

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**HEADQUARTERS – 45 SOUTH 100 EAST, MOAB, UTAH**

**MEETING AGENDA**

**Tuesday November 19, 2024**  
**4:00 p.m.**

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. October 15, 2024 Regular Meeting Minutes

CITIZENS TO BE HEARD

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

ANNEXATION

1. Update and Discussion

OLD BUSINESS

1. BME Engine Loan

ACTION ITEMS

1. 2024 Fraud Risk Assessment
2. Send Budgets to Public Hearing

NEW BUSINESS

ADJOURN

Executive session if needed  
Workshop session as needed

***NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS.***

*In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Moab Fire Department Commission meetings are encouraged to contact the Department two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests for inclusion on an agenda and supporting documentation must be received by 5:00 PM on the Thursday prior to a regular Commission Meeting and forty-eight (48) hours prior to any Commission Meeting. Information relative to these meetings/hearings may be obtained at the Moab Valley Fire Department 45 S. 100 E. Moab Utah 84532 (435)259-5557*

*Posted by Cathy Bonde*

*On 11/15/2024*

# Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

October 15, 2024 - 4:00 p.m.

## A. Call to Order:

1. The meeting was called to order by Chairman Archie Walker at 4:00 p.m.
2. Commissioners Present: Chairman Archie Walker, Commissioner Jim McGann, Commissioner Charlie Harrison
3. Staff Present: Chief TJ Brewer, Battalion Chief Brandon McGuffee, Administrator Cathy Bonde
4. Others Present: Mike Kelso

## B. General Business:

1. Approval of Minutes – Commissioner Harrison motioned to approve the minutes from the September 16, 2024 meeting. Commissioner McGann seconded, and the motion passed unanimously. A note was made that the date on the minutes was correct but the date on the line item on the agenda misstated the date as September 17.

2. Citizens to be Heard – None wishing to speak.

3. Approval of Bills – Commissioner Harrison said his only question was the bill from Solid Waste. Cathy stated Solid Waste has not charged us for service in the past. Chief Brewer added an agreement existed that Moab Fire would not be charged for service in exchange for our putting out dumpster fires. Cathy said she would hold off on sending payment for the invoice until the issue was cleared up.

Commissioner McGann asked about the invoice from Curtis for \$31,202.10. Cathy stated the bill is for some of the equipment for the new engine and added there is still some equipment outstanding. Commissioner McGann also asked about a charge for hose, and Chief Brewer said it is hose specific for the smooth bore nozzles.

Commissioner Harrison motioned to approve bills. Commissioner McGann seconded, and the motion passed unanimously.

## C. Chief's Report

1. Chief Brewer reported 34 calls to service since the last regular commission meeting.
2. The department has 32 members on the roster.
3. Fire prevention is in full swing. Brandon, along with some help from staff and volunteers, is doing a great job. The school district said it did not have money in its budget to bring kids to the fire station, so we have been going to the schools. Commissioner Walker asked if we need to consider facilitating a way for kids to come to the station. Chief Brewer said he felt there was a value to them coming to the station. Brandon added it was similar last year with a combination of staff shortage and funding.

He said this year his understanding is it is based on lack of funds in the budget. Chief Brewer said we would look into it further.

4. Chief Brewer and Cathy have been busy with annexation and budget.
5. Both Engines 10 and 6-2 are up for sale. We are still deciding what we will do with the heavy.
6. We have switched over to the new 700 radios. This has been a huge undertaking from getting new mobiles in all the engines to programming all new mobiles and hand helds. We are still working through some minor issues. The department will do a radio training tomorrow for volunteers.
7. During the switch, edispaches went down. Brandon worked through the problem with Seamus Hannigan with Grand County Search & Rescur. The edispaches receiver was fried and needed to be replaced. We should receive a replacement soon. We did find out that edispaches does not work on holidays which delayed fixing the issue.
8. We are required by law to have a peer support mental health liason. Chief Brewer asked volunteer firefighter Andrea Noyes to provide this service, and she accepted. Chief Brewer is very excited to have her on board. Andrea has experience to draw from and is very responsive and professional. In answering questions from commissioners, Chief Brewer stated this is a volunteer position, and ideally we will offer her training opportunities to attend.
9. Chief Brewer addressed some comments made during our annexation public hearing. He said are capable of responding to areas that were in question. One property owner said they were currently taxed by Castle Valley Fire Protection District. She did let us know after checking her tax notice that she is not. Addressing concerns about an MOU with Green River, Chief Brewer said he looks forward to strengthening our relationship with Green River Fire Department and creating an agreeable MOU between agencies.
10. Big Red has been taken out of service due to aging tires and mechanical issues. We can choose to have the needed repairs done or drain it of fluids and keep it as a museum piece.
11. 6-3 is having motor issues. Commissioner Harrison advised to start with the oil cooler and if this doesn't fix this problem, it could mean we need to replace the motor. This is the same engine we had work done to earlier this year in Oklahoma.
12. Engine 466 is on assignment on the Verdure Creek Fire near Monticello. The fire is currently 157 acres. It was threatening structures in the Blue Mountain subdivision.
13. We are planning pie night and the banquet. Chief Brewer invited a commissioner to speak at the banquet. Commissioner Walker will speak.
14. Further discussion was had on our aging equipment and needs including a ladder truck and rescue truck.

