

MOAB VALLEY FIRE PROTECTION DISTRICT

HEADQUARTERS – 45 SOUTH 100 EAST, MOAB, UTAH

MEETING AGENDA

Monday October 16, 2023
4:00 p.m.

CALL TO ORDER

PRESENTATION OF 2022 AUDIT-RYAN RASMUSSEN, SMUIN RICH & MARSING

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. September 12, 2023 Regular Meeting Minutes

CITIZENS TO BE HEARD

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

OLD BUSINESS

1. Annexation
2. Job Descriptions
3. MOU – Castle Valley Fire Protection District
4. Equipment Purchases

NEW BUSINESS

1. Draft Budgets
2. Set Public Hearing for Budgets
3. 2023 Fraud Risk Assessment
4. Smuin Rich & Marsing Auditing Contract
5. Draft Amended Fee Schedule

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 10/10/2023

Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

September 12th, 2023 - 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 T.J. Brewer, Battalion Chief Brandon McGuffee, Administrator Cathy Bonde, Emergency Coordinator Shea Walker, Operations Coordinator Ryan Burraston
4. Citizens Present: Sophia Fisher-Moab Times-Independent, Sam VanWetter, Saina Carey

B. 2022 Audit: Ryan Rasmussen was not available to present the audit.

C. General Business:

1. Approval of Minutes - Commissioner McGann requested an amendment to the draft minutes. Under Annexation, the minutes currently read "After three years, the County would have no further financial obligation to Moab Fire." Commissioner McGann asked about some of the terms that have been discussed and whether we would still be pursuing them. Since there has been no decision on terms, the minutes were amended to "After three years, the County may have limited further financial obligation through agreement with Moab Fire." Commissioner Harrison motioned to approve minutes from the regular Commission meeting held on August 15^h, 2023 as amended. The motion was seconded by Commissioner McGann, and it passed unanimously.
2. Citizens to be Heard - Sam VanWetter spoke to the issue of annexation. He asked about the consulting firm involved and if a report was available in terms of options they presented for annexation. Chief Brewer conveyed that the consulting firm's main focus was guiding the process of annexation and keeping things moving forward. Cathy Bonde stated that at the first meeting of the Fire District and the Grand County Commission subcommittee tasked with pursuing fire protection in Grand County, it was decided to move forward from

that point without further services from the consulting firm. Sam VanWetter stated that the cost of annexation including the District's three year funding request of the County and a possible future tax increase was steep to the taxpayer. He suggested finding a balance between not making the annexation exorbitantly expensive and also using this process to increase tax base. Chief Brewer stated that one of Sam's platforms was looking at other ideas and that he is open to ideas and conversation. Chairman Walker thanked Sam for his time.

Saina Carey spoke in support of the Fire Department and stated that the residential population has not really changed in number over the recent decades. What has changed is tourism. She stated tourism requires more services, but it is the local population that pays for those services. She said that increasing taxes is rough on residents. Saina further stated that if a fire truck is needed for a three story hotel, the cost of that should come from a permanent tax on that hotel, not from the local tax base. Chief Brewer stated that the Fire District is not proposing a tax increase this year. Chair Walker stated that if Saina knew of a way that we could do what she is proposing, we would be very interested, but we are not aware of a mechanism that would allow us to place an annual tax or fee on the tourism properties as she suggested. Chief Brewer suggested Saina speak with the County Commission as they may have means other than what the Fire District has. Saina also suggested the Fire District look at surplus equipment instead of new, and Cathy stated that we do have engines that were purchased used. Chair Walker thanked Saina for coming to the meeting to speak with the Commissioners and Department.

3. Approval of Bills - Commissioner Harrison motioned to approve bills. Commissioner McGann seconded, and the motion passed unanimously.

C. Chief's Report

1. Many meetings have been attended including administrative staff meetings, radio task force meeting, and NFPA meetings.

Chief Brewer and Emergency Coordinator Shea Walker went to a creek stewardship meeting that Kara Doherwend spearheaded. The meeting included people from the City and County. It was a good group of people coming together to discuss fuel mitigation and potential grants.

Chief met with some County Commissioners in relation to annexation individually.

The State of Utah came down and did a presentation at the request of the County. It was a good meeting for everyone to understand wildland aspects and responsibilities.

Meetings have taken place with Mallory and Quinn to discuss annexation and go over Moab Fire's budget request in relation to annexation.

2. Our presence is being felt in the schools. We have attended safe schools coalition meetings, fire drills, and back to school night. We will have fire trucks in the homecoming parade.

3. Chief Brewer and Cathy have been working on the 2024 budget, and a first draft will be presented later in the meeting.
4. Last Friday the inter-faith coalition organized a dinner to thank public safety personnel. Staff and volunteers from both fire and EMS showed up. Our personnel helped serve food and sold some T-shirts. On Saturday the same group helped organize a community volunteer day in which they cleaned up some of the creek bed. The clean-up was headed by Clark Maughan and Kara Dohertwend and Clark, Ryan Burraston, and Brandon McGuffee operated the chipper for the project. Clark said there were well over 100 community members who showed up to help with the project. Some funds from the dinner will be donated to the Fire Department.
5. Clark and Shea are working on a couple of grants that could help us acquire some equipment.
6. The Red Rock hand crew will be back late tonight. Traedyn Brewer and Ben Ryan represented us well while on assignment. They were in Oregon.
7. The Department has acquired a newer 2023 Ford F-150 which will primarily be used as a Chief vehicle but can also be used for travel to trainings.
8. Staff went out to Station 2 to clean up. There have been is problems with the swamp cooler, and there was a water leak inside the wall from plumbing. The building is old and having issues.
9. Shea Walker put in a grant for extrication equipment. Commissioners discussed extrication equipment a couple of meetings ago and that \$50,000.00 purchase has been put on hold until we find out if we are awarded the grant.
10. The water mapping class attended by a number of Department members was well worth the time. Members left at 4:00 am and returned around 11:00 pm to avoid the cost of hotel rooms.
11. Currently the closest big wild land fire is the Lighthouse Fire in Emery County.
12. We have some minor equipment issues that our mechanic, Donnie McCandless, is able to handle.

E. Old Business:

1. Annexation – Chief Brewer stated we are right at the threshold of the timeline for completing annexation this year. Both parties have agreed to not force the timeline. Bringing Grand County Commissioners into the conversation and the switch from Chris to Mallory have slowed the process. A lot of people didn't know how we got to this point, so we thought it was better to start again and make sure everyone understands what we are getting into. This decision has taken some pressure off of us. Cathy stated that Mallory has asked us to submit our budget request for providing service outside our District in 2024. Chair Walker stated that the concern with double taxation is not then addressed for 2024. He said the only way forward that will do away with double taxation is for the County to work with us for three years as we have proposed, and then double taxation goes away. Chief Brewer said he felt Chris Baird was in agreement with the District proposal for moving forward but that it is good to bring others into the conversation. Cathy clarified that the double taxation is on the part of the County, not the Fire District. Commissioner McGann said he felt the amount of the financial request for annexation is what concerns the County. Chief Brewer said one of the values of the meeting with the State he briefed

Commissioners on earlier was that they supported the fact that our call volume would go up with annexation.

Discussion was had on how to best work with a combination fire department of some paid staff and mostly volunteers and the balance of retaining volunteers without burning them out or expecting more time than they can contribute. Chief Brewer said he is open to speaking at greater length with anyone who has ideas on how to maintain and improve this balance.

2. Job Descriptions – Cathy presented the Commissioners with salary comparisons for each position on payroll. Comparisons were made to positions in the City, County, and Grand County EMS. Some positions also had comparisons to similar positions elsewhere in the State and current similar job openings. Chief Brewer stated these comparisons show we are below average with some of our pay rates.

