

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

MEETING AGENDA

Monday November 21, 2023
4:00 p.m.

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. October 16, 2023 Regular Meeting Minutes
2. November 9, 2023 Budget Workshop

CITIZENS TO BE HEARD

APPROVE BILLS AND SIGN CHECKS

CHIEF'S REPORT

OLD BUSINESS

1. Annexation
2. Job Descriptions

NEW BUSINESS

1. Draft Budgets
 - a. Send Budgets to Public Hearing
2. 2023 Fraud Risk Assessment
3. Smuin Rich & Marsing Auditing Contract
4. Draft Amended Fee Schedule
5. Approve Meeting Schedule for 2024

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 11/17/2023

Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

October 16th, 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: Administrator Cathy Bonde, Operations Coordinator Ryan Burraston, Firefighter Traedyn Brewer
4. Also Present: Ryan Rasmussen of Smuin Rich & Marsing

B. 2022 Audit:

1. Ryan Rasmussen presented the highlights of the 2022 fiscal year audit. He stated the District had a clean audit and there were no findings. Mr. Rasmussen went over the financial highlights and the District's position as of the end of 2022, including how the Local Building Authority played into the audit. One of the changes in the audit due to the LBA is a Schedule 4 which separates out the LBA debit service from the rest of the District's debit service.

Cathy stated Smuin Rich & Marsing have been great to work with and are always available to answer questions. She asked Commissioners if they had any questions for Mr. Rasmussen in relation to the new audit contract which would be discussed later in the meeting. Chairman Walker asked about the timing for submitting the signed contract, and Mr. Rasmussen stated he would like it completed by the end of the year.

C. General Business:

1. Approval of Minutes – Approval of minutes was postponed until later in the meeting, allowing Commissioners time to further review them.
2. Citizens to be Heard – None were present

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

C. District Report –Reported by Cathy Bonde

1. Cathy stated the District has responded to 57 calls since the last Commission meeting. Three were major events including an airplane crash, brush fire with structures threatened on Shumway Lane, and a structure fire at Grand Oasis. 18 calls were from outside our District in greater Grand County. This equates to 32% of the calls.
2. We submitted our request to the County in exchange for services for 2024. The request was sent to Mallory who then submitted it to the County's budget committee. We have not heard anything back at this point.
3. We launched the Cordico app which has been discussed at previous meetings. It is a wellness app that can be utilized by our firefighters. Chair Walker asked how the app has been received, and Cathy stated that she has not gotten feedback on that yet. She shared the experience EMS had with a program they launched prior to the Cordico app, and that it took over a year for people to actually start utilizing the services. Considering their experience, we may find it takes time for our firefighters to start utilizing the services. We will continue to regularly let volunteers know the Cordico app is available. Cathy stated the Cordico app is being paid for by a grant. If we want to continue making it available after grant funds run out, the cost may be about \$2,000.00 per year. Chair Walker asked if there is a way to track its use, and Cathy stated that use is anonymous, but the company is able to provide us with statistics on use.
4. A number of our firefighters participated in a day long peer support training in relation to our wellness program. The certification from the training indemnifies them legally so that the support or counseling they provide to peers can remain private.
5. Our staff has been operating the chipper for an ongoing fuels mitigation project along the creek. We are working in conjunction with the Utah Conservation Corp who are here until Thanksgiving. Also involved are Rim to Rim Restoration and State Forestry. This is a project for which we can be reimbursed through a contract with the state negotiated by Clark Maughan. The contract allows for reimbursement up to \$16,576.00. Reimbursement begins once our PC is met, our PC has been met for 2023.
6. A number of meetings and trainings have taken place, and there are a number scheduled.
 - a. Ryan Burraston, Shea Walker and Carter Lloyd attended a two day urban wildland interface training sponsored by the BLM.
 - b. Clark Maughan and Mark Marcum attended the annual MIFC fall meeting in Green River.
 - c. Cathy attended a regional procurement roundtable put on by the state procurement office. The Department can use the state website to obtain multiple quotes for purchases when necessary. In addition, we will be applying to have access to the state's system for surplus federal and state fire equipment. Ideally this will allow us to purchase surplus equipment at discounted prices.
 - d. Chief, Brandon McGuffee and Commissioner Harrison went to Pierce Manufacturing in Wisconsin to work out final details for our engine.

Commissioner Harrison stated that a decision was made to decrease the size of the tank in order to get the weight down on the engine. Some other aspects such as ladders were moved around to improve function. There will be no additional cost for the changes made. We hope to have the engine in February.

e. Brandon McGuffee and Cathy Bonde will be attending a Fire Administrator's conference in St. George October 26th and 27th.

f. Staff met to discuss and prioritize equipment needs as a base of focus for grant applications.

g. Shea Walker and Cathy Bonde will be attending the mandatory CDBG how to apply workshop on Tuesday, October 24th. There has been discussion of using this grant opportunity to obtain a new rescue truck.

h. Multiple meetings have taken place in preparation to apply for the Community Wildfire Defense Grant (CWOG) which is due October 17th. Clark Maughn along with Kara Dohrenwend from Rim to Rim Restoration have spearheaded this collaborative effort, and Shea Walker has also been a key player from the Department. The grant application is for \$5.1 million over 5 years and involves multiple agencies including the city and county. Kara Dohrenwend of Rim to Rim will administer the grant as the reporting requirements could require as much as a half-time position. Grant awards will be announced in February.

i. On Wednesday, staff and volunteers will be training on the new Paratech rescue tools. These tools were purchased last year and are reflected in our 2022 financials, but they were only received about a week ago.

7. We continue to be active in the schools with fire prevention and fire drills.
8. We have had requests to participate numerous Community activities including Zion's 150th anniversary celebration, the Lights On event sponsored by Beacon after School on October 24th, the WabiSabi Fall Festival on October 28th, and Trunk or Treat on October 31st. We try to participate in these events when available.
9. Repairs to 466 are mostly complete at McCandless in Grand Junction. Through inspection, they also discovered issues with the horn and a broken mirror switch. We are getting quotes on fixing those items as well as replacing the front grill. The engine can be retrieved if needed prior to the additional items being addressed.

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E. Old Business:

1. Annexation – Castle Valley wants to go forward with the Castleton annexation. There may not be enough time to complete that this year.

2. MOU- Castle Valley Fire Protection District – Castle Valley Fire reviewed the MOU and made some minor edits. They were clarifying changes and none were substantive. Commissioners went over the edits. Chair Archie Walker made a motion to accept the MOU with the edits made by Castle Valley Fire. Commissioner Harrison seconded the motion, and it passed unanimously.