#### **D. Annexation Update and Discussion:**

1. Cathy said annexation is on the Grand County commission's agenda for their meeting today. We expect they will vote on the asset agreement. We have seen a draft from mid-September. The draft did not include the list of assets or the monetary need. The document was not included with the Grand County commission meeting posting, and we have not seen a final draft of the document.

## **E. Old Business:**

1. Salary Survey – Cathy stated there was a plan to have a conference call with Mike Swallow, but we were unable to make it happen. We intend to have the conference call soon.
2. Procurement Policy – No further update.

## **F. New Business:**

1. Resolution 2024-002 – Cancel Election – Cathy stated that Mike Kelso decided to withdraw from the election. Paperwork was submitted to the election officer in time to have the election removed from ballots that went overseas. The commission does need to vote on this resolution that cancels the election as well as elects Archie Walker and Jim McGann to the open seats with terms expiring in 2028. Once the resolution is approved, it needs to run in the paper for two weeks.

Commissioner McGann motioned to approve Resolution 2024-002, cancelling the 2024 election. Commissioner Walker seconded, and the motion passed unanimously.

2. Equipment Loan- Cathy addressed the loan option documents in commissioners' packets in relation to the BME engine. She stated that she currently didn't think we could afford the 10 year loan, but we could afford the 15 year loan with \$150,000.00 down. The amount in the draft 2025 budget is in the range of the 15 year loan options. Discussion was had on the BME engine. Commissioner Harrison asked about the interest rate on the loan. Cathy stated the loan is from Zions Bank, and the rate was much better than what the manufacturer offered. Commissioner Walker asked if there was a reason to not put down \$150,000.00, and Cathy responded that depends if we annex or not. She said that can be further discuss that when we go over the draft budgets. Commissioner Harrison asked when the engine would be ready, and it was conveyed the manufacturer is still saying November or December.

3. Fraud Risk Assessment – Cathy included a draft of the fraud risk assessment in the packet, but it is not ready to be approved because commissioners still need to take the annual open and public meetings training. She said the draft is basically the same as last year's assessment, and we are in the low risk category.

## **G. Draft Budgets:**

1. Draft Amended 2024 Budgets – Cathy pointed out there are two different proposed amended 2024 budgets; one with annexation and one without. One of the differences has to do with the financial contribution from Grand County if we annex. With annexation, the contribution is an additional \$140,000.00. With annexation, the amount in the black would allow us to put \$150,000.00 down on the BME engine. The budget without annexation has \$100,000.00 down, but even with the lower down, the budget runs in the red. Cathy's recommendation in this case would be to pull from our fund balance for part of the BME down payment. This would be a one-time need and the first time we have pulled from our fund balance.

Cathy went over some of the expense budget line items, including funds available in small tools and equipment and capital equipment, and how those funds will be spent. In income, she pointed to State of Utah wildlands and the fact that we will surpass the originally

budgeted amount after the current deployment is over. Chief Brewer stated that the Federal and State agencies are laying off their seasonals, and there is still fire activity, so it is possible a crew will go out again.

2. Draft 2025 Budgets – Cathy stated not much has changed since the last time commissioners looked at drafts of the 2025 budget. A non-annexation version of the budget has been added to the draft. Looking at the bottom line on each version of the budget, with annexation we are a little in the black although there are line items that could use more funds, and without annexation the budget is approximately \$43,000.00 in the red. If we don't annex, we will probably be looking at the 7<sup>th</sup> year of trying to fund a deputy chief position and not being able to. Cathy stated another concern in 2025 is having enough resources to meet the needs of the CWDG grant. Discussion was had on the mechanics of the grant and meeting grant goals.

