

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

**AMENDED AGENDA**

**PUBLIC HEARINGS and MEETING AGENDA**

**Thursday, December 7<sup>th</sup> 2023**  
**At 6:00 p.m.**

**PUBLIC HEARING**

**6:00 – Public Hearing to Hear Comments on the Proposed MVFPD 2023  
Amended Budgets & the Proposed MVFPD 2024 Budgets  
SEE SEPARATE MEETING AGENDA**

**RESOLUTION APPROVING THE MVFPD 202 AMENDED BUDGETS AND 2024  
BUDGETS**

**APPROVAL OF MINUTES OF PREVIOUS MEETING(S):**  
November 21, 2023 Regular Meeting Minutes

**CITIZENS TO BE HEARD**

**APPROVE BILLS AND SIGN CHECKS**

**APPROVAL OF AUDITING CONTRACT**

**SET PUBLIC HEARING FOR CONSIDERATION OF CDBG FUNDS**  
January 16, 2024 – 4:00 p.m.

**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 12/05/2023*

# MOAB VALLEY FIRE PROTECTION DISTRICT

HEADQUARTERS - 45 SOUTH 100 EAST, MOAB, UTAH

## PUBLIC HEARING MEETING AGENDA

**Thursday, December 7<sup>th</sup>, 2023**  
**At 6:00 p.m.**

### CALL TO ORDER

### **6:00 P.M.-2023 PROPOSED AMENDED BUDGETS AND 2024 PROPOSED BUDGETS PUBLIC HEARING**

1. Presentation and Overview of Proposed 2023 Amended Budgets and 2024 Budgets
2. Public Hearing to hear public Comment on Proposed 2023 Amended Budgets and 2024 Budgets

### CLOSE PUBLIC HEARING

#### **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 12/01/2023*

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Proposed 2023 Amended Budget**

**WORKING DRAFT**

	<u>Year to Date 23</u>	<u>Budget</u>	<u>Amended Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>3020 · Local taxes</b>			
<b>3020.1 · General</b>	99,820.94	1,048,029.00	1,077,597.00
<b>3020.2 · Delinquent Tax</b>	13,975.89	15,000.00	15,000.00
<b>3020.3 · MISC. Tax</b>	82,580.75	58,000.00	85,000.00
<b>3020.4 · Operating Grants</b>	13,212.87	2,000.00	13,212.87
<b>Total 3020 · Local taxes</b>	<b>209,590.45</b>	<b>1,123,029.00</b>	<b>1,190,809.87</b>
<b>3014 · Sales Service, Contracts</b>			
<b>3014.7 · Emergency Coordinator</b>	51,181.32	51,181.34	51,181.32
<b>3014.1 · Arches National Park</b>	1,500.00	1,500.00	1,500.00
<b>3014.2 · Grand County</b>	100,000.00	100,000.00	100,000.00
<b>3014.3 · San Juan County</b>	46,000.00	46,000.00	46,000.00
<b>3014.4 · State of Utah (Wildland)</b>	194,344.95	10,000.00	194,344.95
<b>3014.5 · Miscellaneous</b>	2,434.92	500.00	2,500.00
<b>3014.6 · Fee Schedule Billed</b>			
<b>Inspections</b>	78,983.52	20,000.00	80,000.00
<b>Other Fee Schedule Billing</b>	20,931.64	5,000.00	20,931.64
<b>3014.7 · Grand County-District Expansion</b>	7,282.50	10,000.00	7,282.50
<b>611 · Sale of Asset</b>	<b>20,001.00</b>	<b>0.00</b>	<b>20,001.00</b>
<b>Total 3014 · Sales Service, Contracts</b>	<b>522,659.85</b>	<b>244,181.34</b>	<b>523,741.41</b>
<b>3011 RENT &amp; MISC</b>			
<b>3011.1 · Apt 1</b>	2,200.00	2,400.00	2,200.00
<b>3011.2 · Apt 2</b>	2,400.00	2,400.00	2,400.00
<b>Total 3011 RENT &amp; MISC</b>	<b>4,600.00</b>	<b>4,800.00</b>	<b>4,600.00</b>
<b>3017 · Donations</b>	2,305.00		2,305.00
<b>3060 · INTEREST</b>	42,091.05	9,000.00	48,000.00
<b>Total Income</b>	<b>781,246.35</b>	<b>1,381,010.34</b>	<b>1,769,456.28</b>
<b>Gross Profit</b>	<b>781,246.35</b>	<b>1,381,010.34</b>	<b>1,769,456.28</b>
<b>Expense</b>			
<b>411 · PAYROLL EXPENSES/SALARIES</b>			
<b>Total 411 · PAYROLL EXPENSES/SALARIES</b>	<b>535,572.91</b>	<b>479,771.00</b>	<b>584,222.43</b>
<b>413 · EMPLOYEE BENEFITS</b>	277,876.60	290,000.00	320,000.00
<b>414 · Nonwage Compensation / Mbr Bfts</b>	79,913.18	80,000.00	95,000.00
<b>415 · Professional &amp; Technical Svc</b>			
<b>415.1 · Accounting</b>	0.00	1,000.00	1,000.00
<b>415.2 · Audit</b>	5,250.00	6,500.00	5,250.00
<b>415.3 · Other Professional Services</b>	10,150.50	20,000.00	15,000.00
<b>Total 415 · Professional &amp; Technical Svc</b>	<b>15,400.50</b>	<b>27,500.00</b>	<b>21,250.00</b>
<b>421 · Dues and Subscriptions</b>	14,637.94	2,400.00	14,637.94
<b>422 · Advertising and Public Notices</b>	213.80	1,200.00	1,200.00
<b>423 · Travel - Education &amp; Training</b>			
<b>423.1 · Education</b>	6,560.70	4,000.00	12,000.00
<b>423.2 · Fire Prevention</b>	5,474.47	2,262.34	8,000.00
<b>423.3 · Fire Convention</b>	3,666.93	4,000.00	3,700.00