3. MOU- Castle Valley Fire Protection District – Commissioners reviewed a draft MOU with Castle Valley Fire Protection District and agreed to forward the MOU to Castle Valley Fire for their feedback.

4. Mid-America Pipeline Settlement – Cathy Bonde informed the Commission that the current refund owed will be deducted from our October tax deposit and forwarded to Mid-America Pipeline through the Grand County Treasurer's Department.

5. Equipment Purchases – Chief Brewer stated that the cleanup at Station 2 presented the need for equipment that can assist with maintenance. Ryan Burraston presented a proposal for a small tractor and attachments that would serve multiple purposes for the Department. Commissioner Harrison stated CAT offers a lease purchase agreement that could be considered. Ryan said the piece of equipment could be used for snow removal, community projects including fuels mitigation, and general maintenance of our properties. He presented a very thorough proposal including cost comparison of several makes and models, dealer locations for maintenance, labor cost savings, and cost to rent equipment as opposed to purchase. Commissioners discussed the possible need for a larger piece of equipment if it is used for fuel mitigation as well as whether grants would be available to cover the cost. Chief Brewer stated that the only grants that would cover this kind of equipment would be fuel mitigation grants.

G. New Business:

1. Draft Budgets – Cathy presented a working draft of the 2023 Amended Budget and a working draft of the 2024 Budget without annexation.

On the draft amended budget for 2023, income for inspections is much higher than the projection in the original budget. Cathy stated that this is a very unusual year for this line item, and we shouldn't anticipate similar income for inspections in 2024. The wildland program also brought in income that was not anticipated when the 2023 budget was originally approved. Barring any unforeseen expenses in the remainder of the year, the draft amended 2023 budget shows a net income of approximately \$75,000.00. These funds could be moved into our Capital Projects Fund to be used for large equipment needs. The 2023 amended budget will continue to see changes and updates as the year continues,

and we will need to hold a public hearing and approve the amended budget as we do every year.

On the draft 2024 budget with no expansion, there remains an income line item for Grand County in exchange for Moab Fire providing services to areas of the County not covered by a Fire Protection District. There are two ways to calculate this value. One is based on our fee schedule and the other is applying percentage of out of District calls as a percentage of our budget expenses. Current calculations for these methods range between \$175,000.00 and \$270,000.00. Chief Brewer suggested we ask for \$200,000.00. Chairman Walker stated that he believed an accurate number for cost of services would be calculating by percentage of budget. Commissioner McGann stated that if we were to go that route, we should do the same for San Juan County. Chief Brewer stated that the distance and time to travel to calls in greater Grand County are more than calls to northern San Juan County, so they are not fully comparable. Commissioner McGann asked where the funds requested of the County would be spent, and if that is going toward employees. Commissioner Harrison said he felt it would be spread across multiple expense line items.

Commissioners discussed going into closed session to discuss contracts and character and professional competence of employees. Chairman Walker moved the meeting to closed session at 5:18 p.m.

Commissioner Harrison moved to exit closed session at 5:56 p.m. Commissioner McGann seconded the motion, and it passed unanimously.

Chairman Walker stated Commissioners need to make a decision on our 2024 budgetary ask of the County. He said he is in support of asking for \$200,000.00 while conveying to the County that as percentage of budget the cost is higher.

Commissioner McGann asked why the working draft has \$175,000.00 from the County. Cathy stated that number came from early numbers estimating average cost of calls by fee schedule. Finalizing numbers could come to \$200,000.00 as calls by fee schedule. Commissioner McGann said he prefers the \$175,000.00 ask. Cathy pointed out that on the current draft 2024 budget, that figure leaves us short approximately \$6,000.00 and does not leave any consideration for our increased cost of about \$5,000.00 in software for incident reporting, nor does it include consideration of raises other than a COLA.

Commissioner Harrison suggested we give the County the real number of cost by percentage of budget and go from there.

As a point of clarification, Cathy added that the percentage is calculated off of expenses in our general budget. Calculations do not include expenses in our capital projects budget.

Commissioner McGann restated that if we charge Grand County by percentage of budget, we need to do the same for San Juan County. Chief Brewer said the current San Juan contract goes through June 2024. Chairman Walker said that charging Grand County by percentage of budget would mean we are asking Grand County for \$270,000.00. Cathy

stated that if we charged San Juan County by percentage of budget, their cost would be approximately \$66,000.00.

Chairman Walker made a motion to ask Grand County for \$200,000.00 and show them the real numbers as to cost as percentage of budget. Commissioner Harrison seconded the motion. Chairman Walker and Commissioner Harrison voted in favor of the motion. Commissioner McGann voted against. Commissioner McGann stated he would have preferred an ask of \$175,000.00.

As to budget, Commissioners discussed the wildland program. Commissioner McGann voiced concerns with the program costing the Department money. It was clarified that two of the wildland positions are only part time, so wages are not as much as originally calculated. Commissioner Harrison stated that the wildland personnel also provide additional serves to the Department. Cathy stated the wildland crew was only dispatched out of District for the total of a month. Chief Brewer stated that one of the wildland crew was already a full time employee with the Department and is filling in as a wildland crew member. He also stated that a benefit of having the crew is to do fuel mitigation locally.

Additional conversation was had on the Thompson Fire Station and the possibility of creating some housing there that would help in effective response to calls in the further reaches of the County. Chief Brewer stated that when he brought this up with Chris Baird, he was told there is no water to support housing at the Thompson Fire Station.