3. Budget Requests and Future Needs – Cathy presented a spreadsheet of budget requests from staff as well as other foreseeable needs, ranking items in priority of high, medium and low. The spreadsheet is a living document that allows staff to add items to the bottom of the list and the administrative team then categorizes. Chief Brewer provided information on some of the items on the spreadsheet; particularly PPE and the stations.

4. Employee Compensation – Cathy stated the COLA for 2025 is 2.5%. For the most part, that is all regular staff will see as increased compensation for 2025. With seasonals, our policy has been to increase their wage by \$1.00 per hour if they are a return employee.

5. Chief Brewer said he appreciates any feedback and input from commissioners. He welcomed them to walk into the war room and look at the work that is being done in addressing multiple issues the department has been working through. The walls are covered in sheets of paper exploring many issues such as seasonal vs. part-time employees, annexation, CWDG, wildland, staffing, schedule, and apparatus. These are in-depth conversations that are taking place. Chief Brewer said that after the decision on annexation is made, we can better focus on 5 and 10 year plans.

**H. Adjourn:**

1. Chair Walker adjourned the meeting at 5:24 p.m.

\_\_\_\_\_ **Date** \_\_\_\_\_

**Archie Walker, Chair**

**Attest:** \_\_\_\_\_

**Cathy Bonde, Clerk**

# MOAB VALLEY FIRE PROTECTION DISTRICT

## Profit & Loss Budget vs. Actual

### January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3018 · Operating Grants				
3018.1 · Misc Grants	3,400.00	2,000.00	1,400.00	170.0%
<b>Total 3018 · Operating Grants</b>	<b>3,400.00</b>	<b>2,000.00</b>	<b>1,400.00</b>	<b>170.0%</b>
3017 · Donations	260.00	0.00	260.00	100.0%
3020 · Local taxes				
3020.1 · General	149,020.24	1,077,597.00	-928,576.76	13.83%
3020.2 · Delinquent Tax	45,289.82	15,000.00	30,289.82	301.93%
3020.3 · MISC. Tax	70,991.32	85,000.00	-14,008.68	83.52%
<b>Total 3020 · Local taxes</b>	<b>265,301.38</b>	<b>1,177,597.00</b>	<b>-912,295.62</b>	<b>22.53%</b>
3014 · Sales Service, Contracts				
3014.7 · Emergency Coordinator	30,089.40	32,824.80	-2,735.40	91.67%
3014.1 · Arches National Park	1,500.00	1,500.00	0.00	100.0%
3014.2 · Grand County	150,000.00	200,000.00	-50,000.00	75.0%
3014.3 · San Juan County	46,000.00	46,000.00	0.00	100.0%
3014.4 · State of Utah (Wildland)	289,164.40	276,000.00	13,164.40	104.77%
3014.5 · Miscellaneous	20.00	200.00	-180.00	10.0%
3014.6 · Fee Schedule Billed				
3014.62 · Other Fee Schedule Billing	37,275.79	5,000.00	32,275.79	745.52%
3014.61 · Inspections	41,143.93	65,000.00	-23,856.07	63.3%
<b>Total 3014.6 · Fee Schedule Billed</b>	<b>78,419.72</b>	<b>70,000.00</b>	<b>8,419.72</b>	<b>112.03%</b>
<b>Total 3014 · Sales Service, Contracts</b>	<b>595,193.52</b>	<b>626,524.80</b>	<b>-31,331.28</b>	<b>95.0%</b>
3011 RENT & MISC				
3011.1 · Apt 1	0.00	2,000.00	-2,000.00	0.0%
3011.2 · Apt 2	2,200.00	2,400.00	-200.00	91.67%
<b>Total 3011 RENT &amp; MISC</b>	<b>2,200.00</b>	<b>4,400.00</b>	<b>-2,200.00</b>	<b>50.0%</b>
3060 · INTEREST	41,447.65	48,000.00	-6,552.35	86.35%
<b>Total Income</b>	<b>907,802.55</b>	<b>1,858,521.80</b>	<b>-950,719.25</b>	<b>48.85%</b>
<b>Gross Profit</b>	<b>907,802.55</b>	<b>1,858,521.80</b>	<b>-950,719.25</b>	<b>48.85%</b>
<b>Expense</b>				
440 · Cont. to Other Gvts.	1,010.00	1,600.00	-590.00	63.13%
410 · Bad Debt	0.00	1,000.00	-1,000.00	0.0%
411 · PAYROLL EXPENSES/SALARIES				
<b>Total 411 · PAYROLL EXPENSES/SALARIES</b>	<b>559,288.11</b>	<b>758,910.00</b>	<b>-199,621.89</b>	<b>73.7%</b>
413 · EMPLOYEE BENEFITS	277,123.15	432,000.00	-154,876.85	64.15%
414 · Nonwage Compensation / Mbr Bfts	22,143.15	95,000.00	-72,856.85	23.31%
415 · Professional & Technical Svc				
415.1 · Accounting	0.00	500.00	-500.00	0.0%
415.2 · Audit	5,600.00	5,600.00	0.00	100.0%
415.3 · Other Professional Services	8,616.95	5,000.00	3,616.95	172.34%
415.4 · Dispatch Services	0.00	15,677.63	-15,677.63	0.0%
<b>Total 415 · Professional &amp; Technical Svc</b>	<b>14,216.95</b>	<b>26,777.63</b>	<b>-12,560.68</b>	<b>53.09%</b>
421 · Dues and Subscriptions	13,737.56	20,000.00	-6,262.44	68.69%
422 · Advertising and Public Notices	1,146.64	1,000.00	146.64	114.66%