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Proposed 2023 Amended Budget**

**WORKING DRAFT**

	<b>Year to Date 23</b>	<b>Budget</b>	<b>Amended Budget</b>
423.4 · Specialty Rescue	11,879.66	1,500.00	30,000.00
423.5 · Travel	16,322.57	14,000.00	20,000.00
423.6 · Wildland Travel	15,260.66	1,000.00	15,261.00
<b>Total 423 · Travel - Education &amp; Training</b>	<b>59,164.99</b>	<b>26,762.34</b>	<b>88,961.00</b>
424 · Office Expense	20,134.65	18,000.00	22,000.00
425 · Equip & Trk Mant - Oper Supplies			
425.1 · Motor Fuels	29,086.02	40,000.00	31,000.00
425.2 · Auto & Truck Repairs & Maint	54,647.82	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
<b>Total 425 · Equip &amp; Trk Mant - Oper Supplies</b>	<b>114,811.94</b>	<b>139,500.00</b>	<b>164,000.00</b>
426 · Building Repair & Maintenance	10,125.11	15,000.00	60,000.00
427 · UTILITIES	22,163.83	20,000.00	27,000.00
440 · Cont. to Other Local Gvts.	1,248.00	2,000.00	1,600.00
451 · INSURANCE	35,494.15	35,000.00	37,000.00
461 · Small Tools & Minor Equipment	17,720.75	10,000.00	30,000.00
464 · NEW GRANTS	13,212.87	2,000.00	13,212.87
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
<b>Total 473 · Machinery and Equipment</b>	<b>76,314.55</b>	<b>96,272.00</b>	<b>76,314.55</b>
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
<b>Total Expense</b>	<b>1,320,758.55</b>	<b>1,381,010.34</b>	<b>1,683,766.68</b>
<b>Contribution to Fund Balance</b>			<b>85,689.60</b>
<b>Net Ordinary Income</b>	<b>-539,512.20</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-539,512.20</b>	<b>0.00</b>	<b>0.00</b>

<b>WORKING DRAFT</b>		<b>2023 Year to Date</b>	<b>2024 Proposed</b>
<b>Income</b>			
<b>Local Taxes</b>			
	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	13,212.87	2,000.00
<b>Total Local Taxes</b>		<b>209,590.45</b>	<b>1,179,597.00</b>
Sales Service, Contracts			
	Emergency Coordinator	51,181.32	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)	194,344.95	276,000.00
	Miscellaneous	2,434.92	200.00
	Fee Schedule Billed		
	Inspections	78,983.52	65,000.00
	Other Fee Schedule Billing	20,931.64	5,000.00
	Grand County-District Expansion	7,282.50	
<b>Total Sales Service, Contracts</b>		<b>502,658.85</b>	<b>626,524.80</b>
Rent & Misc.			
	Apt. 1	2,200.00	2,000.00
	Apt. 2	2,400.00	2,400.00
<b>Total Rent &amp; Misc.</b>		<b>4,600.00</b>	<b>4,400.00</b>
	Donations	2,305.00	0.00
	Interest	42,091.05	48,000.00
	Sale of Asset	20,001.00	
	Transfer from Fund Balance	0.00	0.00
<b>Total Income</b>		<b>781,246.35</b>	<b>1,858,521.80</b>
<b>Expenses</b>			
<b>Payroll Expenses/Salaries</b>			
<b>Total Payroll Expenses/Salaries</b>		<b>535,572.91</b>	<b>758,910.00</b>
	Employee Benefits	277,876.60	432,000.00
	Nonwage Compensation/Mbr Bfts	79,913.18	95,000.00
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	10,150.50	5,000.00
<b>Total Professional &amp; Technical Svc</b>		<b>15,400.50</b>	<b>26,777.63</b>
	Dues and Subscriptions	14,637.94	20,000.00
	Advertising and Public Notices	213.80	1,000.00
Travel - Education & Training			
	Education/Training	6,560.70	8,000.00
	Fire Prevention	5,474.47	2,000.00
	Fire Convention	3,666.93	5,000.00
	Specialty Rescue	11,879.66	8,500.00
	Travel	16,322.57	16,000.00
	Wildland Travel	15,260.66	30,500.00
<b>Total Travel - Education &amp; Training</b>		<b>59,164.99</b>	<b>70,000.00</b>
	Office Expense	20,134.65	27,000.00

