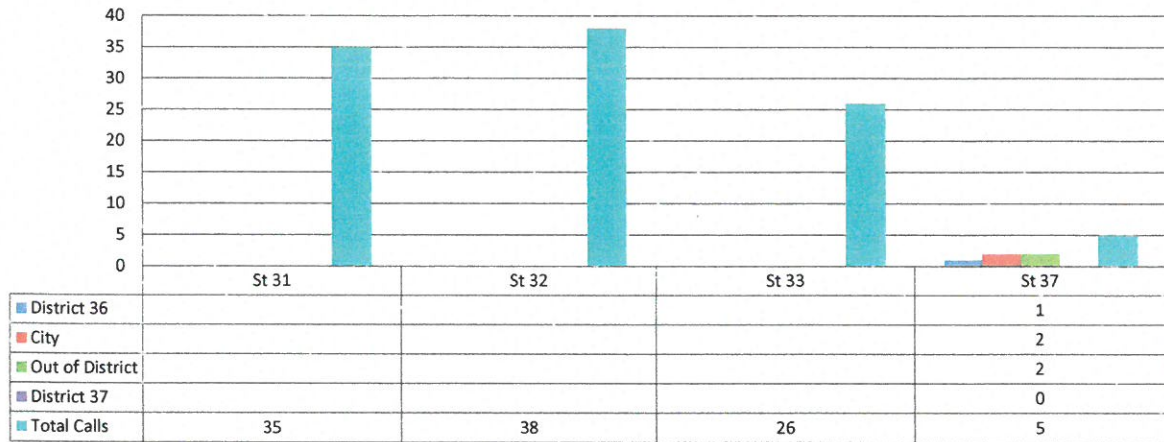
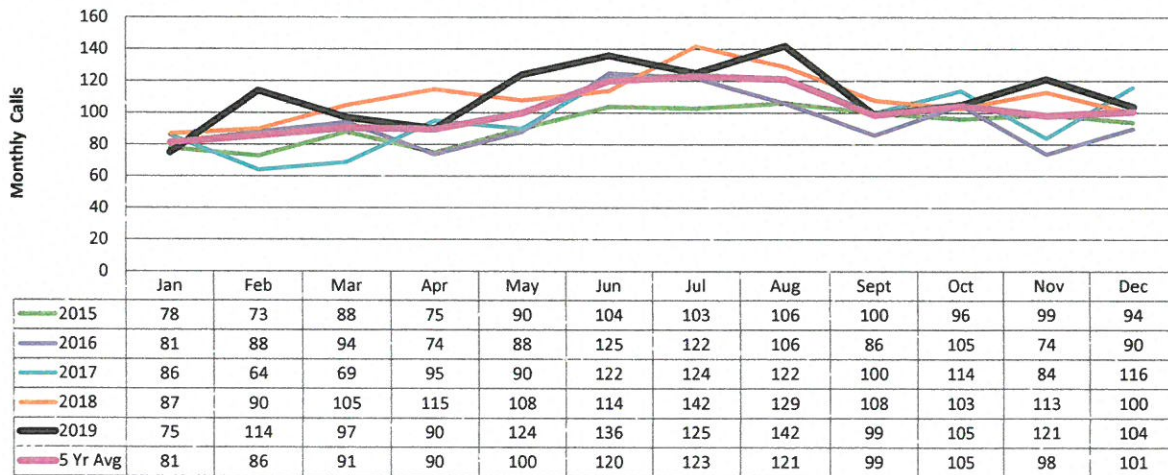


Run Report - December, 2019

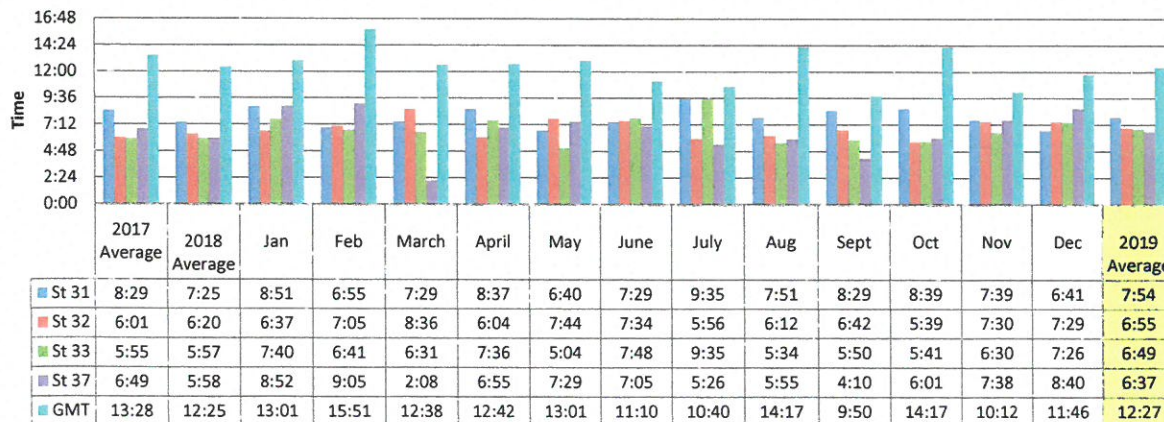
Monthly Calls to Service



Monthly Trends



Average Run Times



Calls to Service in District 37 January 2019 through December 2019

Total # of	Out of			
Calls	District 37	District 36	District 32	City
128	30	31	1	32
				34



**MINUTES
REGULAR BOARD MEETING
Wednesday, January 22, 2020
Station 37, 5500 N Fort Valley Road, 3:00p.m.**

(Agenda items may have been taken out of order at the discretion of the Board Chairman)

1. CALL TO ORDER

Chairman Jim Duskocil called the Regular Board Meeting to order at 3:15pm.

2. ROLL CALL OF BOARD MEMBERS / AFFIRMATION OF QUORUM

A quorum of the Board Members were present.

Members Present: Chairman Jim Duskocil, Board Clerk Jim Timney, Member Mike Milich

Member Absent: Member Rick Parker

Administration: Deputy Chief Pat Staskey, Deputy Chief Mark Wilson,
Administrative Officer Chris Gioia, Administrative Assistant
Tammy Schieffer

Public: None

3. PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

4. CALL TO THE PUBLIC No public response

5. CONSENT AGENDA

- a. Discussion and Approval of the Regular Board Meeting Minutes of December 18, 2019 and Special Meeting January 9, 2020
- b. Approval of Reconciliations and Financial Reports for December 2019

Administrative Officer Gioia answered any questions from the Board regarding the Minutes of December 18, 2019, Minutes of Special Meeting January 9, 2020, and Reconciliations and Financial Reports for December 2019.

Board Clerk Timney motioned that the Minutes of December 18, 2019, Minutes of Special Meeting January 9, 2020, and Reconciliations and Financial Reports for December 2019 be approved. Board Member Milich seconded the motion.

Vote conducted. **MOTION PAST ALL IN FAVOR**

Ayes: Duskocil, Timney, Milich

Nays: None



6. Current Events Summaries, Reports, and/or Correspondence

a. Monthly Department Updates

Battalion Chief Torsten Palm:

- There were 121 calls for November 2019
- There was a vehicle fire next to a house. Able to keep it held to the truck. Crews did an excellent job.
- Motor Vehicle accident at the corner of Hidden Hollow and Hwy 180. A Mustang did a U-Turn in the middle of corner and a dump truck t-boned it. Extrication was required. Engine 37 and Flagstaff Engine 5 were dispatched, and it all went smooth.
- We had 9-month probation firefighter evaluations. It is a good time to see if there are skills that need to be improved before the 1-year mark.

Deputy Chief Wilson:

- We continue to update, fix issues at the stations.
- We are working on the Greater Flagstaff Region progress to get all the stations primary bays on the same frequency for the garage door openers.
- The flooring at Station 37 is complete. We had some lighting worked on. We are addressing issues that come up.
- We met with Reece Architect. Formal plotting and information they were seeking.
- Administrative Officer Gioia has coordinated to post the opening of the board position in the paper.

Deputy Chief Staskey:

- Open Meeting Law training is March 4, 2020 at Station 32.
- There is a graduation ceremony for 2 of our new paramedics on the 25th. Engineer Jake McQuaid and Firefighter Levi Daulton will be graduating. We have 3 more starting the class.
- AFDA Conference was last weekend.
- Board Chairman Daskocil mentioned there is a Mutual Aid news release coming out.
- One of our long-time chief's Paul Summerfelt has officially submitted his retirement effective Wednesday, May 13.
- June 1st, Chief Scott Walton will also be stepping down.

b. Local 1505 Update

There was no update

c. Other Items

No Other Items



7. NEW BUSINESS / ACTION ITEMS - Public Comment:

- a. Review, discuss, and possible action on flooring invoicing and Westside Capital authorization for flooring project.

Administrative Officer Gioia. Out of the Westside Capital budget was authorized \$17,000.00 for the flooring. The invoice came in for the flooring and it included two other work items that were completed that were not to be included in the \$17,000.00. I am creating a paper trail and to let the board know that I am returning \$518.16 from the operational fund back into the Westside Capital Fund. Deputy Chief Wilson stated the two extra items that were fixed was a leak in the roof and a cabinet on the wall. They were lumped into the total invoice she received. We feel the two extra items placed on the invoice are routine maintenance, should come out of operation budget, not the capital.

Board Clerk Timney motioned that the transfer of \$518.16 into the Westside Capital fund from the Operations fund. Board Member Milich seconded the motion.

Vote conducted. **MOTION PAST ALL IN FAVOR**

Ayes: Daskocil, Timney, Milich

Nays: None

- b. Review, discuss, and possible action on PO 20099, authorizing Administration to pay for lighting for bays at Station 37 from Westside Capital Fund for the amount of \$3,149.07.

Administrative Office Gioia asked the board to approve \$1705.18, not the \$3,149.07. We are asking the board for the funds to pay for the lighting at Station 37. The \$3,149.07 included a previous invoice we have already paid.

Board Member Milic motioned to approve PO 20099 for \$1,705.18 for lighting for bays at Station 37 from Westside Capital Fund. Board Clerk Timney seconded the motion.

Vote conducted. **MOTION PAST ALL IN FAVOR**

Ayes: Daskocil, Timney, Milich

Nays: None



- c. **Executive Session Regarding Hall vs Summit Lawsuit. (A.R.S. §38-431.03.A) 3. Discussion or consultation for legal advice with the county attorney or attorneys of the public body. 4. Discussion or consultation with the attorneys of the public body in order to consider its position and instruct its attorneys regarding the public body's position regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation.**

Board Member Milich motioned to adjourn the regular board meeting and move into Executive Session. Board Clerk Timney seconded the motion. Regular Board Meeting adjourned at 3:47pm.

Vote conducted. **MOTION CARRIED.**

AYES: Dosckocil, Timney, Milich
NAYES: None

Board Chairman Dosckocil called the regular board meeting back into session at 4:05 pm.

8. FIRE BOARD COMMENTS

There were no Fire Board Comments

9. ADJOURNMENT

Board Member Milich motioned to adjourn the regular board meeting. Board Clerk Timney seconded the motion.

Vote conducted. **UNANIMOUS APPROVAL**

Board meeting adjourned at 4:08 pm.

Respectfully submitted

Tammy Schieffer, Administrative Assistant

Summit Fire and Medical District Fire Board Meeting

Action Consent Agenda 19/20

To: SFMD Fire Board
From: SFMD Administration
Date: February 19, 2020
Title: December Consent Agenda Items

Recommended Action: Approve Minutes and Financial reports
Can be approved all together in one motion

Action Summary: Approve Minutes - Regular Board Meeting Minutes of January 22, 2020 and Approve Financial Reports for January

Financial Impacts: Monthly accountability for finances

Relation to Goals: *Minutes – N/A
*Improve and account for the resources of the District both human and capital

Key Considerations: District is 58% through the 2019/2020 fiscal year. Income is at 54.28% and expenses at 45.81%.

We currently have \$0 in outstanding wildland billing

Additional Info:

Attachments:	Last Board Meeting Minutes County Warrant Account Petty Cash Income and Expense Westside Capital Fund Emergency Account	Board Report Nation Bank (Wildland Account) Visa Debt Services Accounts Capital Fund
---------------------	--	--

Fire Board Report

January 2020

Ordinary Income/Expense

Income

1100 TAX REVENUE

1101 Property Tax

1102 FDAT

1103 Delinquent Property Tax

Total 1200 GRANTS

Total 1300 MISC INCOME

Total Income

Expense

Total 2000 PERSONNEL SALARIES

Total 2200 PENSION

Total 2300 PAYROLL EXPENSES

Total 2400 PERSONNEL INSURANCE

Total 2500 PROFESSIONAL SERVICES

Total 3000 VEHICLES

Total 3100 EQUIPMENT

Total 3200 SUPPLIES

Total 3300 UNIFORMS/PROT. CLOTHES

Total 4000 UTILITIES

Total 4100 Training and Travel

Total 4200 OWA Expenses

Total 4300 INTEREST / FEES

Total 4500 Grant Expenses

Total 5000 CAPITAL

Total Expense

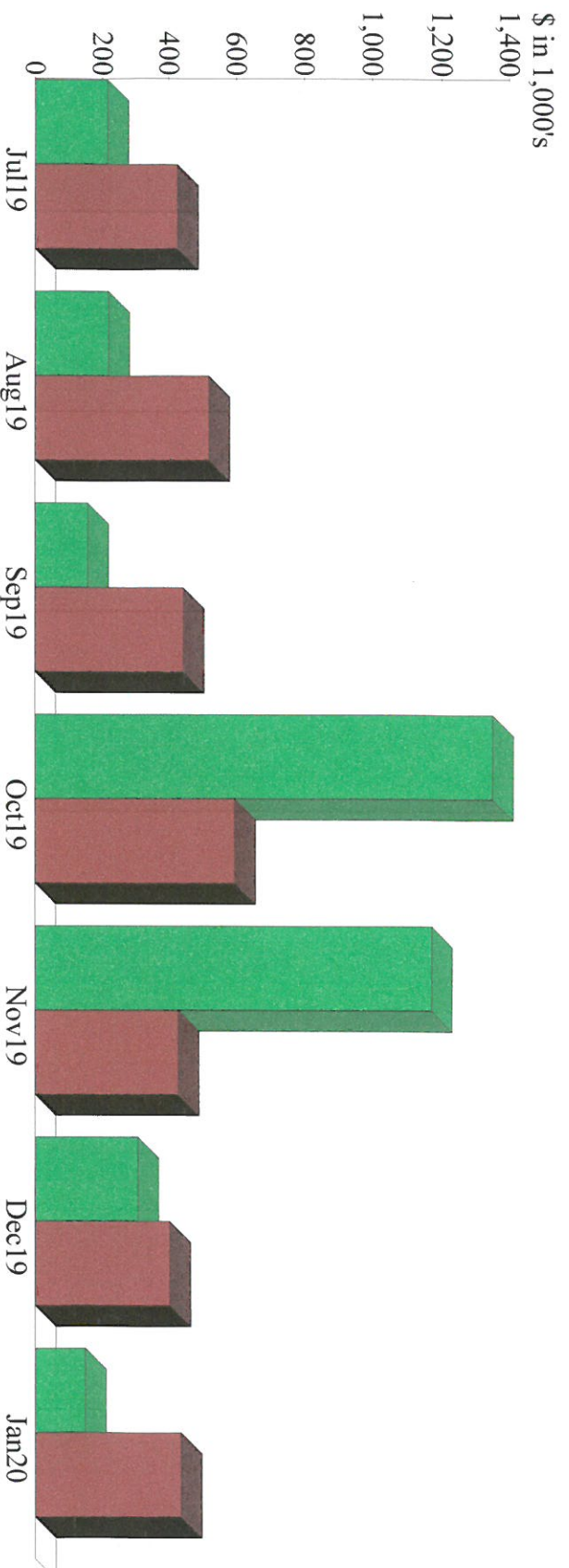
Jul '19 - Jan 20	Budget	\$ Over Budget	% of Budget
58% of Fiscal Year			
2,527,415.07	4,091,613.00	-1,564,197.93	61.77%
235,515.91	360,000.00	-124,484.09	65.42%
28,741.89	0.00	28,741.89	100.0%
96,509.38	957,039.00	-860,529.62	10.08%
687,440.68	1,178,990.15	-491,549.47	58.31%
3,575,622.93	6,587,642.15	-3,012,019.22	54.28%
1,764,611.88	3,163,671.44	-1,399,059.56	55.78%
538,512.60	1,180,542.81	-642,030.21	45.62%
72,480.84	238,682.16	-166,201.32	30.37%
153,020.96	272,795.52	-119,774.56	56.09%
174,641.96	415,237.00	-240,595.04	42.06%
64,915.32	80,250.00	-15,334.68	80.89%
19,113.21	54,695.63	-35,582.42	34.95%
119,407.65	133,148.33	-13,740.68	89.68%
39,795.12	86,478.68	-46,683.56	46.02%
73,189.42	146,148.00	-72,958.58	50.08%
23,798.70	58,800.00	-35,001.30	40.47%
30,852.54	51,975.00	-21,122.46	59.36%
0.00	0.00	0.00	0.0%
0.00	918,000.00	-918,000.00	0.0%
40,848.41	0.00	40,848.41	100.0%
3,115,052.99	6,800,424.57	-3,685,371.58	45.81%

Balance as of January 31, 2020

County Account	1,973,910.53
Wildland Account	15,640.00
Petty Cash	1,579.58
Sub Total	1,991,130.11
Visa	-8,939.43
Budget Stabilization Fund February 1	1,982,190.68

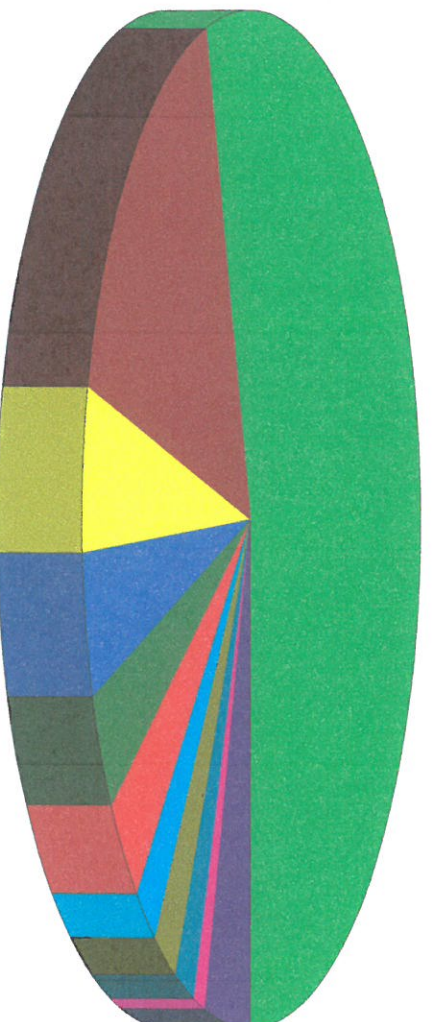
Emergency Fund	93,171.04
Westside Capital Fund	413,740.49
SFMD Capital Fund	43.45
Debt Service Account for Bond	157,195.94

Income and Expense by Month
July 2019 through January 2020



Income
Expense

Expense Summary
July 2019 through January 2020



2000 PERSONNEL SALARIES	54.42%
2200 PENSION	16.61
2500 PROFESSIONAL SERVICES	5.39
2400 PERSONNEL INSURANCE	4.72
Payroll Expenses	3.92
3200 SUPPLIES	3.68
4000 UTILITIES	2.26
2300 PAYROLL EXPENSES	2.24
3000 VEHICLES	2.00
5000 CAPITAL	1.26
Other	3.50
Total	\$3,242,285.25

Summit Fire District
Reconciliation Summary
 101 County Treasurer, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	2,087,841.01
Cleared Transactions	
Checks and Payments - 89 items	-371,992.91
Deposits and Credits - 106 items	177,090.37
Total Cleared Transactions	-194,902.54
Cleared Balance	1,892,938.47
Uncleared Transactions	
Checks and Payments - 36 items	-336,308.78
Deposits and Credits - 13 items	417,280.84
Total Uncleared Transactions	80,972.06
Register Balance as of 01/31/2020	1,973,910.53
New Transactions	
Checks and Payments - 31 items	-168,426.63
Total New Transactions	-168,426.63
Ending Balance	1,805,483.90

Balanced 1b 7.2020cg

Board Approved

Date: _____

Signature: _____

Summit Fire District

Reconciliation Detail

101 County Treasurer, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,087,841.01
Cleared Transactions						
Checks and Payments - 89 items						
Bill Pmt -Check	12/16/2019	82000...	Mystery Ranch	X	-1,602.24	-1,602.24
Bill Pmt -Check	12/16/2019	82000...	QC Office	X	-342.98	-1,945.22
Bill Pmt -Check	12/19/2019	82000...	E & S Plumbing Ser...	X	-802.50	-2,747.72
Bill Pmt -Check	12/19/2019	82000...	Flagstaff Counseling...	X	-170.00	-2,917.72
Bill Pmt -Check	12/19/2019	82000...	Flagstaff Industrial ...	X	-47.46	-2,965.18
Liability Check	12/26/2019	82000...	Met-Life - Group Be...	X	-3,923.95	-6,889.13
Bill Pmt -Check	12/26/2019	82000...	E & S Plumbing Ser...	X	-1,592.00	-8,481.13
Bill Pmt -Check	12/26/2019	82000...	Fendley & Sons	X	-920.00	-9,401.13
Bill Pmt -Check	12/26/2019	82000...	Titan propane	X	-693.12	-10,094.25
Bill Pmt -Check	12/26/2019	82000...	LN Curtis & Sons	X	-514.76	-10,609.01
Bill Pmt -Check	12/26/2019	82000...	Burton's Fire Inc.	X	-393.16	-11,002.17
Liability Check	12/26/2019	82000...	Suddenlink	X	-324.10	-11,326.27
Liability Check	01/08/2020	82000...	Nationwide Retirem...	X	-125.00	-11,451.27
Liability Check	01/09/2020	EFT	QuickBooks Payroll ...	X	-71,350.50	-82,801.77
Liability Check	01/09/2020	EFT	Public Safety Retire...	X	-38,271.91	-121,073.68
Liability Check	01/09/2020	EFT	United States Treas...	X	-10,066.58	-131,140.26
Check	01/09/2020	82000...	Voya Financial	X	-4,350.19	-135,490.45
Liability Check	01/09/2020	82000...	National Bank of Ari...	X	-3,739.42	-139,229.87
Liability Check	01/09/2020	82000...	Nationwide Trust Co...	X	-2,621.93	-141,851.80
Liability Check	01/09/2020	EFT	Arizona Department ...	X	-2,470.97	-144,322.77
Paycheck	01/09/2020	82000...	Health Equity	X	-2,424.16	-146,746.93
Bill Pmt -Check	01/09/2020	82000...	Slayton, Preston P	X	-2,196.52	-148,943.45
Liability Check	01/09/2020	82000...	Velocity Truck Center	X	-1,896.84	-150,840.29
Bill Pmt -Check	01/09/2020	EFT	Arizona State Retire...	X	-1,864.64	-152,704.93
Bill Pmt -Check	01/09/2020	82000...	APS	X	-1,036.19	-153,741.12
Liability Check	01/09/2020	82000...	Flagstaff Industrial ...	X	-900.00	-154,641.12
Bill Pmt -Check	01/09/2020	82000...	Support Payment Cl...	X	-463.85	-155,104.97
Bill Pmt -Check	01/09/2020	82000...	Sam's Club	X	-449.85	-155,554.82
Bill Pmt -Check	01/09/2020	82000...	Municipal Emergenc...	X	-429.35	-155,984.17
Bill Pmt -Check	01/09/2020	82000...	Ninth Brain Suite, LLC	X	-331.50	-156,315.67
Bill Pmt -Check	01/09/2020	82000...	AT&T Mobility	X	-330.66	-156,646.33
Bill Pmt -Check	01/09/2020	82000...	Northern Arizona W...	X	-297.00	-156,943.33
Bill Pmt -Check	01/09/2020	82000...	Matador Coffee Roa...	X	-252.00	-157,195.33
Bill Pmt -Check	01/09/2020	82000...	NAPA	X	-249.03	-157,444.36
Check	01/09/2020	82000...	Niles Radio	X	-225.00	-157,669.36
Bill Pmt -Check	01/09/2020	82000...	Ryan Hill	X	-174.64	-157,844.00
Bill Pmt -Check	01/09/2020	82000...	AmeriPride Services...	X	-138.60	-157,982.60
Liability Check	01/09/2020	82000...	E & S Plumbing Ser...	X	-130.00	-158,112.60
Bill Pmt -Check	01/09/2020	82000...	Nationwide Retirem...	X	-125.00	-158,237.60
Bill Pmt -Check	01/09/2020	82000...	Right Water Hauling...	X	-109.62	-158,347.22
Liability Check	01/09/2020	82000...	Coconino Auto Supply	X	-108.10	-158,455.32
Check	01/09/2020	82000...	Public Safety Retire...	X	-95.16	-158,550.48
Bill Pmt -Check	01/09/2020	82000...	Mark Gaillard	X	-91.00	-158,641.48
Check	01/09/2020	82000...	CenturyLink	X	-89.99	-158,731.47
Check	01/09/2020	82000...	Mark Wilson	X	-80.00	-158,811.47
Check	01/09/2020	82000...	Tammy Schieffer	X	-80.00	-158,891.47
Check	01/09/2020	82000...	Chris Gioia	X	-80.00	-158,971.47
Bill Pmt -Check	01/09/2020	82000...	RWC International	X	-45.14	-159,016.61
Liability Check	01/13/2020	EFT	Colonial Supplement...	X	-190.32	-159,206.93
Liability Check	01/14/2020		QuickBooks Payroll ...	X	-398.35	-159,605.28
Liability Check	01/15/2020	EFT	United States Treas...	X	-86.26	-159,691.54
Liability Check	01/15/2020	EFT	Arizona Department ...	X	-16.77	-159,708.31
Bill Pmt -Check	01/16/2020	82000...	Matt's Drywall Patch...	X	-17,471.84	-177,180.15
Bill Pmt -Check	01/16/2020	82000...	Charlotte Young & A...	X	-7,984.79	-185,164.94
Bill Pmt -Check	01/16/2020	82000...	Titan propane	X	-1,243.48	-186,408.42
Bill Pmt -Check	01/16/2020	82000...	Big Bear Heating & ...	X	-898.94	-187,307.36
Bill Pmt -Check	01/16/2020	82000...	Mountain Heart Med...	X	-897.52	-188,204.88
Bill Pmt -Check	01/16/2020	82000...	Doney Park Water	X	-750.64	-188,955.52
Bill Pmt -Check	01/16/2020	82000...	Verizon Wireless	X	-697.03	-189,652.55
Bill Pmt -Check	01/16/2020	82000...	APS	X	-535.47	-190,188.02
Bill Pmt -Check	01/16/2020	82000...	Flagstaff Insurance	X	-339.00	-190,527.02
Bill Pmt -Check	01/16/2020	82000...	Suddenlink	X	-324.10	-190,851.12
Bill Pmt -Check	01/16/2020	82000...	E & S Plumbing Ser...	X	-240.00	-191,091.12
Bill Pmt -Check	01/16/2020	82000...	Right Water Hauling...	X	-121.00	-191,212.12
Bill Pmt -Check	01/16/2020	82000...	Flagstaff Counseling...	X	-85.00	-191,297.12