3. Job Descriptions – Cathy asked Commissioners if they had any questions or feedback on the compensation comparisons she handed out at the last meeting. Commissioner McGann

reiterated that he would like to see minimum and maximum compensation for each position.

5. Equipment Purchases – Chair Walker asked if there was any follow up in relation to the discussion of a tractor purchase at the previous meeting and if the CWDG grant would be an opportunity to fund a tractor. Cathy stated that it was decided the grant was not an opportunity for this particular piece of equipment. Chair Walker stated his opinion was that the piece of equipment presented at the last meeting is too small for the uses suggested, and he encouraged Ryan Burraston to pursue a different piece of equipment that would allow for more attachments and versatility. Ryan stated that he has been looking at other options in equipment and that he has found one grant source that may apply to this type of purchase. He will research further.

Commissioners asked questions of Ryan Burraston and Traedyn Brewer in relation to the new Paratech struts that staff and volunteers will be training on. Commissioners also asked questions in relation to the airplane crash incident.

G. New Business:

- 1. Smuin Rich & Marsing Auditing Contract** – Chairman Walker asked if it would be worthwhile to get an audit quote from Larson & Company. Cathy stated she is very happy with Smuin Rich & Marsing but will get a quote to compare.
- 2. Draft Budgets** – Discussion began with the 2023 amended budget. Changes from the previous meeting and justifications for amounts in certain line items were discussed. The biggest change was to put subscriptions into one expense line item. Subscriptions were moved from office expense, specialty rescue and other professional services into the new line item.

Chairman Walker asked to see a break out of the wildland program with revenue and expenses. Discussion was had on wildland staffing as to full time, part time, and seasonal. Cathy said she would do a breakdown of financials in relation to the wildland program and email it to Commissioners to they have a chance to go over it prior to the next meeting.

Cathy presented the current draft of the 2024 budget, which included an additional engine boss and one additional seasonal firefighter. Revenues and expenditures have been adjusted to reflect this second wildland crew. As to revenue, sending each crew out on two deployments nearly covers the State of Utah revenue line item that is related to the wildland program. In 2023, approximately \$28,000.00 in revenue was from out of District regional fires, not the larger deployments. On average, one two week deployment brought in \$69,000.00 in revenue. Commissioners discussed the value of the wildland program, and Chairman Walker stated the Commission should have a budget workshop. Cathy added that one way of looking at the wildland program is in terms of the need for employees. If the District decides it has a need for additional staffing, the wildland program is a way to subsidize that cost. Commissioner McGann asked if it was worth sending resources out of town to subsidize the cost of employees and questioned what the taxpayers would think of that. Cathy stated that if we need these employees, the program supplements our revenue so that we may not need to go for a tax raise in order to cover the

cost. Commissioners discussed the 2024 request of the County for providing fire protection services in the County outside of a fire protection district including the reason for the request amount and options the County has or does not have for where to draw those funds from. Cathy stated that if we get the \$5.1 million grant, we will need staff to perform fuels mitigation, and the grant will pay for those people. The new positions proposed would be doing that fuels mitigation work. Commissioner McGann suggested the possibility of waiting to find out if we receive that grant in February, and then deciding to bring on new staff. Commissioner Harrison stated that it takes time to build a wildland program, and discussion was had on the program to date. Chair Walker then stated the wildland program should be part of a budget workshop. Commissioner McGann asked about the Overtime/Part-Time expense line item, and Cathy explained what constitutes those expenses in addition to the wildland program and stated she would include wildland overtime in the breakdown of the program she will be providing to Commissioners.

Commissioners agreed to a budget workshop on Thursday, November 9th at 4:00 p.m.

3. Fraud Risk Assessment – This issue was tabled as only Commissioner Harrison has completed the open and public meeting training for 2023.
4. Public Hearing for Budgets – Commissioner Harrison motioned to hold budget public hearings on Thursday, December 7th at 6:00 p.m. Commissioner McGann seconded, and the motion passed unanimously. Discussion was had on the LBA and holding its budget public hearing. Cathy stated the LBA budget is simple as it is a pass through entity for the CIB loan. That budget will be its own public hearing on the same evening. The amended 2023 budget and the 2024 budget public hearings will be held jointly for both the Department and the LBA.
5. Approval of Minutes - Referring to the draft minutes, Commissioner McGann asked about the value of calls in San Juan County as a percentage of budget. Cathy stated the amount in the minutes is correct. Commissioner Harrison then made a motion to approve the minutes from September 12th, 2023. Commissioner McGann seconded, and the motion carried unanimously.
6. Smuin Rich & Marsing Auditing Contract – This issue was discussed earlier in the meeting.
7. Draft Amended Fee Schedule – Cathy presented a working draft of the amended fee schedule and stated more research is being done in relation to some of the line items. She went over the proposed changes. Commissioners discussed mileage fees and how best to calculate them. Cathy stated that once Commissioners approve the fee schedule it will need to go to public hearing. Staff will continue to refine the draft amended fee schedule and will present it to Commissioners again as changes are made.

H. Adjourn:

1. Chair Walker adjourned the meeting at 5:42 p.m.

Date _____

Archie Walker, Chair

Attest: _____

Cathy Bonde, Clerk

DRAFT

Moab Valley Fire Protection District Closed Session Form

Date: 11/09/2023

Commissioners Present:

Archie Walker
 Jim McGann
 Charlie Harrison

Others Present:

TJ Brewer
Chief
 Cathy Bonde
Administrator

Motion to enter Closed Session made by: Archie Walker
Seconded by: Charlie Harrison

Time In to Closed Session: 5:45 p.m.

Motion to adjourn Closed Session made by: Archie Walker

Seconded by: Jim McGann

Time Out of Closed Session: 6:05 p.m.

Purpose of Closed Recorded Session:

- Pending or Reasonably Imminent Litigation
- Purchase, Exchange, Lease or Sale of Real Property, including any form of a water right or water shares (UCA 52-4-205(1)(d) & (e))
- Investigative Proceedings Regarding Allegations of Criminal Misconduct
- Commercial Information Obtained from a Property Taxpayer (UCA 59-1-404)

Purpose of Closed Unrecorded Session (affirmation required)*

- Deployment of Security Personnel, Devices or Systems (**unrecorded**)*
- Character, Professional Competence or Physical or Mental Health of an Individual (**unrecorded**)*

***Affirmed by Commission Chair (for unrecorded session)**

*If unrecorded, Chair swears and affirms that the sole purpose for closing the meeting was to discuss one of the following: the deployment of security personnel, devices or systems; or the character, professional competence or physical or mental health of an individual.