Equip & Trk Mant-Oper Supplies			
	Motor Fuels	29,086.02	40,000.00
	Auto & Truck Repairs & Maint	54,647.82	85,350.96
	Wildland Supplies	16,732.30	6,000.00
	PPE	14,345.80	20,000.00
<b>Total Equip &amp; Trk Mnt-Oper Supplies</b>		<b>114,811.94</b>	<b>151,350.96</b>
	Building Repair & Maintenance	10,125.11	12,000.00
	Utilities	22,163.83	25,000.00
	Contributions to other Gvts.	1,248.00	1,600.00
	Insurance	35,494.15	40,000.00
	Small Tools & Minor Equipment	17,720.75	12,000.00
	New Grants	13,212.87	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
<b>Total Machinery and Equipment</b>		<b>76,314.55</b>	<b>55,917.06</b>
	Interest Expense	1,667.89	1,716.15
	Other Expense	128.31	250.00
	Capital Equipment	-43.42	100,000.00
<b>Total Expense</b>		<b>1,320,758.55</b>	<b>1,858,521.80</b>
<b>Net Ordinary Income</b>		<b>-539,512.20</b>	<b>0.00</b>

**Moab Valley Fire Protection District**  
**2023 Amended & 2024 Proposed Capital Projects Budgets**

	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Proposed</u>
<b>Income</b>			
Balance Forward	176,220.59	380,035.99	309,478.31
 Total Income	<hr/> 176,220.59	<hr/> 380,035.99	<hr/> 309,478.31
 <b>Expense</b>			
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	<hr/> 176,220.59	<hr/> 380,035.99	<hr/> 309,478.31
 <b>Net Income</b>	<hr/> <hr/> <hr/> 0.00	<hr/> <hr/> <hr/> 0.00	<hr/> <hr/> <hr/> 0.00

## **RESOLUTION NO. 2023-01**

### **A RESOLUTION AMENDING THE 2023 MOAB VALLEY FIRE PROTECTION DISTRICT BUDGET**

**WHEREAS**, the Moab Valley Fire Protection District has prepared and advertised a proposed Budget amendment for the year 2023, and

**WHEREAS**, a public hearing was held the 7th day of December, 2023, at the Moab Valley Fire Protection District's Station #1, Moab, Utah, and

**WHEREAS**, the Moab Valley Fire Protection District Board of Commissioners has heard all of the parties in favor of accepting the budget amendment as proposed and those in opposition thereto, and

**WHEREAS**, Utah Code Annotated, Title 17B, Chapter 1 "Provisions Applicable to All Local Districts" provides direction and authority for said amendments.

**NOW THEREFORE BE IT RESOLVED BY THE MOAB VALLEY FIRE PROTECTION DISTRICT BOARD OF COMMISSIONERS** that the budgeted revenues and expenses for the year 2023 are adjusted according to Exhibit A attached to this resolution.

**THIS RESOLUTION WAS ADOPTED AT A REGULAR MEETING** of the Moab Valley Fire Protection District Board of Commissioners at the District's Station #1 this 7<sup>th</sup> day of December, 2023 by the following vote:

Aye: \_\_\_\_\_

Nay: \_\_\_\_\_

Absent: \_\_\_\_\_

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Archie Walker, Chair

### **ATTEST:**

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Cathy Bonde, Clerk

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**RESOLUTION NO. 2023-02**

**WHEREAS**, the Moab Valley Fire Protection District has prepared and advertised a proposed Budget for the year 2024, and

**WHEREAS**, a public hearing was held the 7<sup>th</sup> day of December, 2023, for the purpose of presenting the 2024 Budget at the Moab Valley Fire Protection District's Station #1, Moab, Utah, and

**WHEREAS**, the Moab Valley Fire Protection District Board of Commissioners has heard all of the parties in favor of accepting the budget as proposed and those in opposition thereto, and

**NOW THEREFORE BE IT RESOLVED BY THE MOAB VALLEY FIRE PROTECTION DISTRICT BOARD OF COMMISSIONERS** that the budget for 2024 be accepted and passed as of this date.