Summit Fire District

Reconciliation Detail

101 County Treasurer, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	01/16/2020	82000...	Directv	X	-72.63	-191,369.75
Liability Check	01/22/2020		QuickBooks Payroll ...	X	-74,130.63	-265,500.38
Bill Pmt -Check	01/22/2020	82000...	WEX BANK	X	-2,220.04	-267,720.42
Bill Pmt -Check	01/22/2020	82000...	Northern Arizona El...	X	-1,705.18	-269,425.60
Bill Pmt -Check	01/22/2020	82000...	UniSource Energy S...	X	-1,021.19	-270,446.79
Bill Pmt -Check	01/22/2020	82000...	Titan propane	X	-960.53	-271,407.32
Bill Pmt -Check	01/22/2020	82000...	Bound Tree Medical	X	-675.07	-272,082.39
Bill Pmt -Check	01/22/2020	82000...	Suddenlink	X	-312.87	-272,395.26
Bill Pmt -Check	01/22/2020	82000...	AmeriPride Services...	X	-45.33	-272,440.59
Liability Check	01/23/2020	EFT	Public Safety Retire...	X	-39,125.22	-311,565.81
Liability Check	01/23/2020	82000...	KAIROS Health Ariz...	X	-22,511.00	-334,076.81
Liability Check	01/23/2020	EFT	United States Treas...	X	-10,790.90	-344,867.71
Liability Check	01/23/2020	EFT	Voya Financial	X	-4,420.34	-349,288.05
Liability Check	01/23/2020	82000...	Met-Life - Group Be...	X	-3,923.95	-353,212.00
Liability Check	01/23/2020	82000...	Nationwide Trust Co...	X	-2,704.88	-355,916.88
Liability Check	01/23/2020	EFT	Arizona Department ...	X	-2,596.93	-358,513.81
Liability Check	01/23/2020	EFT	Health Equity	X	-2,424.16	-360,937.97
Paycheck	01/23/2020	82000...	Slayton, Preston P	X	-1,965.02	-362,902.99
Liability Check	01/23/2020	EFT	Arizona State Retire...	X	-1,864.64	-364,767.63
Liability Check	01/23/2020	82000...	Support Payment Cl...	X	-463.85	-365,231.48
Liability Check	01/23/2020	82000...	Nationwide Retirem...	X	-125.00	-365,356.48
Liability Check	01/23/2020	EFT	Public Safety Retire...	X	-114.70	-365,471.18
Transfer	01/24/2020			X	-6,003.57	-371,474.75
Transfer	01/24/2020			X	-518.16	-371,992.91

Total Checks and Payments

-371,992.91

-371,992.91

Deposits and Credits - 106 items

Deposit	01/05/2020			X	2,034.56	2,034.56
Deposit	01/14/2020			X	7,359.62	9,394.18
Deposit	01/15/2020			X	4,747.11	14,141.29
Deposit	01/15/2020			X	14,389.33	28,530.62
Deposit	01/15/2020			X	122,528.97	151,059.59
Transfer	01/21/2020			X	17,000.00	168,059.59
Paycheck	01/23/2020	703301	Black, William A	X	0.00	168,059.59
Paycheck	01/23/2020	703299	Arthur, Nelson	X	0.00	168,059.59
Paycheck	01/23/2020	703302	Boehm, Stefan R.	X	0.00	168,059.59
Paycheck	01/23/2020	703303	Brooks, Robert W	X	0.00	168,059.59
Paycheck	01/23/2020	703298	Allen, Michael W.	X	0.00	168,059.59
Paycheck	01/23/2020	703304	Brown, Rhyan	X	0.00	168,059.59
Paycheck	01/23/2020	703337	Schieffer, Tammy S	X	0.00	168,059.59
Paycheck	01/23/2020	703305	Burns, Patrick D.	X	0.00	168,059.59
Paycheck	01/23/2020	703306	Christian III, Nikolas J	X	0.00	168,059.59
Paycheck	01/23/2020	703341	Walker, Michael J.	X	0.00	168,059.59
Paycheck	01/23/2020	703307	Daulton, Levi D.	X	0.00	168,059.59
Paycheck	01/23/2020	703338	Swatzell, Brandon	X	0.00	168,059.59
Paycheck	01/23/2020	703308	Deck, Duane G.	X	0.00	168,059.59
Paycheck	01/23/2020	703345	Zambeck, Christoph...	X	0.00	168,059.59
Paycheck	01/23/2020	703309	DeGulier, James	X	0.00	168,059.59
Paycheck	01/23/2020	703344	Yount, Kristofer G	X	0.00	168,059.59
Paycheck	01/23/2020	703310	Dougan, Ryland	X	0.00	168,059.59
Paycheck	01/23/2020	703343	Wiedemann, Max	X	0.00	168,059.59
Paycheck	01/23/2020	703311	Dunlap Jr., William W	X	0.00	168,059.59
Paycheck	01/23/2020	703342	Walsh, Brian M	X	0.00	168,059.59
Paycheck	01/23/2020	703312	Erickson, Norman P.	X	0.00	168,059.59
Paycheck	01/23/2020	703300	Bain, Chuck A.	X	0.00	168,059.59
Paycheck	01/23/2020	703313	Fennell, Christopher...	X	0.00	168,059.59
Paycheck	01/23/2020	703326	Luna, Carlos L.	X	0.00	168,059.59
Paycheck	01/23/2020	703314	Fischenich, Maxwell	X	0.00	168,059.59
Paycheck	01/23/2020	703336	Russo, David B.	X	0.00	168,059.59
Paycheck	01/23/2020	703315	Fisk, Benjamin J.	X	0.00	168,059.59
Paycheck	01/23/2020	703335	Robinson, Casey L.	X	0.00	168,059.59
Paycheck	01/23/2020	703316	Flood, Frederick T	X	0.00	168,059.59
Paycheck	01/23/2020	703334	Riggs, Elliott A	X	0.00	168,059.59
Paycheck	01/23/2020	703317	Gibbs, Matthew L	X	0.00	168,059.59
Paycheck	01/23/2020	703333	Pickett, Michael E.	X	0.00	168,059.59
Paycheck	01/23/2020	703318	Gibbs, Reuben L.	X	0.00	168,059.59
Paycheck	01/23/2020	703332	Palm, Torsten H.	X	0.00	168,059.59
Paycheck	01/23/2020	703319	Gioia, Christina	X	0.00	168,059.59

Summit Fire District

Reconciliation Detail

101 County Treasurer, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	01/23/2020	703331	Modrell, Ian P.	X	0.00	168,059.59
Paycheck	01/23/2020	703320	Glazener, Cody R.	X	0.00	168,059.59
Paycheck	01/23/2020	703330	Miner, Jeffrey J	X	0.00	168,059.59
Paycheck	01/23/2020	703321	Greenwalt, David E	X	0.00	168,059.59
Paycheck	01/23/2020	703329	McQuaid, Jacob	X	0.00	168,059.59
Paycheck	01/23/2020	703322	Hernandez, Fernand...	X	0.00	168,059.59
Paycheck	01/23/2020	703328	McIntyre, Jacob P	X	0.00	168,059.59
Paycheck	01/23/2020	703323	Hill, Ryan J.	X	0.00	168,059.59
Paycheck	01/23/2020	703327	Maynard, Jason R	X	0.00	168,059.59
Paycheck	01/23/2020	703339	Tracy, Jacob	X	0.00	168,059.59
Paycheck	01/23/2020	703325	Koehler, Glenn	X	0.00	168,059.59
Paycheck	01/23/2020	703324	Jamison Jr., Richard...	X	0.00	168,059.59
Paycheck	01/23/2020	703340	Vargo, Christopher	X	0.00	168,059.59
Transfer	01/23/2020			X	6,312.18	174,371.77
Transfer	01/24/2020			X	1,705.18	176,076.95
Deposit	01/28/2020			X	1,013.42	177,090.37
Paycheck	02/06/2020	703365	Gibbs, Matthew L	X	0.00	177,090.37
Paycheck	02/06/2020	703376	McIntyre, Jacob P	X	0.00	177,090.37
Paycheck	02/06/2020	703377	McQuaid, Jacob	X	0.00	177,090.37
Paycheck	02/06/2020	703372	Jamison Jr., Richard...	X	0.00	177,090.37
Paycheck	02/06/2020	703378	Miner, Jeffrey J	X	0.00	177,090.37
Paycheck	02/06/2020	703371	Hill, Ryan J.	X	0.00	177,090.37
Paycheck	02/06/2020	703370	Hernandez, Fernand...	X	0.00	177,090.37
Paycheck	02/06/2020	703379	Modrell, Ian P.	X	0.00	177,090.37
Paycheck	02/06/2020	703369	Greenwalt, David E	X	0.00	177,090.37
Paycheck	02/06/2020	703380	Palm, Torsten H.	X	0.00	177,090.37
Paycheck	02/06/2020	703368	Glazener, Cody R.	X	0.00	177,090.37
Paycheck	02/06/2020	703381	Pickett, Michael E.	X	0.00	177,090.37
Paycheck	02/06/2020	703366	Gibbs, Reuben L.	X	0.00	177,090.37
Paycheck	02/06/2020	703382	Riggs, Elliott A	X	0.00	177,090.37
Paycheck	02/06/2020	703355	Daulton, Levi D.	X	0.00	177,090.37
Paycheck	02/06/2020	703346	Allen, Michael W.	X	0.00	177,090.37
Paycheck	02/06/2020	703383	Robinson, Casey L.	X	0.00	177,090.37
Paycheck	02/06/2020	703364	Flood, Frederick T	X	0.00	177,090.37
Paycheck	02/06/2020	703384	Russo, David B.	X	0.00	177,090.37
Paycheck	02/06/2020	703363	Fisk, Benjamin J.	X	0.00	177,090.37
Paycheck	02/06/2020	703385	Schieffer, Tammy S	X	0.00	177,090.37
Paycheck	02/06/2020	703362	Fischenich, Maxwell	X	0.00	177,090.37
Paycheck	02/06/2020	703361	Fennell, Christopher...	X	0.00	177,090.37
Paycheck	02/06/2020	703388	Vargo, Christopher	X	0.00	177,090.37
Paycheck	02/06/2020	703360	Erickson, Norman P.	X	0.00	177,090.37
Paycheck	02/06/2020	703390	Walsh, Brian M	X	0.00	177,090.37
Paycheck	02/06/2020	703359	Dunlap Jr., William W	X	0.00	177,090.37
Paycheck	02/06/2020	703391	Wiedemann, Max	X	0.00	177,090.37
Paycheck	02/06/2020	703358	Dougan, Ryland	X	0.00	177,090.37
Paycheck	02/06/2020	703392	Yount, Kristofer G	X	0.00	177,090.37
Paycheck	02/06/2020	703357	DeGolier, James	X	0.00	177,090.37
Paycheck	02/06/2020	703356	Deck, Duane G.	X	0.00	177,090.37
Paycheck	02/06/2020	703393	Zambeck, Christoph...	X	0.00	177,090.37
Paycheck	02/06/2020	703349	Black, William A	X	0.00	177,090.37
Paycheck	02/06/2020	703354	Christian III, Nikolas J	X	0.00	177,090.37
Paycheck	02/06/2020	703353	Burns, Patrick D.	X	0.00	177,090.37
Paycheck	02/06/2020	703352	Brown, Rhyan	X	0.00	177,090.37
Bill Pmt -Check	02/06/2020		United Fire Equipment	X	0.00	177,090.37
Paycheck	02/06/2020	703386	Swatzell, Brandon	X	0.00	177,090.37
Paycheck	02/06/2020	703387	Tracy, Jacob	X	0.00	177,090.37
Paycheck	02/06/2020	703367	Gioia, Christina	X	0.00	177,090.37
Paycheck	02/06/2020	703389	Walker, Michael J.	X	0.00	177,090.37
Paycheck	02/06/2020	703347	Arthur, Nelson	X	0.00	177,090.37
Paycheck	02/06/2020	703350	Boehm, Stefan R.	X	0.00	177,090.37
Paycheck	02/06/2020	703351	Brooks, Robert W	X	0.00	177,090.37
Paycheck	02/06/2020	703348	Bain, Chuck A.	X	0.00	177,090.37
Paycheck	02/06/2020	703373	Koehler, Glenn	X	0.00	177,090.37

Summit Fire District
Reconciliation Detail
101 County Treasurer, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	02/06/2020	703375	Maynard, Jason R	X	0.00	177,090.37
Paycheck	02/06/2020	703374	Luna, Carlos L.	X	0.00	177,090.37
Total Deposits and Credits					177,090.37	177,090.37
Total Cleared Transactions					-194,902.54	-194,902.54
Cleared Balance					-194,902.54	1,892,938.47
Uncleared Transactions						
Checks and Payments - 36 items						
Bill Pmt -Check	11/30/2016	Adj	Creekwood Insurance		-28,051.25	-28,051.25
Bill Pmt -Check	11/30/2016	Adj	Audit Adjustment		-16,740.48	-44,791.73
Bill Pmt -Check	11/30/2016	Adj	Farmer's Fitness Re...		-1,257.27	-46,049.00
General Journal	06/29/2017	JE 17-...	Audit		-21,664.99	-67,713.99
Liability Check	10/02/2017	EFT	Arizona Department ...		-414.28	-68,128.27
Check	10/27/2017	EFT	United States Treas...		-782.15	-68,910.42
General Journal	12/26/2017	JE 18-...			-43,746.63	-112,657.05
General Journal	12/27/2017	JE 18-...			-24,054.75	-136,711.80
Check	01/04/2018	80800...	Duane Deck		-80.00	-136,791.80
General Journal	06/30/2018	JE 18-...	Audit Adjustment		-33,638.86	-170,430.66
General Journal	06/30/2018	JE 18-...			-31,782.79	-202,213.45
General Journal	06/30/2018	JE 18-...			-30,941.10	-233,154.55
Bill Pmt -Check	09/27/2018	80900...	Fendley & Sons		-840.00	-233,994.55
Liability Check	06/26/2019	EFT	Public Safety Retire...		-90.64	-234,085.19
General Journal	06/30/2019	JE # 5			-4,271.21	-238,356.40
Check	08/22/2019	82000...	Max Wiedemann-		-161.00	-238,517.40
Bill Pmt -Check	09/12/2019	82000...	Flagstaff Industrial ...		-479.00	-238,996.40
Check	11/27/2019	82000...	Arizona Fire Chiefs ...		-5,000.00	-243,996.40
Liability Check	12/26/2019	82000...	United Summit Fire ...		-1,391.09	-245,387.49
Bill Pmt -Check	01/09/2020	82000...	Flagstaff IT		-3,095.04	-248,482.53
Liability Check	01/09/2020	82000...	United Summit Fire ...		-1,391.09	-249,873.62
Check	01/09/2020	82000...	Gerald Bills		-80.00	-249,953.62
Bill Pmt -Check	01/22/2020	82000...	FILMTEQ, LLC		-1,465.38	-251,419.00
Liability Check	01/23/2020	82000...	United Summit Fire ...		-1,391.09	-252,810.09
Bill Pmt -Check	01/29/2020	82000...	City of Flagstaff		-71,250.00	-324,060.09
Bill Pmt -Check	01/29/2020	82000...	Northern Arizona He...		-9,450.00	-333,510.09
Bill Pmt -Check	01/29/2020	82000...	APS		-560.45	-334,070.54
Bill Pmt -Check	01/29/2020	82000...	E & S Plumbing Ser...		-554.00	-334,624.54
Bill Pmt -Check	01/29/2020	82000...	PH&S Products, LLC		-500.00	-335,124.54
Bill Pmt -Check	01/29/2020	82000...	Right Water Hauling...		-347.91	-335,472.45
Bill Pmt -Check	01/29/2020	82000...	Suddenlink		-324.10	-335,796.55
Bill Pmt -Check	01/29/2020	82000...	Municipal Emergenc...		-168.89	-335,965.44
Bill Pmt -Check	01/29/2020	82000...	Arizona Secretary of...		-43.00	-336,008.44
Bill Pmt -Check	01/29/2020	82000...	Flagstaff Insurance		-35.00	-336,043.44
Check	01/30/2020	82000...	Michael Walker		-196.00	-336,239.44
Liability Check	01/30/2020	82000...	5 Star Life Insuranc...		-69.34	-336,308.78
Total Checks and Payments					-336,308.78	-336,308.78
Deposits and Credits - 13 items						
General Journal	06/30/2016	HB16-2			2,264.00	2,264.00
Deposit	06/30/2016				19,400.99	21,664.99
General Journal	06/29/2017	JE 17-...			16,740.48	38,405.47
General Journal	06/29/2017	JE 17-...			33,638.86	72,044.33
Deposit	06/30/2017				30,941.10	102,985.43
General Journal	12/08/2017	HB 16...	Richard Jamison		136.00	103,121.43
General Journal	06/30/2018	JE 18-...			841.69	103,963.12
General Journal	06/30/2018	JE 18-...			955.24	104,918.36
General Journal	06/30/2018	JE 18-...			24,054.75	128,973.11
General Journal	06/30/2018	JE 18-...			28,051.25	157,024.36
General Journal	06/30/2018	JE 18-...			43,746.63	200,770.99

Summit Fire District
Reconciliation Detail
101 County Treasurer, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
General Journal	06/30/2019	JE # 13			31,782.79	232,553.78
General Journal	06/30/2019	JE # 12			184,727.06	417,280.84
Total Deposits and Credits					417,280.84	417,280.84
Total Uncleared Transactions					80,972.06	80,972.06
Register Balance as of 01/31/2020					-113,930.48	1,973,910.53
New Transactions						
Checks and Payments - 31 items						
Liability Check	02/05/2020		QuickBooks Payroll ...		-73,799.17	-73,799.17
Liability Check	02/06/2020	EFT	Public Safety Retire...		-38,691.57	-112,490.74
Liability Check	02/06/2020	EFT	United States Treas...		-11,125.84	-123,616.58
Check	02/06/2020	82000...	National Bank of Ari...		-9,344.67	-132,961.25
Liability Check	02/06/2020	EFT	Voya Financial		-4,453.45	-137,414.70
Bill Pmt -Check	02/06/2020	82000...	Canyon State Door		-3,100.07	-140,514.77
Liability Check	02/06/2020	82000...	Nationwide Trust Co...		-2,672.00	-143,186.77
Liability Check	02/06/2020	EFT	Arizona Department ...		-2,574.79	-145,761.56
Liability Check	02/06/2020	EFT	Health Equity		-2,484.16	-148,245.72
Bill Pmt -Check	02/06/2020	82000...	Redburn Tire		-2,349.73	-150,595.45
Paycheck	02/06/2020	82000...	Slayton, Preston P		-2,086.42	-152,681.87
Liability Check	02/06/2020	EFT	Arizona State Retire...		-1,973.44	-154,655.31
Bill Pmt -Check	02/06/2020	82000...	Fleet Pride		-1,581.82	-156,237.13
Liability Check	02/06/2020	82000...	AFLAC		-1,402.76	-157,639.89
Bill Pmt -Check	02/06/2020	82000...	APS		-1,402.28	-159,042.17
Liability Check	02/06/2020	82000...	United Summit Fire ...		-1,391.09	-160,433.26
Bill Pmt -Check	02/06/2020	82000...	Velocity Truck Center		-719.57	-161,152.83
Bill Pmt -Check	02/06/2020	82000...	Big D Drywall		-650.00	-161,802.83
Liability Check	02/06/2020	82000...	Support Payment Cl...		-463.85	-162,266.68
Bill Pmt -Check	02/06/2020	82000...	AT&T Mobility		-330.62	-162,597.30
Bill Pmt -Check	02/06/2020	82000...	Turbo & Electric, Inc.		-161.82	-162,759.12
Liability Check	02/06/2020	82000...	Nationwide Retirem...		-150.00	-162,909.12
Check	02/06/2020	82000...	Rick Parker		-144.90	-163,054.02
Bill Pmt -Check	02/06/2020	82000...	Coconino Auto Supply		-118.21	-163,172.23
Bill Pmt -Check	02/06/2020	82000...	Right Water Hauling...		-109.62	-163,281.85
Liability Check	02/06/2020	EFT	Public Safety Retire...		-95.16	-163,377.01
Bill Pmt -Check	02/06/2020	82000...	Kimball Midwest		-91.85	-163,468.86
Bill Pmt -Check	02/06/2020	82000...	CenturyLink		-89.99	-163,558.85
Bill Pmt -Check	02/06/2020	82000...	AmeriPride Services...		-86.19	-163,645.04
Bill Pmt -Check	02/06/2020	82000...	Lawson Products		-34.48	-163,679.52
Transfer	02/15/2020				-4,747.11	-168,426.63
Total Checks and Payments					-168,426.63	-168,426.63
Total New Transactions					-168,426.63	-168,426.63
Ending Balance					-282,357.11	1,805,483.90



Fund Balance Detail Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 1/1/2020 - 1/31/2020			
Account		Beginning Balance	Debits	Credits	Ending Balance
300300-11000 - Cash with Treasurer		\$2,087,841.01			\$1,892,938.47
Cash with Treasurer Totals			\$177,090.37	(\$371,992.91)	
300300-29000 - Fund Balance		(\$1,610,251.89)			(\$1,610,251.89)
300300-29050 - Warrants-Outstanding		(\$18,036.03)			(\$68,023.05)
Warrants-Outstanding Totals			\$98,417.85	(\$168,404.87)	
300300-29101 - LOC Principle		-			-
300300-29102 - LOC Interest		-			-
300300-31006 - In Lieu Tax-ADOT		-			-
300300-31014 - In Lieu Tax-Arizona Game & Fish		-			-
300300-33001 - Deposits-Misc		(\$815,923.81)			(\$848,796.05)
01/16/2020 JE 16810 / Summit FD Westside Capital Fund to M&O Trf Per Board				(\$17,000.00)	
Direction / tmorales					
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$50.00)	
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$90.00)	
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$2,970.11)	
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$1,105.51)	
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$208.38)	
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$135.62)	
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$1,000.00)	
01/21/2020 20024 SUMMIT FD 1/21/2020				(\$900.00)	
01/23/2020 JE 16708 / SFD FROM M&O TO EMERGENCY FUND / nilopez (voided)				(\$6,312.18)	
01/24/2020 JE 16845 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O / nilopez				(\$1,705.18)	
01/24/2020 JE 16846 / SUMMIT FD FROM M&O TO CAPITAL / nilopez				(\$1,013.42)	
01/28/2020 SFD-26 SUMMIT FD 1/28/2020					
Deposits-Misc Totals			\$518.16	(\$33,390.40)	
300300-33002 - Investment Interest		(\$12,427.48)			(\$14,462.04)
01/08/2020 journal fund interest allocation - 12/01/2019 to 12/31/2019				(\$2,034.56)	
Investment Interest Totals			\$0.00	(\$2,034.56)	
300300-33101 - Line of Credit-Advance		-			(\$2,527,415.07)
300300-33303 - Property Tax-Current		(\$2,404,886.10)			
01/02/2020 distribution				(\$5,990.28)	
01/03/2020 distribution				(\$34,132.09)	
01/06/2020 distribution				(\$26,895.79)	

return to outside capital
Delinquent to Emergency
Tower - American

\$7359.62

floating



01/07/2020	distribution	(\$15,403.80)
01/08/2020	distribution	(\$1,158.81)
01/09/2020	distribution	(\$7,572.78)
01/10/2020	distribution	(\$4,313.97)
01/13/2020	distribution	(\$2,311.71)
01/14/2020	distribution	(\$1,340.00)
01/15/2020	distribution	(\$1,277.84)
01/16/2020	distribution	(\$2,277.00)
01/17/2020	distribution	(\$3,460.58)
01/21/2020	distribution	(\$2,596.19)
01/22/2020	distribution	(\$653.05)
01/23/2020	distribution	(\$5,416.54)
01/24/2020	distribution	(\$300.19)
01/27/2020	distribution	(\$913.94)
01/28/2020	distribution	(\$3,740.88)
01/30/2020	distribution	(\$272.07)
01/31/2020	distribution	(\$2,501.46)

(\$16,206.81)

01/02/2020	distribution		(\$1,486.34)
01/03/2020	distribution		(\$11.16)
01/06/2020	distribution		(\$1,676.40)
01/07/2020	distribution		(\$137.93)
01/08/2020	distribution		(\$581.64)
01/09/2020	distribution		(\$26.62)
01/10/2020	distribution		(\$2.89)
01/15/2020	distribution		(\$254.40)
01/16/2020	JE 16812 / SFD DEC 2019 DEL TAXES TO EMER FUND PER OCT BOARD MTG / nlopez	\$6,003.57	
01/23/2020	distribution		(\$228.66)
01/24/2020	distribution		(\$115.18)
01/31/2020	distribution		(\$225.89)

