



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Mormon Lake Fire District
January 2025 - Bookkeeper's Report

Mormon Lake Fund		Mormon Lake Fund Fiscal Year 2024-25														
Budgeted FY 24-25		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD	Difference	
REVENUES																
Unrestricted Fund Balance (GENERAL)	130,000													0.00	0.0%	130,000.00
Restricted Fund Balance (CAPITAL)	145,000													0.00	0.0%	145,000.00
Property Taxes (3.25 MIL)	292,000	1,847.02	2,941.40	2,483.91	88,051.12	83,895.24	20,703.08	11,603.51						211,525.28	72.4%	80,474.72
Fire District Assistance Tax	58,400	217.59	133.39	990.71		28,615.89	3,820.40	1,649.92						36,427.90	60.7%	22,972.10
Interest	4,800		306.32	1,089.49	2,143.53	412.12	1,212.29	3,989.56						9,153.31	190.7%	-4,353.31
Miscellaneous Income	5,000													0.00	0.0%	5,000.00
EMS State Billing	7,500													0.00	0.0%	7,500.00
Donations/ Other Income	5,000						12,700.00							12,700.00	254.0%	-7,700.00
State and Other Grants	400,500		402,260.88											402,260.88	100.4%	-1,760.88
Total revenue	1,048,200.00	2,064.61	405,641.99	4,564.11	90,194.65	112,923.25	38,435.77	17,242.99	0.00	0.00	0.00	0.00	0.00	671,067.37	64.0%	377,132.63
EXPENDITURES																
Salaries and Wages		12,167.32	11,880.73	11,490.85	17,168.66	14,965.77	13,277.78	12,535.05								
Chiefs Salary	73,600	6,123.20	6,123.20	6,123.20	9,656.91	6,123.20	6,123.20	7,654.00						47,926.91	65.1%	25,673.09
Volunteer/Reserve Salary	96,000	6,044.12	5,757.53	5,367.65	7,511.75	8,842.57	7,154.58	6,411.85						47,090.05	49.1%	48,909.95
Health Insurance	12,000							3,781.55						3,781.55	31.5%	8,218.45
Pension and Other Retirement Benefits	7,960	3,980.00						3,980.00						7,960.00	100.0%	0.00
Employee Benefits	32,460	8,134.56	1,200.00	2,400.00		1,200.00	1,200.00	4,135.00						18,269.56	56.3%	14,190.44
Employee Tax Liabilities	13,000	934.81	1,338.57	2,103.04	1,655.12	1,763.72	1,505.01	2,792.81						12,093.08	93.0%	906.92
Personnel Expenses Total	235,020.00	25,216.69	14,419.30	15,993.89	18,823.78	17,929.49	15,982.79	28,755.21	0.00	0.00	0.00	0.00	0.00	137,121.15	58.3%	97,898.85
Fuel and Oils	10,000	693.36	1,635.32	361.23	435.90	969.81	731.96	215.00						5,042.58	50.4%	4,957.42
Tools and Minor Equipment	10,000			370.37										370.37	3.7%	9,629.63
Contracted Services	8,340					1,053.15								1,053.15	12.6%	7,286.85
Supplies	8,000	215.00	268.80	55.56	47.04	232.04	383.89							1,202.33	15.0%	6,797.67
Vehicle Repair	12,000	158.53	1,256.72				786.09							2,201.34	18.3%	9,798.66
Training and Prevention	10,000	350.00	3,521.55	406.15	1,671.59	700.00	955.90	297.43						7,902.62	79.0%	2,097.38
Maintenance and Repair Operating	5,100	427.00	355.36	119.00		100.00		817.30						1,818.66	35.7%	3,281.34
Communications	1,000	150.00				490.00		240.00						880.00	88.0%	120.00
Contingencies and Emergencies	1,600			400.59	22.00									422.59	26.4%	1,177.41
Operating Expenses Total	66,040.00	1,993.89	7,037.75	1,712.90	2,176.53	3,545.00	2,857.84	1,569.73	0.00	0.00	0.00	0.00	0.00	20,893.64	31.6%	45,146.36
Administrative Equipment	1,800	442.55												442.55	24.6%	1,357.45
Insurance	18,000						17,513.00							17,513.00	97.3%	487.00
Utilities	18,400	753.18	189.56	6,089.53	1,144.77	886.76		2,409.10						11,472.90	62.4%	6,927.10
Professional Services	26,000	5,187.12	585.01		708.62	1,879.38		3,097.88						11,458.01	44.1%	14,541.99
Subscriptions, dues, fees	6,230		791.08	4,365.95	1,269.09	512.48	655.75	501.30						8,095.65	129.9%	-1,865.65
General Administrative Expenses	1,700	1,239.36	152.64		345.56	666.21	52.00							2,455.77	144.5%	-755.77
Reconciliation Discrepancies		1,454.54	-1,454.54		-2,311.31		2,036.40							-274.91		
Administrative Total	72,130.00	9,076.75	263.75	10,455.48	1,156.73	3,944.83	20,257.15	6,008.28	0.00	0.00	0.00	0.00	0.00	51,162.97	70.9%	20,967.03
Total Operating Expenditures	373,190	36,287	21,721	28,162	22,157	25,419	39,098	36,333	0	0	0	0	0	209,178	56.05%	164,012.24
Total Revenue - Total Expense	675,010	-34,223	383,921	-23,598	68,038	87,504	-662	-19,090	0	0	0	0	0	461,889.61		
Capital Expenditures																
Vehicles	528,000			143,090.00										143,090.00	27.1%	384,910.00
Station Equipment	0				350.00									350.00	0.0%	-350.00
Turnout Gear	0				5268.03									5,268.03	0.0%	-5,268.03
Operations Equipment	0			32,668.62										32,668.62	0.0%	-32,668.62
Total Capital expenses	528,000.00	0.00	0.00	175,758.62	5,618.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,376.65	34.4%	346,623.35
999.300 Transfer from General Fund																0.00
Total Capital Revenue	-383,000.00	0.00	0.00	175,758.62	5,618.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,376.65	-47.4%	-564,376.65
ENDING FUND BALANCE	\$0.00													\$0.00	Ending Balance	