**THIS RESOLUTION WAS ADOPTED AT A REGULAR MEETING** of the Moab Valley Fire Protection District Board of Commissioners at the District's Station #1 this 7<sup>th</sup> day of December, 2023 by the following vote:

Aye: \_\_\_\_\_

Nay: \_\_\_\_\_

Absent: \_\_\_\_\_

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Archie Walker, Chair  
Moab Valley Fire Protection District

**ATTEST:**

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Cathy Bonde, Clerk

# **Moab Valley Fire Protection District Commission Meeting**

**45 South 100 East, Moab Utah 84532**

**November 21, 2023 - 4:00 p.m.**

## **A. Call to Order:**

1. The meeting was called to order by Chairman Archie Walker at 4:05 p.m.
2. Commissioners Present: Chairman Archie Walker, Commissioner Jim McGann, Commissioner Charlie Harrison
3. Staff Present: Chief TJ Brewer, Administrator Cathy Bonde, Operations Coordinator Ryan Burraston, Firefighter Traedyn Brewer
4. Arriving Later: Saina Carey

## **B. General Business:**

1. Approval of Minutes: October 16, 2023 – Commissioner Harrison motioned to approve the minutes from the regular meeting of October 16, 2023. Chair Walker seconded, and the motion passed unanimously.
2. Approval of Minutes: November 9, 2023 – Commissioner Harrison motioned to approve the minutes from the budget workshop of November 9, 2023. Commissioner McGann seconded, and the motion passed unanimously.
3. Citizens to be Heard – None were present at this time.
4. Approval of Bills - Commissioner Harrison motioned to approve bills. Commissioner McGann seconded, and the motion passed unanimously.

## **C. Chief's Report**

1. The District responded to 47 calls since the last Commission meeting.
2. Noteworthy meetings include staff and administrative meetings that take place every Tuesday, radio task force meeting, Chief's meetings, Certification Council, Joint Chief's meeting, and UCA Stakeholder meeting.
3. Chief Brewer and Cathy continue to meet to work on the budgets.

4. Pie Night was a success, and we are now preparing for the banquet. Chief Brewer asked Commissioners if one would like to volunteer to speak at the banquet. No decision was made.
  5. Station 1 and 2 currently have only one tenant in each. Discussion was had on Station 2's roof and building integrity. The roof was previously replaced after discovering water damage. Chief Brewer stated he is in no hurry to fill the vacancies at the Stations.
  6. A volunteer onboarding committee consisting of Ryan, Traedyn, Mark Marcum, and Cathy has been created. The committee will formalize the process for volunteers joining the department, ensuring constancy in the process and in expectations.
  7. Chief Brewer and Ryan met with the State Fire Marshall's office to discuss the hazmat team. They said we are not alone in the struggle to keep a hazmat team going. They are pursuing different avenues of funding and asked Chief Brewer to speak at the emergency response committee meeting on December 12<sup>th</sup> about the struggles and needs in forming and keep a functioning team. After the meeting with the State Fire Marshall's office, Ryan spent some time diving into the hazmat needs of the Department. For us to become a type 3 team we need to spend approximately \$150,000.00. Chief Brewer stated he is not making a funding request but simply informing Commissioners of the basic costs to have an equipped Hazmat team. Commissioner Harrison asked about the maintenance that would follow. Chief Brewer stated that it is not so much maintenance as acquiring functioning equipment. After 2001, the Federal government opened up opportunities that allowed us to get dive team and hazmat equipment worth hundreds of thousands of dollars and now that equipment has become dated.
  8. Fire prevention month is over. Chief Brewer will get numbers of students served this year from Brandon McGuffee.
  9. Chief Brewer spoke with the officer corps about cancer screening. They were thankful that the Department is providing the service. One question that came out of the meeting is what happens if they test positive and does the Department have any funding set aside for that.
  10. Next week is Traedyn's last week for the season.
  11. There was a bad car crash this morning, and it was a good opportunity to remind volunteers of the Cordico app. Feedback is that the app is being utilized and is a good resource. The crash involved extensive extrication, and the firefighters performed exceptionally. Chief Brewer said he was very impressed with the extrication. Chair Walker asked how the tools performed. Chief Brewer stated we are still using older tools and the batteries can be an issue. Donnie McCandless is rotating batteries weekly to insure they operate to the best of their ability when needed. Chief Brewer stated we need new tools, and they are \$1,700.00 apiece.
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#### **E. Old Business:**

1. Annexation – Nothing new to report.
2. Job Descriptions – Chief Brewer stated this process continues to be ongoing. Commissioner McGann reiterated that he would like to see minimum and maximum compensation for each position. Chief Brewer said we continue to look at old policy in relation to compensation, and that the Department cannot afford to keep that policy in

place. Commissioner Harrison asked how we could set a cap when the economy keeps changing, and Commissioner McGann stated that is what the COLAs are for. Commissioner McGann said that if we annex and need to add employees, a pay scale with minimum and maximum for each position will be a valuable tool. Chief Brewer added that we have nine very different positions currently on staff.