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	New donations are from the interfaith coalition event.	2,305.00	0.00	2,305.00	100.0%
3020 · Local taxes	Mid America Pipeline settlement for 2016 & 2017 of \$2,004.26 was deducted from here. Adjusted for refund with normal collection rates, we would see between \$16,000 & \$22,000. Based on previous year's deposits for the end of the year, we may only see \$15,000.00	99,820.94	1,048,029.00	-948,208.06	9.53%
3020.1 · General		13,975.89	15,000.00	-1,024.11	93.17%
3020.2 · Delinquent Tax		82,580.75	58,000.00	24,580.75	142.38%
3020.3 · MISC. Tax	New grant of reimbursement for radios for \$8,615.60. We will be receiving a \$1000 grant toward an AED.	12,212.87	2,000.00	10,212.87	610.64%
Total 3020 · Local taxes		208,590.45	1,123,029.00	-914,438.55	18.57%
3014 · Sales Service, Contracts					
3014.7 · Emergency Coordinator		46,916.21	51,181.34	-4,265.13	91.67%
3014.1 · Arches National Park		1,500.00	1,500.00	0.00	100.0%
3014.2 · Grand County	Not included: \$1,200 for Cow Camp fire. Billing for fuels mitigation.	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)		193,118.53	10,000.00	183,118.53	1,931.19%
3014.5 · Miscellaneous	Includes \$2,404.92 for insurance claim for theft of WL gear which offsets some WL expense line items.	2,434.92	500.00	1,934.92	486.98%
3014.6 · Fee Schedule Billed					
3014.62 · Other Fee Schedule		16,446.20	5,000.00	11,446.20	328.92%
3014.61 · Inspections		76,449.25	20,000.00	56,449.25	382.25%
Total 3014.6 · Fee Schedule Billed		92,895.45	25,000.00	67,895.45	371.58%
3014.9 · Grand County-District Expansion		7,282.50	10,000.00	-2,717.50	72.83%
Total 3014 · Sales Service, Contracts		490,147.61	244,181.34	245,966.27	200.73%
3011 RENT & MISC					
3011.1 · Apt 1		2,200.00	2,400.00	-200.00	91.67%
3011.2 · Apt 2		2,200.00	2,400.00	-200.00	91.67%
Total 3011 RENT & MISC		4,400.00	4,800.00	-400.00	91.67%
3060 · INTEREST	Improved interest rates & less need to draw down on PTIF account due to other sources of income.	42,091.05	9,000.00	33,091.05	467.68%
Total Income		747,534.11	1,381,010.34	-633,476.23	54.13%
Gross Profit		747,534.11	1,381,010.34	-633,476.23	54.13%
Expense					
440 · Cont. to Other Gvts.	To LBA for public notices 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		488,088.51	479,771.00	8,317.51	101.73%
413 · EMPLOYEE BENEFITS		271,852.03	290,000.00	-18,147.97	93.74%
414 · Nonwage Compensation / Mbr Bfts		78,662.14	80,000.00	-1,337.86	98.33%
415 · Professional & Technical Svc					
415.1 · Accounting		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		9,632.50	20,000.00	-10,367.50	48.16%
Total 415 · Professional & Technical Svc		14,882.50	27,500.00	-12,617.50	54.12%
421 · Dues and Subscriptions	Increase due to moving most software subscriptions to this line item.	11,062.94	2,400.00	8,662.94	460.96%
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 & Publications

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
423.1 · Education	6,460.70	4,000.00	2,460.70	161.52%
423.2 · Fire Prevention	5,277.87	2,262.34	3,015.53	233.29%
423.3 · Fire Convention	3,666.93	4,000.00	-333.07	91.67%
423.4 · Specialty Rescue	11,879.66	1,500.00	10,379.66	791.98%
423.5 · Travel	15,895.44	14,000.00	1,895.44	113.54%
423.6 · Wildland Travel	15,260.66	1,000.00	14,260.66	1,526.07%
Total 423 · Travel - Education & Training	58,441.26	26,762.34	31,678.92	218.37%
424 · Office Expense	18,514.10	18,000.00	514.10	102.86%
425 · Equp & Trk Mant - Oper Supplies				
425.1 · Motor Fuels	28,044.27	40,000.00	-11,955.73	70.11%
425.2 · Auto & Truck Repairs & Maint	53,521.64	80,000.00	-26,478.36	66.9%
425.3 · Wildland Supplies	16,732.30	4,500.00	12,232.30	371.83%
425.4 · PPE	14,345.80	15,000.00	-654.20	95.64%
Total 425 · Equp & Trk Mant - Oper Supplies	112,644.01	139,500.00	-26,855.99	80.75%
426 · Building Repair & Maintenance	9,958.22	15,000.00	-5,041.78	66.39%
427 · UTILITIES	21,648.31	20,000.00	1,648.31	108.24%
451 · INSURANCE	35,494.15	35,000.00	494.15	101.41%
461 · Small Tools & Minor Equipment	13,192.09	10,000.00	3,192.09	131.92%
464 · NEW GRANTS	12,212.87	2,000.00	10,212.87	610.64%
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	68,314.55	67,010.00	1,304.55	101.95%
473.5 · CIB Pumper Engine	0.00	21,262.00	-21,262.00	0.0%
Total 473 · Machinery and Equipment	76,314.55	96,272.00	-19,957.45	79.27%
474 · CAPITAL EQUIPMENT				
Total Expense	1,249,095.26	1,376,405.34	-127,310.08	90.75%
Net Ordinary Income				
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	128.31	250.00	-121.69	51.32%
701 · Interest Expense	1,667.89	4,355.00	-2,687.11	38.3%
Total Other Expense	1,796.20	4,605.00	-2,808.80	39.01%
Net Other Income				
Net Income	-483,356.35	0.00	-483,356.35	100.0%

Last month: -411,460.94
Last year at this time: -434,319.12

MOAB VALLEY FIRE PROTECTION DISTRICT

Balance Sheet

As of November 16, 2023

Nov 16, 23

ASSETS**Current Assets****Checking/Savings**

104 · MACU Checking Acct.	44,735.85
104.1 · MACU Operating	25,000.00
104.2 · MACU Capital Equipment	17,000.00
104.3 · MACU Injury	-6,351.97
104 · MACU Checking Acct. - Other	