Mormon Lake Fire District Cash Flow Projections

Estimates	County Beginning Balance	Projections			Ending Cash Balance
		Revenues	Expenditures	Variance	
Month					
July	\$344,347	\$804	\$20,460	-\$19,656	\$324,691
August	\$324,691	\$1,858	\$18,581	-\$16,723	\$307,968
September	\$307,968	\$6,445	\$25,304	-\$18,859	\$289,108
October	\$289,108	\$92,278	\$25,304	\$66,974	\$356,082
November	\$356,082	\$92,542	\$21,640	\$70,902	\$426,984
December	\$426,984	\$19,991	\$45,604	-\$25,613	\$401,371
January	\$401,371	\$15,709	\$29,481	-\$13,772	\$387,599
February	\$387,599	\$8,576	\$21,273	-\$12,697	\$374,902
March	\$374,902	\$30,172	\$22,852	\$7,320	\$382,222
April	\$382,222	\$48,924	\$18,065	\$30,859	\$413,081
May	\$413,081	\$16,191	\$29,272	-\$13,081	\$400,000
June	\$400,000	\$10,520	\$13,755	-\$3,235	\$396,765

Actual	County Beginning Balance	Actual			Ending Cash Balance
		County Recorded Revenues	County Recorded Expenditures	Variance	
Month					
July	350,949.51	2,064.61	36,287.33	-13,432.46	316,726.79
August	316,726.79	405,641.99	21,720.80	383,921.19	700,647.98
September	700,647.98	4,564.11	203,920.89	-199,356.78	501,291.20
October	501,291.20	90,194.65	27,775.07	62,419.58	563,710.78
November	563,710.78	112,923.25	25,419.32	87,503.93	651,214.71
December	651,214.71	38,435.77	39,097.78	-662.01	650,552.70
January	650,552.70	17,242.99	36,333.22	-19,090.23	631,462.47
February	631,462.47			0.00	631,462.47
March	631,462.47			0.00	631,462.47
April	631,462.47			0.00	631,462.47
May	631,462.47			0.00	631,462.47
June	631,462.47			0.00	631,462.47

Note: Per ARS § 48-807 (O) This is a report of the combined cash balances of all District Funds including the *General Fund and Capital Fund*.