(\$235,515.91)

01/31/2020	fund collection	(\$520.31)
01/31/2020	fund collection	(\$13,860.11)
01/31/2020	fund collection	(\$8.91)



Fund Balance Detail Report

Disbursements-FDAT Totals		\$0.00	(\$14,389.33)
300300-34250 - PSPRS Loan		-	-
300300-34350 - TR GO Bond Loan		-	-
300300-70000 - Expense Transfer		-	-
300300-70001 - Wire Out		\$1,932,903.73	\$2,199,957.06
01/07/2020	JE 16737 / SUMMIT FD PAYROLL / bromero	\$71,350.50	Payroll
01/08/2020	JE 16747 / SFD PAYROLL TAX / bromero	\$59,543.61	10066.58, 4350.19, 2424.16
01/13/2020	JE 16776 / SUMMIT FD PAYROLL / nlopez	\$293.35	190.32
01/13/2020	JE 16778 / SUMMIT FD PAYROLL / nlopez	\$398.35	Payroll
01/21/2020	JE 16821 / SUMMIT FD PAYROLL / nlopez	\$74,130.63	Payroll
01/22/2020	JE 16832 / SFD PAYROLL TAX / nlopez	\$61,336.89	10740.72, 4420.34, 2424.16, 114.78
Wire Out Totals		\$267,053.33	\$0.00
300300-78001 - Warrants-Redeemed		\$1,319,504.22	\$1,417,922.07
01/02/2020	Warrant 00820000516	\$324.10	
01/03/2020	Warrant 00820000490	\$170.00	
01/03/2020	Warrant 00820000517	\$693.12	
01/03/2020	Warrant 00820000489	\$802.50	
01/03/2020	Warrant 00820000512	\$1,592.00	
01/06/2020	Warrant 00820000491	\$47.46	
01/06/2020	Warrant 00820000520	\$342.98	
01/06/2020	Warrant 00820000505	\$125.00	
01/06/2020	Warrant 00820000506	\$3,923.95	
01/06/2020	Warrant 00820000511	\$393.16	
01/06/2020	Warrant 00820000513	\$920.00	
01/06/2020	Warrant 00820000515	\$514.76	
01/09/2020	Warrant 00820000521	\$2,196.52	
01/13/2020	Warrant 00820000550	\$1,896.84	
01/13/2020	Warrant 00820000541	\$252.00	
01/13/2020	Warrant 00820000534	\$1,036.19	
01/13/2020	Warrant 00820000519	\$1,602.24	
01/13/2020	Warrant 00820000523	\$463.85	
01/14/2020	Warrant 00820000547	\$109.62	
01/14/2020	Warrant 00820000548	\$45.14	
01/14/2020	Warrant 00820000527	\$91.00	
01/14/2020	Warrant 00820000532	\$3,739.42	
01/14/2020	Warrant 00820000535	\$330.66	



Fund Balance Detail Report

01/14/2020	Warrant 00820000537	\$108.10
01/14/2020	Warrant 00820000522	\$2,621.93
01/15/2020	Warrant 00820000549	\$449.85
01/15/2020	Warrant 00820000543	\$249.03
01/15/2020	Warrant 00820000544	\$225.00
01/15/2020	Warrant 00820000531	\$174.64
01/15/2020	Warrant 00820000536	\$89.99
01/17/2020	Warrant 00820000542	\$429.35
01/17/2020	Warrant 00820000528	\$80.00
01/17/2020	Warrant 00820000529	\$80.00
01/21/2020	Warrant 00820000564	\$697.03
01/21/2020	Warrant 00820000553	\$7,984.79
01/21/2020	Warrant 00820000554	\$72.63
01/21/2020	Warrant 00820000551	\$535.47
01/21/2020	Warrant 00820000545	\$331.50
01/22/2020	Warrant 00820000562	\$324.10
01/22/2020	Warrant 00820000555	\$750.64
01/22/2020	Warrant 00820000558	\$339.00
01/22/2020	Warrant 00820000539	\$900.00
01/23/2020	Warrant 00820000565	\$1,965.02
01/23/2020	Warrant 00820000556	\$240.00
01/23/2020	Warrant 00820000559	\$17,471.84
01/23/2020	Warrant 00820000538	\$130.00
01/23/2020	Warrant 00820000533	\$138.60
01/24/2020	Warrant 00820000563	\$1,243.48
01/24/2020	Warrant 00820000561	\$121.00
01/27/2020	Warrant 00820000568	\$463.85
01/27/2020	Warrant 00820000560	\$897.52
01/27/2020	Warrant 00820000546	\$297.00
01/27/2020	Warrant 00820000530	\$80.00
01/27/2020	Warrant 00820000576	\$1,021.19
01/28/2020	Warrant 00820000578	\$22,511.00
01/28/2020	Warrant 00820000569	\$2,704.88
01/28/2020	Warrant 00820000574	\$312.87
01/28/2020	Warrant 00820000570	\$45.33
01/28/2020	Warrant 00820000573	\$1,705.18
01/29/2020	Warrant 00820000566	\$125.00
01/29/2020	Warrant 00820000571	\$675.07
01/30/2020	Warrant 00820000557	\$85.00

Fund Balance Detail Report

01/31/2020	Warrant 00820000552	\$898.94		
01/31/2020	Warrant 00820000575	\$960.53		
01/31/2020	Warrant 00820000577	\$2,220.04		
01/31/2020	Warrant 00820000579	\$3,923.95		
Warrants-Redeemed Totals				
300300-78002 - Disbursements-Miscellaneous		\$98,417.85	\$0.00	
300300-78007 - Tax Abatements		-		-
300300-78100 - Line of Credit-Interest Payment		-		-
300300-78101 - Line of Credit-Principal Payment		-		-
300300-78250 - PSPRS Sinking Fund Transfer		-		-
300300-78300 - GO Bond Expense		-		-
300300-78475 - Trustee Fee		-		-
300300-79999 - Warrant Clearing		(\$240,133.80)		(\$170,146.78)
Warrant Clearing Totals				
300305-11000 - Cash with Treasurer		\$168,404.87	(\$98,417.85)	\$562.16
Cash with Treasurer Totals				
300305-29000 - Fund Balance		\$518.20	\$0.00	(\$28,789.55)
300305-33001 - Deposits/Misc		(\$28,789.55)		-
300305-33002 - Investment Interest		-		(\$43.45)
01/08/2020	Journal fund interest allocation - 12/01/2019 to 12/31/2019	(\$43.41)		(\$0.04)
Investment Interest Totals				
300305-70000 - Expense Transfer		\$0.00	(\$0.04)	\$28,270.84
01/24/2020	JE 16846 / SUMMIT FD FROM M&O TO CAPITAL / nlopez	\$28,789.00	(\$518.16)	
Expense Transfer Totals				
300310-11000 - Cash with Treasurer		\$0.00	(\$518.16)	\$413,222.33
Cash with Treasurer Totals				
300310-29000 - Fund Balance		\$431,517.98	\$409.53	(\$18,705.18)
300310-33001 - Deposits/Misc		(\$459,383.89)		(\$459,383.89)
300310-33002 - Investment Interest		-		-
01/08/2020	Journal fund interest allocation - 12/01/2019 to 12/31/2019	(\$3,713.52)		(\$4,123.05)
Investment Interest Totals				
300310-70000 - Expense Transfer		\$0.00	(\$409.53)	\$50,284.61
01/16/2020	JE 16810 / Summit FD Westside Capital Fund to M&O Txf Per Board Direction / Imorales	\$31,579.43		
01/24/2020	JE 16845 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O / nlopez	\$17,000.00		
		\$1,705.18		

Fund Balance Detail Report

Expense Transfer Totals			
300315-11000 - Cash with Treasurer		\$147,923.11	
Cash with Treasurer Totals			\$157,195.94
300315-29000 - Fund Balance			
300315-29050 - Warrants-Outstanding		(\$31,977.44)	(\$31,977.44)
300315-31006 - In Lieu Tax-ADOT		-	-
300315-31007 - In Lieu Tax-Salt River Project		-	-
300315-31014 - In Lieu Tax-Arizona Game & Fish		-	-
300315-33001 - Deposits-Misc		-	-
300315-33002 - Investment Interest		-	-
300315-33303 - Property Tax-Current		(\$174,991.42)	(\$183,903.99)
01/02/2020 distribution		(\$435.72)	
01/03/2020 distribution		(\$2,482.71)	
01/06/2020 distribution		(\$1,956.36)	
01/07/2020 distribution		(\$1,120.45)	
01/08/2020 distribution		(\$84.29)	
01/09/2020 distribution		(\$550.83)	
01/10/2020 distribution		(\$313.79)	
01/13/2020 distribution		(\$168.15)	
01/14/2020 distribution		(\$97.47)	
01/15/2020 distribution		(\$92.95)	
01/16/2020 distribution		(\$165.63)	
01/17/2020 distribution		(\$251.72)	
01/21/2020 distribution		(\$188.84)	
01/22/2020 distribution		(\$47.50)	
01/23/2020 distribution		(\$393.99)	
01/24/2020 distribution		(\$21.84)	
01/27/2020 distribution		(\$66.48)	
01/28/2020 distribution		(\$272.11)	
01/30/2020 distribution		(\$19.79)	
01/31/2020 distribution		(\$181.95)	
Property Tax-Current Totals			(\$8,912.57)
300315-33304 - Property Tax-Delinquent		(\$1,754.25)	(\$2,114.51)
01/02/2020 distribution			(\$113.65)
01/03/2020 distribution			(\$0.85)
01/06/2020 distribution			(\$125.47)
01/07/2020 distribution			(\$10.55)

Monthly @ Feb 4, 2020 5:25:12 AM Coconino County Treasurer



Fund Balance Detail Report

Summit Fire District Fund Range: 300300-300399 Date Range: 1/1/2020 - 1/31/2020

Account	Beginning Balance	Debits	Credits	Ending Balance
300330-29050 - Warrants Outstanding	-	-	-	-
300330-33001 - Deposits-Misc	-	-	-	-
300330-33002 - Investment Interest	-	-	-	-
300330-70000 - Expense Transfer	-	-	-	-
300330-70001 - Wire Out	-	-	-	-
300330-78001 - Warrants Redeemed	-	-	-	-
300330-78205 - PSPRS Loan Repayment	-	-	-	-
300330-78206 - PSPRS Loan Interest Repayment	-	-	-	-
300330-79999 - Warrant Clearing	-	-	-	-
300335-11000 - Cash with Treasurer	-	-	-	-
300335-29000 - Fund Balance	-	-	-	-
300335-29050 - Warrants-Outstanding	-	-	-	-
300335-33001 - Deposits-Misc	-	-	-	-
300335-70000 - Expense Transfer	-	-	-	-
300335-70001 - Wire Out	-	-	-	-
300350-11000 - Cash with Treasurer	-	-	-	-
300350-29000 - Fund Balance	-	-	-	-
300350-29050 - Warrants Outstanding	-	-	-	-
300350-33001 - Deposits-Misc	-	-	-	-
300350-33002 - Investment Interest	-	-	-	-
300350-70000 - Expense Transfer	-	-	-	-
300350-70001 - Wire Out	-	-	-	-
300350-78001 - Warrants Redeemed	-	-	-	-
300350-79999 - Warrant Clearing	-	-	-	-

Fund Balance Summary Report

Summit Fire District Fund Range: 300300-300399 Date Range: 1/1/2020 - 1/31/2020

Account	Beginning Balance	Debits	Credits	Ending Balance
300300-11000 - Cash with Treasurer	\$2,087,841.01			\$1,892,938.47
Cash with Treasurer Totals		\$177,090.37	(\$371,992.91)	
300300-29000 - Fund Balance	(\$1,610,251.89)			(\$1,610,251.89)
300300-29050 - Warrants-Outstanding	(\$18,036.03)			(\$88,023.05)
Warrants-Outstanding Totals		\$98,417.85	(\$168,404.87)	
300300-29101 - LOC Principle	-			-
300300-29102 - LOC Interest	-			-
300300-31006 - In Lieu Tax-ADOT	-			-
300300-31014 - In Lieu Tax-Arizona Game & Fish	-			-
300300-33001 - Deposits-Misc	(\$815,923.81)			(\$848,796.05)
Deposits-Misc Totals		\$518.16	(\$33,390.40)	
300300-33002 - Investment Interest	(\$12,427.48)			(\$14,462.04)
Investment Interest Totals		\$0.00	(\$2,034.56)	
300300-33101 - Line of Credit-Advance	-			-
300300-33303 - Property Tax-Current	(\$2,404,886.10)			(\$2,527,415.07)
Property Tax-Current Totals		\$0.00	(\$122,528.97)	
300300-33304 - Property Tax-Delinquent	(\$17,463.27)			(\$16,206.81)
Property Tax-Delinquent Totals		\$6,003.57	(\$4,747.11)	
300300-33305 - TRC INT PMNT TO TRANSWESTERN	-			-
300300-33333 - Disbursements-FDAT	(\$221,126.58)			(\$235,515.91)
Disbursements-FDAT Totals		\$0.00	(\$14,389.33)	
300300-34250 - PSPRS Loan	-			-
300300-34350 - TR GO Bond Loan	-			-
300300-70000 - Expense Transfer	-			-
300300-70001 - Wire Out	\$1,932,903.73			\$2,199,957.06
Wire Out Totals				
300300-78001 - Warrants-Redeemed	\$1,319,504.22	\$267,053.33	\$0.00	\$1,417,922.07
Warrants-Redeemed Totals		\$98,417.85	\$0.00	
300300-78002 - Disbursements-Miscellaneous	-			-
300300-78007 - Tax Abatements	-			-
300300-78100 - Line of Credit-Interest Payment	-			-
300300-78101 - Line of Credit-Principal Payment	-			-
300300-78250 - PSPRS Sinking Fund Transfer	-			-
300300-78300 - GO Bond Expense	-			-



Fund Balance Summary Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 1/1/2020 - 1/31/2020			
Account		Beginning Balance	Debits	Credits	Ending Balance
300300-78475 - Trustee Fee		-			-
300300-79999 - Warrant Clearing		(\$240,133.80)			(\$170,146.78)
Warrant Clearing Totals			\$168,404.87	(\$98,417.85)	
300305-11000 - Cash with Treasurer		\$43.96			\$562.16
Cash with Treasurer Totals			\$518.20	\$0.00	
300305-29000 - Fund Balance		(\$28,789.55)			(\$28,789.55)
300305-33001 - Deposits/Misc		-			-
300305-33002 - Investment Interest		(\$43.41)			(\$43.45)
Investment Interest Totals			\$0.00	(\$0.04)	
300305-70000 - Expense Transfer		\$28,789.00			\$28,270.84
Expense Transfer Totals			\$0.00	(\$518.16)	
300310-11000 - Cash with Treasurer		\$431,517.98			\$413,222.33
Cash with Treasurer Totals			\$409.53	(\$18,705.18)	
300310-29000 - Fund Balance		(\$459,383.89)			(\$459,383.89)
300310-33001 - Deposits/Misc		-			-
300310-33002 - Investment Interest		(\$3,713.52)			(\$4,123.05)
Investment Interest Totals			\$0.00	(\$409.53)	
300310-70000 - Expense Transfer		\$31,579.43			\$50,284.61
Expense Transfer Totals			\$18,705.18	\$0.00	
300315-11000 - Cash with Treasurer		\$147,923.11			\$157,195.94
Cash with Treasurer Totals			\$9,272.83	\$0.00	
300315-29000 - Fund Balance		(\$31,977.44)			(\$31,977.44)
300315-29050 - Warrants-Outstanding		-			-
300315-31006 - In Lieu Tax-ADOT		-			-
300315-31007 - In Lieu Tax-Salt River Project		-			-
300315-31014 - In Lieu Tax-Arizona Game & Fish		-			-
300315-33001 - Deposits-Misc		-			-
300315-33002 - Investment Interest		-			-
300315-33303 - Property Tax-Current		(\$174,991.42)			(\$183,903.99)
Property Tax-Current Totals			\$0.00	(\$8,912.57)	
300315-33304 - Property Tax-Delinquent		(\$1,754.25)			(\$2,114.51)
Property Tax-Delinquent Totals			\$0.00	(\$360.26)	
300315-34450 - TR Bond Loan		-			-
300315-70000 - Expense Transfer		-			-



Fund Balance Summary Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 1/1/2020 - 1/31/2020			
Account	Beginning Balance	Debits	Credits	Ending Balance	
300315-70001 - Wire Out	-	-	-	-	-
300315-78001 - Warrants-Redeemed	-	-	-	-	-
300315-78002 - Disbursements-Miscellaneous	-	-	-	-	-
300315-78007 - Tax Abatements	-	-	-	-	-
300315-78400 - BOND PRINCIPLE PAYMENT	-	-	-	-	-
300315-78401 - BOND INTEREST PAYMENT	\$60,800.00	-	-	\$60,800.00	-
300315-78404 - TR 1st Yr Bnd Loan Principle	-	-	-	-	-
300315-78405 - TR 1st Yr Bnd Loan Interest	-	-	-	-	-
300315-78475 - Trustee Fee	-	-	-	-	-
300320-11000 - Cash with Treasurer	\$88,659.22	-	-	\$88,659.22	-
Cash with Treasurer Totals		\$6,076.89	(\$6,312.18)	\$88,423.93	-
300320-29000 - Fund Balance	(\$75,405.13)	-	-	(\$75,405.13)	-
300320-33001 - Deposits/Misc	-	-	-	-	-
300320-33002 - Investment Interest	(\$629.73)	-	-	(\$629.73)	-
Investment Interest Totals		\$0.00	(\$73.32)	(\$703.05)	-
300320-33334 - Delinquent Prop Taxes Transfer	(\$6,312.18)	-	-	(\$6,312.18)	-
Delinquent Prop Taxes Transfer Totals		\$0.00	(\$6,003.57)	(\$12,315.75)	-
300320-70000 - Expense Transfer	(\$6,312.18)	-	-	(\$6,312.18)	-
Expense Transfer Totals		\$6,312.18	\$0.00	(\$6,312.18)	-
300330-11000 - Cash with Treasurer	-	-	-	-	-
300330-29000 - Fund Balance	-	-	-	-	-
300330-29050 - Warrants Outstanding	-	-	-	-	-
300330-33001 - Deposits-Misc	-	-	-	-	-
300330-33002 - Investment Interest	-	-	-	-	-
300330-70000 - Expense Transfer	-	-	-	-	-
300330-70001 - Wire Out	-	-	-	-	-
300330-78001 - Warrants Redeemed	-	-	-	-	-
300330-78205 - PSPRS Loan Repayment	-	-	-	-	-
300330-78206 - PSPRS Loan Interest Repayment	-	-	-	-	-
300330-79999 - Warrant Clearing	-	-	-	-	-
300335-11000 - Cash with Treasurer	-	-	-	-	-
300335-29000 - Fund Balance	-	-	-	-	-
300335-29050 - Warrants-Outstanding	-	-	-	-	-



Fund Balance Summary Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 1/1/2020 - 1/31/2020		
Account	Beginning Balance	Debits	Credits	Ending Balance
300335-33001 - Deposits-Misc	-			-
300335-70000 - Expense Transfer	-			-
300335-70001 - Wire Out	-			-
300350-11000 - Cash with Treasurer	-			-
300350-29000 - Fund Balance	-			-
300350-29050 - Warrants Outstanding	-			-
300350-33001 - Deposits-Misc	-			-
300350-33002 - Investment Interest	-			-
300350-70000 - Expense Transfer	-			-
300350-70001 - Wire Out	-			-
300350-78001 - Warrants Redeemed	-			-
300350-79999 - Warrant Clearing	-			-



Outstanding Warrants by Warrant Range

Outstanding Warrants - Summit FD; Range: 0080_0; Date Range: 7/1/2008 - 1/31/2020

Number	Issued Date	Amount	Payee
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Voided Warrants by Warrant Range

FD Summit - Voided Warrants; Range: 0080_0; Date Range: 1/1/2020 - 1/31/2020

Number	Issued Date	Amount	Payee
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8:52 AM

02/06/20

Summit Fire District
Reconciliation Summary
118 Visa Control Account, Period Ending 01/24/2020

	Jan 24, 20
Beginning Balance	
Cleared Transactions	3,739.42
Charges and Cash Advances - 22 items	
Payments and Credits - 1 item	-9,344.67
	3,739.42
Total Cleared Transactions	-5,605.25
Cleared Balance	9,344.67
Uncleared Transactions	
Charges and Cash Advances - 9 items	-964.76
Payments and Credits - 2 items	2,315.52
Total Uncleared Transactions	1,350.76
Register Balance as of 01/24/2020	7,993.91
New Transactions	
Charges and Cash Advances - 7 items	-1,157.67
Payments and Credits - 1 item	127.95
Total New Transactions	-1,029.72
Ending Balance	9,023.63

Balanced Feb 6, 2020 cg

Board Approved

Date: _____

Signature: _____

Summit Fire District Reconciliation Detail

118 Visa Control Account, Period Ending 01/24/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						3,739.42
Charges and Cash Advances - 22 items						
Credit Card Charge	12/27/2019	5855	Amazon.com	X	-163.64	-163.64
Credit Card Charge	12/27/2019	5855	Amazon.com	X	-43.78	-207.42
Credit Card Charge	12/27/2019	5855	Amazon.com	X	-27.98	-235.40
Credit Card Charge	12/29/2019	5855	Amazon.com	X	-127.21	-362.61
Credit Card Charge	12/30/2019	3690	Arizona Fire District ...	X	-1,800.00	-2,162.61
Credit Card Charge	12/30/2019	0294	AHA ShopCPR	X	-74.56	-2,237.17
Credit Card Charge	12/30/2019	0294	AHA ShopCPR	X	-38.40	-2,275.57
Credit Card Charge	01/02/2020	010920	Fuel	X	-60.48	-2,336.05
Credit Card Charge	01/06/2020	5657	Terry Marxen	X	-3,500.00	-5,836.05
Credit Card Charge	01/06/2020	5657	Department of Motor...	X	-24.00	-5,860.05
Credit Card Charge	01/07/2020	3799	Arizona Fire District ...	X	-600.00	-6,460.05
Credit Card Charge	01/07/2020	5459	Flag Truck Center	X	-12.06	-6,472.11
Credit Card Charge	01/08/2020	3799	Best Buy	X	-163.76	-6,635.87
Credit Card Charge	01/08/2020	3799	Home Depot	X	-25.93	-6,661.80
Credit Card Charge	01/09/2020	5657	Food	X	-25.46	-6,687.26
Credit Card Charge	01/15/2020	3690	Vista Healthcare Su...	X	-152.30	-6,839.56
Credit Card Charge	01/17/2020	5350	Mountain Tactical In...	X	-299.00	-7,138.56
Credit Card Charge	01/18/2020	3799	Rental Car	X	-67.57	-7,206.13
Credit Card Charge	01/18/2020	3799	Fuel	X	-29.01	-7,235.14
Credit Card Charge	01/18/2020	3799	Fuel	X	-26.78	-7,261.92
Credit Card Charge	01/18/2020	5152	Fuel	X	-24.00	-7,285.92
Credit Card Charge	01/20/2020	3690	Lodging	X	-2,058.75	-9,344.67
Total Charges and Cash Advances					-9,344.67	-9,344.67
Payments and Credits - 1 item						
Check	01/09/2020	82000...	National Bank of Ari...	X	3,739.42	3,739.42
Total Cleared Transactions					-5,605.25	-5,605.25
Cleared Balance					5,605.25	9,344.67
Uncleared Transactions						
Charges and Cash Advances - 9 items						
General Journal	06/30/2018	JE 18-...				
Credit Card Charge	07/21/2019	3690	Misc.OWA Purchases		-346.03	-346.03
Credit Card Charge	08/13/2019	3591	Food		-35.00	-381.03
Credit Card Charge	08/24/2019	0294	Food		-34.21	-415.24
Credit Card Charge	10/18/2019	5459	Copperstate Bolt & ...		-30.39	-445.63
Credit Card Charge	10/18/2019	5459	Home Depot		-40.16	-485.79
Credit Card Charge	12/04/2019	5459	Homco Ace Home C...		-25.96	-511.75
Credit Card Charge	01/23/2020	5855	Amazon.com		-15.00	-526.75
Credit Card Charge	01/24/2020	5350	Barn Bros		-24.00	-550.75
Total Charges and Cash Advances					-414.01	-964.76
Payments and Credits - 2 items					-964.76	-964.76
General Journal	06/29/2017	JE 17-...	Audit		7.00	7.00
General Journal	06/30/2018	JE 18-...			2,308.52	2,315.52
Total Uncleared Transactions					1,350.76	1,350.76
Register Balance as of 01/24/2020					4,254.49	7,993.91
New Transactions						
Charges and Cash Advances - 7 items						
Credit Card Charge	01/25/2020	5459	Lodging		-285.28	-285.28
Credit Card Charge	01/25/2020	5756	Home Depot		-146.54	-431.82
Credit Card Charge	01/28/2020	5459	SW Thermal Techno...		-170.43	-602.25
Credit Card Charge	01/30/2020	5756	Home Depot		-54.28	-656.53
Credit Card Charge	02/01/2020	0294	Home Depot		-416.94	-1,073.47
Credit Card Charge	02/04/2020	3799	Amazon.com		-48.68	-1,122.15
Credit Card Charge	02/04/2020	3799	Amazon.com		-35.52	-1,157.67
Total Charges and Cash Advances					-1,157.67	-1,157.67

8:52 AM

02/06/20

Summit Fire District
Reconciliation Detail
118 Visa Control Account, Period Ending 01/24/2020

Type	Date	Num	Name	Clr	Amount	Balance
Payments and Credits - 1 item						
Credit Card Credit	01/30/2020	5756	Home Depot		127.95	127.95
Total New Transactions					-1,029.72	-1,029.72
Ending Balance					<u>5,284.21</u>	<u>9,023.63</u>

