____ ZIP: _____

Associated Pay Center (If not indicated, default Pay Center will be used)*: _____

Allow Department for all Plans? ** Yes No Default Department (limit one per Plan)? ** Yes No

Payroll Frequency (if Pay Center has multiple; select one) **:

Weekly Bi-Weekly Semi-Monthly Monthly Other: _____

2. Department Name*: _____ Department ID*: _____

Department Contact:

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email: _____

Department Physical Address*:

Street Address*: _____

City*: _____ State*: _____ ZIP*: _____

Department Mailing Address: Same as Physical Address (if not, complete below)

Street Address: _____

City: _____ State: _____ ZIP: _____

Associated Pay Center (If not indicated, default Pay Center will be used)*: _____

Allow Department for all Plans? ** Yes No Default Department (limit one per Plan)? ** Yes No

Payroll Frequency (if Pay Center has multiple; select one) **:

Weekly Bi-Weekly Semi-Monthly Monthly Other: _____

3. Department Name*: _____ Department ID*: _____

Department Contact:

Name*: _____ Title: _____

Phone: _____ Fax: _____ Email: _____

Department Physical Address*:

Street Address*: _____

City*: _____ State*: _____ ZIP*: _____

Department Mailing Address: Same as Physical Address (if not, complete below)

Street Address: _____

City: _____ State: _____ ZIP: _____

Associated Pay Center (If not indicated, default Pay Center will be used)*: _____

Allow Department for all Plans? ** Yes No Default Department (limit one per Plan)? ** Yes No

Payroll Frequency (if Pay Center has multiple; select one) **:

Weekly Bi-Weekly Semi-Monthly Monthly Other: _____



Nationwide®

Plan Sponsor Access Web Update Form

Plan Sponsor Information

Plan Sponsor Name: Hellsgate Fire District

Employer Tax ID Number: 52-1687516

Plan Sponsor Number (Nationwide Assigned): _____

Do you have multiple payroll departments that submit payroll & census separately? Yes No

Address Line 1: 80 S. Walters Lane

Address Line 2: _____

City: Star Valley

State: AZ

Zip: 85541

Is this an update to your existing address? Yes No

PRIMARY AUTHORIZED CONTACT

The Plan can only have one Primary Authorized Company Representative of which is the recipient of Plan Statements and other Plan-related administrative messages. Updating the Primary Authorized Company Representative will supersede any previous Primary Authorized Company Representative.

Name: Angela Lecher

Title: Business Manager

Preferred Phone: (928)474-3835

Fax: (928)468-0300

Email: alecher@hellsgatefire.org

Plan Sponsor Web Features

FastPay: A fully digital payroll and census submission system. Secure participant information, save time, improve accuracy, and eliminate manual entry when submitting your plan's payroll and census data.

Task Center: Payroll Change Notices and Employment Status Tasks will be generated as an action item in Task Center for a digital and streamlined processing experience. Email notifications will be generated daily at 12 p.m. Eastern for any outstanding tasks.

Reporting: Create and view plan and participant level reports.

Primary Website User

This section is required to establish one person within the Plan Sponsor's office as the primary website user on the NRS website. The primary user will assign and administer all other website roles for the Plan's account, including any contacts noted below that are required for your Plan's online data submission.

New Primary User Access Replace Existing Primary User

Primary Website User Contact Information:

Same as Primary Authorized Contact

Name: _____

Title: _____

Preferred Phone: _____

Email: _____

The primary website user will have access to all Plan Sponsor website functions and permissions.

Secondary Website Users

Role Access Chart				
Online/Web Access:	Primary ¹	Manager	Payroll	Reporting
FastPay				
Process payroll	✓	✓	✓	
Enroll participants electronically	✓	✓	✓	
Task Center²				
Verify Termination of Employment for Participant Withdrawal Requests	✓	✓		
View and complete payroll change notices	✓	✓	✓	
Reporting				
Create and view reports	✓	✓		✓
Manage User Accounts				
Create secondary users	✓	✓		

¹We take protecting retirement plan account information very seriously at Nationwide. Therefore, the Primary website user is responsible for performing periodic audits to verify that the secondary website user accounts are being used by the original user for legitimate business purposes.

²Role accesses may be changed by the Primary user by clicking Administer Task Access on Task Center.

Established Secondary Users

1. Name: _____ Title: _____

Preferred Phone: _____ Email: _____

Please specify pay center number or name (if applicable): _____

Please select the role(s) for this user, given the accesses marked in the chart above:

Manager Payroll Reporting

2. Name: _____ Title: _____

Preferred Phone: _____ Email: _____

Please specify pay center number or name (if applicable): _____

Please select the role(s) for this user, given the accesses marked in the chart above:

Manager Payroll Reporting

I have additional payroll contacts. If you want to add more than two contacts, you may attach a page with the additional contact information. Any time a new contact is added the above fields are required.

Required Authorization

By signing below, you are authorizing the activation of online features which includes FastPay and Task Center. Users designated will be responsible for monitoring and processing ongoing administrative tasks.

Primary Authorized Company Representative:

Name (print): ANGELA LECHER Title: Business Manager

Signature: [Signature] Date: Dec. 20, 2023

Form Return Instructions

Email: nrscontr@nationwide.com

Fax: 877-677-4329