Fund Balance Detail Report

Property Tax-Delinquent Totals	\$0.00	(\$1,859.22)	
301000-33307 - Transwestern Judgement	-		-
301000-33333 - Disbursements-FDAT	(\$33,777.98)		(\$35,427.90)
01/31/2025 fund collection		(\$11.12)	
01/31/2025 fund collection		(\$1,605.60)	
01/31/2025 fund collection		(\$33.20)	
Disbursements-FDAT Totals	\$0.00	(\$1,649.92)	
301000-70000 - Expense Transfer	\$35,000.00		\$35,000.00
301000-70001 - Wire Out	\$86,847.14		\$101,853.63
01/07/2025 JE 30135 / Mormon Lake FD - Payroll Tax & Withholdings / aovermann	\$2,867.02		
01/07/2025 JE 30140 / Mormon Lake FD - Payroll / aovermann	\$5,221.90		
01/22/2025 JE 30255 / Mormon Lake FD - Payroll Taxes / tfilipovic	\$1,339.75		
01/22/2025 JE 30257 / Mormon Lake FD - Payroll / tfilipovic	\$5,577.82		
Wire Out Totals	\$15,006.49	\$0.00	
301000-78001 - Warrants-Redeemed	\$61,692.04		\$99,914.68
01/06/2025 Warrant 00825600048	\$100.00		
01/06/2025 Warrant 00825600067	\$316.00		
01/06/2025 Warrant 00825600071	\$7,538.40		
01/07/2025 Warrant 00825600065	\$17,513.00		
01/07/2025 Warrant 00825600068	\$3,781.55		
01/07/2025 Warrant 00825600061	\$214.14		
01/07/2025 Warrant 00825600059	\$1,053.15		
01/09/2025 Warrant 00825600069	\$285.30		
01/10/2025 Warrant 00825600045	\$320.46		
01/10/2025 Warrant 00825600046	\$131.31		
01/13/2025 Warrant 00825600072	\$417.95		
01/14/2025 Warrant 00825600060	\$122.32		
01/16/2025 Warrant 00825600047	\$490.00		
01/16/2025 Warrant 00825600066	\$240.00		
01/17/2025 Warrant 00825600070	\$2,000.48		
01/23/2025 Warrant 00825600078	\$548.58		
01/27/2025 Warrant 00825600074	\$2,935.00		
01/27/2025 Warrant 00825600074 - unredeemed		(\$2,935.00)	
01/24/2025 Warrant 00825600074	\$2,935.00		
01/28/2025 Warrant 00825600082	\$215.00		
Warrants-Redeemed Totals	\$41,157.64	(\$2,935.00)	

Fund Balance Detail Report

Morman Lake Fire District Fund Range: 301000-301099 Date Range: 1/1/2025 - 1/31/2025

Account	Beginning Balance	Debits	Credits	Ending Balance
301000-78002 - Disbursements-Miscellaneous	-			-
301000-78007 - Tax Abatements	-			-
301000-78100 - Line of Credit-Interest Payment	-			-
301000-78101 - Line of Credit-Principal Payment	-			-
301000-78475 - Trustee Fee	-			-
301000-79999 - Warrant Clearing	\$1,029.56			\$3,756.66
Warrant Clearing Totals		\$43,884.74	(\$41,157.64)	
301050-11000 - Cash with Treasurer	\$440,887.01			\$443,489.04
Cash with Treasurer Totals		\$2,602.03	\$0.00	
301050-29000 - Fund Balance	(\$172,608.06)			(\$172,608.06)
301050-29050 - Warrants Outstanding	(\$5,075.27)			(\$5,075.27)
301050-33001 - Deposits/Misc	(\$449,960.88)			(\$449,960.88)
301050-33002 - Investment Interest	(\$4,081.27)			(\$6,683.30)
01/09/2025 journal fund interest allocation - 12/01/2024 to 12/31/2024			(\$2,602.03)	
Investment Interest Totals		\$0.00	(\$2,602.03)	
301050-33307 - Transwestern Judgement	-			-
301050-70000 - Expense Transfer	-			-
301050-70001 - Wire Out	-			-
301050-78001 - Warrants Redeemed	\$190,838.47			\$190,838.47
301050-78003 - NSF	-			-
301050-79999 - Warrants Clearing	-			-

Mormon Lake Fire District

1020 General (Unrestricted), Period Ending 01/31/2025

RECONCILIATION REPORT

Reconciled on: 02/10/2025

Reconciled by: Elizabeth Riopel

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	221,072.22
Checks and payments cleared (37).....	-53,229.13
Deposits and other credits cleared (5).....	14,640.96
Statement ending balance.....	<u>182,484.05</u>
Uncleared transactions as of 01/31/2025.....	-7,793.07
Register balance as of 01/31/2025.....	174,690.98
Cleared transactions after 01/31/2025.....	0.00
Uncleared transactions after 01/31/2025.....	-13,170.96
Register balance as of 02/10/2025.....	<u>161,520.02</u>