H. Adjourn:

1. Chair Walker adjourned the meeting at 6:15 p.m.

Date _____

Archie Walker, Chair

Attest: _____

Cathy Bonde, Clerk

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2023

		Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
3017 · Donations	3 Donations: Citizen we helped with burning debris, parents of a Jr. Academy participant, Mill Creek Pueblo HOA.	350.00	0.00	350.00	100.0%
3020 · Local taxes	Mid America Pipeline settlement for 2016 & 2017 of \$2004.26 was paid out of this line item. Adjusted for refund, we should see \$16,000 to \$22,000 this year				
3020.1 · General		57,921.95	1,048,029.00	-990,107.05	5.53%
3020.2 · Delinquent Tax	\$2,400 from AES for SCBA Shields, \$800 from RR 4	13,620.13	15,000.00	-1,379.87	90.8%
3020.3 · MISC. Tax	Wheeler for Jr. Academy, \$300 from MAC for July 4th BBQ. We will be receiving a reimbursement grant for radios that will balance with the expense line item.	77,912.95	58,000.00	19,912.95	134.33%
3020.4 · Operating Grants		3,597.27	2,000.00	1,597.27	179.86%
Total 3020 · Local taxes		153,052.30	1,123,029.00	-969,976.70	13.63%
3014 · Sales Service, Contracts					
3014.7 · Emergency Coordinator		42,651.10	51,181.34	-8,530.24	83.33%
3014.1 · Arches National Park		1,500.00	1,500.00	0.00	100.0%
3014.2 · Grand County	Will be approximately \$175,000 after all billing comes in.	100,000.00	100,000.00	0.00	100.0%
3014.3 · San Juan County		46,000.00	46,000.00	0.00	100.0%
3014.4 · State of Utah (Wildland)	Includes \$2,404.92 from insurance claim for theft of WL gear which offsets some WL expense line items	160,233.74	10,000.00	150,233.74	1,602.34%
3014.5 · Miscellaneous		2,429.92	500.00	1,929.92	485.98%
3014.6 · Fee Schedule Billed					
3014.62 · Other Fee Schedule Billing		16,446.20	5,000.00	11,446.20	328.92%
3014.61 · Inspections		74,609.25	20,000.00	54,609.25	373.05%
Total 3014.6 · Fee Schedule Billed		91,055.45	25,000.00	66,055.45	364.22%
3014.9 · Grand County-District Expansion		7,282.50	10,000.00	-2,717.50	72.83%
Total 3014 · Sales Service, Contracts		451,152.71	244,181.34	206,971.37	184.76%
3011 RENT & MISC					
3011.1 · Apt 1		2,000.00	2,400.00	-400.00	83.33%
3011.2 · Apt 2		2,000.00	2,400.00	-400.00	83.33%
Total 3011 RENT & MISC		4,000.00	4,800.00	-800.00	83.33%
3060 · INTEREST	Improved interest rates and less need to draw on balance due to other income sources allowing for more interest income.	38,779.10	9,000.00	29,779.10	430.88%
Total Income		647,334.11	1,381,010.34	-733,676.23	46.87%
Gross Profit		647,334.11	1,381,010.34	-733,676.23	46.87%
Expense					
440 · Cont. to Other Gvts.	To LBA for public notice of meetings ad and audit	1,099.00	2,000.00	-901.00	54.95%
465 · Truck Lease		0.00	5,000.00	-5,000.00	0.0%
410 · Bad Debt		0.00	1,000.00	-1,000.00	0.0%
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES		440,985.11	479,771.00	-38,785.89	91.92%
413 · EMPLOYEE BENEFITS		247,530.82	290,000.00	-42,469.18	85.36%
414 · Nonwage Compensation / Mbr Bfts		24,192.98	80,000.00	-55,807.02	30.24%
415 · Professional & Technical Svc					
415.1 · Accounting	Lexipol, Pathway, & Attorney fees for annexation, additional costs from Smuin Rich & Marsing	0.00	1,000.00	-1,000.00	0.0%
415.2 · Audit		5,250.00	6,500.00	-1,250.00	80.77%
415.3 · Other Professional Services		14,641.44	20,000.00	-5,358.56	73.21%
Total 415 · Professional & Technical Svc		19,891.44	27,500.00	-7,608.56	72.33%
421 · Dues and Membership		825.00	2,400.00	-1,575.00	34.38%
422 · Advertising and Public Notices		72.00	1,200.00	-1,128.00	6.0%
423 · Travel - Education & Training					

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2023

Education & Travel, Winter Fire School, EMT Certification, Arson Investigation Training, FLS Training, Incident Reporting Training, Leadership Training, Admin Conference, Training materials and publications

Materials for fire prevention training in the schools and community

Hurst tool batteries, swiftwater rescue training, e-Dispatch, extrication equipment, minor items for Hazmat trailer

Wildland deployments

Larger expenses include laptops and office needs for new staff in preparation for annexation, subscription for fire codes access, Emergency Reporting subscription

Majority of expense: sets of turn outgear for 4 firefighters

Larger purchases: Radio accessories, Milwaukee tools, organizing equip. for trucks, solar generator, air vac pump

Final payment

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
423.1 · Education	6,195.70	4,000.00	2,195.70	154.89%
423.2 · Fire Prevention	5,122.21	2,262.34	2,859.87	226.41%
423.3 · Fire Convention	3,666.93	4,000.00	-333.07	91.67%
423.4 · Specialty Rescue	13,087.56	1,500.00	11,587.56	872.5%
423.5 · Travel	15,183.43	14,000.00	1,183.43	108.45%
423.6 · Wildland Travel	15,260.66	1,000.00	14,260.66	1,526.07%
Total 423 · Travel - Education & Training	58,516.49	26,762.34	31,754.15	218.65%
424 · Office Expense	17,952.14	18,000.00	-47.86	99.73%
425 · Equip & Trk Mant - Oper Supplies				
425.1 · Motor Fuels	25,433.36	40,000.00	-14,566.64	63.58%
425.2 · Auto & Truck Repairs & Maint	49,404.16	80,000.00	-30,595.84	61.76%
425.3 · Wildland Supplies	16,732.30	4,500.00	12,232.30	371.83%
425.4 · PPE	23,042.10	15,000.00	8,042.10	153.61%
Total 425 · Equip & Trk Mant - Oper Supplies	114,611.92	139,500.00	-24,888.08	82.16%
426 · Building Repair & Maintenance	9,161.29	15,000.00	-5,838.71	61.08%
427 · UTILITIES	19,986.72	20,000.00	-13.28	99.93%
451 · INSURANCE	33,226.09	35,000.00	-1,773.91	94.93%
461 · Small Tools & Minor Equipment	10,706.53	10,000.00	706.53	107.07%
464 · NEW GRANTS	11,975.27	2,000.00	9,975.27	598.76%
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	0.00	100.0%
473 · Machinery and Equipment				
473.3 · Ladder 2	8,000.00	8,000.00	0.00	100.0%
473.4 · 28 SCBA	33,992.41	67,010.00	-33,017.59	50.73%
473.5 · CIB Pumper Engine	0.00	21,262.00	-21,262.00	0.0%
Total 473 · Machinery and Equipment	41,992.41	96,272.00	-54,279.59	43.62%
474 · CAPITAL EQUIPMENT	-43.42	100,000.00	-100,043.42	-0.04%
Total Expense	1,077,681.79	1,376,405.34	-298,723.55	78.3%
Net Ordinary Income	-430,347.68	4,605.00	-434,952.68	-9,345.23%
Other Income/Expense				
Other Income				
611 · . Sale of Asset	20,001.00	0.00	20,001.00	100.0%
Total Other Income	20,001.00	0.00	20,001.00	100.0%
Other Expense				
700 · Other Expenses	115.45	250.00	-134.55	46.18%
701 · Interest Expense	998.81	4,355.00	-3,356.19	22.94%
Total Other Expense	1,114.26	4,605.00	-3,490.74	24.2%
Net Other Income	18,886.74	-4,605.00	23,491.74	-410.14%
Net Income	-411,460.94	0.00	-411,460.94	100.0%

Last year at this time: -427,658.08
Last Month: -382,056.65

Sale of water tender

Fees for Direct Deposit

**Moab Valley Fire Protection District
2023 Capital Projects Budget P&L**

Income	
Balance Forward	380,035.99
Total Income	<u>380,035.99</u>
Expense	
2023 Ford F-150	65,000.00
Total Expense	<u>65,000.00</u>
Net Income	<u><u>315,035.99</u></u>

MOAB VALLEY FIRE PROTECTION DISTRICT

Balance Sheet

As of October 10, 2023

	Oct 10, 23
ASSETS	
Current Assets	
Checking/Savings	
104 · MACU Checking Acct.	
104.1 · MACU Operating	34,456.65
104.2 · MACU Capital Equipment	25,000.00
104.3 · MACU Injury	17,000.00
104 · MACU Checking Acct. - Other	-6,339.11
Total 104 · MACU Checking Acct.	70,117.54
105 · MACU Savings Acct.	439.16
102 · Desert Rivers CU-MVF Donations	5,841.36
103 · Desert Rivers CU Savings	25.00
120 · PTIF	758,794.45
101 · Wells Fargo	
101.1 · Operating	333.86
101 · Wells Fargo - Other	-333.86
Total 101 · Wells Fargo	0.00
Total Checking/Savings	835,217.51
Accounts Receivable	
110 · Accounts Receivable	30,440.00
Total Accounts Receivable	30,440.00
Other Current Assets	
12000 · Undeposited Funds	4,380.11
Total Other Current Assets	4,380.11
Total Current Assets	870,037.62
TOTAL ASSETS	870,037.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	66,267.71
Total Accounts Payable	66,267.71
Other Current Liabilities	
220 · Payroll Liabilities	
221 · Federal	-0.03
222 · STATE W/H	1,169.00
220 · Payroll Liabilities - Other	50.00
Total 220 · Payroll Liabilities	1,218.97
Total Other Current Liabilities	1,218.97
Total Current Liabilities	67,486.68
Total Liabilities	67,486.68
Equity	
320 · Retained Earnings	1,279,011.90
Net Income	-476,460.96
Total Equity	802,550.94
TOTAL LIABILITIES & EQUITY	870,037.62