#### **F. New Business:**

1. Fuels Mitigation – Chief Brewer presented a PowerPoint created by Clark Maughn of the fuels mitigation work along the creek that the District has been doing in collaboration with the State, Rim to Rim Restoration, and UCC. The presentation showed before and after pictures as well as the progression of the project. Chief Brewer said he is very proud of the work that is being done, and this is work our firefighters are doing. Pictures included work on the Robb property and Cross Creek Park. Commissioner Harrison asked what was being done with the fuels, and Chief Brewer said some fuels are being chipped and others are being piled with the intention to burn if the City gives permission along with the property owners and the health department. Commissioner Harrison asked about the rest of fuels mitigation that needs to be done through the valley. Chief Brewer said we have maps of what we did with Team Rubicon along Murphy Lane last year. He also stated that if we are awarded the multi-million dollar grant we applied for, it will allow us to perform much more fuels mitigation work in the valley. Ryan Burraston and Chief Brewer stated the project work takes into consideration multiple aspects including use, flood mitigation, promoting native species, and encouraging fire resistant vegetation.
2. Draft Budgets – Cathy went over changes to the 2023 amended budget since the budget workshop. There were only a couple of changes. One of the most dominant changes was an increase in income in the State of Utah (Wildland) line item. The other change was a decrease in the Contributions to Other Gvts. line item which is contributions to our LBA. This expense line item was decreased based on estimates for public noticing. Moab Times-Independent rates for publishing notices has increased since the Salt Lake Tribune took over, but it is believed costs incurred will still come in within the decreased budget amount. This decreased amount is also represented in the 2023 amended LBA budget as well as the 2024 budgets for each entity. With the proposed 2023 Moab Fire amended budget, the \$400.00 decrease is added to the Contribution to Fund Balance line item, and in the proposed 2024 Moab Fire Budget, the \$400.00 has been moved to the Nonwage Compensation expense line item. Discussion was had on requirements for public noticing. Several expense line items were discussed on the proposed amended 2023 budget.

In reviewing the proposed 2024 Moab Fire budget, the only change was to the Contribution to Other Gvts. line item as mentioned previously.

In relation to the \$200,000.00 from Grand County, Cathy presented Commissioners with a spreadsheet calculating out of District Grand County calls based on fee schedule. The cost of calls as a service to Grand County in 2023 amounts to \$270,008.75, which is above the fee for service requested from Grand County for 2024. This means the District is subsidizing the cost of calls in Greater Grand County outside of our District. Cathy also

presented an update of percentage of calls year to date reflecting those to greater Grand County out of District. Out of 425 year to date calls, 72 were in the Grand County out of District area which calculates to just under 17 % of our calls. Applying the percentage to total expenses from our 2023 proposed amended budget equates to just shy of \$290,000.00, and applying that same percentage to total expenses in our proposed 2024 budget, the cost is just shy of \$315,000.00. All of these calculations are well above the \$200,000.00 quoted to Grand County for fiscal year 2024.

Cathy presented a document to Commissioners representing percentage of income generated from sources other than tax revenue or fee to Grand County for services. The document represents funds the District has generated that are not property tax funds from 2015 to date. Cathy stated that the document clearly shows how the wild land program has benefited the District and taxpayers.

Cathy stated employee compensation in the proposed 2024 budget reflects a COLA of 3.7% which was the inflationary rate in October. Cathy noted that as a comparison EMS has proposed a 4% COLA as well as an additional pay increase of 5% for a number of their employees. Commissioner McGann stated the County is considering a COLA of 3.2%. Chair Walker stated that inflation is projected to increase at a larger percentage than the 3.7% proposed. Cathy added we are not doing pay adjustments as EMS is proposing, or as Grand County is proposing for some of their positions. Cathy stated that it seems as if every time we try to catch up with what other agencies are paying, we end up falling further behind because the other agencies make larger pay increases. Discussion was had on staffing and which positions are benefited. The Overtime/Part-Time expense line item was also discussed.

The wild land program was further discussed. Commissioner McGann voiced concern in reaching the budgeted \$276,000.00. Cathy stated that a third deployment this year would have brought us very close to that budgeted amount. Chief Brewer added that if we can get this program established, there are ways other than wildland deployments in contributing funds to the State of Utah income line item. He referenced the fact that a number of our volunteers are going through an ADO class and with that certification, we can respond to natural disasters and receive income from those events. We are looking at ways to expand our season in relation to reimbursements from the State. The new contract with the State for fuels mitigation will also contribute to this income line item.

Cathy presented the proposed 2023 amended and proposed 2024 Capital Projects budgets. The proposed 2023 amended Capital Projects budget reflects changes made after our 2022 audit. This involved moving both revenue and expenses from our General budget into our Capital Projects budget. The 2023 Capital Projects budget was also amended to include the purchase of the Ford F-150 and the light package for that vehicle.

**3. Public Hearing for Budgets** – Commissioner Harrison motioned to hold budget public hearings on Thursday, December 7<sup>th</sup> 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.

4. Fraud Risk Assessment – Cathy went over the 2023 Fraud Risk Assessment and informed Commissioners that the District's score has increased due to adding a fraud hotline. Commissioner Harrison motioned to approve the 2023 Fraud Risk Assessment. Commissioner McGann seconded, and the motion passed unanimously. Cathy will upload the signed document to the State Auditor's website and the Utah Local Government Trust website as required.
5. Smuin Rich & Marsing Auditing Contract – Cathy informed Commissioners she contacted Larson by phone since they did not respond to an earlier inquiry. She is waiting for a call back from one of their auditors. Chair Walker made a motion to move forward with the Smuin Rich & Marsing contract, and Commissioner Harrison seconded. After some discussion, Commissioners decided to wait until the December 7<sup>th</sup> meeting to hold the vote on the auditing contract. Chair Walker rescinded his motion.
6. Draft Amended Fee Schedule – There was nothing new to present.
7. Approved Meeting Schedule for 2024-Commissioners agreed to keep the same meeting schedule as in 2023.