12:59 PM

02/04/20

Summit Fire District
Reconciliation Summary
106 Wildland Checking, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	13,800.00
Cleared Transactions	
Deposits and Credits - 2 items	1,840.00
Total Cleared Transactions	1,840.00
Cleared Balance	<u>15,640.00</u>
Register Balance as of 01/31/2020	15,640.00
Ending Balance	15,640.00

Balanced Feb 4, 2020 cgy

Board Approved

Date: _____

Signature: _____

Summit Fire District
Reconciliation Detail
106 Wildland Checking, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						13,800.00
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	01/31/2020			X	920.00	920.00
Deposit	01/31/2020			X	920.00	1,840.00
Total Deposits and Credits					1,840.00	1,840.00
Total Cleared Transactions					1,840.00	1,840.00
Cleared Balance					1,840.00	15,640.00
Register Balance as of 01/31/2020					1,840.00	15,640.00
Ending Balance					1,840.00	15,640.00

2:51 PM

01/31/20

Summit Fire District
Reconciliation Summary
105 Petty Cash, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	1,508.87
Cleared Transactions	
Checks and Payments - 6 items	-479.29
Deposits and Credits - 8 items	550.00
Total Cleared Transactions	70.71
Cleared Balance	<u>1,579.58</u>
Register Balance as of 01/31/2020	1,579.58
Ending Balance	1,579.58

Balanced Jan 31. 2020
ag

Board Approved

Date: _____

Signature: _____

2:51 PM

01/31/20

Summit Fire District
Reconciliation Detail
105 Petty Cash, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,508.87
Cleared Transactions						
Checks and Payments - 6 items						
Check	01/13/2020	1171	Food	X	-93.39	-93.39
Check	01/13/2020	1172	Walmart	X	-54.03	-147.42
Check	01/25/2020	1173	Silver Saddle	X	-1.90	-149.32
Check	01/28/2020	1174	Nelson Arthur-	X	-29.00	-178.32
Check	01/29/2020	1176	Food	X	-245.00	-423.32
Check	01/29/2020	1175	Chris Gioia	X	-55.97	-479.29
Total Checks and Payments					-479.29	-479.29
Deposits and Credits - 8 items						
Deposit	12/30/2019			X	50.00	50.00
Deposit	01/06/2020			X	50.00	100.00
Deposit	01/06/2020			X	100.00	200.00
Deposit	01/09/2020			X	50.00	250.00
Deposit	01/14/2020			X	100.00	350.00
Deposit	01/23/2020			X	50.00	400.00
Deposit	01/27/2020			X	50.00	450.00
Deposit	01/27/2020			X	100.00	550.00
Total Deposits and Credits					550.00	550.00
Total Cleared Transactions					70.71	70.71
Cleared Balance					70.71	1,579.58
Register Balance as of 01/31/2020					70.71	1,579.58
Ending Balance					70.71	1,579.58

Summit GO Bond Account
Reconciliation Summary
300315 Debt Services Account, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	147,923.11
Cleared Transactions	
Deposits and Credits - 2 items	9,272.83
Total Cleared Transactions	9,272.83
Cleared Balance	157,195.94
Uncleared Transactions	
Checks and Payments - 1 item	-63,675.00
Total Uncleared Transactions	-63,675.00
Register Balance as of 01/31/2020	93,520.94
Ending Balance	93,520.94

Balanced Feb 7, 2020 cag

Board Approved

Date: _____

Signature: _____

Summit GO Bond Account Reconciliation Detail

300315 Debt Services Account, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
						147,923.11
Beginning Balance						
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	01/15/2020			X	360.26	360.26
Deposit	01/15/2020			X	8,912.57	9,272.83
					9,272.83	9,272.83
Total Deposits and Credits					9,272.83	9,272.83
Total Cleared Transactions					9,272.83	157,195.94
Cleared Balance						
Uncleared Transactions						
Checks and Payments - 1 item						
General Journal	06/30/2019	JE 19...			-63,675.00	-63,675.00
					-63,675.00	-63,675.00
Total Checks and Payments					-63,675.00	-63,675.00
Total Uncleared Transactions					-54,402.17	93,520.94
Register Balance as of 01/31/2020					-54,402.17	93,520.94
Ending Balance						

Fund Balance Detail Report

Debt Services

Expense Transfer Totals			
300315-11000 - Cash with Treasurer	\$147,923.11	\$18,705.18	\$0.00
Cash with Treasurer Totals		\$9,272.83	\$0.00
300315-29000 - Fund Balance	(\$31,977.44)		
300315-29050 - Warrants-Outstanding			
300315-31006 - In Lieu Tax-ABOT			
300315-31007 - In Lieu Tax-Salt River Project			
300315-31014 - In Lieu Tax-Arizona Game & Fish			
300315-32001 - Deposits-Misc			
300315-33002 - Investment Interest			
300315-33303 - Property Tax-Current	(\$174,991.42)		(\$435.72)
01/02/2020 distribution			(\$2,482.71)
01/03/2020 distribution			(\$1,956.36)
01/06/2020 distribution			(\$1,120.45)
01/07/2020 distribution			(\$84.29)
01/08/2020 distribution			(\$550.83)
01/09/2020 distribution			(\$313.79)
01/10/2020 distribution			(\$168.15)
01/13/2020 distribution			(\$97.47)
01/14/2020 distribution			(\$92.95)
01/15/2020 distribution			(\$165.63)
01/16/2020 distribution			(\$251.72)
01/17/2020 distribution			(\$188.84)
01/21/2020 distribution			(\$47.50)
01/22/2020 distribution			(\$393.99)
01/23/2020 distribution			(\$21.84)
01/24/2020 distribution			(\$66.48)
01/27/2020 distribution			(\$272.11)
01/28/2020 distribution			(\$19.79)
01/30/2020 distribution			(\$181.95)
01/31/2020 distribution			(\$8,912.57)
Property Tax-Current Totals		\$0.00	(\$2,114.51)
300315-33304 - Property Tax-Delinquent	(\$1,754.25)		(\$113.65)
01/02/2020 distribution			(\$0.85)
01/03/2020 distribution			(\$125.47)
01/06/2020 distribution			(\$10.55)
01/07/2020 distribution			

Fund Balance Detail Report

01/08/2020	distribution		(\$44.47)
01/09/2020	distribution		(\$2.04)
01/10/2020	distribution		(\$0.22)
01/15/2020	distribution		(\$19.45)
01/23/2020	distribution		(\$17.48)
01/24/2020	distribution		(\$8.81)
01/31/2020	distribution		(\$17.27)
		\$0.00	(\$360.26)

Property Tax-Delinquent Totals

300315-34450 - TR Bond Loan			
300315-70000 - Expense Transfer			
300315-70001 - Wire Out			
300315-78001 - Warrants-Redeemed			
300315-78002 - Disbursements-Miscellaneous			
300315-78007 - Tax Abatements			
300315-78400 - BOND PRINCIPLE PAYMENT	\$60,800.00		\$60,800.00
300315-78401 - BOND INTEREST PAYMENT			
300315-78404 - TR 1st Yr Bnd Loan Principle			
300315-78405 - TR 1st Yr Bnd Loan Interest			\$88,423.93
300315-78475 - Trustee Fee	\$88,659.22		(\$75,405.13)
300320-11000 - Cash with Treasurer	\$6,076.89		(\$6,312.18)
300320-11000 - Cash with Treasurer	(\$75,405.13)		(\$703.05)
Cash with Treasurer Totals			
300320-29000 - Fund Balance			
300320-33001 - Deposits/Misc	(\$629.73)		(\$73.32)
300320-33002 - Investment Interest		\$0.00	(\$73.32)
01/08/2020	journal fund interest allocation - 12/01/2019 to 12/31/2019		(\$12,315.75)

Investment Interest Totals

300320-33334 - Delinquent Prop Taxes Transfer		(\$6,312.18)	(\$6,003.57)
01/16/2020	JE 16812 / SFD DEC 2019 DEL TAXES TO EMER FUND PER OCT BOARD MTG / nlopez	\$0.00	

Delinquent Prop Taxes Transfer Totals

300320-70000 - Expense Transfer		(\$6,312.18)	
01/23/2020	JE 16708 / SFD FROM M&O TO EMERGENCY FUND / nlopez (voided)	\$6,312.18	\$0.00

Expense Transfer Totals

300330-11000 - Cash with Treasurer			
300330-29000 - Fund Balance			

4:19 PM
02/07/20

Summit Fire District
Reconciliation Summary
150 Emergency Fund, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	88,659.22
Cleared Transactions	
Checks and Payments - 1 item	-6,312.18
Deposits and Credits - 2 items	6,076.89
Total Cleared Transactions	-235.29
Cleared Balance	<u>88,423.93</u>
Register Balance as of 01/31/2020	88,423.93
New Transactions	
Deposits and Credits - 1 item	4,747.11
Total New Transactions	<u>4,747.11</u>
Ending Balance	<u>93,171.04</u>

Balanced Feb 7, 2020

Board Approved

Date: _____

Signature: _____

Emergency Fund

Summit Fire District
Reconciliation Detail
150 Emergency Fund, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
						88,659.22
Beginning Balance						
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	01/23/2020			X	-6,312.18	-6,312.18
Total Checks and Payments					-6,312.18	-6,312.18
Deposits and Credits - 2 items						
Deposit	01/15/2020			X	73.32	73.32
Transfer	01/24/2020			X	6,003.57	6,076.89
Total Deposits and Credits					6,076.89	6,076.89
Total Cleared Transactions					-235.29	-235.29
Cleared Balance					-235.29	88,423.93
Register Balance as of 01/31/2020					-235.29	88,423.93
New Transactions						
Deposits and Credits - 1 item						
Transfer	02/15/2020				4,747.11	4,747.11
Total Deposits and Credits					4,747.11	4,747.11
Total New Transactions					4,747.11	4,747.11
Ending Balance					4,511.82	93,171.04

Fund Balance Detail Report

01/08/2020	distribution		(\$44.47)	
01/09/2020	distribution		(\$2.04)	
01/10/2020	distribution		(\$0.22)	
01/15/2020	distribution		(\$19.45)	
01/23/2020	distribution		(\$17.48)	
01/24/2020	distribution		(\$8.81)	
01/31/2020	distribution		(\$17.27)	
<hr/>				
Property Tax-Delinquent Totals		\$0.00	(\$360.26)	
300315-34450 - TR Bond Loan				
300315-70000 - Expense Transfer				
300315-70001 - Wire Out				
300315-78001 - Warrants-Redeemed				
300315-78002 - Disbursements-Miscellaneous				
300315-78007 - Tax Abatements				
300315-78400 - BOND PRINCIPLE PAYMENT		\$60,800.00		\$60,800.00
300315-78401 - BOND INTEREST PAYMENT				
300315-78404 - TR 1st Yr Bnd Loan Principle				
300315-78405 - TR 1st Yr Bnd Loan Interest				
300315-78475 - Trustee Fee				
300320-11000 - Cash with Treasurer		\$88,659.22		\$88,423.93
<hr/>				
Cash with Treasurer Totals		\$6,076.89	(\$6,312.18)	
300320-29000 - Fund Balance		(\$75,405.13)		(\$75,405.13)
300320-33001 - Deposits/Misc				
300320-33002 - Investment Interest		(\$629.73)		(\$703.05)
01/08/2020	Journal fund interest allocation - 12/01/2019 to 12/31/2019		(\$73.32)	
<hr/>				
Investment Interest Totals		\$0.00	(\$73.32)	
300320-33334 - Delinquent Prop Taxes Transfer		(\$6,312.18)		(\$12,315.75)
01/16/2020	JE 16812 / SFD DEC 2019 DEL TAXES TO EMER FUND PER OCT BOARD MTG / nlopez		(\$6,003.57)	
<hr/>				
Delinquent Prop Taxes Transfer Totals		\$0.00	(\$6,003.57)	
300320-70000 - Expense Transfer		(\$6,312.18)		
01/23/2020	JE 16708 / SFD FROM M&O TO EMERGENCY FUND / nlopez (voided)	\$6,312.18		
<hr/>				
Expense Transfer Totals		\$6,312.18	\$0.00	
300330-11000 - Cash with Treasurer				
300330-29000 - Fund Balance				

Emergency Fund

4:12 PM

02/07/20

Summit Fire District
Reconciliation Summary
120 Capital Fund, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	43.41
Cleared Transactions	
Deposits and Credits - 1 item	0.04
Total Cleared Transactions	0.04
Cleared Balance	<u>43.45</u>
Register Balance as of 01/31/2020	<u>43.45</u>
Ending Balance	43.45

Balanced Feb 7, 2020 cg

Board Approved

Date: _____

Signature: _____

Capital Fund

4:12 PM

02/07/20

Summit Fire District
Reconciliation Detail
120 Capital Fund, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						43.41
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	02/20/2020			X	0.04	0.04
Total Deposits and Credits					0.04	0.04
Total Cleared Transactions					0.04	0.04
Cleared Balance					0.04	43.45
Register Balance as of 01/31/2020					0.04	43.45
Ending Balance					0.04	43.45



Fund Balance Detail Report

01/31/2020	Warrant 00820000552	\$898.94	
01/31/2020	Warrant 00820000575	\$960.53	
01/31/2020	Warrant 00820000577	\$2,220.04	
01/31/2020	Warrant 00820000579	\$3,923.95	
Warrants-Redeemed Totals		\$98,417.85	\$0.00
300300-78002 - Disbursements-Miscellaneous			
300300-78007 - Tax Abatements			
300300-78100 - Line of Credit-Interest Payment			
300300-78101 - Line of Credit-Principal Payment			
300300-78250 - PSPRS Sinking Fund Transfer			
300300-78300 - GO Bond Expense			
300300-78475 - Trustee Fee			
300300-79999 - Warrant Clearing			
Warrant Clearing Totals		(\$240,133.80)	(\$170,146.78)
300305-11000 - Cash with Treasurer		\$43.96	\$562.16
Cash with Treasurer Totals		\$43.96	\$562.16
300305-29000 - Fund Balance		(\$4.55)	(\$28,789.55)
300305-33001 - Deposits/Misc			
300305-33002 - Investment Interest		(\$43.41)	(\$43.45)
01/08/2020	Journal fund interest allocation - 12/01/2019 to 12/31/2019	(\$0.04)	
Investment Interest Totals		\$0.00	(\$0.04)
300305-70000 - Expense Transfer		\$28,789.00	\$28,270.84
01/24/2020	JE 16846 / SUMMIT FD FROM M&O TO CAPITAL / nlopez		(\$518.16)
Expense Transfer Totals		\$0.00	(\$518.16)
300310-11000 - Cash with Treasurer		\$431,517.98	\$413,222.33
Cash with Treasurer Totals		\$431,517.98	\$413,222.33
300310-29000 - Fund Balance		(\$459,383.89)	(\$459,383.89)
300310-33001 - Deposits/Misc			
300310-33002 - Investment Interest		(\$3,713.59)	(\$4,123.05)
01/08/2020	Journal fund interest allocation - 12/01/2019 to 12/31/2019	(\$409.53)	
Investment Interest Totals		\$0.00	(\$409.53)
300310-70000 - Expense Transfer		\$31,579.43	\$50,284.61
01/16/2020	JE 16810 / Summit FD Westside Capital Fund to M&O Trf Per Board		\$17,000.00
01/24/2020	JE 16845 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O / nlopez		\$1,705.18

Capital Fund

4:17 PM

02/07/20

Summit Fire District
Reconciliation Summary
136 Westside Capital Fund, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	431,517.98
Cleared Transactions	
Checks and Payments - 2 items	-18,705.18
Deposits and Credits - 1 item	409.53
Total Cleared Transactions	-18,295.65
Cleared Balance	413,222.33
Uncleared Transactions	
Deposits and Credits - 1 item	518.16
Total Uncleared Transactions	518.16
Register Balance as of 01/31/2020	413,740.49
Ending Balance	413,740.49

Balanced Feb 7. 2020 cg

Board Approved

Date: _____

Signature: _____

Westside Capital

4:17 PM

02/07/20

Summit Fire District
Reconciliation Detail
 136 Westside Capital Fund, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						431,517.98
Checks and Payments - 2 items						
Transfer	01/21/2020			X	-17,000.00	-17,000.00
Transfer	01/24/2020			X	-1,705.18	-18,705.18
Total Checks and Payments					-18,705.18	-18,705.18
Deposits and Credits - 1 item						
Deposit	01/15/2020			X	409.53	409.53
Total Deposits and Credits					409.53	409.53
Total Cleared Transactions					-18,295.65	-18,295.65
Cleared Balance					-18,295.65	413,222.33
Uncleared Transactions						
Deposits and Credits - 1 item						
Transfer	01/24/2020				518.16	518.16
Total Deposits and Credits					518.16	518.16
Total Uncleared Transactions					518.16	518.16
Register Balance as of 01/31/2020					-17,777.49	413,740.49
Ending Balance					-17,777.49	413,740.49

Fund Balance Detail Report

01/31/2020	Warrant 00820000552		\$898.94	
01/31/2020	Warrant 00820000575		\$960.53	
01/31/2020	Warrant 00820000577		\$2,220.04	
01/31/2020	Warrant 00820000579		\$3,923.95	
Warrants-Redeemed Totals				
300300-78002 - Disbursements-Miscellaneous			\$98,417.85	\$0.00
300300-78007 - Tax Abatements			-	-
300300-78100 - Line of Credit-Interest Payment			-	-
300300-78101 - Line of Credit-Principal Payment			-	-
300300-78250 - PSPRS Sinking Fund Transfer			-	-
300300-78300 - GO Bond Expense			-	-
300300-78475 - Trustee Fee			-	-
300300-79999 - Warrant Clearing			-	-
Warrant Clearing Totals		(\$240,133.80)	\$168,404.87	(\$98,417.85)
300305-11000 - Cash with Treasurer		\$43.96	\$518.20	\$0.00
Cash with Treasurer Totals				
300305-29000 - Fund Balance		(\$28,789.55)		(\$28,789.55)
300305-33001 - Deposits/Misc		-		-
300305-33002 - Investment Interest		(\$43.41)		(\$43.45)
01/08/2020	Journal fund interest allocation - 12/01/2019 to 12/31/2019			(\$0.04)
Investment Interest Totals				
300305-70000 - Expense Transfer		\$28,789.00	\$0.00	(\$0.04)
01/24/2020	JE 16846 / SUMMIT FD FROM M&O TO CAPITAL FUND			(\$518.16)
Expense Transfer Totals			\$0.00	(\$518.16)
300310-11000 - Cash with Treasurer		\$431,517.98		\$413,222.33
Cash with Treasurer Totals			\$409.53	(\$18,705.18)
300310-29000 - Fund Balance		(\$459,383.89)		(\$459,383.89)
300310-33001 - Deposits/Misc		-		-
300310-33002 - Investment Interest		(\$3,713.52)		(\$4,123.05)
01/08/2020	Journal fund interest allocation - 12/01/2019 to 12/31/2019			(\$409.53)
Investment Interest Totals				
300310-70000 - Expense Transfer		\$31,579.43	\$0.00	(\$409.53)
01/16/2020	JE 16810 / Summit FD Westside Capital Fund to M&O Trf Per Board		\$17,000.00	\$50,284.61
01/24/2020	JE 16845 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O / niopez		\$1,705.18	

Westside Capital

Company

Offices

Summary of Auditor Proposals 2020

FY20

FY21

FY22

Travel

Notes

Hinton Burdick

Gilbert

\$ 15,000.00 \$ 15,450.00 \$ 15,913.50 Included

All inclusive

- 845

SC Audit

Prescott

\$ 11,500.00 \$ 12,000.00 \$ 12,600.00 Not Included

Travel billed at Federal per diem rate/ don't anticipate any travel or out of pocket expenses for this engagement

Walker & Armstrong

Phoenix/Tucson

\$ 16,000.00 \$ 16,500.00 \$ 17,000.00

Please see pages 14-16 of the proposal for more information on the fee schedule.

HeinfeldMech

Flagstaff/Phx/Tucson

\$ 13,500.00 \$ 13,900.00 \$ 14,300.00 Included

Fees don't included additional time required for scope expansion due to changes, subsequent to the date of this proposals.

Haynie & Comp

Flagstaff/Phx/Tucson

\$ 15,000.00 \$ 15,500.00 \$ 16,000.00 included

All inclusive

Action

To: SFMD Fire Board
From: SFMD Administration
Date: February 19, 2020
Title: Remodeling Station 32 Kitchen

Recommended Action: Approve funding for Remodeling Station 32 Kitchen

Action Summary: Requesting for the Fire Board to approve \$15,000 to remodel Station 32 kitchen.

Financial Impacts: Funding is one-time funds that has been budgeted for in Building and Grounds Capital Repairs

Relation to Goals: Funding is available in the wildland account.

Key Considerations: Labor will appoint a committee to design and oversee the project. This would be a not to exceed \$15,000 on the project

Additional Info:

Attachments: Station 32 current kitchen pictures, PO for \$15,000 not to exceed



Bill to:
Summit Fire and Medical District
8905 Koch Field Road
Flagstaff AZ 86004
Phone 9285269537
Fax 928-526-2750
Email: tammy@sfmd.org

Purchase Order

P.O. No.	20109
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Date	2/12/2020
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Vendor
TBA

Ship To
Summit Fire District 8905 N. Koch Field Rd. Flagstaff, AZ 86004

Program Lead
Gioia/Labor

Apparatus / Program
Bldg Grnd St 32

Item	Description	Qty	Rate	Amount
3225 Bldg Maint	Remodel Station 32 Kitchen Not to exceed \$15,000.00	1	15,000.00	15,000.00
Total				\$15,000.00

Approval

Approval Process Program Capt > Battalion Chief > Administration

Program Captain / EVT Mechanic / Admin Asst.

Date

Battalion Chief

Date

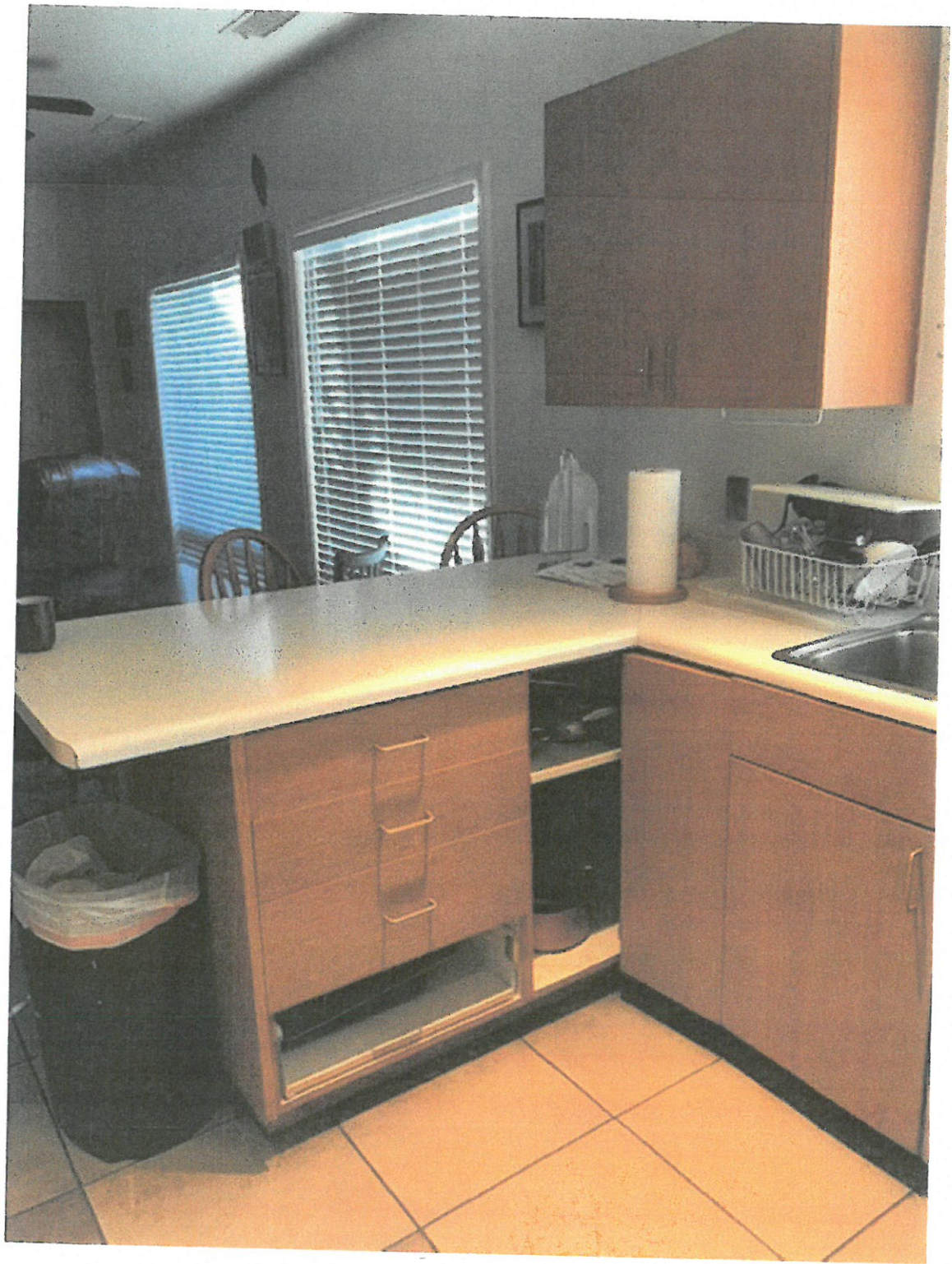
Administration

Date

Fire Board

Date

Purchase over \$5,000 must be approved by the Fire Board at a public meeting.



The crews have tried to repair the doors and it has worked for a while. They had a real nice cardboard door that lasted a long time, but it too fell apart.



This is the original kitchen. Station 32 was built in the early 1990's when it was still Doney Park Fire Department. It has lasted longer than most kitchens do.

Action

To: SFMD Fire Board
From: SFMD Administration
Date: February 19, 2020
Title: RFP for Auditors

Recommended Action: Approve an auditor for a three (3) year contract

Action Summary: Approve an auditor for a three (3) year contract

Financial Impacts:

Relation to Goals:

Key Considerations: Administration sent out 23 Request for Proposals on November 26, 2019. We received 5 proposals.