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
September 7 through October 10 2023

	Type	Date	Num	Name	Memo	Class	Amount
411 · PAYROLL EXPENSES/SALARIES							
Total 411 · PAYROLL EXPENSES/SALARIES							58,866.92
413 · EMPLOYEE BENEFITS							
Total 413 · EMPLOYEE BENEFITS							44,899.27
414 · Nonwage Compensation / Mbr Bfts							
	Bill	09/07/2023		KING SOOPERS	Water	General Fund	89.70
	Bill	09/10/2023		KING SOOPERS	Food for 9/11	General Fund	77.58
	Bill	09/11/2023		KING SOOPERS	Food for 9/11	General Fund	10.79
	Bill	09/15/2023	374522	SYMBOL ARTS	100 Patches with Fire Logo	General Fund	630.00
	Bill	09/22/2023		T.J. BREWER	Food for FF for homecoming event	General Fund	88.43
	Bill	10/02/2023		MACU VISA	RTIC Outdoors - Coolers for Banquet Gifts	General Fund	7,337.34
	Bill	10/02/2023		MACU VISA	Pierce Gear - Gifts	General Fund	318.15
Total 414 · Nonwage Compensation / Mbr Bfts							8,551.99
423 · Travel - Education & Training							
423.5 · Travel							
	Bill	10/02/2023		MACU VISA	Steve's Snap Dogs - Denver Airport - Travel to Pierce in WI	General Fund	64.75
	Bill	10/02/2023		MACU VISA	Snooze-Denver Airport - Travel from Pierce in WI	General Fund	67.54
	Bill	10/02/2023		MACU VISA	Gofer Foods Fruita- travel to drop heavy in GJ	General Fund	10.98
	Paycheck	10/05/2023	DD	BENJAMIN P RYAN		General Fund	249.00
	Paycheck	10/05/2023	DD	TRAEDYN W BREWER		General Fund	249.00
Total 423.5 · Travel							641.27
423.6 · Wildland Travel							
	Bill	10/02/2023		MACU VISA	Einstein Bros Bagels - Food for Border Fire	General Fund	37.77
Total 423.6 · Wildland Travel							37.77
Total 423 · Travel - Education & Training							679.04
424 · Office Expense							
	Bill	09/08/2023	176193	WALKER DRUG	Twine for T-shirts and single hole punch	General Fund	6.48
	Bill	09/11/2023		US Postal Service	Mailing of GRAMA Request - Oak St. Incident	General Fund	0.90
	Bill	09/14/2023	1317191	Les Olson Company	Monthly Contract Billing	General Fund	43.11
	Bill	09/19/2023		US Postal Service	Mailing of T-shirt	General Fund	5.75
	Bill	09/19/2023	176296	WALKER DRUG	Bubble Mailers	General Fund	8.08
	Paycheck	09/20/2023	DD	TIMOTHY J BREWER		General Fund	50.00
	Bill	09/20/2023	C-210117	SYMBOL ARTS	Jpeg of logo without flames	General Fund	200.00
	Bill	09/22/2023	176322	WALKER DRUG	Candy for Homecoming Parade	General Fund	87.89
	Bill	10/02/2023	07282023	AT&T Moability	FirstNet Phone Services	General Fund	51.14
	Bill	10/02/2023		MACU VISA	Google Suite-Monthly Fee	General Fund	64.11
	Bill	10/02/2023		MACU VISA	Intuit-QB Payroll Monthly Fee	General Fund	75.00
	Bill	10/02/2023		MACU VISA	Amazon Prime Monthly Fee	General Fund	14.99
	Bill	10/02/2023		MACU VISA	Doc Hub - Docusign subscription for Inspections	General Fund	59.88
	Paycheck	10/05/2023	DD	TIMOTHY J BREWER		General Fund	50.00
	Bill	10/09/2023		KING SOOPERS	Flowers for Diego & Aja	General Fund	58.53
Total 424 · Office Expense							775.86
425 · Equip & Trk Mant - Oper Supplies							
425.1 · Motor Fuels							
	Bill	09/15/2023	CP-156416-23	Rhinehart Oil Co., LLC	Monthly Fuel Card	General Fund	489.79
	Bill	09/30/2023	CP-157740-23	Rhinehart Oil Co., LLC	Monthly Fuel Card	General Fund	1,777.73
Total 425.1 · Motor Fuels							2,267.52
425.2 · Auto & Truck Repairs & Maint							
	Bill	09/07/2023	961239	WALKER'S TRUE VALUE	Cut off risers	General Fund	1.98
	Deposit	09/09/2023		Premier Truck Group	Withdrawal adjustment - Debit Card Credit Voucher	General Fund	-816.28
	Bill	09/13/2023	745864	Curtis Tools	Filed Service Kit, Fusioncomposite Ball	General Fund	155.37
	Bill	09/15/2023	961910	WALKER'S TRUE VALUE	Car Wash & Wax	General Fund	10.49
	Bill	09/19/2023	679930	CANYONLANDS AUTO & MINING	Epoxy and wildshield repair kit for 446	General Fund	35.16
	Bill	09/25/2023	680515	CANYONLANDS AUTO & MINING	Flasher-electro mech for 446	General Fund	13.51
	Bill	09/25/2023	680534	CANYONLANDS AUTO & MINING	Lamp for 446	General Fund	12.78
	Bill	09/27/2023	962896	WALKER'S TRUE VALUE	Hose Washers	General Fund	6.48
Total 425.2 · Auto & Truck Repairs & Maint							-580.51
425.3 · Wildland Supplies							
	Bill	10/02/2023		MACU VISA	49er Communications-BKR Portable to BKR Portable Cloning Cable for Wildlands	General Fund	297.95
	Bill	10/02/2023		MACU VISA	Galls - Tourniquet to replace stolen item	General Fund	73.97
Total 425.3 · Wildland Supplies							371.92
425.4 · PPE							

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
September 7 through October 11, 2023