Total 104 · MACU Checking Acct.	80,383.88
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105 · MACU Savings Acct.	439.18
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102 · Desert Rivers CU-MVF Donations	7,163.27
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103 · Desert Rivers CU Savings	25.00
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120 · PTIF	654,028.93
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101 · Wells Fargo	
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101.1 · Operating	333.86
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101 · Wells Fargo - Other	-333.86
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Total 101 · Wells Fargo	0.00
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Total Checking/Savings	742,040.26
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Accounts Receivable	
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110 · Accounts Receivable	28,836.05
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Total Accounts Receivable	28,836.05
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Other Current Assets	
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12000 · Undeposited Funds	115.00
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Total Other Current Assets	115.00
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Total Current Assets	770,991.31
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TOTAL ASSETS	770,991.31
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LIABILITIES & EQUITY**Liabilities****Current Liabilities**

Accounts Payable	
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200 · Accounts Payable	44,797.49
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Total Accounts Payable	44,797.49
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Other Current Liabilities	
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220 · Payroll Liabilities	
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221 · Federal	-0.03
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222 · STATE W/H	1,046.00
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220 · Payroll Liabilities - Other	50.00
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Total 220 · Payroll Liabilities	1,095.97
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Total Other Current Liabilities	1,095.97
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Total Current Liabilities	45,893.46
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Total Liabilities

45,893.46

Equity

320 · Retained Earnings	1,279,011.90
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Net Income	-553,914.05
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Total Equity	725,097.85
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TOTAL LIABILITIES & EQUITY	770,991.31
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MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
October 11 through November 16, 2023

	Date	Num	Name	Memo	Amount
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES					47,103.40
413 · EMPLOYEE BENEFITS					
Total 413 · EMPLOYEE BENEFITS					24,321.21
414 · Nonwage Compensation / Mbr Bfts					
	10/15/2023	Battlebox	Monthly Subscription		204.35
	10/16/2023 0475910	SYMBOL ARTS	fire dept coin 2023 QTY 200		1,318.50
	10/17/2023	KING SOOPERS	Water & Coffee Creamer		216.70
	10/20/2023 4996	Pipe Dream	T-shirts \$12/per - 85 total 5 sm, 40 L, 40 XL		1,020.00
	10/30/2023	MACU VISA	Canyon Pizza - Food		126.82
	10/30/2023	MACU VISA	Smokehouse-Food for Training		285.59
	10/30/2023	MACU VISA	Tey's LLC - Food		41.48
	10/30/2023	MACU VISA	MRAC Membership for Ben Ryan		385.00
	11/03/2023 1995	Pipe Dream	60 Tucker hats at 12.75 ea, 90 flex fit hats at 13.75 ea		2,002.50
	11/07/2023 25112514	GALLS	XS002 Badge - 20 each		1,466.45
	11/07/2023	Battlebox	Monthly Subscription		169.99
	11/13/2023	TAYLOR BREWER	Dec 2022-Nov 1, 2023		792.00
	11/13/2023	TJ Brewer	Dec 2022-Nov 1, 2023		1,656.00
	11/13/2023	TRAEDYN BREWER	Dec 2022-Nov 1, 2023		4,044.00
	11/13/2023	KIRSTEN BRODERICK	Dec 2022-Nov 1, 2023		1,011.00
	11/13/2023	RYAN BURRASTON	Dec 2022-Nov 1, 2023		2,321.00
	11/13/2023	STEELE CRANDELL	Dec 2022-Nov 1, 2023		900.00
	11/13/2023	TRAE DOWNDAR	Dec 2022-Nov 1, 2023		96.00
	11/13/2023	CHRIS DRAKE	Dec 2022-Nov 1, 2023		1,623.00
	11/13/2023	DAVE ENGLEMAN	Dec 2022-Nov 1, 2023		828.00
	11/13/2023	RYAN GUIDE	Dec 22-Nov 1, 23		144.00
	11/13/2023	JED HAZLETT	Dec 2022-Nov 1, 2023		84.00
	11/13/2023	MIKE KELSO	Dec 2022-Nov 1, 2022		108.00
	11/13/2023	CARTER LLOYD	Dec 2022-Nov 1, 2023		5,050.00
	11/13/2023	MARK MARCUM	Dec 2022-Nov 1, 2023		576.00
	11/13/2023	RIVER G. MARTUCCI	Dec 2022-Nov 1, 2023		146.00
	11/13/2023	CLARK MAUGHN	Dec 2022-Nov 1, 2023		200.00
	11/13/2023	DONALD MCCANDLESS	Dec 2022-Nov 1, 2023		1,081.00
	11/13/2023	LUKE MCCANDLESS	Dec 2022-Nov 1, 2023		2,760.00
	11/13/2023	BRANDON MCGUFFEE	Dec 2022-Nov 1, 2023		3,838.00
	11/13/2023	DORAN MICHELS	Dec 21-Nov 1, 23		860.00
	11/13/2023	EYAN MOSHER	Dec 2022-Nov 1, 2022		3,899.00
	11/13/2023	JAMES NASH	Dec 2022-Nov 1, 2023		640.00
	11/13/2023	Amber Niesen	Dec 2022-Nov 1, 2023		128.00
	11/13/2023	DIEGO OLMEDO	Dec 2022-Nov 1, 2023		736.00
	11/13/2023	BEN RYAN	Dec 2022-Nov 1, 2023		340.00
	11/13/2023	LEVI SJOBLOM	Dec 2022-Nov 1, 2023		180.00
	11/13/2023	COLMAN SWASEY	Dec 2022-Nov 1, 2023		64.00
	11/13/2023	KENDALL SWENSON	Dec 2022-Nov 1, 2023		3,390.00
	11/13/2023	MASON TRANTER	Dec 2022-Nov 1, 2023		484.00
	11/13/2023	CODY THURLO	Dec 2022-Nov 1, 2023		411.00
	11/13/2023	Stephen Vaccaro	Dec 2022-Nov 1, 2022		2,940.00
	11/13/2023	LACIE WALKER	Dec 2022-Nov 1, 2022		576.00
	11/13/2023	Shea Walker	Dec 2022-Nov 1, 2023		3,278.27
	11/13/2023	LLOYD WILSON	Dec 2022-Nov 1, 2023		180.00
	11/13/2023	CORT WRIGHT	Dec 2022-Nov 1, 2023		576.00
	11/13/2023	WILLIAM ZANOTTI	Dec 2022-Nov 1, 2023		968.00
	11/13/2023	FireAwards.com	Plaque for James Nash- 40 yrs of service		114.42
Total 414 · Nonwage Compensation / Mbr Bfts					54,260.07
423 · Travel - Education & Training					
423.1 · Education					
	10/12/2023 A28671	UTAH VALLEY UNIVERSITY	Reciprocity of HM Tech-Ryan Burraston		165.00
	10/23/2023	Fire Nuggets	Registration for Chief & Traedyn - Wining the fireground: nc		100.00