Additional Info: A.R.S §48-253 and §48-805 Each district is required to make an annual report under the article and have its reports audited in accordance with generally accepted government auditing standards.

Attachments: Summary of Auditors; Request for Proposal; Proposals from auditors,



Summit Fire and Medical District Request for Proposals – Auditing Services

Issuance Date: December 1, 2019
Closing Date: February 3, 2020
Closing Time: 12:00 p.m.

Subject: Request of Proposal for Audit Services for Fiscal Years 2019/2020, 2020/2021, and 2021/2022

The Summit Fire and Medical District is seeking proposals from qualified firms to provide annual audit services beginning with fiscal year 2019/2020 and for two additional fiscal years (20/21, 21/22). The Summit Fire and Medical District (SFMD) desire an audit in compliance with applicable generally accepted auditing standards promulgated by the Government Accounting Standards Board (GASB). The audit and accompanying financial statements are to be prepared by the independent auditor and in compliance with the requirements of Arizona Revised Statute §48-253.

The annual audit will include an audit on the financial statements of the governmental actives, each major fund and the aggregated remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of SFMD. Audits must start no later than two months after the end of the fiscal year. Audits must be presented in person to the SFMD Governing Board at a regular board meeting, no later than four months after the close of the fiscal year.

If your audit firm is interested and is available during the timeframe, please submit your technical proposal and cost proposals. The cost proposal must be submitted as a separate attachment.

Your proposal must include and will be evaluated based on the following criteria:

- Past performance including timeliness, and quality of work.
- Past experience with Special Taxing District/Fire Districts with GO Bonds.
- Proposed audit team with their proposed level of efforts on the engagement and qualifications.
- Proposed completion schedule.
- Proposed cost.
- A copy of your Peer Review
- Three references from any of the following, Fire Districts, Special Districts, or Government organizations that you have performed audits for.

The selection of the audit firm is the sole discretion of SFMD Governing Board and the governing board reserves the right to reject any and all proposals for auditing services. Past audits are available at www.summitfiredepartment.org located under the Fire Board tab. Proposals should be in a sealed envelope addressed to Summit Fire and Medical District, Attention SFMD Fire Board – Audit Services Proposal, 8905 Koch Field Road, Flagstaff, AZ 86004. Interested firms may contact Chris Gioia, Administrative Officer at chris@sfmd.org for more information.



TECHNICAL PROPOSAL



SUMMIT FIRE & MEDICAL DISTRICT

Professional Audit Services

For the Years Ending June 30, 2020 – 2022


Table of Contents

	Page
Cover Letter	2
Firm Qualifications	3
Engagement Team	5
Audit Approach	6
Project Schedule	11
References	12
Insurance Information	12
Conclusion.....	12
<u>Attachments</u>	
Attachment A – Current Governmental Audit Clients.....	14
Attachment B – Peer Review Report	17



603 N. Beaver Street
Flagstaff, AZ 86001

 928-774-7371

 928-773-1394

 www.HaynieCPAs.com

January 24, 2020

Summit Fire & Medical District
8905 Koch Field Road
Flagstaff, AZ 86004

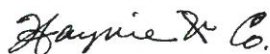
Thank you for the opportunity to submit this proposal to the Summit Fire & Medical District (the District) for the years ending June 30, 2020 – 2022.

We believe our proposal will demonstrate our unique qualifications to continue as your auditors and advisors. We have a large governmental audit practice and currently serve over 100 local governments from our offices in Flagstaff and Phoenix, Arizona, in addition to our Utah, Colorado, Texas and Nevada offices.

We offer the highest level of professionals with many years of experience in audit and advisory services who will meet the needs of the District efficiently. We commit to you that any services we perform would be completed in a timely manner to meet your deadlines. We view the audit process as one in which we work together to accomplish your needs and benefit the District.

If you have any questions about this proposal, please contact Ty Holman (TyH@HaynieCPAs.com) at 303-734-4800. Should you desire, we would be happy to meet with you in the near future to discuss our proposal in greater detail. We look forward to continuing our mutually-beneficial relationship with you.

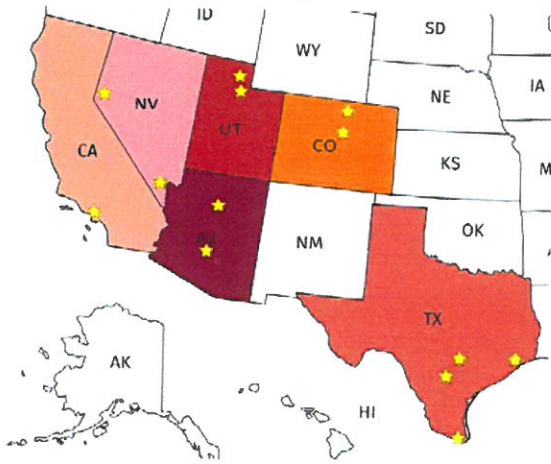
Sincerely,



Haynie & Company

Firm Qualifications

Haynie & Company began in 1960 and has since grown into a reputable regional firm, with offices located in Flagstaff and Phoenix, Arizona; Salt Lake City and Ogden, Utah; Littleton and Loveland, Colorado; San Antonio, The Woodlands (Houston area), Austin and Brownsville, Texas; Las Vegas and Reno, Nevada, and an affiliate firm in Newport Beach, California. With a firm-wide total of more than 280 professionals and support staff, we offer Summit Fire & Medical District the experience and expertise of a leading regional firm, combined with the attention and focus of a dedicated local firm.



We have developed a strong network of professional affiliations, which include PrimeGlobal and the RSM US Alliance, allowing us to call upon the expertise and services of associates from throughout the United States as well as globally to assist in servicing our clients.

We are also members of the American Institute of Certified Public Accountants, the AICPA Governmental Audit Quality Center, the Government Finance Officers Association (National and Colorado), the Arizona Association of Certified Public Accountants, the Utah Association of Certified Public Accountants, the Colorado Society of Certified Public Accountants, the Special District Association of Colorado, the Texas Society of Certified Public Accountants, the Nevada Association of Certified Public Accountants and the California Society of Certified Public Accountants.

There are significant reasons why we believe we offer distinctive services:

- We are a leader in the Arizona, Utah, Colorado, Texas, Nevada and Southern California areas in providing a full range of external auditing, accounting, income tax, consulting, internal auditing, litigation support, and management advisory services to a wide variety of small and mid-sized businesses and governmental entities. Approximately five percent of Haynie & Company's revenue is derived from performing municipal audits, due to a highly-diversified client base.
- We currently represent and perform audits, consulting and accounting and reporting assistance for over seventy governmental entities. A list of our current governmental audit clients is included as Attachment A.

- The Flagstaff and Denver offices will be the primary offices to perform the work on this audit with support from our other locations. Those office have a total staff of approximately 40, with 12 of whom are qualified and experienced with various governmental, Single Audit and other areas related to governmental entities. We have specific expertise in the audit of fire districts and entities with General Obligation Bonds.
- The service team we have selected — from supervisory senior to partner — has many years of experience serving governmental and not-for-profit clients. We are immediately committed to meeting all your service needs on a timely and continuing long-term basis. We have well-trained staff who have excellent credentials and have demonstrated the ability to effectively manage and control large accounting and consulting engagements. We commit to you that our work will always be efficient and to the highest professional standards.
- We offer a broad-based management consulting practice composed of highly experienced governmental and not-for-profit professionals to supplement our audit. They are ready to assist in virtually any management, operations, tax or financial area.
- We will take a “business approach” to your audit that will minimize insignificant matters and maximize constructive suggestions.

Licensing – Haynie & Company and key engagement personnel are properly licensed in Arizona. No disciplinary actions have been taken and none is pending against the firm or any member of the firm during the past five years by a state regulatory agency or professional organization. All professional staff are current with their licenses and continuing professional education.

Independence – Haynie & Company and its personnel are independent of Summit Fire & Medical District, as defined by the U.S. General Accounting Office’s *Government Auditing Standards*.

Quality Control – Haynie & Company meets the external quality control review requirements contained in the current U.S. General Accounting Office’s *Government Auditing Standards*. A copy of our firm’s most recent Peer Review Report, issued on January 6, 2017, is included as Attachment B. The firm is not currently involved in any court proceedings.

Haynie & Company has not had any contracts terminated during the past five years nor do we have a record of substandard work. Further, there have been no judgements, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of our organization.

Engagement Team

Our audit engagement team would consist of the following key individuals, with additional experienced staff included as necessary. Below is information on the experience and expertise of these key individuals.



Ty Holman, CPA – Lead Audit Partner

Ty is a graduate of Brigham Young University (BS – Accountancy) and Mesa State College (AA – Business Administration). He is a member of the American Institute of Certified Public Accountants (AICPA), and the Colorado Society of Certified Public Accountants (CSCPA). Ty worked for several years at Ernst & Young and Great-West Life and Annuity in Denver, Colorado prior to joining Haynie & Company in 2008. He has experience in a variety of areas, including governmental, not-for-profit, HUD, Single Audit, SEC, broker/dealers, peer reviews and private clients in a number of industries. Ty's clients come from a variety of industries including special districts, real estate, financial services, technology, professional services, hospitality, mining, cities, and not-for-profit entities. Ty has worked on many audits of governmental organizations, including those with Single Audit requirements, and has received well over 80 total hours of continuing education in the past two years, including over 24 hours of government and non-profit training.



Dave Cosper, CPA – Consulting Audit Partner

Dave Cosper, CPA, has been in public practice for over 35 years and joined Haynie & Company in 2019. He is a graduate of Northern Arizona University with Bachelor of Science and Master of Business Administration degrees in Accounting. Dave is a member of the American Institute of Certified Public Accountants (AICPA), the Arizona Society of CPAs (ASCPA) and the Institute of Internal Auditors (IIA). Prior to joining Haynie & Company, Dave was the managing partner of Guest, Schutte & Cosper, CPAs, a large local firm in Flagstaff, AZ, for over 30 years. Dave's areas of expertise include audits and reviews of for-profit and non-profit organizations, and tax planning and consulting for corporate, partnership and individual clients. He works with clients in a variety of industries including non-profit, real estate, professional services, agriculture, healthcare, construction and auto dealerships.

**Christine McLeod, CPA –Audit Senior Manager**

Christine graduated from the University of Mississippi Patterson School Of Accountancy with a Bachelor of Accountancy. She is a member of the American Institute of Certified Public Accountants (AICPA), and the Colorado Society of Certified Public Accountants (CSCPA). Christine worked with Arthur Andersen and Co. in Dallas, Texas, as operations manager at Intellicall, Inc. in Carrollton, Texas, and as manager of St. Mary's Federal Credit Union in Littleton, CO. Christine also managed her own private practice providing accounting services to a number of small clients in various industries. In 2013, she joined Haynie & Company. Christine has experience in a variety of areas, including SEC, governmental, not-for-profit, special districts, pension plans, hospitality, financial services, and small-business accounting.

Continuing Education – All professional staff assigned to this engagement receive regular training in areas specific to this type of audit. They are current with their continuing professional education requirements, including relevant training on significant recent GASB pronouncements.

Haynie & Company has traditionally experienced below average turnover in our industry. We are committed to maintaining the continuity of the audit team on the District's engagement for the duration of the audit. We feel strongly regarding the importance of staff continuity, especially at the partner and manager level, and commit to your organization our goal to maintain the same personnel on the audit.

In the event a member of the audit team is unable to perform auditing services for the District, we will replace that team member with someone of similar qualifications. Any changes to the personnel assigned to your audit would be properly licensed and the replacement's qualifications would be provided to the District. Replacement personnel would be subject to approval by the District after any investigation deemed necessary.

Audit Approach

Haynie & Company has developed an approach for maximum audit effectiveness and efficiency that focuses on understanding the entity's operations and the risks it faces. In addition to understanding the accounting system and records of the entity, we focus on the objectives of the entity's management and the techniques used by management to evaluate operations in designing our audits. By using all our assets, as well as tapping into the understanding of our clients, we will perform efficient audits and provide effective strategies and recommendations to improve the operations of the entity. Our approach demonstrates our depth of experience and understanding of development and management activities, as well as reporting requirements.

Among the benefits you can expect from our audit approach are:

- A **well-planned, well-controlled** audit that employs communication and cooperation with our client's staff to produce a high-quality, efficient audit.
- An **insightful** presentation to the audit committee that focuses on significant issues with reasonable recommendations. This presentation will include any significant compliance or controls issues, along with other matters that may not be related to compliance or controls, such as, suggestions for improved efficiencies.
- An **innovative** style in which our partners, managers and staff will be involved year-round, actively seeking and communicating ways to help enhance the audit process and deepen our understanding of the District.

Our audit approach is typically divided into three phases: planning, year-end fieldwork, and reporting.

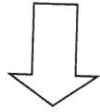
- **Planning** – In our view, the planning phase is a continuous process stretching from the initial planning and scheduling to the final issuance of the report, as the exact nature, timing and extent of our testing is constantly refined based on results from our testing and additional information we learn.
- **Year-end fieldwork** – This phase entails the bulk of our testing of financial statement account balances. We would plan to be on-site for the majority of this phase of the audit.
- **Reporting** – The auditor's reports are reviewed with management. Upon approval by management, final versions of the reports are issued. The report draft would be available for the board of directors to review well in advance of required reporting deadlines.

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The chart below illustrates our audit process.

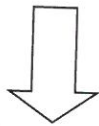
Planning

- Client acceptance
- Identify risks
- Identify key processes and transactions
- Determine materiality



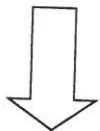
Understand the Entity

- Review policies and procedures
- Review internal control documentation
- Perform walkthroughs of key processes
- Interview client personnel
- Review prior-year and interim financial data
- Review preliminary financial data



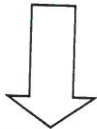
Develop Audit Approach

- Develop targeted audit procedures
- Determine sampling plan for testing
- Send 3rd party confirmations
- Coordinate audit fieldwork with management



Audit Fieldwork

- Fieldwork
- Substantive testing
- Inquiries
- Analytical testing
- Review of audit results with management



Reporting

- Review draft financial statements
- Review schedule of expenditures of federal awards
- Issue final opinions
- Meet with audit committee or board of directors

Haynie & Company's approach to audits of governmental entities is a highly tailored adaptation of our basic risk-based audit approach. These modifications serve two purposes: they streamline the audit procedures to make us more efficient; and, more importantly, they focus the audit procedures to make us more effective.

Substantive Testing – Haynie & Company's typical planned methods with respect to substantive procedures will include:

- An understanding of the District's internal control structure will be obtained through a combination of interviews with personnel, questionnaires, and walk-through procedures to confirm that the understanding is accurate. We will determine the laws and regulations that are applicable to the District through training in Government Auditing Standards and auditing of governmental entities.
- Based on our risk assessments, we will perform tests of financial statement account balances. This will include testing of source documents and confirmation of information with vendors and other third parties. Additionally, we will use various analytical procedures to identify potential errors in the accounting records to test. Among these procedures are comparing account balances to the prior year and to budgets, and scanning the general ledger for large or unusual items.
- Concluding the audit includes review of legal letters, workpaper review, financial statement review and review of draft reports with management.

Technology – Haynie & Company focuses on cutting edge technology as a differentiator that allows us to streamline the audit process, be responsive to client needs, and back up all work papers. We utilize two robust systems to accomplish this:

- *ProSystem fx Engagement* is our engagement document management software that is basically an electronic binder to house and organize our audit documentation. This software allows the engagement team to easily collaborate with team members and clients.
- *Suralink* is a web-based audit management application that maintains all paper and electronic files in a secure, off-site data center, allowing for convenient, 24/7 access from any location. Haynie & Company professionals and client personnel can access all documents quickly and easily, which results in increased efficiency and quick response times for client requests. Suralink also functions as an open items list that can be accessed and maintained by the District and the audit team.

Financial Statement Preparation and Review – Haynie & Company views the financial statements and our reports as the finished product of the audit process, and as such reflects the culmination of client and our work. With this view in mind, we have established a proven process for ensuring the highest quality financial statements are produced. The key to this is a robust set of procedures that utilize our experience and knowledge.

- *Training* – The basis for our technical review is the expertise of our engagement team. All of our key reviewers are CPAs who receive not only required continuing education but also targeted training in areas specific to governmental accounting and audit.
- *Tie-Out Procedures* – One of our initial steps in the review process is to complete a thorough tie-out of all financial and other information included in the financial statements to account balances and other supporting documentation. This step ensures that all data is properly presented and agrees to supporting records. Additionally, we utilize the most up-to-date governmental reporting checklists to make sure the financial statements are properly presented.
- *Supervisory Review* – All drafts throughout the reporting process are initially reviewed by managers and partners that were directly involved with the audit. This allows for the knowledge gained during the audit process to be utilized to ensure proper presentation and accuracy. The financial statements are reviewed for technical accuracy and overall readability.

Use of District Personnel – We use a risk-based approach and sampling procedures, and we customize and tailor our audit programs toward the financial statement assertions with respect to each account and business cycle. We utilize on-line audit programs and customize the sample sizes and audit approach utilizing our audit program tools for each client.

We require the requisite data and information in support of the general ledger account balances including: general ledgers and trial balances, detailed general ledger reports, lead schedules and work paper retrieval and refiling of documents based on pre-submitted lists, preparation of confirmations and other required letters. We rely heavily on the subsidiary schedules and information that you produce in the normal course of business to the extent possible, rather than require that you reconfigure and reformat data to our preferred format.

We generally provide an audit request list at least one month in advance of our anticipated interim and year-end fieldwork. This will allow you sufficient time to prepare the required schedules and to discuss any questions or concerns with the audit team.

Our firm recognizes that we are in a personal service industry and accordingly, are committed to the development of appropriate relationships with our clients. We understand that proper client service is based upon mutual trust and confidence. We maintain private lines to our key people so that our clients can always gain access to them. You will always have priority regarding access to our professional staff. We will communicate via telephone and email whenever an issue arises that requires discussion. This policy has resulted in mutually rewarding and lasting relationships with our clients.

Project Schedule

Haynie & Company is flexible in the timing of our work and are happy to coordinate to best fit the District's needs. We are committed to providing the highest level of independent auditing services each year. Because of our regional size, we have the necessary staff to cover any contingency that might arise. Summit Fire & Medical District would be a welcome addition to the Flagstaff office.

Task	Tentative Date
Planning meeting with management	June 2020
Audit fieldwork	July/August 2020
Wrap-up and discussion of draft financial statements with management	September 2020
Final audit report issued and presented to the Board of Directors	October 2020

If any issues arise during the audit that could delay or compromise the completion of the audit beyond the agreed-upon dates, Haynie & Company will immediately notify the District's management and work with them to resolve the issues as quickly as possible. We do not anticipate any audit problems.

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References

Haynie & Company brings a wealth of experience to this governmental audit. Similar engagements with other entities performed in the last three years who can serve as references are:

Client	Date	Scope of Work	Contact Name	Phone
Mountain View Fire Protection District	2018	Audit and financial statement prep	Tonya Olson	303-772-0710
Olathe Fire Protection District	2016-2018	Audit and financial statement prep	Christine Gray	970-323-6234
Genesee Fire Protection District	2017-2018	Audit and financial statement prep	Christina Shea	303-526-4266

The following client received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year:

Highlands Ranch Metropolitan District
 Centennial Water & Sanitation District
 Durango Fire Protection District
 Plum Creek Water Reclamation Authority
 City of Grand Junction
 City of Brighton

Please see Attachment A for a list of our current governmental audit clients.

Insurance Information

Haynie & Company carries professional liability insurance through Navigators Insurance Company with a current limit of \$2,000,000 per claim. Our Workers Compensation and Employers Liability Policy is through The Hartford and has a limit of \$1,000,000 per occurrence. Our Commercial Liability policy also has a limit of \$1,000,000 per occurrence and Summit Fire & Medical District can be added as an additional insured, if necessary.

Conclusion

Thank you for the opportunity to present Haynie & Company and the services that we can provide. We understand that you have many options and hope that through this proposal you can see those areas that distinguish us from others within the industry. We pride ourselves on good communication, highly-skilled professionals and providing exceptional service. Please feel free to

January 24, 2020

SUMMIT FIRE & MEDICAL DISTRICT

call Ty Holman at 303-734-4800 or e-mail him at TyH@HaynieCPAs.com with any questions you may have. If you choose to work with us, you would be an important and valued client.

ATTACHMENT A
CURRENT GOVERNMENTAL AUDIT CLIENTS

Client Name	Dates of the Audit
9th Avenue Metropolitan District No. 1	2018
9th Avenue Metropolitan District No. 2	2018
Adams County Communication Center	2015 - 2018
Animas La-Plata Water Conservancy District	2012 - 2018
Arista Metropolitan District	2009 - 2018
Aspen Park Metropolitan District	2010 - 2018
Bancroft-Clover Water and Sanitation District	2011 - 2018
Base Village Metropolitan District No. 2	2017 - 2018
Bay City Gas Company	2017 - 2018
Blue Lake Metropolitan District No. 1	2016 - 2018
Blue Lake Metropolitan District No. 2	2016 - 2018
Blue Mountain Water District	2015 - 2018
BNC Metropolitan District No. 1	2006 - 2018
Brighton Housing Authority	2018
Buffalo Highlands Metropolitan District	2018
CCP Metropolitan District No. 3	2018
Centennial Water & Sanitation District*	2010 - 2018
Chatfield South Water District	2002 - 2018
Cherry Creek Valley Water and Sanitation District	2005 - 2018
City of Brady	2013 - 2018
City of Brighton*	2018
City of Castle Pines	2014 - 2018
City of Grand Junction*	2015 - 2018
City of Sunset Valley	2013 - 2018
City of Victor	2012 - 2018
CitySet Metropolitan District No. 2	2012 - 2018
Colorado River Fire Rescue Protection District	2017 - 2018
Cross Creek Metropolitan District	2012 - 2018
Cumberland Green Metropolitan District	2007 - 2018
Dancing Willows	2015 - 2018
Dominion Water & Sanitation District	2015 - 2018
Durango Fire Protection District*	2008 - 2018
Eagle Meadow Metropolitan District	2015 - 2018
Encore on 34 Metropolitan District No. 1	2018
Encore on 34 Metropolitan District No. 2	2018
Erie Farm Metropolitan District	2015 - 2018
Forest Hills Metropolitan District	2011 - 2018
Fountain Mutual Metropolitan District	2018
Fronterra Village Metropolitan District	2002 - 2018
Fronterra Village Metropolitan District No. 2	2002 - 2018
Front Range Fire Rescue Authority	2016 - 2018
Fruitdale Sanitation District	2015 - 2018
Genesee Fire Protection District	2016 - 2018
Green Valley Ranch Metropolitan District	2002 - 2018
Hartsel Fire Protection District	2016 - 2018
Highland Estates Metropolitan District	2018
Highland Rescue Team Ambulance District	2017 - 2018
Highlands Ranch Metropolitan District*	2010 - 2018
Horse Creek Metropolitan District	2015 - 2018
Inspiration Metropolitan District	2017 - 2018
Jefferson Parkway Public Highway Authority	2008 - 2018
Johnstown Plaza Metropolitan District	2016 - 2018

* Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year

ATTACHMENT A (continued)
CURRENT GOVERNMENTAL AUDIT CLIENTS

Client Name	Dates of the Audit
Johnstown Fire Protection District	2016 - 2018
Ken Caryl Ranch Water and Sanitation District	2000 - 2018
Lambertson Lakes Metropolitan District	2007 - 2018
Lewis Pointe Metropolitan District	2015 - 2018
Liberty Mead Metropolitan District	2016 - 2018
Mansfield Heights Water & Sanitation District	2014 - 2018
McKay Landing Metropolitan District No. 2	2002 - 2018
Milliken Fire Protection District	2016 - 2018
Mountain Shadows	2015 - 2018
Mountain View Fire Protection District	2018
North Holly Metropolitan District	2018
North Pecos Water & Sanitation District	2017 - 2018
North Range Metropolitan District No. 1	2012 - 2018
North Range Metropolitan District No. 2	2012 - 2018
North Table Mountain Water & Sanitation District	2015 - 2018
North Washington Street Water & Sanitation District	2013 - 2018
Northern Commerce Metropolitan District	2015 - 2018
Nueces River Authority	2017 - 2018
Olathe Fire Protection District	2016 - 2018
Park Meadows Metropolitan District	2002 - 2018
Plum Creek Water Reclamation Authority*	2012 - 2018
Poudre Tech Metropolitan District	2014 - 2018
Prosper Coordinating Metropolitan District	2017 - 2018
Prosper Coordinating Metropolitan District No. 4	2017 - 2018
Pueblo Urban Renewal Authority	2014 - 2018
Raindance Metropolitan District No. 1	2017 - 2018
Raindance Metropolitan District No. 2	2017 - 2018
Rendezvous Metropolitan District No. 4	2018
Reunion Metropolitan District	2012 - 2018
Saddler Ridge Metropolitan District	2017 - 2018
San Antonio Municipal District No. 1	2006 - 2018
San Juan Basin Public Health	2012 - 2018
Sky Ranch Community Authority Board	2018
Smoky Hill Metropolitan District	2002 - 2018
SMPG Metropolitan District	2017 - 2018
South Sheridan Water & Sanitation District	2014 - 2018
South Sloan's Lake Metropolitan District No. 1	2016 - 2018
South Sloan's Lake Metropolitan District No. 2	2016 - 2018
Southgate Sanitation District	2014 - 2018
Southgate Water District	2014 - 2018
Southwest Colorado Council of Governments	2017 - 2018
Southwestern Water Conservation District	2011 - 2018
Sterling Ranch Colorado Metropolitan District No. 3	2017 - 2018
Sterling Ranch Community Authority Board	2015 - 2018
Tamarron Metropolitan District	2009 - 2018
The Brands Metropolitan District No. 1	2017 - 2018
The Brands Metropolitan District No. 4	2017 - 2018
Timbers Metropolitan District	2018
Town of Deer Trail	2014 - 2018
Town of Larkspur	2015 - 2018
Town of Limon	2009 - 2018
Twin Peaks Metropolitan District	2016 - 2018

* Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year

ATTACHMENT A (continued)
CURRENT GOVERNMENTAL AUDIT CLIENTS

Client Name	Dates of the Audit
Water Valley Metropolitan District No. 1	2014 - 2018
Water Valley Metropolitan District No. 2	2014 - 2018
Wildwing Metropolitan District No. 1	2018
Wildwing Metropolitan District No. 5	2018
York Street Metropolitan District	2017 - 2018

* Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year

ATTACHMENT B
PEER REVIEW REPORT

This review included a review of specific government engagements.