	Type	Date	Num	Name	Memo	Class	Amount
	Bill	09/15/2023	746243	Curtis Tools	Struts for E10	General Fund	8,696.30
	Bill	09/26/2023	749280	Curtis Tools	4 sets of turn out gear: Walker, Vaccaro, Michaels, Martucci	General Fund	13,489.84
Total 425.4 · PPE							<u>22,186.14</u>
Total 425 · Equip & Trk Maint - Oper Supplies							24,245.07
426 · Building Repair & Maintenance							
	Bill	09/07/2023	961268	WALKER'S TRUE VALUE	HD D-scale, fresh odor neutralizer - swamp coolers in Sta 1	General Fund	46.86
	Bill	09/11/2023	UNBJ57	Standard Plumbing Supply CO.	Woodford hose bibb, crimp ring - for Sta 2	General Fund	60.20
Total 426 · Building Repair & Maintenance							<u>107.06</u>
427 · UTILITIES							
	Bill	09/25/2023	5022860000	Dominion Energy	2850 Murphy Lane	General Fund	6.75
	Bill	09/25/2023	5435860000	Dominion Energy	45 S 100 E	General Fund	49.24
	Bill	10/01/2023	11.0694.01	GRAND WATER	2850 Murphy Lane	General Fund	68.50
	Bill	10/02/2023	IN15820	Zen Communications	PBX Phone Service	General Fund	168.00
	Bill	10/02/2023	10217401	CITY OF MOAB	79 S 100 E	General Fund	152.64
	Bill	10/02/2023	10217301	CITY OF MOAB	51 S 100 E	General Fund	568.09
	Bill	10/04/2023	9945165727	VERIZON	Duty Officer Ipad 435-210-0797	General Fund	40.01
	Bill	10/04/2023	59195186-001	ROCKY MOUNTAIN POWER	2850 Murphy Lane	General Fund	153.44
	Bill	10/04/2023	59195186-001	ROCKY MOUNTAIN POWER	2850 Murphy Lane	General Fund	18.68
	Bill	10/04/2023	59195186-001	ROCKY MOUNTAIN POWER	4012 Beeman Rd	General Fund	12.50
	Bill	10/04/2023	59195186-001	ROCKY MOUNTAIN POWER	45 S 100 E	General Fund	604.41
	Bill	10/09/2023	3619700	EMERY TELCOM	Phone & Internet	General Fund	128.06
Total 427 · UTILITIES							<u>1,970.32</u>
451 · INSURANCE							
	Bill	09/14/2023	1609417	Utah Local Governments Trust	Monthly Workers Comp Invoice- October 2023	General Fund	1,152.62
	Deposit	10/06/2023	050773	Utah Local Governments Trust	Workers Comp Refund after Audit	General Fund	-96.54
Total 451 · INSURANCE							<u>1,056.08</u>
461 · Small Tools & Minor Equipment							
	Bill	09/14/2023	961872	WALKER'S TRUE VALUE	Nitro Gloves, Scraper	General Fund	73.98
	Bill	09/15/2023	961910	WALKER'S TRUE VALUE	Flow Brush	General Fund	27.99
	Bill	09/19/2023	962214	WALKER'S TRUE VALUE	6G superweld brush glue, clear flex glue	General Fund	21.48
	Bill	10/02/2023		MACU VISA	Amazon-Hyperlite LED Flood Lights	General Fund	195.98
	Bill	10/02/2023		MACU VISA	Sportsmans Warehouse - Headlamps	General Fund	244.30
Total 461 · Small Tools & Minor Equipment							<u>563.73</u>
472 · Infrastructure (Station 1 Bldg)							
	Bill	09/22/2023		GRAND COUNTY	loan payment-Station 1	General Fund	25,000.00
Total 472 · Infrastructure (Station 1 Bldg)							<u>25,000.00</u>
TOTAL							<u><u>166,715.34</u></u>

INTER-LOCAL MUTUAL AID AGREEMENT

THIS AGREEMENT is made and entered into this _____ day of _____, 2023, by and between the Moab Valley Fire Protection District and Castle Valley Fire Protection District for the purpose of providing reciprocal fire protection service and backup of equipment and firefighting personnel.

WITNESSETH

RECITAL

WHEREAS, each of the participants in the Agreement has certain firefighting equipment and personnel which periodically the other participant in the Agreement requests be put online or on standby during firefighting operation; and

WHEREAS, the participating parties are covered by insurance of various types, including self-insurance and both agencies desire to protect their firefighting equipment and personnel from any loss which may be incurred during a mutual firefighting event; and

WHEREAS, terms and conditions have been agreed upon between the two parties to provide mutually for firefighting assistance and at the same time securing the fiscal integrity of the party:

NOW, THEREFORE, the parties mutually covenant and agree as follows:

SECTION ONE AGREEMENT

1. Each of the parties entering into this Agreement agrees upon request, **and only upon request**, from the other party to provide firefighting equipment and personnel in case of an emergency occurring in the other fire department's area of response. The amount of equipment committed on a mutual firefighting event shall be by agreement of the respective Fire Chiefs. The Fire Chief providing services will have the last and final decision on what equipment he/she can provide from the fire department's stock, respecting the primary duty to protect his/her own response area. In the event the Fire Chief is absent, then said decision shall be made by his/her authorized officer in charge (OIC) or other authorized agency official.
2. Any request from ~~the other one~~ agency-party for assistance from the other agency-party shall be on either one of two levels:
 - A. BACKUP: In those circumstances where an agency-party has an active fire or emergency response, but has sufficient firefighting equipment and personnel to handle the fire with its own resources but requests the other agency-party to provide standby personnel and/or equipment, the same shall be provided by the other agency-party on a stand-by basis.

Comment [CVFB1]: Given that entity, party, agency, and fire department are used interchangeably throughout the document, we prefer to go with one term--party--whenever possible.

B. ACTIVE FIRE FIGHTING ASSISTANCE: In those circumstances where ~~the agency~~ one party is faced with an active fire or emergency response requiring actual assistance with the firefighting or emergency response process.

3. All fire protection equipment shall be housed and maintained in the respective fire stations of each Party.
4. Equipment used on wildland fires will meet the minimum standards for wildland firefighting equipment as specified by the Utah Division of Forestry, Fire and Sate Lands. Refer to section R652-122-400, Utah Administrative Code.

SECTION TWO INSURANCE AND INDEMNIFICATION

1. Each agency party providing personnel and/or equipment on a reciprocal basis will ~~be deemed to have paid included provisions for paying~~ its own liability insurance, workers compensation insurance, property insurance, and accident insurance to cover its own personnel and equipment.
2. Each cooperating fire department party shall have the same immunities and privileges when on call in ~~any agency the other party's~~ participating under this Agreement as the said fire department party shall have and enjoy in its own agency fire district.

SECTION THREE TERMS OF AGREEMENT

1. This Agreement shall be in perpetuity ~~commencing~~ with the date hereof. This Agreement is made pursuant to and in conformance with Title 11, Chapter 13 of the Utah Code Annotated, 1953, as amended.
2. The provisions contained in this Agreement constitute all covenants, agreements, obligations, and stipulations agreed on by the parties, and all previous mutual aid agreements, whether verbal or written, are hereby declared by mutual consent to be null and void.
3. This Agreement shall not have any effect on ~~other~~ Agreements with other entities entered into by the agencies parties for the provision of fire protection.
4. ~~This Agreement may be modified or amended only by written agreement of both parties, but no oral modification or amendments shall be effective.~~
5. ~~4. Any Either party to this Agreement may withdraw from this Agreement upon the same at any time by giving sixty (60) days written notice to the other agency of this Agreement to the following:~~

FOR MOAB VALLEY FIRE PROTECTION DISTRICT:

Moab Valley Fire Protection District
45 South 100 East
Moab, Utah 84532-2637

FOR CASTLE VALLEY FIRE PROTECTION DISTRICT:

Castle Valley Fire Protection District
HC 64 Box 2109
Castle Valley, Utah 84532-9602

| _____
Archie Walker, Chairman
Moab Valley Fire Protection District

~~Ron Drake~~ Mitch Stock, Chairman
Castle Valley Fire Protection District

ATTEST:

Catherine Bonde, Clerk
Moab Valley Fire Protection District

Bill Rau, Clerk
Castle Valley Fire Protection District

Dated: _____

Dated: _____

MOAB VALLEY FIRE PROTECTION DISTRICT

2023 Proposed Amended Budget

WORKING DRAFT

Ordinary Income/Expense

Income

3020 · Local taxes

3020.1 · General	57,921.95	1,048,029.00	1,077,597.00
3020.2 · Delinquent Tax	13,620.13	15,000.00	20,000.00
3020.3 · MISC. Tax	77,912.95	58,000.00	83,000.00
3020.4 · Operating Grants	3,597.27	2,000.00	12,000.00

Total 3020 · Local taxes	153,052.30	1,123,029.00	1,192,597.00
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3014 · Sales Service, Contracts