UT State Fire Assn. license plate grant for Winter Fire School & funds from Central Insurance for Swiftwater Rescue equipment.

Due to lower than average collections in 2023, we are outperforming our budgeted amount for 2024. Total owed to use at end of 2023=\$63,655.96. There have been some redemptions since that lower that amount.

E 161 is currently listed as available nationwide, so there is a small chance of additional revenue this year.

Movie Income

To LBA for audit and annual registration. There will be charges for budget & meeting ads.

Fees for audit presentation, filing financials with State Auditor, attorney's & mailing fees for annexation, salary survey

Primarily annexation noticing

# MOAB VALLEY FIRE PROTECTION DISTRICT

## Profit & Loss Budget vs. Actual

### January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
<b>423 · Travel - Education &amp; Training</b>				
423.1 · Education	2,228.86	8,000.00	-5,771.14	27.86%
423.2 · Fire Prevention	2,124.17	2,000.00	124.17	106.21%
423.3 · Fire Convention	468.00	5,000.00	-4,532.00	9.36%
423.4 · Specialty Rescue	22,783.47	8,500.00	14,283.47	268.04%
423.5 · Travel	10,609.04	16,000.00	-5,390.96	66.31%
423.6 · Wildland Travel	11,113.54	30,500.00	-19,386.46	36.44%
<b>Total 423 · Travel - Education &amp; Training</b>	<b>49,327.08</b>	<b>70,000.00</b>	<b>-20,672.92</b>	<b>70.47%</b>
<b>424 · Office Expense</b>	<b>15,448.52</b>	<b>27,000.00</b>	<b>-11,551.48</b>	<b>57.22%</b>
<b>425 · Equip &amp; Trk Mant - Oper Supplies</b>				
425.1 · Motor Fuels	27,036.35	40,000.00	-12,963.65	67.59%
425.2 · Auto & Truck Repairs & Maint	62,394.25	85,350.96	-22,956.71	73.1%
425.3 · Wildland Supplies	10,157.05	6,000.00	4,157.05	169.28%
425.4 · PPE	4,654.71	20,000.00	-15,345.29	23.27%
<b>Total 425 · Equip &amp; Trk Mant - Oper Supplies</b>	<b>104,242.36</b>	<b>151,350.96</b>	<b>-47,108.60</b>	<b>68.88%</b>
<b>426 · Building Repair &amp; Maintenance</b>	<b>9,860.04</b>	<b>12,000.00</b>	<b>-2,139.96</b>	<b>82.17%</b>
<b>427 · UTILITIES</b>	<b>19,415.31</b>	<b>25,000.00</b>	<b>-5,584.69</b>	<b>77.66%</b>
<b>451 · INSURANCE</b>	<b>44,438.18</b>	<b>40,000.00</b>	<b>4,438.18</b>	<b>111.1%</b>
<b>461 · Small Tools &amp; Minor Equipment</b>	<b>85,609.03</b>	<b>12,000.00</b>	<b>73,609.03</b>	<b>713.41%</b>
<b>464 · NEW GRANTS</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>472 · Infrastructure (Station 1 Bldg)</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>473 · Machinery and Equipment</b>				
473.4 · 28 SCBA	34,655.05	34,655.06	-0.01	100.0%
473.5 · CIB Pumper Engine	18,000.00	21,262.00	-3,262.00	84.66%
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	0.00	3,262.00	100.0%
<b>Total 473 · Machinery and Equipment</b>	<b>55,917.05</b>	<b>55,917.06</b>	<b>-0.01</b>	<b>100.0%</b>
<b>474 · CAPITAL EQUIPMENT</b>	<b>79,244.16</b>	<b>100,000.00</b>	<b>-20,755.84</b>	<b>79.24%</b>
<b>Total Expense</b>	<b>1,377,167.29</b>	<b>1,856,555.65</b>	<b>-479,388.36</b>	<b>74.18%</b>
<b>Net Ordinary Income</b>	<b>-469,364.74</b>	<b>1,966.15</b>	<b>-471,330.89</b>	<b>-23,872.28%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
700 · Other Expenses	138.60	250.00	-111.40	55.44%
701 · Interest Expense	1,716.14	1,716.15	-0.01	100.0%
<b>Total Other Expense</b>	<b>1,854.74</b>	<b>1,966.15</b>	<b>-111.41</b>	<b>94.33%</b>
<b>Net Other Income</b>	<b>-1,854.74</b>	<b>-1,966.15</b>	<b>111.41</b>	<b>94.33%</b>
<b>Net Income</b>	<b>-471,219.48</b>	<b>0.00</b>	<b>-471,219.48</b>	<b>100.0%</b>