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
October 11 through November 16, 2023

	Date	Num	Name	Memo	Amount
Total 423.1 · Education					265.00
423.2 · Fire Prevention					
	10/24/2023	176637	WALKER DRUG	Candy for Lite the Night	23.97
	10/24/2023	176638	WALKER DRUG	12 pc pickleball for lite the night	13.99
	10/30/2023		MACU VISA	Walmart - Candy for Trunk or Treat	217.75
Total 423.2 · Fire Prevention					255.71
423.4 · Specialty Rescue					
	10/12/2023	755210	Curtis Tools	Transport charge for struts for E10 missed on invoice 7462	364.10
Total 423.4 · Specialty Rescue					364.10
423.5 · Travel					
	10/24/2023	3435997789	Hilton Garden Inn Ogden	Winning the fireground training/lecture	243.57
	10/24/2023	3441976201	Hilton Garden Inn Ogden	Winning the fireground training/lecture	243.57
	10/24/2023	3433823027	Hilton Garden Inn Ogden	Winning the fireground training/lecture	243.57
	10/24/2023		Hilton Garden Inn Ogden	Winning the fireground training/lecture	243.57
	10/30/2023		MACU VISA	Burger Theory in St Geo - Admin Conference	47.00
	10/30/2023		MACU VISA	Mobettahs in St Geo - Admin Conference	25.45
	10/30/2023		MACU VISA	Holiday Inn in St Geo-Admin Conference	334.72
	10/30/2023		MACU VISA	Holiday Inn in St Geo-Admin Conference	334.72
Total 423.5 · Travel					1,716.17
Total 423 · Travel - Education & Training					2,600.98
424 · Office Expense					
	10/13/2023	1327979	Les Olson Company	Monthly Contract Billing	42.26
	10/20/2023	DD	TIMOTHY J BREWER		50.00
	10/30/2023		MACU VISA	Google Suite-Monthly Fee	64.11
	10/30/2023		MACU VISA	Intuit - Payroll monthly charge	50.00
	10/30/2023		MACU VISA	Amazon Prime monthly charge	14.99
	10/30/2023	10282023	AT&T Moability	FirstNet Phone Services	48.91
	10/31/2023		US Postal Service	2 rolls stamps	132.00
	10/31/2023	258898	DESERT WEST	postcards, envelopes, dry eraser, pens	67.58
	11/03/2023	220515	PACKARD WHOLESALE	trifold towels, paper towels, black trash bags	136.80
	11/05/2023	DD	TIMOTHY J BREWER		50.00
	11/06/2023	10940	ARCHIE WALKER	base rate on cell phone reimbursement-2022	1,200.00
	11/06/2023	10941	CHARLIE HARRISON	Cell Phone Reimbursement - 2022	1,200.00
	11/06/2023	10942	James McGann	base rate on cell phone for reimbursement-2022	1,200.00
	11/13/2023	1338412	Les Olson Company	Monthly Contract Billing	50.20
Total 424 · Office Expense					4,306.85
425 · Equp & Trk Mant - Oper Supplies					
425.1 · Motor Fuels					
	10/15/2023	CP-158902-23	Rhinehart Oil Co., LLC	Monthly Fuel Card	825.19
	10/30/2023		MACU VISA	Maverik in Salina - Admin Conference	91.00
	10/30/2023		MACU VISA	Loves-Salina UT-Admin Conference	41.01
	10/31/2023	CP-160879-23	Rhinehart Oil Co., LLC	Monthly Fuel Card	1,653.71
Total 425.1 · Motor Fuels					2,610.91
425.2 · Auto & Truck Repairs & Maint					
	10/12/2023	964226	WALKER'S TRUE VALUE	Hose Hanger	10.49
	10/30/2023	965787	WALKER'S TRUE VALUE	Antifreeze Blend	35.94
	11/06/2023	2031	Wash It Express	Shop Wash Cards	25.75
	11/07/2023	14910-319592	Moab Auto Parts Inc	Clutch Brake for Tender	68.78
	11/13/2023	685495	CANYONLANDS AUTO & MINING	Battery for 466	486.21
Total 425.2 · Auto & Truck Repairs & Maint					627.17
Total 425 · Equp & Trk Mant - Oper Supplies					3,238.08
426 · Building Repair & Maintenance					
	10/12/2023	URF330	Standard Plumbing Supply CO.	Faucet seats and washer for Station 2	3.77
	10/12/2023	34365	Nelson's Heating & Refrigeration, Inc.	Ice Machine- coil not cold	95.00
	10/18/2023		ROYCES	Batteries for Garage Door	24.95
	11/01/2023	965954	WALKER'S TRUE VALUE	Strap lash, down draft covers	76.56
	11/03/2023	34455	Nelson's Heating & Refrigeration, Inc.	Ignitors for Boilers	589.65

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
October 11 through November 16, 2023