3014.7 · Emergency Coordinator	42,651.10	51,181.34	51,181.34
3014.1 · Arches National Park	1,500.00	1,500.00	1,500.00
3014.2 · Grand County	100,000.00	100,000.00	100,000.00
3014.3 · San Juan County	46,000.00	46,000.00	46,000.00
3014.4 · State of Utah (Wildland)	160,233.74	10,000.00	175,000.00
3014.5 · Miscellaneous	2,429.92	500.00	2,500.00
3014.6 · Fee Schedule Billed			
Inpsections	74,609.25	20,000.00	85,000.00
Other Fee Schedule Billing	16,446.20	5,000.00	20,000.00
3014.7 · Grand County-District Expansion	7,282.50	10,000.00	7,282.50

611 · Sale of Asset	20,001.00	0.00	20,001.00
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Total 3014 · Sales Service, Contracts	471,153.71	244,181.34	508,464.84
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3011 RENT & MISC

3011.1 · Apt 1	2,000.00	2,400.00	2,400.00
3011.2 · Apt 2	2,000.00	2,400.00	2,400.00

Total 3011 RENT & MISC	4,000.00	4,800.00	4,800.00
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3017 · Donations	350.00		300.00
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3060 · INTEREST	38,779.10	9,000.00	47,000.00
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Total Income	667,335.11	1,381,010.34	1,753,161.84
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Gross Profit	667,335.11	1,381,010.34	1,753,161.84
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Expense

411 · PAYROLL EXPENSES/SALARIES

Total 411 · PAYROLL EXPENSES/SALARIES	440,985.11	479,771.00	584,971.00
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413 · EMPLOYEE BENEFITS	247,530.82	290,000.00	340,000.00
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414 · Nonwage Compensation / Mbr Bfts	24,192.98	80,000.00	95,000.00
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415 · Professional & Technical Svc

415.1 · Accounting	0.00	1,000.00	1,000.00
415.2 · Audit	5,250.00	6,500.00	5,250.00
415.3 · Other Professional Services	14,641.44	20,000.00	15,000.00

Total 415 · Professional & Technical Svc	19,891.44	27,500.00	21,250.00
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421 · Dues and Subscriptions	825.00	2,400.00	13,500.00
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422 · Advertising and Public Notices	72.00	1,200.00	1,200.00
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423 · Travel - Education & Training

423.1 · Education	6,195.70	4,000.00	12,000.00
423.2 · Fire Prevention	5,122.21	2,262.34	6,000.00
423.3 · Fire Convention	3,666.93	4,000.00	3,700.00

MOAB VALLEY FIRE PROTECTION DISTRICT

2023 Proposed Amended Budget

WORKING DRAFT

	Year to Date 23	Budget	Amended Budget
423.4 · Specialty Rescue	13,087.56	1,500.00	38,500.00
423.5 · Travel	15,183.43	14,000.00	20,000.00
423.6 · Wildland Travel	15,260.66	1,000.00	20,000.00
Total 423 · Travel - Education & Training	58,516.49	26,762.34	100,200.00
424 · Office Expense	17,893.61	18,000.00	21,500.00
425 · Equip & Trk Mant - Oper Supplies			
425.1 · Motor Fuels	25,433.36	40,000.00	35,000.00
425.2 · Auto & Truck Repairs & Maint	49,404.16	80,000.00	85,000.00
425.3 · Wildland Supplies	16,732.30	4,500.00	18,000.00
425.4 · PPE	23,042.10	15,000.00	25,000.00
Total 425 · Equip & Trk Mant - Oper Supplies	114,611.92	139,500.00	163,000.00
426 · Building Repair & Maintenance	9,161.29	15,000.00	30,000.00
427 · UTILITIES	19,986.72	20,000.00	27,000.00
440 · Cont. to Other Local Gvts.	1,099.00	2,000.00	2,000.00
451 · INSURANCE	33,226.09	35,000.00	37,000.00
461 · Small Tools & Minor Equipment	10,706.53	10,000.00	15,000.00
464 · NEW GRANTS	11,975.27	2,000.00	12,000.00
465 · Truck Lease	0.00	5,000.00	0.00
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	25,000.00
473 · Machinery and Equipment			
473.3 · Ladder 2	8,000.00	8,000.00	8,000.00
473.4 · SCBA	33,992.41	67,010.00	67,010.00
473.5 · CIB Pumper Engine	0.00	21,262.00	0.00
Total 473 · Machinery and Equipment	41,992.41	96,272.00	75,010.00
474 · CAPITAL EQUIPMENT	-43.42	100,000.00	100,000.00
410 · Bad Debt	0.00	1,000.00	500.00
700 · Other Expense	115.45	250.00	200.00
701 · Interest Expense	998.81	4,355.00	2,975.00
Total Expense	1,078,737.52	1,381,010.34	1,667,306.00
Contribution to Fund Balance			85,855.84
Net Ordinary Income	-411,402.41	0.00	0.00
Net Income	-411,402.41	0.00	0.00

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 (training.auditor.utah.gov) 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: 2023 *Completion Date: _____

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

*CAO Signature: _____ *CFO Signature: _____

*Required

SMUIN, RICH & MARSING

CERTIFIED PUBLIC ACCOUNTANTS

294 East 100 South

Price, Utah 84501

Phone (435) 637-1203 • Fax (435) 637-8708

October 1, 2023

Moab Valley Fire Protection District
45 South 100 East
Moab, Utah 84532

Ladies/Gentlemen:

We respectfully submit the attached contract for the audit of the financial statements of Moab Valley Fire Protection District for the years ending December 31, 2023, 2024 & 2025.

Contact Information

Firm name: Smuin, Rich & Marsing
294 East 100 South
P O Box 820
Price, Utah 84501
(435) 637-1203

Contact Person: Douglas Rasmussen, CPA

A. PROFILE OF INDEPENDENT AUDITOR

The name of our firm is Smuin, Rich & Marsing, Certified Public Accountants. We have an office in Price, Utah and are considered a local accounting firm, although we have performed many nonprofit/government audits in many parts of the State of Utah. The make-up of our firm consists of four certified public accountants, seven additional accountants, along with clerical and secretarial staff. The firm has three partners, two managers and seven senior accountants and two clerical employees. We provide a full range of services including auditing, tax preparation and consulting, write-up accounting services, payroll tax report preparation and computer consulting. Our auditing clients are almost exclusively nonprofit and governmental entities. Many of these clients have required single audits. We can provide the expertise necessary to audit computerized systems. Our firm is properly licensed as Certified Public Accountants in the state of Utah. We meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2018 Revision, published by the U.S. General Accounting Office. We also meet the continuing education and external quality control review requirements contained in the Government Auditing Standards, 2018 Revision, published by the U.S. General Accounting Office. We have enclosed a copy of our most recent external quality control review report.

All auditing services are performed from our Price office.



B. PROPOSER'S QUALIFICATIONS

Following, we have indicated the members of our firm and their qualifications that could be involved in performing the audit. With the availability of the members of our firm listed below, we feel we can meet any applicable deadlines.

Douglas Rasmussen, Certified Public Accountant and Partner. Doug is a graduate from the University of Utah with a major in accounting. Doug has 40 years of experience in public accounting with primarily all of it in non-profit and governmental auditing. Doug has also been heavily involved in training on the subject of auditing which included government auditing standards and compliance auditing covering single audits and compliance auditing of Utah State legal requirements.

Greg Marsing, CPA. Greg is a graduate of Utah State University with a major in accounting. He has 42 years of experience working in public accounting. Since graduation, Greg has been involved primarily in non-profit and governmental auditing. He has attended many seminars and training courses centered on auditing. Greg has finished the required AICPA training courses and received a Certificate of Education Achievement from the American Institute of Certified Public Accountants in the area of governmental auditing and accounting.