Summer camp & swag for fire prevention & community events

Extrication & rescue equipment

Amended budget reflects expenditures. Investment in good camping equipment for 7 plus headlamps, packs folding saws, 1st aid kits, etc.

Primarily equipping new engines including BME

Primarily equipping new engines

Last year at this time =  
- 470,961.51

## MOAB VALLEY FIRE PROTECTION DISTRICT

11/14/24

## Balance Sheet

Accrual Basis

As of November 14, 2024

	Nov 14, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104 · MACU Checking Acct.	
104.1 · MACU Operating	78,861.95
104.2 · MACU Capital Equipment	25,000.00
104.3 · MACU Injury	17,000.00
104 · MACU Checking Acct. - Other	-6,503.17
Total 104 · MACU Checking Acct.	114,358.78
105 · MACU Savings Acct.	439.42
102 · Desert Rivers CU-MVF Donations	5,692.54
103 · Desert Rivers CU Savings	25.00
120 · PTIF	566,387.02
101 · Wells Fargo	
101.1 · Operating	333.86
101 · Wells Fargo - Other	-333.86
Total 101 · Wells Fargo	0.00
Total Checking/Savings	686,902.76
Accounts Receivable	
110 · Accounts Receivable	39,253.45
Total Accounts Receivable	39,253.45
Total Current Assets	726,156.21
<b>TOTAL ASSETS</b>	<b>726,156.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	48,650.38
Total Accounts Payable	48,650.38
Other Current Liabilities	
220 · Payroll Liabilities	
221 · Federal	-0.03
222 · STATE W/H	3,806.00
220 · Payroll Liabilities - Other	50.00
Total 220 · Payroll Liabilities	3,855.97
Total Other Current Liabilities	3,855.97
Total Current Liabilities	52,506.35
Total Liabilities	52,506.35
Equity	
320 · Retained Earnings	1,345,597.80
Net Income	-671,947.94
Total Equity	673,649.86
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>726,156.21</b>

**Moab Valley Fire Protection District  
2024 Capital Projects Budget P&L**

<b>Income</b>		
	<b>Balance Forward</b>	<b>309,478.31</b>
<b>Total Income</b>		<b><u>309,478.31</u></b>
<b>Expense</b>		
	<b>2024 Dodge Ram 5500 Brush Truck</b>	<b>216,079.00</b>
<b>Total Expense</b>		<b><u>216,079.00</u></b>
<b>Net Income</b>		<b><u><u>93,399.31</u></u></b>

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Transaction Detail By Account**  
October 11 through November 14, 2024