	Date	Num	Name	Memo	Amount
Total 426 · Building Repair & Maintenance					789.93
427 · UTILITIES					
	10/30/2023	5022860000	Dominion Energy	2850 Murphy Lane	6.75
	10/30/2023	5435860000	Dominion Energy	45 S 100 E	38.85
	11/01/2023	11.0694.01	GRAND WATER	2850 Murphy Lane	153.03
	11/02/2023	IN16123	Zen Communications	PBX Phone Service	168.00
	11/02/2023	9947601543	VERIZON	Duty Officer Ipad 435-210-0797	40.01
	11/02/2023	10217401	CITY OF MOAB	79 S 100 E	154.29
	11/02/2023	10217301	CITY OF MOAB	51 S 100 E	492.13
	11/06/2023	3619700	EMERY TELCOM	Phone & Internet	128.06
	11/08/2023	59195186-001	2 ROCKY MOUNTAIN POWER	2850 Murphy Lane	110.67
	11/08/2023	59195186-001	2 ROCKY MOUNTAIN POWER	2850 Murphy Lane	39.88
	11/08/2023	59195186-001	2 ROCKY MOUNTAIN POWER	4012 Beaman Rd	11.80
	11/08/2023	59195186-001	2 ROCKY MOUNTAIN POWER	45 S 100 E	318.12
Total 427 · UTILITIES					1,661.59
451 · INSURANCE					
	10/16/2023	1609871	Utah Local Governments Trust	Monthly Workers Comp Invoice- November 2023	1,152.62
	11/16/2023	1610331	Utah Local Governments Trust	Monthly Workers Comp Invoice- December 2023	1,115.44
Total 451 · INSURANCE					2,268.06
461 · Small Tools & Minor Equipment					
	10/11/2023	682172	CANYONLANDS AUTO & MINING	Carb gas can, and sportsman jug for chipper	68.64
	10/23/2023	683513	CANYONLANDS AUTO & MINING	Flashlight for Duty Officer Truck	129.99
	10/23/2023	UTCV90	Standard Plumbing Supply CO.	Bar & chain oil, engine oil for chipper	27.93
	10/30/2023		MACU VISA	Amazon-Smoke Detector Tester	38.78
	10/30/2023	684227	CANYONLANDS AUTO & MINING	Nitrile dispos gloves	14.35
	11/07/2023		SW Firefighting Foam & Equipment, LLC	55 gal drum Novacool UEF - Foam	2,205.87
Total 461 · Small Tools & Minor Equipment					2,485.56
473 · Machinery and Equipment					
473.4 · 28 SCBA					
	11/06/2023	0001010000630	Zions Bank	Principle	34,322.14
Total 473.4 · 28 SCBA					34,322.14
Total 473 · Machinery and Equipment					34,322.14
474 · CAPITAL EQUIPMENT					
	10/31/2023	16306	Vehicle Lighting Solutions, Inc.	Lights, etc for new truck	5,557.68
Total 474 · CAPITAL EQUIPMENT					5,557.68
TOTAL					182,915.55

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

Income

Balance Forward	380,035.99
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Total Income	380,035.99
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Expense

2023 Ford F-150	65,000.00
Light Pkg Ford F-150	5,557.68

Total Expense	70,557.68
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Net Income	<u>309,478.31</u>
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Moab Valley Fire Protection District
2023 Amended & 2024 Proposed Capital Projects Budgets

	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Proposed</u>
Income			
Balance Forward	176,220.59	380,035.99	309,478.31
 Total Income	 176,220.59	 380,035.99	 309,478.31
 Expense			
2023 Ford F-150		65,000.00	
Light Pkg Ford F-150		5,557.68	
Capital Equipment	176,220.59	309,478.31	309,478.31
 Total Expense	 176,220.59	 380,035.99	 309,478.31
 Net Income	 0.00	 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.

GREG MARSING, C.P.A.

DOUGLAS RASMUSSEN, C.P.A.

R. KIRT RICH, C.P.A.

TRACY LUDINGTON, C.P.A.



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: _____



1221 W. Mineral Avenue, Suite 202
Littleton, CO 80120

 303-734-4800

 303-795-3356

 www.HaynieCPAs.com

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

Haynie & Company



PrimeGlobal

An Association of
Independent Accounting Firms

An independently owned member
RSM US Alliance

RSM

**Moab Valley Fire Protection District
Commission Meeting
Budget Workshop**

45 South 100 East, Moab Utah 84532

November 9th, 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 TJ Brewer, Administrator Cathy Bonde, Administrative Battalion Chief/Inspector Brandon McGuffee

B. 2023 Draft Amended Budget:

1. Cathy presented changes to the draft amended 2023 budget as made since the last meeting.

Changes to income include an increase for the State of Utah (Wildland) line item. It is anticipated this income will increase further for 2023 due to the contract negotiated by Clark Maughn with the State for reimbursement for fuels mitigation now that our PC is met. Discussion was had on the project currently associated with the State agreement, as well as the wildland program and the income it currently generates as well as the potential for further income.

There is a small increase in the interest income line item.

Several changes have been made to expense line items. There is a small increase in the seasonal firefighter line item as the position is extended through November. Other increases include fire prevention for restocking items used for school fire prevention as well as acquiring items for other outreach which are more adult oriented, PPE for needed turn out gear, building repairs and maintenance to repair/replace heating and cooling systems which have been a concern for years, and an increase in small tools & minor equipment for both the mechanic and outfitting trucks. Discussion was had on the need for these adjustments to the budget.

The proposed adjustments in the draft 2023 amended budget leave a net income of just under \$49,000.00 which can be contributed to our fund balance or moved to our Capital Projects fund. It is currently attributed to the fund balance.

Commissioners discussed Cancer screening which is associated with the nonwage compensation line item.

Commissioner McGann asked about the specialty rescue line item, and Cathy stated that an adjustment was made because struts received this year were actual costed to the 2022 budget last, so she removed them from the 2023 budget.

Chief Brewer informed Commissioners that we did not receive a grant we had applied for to purchase extrication equipment, so we may see that purchase as an added expense.

C. 2024 Draft Budget:

1. Cathy presented changes to the draft 2024 budget made since the last meeting.

Income for State of Utah (Wildland) was decreased to \$276,000.00. There were several reasons for the decrease, one being the concern of sending firefighters out of District. The decrease is \$15,000.00. Counter to this, the fee schedule income line item increased by \$15,000.00 based on feedback from Inspector McGuffee as to development projections for 2024. Discussion was had on 2023 developments leading to a large increase in fee schedule income for 2023.

The interest income line item has increased by \$1000.00 based on current trends.

Expenses for personnel have a decrease in the new full time employee line item due to the fact that hiring for the position would not happen until the spring. This is also reflected in the employee benefit line item.

Discussion was had on the wildland positions and what constitutes the overtime/part time expense line item.

An expense line item has been added under Professional and Technical Services for dispatch services for a total of \$15,677.63 as calculated by Grand County. Chief Brewer presented the reasoning for this new line item to Commissioners. He stated he is not against paying for dispatch, but one of his concerns is that we bill the County to provide fire protection services outside of our District, and Grand County is in turn billing us for those dispatch calls. If Moab Fire goes to I-70 for a Grand County call, we will be charged for the dispatch of that call. Chair Walker said it appears as double taxation for a property owner who will pay tax to multiple agencies for dispatch service as opposed to the service being covered by Grand County and a single taxing entity. Chief Brewer stated that if we start to pay for dispatch, we should have a seat at the table in how it operates. He also stated some agencies are creating a communications taxing entity to address these kinds of issues. Radios and communications were further discussed.

Cathy next addressed the dues and subscriptions line item. As discussed at the last meeting, subscriptions to software needed to perform firefighting and inspection duties were moved to this single line item. Increases for ESO software in 2024 account for most of the increase.