**H. Adjourn:**

1. Chair Walker adjourned the meeting at 5:10 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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3017 · Donations	Donations from Interfaith Coalition fundraiser were used to purchase thermal imagers	2,305.00	0.00	2,305.00	100.0%
3020 · Local taxes	Mid America Pipeline settlement for 2016 & 2017 of \$2,004.26 deducted. Adjusted for the refund, with normal collection rates we would see between \$16,000.00 & \$22,000.00. 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		13,212.87	2,000.00	11,212.87	660.64%
3020.4 · Operating Grants	Received a \$1,000.00 grant from Williams				
<b>Total 3020 · Local taxes</b>		209,590.45	1,123,029.00	-913,438.55	18.66%
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		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 for insurance claim for theft of WL gear which offsets some of WL expense line item.	194,344.95	10,000.00	184,344.95	1,943.45%
3014.5 · Miscellaneous		2,434.92	500.00	1,934.92	486.98%
3014.6 · Fee Schedule Billed					
3014.62 · Other Fee Schedule Billing		20,931.64	5,000.00	15,931.64	418.63%
3014.61 · Inspections		78,868.52	20,000.00	58,868.52	394.34%
<b>Total 3014.6 · Fee Schedule Billed</b>		99,800.16	25,000.00	74,800.16	399.2%
3014.9 · Grand County-District Expansion		7,282.50	10,000.00	-2,717.50	72.83%
<b>Total 3014 · Sales Service, Contracts</b>		498,278.74	244,181.34	254,097.40	204.06%
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%
<b>Total 3011 RENT &amp; MISC</b>		4,400.00	4,800.00	-400.00	91.67%
3060 · INTEREST	Improved interest rate & 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%
<b>Total Income</b>		756,665.24	1,381,010.34	-624,345.10	54.79%
<b>Gross Profit</b>		756,665.24	1,381,010.34	-624,345.10	54.79%
<b>Expense</b>					
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					
<b>Total 411 · PAYROLL EXPENSES/SALARIES</b>		511,924.96	479,771.00	32,153.96	106.7%
413 · EMPLOYEE BENEFITS		277,876.60	290,000.00	-12,123.40	95.82%
414 · Nonwage Compensation / Mbr Bfts		79,823.73	80,000.00	-176.27	99.78%
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		10,150.50	20,000.00	-9,849.50	50.75%
<b>Total 415 · Professional &amp; Technical Svc</b>		15,400.50	27,500.00	-12,099.50	56.0%
421 · Dues and Subscriptions		11,162.94	2,400.00	8,762.94	465.12%
422 · Advertising and Public Notices		72.00	1,200.00	-1,128.00	6.0%
423 · Travel - Education & Training					

Education & Travel: Winter fire School, EMT Certification, Arson Investigation Training, FLS Training, Incident Reporting Training, Leadership Training, Admin, Conference, Winning the Fireground Seminar, Training materials & publications

# MOAB VALLEY FIRE PROTECTION DISTRICT

## Profit & Loss Budget vs. Actual

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
423.1 · Education	6,560.70	4,000.00	2,560.70	164.02%
423.2 · Fire Prevention	5,384.57	2,262.34	3,122.23	238.01%
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	16,322.57	14,000.00	2,322.57	116.59%
423.6 · Wildland Travel	15,260.66	1,000.00	14,260.66	1,526.07%
<b>Total 423 · Travel - Education &amp; Training</b>	<b>59,075.09</b>	<b>26,762.34</b>	<b>32,312.75</b>	<b>220.74%</b>
424 · Office Expense	20,083.40	18,000.00	2,083.40	111.57%
<b>425 · Equp &amp; Trk Mant - Oper Supplies</b>				
425.1 · Motor Fuels	28,519.08	40,000.00	-11,480.92	71.3%
425.2 · Auto & Truck Repairs & Maint	53,744.24	80,000.00	-26,255.76	67.18%
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%
<b>Total 425 · Equp &amp; Trk Mant - Oper Supplies</b>	<b>113,341.42</b>	<b>139,500.00</b>	<b>-26,158.58</b>	<b>81.25%</b>
426 · Building Repair & Maintenance	10,125.11	15,000.00	-4,874.89	67.5%
427 · UTILITIES	21,955.82	20,000.00	1,955.82	109.78%
451 · INSURANCE	35,494.15	35,000.00	494.15	101.41%
461 · Small Tools & Minor Equipment	15,983.25	10,000.00	5,983.25	159.83%
464 · NEW GRANTS	13,212.87	2,000.00	11,212.87	660.64%
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	0.00	100.0%
<b>473 · Machinery and Equipment</b>				
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%
<b>Total 473 · Machinery and Equipment</b>	<b>76,314.55</b>	<b>96,272.00</b>	<b>-19,957.45</b>	<b>79.27%</b>
474 · CAPITAL EQUIPMENT	-43.42	100,000.00	-100,043.42	-0.04%
<b>Total Expense</b>	<b>1,287,901.97</b>	<b>1,376,405.34</b>	<b>-88,503.37</b>	<b>93.57%</b>
<b>Net Ordinary Income</b>	<b>-531,236.73</b>	<b>4,605.00</b>	<b>-535,841.73</b>	<b>-11,536.09%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
611 · . Sale of Asset	Sale of Water Tender	20,001.00	0.00	20,001.00
<b>Total Other Income</b>	<b>20,001.00</b>	<b>0.00</b>	<b>20,001.00</b>	<b>100.0%</b>
<b>Other Expense</b>				
700 · Other Expenses	Fees for Direct Deposit	128.31	250.00	-121.69
701 · Interest Expense		1,667.89	4,355.00	-2,687.11
<b>Total Other Expense</b>		<b>1,796.20</b>	<b>4,605.00</b>	<b>-2,808.80</b>
<b>Net Other Income</b>		<b>18,204.80</b>	<b>-4,605.00</b>	<b>22,809.80</b>
<b>Net Income</b>	<b>-513,031.93</b>	<b>0.00</b>	<b>-513,031.93</b>	<b>100.0%</b>