System Review Report

To the Partners of Haynie & Company and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Haynie & Company (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2016. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and examination of service organizations [Service Organizations Control (SOC) 1 engagement].

In our opinion, the system of quality control for the accounting and auditing practice of Haynie & Company applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2016 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*. Haynie & Company has received a peer review rating of *pass*.

KerberRose SC
KerberRose SC
January 6, 2017



COST PROPOSAL



SUMMIT FIRE & MEDICAL DISTRICT

Professional Audit Services

For the Years Ending June 30, 2020 – 2022

Proposed Fees

We believe our fees are competitive and reflect our desire to be of service to you. We continually strive to keep our fees at the lowest level consistent with the highest professional standards and your requirements for timely services. We will work closely with your personnel and anticipate their active participation in the areas where they can contribute to the audit effort and minimize our fees.

These fees include all out-of-pocket expenses such as travel, report printing, postage, etc. We do not charge additional fees for general accounting and audit inquiries throughout the year. If additional accounting services are needed or desired, such work would be performed at our standard hourly rates, and approval would be obtained before proceeding with the work.

The fees quoted are with the understanding of cooperation from your staff in completing the information requested in our client organizer.

Total All-Inclusive Maximum Price for the Financial statement audit for the year ending June 30, 2020	\$ 15,000
Total All-Inclusive Maximum Price for the Financial statement audit for the year ending June 30, 2021	\$ 15,500
Total All-Inclusive Maximum Price for the Financial statement audit for the year ending June 30, 2022	\$ 16,000

If additional accounting services are needed or desired, such work would be performed at our standard hourly rates and approval would be obtained before proceeding with the work.

Standard and Quoted Hourly Rates

	Standard Hourly Rates
Partners	\$300 - \$400
Managers	\$170 - \$200
Supervisory Staff/Seniors	\$120 - \$150
Staff	\$100 - \$120



Summit Fire and Medical District

Proposal for
Auditing Services



FLAGSTAFF / PHOENIX / TUCSON

HeinfeldMeech.com

TITLE PAGE

Subject	Auditing Services	
Firm Name	Heinfeld, Meech & Co., P.C.	
Firm Addresses	10120 N. Oracle Rd. Tucson, AZ 85704	751 E. Pine Knoll Dr., Ste 1201 Flagstaff, AZ 86001
Phone Numbers	(520) 742-2611	(928) 774-4201
Website	heinfeldmeech.com	
E-mail Address	info@heinfeldmeech.com	
Bid Contacts	Diane Bradley, Partner Michael L. Lauzon, CPA, MBA	
Bid Contact Phone	(520) 903-6867 (928) 556-5271	
Bid Contact E-mails	diane.bradley@heinfeldmeech.com michael.lauzon@heinfeldmeech.com	
Date Submitted	February 3, 2020 at 12:00 p.m. (MST)	

This proposal is effective (non-rescindable) for 90 days.

February 3, 2020

Summit Fire and Medical District
Attention: SFMD Fire Board
8095 Koch Field Road
Flagstaff, AZ 86004

We are pleased to have this opportunity to present a proposal for auditing services to Summit Fire and Medical District (District). As a firm specializing in the governmental and non-profit industries, this engagement will be similar to financial statement and compliance audits performed by HeinfeldMeech since 1986. Our firm is an industry leader in Arizona, currently providing assurance services to 185 governmental entities in the State. The depth and breadth of our experience with local governments, including special-taxing districts, assures you that we will be able to provide the requested audit services by the District's deadlines while being a valuable resource for accounting matters throughout the year.

We believe that the following attributes are the most important reasons that you should select our firm as the District's independent auditor.

- ✓ **Providing National Expertise on the Local Level.** While HeinfeldMeech is a local Arizona firm, we are also recognized as a national leader in the governmental accounting industry. We frequently called upon by industry organizations such as the American Institute of Certified Public Accountants, Arizona Society of Certified Public Accountants, Government Finance Officers Association, and Association of Government Accountants to serve on committees or provide presentations at conferences. This extensive involvement means that our team stays current on recent and upcoming changes in accounting and auditing standards affecting your organization.
- ✓ **Dedicated to Providing Best Practices.** We seek out opportunities to learn about our clients' operations and objectives so that we may identify ways to provide assistance on financial reporting and operational matters. The assigned engagement supervisors will be the primary contacts for any questions; however other senior members of our firm are available to provide technical assistance as needed. Our commitment to assisting local governments also led us to develop an annual conference that addresses important accounting, compliance and operational topics for local governments. If the District requires more extensive assistance, our full-time consulting division also provides a range of services specifically designed to address the needs of governments.
- ✓ **Governmental Expertise.** Due to our extensive history performing governmental audits, our firm has the expertise required to perform this engagement for the District. We also are registered with the AICPA Governmental Audit Quality Center, demonstrating our commitment to the highest standards of quality in governmental and Uniform Guidance audits.

FIRM QUALIFICATIONS AND EXPERIENCE

Heinfeld, Meech & Co., P.C. is a properly licensed Arizona certified public accounting firm (#463) and is a member firm of the American Institute of Certified Public Accountants. Nine firm partners and 16 other professional staff members are certified public accountants licensed in Arizona.

Founded in 1986, we specialize in providing auditing and consulting services to local governmental and non-profit entities. Our leadership in industry programs, employee development, financial reporting excellence and quality control demonstrate our focus on governmental accounting and our commitment to keeping our clients and our own professionals informed about significant developments in the industry.



The firm's staff totals 54 with offices in Flagstaff, Phoenix and Tucson. Our entire client service team is dedicated to working with Arizona local governments and non-profits. Because of this specialization, we can assure you that the District will receive high-quality, local service throughout the engagement. HeinfeldMeech's staffing currently includes the following categories:

Partners	11	Staff Associates	13
Managers	8	Audit Interns	3
In-Charge Accountants	13	Administrative	6

Governmental Services Leadership

HeinfeldMeech is an industry leader for governmental audit services in the State of Arizona, currently providing assurance services to over 185 governmental entities. Our firm is a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center (GAQC), which is committed to the highest standards of quality in governmental audits. As a national community of CPA firms, this membership provides our team with access to best practices and tools that help ensure the quality of our governmental audits while providing the up-to-date information needed to serve our clients.



As HeinfeldMeech primarily provides services to governmental entities, we commit significant resources to training our professional staff on governmental reporting standards and assisting our clients with the implementation of new reporting standards. This includes the participation by two of our partners on national AICPA committees. Participation on these committees also provides HeinfeldMeech with pre-issuance access and input to changes in GASB financial report requirements and audit methodology techniques.

Our firm is also a leading expert in this area and has been asked to conduct numerous trainings on changes to government accounting and auditing standards including those on the pension and OPEB accounting and reporting requirements, Uniform Guidance, auditing standards, audit quality and Government Auditing Standards.

Our exclusive focus on the governmental and nonprofit industries provides you with the security that serving these industries is our first priority, as we have no commercial, for-profit, or tax clients that demand our time or resources. Our focus on the public sector also ensures you that the assigned audit team will be knowledgeable, experienced and qualified in these industries.

Outside Presentations

We also frequently asked to share our expertise as presenters at conferences and trainings for organizations such as GFOAz, AGA, AICPA, and ASCPA. Our recent and upcoming presentations include:

- Remote Auditing* (AASBO 2020 Winter Conference)
- Connecting the Dots and Drawing the Lines: When Personal Interest Gets Public Officers in Trouble* (AASBO 2020 Vendor/Buyer Conference)
- Internal Control over Compliance* (AICPA Governmental & Not-for-Profit Training Program, October 2019)
- Conflict of Interest – Does Your Staff Fully Understand?* (ASBOI 2019 Annual Meeting & Expo)
- Lease or Buy: GASB Statement 87 Implementing the New Standard for Leases* (ASBOI 2019 Annual Meeting & Expo)
- Presenting to Governing Bodies* (AICPA 2019 Governmental Accounting & Auditing Update Conference)
- Proactive Measures to Fight Fraud* (ASCPA Northern Arizona Chapter Meeting, August 2019)
- Common Single Audit Findings & Exceptions* (AICPA 2019 Not-for-Profit Industry Conference)
- Yellow Book GASB and GAS Update* (CalCPA 2019 School Districts Conference)
- Capital Assets through the Eyes of an Auditor* (GFOAz 2019 Spring Training)
- What is a Single Audit? A Basic Background & Overview* (AICPA Single Audit Fundamentals Series Webinar, November 2018)
- The Changing Audit Profession* (ASCPA Northern Arizona Chapter Meeting, September 2018)
- OPEB – The Time is Now!* (AICPA 2018 National Governmental Accounting and Auditing Update)
- From Risk Assessment to Analyzing Data – Key Fraud Detection Tools* (ASCPA 2018 Governmental Accounting Conference)
- Fund Accounting Overview* (GFOAz Training, January 2018)
- Revenue and Expenditure Recognition in the Governmental Fund Financial Statements* (GFOAz Training, January 2018)
- Accounting for Other Areas in the Governmental Fund Financial Statements* (GFOAz Training, January 2018)
- Accounting and Auditing Standards: What's Happening?* (Association of Local Government Auditors Phoenix Regional Training, September 2017)

Michael Lauzon
Continuing Professional Education - 2017-2019

<i>Date</i>	<i>Class</i>	<i>Sponsor</i>	<i>Type</i>	<i>Total Hours</i>	<i>Gov. Hours</i>
1/13/2017	2017 Technical Updates Training	Heinfeld, Meech & Co., P.C.	Live Seminar	5.5	4
2/3/2017	Governmental Accounting Conference	Arizona Society of Certified Public Accountants (ASCPA)	Live Seminar	8	8
4/26/2017	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	7	7
4/26/2017	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	1	
5/12/2017	2017 Grant School Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	13	8.5
5/18/2017	Professional Ethics Update for Arizona CPAs	ASCPA	Live Seminar	4	
5/18/2017	Training Day	Heinfeld, Meech & Co., P.C.	Live Seminar	3	2
5/31/2017	16th Annual Client Conference for School Districts	Heinfeld, Meech & Co., P.C.	Live Seminar	5	4
1/12/2018	January Training Day	Heinfeld, Meech & Co., P.C.	Live Seminar	5	1
1/18/2018	2018 Local and State Governmental Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	5	2
2/2/2018	Governmental Accounting Conference	ASCPA	Live Seminar	8	8
3/21/2018	IDEA Tips, Tricks & Procedures	Heinfeld, Meech & Co., P.C.	Live Seminar	5.5	
4/25/2018	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	8	0.5
5/11/2018	2018 Grant School Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	6	
6/13/2018	17th Annual Client Conference for School Districts	Heinfeld, Meech & Co., P.C.	Live Seminar	5	4.5
9/7/2018	Firm Day	Heinfeld, Meech & Co., P.C.	Live Seminar	3	1
11/19/2018	Pivot Table Training	Heinfeld, Meech & Co., P.C.	Live Seminar	1	
1/11/2019	January Training Day	Heinfeld, Meech & Co., P.C.	Live Seminar	6	3
2/8/2019	Governmental Accounting Conference	ASCPA	Live Seminar	8	8
4/12/2019	Professional Ethics Update for Arizona CPAs	ASCPA	Live Seminar	4	
4/24/2019	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	8	1
4/25/2019	Staying Positive Through Unprecedented Change	Heinfeld, Meech & Co., P.C.	Live Seminar	3	
5/10/2019	2019 Grant School Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	13	5
5/22/2019	GFOA 113th Annual Conference	Government Finance Officers Association	Live Seminar	10	4.5
6/12/2019	18th Annual Client Conference for School Districts	Heinfeld, Meech & Co., P.C.	Live Seminar	5	5
6/13/2019	ASCPA Professional Issues Update	ASCPA	Live Seminar	1	
7/20/2019	AASBO Summer Conference	Arizona Association of School Business Officials (AASBO)	Live Seminar	12	12
8/15/2019	Proactive Measures to Fight Fraud	ASCPA	Live Seminar	1	
12/12/2019	Form 990: Tips & Tricks for Effective Preparation	ASCPA	Live Seminar	1	
TOTAL:				165	89

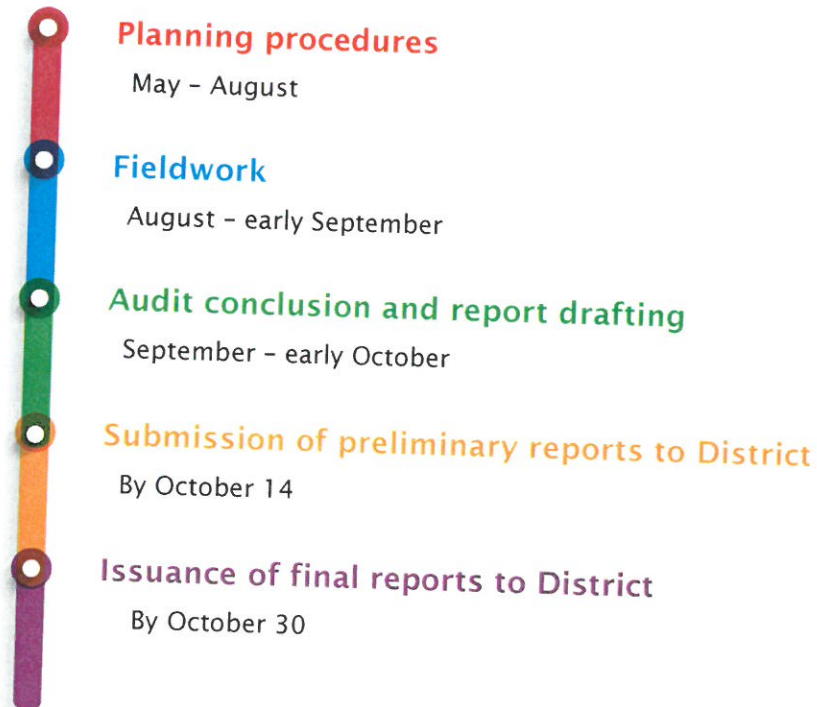
James Shankland

Continuing Professional Education - 2017-2019

Date	Class	Sponsor	Type	Total Hours	Gov. Hours
1/13/2017	2017 Technical Updates Training	Heinfeld, Meech & Co., P.C.	Live Seminar	5.5	4
4/26/2017	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	8	7
4/26/2017	Tailoring Your Communication Approach	Heinfeld, Meech & Co., P.C.	Teaching (CE Presenter)	1	
5/12/2017	2017 Grant School Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	13	8.5
5/18/2017	Professional Ethics Update for Arizona CPAs	Arizona Society of Certified Public Accountants (ASCPA)	Live Seminar	4	
5/18/2017	Training Day	Heinfeld, Meech & Co., P.C.	Live Seminar	3	2
5/31/2017	16th Annual Client Conference for School Districts	Heinfeld, Meech & Co., P.C.	Live Seminar	5	4
7/20/2017	ASCPA Professional Issues Update	ASCPA	Live Seminar	1	
8/8/2017	Governmental Accounting and Auditing Update Conference	American Institute of Certified Public Accountants (AICPA)	Live Seminar	18	15.5
9/8/2017	Audit Procedure Updates	Heinfeld, Meech & Co., P.C.	Live Seminar	1.5	
9/8/2017	Motivational Leadership	Heinfeld, Meech & Co., P.C.	Live Seminar	1.5	
1/12/2018	January Training Day	Heinfeld, Meech & Co., P.C.	Live Seminar	5	1
3/21/2018	IDEA Tips, Tricks & Procedures	Heinfeld, Meech & Co., P.C.	Live Seminar	5.5	
4/25/2018	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	8	0.5
5/11/2018	2018 Grant School Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	12.5	5.5
6/1/2018	Leadership Day 2018	ASCPA	Live Seminar	4	
6/21/2018	ASCPA Professional Issues Update	ASCPA	Live Seminar	1	
6/26/2018	Not-for-Profit Conference	ASCPA	Live Seminar	8	
9/7/2018	Firm Day	Heinfeld, Meech & Co., P.C.	Live Seminar	3	1
10/25/2018	Working with Clients Affected by Cognitive Decline	ASCPA	Live Seminar	1	
11/19/2018	Pivot Table Training	Heinfeld, Meech & Co., P.C.	Live Seminar	1	
1/11/2019	January Training Day	Heinfeld, Meech & Co., P.C.	Live Seminar	6	3
1/17/2019	2019 Local and State Governmental Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	4.5	2.5
4/12/2019	Professional Ethics Update for Arizona CPAs	ASCPA	Live Seminar	4	
4/24/2019	Annual Working Paper Updates and Inspection Training	Heinfeld, Meech & Co., P.C.	Live Seminar	7.5	1
4/25/2019	Staying Positive Through Unprecedented Change	Heinfeld, Meech & Co., P.C.	Live Seminar	3	
5/10/2019	2019 Grant School Conference	Heinfeld, Meech & Co., P.C.	Live Seminar	13	5
6/7/2019	Leadership Day 2019	ASCPA	Live Seminar	4	
6/12/2019	18th Annual Client Conference for School Districts	Heinfeld, Meech & Co., P.C.	Live Seminar	5	5
6/13/2019	ASCPA Professional Issues Update	ASCPA	Live Seminar	1	
9/6/2019	Firm Day	Heinfeld, Meech & Co., P.C.	Live Seminar	2	
12/12/2019	Form 990: Tips and Tricks for Effective Preparation	ASCPA	Live Seminar	1	
TOTAL:				161.5	65.5

AUDIT SCHEDULE

Our firm agrees to meet the time constraints and reporting deadline requirements specified in the District's Request for Proposals. Below is an estimated timeline for the first engagement year. Upon award of the contract, exact fieldwork dates will be determined in discussions between the HeinfeldMeech team and the District's audit liaison.



Audit Procedures

Certain core audit procedures will be performed at the District during scheduled fieldwork dates; however our firm also minimizes disruption for District operations by conducting audit procedures from our office when appropriate and practical. District management and staff should be available during any scheduled fieldwork dates for discussions and to provide requested materials.

- Perform tests of key operational controls, such as:
 - Payroll and related benefits
 - Disbursements and accounts payable
 - Capital asset additions and deletions
 - Cash receipts, including taxes and charges for services
- Develop and perform compliance tests for applicable compliance requirements
- Perform substantive procedures on the primary financial statement accounts
 - Cash and investments
 - Receivables, including interfund balances
 - Capital assets
 - Payables, including accounts payable and accrued wages and benefits
 - Long-term debt, including compensated absences, bonds, loans, notes, and capital leases
 - Net position liability and related accounts
 - Intergovernmental revenues, including grants and contributions
 - Tax revenues
 - Charges for services (governmental and proprietary)
 - Other sources/uses, including interfund transfers, debt proceeds, and capital contributions
 - Payroll and related benefit expenditures/expenses
 - Goods and services expenditures/expenses
 - Debt service expenditures
 - Data analytic procedures on various account balances
- Other necessary audit procedures, if applicable

Audit Conclusion

Audit conclusion procedures include the communication of the audit results to the District's management, quality control procedures over the audit, and drafting and final distribution of applicable audit reports.

- Perform final analytical review procedures
- Perform subsequent events review
- Perform exit conferences with District staff upon completion of audit
- Perform final review of working papers and audit programs
- Audit staff to draft applicable audit and compliance reports
- Engagement partner to review financial statements and audit reports
- Secondary partner review of financial statements and key audit documentation, in accordance with firm policy
- Issuance of applicable audit communications
- Distribute final audit reports to applicable recipients



Our firm is committed to investing in the advances of auditing methodologies and have prioritized the use of technology-enabled data analytics. In order to most effectively achieve this objective, our firm's staff includes a full-time data analyst who holds a Master of Science in Business Analytics with advanced education in applied analytics and predictive modeling and predictive modeling and is a Certified IDEA Data Analyst. In addition to the expertise of our highly qualified audit team members, our Data Analyst will assist in performing the data analytics audit procedures described above.

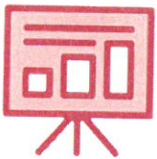
Customer Service Philosophy

The HeinfeldMeech approach to audit engagements has always been based upon a foundation of superior client service. To ensure that our teams are providing the best service possible, we request "report cards" at the end of each engagement year, asking our clients to rate their satisfaction. All client report cards are reviewed by the engagement partner and any concerns brought to our attention are addressed with the client immediately by either the engagement partner or our firm's managing partner.

Our firm's satisfaction ratings are consistently high as demonstrated by the scores summarized below that were received from our audit clients within the past year.



Our working relationships also rely upon open and regular communication with our clients and we recognize that your time is valuable and you often need assistance quickly. Our goal is to respond to all client questions within one workday whenever feasible. If your audit team happens to be unavailable, the District also may request assistance from the other members of our firm. Since all members of our audit and consulting teams work exclusively with governmental and non-profit agencies, you know that you will receive knowledgeable assistance at any time throughout the year.



As part of our dedication to high-quality client service, HeinfeldMeech will provide critical solutions and best practices throughout the audit and afterwards. Our commitment to providing resources to clients led to our annual conference on issues relevant to local governments, as well as other accounting and compliance trainings on a regular basis. As a client of the firm, the District will receive a discount to attend these events. In addition to live trainings, our firm regularly publishes blog articles on accounting and management topics for governmental and non-profit audiences (<http://bit.ly/HMarticles>).

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

August 16, 2018

To the Shareholders of Heinfeld, Meech & Co., P. C. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P. C. (the firm) in effect for the year ended May 31, 2018. 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*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

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 Heinfeld, Meech & Co., P. C. in effect for the year ended May 31, 2018, 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*. Heinfeld, Meech & Co., P. C. has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

EXHIBITS

1. Client Letters



MINGUS UNION HIGH SCHOOL DISTRICT # 4
1801 East Fir Street
Cottonwood, AZ 86326



March 20, 2018

To Whom It May Concern:

I have had the pleasure of working with Heinfeld Meech and Co. over the last two years at Sedona Oak-Creek JUSD and Mingus Union High School District. At both districts, I started work in the middle of an audit year; at Mingus Union the auditors arrived the first month of my employment; however, in both situations the auditing staff were gracious and patient in gathering information for the audit.

Heinfeld Meech staff are professional, thorough and extremely helpful. I enjoy the interaction and frequently learn new processes and procedures. Although they adhere to the audit requirements, I find them to be reasonable and accommodating when possible. On numerous occasions I have called or emailed for advice and always receive a quick response. District staff and I have attended a number of seminars presented by Heinfeld Meech and always found the presentations to be relevant and informative.

I would have no hesitation in recommending Heinfeld Meech for auditing or consulting services. Please do not hesitate to contact me if you would like to discuss this recommendation.

Sincerely,

Lynn C. Leonard
Finance Director
(928) 634-2941
lleonard@muhs.com

2. Sample Governmental Conference Agenda

Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency, and keeping the learning curve low. We are also flexible in exploring alternative solutions to non-mandatory rotation policies. In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments, prior to finalizing them. We have an adequate number of qualified staff members to provide The District with top-tier service throughout the term of the engagement.

With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and a positive work/life balance.

PROFESSIONAL FEES

Our professional fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

SCAAS understands the importance of providing our clients with value-added solutions. We propose to provide routine, proactive quarterly meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing, and how they should be handled. This level and frequency of interaction will no doubt enable SCAAS to help you tackle challenges as they arise and take full advantage of every opportunity that presents itself.

Professional Services	Fee
Audit of the District's basic (consolidated) financial statements for the year ending June 30, 2020	\$ 11,500
Subsequent Year Ending 2021	12,000
Subsequent Year Ending 2022	12,600
<i>Additional Services -</i>	
Partners & Managers	\$100 – 150 / hour
Associates	\$75 – 100 / hour

We have found, over the years, that our clients don't like fee surprises. Neither do we. We commit to you, as we do to all our clients, that:

- We will be available for brief, routine questions at no additional charge; a welcome investment in an on-going relationship;
- All travel expenses are billed at the Federal per diem rate for your area; we do not anticipate any travel or out of pocket expensed for this engagement.



Audit & Accounting
Solutions, LLC

www.scaasolutions.com



January 30, 2020

**Proposal to provide professional accounting,
assurance, and advisory services to:**

Summit Fire and Medical District

Prepared by:

Matthew E. Breecher, CPA

SC Audit & Accounting Solutions, LLC

1565 Plaza West Drive

Prescott, AZ 85303



Audit & Accounting
Solutions, LLC

January 30, 2020

Summit Fire and Medical District

Management, Directors, and Governing Board(s),

Thank you for the opportunity to propose our services to Summit Fire and Medical District (the "District"). We know there are many quality firms that could provide the attest and assurance services you are requesting; but we believe the difference in providers comes from the exchange of ideas and insights that accompany those services. Here at SC Audit & Accounting Solutions, LLC ("SCAAS"), we are passionate about serving non-profit organizations, and we provide a full range of services to our clients.

Our mission: Assurance in every aspect.

The enclosed proposal responds to your request for audit services for the fiscal year(s) ending June 30, 2020. We understand that the District desire to retain a service provider that can leverage a strong understanding of your industry, and who will work with you to grow and manage the profitability of your business. We understand that your organization is better served by retaining a service provider that serves government of similar size and complexity; and that has the skillset to build and execute efficiently, as relates to the core assurance services you need.

SCAAS is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we strive to assist you in:

- Assurance over systems, processes, accounting, financial reporting, and compliance,
- Improving compliance, stewardship and public accountability,
- Reducing risk, and
- Building sustainable value.