Details

Checks and payments cleared (37)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/19/2024	Bill Payment	825600046	AT&T Mobility	-131.31
11/19/2024	Bill Payment	825600059	Niles Radio Communication	-1,053.15
11/19/2024	Bill Payment	825600060	TDS Telcom	-122.32
11/19/2024	Bill Payment	825600061	Waste Management	-214.14
11/19/2024	Bill Payment	825600045	APS	-320.46
11/19/2024	Bill Payment	825600047	GUARDIAN MEDICAL TRAN...	-490.00
11/19/2024	Bill Payment	825600048	JHTG INC. DBA ORKIN PEST...	-100.00
12/26/2024	Bill Payment	825600065	VFIS of Arizona	-17,513.00
01/03/2025	Bill Payment	825600067	JHTG INC. DBA ORKIN PEST...	-316.00
01/03/2025	Bill Payment	825600072	TDS Telcom	-417.95
01/03/2025	Bill Payment	825600071	PS WESTERN, SHAWN	-7,538.40
01/03/2025	Bill Payment	825600070	Municipal Accounts & Consulti...	-2,000.48
01/03/2025	Bill Payment	825600069	MES	-285.30
01/03/2025	Bill Payment	825600066	GUARDIAN MEDICAL TRAN...	-240.00
01/03/2025	Bill Payment	825600068	Kairos Health Arizona	-3,781.55
01/07/2025	Tax Payment		IRS	-1,319.68
01/07/2025	Tax Payment		AZ Department of Revenue	-131.52
01/07/2025	Tax Payment		AZ Department of Revenue	-129.02
01/07/2025	Tax Payment		IRS	-1,286.80
01/09/2025	Payroll Check	18203	Hunter M. Weiler	-831.92
01/09/2025	Payroll Check	18204	Shawn Western	-2,592.61
01/09/2025	Payroll Check	18201	Joseph Calhoon	-1,010.93
01/09/2025	Payroll Check	18202	Anthony Hughes	-786.44
01/13/2025	Bill Payment	825600074	Securis Insurance Pool	-2,935.00
01/22/2025	Bill Payment	825600078	PS WESTERN, SHAWN	-548.58
01/23/2025	Tax Payment		AZ Department of Revenue	-100.53
01/23/2025	Tax Payment		IRS	-1,239.22
01/23/2025	Payroll Check	18211	William J. Shirley	-424.72
01/23/2025	Payroll Check	18209	Matthew I Kleman	-406.56
01/23/2025	Payroll Check	18213	Shawn Western	-2,592.60
01/23/2025	Payroll Check	18208	Anthony Hughes	-558.71
01/23/2025	Payroll Check	18205	Leonard Biehl	-13.20
01/23/2025	Payroll Check	18210	Ronnie Norton	-13.06
01/23/2025	Payroll Check	18206	Joseph Calhoon	-917.66
01/23/2025	Payroll Check	18207	Kyle Goldney	-12.96
01/23/2025	Payroll Check	18212	Hunter M. Weiler	-638.35
01/27/2025	Bill Payment	825600082	NATIONAL BANK OF AZ	-215.00

Total -53,229.13

Deposits and other credits cleared (5)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/31/2025	Journal	Taxes		1,859.22
01/31/2025	Journal	Interest		1,326.62
01/31/2025	Journal	Taxes		9,744.29
01/31/2025	Journal	Taxes		1,649.92
01/31/2025	Journal	Interest		60.91

Total 14,640.96

Additional Information

Uncleared checks and payments as of 01/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/29/2024	Tax Payment		AZ DES-Unemployment Tax	-18.12
08/12/2024	Bill Payment	825600053	PS Mathias, Jay	-180.55
11/15/2024	Bill Payment	825600043	NATIONAL BANK OF AZ	-1,549.01
11/19/2024	Bill Payment	825600058	NATIONAL BANK OF AZ	-1,531.53
11/19/2024	Bill Payment	825600056	MCI Residential Service	-98.53
01/13/2025	Bill Payment	825600073	ESO Solutions, Inc.	-1,097.40
01/22/2025	Bill Payment	825600077	JHTG INC. DBA ORKIN PEST...	-216.00
01/22/2025	Tax Payment		AZ DES-Unemployment Tax	-1,396.12
01/22/2025	Bill Payment	825600075	APS	-574.80
01/22/2025	Bill Payment	825600076	AT&T Mobility	-148.88
01/22/2025	Tax Payment		IRS	-292.11
01/22/2025	Bill Payment	825600081	YAVAPAI BOTTLE GAS	-48.11
01/22/2025	Bill Payment	825600080	TDS Telcom	-141.91
01/22/2025	Bill Payment	825600079	Tall Pine Estates Water & Imp...	-500.00