Last month: -483,356.35

## MOAB VALLEY FIRE PROTECTION DISTRICT

## Balance Sheet

As of December 1, 2023

Dec 1, 23

## ASSETS

## Current Assets

## Checking/Savings

104 · MACU Checking Acct.	25,716.18
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. 61,364.21

105 · MACU Savings Acct. 439.18

102 · Desert Rivers CU-MVF Donations 7,163.27

103 · Desert Rivers CU Savings 25.00

120 · PTIF 624,028.93

101 · Wells Fargo

101.1 · Operating 333.86

101 · Wells Fargo - Other -333.86

Total 101 · Wells Fargo 0.00

Total Checking/Savings 693,020.59

## Accounts Receivable

110 · Accounts Receivable 38,190.87

Total Accounts Receivable 38,190.87

## Total Current Assets

TOTAL ASSETS 731,211.46

## LIABILITIES &amp; EQUITY

## Liabilities

## Current Liabilities

Accounts Payable

200 · Accounts Payable 33,061.01

Total Accounts Payable 33,061.01

## Other Current Liabilities

220 · Payroll Liabilities -0.03

221 · Federal 2,092.00

222 · STATE W/H 50.00

220 · Payroll Liabilities - Other

Total 220 · Payroll Liabilities 2,141.97

Total Other Current Liabilities 2,141.97

## Total Current Liabilities

35,202.98

## Total Liabilities

35,202.98

## Equity

320 · Retained Earnings 1,279,011.90

Net Income -583,003.42

## Total Equity

696,008.48

TOTAL LIABILITIES &amp; EQUITY 731,211.46

**MOAB VALLEY FIRE PROTECTION DISTRICT**  
**Transaction Detail By Account**  
November 17 through December 1, 2023

	Date	Name	Memo	Amount
<b>440 · Cont. to Other Gvts.</b>				
Total 440 · Cont. to Other Gvts.	12/01/2023	LBA of Moab Valley Fire Protection	Reimburse for Budget Public Hearing Notices	<u>149.00</u> 149.00
<b>411 · PAYROLL EXPENSES/SALARIES</b>				
Total 411 · PAYROLL EXPENSES/SALARIES				23,836.45
<b>413 · EMPLOYEE BENEFITS</b>				
Total 413 · EMPLOYEE BENEFITS				6,024.57
<b>414 · Nonwage Compensation / Mbr Bfts</b>				
Total 414 · Nonwage Compensation / Mbr Bfts	11/20/2023	James Leech	Pies for Pie Night	456.00
	12/01/2023	MACU VISA	Moab Brewery-lunch meeting	50.00
	12/01/2023	MACU VISA	Galls-	311.59
	12/01/2023	MACU VISA	Galls-Badges & Name tags	<u>311.59</u> 1,129.18
Total 414 · Nonwage Compensation / Mbr Bfts				
<b>421 · Dues and Subscriptions</b>				
	11/28/2023	Utah State Fire Chief Assn.	Chief membership 2024	50.00
	11/28/2023	Utah State Fire Chief Assn.	Brandon membership 2024	50.00
	12/01/2023	MACU VISA	Federal Processing-SAMS Registration	<u>1,299.00</u> 1,399.00
Total 421 · Dues and Subscriptions				
<b>422 · Advertising and Public Notices</b>				
	12/01/2023	MOAB TIMES INDEPENDENT	Public Notice - Notice of Public Hearing-2023 Amended & 2024 Budgets 11/23	73.40
	12/01/2023	MOAB TIMES INDEPENDENT	Public Notice - Notice of Public Hearing-2023 Amended & 2024 Budgets 11/30	<u>68.40</u> 141.80
Total 422 · Advertising and Public Notices				
<b>423 · Travel - Education &amp; Training</b>				
<b>423.1 · Education</b>				
	12/01/2023	MACU VISA	FireNuggets - Training - Ben Ryan	50.00
	12/01/2023	MACU VISA	Firenuggets-Training-Ryan Burraston	<u>50.00</u> 100.00
Total 423.1 · Education				
<b>423.2 · Fire Prevention</b>				
	12/01/2023	MACU VISA	Dollar Tree - decorations for trunk or treat	26.71
	12/01/2023	MACU VISA	Amazon-Santa Suit	<u>79.99</u> 106.70
Total 423.2 · Fire Prevention				