	<b>Date</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
<b>411 · PAYROLL EXPENSES/SALARIES</b>				
Total 411 · PAYROLL EXPENSES/SALARIES				57,564.34
<b>413 · EMPLOYEE BENEFITS</b>				
Total 413 · EMPLOYEE BENEFITS				35,679.89
<b>414 · Nonwage Compensation / Mbr Bfts</b>				
	10/11/2024	Pipe Dream	T-shirts - Text - 40 L	600.00
	10/11/2024	Pipe Dream	T-Shirts - Flame - 70 adult, 60 kids	1,447.50
	10/22/2024	Battlebox	Monthly Subscription	203.92
	11/01/2024	MACU VISA	MRAC Membership for Cole - short term	22.00
	11/01/2024	MACU VISA	Galls-Name Tags	80.19
	11/01/2024	MACU VISA	Trophies2go.com-Metal plates for plaques	43.65
	11/01/2024	MACU VISA	Trophies2go.com-for proof of above	6.25
	11/01/2024	MACU VISA	Galls - Shirts and Womens's Ties	357.26
	11/01/2024	MACU VISA	WPSG - Shields FF & O of the year	105.83
	11/01/2024	MACU VISA	City Market - Bevs for Cole & Ben last day	21.91
	11/01/2024	MACU VISA	Canyon Pizza-Lunch for Cole & Ben last day	119.76
Total 414 · Nonwage Compensation / Mbr Bfts				<u>3,008.27</u>
<b>415 · Professional &amp; Technical Svc</b>				
<b>415.3 · Other Professional Services</b>				
	10/31/2024	Hayes Godfrey Bell, P.C.	Attorney Fees for Annexation	405.00
Total 415.3 · Other Professional Services				<u>405.00</u>
Total 415 · Professional & Technical Svc				<u>405.00</u>
<b>421 · Dues and Subscriptions</b>				
	11/01/2024	MACU VISA	Fire Marshal Assn Annual Dues for Brandon & Chief	400.00
Total 421 · Dues and Subscriptions				<u>400.00</u>
<b>422 · Advertising and Public Notices</b>				
	10/31/2024	MOAB TIMES INDEPENDENT	Cancellation of Election Notices - 10/24 & 10/31	134.60
Total 422 · Advertising and Public Notices				<u>134.60</u>
<b>423 · Travel - Education &amp; Training</b>				
<b>423.1 · Education</b>				
	11/01/2024	MACU VISA	Fee for Training-Brandon	100.00
Total 423.1 · Education				<u>100.00</u>
<b>423.2 · Fire Prevention</b>				
	10/22/2024	Modern Marketing	Shipping on Coloring Books	50.40
	11/01/2024	MACU VISA	Walmart - Candy for Trunk or Treat	133.61
	11/07/2024		To Close out 2023 check to Charlie Harrison not cashed	-1,200.00
Total 423.2 · Fire Prevention				<u>-1,015.99</u>
<b>423.5 · Travel</b>				
	11/01/2024	MACU VISA	Cane's - Sandy - Training-Brandon & Ricky	25.09
	11/01/2024	MACU VISA	Hampton Inn Ogden-Training-Brandon & Ricky	124.10
Total 423.5 · Travel				<u>149.19</u>
<b>423.6 · Wildland Travel</b>				
	11/01/2024	MACU VISA	Subway-Monticello	28.72
	11/01/2024	MACU VISA	Monticello Inn	146.02
Total 423.6 · Wildland Travel				<u>174.74</u>
Total 423 · Travel - Education & Training				<u>-592.06</u>
<b>424 · Office Expense</b>				
	10/11/2024	Les Olson Company	Monthly Contract Billing	52.83
	10/14/2024	Pipe Dream	Business Cards-Cathy Bonde	40.00
	10/16/2024		VOID: Misprint	
	10/20/2024	BRANDON J MCGUFFEE		25.00

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Transaction Detail By Account**  
October 11 through November 14, 2024