We are eager to work with you and welcome the chance to present our proposal to the entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information noted below.

Note: Specific items requested in the RFP are presented on page 10.

Sincerely,

Matthew E. Breecher, CPA

mbreecher@scaasolutions.com
Cell: (602) 638-6197

TABLE OF CONTENTS

Executive Summary	1
Our Understanding of Your Needs	1
Our Response – How We Can Meet Your Needs	1
Why should the District choose SCAAS?	1
Firm Overview	2
What makes us different?	2
Arizona offices	2
Understanding Your Industry	3
Government and nonprofit company experience	3
Our beliefs and approach	3
Cross industry experience	3
Similar engagements with other public interest and nonprofit entities	3
Other thought leadership and industry information	4
Broader Capabilities of SCAAS	4
Services Approach	5
Audit approach	7
Our audit is performed in five phases	7
Key experience of SCAAS' Team with Governmental Entities, and other items requested	10
Our Proposed Engagement Leadership Team	11
Roles and responsibilities	11
Continuity of service	12
Professional Fees	12
Fee considerations and basis for estimate	13

EXECUTIVE SUMMARY

Our Understanding of Your Needs

- **You would like a trustworthy advisor who understands your industry and business objectives** – The District is looking for an engaged service team that can provide insight to help your team to build on their success as an organization and provide the assurance it deserves.
- **A need for a service provider that has the infrastructure to support you in meeting your short-term, medium-term, and long-term business objectives** — it is more than just the assurance work, you're looking for broader capabilities to support your business. Responsiveness, open communication, flexibility, and reliability are key.
- **You need a team** — that supports you in meeting goals and objectives, works collaboratively to meet timelines, and helps to proactively identify risks and opportunities within the organization.

Our Response – How We Can Meet Your Needs

We understand your most important and relevant needs are:

- **A proposed team of professionals, carefully selected for compatibility with the District's needs and circumstances** — your service team will assist in aligning the financial, growth, execution, and leadership engines to maximize sustainable value. Due to our substantial, focused, experience within your industry, we have the ability to supplement and support your team through sharing our knowledge of best practices and information concerning emerging trends; making valuable connections within industry and utilizing the broader capabilities of the firm so synergistically that we become an extension of your business.
- **Special Purpose Governments** — SCAAS is one of the few professional services firms in Arizona that is focused on special purpose governments. We understand the public expectations for state and local governments.
- **Strong reputation, high quality service model** — with SCAAS, you are not only provided quality services, but a conduit to the emerging issues affecting you. We understand that consistent and timely communication is key to a successful relationship.
- **Efficiency** — our goal is to provide exceptional client service at the lowest possible cost. A well-planned and well-executed engagement by an experienced service team will minimize disruptions for your staff and enable timely completion of all deliverables.
- **Experience and continuity** — each engagement team member has experience in non-profit accounting, auditing, compliance and/or tax matters. We will commit all the necessary resources to provide quality client service. We have exceptional staff retention rates, all of which reduces strain on clients and their resources.
- **Fresh perspective** — by engaging SCAAS, the District will benefit from a deeper look at its operations, systems, and processes. We are confident that our industry experience will reveal new ideas, new approaches, and new opportunities that will help your business thrive.

Why should the District choose SCAAS?

Our interactions with you, and related entities, are designed to support your strategy, vision, and impact your success. At SCAAS, we develop honest, sincere relationships with our clients; expressing our genuine interest in their respective industries; investing heavily in our personnel resources.

FIRM OVERVIEW

SCAAS is a professional services firm delivering integrated advisory, outsourcing, and public accounting capabilities to help enhance our clients' enterprise value and assist them in growing and managing their related personal assets — all the way from startup to succession and beyond.

What makes us different?

We listen and help our clients find the right path. You can depend on SCAAS for several uncommon advantages:

Deep industry specialization

Our people are industry practitioners first and foremost. You will work with professionals who know you, your organization, and the education industry — and combine their knowledge with yours to make you stronger.

Seamless, integrated capabilities

We offer planning and guidance from startup through succession; with special attention to the needs of you and your organization's leaders. Our people are connected to a vast network of resources behind the scenes — seamlessly presented and delivered for you.

Premier resource for nonprofit and privately held companies

Privately held companies, and nonprofit organizations, contribute to the backbone of our economy. We place your purpose at the core of our strategic focus, because enabling your success means a better world for everyone.

Arizona offices

SCAAS' Arizona offices employ over 20 professional staff and provide a full range of accounting and consulting services, including audit, tax, consulting, business outsourcing, performance assessments, and information technology security consulting to multiple industries, including the following:

- Local Governments
- Public and Private Utilities
- Nonprofit (Tax Exempt) Organizations
- Privately held corporations
- Insurance
- Real Estate
- Manufacturing, distribution, and specialized industrial trades

UNDERSTANDING YOUR INDUSTRY

Government and nonprofit company experience

Public and private utilities, government, and nonprofit organizations are a pillar of our economy; and are more dynamic, and complex, than just about any other industry sector. We believe that to give sound financial, tax, or business advice, we need to understand those intricate industry dynamics so that our advice is focused on enterprise-wide, versus limited or localized, improvements. Professionals at SCAAS have provided assurance and advisory services to hundreds of public and private organizations.



Our beliefs and approach

We are passionate about improving the market position of our clients by helping them achieve their purpose. We provide *Audit and Accounting Solutions*. We work with boards, directors, and management to improve profitability, reduce risk, build business value, and plan for success. To be successful, we work to build a relationship with our clients that allows us to do the following:

- Articulate goals and opportunities
- Create lasting value
- Personalize the plan
- Prepare for transition

Our advice, whether delivered through a financial statement, tax return, or advisory service, will always focus on the primary goal of the owners we serve: building a valuable and sustainable business. In short, our goal is supporting and empowering your success and growth in whatever capacity is appropriate.

Cross industry experience

Whether it is developing processes for monthly revenue recognition, managing compliance risk, access to capital, or rapidly changing technology, knowledge of your industry is crucial to offering actionable solutions. We possess a comprehensive understanding of your challenges and can respond promptly and effectively to help meet them. SCAAS provides assurance, advisory, tax, and compliance services to many private, governmental, and not-for-profit entities across the country.

To give sound financial, tax, or business advice, we need to understand the industry dynamics specific to service companies. We have professionals who are specialists in providing assurance, advisory, tax, and compliance services. Our thorough understanding of nonprofit entities has been built on years of experience, working at all levels of the industry.

Similar engagements with other public interest and nonprofit entities

Within our regional client base of commercial entities, we have always prioritized the public interest entities as one of our core competences. Our clients include private and governmental authorities.

SCAAS actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through regionally sponsored trade events. Our team of industry professionals is sought after; both as educators, and as experienced speakers.

Other thought leadership and industry information

SCAAS goes beyond the numbers and offers value-added solutions. Rest assured, we will maintain a dialogue with you throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer:

- ***Compliance Updates*** — news, tips, strategies, and insights for non-profit organizations and Districts; delivered via e-mail or through our website.
- ***Market and Economic Outlook*** — A semi-annual publication that analyzes global economic conditions and market activity and how they may impact individual investors.
- ***National Industry Webcasts*** — Web-based seminars designed to provide information on upcoming industry trends, accounting, tax, risk, and other issues in either the accounting or industry specialties. These webcasts are free to clients.
- ***Speaking Engagements and Workshops*** — we share our industry knowledge and experience by presenting at national, regional, and local events, as well as hosting our own industry events in various markets. We provide quality insight and education in the areas of improving profitability, reducing risk, building business value, and planning for succession.

BROADER CAPABILITIES OF SCAAS

- **Internal control and risk management:** SCAAS' risk management team provides short and long-term finance and accounting services, with solutions customized to meet your needs.
- **M&A and Transaction Advisory:** Our team of experienced advisors make transitioning your business, whether through sale, succession or merge, profitable and smooth.
- **Information Security:** We combine system administrators, CPAs, and IT professionals in order to protect your company from both internal and external information security threats. Our professionals work diligently to prevent a breach before it happens.
- **Litigation Support:** Whether you're looking to buy, sell or restructure your business, not every risk can be mitigated. Should litigation occur, we can comply with the relevant rules of civil procedure in order to assist our clients with litigation matters.
- **Compliance Services:** SCAAS provides a diverse group of professionals experienced with the complex regulatory and tax laws in each state and locality where you do business, enabling you to enter new markets with minimal risk.

Business Consulting (Advisory) Services

In addition to providing quality attest services related to your engagement, our team may be available to provide a large array of business consulting services. In fact, our assurance and attest engagements, which are a holistic assessment of your business and not just of “the numbers,” is the portal through which we seek to bring your attention to operating areas of concern that could be modified to improve profitability. These business consulting services often include the following:

- Field operation management consulting
- Strategic planning
- Budget and financial forecasting
- Business succession planning
- Cost analysis and cost containment services
- Review of financial reports for management’s use
- Benchmarking services
- Review of operational and internal controls
- Incentive compensation programs
- Cash flow analysis and reporting
- Restructuring of corporate financing
- Mergers, acquisitions assessment and due diligence
- Significant transaction analysis
- Business valuation
- Forensic and fraud investigative services

SERVICES APPROACH

Many organizations view an audit as a requirement that doesn’t contribute to their overall operations or value. At SCAAS, we believe that an audit should be an annual process that allows all parties to gain insight into your organizational activities, and to engage in an in-depth conversation about how to improve your operations. Our approach allows your organization to realize actual value from the understandings we gain during an audit.

Our industry experience makes it easier — SCAAS auditors are experienced in your industry, which allows us to make the process faster and smoother. We approach our client engagements with a commitment to operational efficiency and an intent to leverage our industry-focused experience to bring positive impact and meaningful insights to our clients. What does this mean for your organization? It means we bring a team of professionals and an approach focusing on you, our client, listening to and working with you for a successful outcome.

Your time has value — our approach recognizes that your time is valuable and best spent with key decision makers asking clarifying questions, discussing organizational strategies, and dealing with sensitive reporting issues. We believe this approach is effective and cost-efficient, produces a quality review, provides you with substantive discussions with our team leaders, and recognizes there is more value to time spent discussing significant issues with management than reviewing detailed workpapers.

No surprises — our experience enables us to focus on the areas of your organization that possess the greatest risk. Our emphasis on planning and communication allows for an efficient and effective review process in which everyone involved knows their roles and expectations. Issues, as they arise, are dealt with immediately, not accumulated until the end of the review. We provide a “**no surprises**” approach to our services, based on frequent and timely communication. As potential issues arise during the review, we will engage the right people in timely and frank discussions as a means of gaining resolution immediately.

Significant involvement of partners and managers — an important distinction between SCAAS and other firms is the amount of partner and manager involvement in the engagement. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately, and resolve them with management so that the engagement is essentially complete when fieldwork ends.

A simple transition — we recognize that working with a growing accounting firm presents an opportunity as well as a challenge. Our approach deliberately and effectively minimizes the impact of transition.

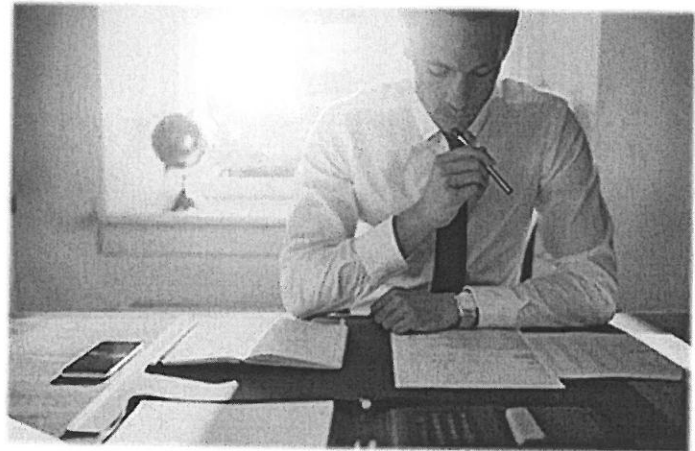


We tailor the engagement just for you — we begin our engagements with a thorough planning and preparation phase and culminate with the timely delivery of our reports. We are ready begin working with you immediately to coordinate and schedule the engagement to minimize any potential disruptions to your business. We will then work with you to finalize dates that accommodate your schedules. While our review programs provide typical approaches for given areas, we tailor and design a client-specific, risk-based approach. We don't follow a "cookie cutter" approach. We use custom, industry-tailored programs, procedures, and other tools that are specifically designed to focus on the issues that are applicable to distribution companies.

We explain exactly what we're doing and what we've found in plain, everyday language. We translate our findings into ideas that enable you to act on them. We believe that our services are a contributing factor to success, through better business and administrative practices. Our approach is to gain a better understanding of your organization by working closely with your staff; by seeing, at ground-level, how the business operates. This involvement enables us to offer you recommendations or suggestions for improving your systems and procedures that are more comprehensive, better understood, and more appropriately implemented.

Audit approach

When performing an audit, we are sensitive to, and understanding of, the fact that we report to those charged with governance. We always maintain our objectivity and independence to be able to issue our audit opinions. We act according to our philosophy of total client service; we strive to maintain the professional relationship we have built with management; and we promise to fulfill our responsibilities with the utmost professionalism.



Our audit is performed in five phases

When the audit is complete, we issue our opinion on the financial statements, required communication, and internal control findings to the audit committees. As part of the finalization process, we will also provide management with a letter that will summarize our observations and recommendations on areas that we believe would benefit from review, or areas where efficiency may be improved.

Phase I: Continuous Communications

The continuous communication phase of our proposed engagement with the District starts when our engagement letters are signed and continues through the completion of the engagement. We believe that effective communication with client leadership is the key to a successful engagement. Our communication includes the exchange of ideas and advice, as changes are considered or implemented by regulators or the accounting industry.

Upon issuance of our engagement letters, we will initiate planning meetings with the appropriate management and governance at the District. These discussions are intended to accomplish the following:

- Identify the District's key management and staff, involved in the engagement;
- Identify the District's primary audit liaisons;
- Introduce our audit team and identify key SCAAS contact personnel;
- Discuss and agree on key deadlines;
- Set forth an agreed upon on-going communication process;
- Inquire about any organizational changes or issues about which we should be aware; and
- Discuss other logistical and administrative matters.

It is our responsibility, under our professional standards, to communicate with the District's management and audit committees throughout all phases of our engagement. We are committed to meeting, and exceeding, these standards in our performance of an efficient and effective engagement.

Phase II: Planning and Strategy

The planning phase will lay the foundation for a successful audit of the District.

- **Conduct meetings with the District's management** – We will meet with District's personnel to agree on an outline of responsibilities, timeframes, and deadlines. The agenda includes, but is not limited to:
 - Establishing an audit, review or attest approach and schedule;
 - Outlining assistance required of District's personnel;
 - **Determining proper application of regulatory reporting criteria;**
 - Reviewing prior year adjustments and control findings;

- Considering initial engagement concerns and risks;
 - Establishing report parameters and deadlines; and
 - Establishing partner-management contact.
- **Communication with the audit committee and those charged with governance.** As the District's independent advisors and auditors, SCAAS works for, and reports to, the District's board, through its audit committee – period. While we seek a friendly and professional relationship with management, we never lose sight of the volunteer leadership and organization stakeholders that we serve through our independent examination. Accordingly, we plan for, and conduct, planning discussions with those charged with governance over the audit to provide a full airing of risks to inform our approach as well as ongoing, two-way communication throughout our engagement, as warranted; and full reporting of our findings and their recommendations, at the end of our engagement.
 - **Understanding of the District** – Prior to any evaluation or testing, our team will gain an understanding of the design of the internal control systems. An important part of this planning work is to determine the nature and usefulness of data so that our understanding, and related documentation, of accounting procedures and internal controls is accurate, and can serve as a basis for setting our audit testing.
 - **Perform analytical reviews** – We will review current and historical financial and statistical data, as well as budgeted data to identify trends, fluctuations, and relationships that inform our audit risk analysis and areas of emphasis.

Phase III: Systems Evaluation

Having established the audit framework in the planning phase, we then determine the extent to which we can rely on existing internal controls and accounting systems to produce reliable and timely financial information. There are three key steps are involved in this process:

- **Review internal control systems** – We will document or utilize internal audit documentation of the accounting systems of all key departments within the District. We will then confirm our understanding of the major transaction cycles (e.g. contributions, payroll, disbursements, program and grant expenses, investments, cash receipts, etc.), and prepare documentation of accounting cycles with the aid of District's personnel. We will then identify strengths and weaknesses that have an impact on audit objectives and risk and determine the relative emphasis to be placed on controls for audit sampling and testing.
- **Assessing the potential for fraud** – Audits performed under Generally Accepted Auditing Standards are designed to consider the potential for fraud; but cannot be relied upon to guarantee that such instances will not occur and go undetected. At SCAAS, we understand the devastating impact that fraud can have on companies in terms of both financial loss and reputation. Accordingly, in our assessment of the internal controls at the District, we will perform a broad array of inquiry and testing procedures to consider the risk of fraud, and actively pursue and communicate any such actual or potential instances we uncover to the appropriate parties. We routinely use "data analytics" to test for improper payments made by an organization, and for general fraud detection purposes, which will be included in the District's audit.
- **Tailored audit programs** – Utilizing our proprietary audit program guides, our understanding of the internal control systems and our team's extensive industry experience, we will prepare tailored programs for conducting The District's audit that are responsive to the identified audit risks.
- **Review IT hardware and application controls** – We will review the general and specific application controls at the District, including those associated with your applications inclusive of your customized wish accounting module. In addition, we will plan the appropriate usage of our data analytics software (IDEA) for efficiency and effectiveness in our population testing approach.

Phase IV: Testing and Analysis

Our audit tests will involve:

- **Compliance / control testing** – The purpose of these tests will be to verify that the significant internal control reliance, noted in the systems evaluation phase, are in place and functioning as described. We will utilize sampling techniques, as deemed appropriate, to select transactions to be tested, to determine the characteristics of the data being examined, and to select the appropriate number of transactions that will permit us to formulate reliable conclusions. However, our objective is not to validate control effectiveness.
- **Substantive testing** – Substantive testing differs from compliance procedures in that its objective is to provide reasonable assurance concerning the accuracy of the financial data included in the financial statements. The nature and extent of the substantive procedures to be employed is dependent on several different factors, including the nature of the amount under audit, the volume and relative size of the transactions underlying the amount being audited, the effectiveness of the internal controls surrounding the processing stream, and the efficiency of the audit procedures applied. We may rely heavily on direct confirmations with third parties to test areas such as cash, investments, receivables, and various revenue streams. Analytical techniques and confirmations will be used in several audit areas where reliable, independent data can be used to verify recorded balances to limit, where appropriate, detailed testing in these areas.

Phase V: Reporting and Follow-Up

Our independent accountant's or auditor's report, and related communication with governance, will be issued promptly after the completion of our fieldwork. We plan to meet with management and the audit committee, as deemed appropriate, to review the highlights of the engagement, and the comments and recommendations contained in our management letter before they are finalized. If necessary, SCAAS will present the final report(s) to the audit and/or finance committee, and governing board; as well as address any questions they may have.

Summary of benefits **

The District will receive the following benefits from SCAAS' services —

- An objective look at your operations to assist you in obtaining the necessary facts, evidence, and other relevant information in order to allow you to make the most informed decision given your risk appetite.
- Credibility that only an independent, professional, evaluation can provide you, your lenders, and/or stockholders.
- Confidence that accounting principles have been evaluated for accuracy, consistency, and comparability so that best decisions can be made within the current strategic plan.
- An opportunity to improve internal controls and accounting procedures, which increases the reliability of your accounting records and financial statements.
- Improved efficiency and effectiveness of your assurance services; thus, adding value to the process, while reducing disruption to your operations.

**** The scope of additional reporting is based on an understanding of the District's risk appetite.**

Key experience of SCAAS' Team with Governmental Entities, and other items requested

SCAAS' professionals have experience with many local governments, including the following:

- Central Arizona Fire & Medical Authority
- Rio Verde Fire District
- Forest Lakes Fire District
- Verde Valley Fire District
- Three Points Fire District
- Alpine Fire District
- Nutrioso Fire District
- Gilbert County Island Fire District
- Tempe County Island Fire District
- Sun Lakes Fire District
- Arizona Fire & Medical Authority
- Hells Gate Fire District



References

Central Arizona Fire & Medical Authority	(928) 772-7711	Debbie Spingola, Business Manager
Hells Gate Fire District	(928) 474-3835	Angie Lecher, Business Manager
Rio Verde Fire District	(480) 471-2304	Jay Ducote, Fire Chief / CFO

Peer Review

We are currently awaiting our peer review. However, it should be noted that Mr. Matthew Breecher has over 12 years' experience in managing an audit practice and all systems (peer) reviews were a pass without deficiency.

Engagement completion timetable – Per RFP Due within 4 months (Friday, October 30th, 2020)

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. We anticipate the following timeline:

- June 15th through July 15th, engagement setup and preliminary planning;
- July 15th through August 15th, initial fieldwork / walkthroughs / testing;
- August 15th through September 15th, draft reports of financial statements and communications;
- September 15th through October 30th, final audit report and presentation to the board.

Our team is flexible and will work around your schedule on these deliverables.

OUR PROPOSED ENGAGEMENT LEADERSHIP TEAM

Roles and responsibilities

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

Detailed biographies are available upon request.



Stephen Crandall, CPA – Managing Partner

Stephen has over 15 years experience in public accounting, including experience as an auditor with PriceWaterhouseCoopers. Currently, he provides assurance and accounting services to multiple industries, including public utilities, special districts, local governments and non-profits. **15+ years experience with local governments**



Matthew E. Breecher, MBA, CPA, CISM, CISA – Director of Assurance

Matthew has over 25 years professional experience; including more than 15 years of public accounting experience focusing on providing assurance services to clients in the commercial and nonprofit industry. As a manager with PriceWaterhouseCoopers, when public companies become subject to SEC auditing requirements as propagated by the PCAOB, Matthew led the Systems and Process Assurance (SPA) team in Phoenix. **15+ years experience with local governments.**



Kay E. Green, CPA, CGMA – Assurance Manager

Kay has over 35 years professional experience; including 20 year in private industry as a controller and CFO, and more than 15 years of public accounting experience focusing on providing assurance services to clients in the education and nonprofit industries. **10+ years experience with local governments.**



Doc Crandall, CPA – Assurance Manager

Doc joined the firm in 2018 as a manger and oversees both accounting and tax services for multiple clients. Prior experience included RSM McGladrey, and local firms in Arizona. He develops, implements, and monitors workflow processes. He directly supervises staff and senior accountants to ensure delivery of quality services to our clients and communicates with management on project status and issues. **10+ years experience with local governments.**

Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency, and keeping the learning curve low. We are also flexible in exploring alternative solutions to non-mandatory rotation policies. In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments, prior to finalizing them. We have an adequate number of qualified staff members to provide The District with top-tier service throughout the term of the engagement.

With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and a positive work/life balance.

PROFESSIONAL FEES

Our professional fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

SCAAS understands the importance of providing our clients with value-added solutions. We propose to provide routine, proactive quarterly meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing, and how they should be handled. This level and frequency of interaction will no doubt enable SCAAS to help you tackle challenges as they arise and take full advantage of every opportunity that presents itself.

Professional Services	Fee
Audit of the District's basic (consolidated) financial statements for the year ending June 30, 2020	Attached
Subsequent Year Ending 2021	
Subsequent Year Ending 2022	
Additional Services -	
Partners & Managers	
Associates	

We have found, over the years, that our clients don't like fee surprises. Neither do we. We commit to you, as we do to all our clients, that:

- We will be available for brief, routine questions at no additional charge; a welcome investment in an on-going relationship;
- All travel expenses are billed at the Federal per diem rate for your area; we do not anticipate any travel or out of pocket expensed for this engagement.

Fee considerations and basis for estimate

- The District's personnel will aid, periodically, throughout the engagement and during the assurance fieldwork about account analysis and the provision of year-end account reconciliation workpapers and schedules.
- The state of professional standards and regulations currently in effect. We reserve the right to modify your proposed fee if professional standards or regulations change for any engagement period. This is because such changes will likely require us to change the nature and scope of procedures performed.
- That no significant changes take place that affect the operations of District, subsequent to the date of this proposal.

Responsive service performed in a timely manner is not just talked about; we *demand* it of our personnel! Whenever clients call, even during the height of a busy season, it is our policy to return that communication promptly – and no later than 24 hours. SCAAS personnel are always available to aid without additional cost to you. If the person you need to talk to is not available at the time you call, we will contact him/her and have them get back to you. We have several qualified partners on our staff that can provide you with timely and competent assistance.

SUPPORT



Chris Gioia

From: Matthew E. Breecher, CPA <mbreecher@scaasolutions.com>
Sent: Friday, January 31, 2020 1:36 AM
To: chris@smfd.org
Cc: Chris Gioia
Subject: Audit Proposal
Attachments: SCAA - Summit Fire Proposal .pdf

Mr. Gioia,

I mailed our firm's audit proposal today, it should arrive tomorrow (Friday, January 31, 2020). While I placed the cost proposal in a separate envelope, I might have forgotten to seal the envelope. Not sure if you are reviewing the proposals, less the cost submission, prior to the due date so just wanted to give you a heads up.

Also, I attached a PDF version of the proposal as the submission only had one black and white proposal. This is a little nicer for electronic distribution and/or printing additional copies. This PDF version does not have any fee amounts disclosed.

Just a note, our proposal did not contain a peer review report. While our firm has been in business for many years, we have not previously performed audits. However, Kay E. Green, CPA and myself are recent additions to the firm – we are leading the audit practice development and our merging our other government clients into the firm. Previously, Kay and I ran the accounting and audit in another firm where we performed numerous audits of governments and non-profits; our peer review was always a pass (without deficiency). Accordingly, we have a great deal of experience in auditing governments, including fire districts. Our references are to other fire districts that we have audited in the past (under our prior firm name); but, both Central Arizona Fire & Medical Authority and Rio Verde Fire District receive consulting services from SC Audit & Accounting Solutions so they can speak to prior audits Kay and I performed as well as service from Stephen Crandall, CPA and SCAAS as a firm. When you contact these districts for the audit reference, please mention Kay Green as she was the key manager on the audit engagements.