SuTanna Youd, Senior Accountant. SuTanna holds an associate degree in business and a bachelor degree in accounting. She is also a certified paralegal in the State of Utah. SuTanna has been in the accounting field for 29 years, 7 of those years owning her own business. SuTanna was hired in February 2009 by our firm in the accounting department, but was subsequently moved to strictly auditing, working primarily on governmental and non-profit clients.

Tracy L Ludington, Certified Public Accountant. Upon graduating from the BYU Accounting Program in May 2001, Tracy began her career working for Deloitte Tax in Portland, Oregon. During her six plus years at Deloitte, Tracy gained experience in many different areas of tax practice eventually coming to focus on Partnership taxes and low income housing credits. Tracy left Deloitte in October 2007. In the years she has been here, she worked in a variety of areas including many areas of tax compliance, accounting write-up and substantial governmental auditing.

Shaun Johnson, Junior Partner. Shaun is a graduate from Southern Utah University where he graduated with his bachelors and later graduated from Western Governors with his masters in accounting. Shaun was hired in March 2017 to work extensively in auditing. He has attended government auditing and compliance seminars covering a wide variety of requirements.

Ryan Rasmussen, Junior Partner. Ryan is a graduate from Southern Utah University with a Masters Degree in accounting. Ryan was hired in May 2017, upon graduation. He was hired to work primarily in the auditing area for governmental and non-profit clients. He has attended government auditing and compliance seminars, offering a variety of compliance and auditing subjects.

Gavin Jolley, Staff accountant. Upon graduating from Southern Utah University (SUU) in May 2020, Gavin began his career working for Smuin, Rich & Marsing. Gavin has a Master's degree in accounting from SUU and is currently working towards his CPA license. Gavin has attended seminars and training courses centered on auditing. He has been working in audit area for our office since his hire date, mainly working with governmental and non-profit clients.

B. PROPOSER'S QUALIFICATIONS (Continued)

Each firm member has attended the UACPA Annual Government update along with other individual governmental courses. They also have taken the following governmental courses:

Essentials of Accounting for Governmental and Nonprofit Organizations
Government Auditing Standards and Practices
Single Audit Concepts
Government Auditing Standards – PPC
Fraud Prevention & Detection
The Yellow Book Interpreted
OMB Circular A-133

Most of the above members of our firm have extensive governmental auditing experience with the following clients. We have provided auditing services on a continuing basis for the following local governmental entities:

1. Two mental health districts
2. Fourteen cities and towns
3. Two school districts
4. Five nonprofit organizations – health and welfare
5. Three health districts
6. Twenty-five special service districts

From review of the above clients, our audit experience is almost exclusively nonprofit/governmental. The members of our firm have extensive training and audit experience with nonprofit/governmental auditing. Our firm has also completed Single Audits for many of these clients.

Our last peer review was performed in November 2021. We have enclosed a copy of our latest peer review report.

C. PROPOSER'S APPROACH TO THE EXAMINATION

Although a team of auditors, which will range from 2 to 3 auditors, will perform much of the auditing work for the District, individual partners will perform work for the District in preparation for the fieldwork. Below we have listed a summary outline of our audit work plan:

1. Obtain a continuance of the client relationship and the specific audits or other engagements, such as, agreed upon procedures and audit engagement along with engagement letters for the work to be performed.
2. Evaluate compliance with ethical requirements, including independence.
3. Establish a preliminary audit strategy.
4. Determine the nature, timing, and extent of risk assessment procedures and perform the procedures.
5. Determine the materiality level for the financial statements as a whole which consists of preliminary planning of materiality. Also, determine materiality for particular items of lesser amounts.
6. Hold a discussion among the engagement team.

C. PROPOSER'S APPROACH TO THE EXAMINATION (Continued)

7. Identify fraud risk factors, areas where special audit consideration may be necessary, and other areas where there may be higher risks of material misstatement. After identifying areas with significant risk factor, make planned audit responses.
8. Assess audit risk at the overall financial statement level. This is generally by opinion unit.
9. Complete the overall audit strategy, including overall responses at the financial statement level.
10. Determine performance materiality.
11. Assess audit risk in relation to relevant assertions for transaction classes, account balances, and disclosures.
12. Develop a detailed audit plan for the nature, timing, and extent of further audit procedures.
13. Perform auditing procedures to gain necessary evidential matter to support auditing objectives and provide a basis for the auditors' report.
14. Supervise work throughout the audit.
15. Resolve any disputes over accounting practices.
16. Complete review of workpapers.
17. Review financial statements to assure compliance with standards.
18. Review for contingencies and obtain legal representation letters.
19. Obtain management representation letter.
20. Review findings with client.
21. Submit audit report to client, State Auditor and other federal and state regulatory agencies.

We will not be using outside specialists in the completion of the audit.

If additional work is requested for non-audit services necessary to present financial statements in compliance with GAAP, we will discuss the additional billing rates and fees for these services.

D. TIME REQUIREMENT

If selected, we would contact personnel responsible to oversee the financial statement preparation process to schedule an entrance conference and the timing to perform field work. We would then schedule a date that would be mutually agreed upon, with anticipation of a complete submission of the audit report by June 30. After the completion of the fieldwork, we would talk with District personnel to report preliminary findings and to discuss any management concerns. The proposed audit adjustments will be provided to the District and also review any disputes to be resolved. Before leaving after the completion of the audit field, we will agree upon any adjustments to financial statements. When the adjustments are posted, we will once again review the final balances in the financial statements to make sure they match our audited balances in our workpapers. All adjustments will be provided by June 30th of each year.

E. NOT-TO EXCEED-FEE

Our fees for auditing services will be **\$6,600** for December 31, 2023; **\$7,000** for December 31, 2024 & **\$7,400** for December 31, 2025. We will also charge our normal hourly rates for employees or partners who assist the District with non-audit services. Our invoices for the fees will be rendered each month as work progresses and are payable on presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional cost.

Our hourly fee schedule is as follows:

Partner	\$ 145
Manager	115
Professional Staff	105
Clerical	80

F. NON-DISCRIMINATION CLAUSE

Our firm does not discriminate against any individual because of race, religion, sex, color, age, handicap or national origin, and that these factors are not taken into consideration for employment, selection of training, promotion, transfer, recruitment, rate of pay, or other forms of compensation, demotion or separation.

G. CONFLICT OF INTEREST & COLLUSION DISCLOSURE

Our firm nor any of its officers, partners, owners, agents, representatives, employees or parties of interest has in any way colluded, conspired, or agreed directly or indirectly with any other party, firm or person to submit a collusive proposal. Furthermore, our firm nor any of its officers, partners, owners, agents, representative employees or parties of interest has in any way colluded, conspired, or agreed directly or indirectly with any Moab Valley Fire Protection District employee or Moab Valley Fire Protection District's Board Chairman to submit a collusive proposal.

We appreciate the opportunity to be of service to Moab Valley Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

SMUIN, RICH & MARSING

Douglas Rasmussen, CPA

RESPONSE:

This letter correctly sets forth the understanding of Moab Valley Fire Protection District.

By: _____

Title: _____

Report on the Firm's System of Quality Control

November 29, 2021

To the Shareholders of Smuin, Rich & Marsing and the Peer Review Committee
of the Nevada Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Smuin, Rich & Marsing (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

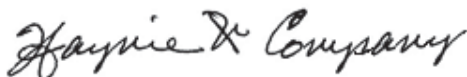
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* and an audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Smuin, Rich & Marsing in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Smuin, Rich & Marsing has received a peer review rating of *pass*.