Date	Name	Memo	Amount
10/20/2024	MARK L MARCUM		25.00
10/20/2024	TIMOTHY J BREWER		50.00
10/22/2024	ROYCES	Battery for Battery Back Up	29.99
10/29/2024	AT&T Moability	FirstNet Phone Services	51.91
11/01/2024	MACU VISA	Intuit - Monthly PR Fee	66.00
11/01/2024	MACU VISA	Google Suites Monthly Fee	94.05
11/01/2024	MACU VISA	Amazon - LED power supply-meeting room	23.99
11/01/2024	MACU VISA	NUSO - office phone system monthly fee	248.18
11/01/2024	MACU VISA	Amazon Prime Monthly Fee	14.99
11/05/2024	BRANDON J MCGUFFEE		25.00
11/05/2024	TIMOTHY J BREWER		50.00
11/05/2024	MARK L MARCUM		25.00
11/08/2024	DESERT WEST	Labels, envelopes for postcards, binder clips	45.15
11/12/2024	PACKARD WHOLESale	Trash bags, paper towels, nit. gloves	99.59
11/13/2024	DESERT WEST	Notebooks	19.56
11/13/2024	PACKARD WHOLESale	Clear Trash Bags	66.50
Total 424 · Office Expense			1,052.74
<b>425 · Equip &amp; Trk Mant - Oper Supplies</b>			
<b>425.1 · Motor Fuels</b>			
10/15/2024	Rhinehart Oil Co., LLC	Monthly Fuel Card	1,106.22
10/31/2024	Rhinehart Oil Co., LLC	Monthly Fuel Card	1,164.78
11/01/2024	MACU VISA	Conoco-Monticello	35.82
Total 425.1 · Motor Fuels			2,306.82
<b>425.2 · Auto &amp; Truck Repairs &amp; Maint</b>			
10/17/2024	CANYONLANDS AUTO & MINING	Burn Free for E1	17.99
10/19/2024	CANYONLANDS AUTO & MINING	2.52 DEF	33.18
10/19/2024	CANYONLANDS AUTO & MINING	2.5 DEF	33.18
10/21/2024	Standard Plumbing Supply CO.	hose shank adapter, hose shank couple for E341 (446)	31.97
10/22/2024	Moab Auto Parts Inc	Brake light switch	10.67
10/23/2024	WALKER'S TRUE VALUE	Antifreeze Blend	23.96
10/23/2024	CANYONLANDS AUTO & MINING	Fluid Oil Pump	33.18
10/23/2024	CANYONLANDS AUTO & MINING		11.99
10/25/2024	Grand Conservation District	2 Carlisle Radial Trail Tires for Chipper	-398.36
10/31/2024	RICKS GLASS	Windshield Install for Truck 1	1,080.00
11/01/2024	MACU VISA	Raney's LLC-Light Caps	34.79
11/01/2024	Moab Auto Parts Inc	dfc + hp (winter) easy treat	12.23
11/01/2024	WALKER'S TRUE VALUE	snap link, single pulley swivel	49.33
11/04/2024	Safety-Kleen Systems, Inc.	Solvent & Recovery Fees	209.39
11/07/2024	CANYONLANDS AUTO & MINING	o-rings for F550	1.00
11/10/2024	Moab Auto Parts Inc	fram ant 50/50 for Batt 61	10.79
11/10/2024	Moab Auto Parts Inc	Water pump for 2017 Ford E-450 Super Duty	180.44
11/13/2024	CANYONLANDS AUTO & MINING	Antifreeze BC61	35.98
Total 425.2 · Auto & Truck Repairs & Maint			1,411.71
Total 425 · Equip & Trk Mant - Oper Supplies			3,718.53
<b>426 · Building Repair &amp; Maintenance</b>			
10/17/2024	WALKER'S TRUE VALUE	Pest control - bait, traps	76.96
10/23/2024	WALKER'S TRUE VALUE	Spray Paint, crack repair, weld rebar	65.14
10/25/2024	WALKER'S TRUE VALUE	Crack REpari, Ivy Paint	31.95
10/25/2024	WALKER'S TRUE VALUE	Galv Plug for heater at Sta 2	10.99
10/25/2024	Standard Plumbing Supply CO.	Galv Plub (Returned & Credited)	10.99
10/25/2024	Standard Plumbing Supply CO.	Galv Plug for Sta 2 heater	-10.99

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Transaction Detail By Account**  
October 11 through November 14, 2024