<b>423.5 · Travel</b>				
	12/01/2023	MACU VISA	Arbys-travel to drop off new truck for light pkg	32.98
	12/01/2023	MACU VISA	Chevron-Food	17.38
	12/01/2023	MACU VISA	Maverik-Food, Chief to Provo	4.77
	12/01/2023	TJ Brewer	Per Diem - Winning the Fireground 12/6-12/8 Ogden	93.00
	12/01/2023	TRAEDYN BREWER	Per Diem - Winning the Fireground 12/6-12/8 Ogden	93.00
	12/01/2023	BEN RYAN	Per Diem - Winning the Fireground 12/6-12/8 Ogden	93.00
	12/01/2023	RYAN BURRASTON	Per Diem - Winning the Fireground 12/6-12/8 Ogden	<u>93.00</u> 427.13
Total 423.5 · Travel				
Total 423 · Travel - Education & Training				<u>633.83</u>
<b>424 · Office Expense</b>				
	11/20/2023	TIMOTHY J BREWER		50.00
	11/20/2023	BRANDON MCGUFFEE	Cell Phone Reimbursement for Year	1,200.00
	11/21/2023	DESERT WEST	Paper, Legal Pads, Notebooks	68.70
	12/01/2023	MACU VISA	Google Suite-Monthly Fee	64.11
	12/01/2023	MACU VISA	Intuit - Payroll monthly charge	72.00
	12/01/2023	MACU VISA	Idrive fee	99.50
	12/01/2023	MACU VISA	Amazon-Monthly Prime Fee	<u>14.99</u>

MOAB VALLEY FIRE PROTECTION DISTRICT  
Transaction Detail By Account  
November 17 through December 1, 2023

	Date	Name	Memo	Amount
Total 424 · Office Expense				1,569.30
<b>425 · Equip &amp; Trk Mant - Oper Supplies</b>				
<b>425.1 · Motor Fuels</b>				
	11/20/2023 Rhinehart Oil Co., LLC	Monthly Fuel Card		336.02
	12/01/2023 MACU VISA	Chevron		60.47
	12/01/2023 MACU VISA	Maverik-Fuel, Chief to Provo		78.32
Total 425.1 · Motor Fuels				474.81
<b>425.2 · Auto &amp; Truck Repairs &amp; Maint</b>				
	11/21/2023 Safety-Kleen Systems, Inc.	Sovent & Recovery Fees		202.62
Total 425.2 · Auto & Truck Repairs & Maint				202.62
Total 425 · Equip & Trk Mant - Oper Supplies				677.43
<b>426 · Building Repair &amp; Maintenance</b>				
	11/20/2023 WALKER'S TRUE VALUE	Tarp		6.99
	11/30/2023 WALKER'S TRUE VALUE	Ice Melt		159.90
Total 426 · Building Repair & Maintenance				166.89
<b>427 · UTILITIES</b>				
	11/27/2023 Dominion Energy	45 S 100 E		250.06
	11/27/2023 Dominion Energy	2850 Murphy Lane		57.45
	12/01/2023 VERIZON	Duty Officer Ipad 435-210-0797		40.01
Total 427 · UTILITIES				347.52
<b>461 · Small Tools &amp; Minor Equipment</b>				
	11/21/2023 WALKER'S TRUE VALUE	Straps for AED		13.14
	11/21/2023 GearHeads Outdoor Store	Straps for AED		9.89
	11/28/2023 WALKER'S TRUE VALUE	Industrial utility strap		11.99
	12/01/2023 MACU VISA	Western Implement-Chain Saw maintenance		59.95
	12/01/2023 MACU VISA	Fire Store-Thermal Imagers purchased with donations from interfaith coalition		2,565.20
	12/01/2023 MACU VISA	Zoll - AED - \$1000 was discounted as grant		1,737.50
Total 461 · Small Tools & Minor Equipment				4,397.67
<b>464 · NEW GRANTS</b>				
	11/20/2023 Rhinehart Oil Co., LLC	Monthly Fuel Card - Williams Operating Grant		1,000.00
Total 464 · NEW GRANTS				1,000.00
<b>TOTAL</b>				<b>41,472.64</b>

# 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.

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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: \_\_\_\_\_



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## 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](http://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



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**RSM**