Fire prevention was decreased based on the decision to do the bulk of purchasing this year.

Wildland travel was decreased.

Office expense is somewhat higher than normal because we will need to purchase 3 new PCs as our equipment will be too old to host some of the software needed to function. The

one subscription remaining in this line item is QuickBooks, and the cost of that subscription is going up.

Motor fuels was decreased by \$5,000.00 but retains room for additional wildland deployments.

Auto & Truck Repairs and Maintenance was decreased by \$4,659.04 to balance the budget.

Wildland supplies were mostly stocked in 2023, so that line item is less for 2024.

PPE reflects our earlier discussion with the 2023 proposed amended budget.

Building repairs and maintenance is similar to current 2023 expenditures as large repairs are planned for the end of 2023.

Insurance has increased due to the new engine, and worker's comp may see a small increase.

Returning to income, the budget retains the \$200,000.00 request of the County in exchange for providing services outside of our District. Cathy stated that the County currently has that amount in their draft 2024 budget. Our justification for the request is based on percentage of calls to budget which came in at approximately \$271,000.00. Grand County has also requested a breakdown based on applying our fee schedule to out of District Grand County calls. Although the fee schedule calculations are not yet finished, at this point they come to about \$250,000.00. A possible proposal from the County would be to pay us \$100,000.00 up front and once calls reach \$100,000.00 per our fee schedule, we would bill them per call capping at \$200,000.00. This is just the County looking at options and thinking outside of the box. Commissioner Harrison stated it would be a lot more work on our end. The general consensus from Commissioners is that if we went the route of billing, there would be no cap. Chief Brewer stated that our request of \$200,000.00 is less than the actual cost and a show of good faith on our part. We have been asked to provide documentation of our request, and actual cost is more than the County has been providing.

Commissioner McGann asked about the State of Utah (Wildland) income line item and if we could count on those funds coming in. Chief Brewer stated it is an educated calculation based on this year and plans for next year. Chair Walker stated that expenses of \$173,000.00 and income of \$182,000.00 this year make it a wash. Chief Brewer said with these personnel we have been able to address fuel mitigation in the creeks, we have been able to do more community outreach, our response time to incidents has gone down, and our level of serve has gone up. He stated that we need to take the "wildland" verbiage out and say we have firefighters who go out on resource orders. The benefits far outweigh any cost. Commissioner McGann stated his concern is sending these personnel out of District; why not keep them here and do mitigation? Brandon McGuffee stated the taxpayer would then need to foot the bill because they would not be bringing any income in. Cathy stated the wildland crew was only out of District for two deployments. Out of eight months, they were only out of District for one month, yet revenue from the wildland program has paid their salaries and benefits for the full eight months, including the majority of their time which was spent in District. Chief Brewer stated that every position he has hired since becoming Chief has generated income for the District, relieving some of the burden to the taxpayers. Discussion was had on the potential for additional income from the wildland program as it grows. Chief Brewer stated that Enterprise, Utah invested in their wildland

program, and by mid-summer of this year they had already generated half a million dollars in revenue from it.

Cathy stated that we should know if we are awarded the \$5.1 million grant in February which is prior to the projected hire dates of the proposed new employees.

Chief Brewer said he felt the fuels mitigation work is worth its weight in gold, and we have found a way to keep these firefighters employed through the wildland program.

Brandon McGuffee suggested that instead of looking at the revenue beyond cost, we should look at the benefit to the Department. He said he cannot stress enough the value these personnel bring to the Department.

Chair Walker stated the fuels mitigation that can be accomplished with revenue from the wildland program is a great benefit. Chief Brewer stated citizens have voiced concerns about fuels along the creeks, and that both the City and the County have equipment to do fuels mitigation but have said they don't have the time. It is our small agency is in the creeks doing it.

Commissioner McGann asked if the new engine boss position was benefited. Cathy stated that it is and that cost is reflected in the employee benefit line item. She added that health insurance has increased for 2024 by 10% which is also reflected. There is also room in the employee benefit line item in the event there is an unemployment claim.

D. Closed Session:

1. Chair Walker motioned to move to closed session to discuss character, professional competence or physical or mental health of an individual at 5:45 p.m. Commissioner Harrison seconded the motion and it passed unanimously.
2. Chair Walker motioned to leave closed session at 6:05 p.m. Commissioner McGann seconded the motion and it passed unanimously.

E. Adjourn:

1. Chair Walker adjourned the meeting at 6:05 p.m.

Date _____

Archie Walker, Chair

Attest: _____

Cathy Bonde, Clerk

MOAB VALLEY FIRE PROTECTION DISTRICT
Proposed Amended 2023 Budget

WORKING DRAFT

	Year to Date 23	Budget	Amended Budget
Ordinary Income/Expense			
Income			
3020 · Local taxes			
3020.1 · General	99,820.94	1,048,029.00	1,077,597.00
3020.2 · Delinquent Tax	13,975.89	15,000.00	15,000.00
3020.3 · MISC. Tax	82,580.75	58,000.00	85,000.00
3020.4 · Operating Grants	12,212.87	2,000.00	13,000.00
Total 3020 · Local taxes	208,590.45	1,123,029.00	1,190,597.00
3014 · Sales Service, Contracts			
3014.7 · Emergency Coordinator	46,916.21	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)	193,118.53	10,000.00	194,318.53
3014.5 · Miscellaneous	2,434.92	500.00	2,500.00
3014.6 · Fee Schedule Billed			
Inspections	76,449.25	20,000.00	80,000.00
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
Total 3014 · Sales Service, Contracts	510,148.61	244,181.34	522,783.37
3011 RENT & MISC			
3011.1 · Apt 1	2,200.00	2,400.00	2,400.00
3011.2 · Apt 2	2,200.00	2,400.00	2,400.00
Total 3011 RENT & MISC	4,400.00	4,800.00	4,800.00
3017 · Donations	2,305.00		2,305.00
3060 · INTEREST	42,091.05	9,000.00	48,000.00
Total Income	767,535.11	1,381,010.34	1,768,485.37
Gross Profit	767,535.11	1,381,010.34	1,768,485.37
Expense			
411 · PAYROLL EXPENSES/SALARIES			
Total 411 · PAYROLL EXPENSES/SALARIES	511,924.96	479,771.00	588,371.00
413 · EMPLOYEE BENEFITS	277,876.60	290,000.00	340,000.00
414 · Nonwage Compensation / Mbr Bfts	79,006.14	80,000.00	95,000.00
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	9,632.50	20,000.00	15,000.00
Total 415 · Professional & Technical Svc	14,882.50	27,500.00	21,250.00
421 · Dues and Subscriptions	11,062.94	2,400.00	13,500.00
422 · Advertising and Public Notices	72.00	1,200.00	1,200.00
423 · Travel - Education & Training			
423.1 · Education	6,460.70	4,000.00	12,000.00
423.2 · Fire Prevention	5,277.87	2,262.34	8,000.00
423.3 · Fire Convention	3,666.93	4,000.00	3,700.00