Total -7,793.07

Uncleared checks and payments after 01/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/01/2025	Bill Payment	825600084	AT&T Mobility	-17.60
02/01/2025	Bill Payment	825600083	Kairos Health Arizona	-2,500.00
02/01/2025	Bill Payment	825600085	LINDE GAS and Equipment	-17.11
02/01/2025	Bill Payment	825600086	MCI Residential Service	-136.93
02/01/2025	Bill Payment	825600087	PS WESTERN, SHAWN	-2,501.15
02/01/2025	Bill Payment	825600088	Tall Pine Estates Water & Imp...	-750.00
02/05/2025	Tax Payment		AZ Department of Revenue	-110.72
02/05/2025	Tax Payment		IRS	-1,243.80
02/06/2025	Payroll Check	18215	Anthony Hughes	-410.29
02/06/2025	Payroll Check	18217	Mia M. Pilarski	-213.53
02/06/2025	Payroll Check	18218	William J. Shirley	-424.72
02/06/2025	Payroll Check	18214	Joseph Calhoon	-917.68
02/06/2025	Payroll Check	18219	Hunter M. Weiler	-928.26
02/06/2025	Payroll Check	18216	Matthew I Kleman	-406.56
02/06/2025	Payroll Check	18220	Shawn Western	-2,592.61

Total -13,170.96

Mormon Lake Fire District

1010 Capital (Restricted), Period Ending 01/31/2025

RECONCILIATION REPORT

Reconciled on: 02/10/2025

Reconciled by: Elizabeth Riopel

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	440,887.01
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (1).....	2,602.03
Statement ending balance.....	<u>443,489.04</u>

Uncleared transactions as of 01/31/2025.....	-5,075.27
Register balance as of 01/31/2025.....	438,413.77

Details

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/31/2025	Journal	Interest		2,602.03
Total				2,602.03

Additional Information

Uncleared checks and payments as of 01/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/15/2023	Check	183480002	MES	-5,075.27
Total				-5,075.27



Mormon Lake Fire District

1067 Mormon Lake Rd. Mormon Lake, AZ 86038

Phone: 928-354-2231 Fax: 928-354-2334

mormonlakefire.com

Diane Lewis – Chairperson
Patricia Bowdler – Clerk
Ralph Verdino – Board Member
Patrick Nahass – Board Member
Jeff Haupricht – Board Member
Shawn Western – Fire Chief

Department Report February 2025

Meetings:

- Meeting with Coconino County Emergency Management
- Phone Meeting with Coconino County Public Works
- Attended WFCIA Ignite Conference
- Attended AFDA Meeting
- Attended PFAC Meeting
- Attended Senate Committee Hearing on SB1285

Trainings:

- CE for EMS

Call Volume:

- Special Duty Assignment: 0
- MVA: 0
- EMS: 0
- Cancel: 1
- Fires: 0
- TOTAL YTD: 6

Vehicles:

- Command 61- In Service
- Rescue 61- In Service
- Brush 61- In Service
- Brush 64- In Service
- Engine 61- Structure Engine, In Service
- Tender 61- Water Tender, In Service
- Tender 62- Water Tender, In Service
- Rescue 66- Polaris Ranger, In Service

Miscellaneous:

- Worked on Budget form
- Various minor repairs around the station
- Vacation during Spring Break

Personnel:

- Active Full Time Residents- 3
- Active Summer Residents- 6
- Active Reserve- 6
- Active Chaplain- 1

Grant Requests:

- WILDLAND GRANT- DFFM- Brush Engine- \$400,000 with \$126,000 match

2025 FIRE DISTRICT LEVY LIMIT WORKSHEET

COCONINO COUNTY - MORMON LAKE FIRE DISTRICT
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ADJUSTMENTS FOR ANNEXED PROPERTY	2024
A.1. Net Assessed Value of Property Annexed for TY 2025	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.2500
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2025
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$433,429
B.2. Line B.1. multiplied by 1.08	\$468,103
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$468,103

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed Property	\$510,384
C.2. Locally Assessed Real Property	\$8,791,592
C.3. Locally Assessed Personal Property	\$43,618
C.4. Total Net Assessed Values (C.1. through C.3.)	\$9,345,594
C.5. C.4. divided by 100	\$93,456

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2025
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$93,456
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$468,103
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$5.0088
D.4. Maximum Tax Rate (lesser of D.3. or \$3.75)	\$3.7500
D.5. Current Year Allowable Tax Rate ¹	\$3.7500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$350,460
D.7. Prior Year Excess Collections	
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$350,460

¹ Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)