Date	Name	Memo	Amount
10/26/2024	WALKER'S TRUE VALUE	Supplies for Letters for Station 2	75.45
10/26/2024	WALKER'S TRUE VALUE	Plywood, caulk for Rooms - Bed Frame	41.98
11/01/2024	Standard Plumbing Supply CO.	Connectors, couplers, nipples for sprinklers	35.36
11/06/2024	WALKER'S TRUE VALUE	Cooler Cover	32.99
11/06/2024	Standard Plumbing Supply CO.	raised head brass plug for Station1	7.87
11/06/2024	Standard Plumbing Supply CO.	Auto/Marine Seal for Station 3	11.99
11/10/2024	WALKER'S TRUE VALUE	Station 2-sealer, trim brush,rollers, covers - R&M	103.22
11/10/2024	WALKER'S TRUE VALUE	Fir for Station 1	37.98
11/10/2024	WALKER'S TRUE VALUE	Fir, crack repair for Station 1	90.75
11/11/2024	WALKER'S TRUE VALUE	Caulk gun & sealant	29.97
11/11/2024	WALKER'S TRUE VALUE	Fir	61.47
Total 426 · Building Repair & Maintenance			714.07
<b>427 · UTILITIES</b>			
10/24/2024	Dominion Energy	2850 Murphy Lane	6.75
10/24/2024	Dominion Energy	45 S 100 E	24.66
11/01/2024	ROCKY MOUNTAIN POWER	2850 Murphy Lane	69.42
11/01/2024	ROCKY MOUNTAIN POWER	2850 Murphy Lane	19.80
11/01/2024	ROCKY MOUNTAIN POWER	4012 Beeman Rd	15.06
11/01/2024	ROCKY MOUNTAIN POWER	45 S 100 E	436.72
11/04/2024	VERIZON	Duty Officer Ipad 435-210-0797	40.01
11/04/2024	CITY OF MOAB	79 S 100 E	134.83
11/04/2024	CITY OF MOAB	51 S 100 E	209.40
11/04/2024	Grand Water and Sewer Service Agency	2850 Murphy Lane	68.50
11/06/2024	EMERY TELCOM	Phone & Internet	128.68
11/06/2024	EMERY TELCOM	Office Visit for edispatches issue	33.56
Total 427 · UTILITIES			1,187.39
<b>451 · INSURANCE</b>			
11/06/2024	Utah Local Governments Trust	Workers Comp due after annual audit- 4/1/23-3/31/24	3,383.75
11/06/2024	Utah Local Governments Trust	Monthly Workers Comp Invoice- November 2024	1,783.37
Total 451 · INSURANCE			5,167.12
<b>461 · Small Tools &amp; Minor Equipment</b>			
10/11/2024	Weidner Fire	5 30" Pro Bars (Halligans)	1,368.73
10/11/2024	Weidner Fire	True North High-Rise Hose Strap, Trap Door Hose Pack	403.54
10/11/2024	WALKER'S TRUE VALUE	Hardware, plated slotted flat 1-3/8x6ft, 1/2x7' flexible tubing - for radios	102.23
10/11/2024	WALKER'S TRUE VALUE	1/4x3/4 step drill, drill bit set	65.98
10/11/2024	WALKER'S TRUE VALUE	Goo Gone	6.49
10/12/2024	WALKER'S TRUE VALUE	Hardware	9.00
10/13/2024	WALKER'S TRUE VALUE	750W pwr inverter for 466 - radio charger	129.00
10/14/2024	WALKER'S TRUE VALUE	Hardware - Radios	0.75
10/15/2024	WALKER DRUG	AA NiMH Batteries for pages - rechargeable	46.47
10/16/2024	Weidner Fire	Pac Tool Mounts Universal Saw Kit (3)	490.84
10/23/2024	SW Firefighting Foam & Equipment, L	55 gal drum Novacool UEF - Foam	3,151.78
10/29/2024	WALKER'S TRUE VALUE	9" fluorescent green strap	31.96
10/29/2024	WALKER'S TRUE VALUE	14" superstrap	31.96
10/29/2024	Moab Auto Parts Inc	8pc mm end hex key	56.99
11/01/2024	MACU VISA	Amazon - AAA Batteries	45.98
11/01/2024	MACU VISA	Amazon - AA Batteries	53.98
11/01/2024	MACU VISA	O'Reilly-Terminals, fuses, connects for radios	87.00
11/01/2024	MACU VISA	Tubular Webbing	43.30
11/10/2024	WALKER'S TRUE VALUE	Shieffield field box-communications	29.97
11/11/2024	WALKER'S TRUE VALUE	Caulk tool, drill bit, hardware	24.96

MOAB VALLEY FIRE PROTECTION DISTRICT  
Transaction Detail By Account  
October 11 through November 14, 2024

Total 461 - Small Tools & Minor Equipment

**TOTAL**

Date	Name	Memo	Amount
			<u>6,180.91</u>
			<u><b>114,620.80</b></u>

# Fraud Risk Assessment

Continued

\*Total Points Earned: 325 /395 \*Risk Level: Very Low Low Moderate High Very High  
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	20	20

\*Entity Name: Moab Valley Fire Protection District

\*Completed for Fiscal Year Ending: 2024 \*Completion Date: \_\_\_\_\_

\*CAO Name: TJ Brewer \*CFO Name: James McGann

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required