MOAB VALLEY FIRE PROTECTION DISTRICT
Proposed 2023 Amended Budget

WORKING DRAFT

	Year to Date 23	Budget	Amended Budget
423.4 · Specialty Rescue	11,879.66	1,500.00	30,000.00
423.5 · Travel	15,895.44	14,000.00	20,000.00
423.6 · Wildland Travel	15,260.66	1,000.00	15,261.00
Total 423 · Travel - Education & Training	58,441.26	26,762.34	88,961.00
424 · Office Expense	18,514.10	18,000.00	22,000.00
425 · Equp & Trk Mant - Oper Supplies			
425.1 · Motor Fuels	28,044.27	40,000.00	35,000.00
425.2 · Auto & Truck Repairs & Maint	53,521.64	80,000.00	85,000.00
425.3 · Wildland Supplies	16,732.30	4,500.00	18,000.00
425.4 · PPE	14,345.80	15,000.00	30,000.00
Total 425 · Equp & Trk Mant - Oper Supplies	112,644.01	139,500.00	168,000.00
426 · Building Repair & Maintenance	9,958.22	15,000.00	60,000.00
427 · UTILITIES	21,648.31	20,000.00	27,000.00
440 · Cont. to Other Local Gvts.	1,099.00	2,000.00	1,600.00
451 · INSURANCE	35,494.15	35,000.00	37,000.00
461 · Small Tools & Minor Equipment	13,192.09	10,000.00	30,000.00
464 · NEW GRANTS	12,212.87	2,000.00	13,000.00
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	68,314.55	67,010.00	68,314.55
473.5 · CIB Pumper Engine	0.00	21,262.00	0.00
Total 473 · Machinery and Equipment	76,314.55	96,272.00	76,314.55
474 · CAPITAL EQUIPMENT	-43.42	100,000.00	100,000.00
410 · Bad Debt	0.00	1,000.00	500.00
700 · Other Expense	128.31	250.00	200.00
701 · Interest Expense	1,667.89	4,355.00	1,667.89
Total Expense	1,281,096.48	1,381,010.34	1,710,564.44
Contribution to Fund Balance			57,920.93
Net Ordinary Income	-513,561.37	0.00	-0.00
Net Income	-513,561.37	0.00	-0.00

WORKING DRAFT		2023 Year to Date	2024 Proposed
Income			
Local Taxes			
	General	99,820.94	1,077,597.00
	Delinquent Tax	13,975.89	15,000.00
	MISC. Tax	82,580.75	85,000.00
	Operating Grants	12,212.87	2,000.00
Total Local Taxes		208,590.45	1,179,597.00
Sales Service, Contracts			
	Emergency Coordinator	46,916.21	32,824.80
	Arches National Park	1,500.00	1,500.00
	Grand County	100,000.00	200,000.00
	Grand County-Hazmat		
	San Juan County	46,000.00	46,000.00
	State of Utah (Wildland)	193,118.53	276,000.00
	Miscellaneous	2,434.92	200.00
	Fee Schedule Billed		
	Inspections	76,449.25	65,000.00
	Other Fee Schedule Billing	16,446.20	5,000.00
	Grand County-District Expansion	7,282.50	
Total Sales Service, Contracts		490,147.61	626,524.80
Rent & Misc.			
	Apt. 1	2,200.00	2,400.00
	Apt. 2	2,200.00	2,400.00
Total Rent & Misc.		4,400.00	4,800.00
	Donations	2,305.00	0.00
	Interest	42,091.03	48,000.00
	Sale of Asset	20,000.01	
	Transfer from Fund Balance	0.00	0.00
Total Income		767,534.10	1,858,921.80
Expenses			
Payroll Expenses/Salaries			
Total Payroll Expenses/Salaries		510,324.96	758,910.00
	Employee Benefits	277,876.60	432,000.00
	Nonwage Compensation/Mbr Bfts	79,006.14	95,400.00
Professional & Technical Svc			
	Accounting	0.00	500.00
	Audit	5,250.00	5,600.00
	Dispatch Services	0.00	15,677.63
	Other Professional Services	9,632.50	5,000.00
Total Professional & Technical Svc		14,882.50	26,777.63
	Dues and Subscriptions	11,062.94	20,000.00
	Advertising and Public Notices	72.00	1,000.00
Travel - Education & Training			
	Education/Training	6,460.70	8,000.00
	Fire Prevention	5,277.87	2,000.00
	Fire Convention	3,666.93	5,000.00
	Specialty Rescue	11,879.66	8,500.00
	Travel	15,895.44	16,000.00
	Wildland Travel	15,260.66	30,500.00
Total Travel - Education & Training		58,441.26	70,000.00
	Office Expense	18,564.10	27,000.00

Equip & Trk Mant-Oper Supplies			
	Motor Fuels	28,044.27	40,000.00
	Auto & Truck Repairs & Maint	53,521.64	85,350.96
	Wildland Supplies	16,732.30	6,000.00
	PPE	14,345.80	20,000.00
Total Equip & Trk Mnt-Oper Supplies		112,644.01	151,350.96
	Building Repair & Maintenance	9,958.22	12,000.00
	Utilities	21,648.31	25,000.00
	Contributions to other Gvts.	1,099.00	1,600.00
	Insurance	35,494.15	40,000.00
	Small Tools & Minor Equipment	13,192.09	12,000.00
	New Grants	12,212.87	2,000.00
	Truck Lease		
	Bad Debt	0.00	1,000.00
	Infrastructure (Station 1 Building)	25,000.00	25,000.00
Machinery and Equipment			
	Ladder Truck	8,000.00	0.00
	Engine Loan	0.00	21,262.00
	SCBA Loan	68,314.55	34,655.06
Total Machinery and Equipment		76,314.55	55,917.06
	Interest Expense	1,667.89	1,716.15
	Other Expense	128.31	250.00
	Capital Equipment	-43.42	100,000.00
Total Expense		1,279,546.48	1,858,921.80
Net Ordinary Income		-512,012.38	0.00