Haynie & Company



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Moab Valley Fire Protection District's Fee Schedule

Approved: 07.19.2022

Effective: 07.19.2022

Commission Chair Archie Walker: *Archie Walker*

A. The following fees and charges are approved and shall be assessed and collected by the Fire Department for Fire signature of Building Permits:

Total Valuation	Fees
\$2,001.00 to 25,000.00	\$115.00
25,001.00 to 50,000.00	0.006 x of the total Valuation
50,001.00 to 100,000.00	0.004 x of the total Valuation
100,001.00 to 500,000.00	0.002 x of the total Valuation
500,001.00 to 1,000,000.00	0.001 x of the total Valuation
1,000,001.00 to 5,000,000.00	0.0008 x of the total Valuation
5,000,001.00 and up	0.0007 x of the total Valuation

<u>Special Event Review/ Risk Assessment</u>	<u>Fees</u>
Special Event applications will require a review. May include one Fire and Life Safety Inspection of Business and Property. (Minimum charge-one hour)	\$65.00 <u>115</u> per hour

<u>Inspections</u>	<u>Fees</u>
Inspections for Commercial or Residential properties (Minimum charge-one hour per unit/permit)	\$115.00 per hour
Emergent inspections or inspections outside of normal business hours (Minimum charge-two hours)	\$115.00 per hour <u>Double the hourly rate</u>
1 st Re-inspection	Included in initial inspection
2 nd Re-inspection	\$115.00 per hour
Annual Food Truck Inspection	\$115.00 per hour + \$15.00 Annual Inspection tag fee
Administrative Fees	\$25.00 <u>115</u> per hour
Annual and/or Routine Risk Assessment/ Life Safety Inspections for all Commercial or Short-Term Rental Residential properties (Minimum charge-one hour)	\$115.00 per hour/pre permit
New Installation of Back-up Generator for Commercial Building, Site plan & inspections fees included	\$500.00

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<u>Residential Fire Plan Review</u>	<u>Fees</u>
Non-Refundable Residential Fire Plan review deposit for New Construction only	\$230.00 per permit (up to 2 hrs.)
Residential Fire Plan review over and beyond deposit and any additional plan reviews required due to changes, corrections, additions, deferred submittals, and/or revisions to plans (Minimum charge-one hour)	\$115.00 per hour

<u>Commercial Plan Review</u> <i>New Construction/Remodel/Tenant Finish</i>	<u>Fees</u>
Non-refundable Commercial Fire Plan deposit for initial plan review only for new construction, tenant finish, and/or major remodel	\$460.00 per permit (up to 4 hrs.)
Commercial Fire Plan review over and beyond deposit and additional plan review required due to changes, corrections, additions, and/or revisions to plans (minimum charge-one hour)	\$115.00 per hour
Non-Refundable Deferred Submittal Deposit for portion of plan, prior approval by Fire Inspector required	\$230.00 per submittal
Outside Consultation for plan checking and special inspections	Actual costs/fees associated for outside consultation.

<u>Automatic Fire Sprinkler System Plan Review</u>	<u>Fees</u>
Less than 100 sprinkler heads	\$250.00
Additional sprinkler heads over 100	\$.75 per sprinkler head
Additional Fire Riser System	\$115.00 per System

<u>Fire Alarm System</u>	<u>Fees</u>
Plan Review- New Construction (per building)	\$230.00
Plan Review- Remodel (per building)	\$200 230.00
Inspection and Acceptance test (pre system) (Minimum charge-one hour)	\$115.00 per hour

<u>Business License Review</u>	<u>Fees</u>
Business License approval- May include one Fire and Life Safety Inspection of Business and/or Property. (Minimum charge-one hour)	\$115.00 per hour

<u>Rental-Use of M.V.F.D. Property and Equipment</u>	<u>Fees</u>
Meeting Room Regular Business Hours 8 AM to 5 PM-Monday thru Friday	Refundable Cleaning Deposit required: \$100.00 Must be approved by Chief
Non-Emergency Fire Apparatus use.	\$550.00 per Apparatus/per hour (2 personnel included) \$115.00 per Firefighter/per hour (additional personnel) See Engine & Vehicle mileage rates for Out of District Call if they apply
Dive Team	\$350.00 Call Out/Mobilize Fee \$250.00 per Diver per hour (2 hour minimum)

<u>Fire Extinguisher training</u>	<u>Fees</u>
Fire Extinguisher Training will include at least one Instructor, fire prop and propane, lesson plan, safety glasses, and gloves	\$300.00 up to 20 Students + \$150.00 for up to 10 additional Students
<u>Your agency is responsible for providing Fire Extinguishers for use by the students during training</u>	<u>A minimum of 1 2A-20-BC fire extinguisher per 3 students will be needed</u>

<u>False Alarm- Residential and Commercial Calls</u>	<u>Fees</u>
1 st False Alarm in a 12-month period	No Fee
2 nd False Alarm in a 12-month period	No Fee Warning letter sent
3 rd False Alarm in a 12-month period	Warning letter sent \$250.00

4 th False Alarm and each subsequent False Alarm in a 12-month period	\$ 250.00 each- <u>\$500.00</u>
<u>Each subsequent False Alarm in a 12-month period</u>	<u>Billing rate doubles from the previous rate</u>

<u><i>Negligence/Nuisance Calls</i></u>	<u><i>Fees</i></u>
1 st Negligence/Nuisance Call in a 12-month period	May be sent a Warning letter sent <u>May be billed a Fire Department standby and safety fee of \$250.00 per unit/apparatus + \$115.00 per Firefighter/Inspector</u>
2 nd Negligence/Nuisance Call in a 12-month period and each subsequent call in a 12-month period	May be billed a Fire Department Standby and Safety Fee \$250.00 <u>500.00</u> per Unit/Apparatus + \$115.00 <u>230.00</u> per Firefighter/Inspector for each call
<u>Each subsequent Negligence/Nuisance Call in a 12-month period</u>	<u>Billing rates double from the previous rate</u>

<u><i>Engine & Vehicle Mileage Rates for Out of District Call</i></u>	<u><i>Fees</i></u>
	Fees assessed for traveling outside of Moab Valley Fire Protection District boundaries
Over Head and Operations Vehicles	\$1.14 per mile/ per vehicle
Apparatus (Fire Truck or Water Tender)	\$3.18 per mile/per apparatus

<u><i>Specialty-Hazmat</i></u>	<u><i>Fees</i></u>
<u>Incident Command Vehicles</u>	<u>\$175.00 per hour each</u>

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<u>Main Line Engines</u>	<u>\$300.00 per hour each</u>
<u>Hazmat Tow Vehicle</u>	<u>\$150.00 per hour</u>
<u>Hazmat Tech Support Trailer</u>	<u>\$200.00 per hour</u>
<u>Hazmat Ops Trailer</u>	<u>\$200.00 per hour</u>
<u>Hazmat Technicians and Ops</u>	<u>\$175.00 per hour each</u>
<u>Firefighters</u>	<u>\$115.00 per hour each</u>
<u>Additional per Night Charge for Operations from 8:00 pm-8:00 am</u>	<u>\$500.00 flat rate per night</u>
<u>Items Used, Broken, Damaged, Lost and or not Returned will be billed at actual cost</u>	<u>Actual Cost</u>
<u>Mileage Applied as Per Fee Schedule</u>	<u>Fee Schedule Rates</u>
<u>Administration Fee Applied as Per Fee Schedule</u>	<u>Fee Schedule Rate</u>
<u>Specialty-Dive Team</u>	<u>Fees</u>
<u>Call Out/Mobilization Fee</u>	<u>\$350.00</u>
<u>Diver Fee</u>	<u>\$250.00 per hour per Diver (two hour minimum)</u>

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