If you have any questions that we can clarify prior to the decision, please let me know. I hope the above clears any matters that might carry weight in the proposal evaluations.

Finally, would you please let me know the date of the board meeting where the proposals will be evaluated and a decision is made on the firm?

Sincerely,

Matthew E. Breecher, CPA
Director of Assurance Services
SC Audit & Accounting Solutions, LLC

8900 E. Pinnacle Peak Road, Suite E-207
Scottsdale, AZ 85255
mbreecher@scaasolutions.com
Direct: (480) 591-4311
Cell: (602) 638-6197



Audit & Accounting
Solutions, LLC

www.scaasolutions.com



January 30, 2020

**Proposal to provide professional accounting,
assurance, and advisory services to:**

Summit Fire and Medical District

Prepared by:

Matthew E. Breecher, CPA

SC Audit & Accounting Solutions, LLC

1565 Plaza West Drive

Prescott, AZ 85303



Audit & Accounting
Solutions, LLC

January 30, 2020

Summit Fire and Medical District

Management, Directors, and Governing Board(s),

Thank you for the opportunity to propose our services to Summit Fire and Medical District (the "District"). We know there are many quality firms that could provide the attest and assurance services you are requesting; but we believe the difference in providers comes from the exchange of ideas and insights that accompany those services. Here at SC Audit & Accounting Solutions, LLC ("SCAAS"), we are passionate about serving non-profit organizations, and we provide a full range of services to our clients.

Our mission: Assurance in every aspect.

The enclosed proposal responds to your request for audit services for the fiscal year(s) ending June 30, 2020. We understand that the District desire to retain a service provider that can leverage a strong understanding of your industry, and who will work with you to grow and manage the profitability of your business. We understand that your organization is better served by retaining a service provider that serves government of similar size and complexity; and that has the skillset to build and execute efficiently, as relates to the core assurance services you need.

SCAAS is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we strive to assist you in:

- Assurance over systems, processes, accounting, financial reporting, and compliance,
- Improving compliance, stewardship and public accountability,
- Reducing risk, and
- Building sustainable value.

We are eager to work with you and welcome the chance to present our proposal to the entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information noted below.

Note: Specific items requested in the RFP are presented on page 10.

Sincerely,

Matthew E. Breecher, CPA

mbreecher@scaasolutions.com
Cell: (602) 638-6197

TABLE OF CONTENTS

Executive Summary	1
Our Understanding of Your Needs	1
Our Response – How We Can Meet Your Needs	1
Why should the District choose SCAAS?	1
Firm Overview	2
What makes us different?	2
Arizona offices	2
Understanding Your Industry	3
Government and nonprofit company experience	3
Our beliefs and approach	3
Cross industry experience	3
Similar engagements with other public interest and nonprofit entities	3
Other thought leadership and industry information	4
Broader Capabilities of SCAAS	4
Services Approach	5
Audit approach	7
Our audit is performed in five phases	7
Key experience of SCAAS' Team with Governmental Entities, and other items requested	10
Our Proposed Engagement Leadership Team	11
Roles and responsibilities	11
Continuity of service	12
Professional Fees	12
Fee considerations and basis for estimate	13

EXECUTIVE SUMMARY

Our Understanding of Your Needs

- **You would like a trustworthy advisor who understands your industry and business objectives** — The District is looking for an engaged service team that can provide insight to help your team to build on their success as an organization and provide the assurance it deserves.
- **A need for a service provider that has the infrastructure to support you in meeting your short-term, medium-term, and long-term business objectives** — it is more than just the assurance work, you're looking for broader capabilities to support your business. Responsiveness, open communication, flexibility, and reliability are key.
- **You need a team** — that supports you in meeting goals and objectives, works collaboratively to meet timelines, and helps to proactively identify risks and opportunities within the organization.

Our Response – How We Can Meet Your Needs

We understand your most important and relevant needs are:

- **A proposed team of professionals, carefully selected for compatibility with the District's needs and circumstances** — your service team will assist in aligning the financial, growth, execution, and leadership engines to maximize sustainable value. Due to our substantial, focused, experience within your industry, we have the ability to supplement and support your team through sharing our knowledge of best practices and information concerning emerging trends; making valuable connections within industry and utilizing the broader capabilities of the firm so synergistically that we become an extension of your business.
- **Special Purpose Governments** — SCAAS is one of the few professional services firms in Arizona that is focused on special purpose governments. We understand the public expectations for state and local governments.
- **Strong reputation, high quality service model** — with SCAAS, you are not only provided quality services, but a conduit to the emerging issues affecting you. We understand that consistent and timely communication is key to a successful relationship.
- **Efficiency** — our goal is to provide exceptional client service at the lowest possible cost. A well-planned and well-executed engagement by an experienced service team will minimize disruptions for your staff and enable timely completion of all deliverables.
- **Experience and continuity** — each engagement team member has experience in non-profit accounting, auditing, compliance and/or tax matters. We will commit all the necessary resources to provide quality client service. We have exceptional staff retention rates, all of which reduces strain on clients and their resources.
- **Fresh perspective** — by engaging SCAAS, the District will benefit from a deeper look at its operations, systems, and processes. We are confident that our industry experience will reveal new ideas, new approaches, and new opportunities that will help your business thrive.

Why should the District choose SCAAS?

Our interactions with you, and related entities, are designed to support your strategy, vision, and impact your success. At SCAAS, we develop honest, sincere relationships with our clients; expressing our genuine interest in their respective industries; investing heavily in our personnel resources.

FIRM OVERVIEW

SCAAS is a professional services firm delivering integrated advisory, outsourcing, and public accounting capabilities to help enhance our clients' enterprise value and assist them in growing and managing their related personal assets — all the way from startup to succession and beyond.

What makes us different?

We listen and help our clients find the right path. You can depend on SCAAS for several uncommon advantages:

Deep industry specialization

Our people are industry practitioners first and foremost. You will work with professionals who know you, your organization, and the education industry — and combine their knowledge with yours to make you stronger.

Seamless, integrated capabilities

We offer planning and guidance from startup through succession; with special attention to the needs of you and your organization's leaders. Our people are connected to a vast network of resources behind the scenes — seamlessly presented and delivered for you.

Premier resource for nonprofit and privately held companies

Privately held companies, and nonprofit organizations, contribute to the backbone of our economy. We place your purpose at the core of our strategic focus, because enabling your success means a better world for everyone.

Arizona offices

SCAAS' Arizona offices employ over 20 professional staff and provide a full range of accounting and consulting services, including audit, tax, consulting, business outsourcing, performance assessments, and information technology security consulting to multiple industries, including the following:

- Local Governments
- Public and Private Utilities
- Nonprofit (Tax Exempt) Organizations
- Privately held corporations
- Insurance
- Real Estate
- Manufacturing, distribution, and specialized industrial trades

UNDERSTANDING YOUR INDUSTRY

Government and nonprofit company experience

Public and private utilities, government, and nonprofit organizations are a pillar of our economy; and are more dynamic, and complex, than just about any other industry sector. We believe that to give sound financial, tax, or business advice, we need to understand those intricate industry dynamics so that our advice is focused on enterprise-wide, versus limited or localized, improvements. Professionals at SCAAS have provided assurance and advisory services to hundreds of public and private organizations.



Our beliefs and approach

We are passionate about improving the market position of our clients by helping them achieve their purpose. We provide *Audit and Accounting Solutions*. We work with boards, directors, and management to improve profitability, reduce risk, build business value, and plan for success. To be successful, we work to build a relationship with our clients that allows us to do the following:

- Articulate goals and opportunities
- Create lasting value
- Personalize the plan
- Prepare for transition

Our advice, whether delivered through a financial statement, tax return, or advisory service, will always focus on the primary goal of the owners we serve: building a valuable and sustainable business. In short, our goal is supporting and empowering your success and growth in whatever capacity is appropriate.

Cross industry experience

Whether it is developing processes for monthly revenue recognition, managing compliance risk, access to capital, or rapidly changing technology, knowledge of your industry is crucial to offering actionable solutions. We possess a comprehensive understanding of your challenges and can respond promptly and effectively to help meet them. SCAAS provides assurance, advisory, tax, and compliance services to many private, governmental, and not-for-profit entities across the country.

To give sound financial, tax, or business advice, we need to understand the industry dynamics specific to service companies. We have professionals who are specialists in providing assurance, advisory, tax, and compliance services. Our thorough understanding of nonprofit entities has been built on years of experience, working at all levels of the industry.

Similar engagements with other public interest and nonprofit entities

Within our regional client base of commercial entities, we have always prioritized the public interest entities as one of our core competences. Our clients include private and governmental authorities.

SCAAS actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through regionally sponsored trade events. Our team of industry professionals is sought after; both as educators, and as experienced speakers.

Other thought leadership and industry information

SCAAS goes beyond the numbers and offers value-added solutions. Rest assured, we will maintain a dialogue with you throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer:

- **Compliance Updates** — news, tips, strategies, and insights for non-profit organizations and Districts; delivered via e-mail or through our website.
- **Market and Economic Outlook** — A semi-annual publication that analyzes global economic conditions and market activity and how they may impact individual investors.
- **National Industry Webcasts** — Web-based seminars designed to provide information on upcoming industry trends, accounting, tax, risk, and other issues in either the accounting or industry specialties. These webcasts are free to clients.
- **Speaking Engagements and Workshops** — we share our industry knowledge and experience by presenting at national, regional, and local events, as well as hosting our own industry events in various markets. We provide quality insight and education in the areas of improving profitability, reducing risk, building business value, and planning for succession.

BROADER CAPABILITIES OF SCAAS

- **Internal control and risk management:** SCAAS' risk management team provides short and long-term finance and accounting services, with solutions customized to meet your needs.
- **M&A and Transaction Advisory:** Our team of experienced advisors make transitioning your business, whether through sale, succession or merge, profitable and smooth.
- **Information Security:** We combine system administrators, CPAs, and IT professionals in order to protect your company from both internal and external information security threats. Our professionals work diligently to prevent a breach before it happens.
- **Litigation Support:** Whether you're looking to buy, sell or restructure your business, not every risk can be mitigated. Should litigation occur, we can comply with the relevant rules of civil procedure in order to assist our clients with litigation matters.
- **Compliance Services:** SCAAS provides a diverse group of professionals experienced with the complex regulatory and tax laws in each state and locality where you do business, enabling you to enter new markets with minimal risk.

Business Consulting (Advisory) Services

In addition to providing quality attest services related to your engagement, our team may be available to provide a large array of business consulting services. In fact, our assurance and attest engagements, which are a holistic assessment of your business and not just of “the numbers,” is the portal through which we seek to bring your attention to operating areas of concern that could be modified to improve profitability. These business consulting services often include the following:

- Field operation management consulting
- Strategic planning
- Budget and financial forecasting
- Business succession planning
- Cost analysis and cost containment services
- Review of financial reports for management’s use
- Benchmarking services
- Review of operational and internal controls
- Incentive compensation programs
- Cash flow analysis and reporting
- Restructuring of corporate financing
- Mergers, acquisitions assessment and due diligence
- Significant transaction analysis
- Business valuation
- Forensic and fraud investigative services

SERVICES APPROACH

Many organizations view an audit as a requirement that doesn’t contribute to their overall operations or value. At SCAAS, we believe that an audit should be an annual process that allows all parties to gain insight into your organizational activities, and to engage in an in-depth conversation about how to improve your operations. Our approach allows your organization to realize actual value from the understandings we gain during an audit.

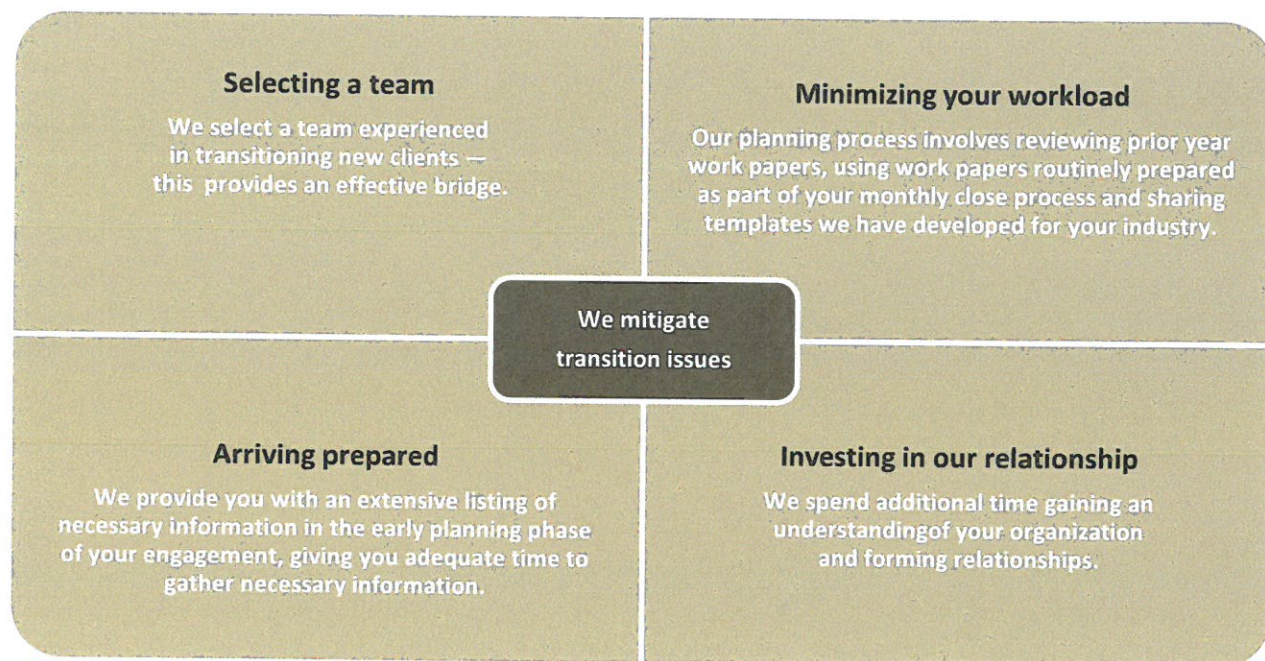
Our industry experience makes it easier — SCAAS auditors are experienced in your industry, which allows us to make the process faster and smoother. We approach our client engagements with a commitment to operational efficiency and an intent to leverage our industry-focused experience to bring positive impact and meaningful insights to our clients. What does this mean for your organization? It means we bring a team of professionals and an approach focusing on you, our client, listening to and working with you for a successful outcome.

Your time has value — our approach recognizes that your time is valuable and best spent with key decision makers asking clarifying questions, discussing organizational strategies, and dealing with sensitive reporting issues. We believe this approach is effective and cost-efficient, produces a quality review, provides you with substantive discussions with our team leaders, and recognizes there is more value to time spent discussing significant issues with management than reviewing detailed workpapers.

No surprises — our experience enables us to focus on the areas of your organization that possess the greatest risk. Our emphasis on planning and communication allows for an efficient and effective review process in which everyone involved knows their roles and expectations. Issues, as they arise, are dealt with immediately, not accumulated until the end of the review. We provide a “**no surprises**” approach to our services, based on frequent and timely communication. As potential issues arise during the review, we will engage the right people in timely and frank discussions as a means of gaining resolution immediately.

Significant involvement of partners and managers — an important distinction between SCAAS and other firms is the amount of partner and manager involvement in the engagement. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately, and resolve them with management so that the engagement is essentially complete when fieldwork ends.

A simple transition — we recognize that working with a growing accounting firm presents an opportunity as well as a challenge. Our approach deliberately and effectively minimizes the impact of transition.



We tailor the engagement just for you — we begin our engagements with a thorough planning and preparation phase and culminate with the timely delivery of our reports. We are ready begin working with you immediately to coordinate and schedule the engagement to minimize any potential disruptions to your business. We will then work with you to finalize dates that accommodate your schedules. While our review programs provide typical approaches for given areas, we tailor and design a client-specific, risk-based approach. We don't follow a "cookie cutter" approach. We use custom, industry-tailored programs, procedures, and other tools that are specifically designed to focus on the issues that are applicable to distribution companies.

We explain exactly what we're doing and what we've found in plain, everyday language. We translate our findings into ideas that enable you to act on them. We believe that our services are a contributing factor to success, through better business and administrative practices. Our approach is to gain a better understanding of your organization by working closely with your staff; by seeing, at ground-level, how the business operates. This involvement enables us to offer you recommendations or suggestions for improving your systems and procedures that are more comprehensive, better understood, and more appropriately implemented.

Audit approach

When performing an audit, we are sensitive to, and understanding of, the fact that we report to those charged with governance. We always maintain our objectivity and independence to be able to issue our audit opinions. We act according to our philosophy of total client service; we strive to maintain the professional relationship we have built with management; and we promise to fulfill our responsibilities with the utmost professionalism.



Our audit is performed in five phases

When the audit is complete, we issue our opinion on the financial statements, required communication, and internal control findings to the audit committees. As part of the finalization process, we will also provide management with a letter that will summarize our observations and recommendations on areas that we believe would benefit from review, or areas where efficiency may be improved.

Phase I: Continuous Communications

The continuous communication phase of our proposed engagement with the District starts when our engagement letters are signed and continues through the completion of the engagement. We believe that effective communication with client leadership is the key to a successful engagement. Our communication includes the exchange of ideas and advice, as changes are considered or implemented by regulators or the accounting industry.

Upon issuance of our engagement letters, we will initiate planning meetings with the appropriate management and governance at the District. These discussions are intended to accomplish the following:

- Identify the District's key management and staff, involved in the engagement;
- Identify the District's primary audit liaisons;
- Introduce our audit team and identify key SCAAS contact personnel;
- Discuss and agree on key deadlines;
- Set forth an agreed upon on-going communication process;
- Inquire about any organizational changes or issues about which we should be aware; and
- Discuss other logistical and administrative matters.

It is our responsibility, under our professional standards, to communicate with the District's management and audit committees throughout all phases of our engagement. We are committed to meeting, and exceeding, these standards in our performance of an efficient and effective engagement.

Phase II: Planning and Strategy

The planning phase will lay the foundation for a successful audit of the District.

- **Conduct meetings with the District's management** – We will meet with District's personnel to agree on an outline of responsibilities, timeframes, and deadlines. The agenda includes, but is not limited to:
 - Establishing an audit, review or attest approach and schedule;
 - Outlining assistance required of District's personnel;
 - **Determining proper application of regulatory reporting criteria;**
 - Reviewing prior year adjustments and control findings;

- Considering initial engagement concerns and risks;
 - Establishing report parameters and deadlines; and
 - Establishing partner-management contact.
- **Communication with the audit committee and those charged with governance.** As the District's independent advisors and auditors, SCAAS works for, and reports to, the District's board, through its audit committee – period. While we seek a friendly and professional relationship with management, we never lose sight of the volunteer leadership and organization stakeholders that we serve through our independent examination. Accordingly, we plan for, and conduct, planning discussions with those charged with governance over the audit to provide a full airing of risks to inform our approach as well as ongoing, two-way communication throughout our engagement, as warranted; and full reporting of our findings and their recommendations, at the end of our engagement.
 - **Understanding of the District** – Prior to any evaluation or testing, our team will gain an understanding of the design of the internal control systems. An important part of this planning work is to determine the nature and usefulness of data so that our understanding, and related documentation, of accounting procedures and internal controls is accurate, and can serve as a basis for setting our audit testing.
 - **Perform analytical reviews** – We will review current and historical financial and statistical data, as well as budgeted data to identify trends, fluctuations, and relationships that inform our audit risk analysis and areas of emphasis.

Phase III: Systems Evaluation

Having established the audit framework in the planning phase, we then determine the extent to which we can rely on existing internal controls and accounting systems to produce reliable and timely financial information. There are three key steps are involved in this process:

- **Review internal control systems** – We will document or utilize internal audit documentation of the accounting systems of all key departments within the District. We will then confirm our understanding of the major transaction cycles (e.g. contributions, payroll, disbursements, program and grant expenses, investments, cash receipts, etc.), and prepare documentation of accounting cycles with the aid of District's personnel. We will then identify strengths and weaknesses that have an impact on audit objectives and risk and determine the relative emphasis to be placed on controls for audit sampling and testing.
- **Assessing the potential for fraud** – Audits performed under Generally Accepted Auditing Standards are designed to consider the potential for fraud; but cannot be relied upon to guarantee that such instances will not occur and go undetected. At SCAAS, we understand the devastating impact that fraud can have on companies in terms of both financial loss and reputation. Accordingly, in our assessment of the internal controls at the District, we will perform a broad array of inquiry and testing procedures to consider the risk of fraud, and actively pursue and communicate any such actual or potential instances we uncover to the appropriate parties. We routinely use "data analytics" to test for improper payments made by an organization, and for general fraud detection purposes, which will be included in the District's audit.
- **Tailored audit programs** – Utilizing our proprietary audit program guides, our understanding of the internal control systems and our team's extensive industry experience, we will prepare tailored programs for conducting The District's audit that are responsive to the identified audit risks.
- **Review IT hardware and application controls** – We will review the general and specific application controls at the District, including those associated with your applications inclusive of your customized wish accounting module. In addition, we will plan the appropriate usage of our data analytics software (IDEA) for efficiency and effectiveness in our population testing approach.

Phase IV: Testing and Analysis

Our audit tests will involve:

- **Compliance / control testing** – The purpose of these tests will be to verify that the significant internal control reliance, noted in the systems evaluation phase, are in place and functioning as described. We will utilize sampling techniques, as deemed appropriate, to select transactions to be tested, to determine the characteristics of the data being examined, and to select the appropriate number of transactions that will permit us to formulate reliable conclusions. However, our objective is not to validate control effectiveness.
- **Substantive testing** – Substantive testing differs from compliance procedures in that its objective is to provide reasonable assurance concerning the accuracy of the financial data included in the financial statements. The nature and extent of the substantive procedures to be employed is dependent on several different factors, including the nature of the amount under audit, the volume and relative size of the transactions underlying the amount being audited, the effectiveness of the internal controls surrounding the processing stream, and the efficiency of the audit procedures applied. We may rely heavily on direct confirmations with third parties to test areas such as cash, investments, receivables, and various revenue streams. Analytical techniques and confirmations will be used in several audit areas where reliable, independent data can be used to verify recorded balances to limit, where appropriate, detailed testing in these areas.

Phase V: Reporting and Follow-Up

Our independent accountant's or auditor's report, and related communication with governance, will be issued promptly after the completion of our fieldwork. We plan to meet with management and the audit committee, as deemed appropriate, to review the highlights of the engagement, and the comments and recommendations contained in our management letter before they are finalized. If necessary, SCAAS will present the final report(s) to the audit and/or finance committee, and governing board; as well as address any questions they may have.

Summary of benefits **

The District will receive the following benefits from SCAAS' services —

- An objective look at your operations to assist you in obtaining the necessary facts, evidence, and other relevant information in order to allow you to make the most informed decision given your risk appetite.
- Credibility that only an independent, professional, evaluation can provide you, your lenders, and/or stockholders.
- Confidence that accounting principles have been evaluated for accuracy, consistency, and comparability so that best decisions can be made within the current strategic plan.
- An opportunity to improve internal controls and accounting procedures, which increases the reliability of your accounting records and financial statements.
- Improved efficiency and effectiveness of your assurance services; thus, adding value to the process, while reducing disruption to your operations.

**** The scope of additional reporting is based on an understanding of the District's risk appetite.**

Key experience of SCAAS' Team with Governmental Entities, and other items requested

SCAAS' professionals have experience with many local governments, including the following:

- Central Arizona Fire & Medical Authority
- Rio Verde Fire District
- Forest Lakes Fire District
- Verde Valley Fire District
- Three Points Fire District
- Alpine Fire District
- Nutrioso Fire District
- Gilbert County Island Fire District
- Tempe County Island Fire District
- Sun Lakes Fire District
- Arizona Fire & Medical Authority
- Hells Gate Fire District



References

Central Arizona Fire & Medical Authority	(928) 772-7711	Debbie Spingola, Business Manager
Hells Gate Fire District	(928) 474-3835	Angie Lecher, Business Manager
Rio Verde Fire District	(480) 471-2304	Jay Ducote, Fire Chief / CFO

Peer Review

We are currently awaiting our peer review. However, it should be noted that Mr. Matthew Breecher has over 12 years' experience in managing an audit practice and all systems (peer) reviews were a pass without deficiency.

Engagement completion timetable – Per RFP Due within 4 months (Friday, October 30th, 2020)

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. We anticipate the following timeline:

- June 15th through July 15th, engagement setup and preliminary planning;
- July 15th through August 15th, initial fieldwork / walkthroughs / testing;
- August 15th through September 15th, draft reports of financial statements and communications;
- September 15th through October 30th, final audit report and presentation to the board.

Our team is flexible and will work around your schedule on these deliverables.

OUR PROPOSED ENGAGEMENT LEADERSHIP TEAM

Roles and responsibilities

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

Detailed biographies are available upon request.



Stephen Crandall, CPA – Managing Partner

Stephen has over 15 years experience in public accounting, including experience as an auditor with PriceWaterhouseCoopers. Currently, he provides assurance and accounting services to multiple industries, including public utilities, special districts, local governments and non-profits. **15+ years experience with local governments**



Matthew E. Breecher, MBA, CPA, CISM, CISA – Director of Assurance

Matthew has over 25 years professional experience; including more than 15 years of public accounting experience focusing on providing assurance services to clients in the commercial and nonprofit industry. As a manager with PriceWaterhouseCoopers, when public companies become subject to SEC auditing requirements as propagated by the PCAOB, Matthew led the Systems and Process Assurance (SPA) team in Phoenix. **15+ years experience with local governments.**



Kay E. Green, CPA, CGMA – Assurance Manager

Kay has over 35 years professional experience; including 20 year in private industry as a controller and CFO, and more than 15 years of public accounting experience focusing on providing assurance services to clients in the education and nonprofit industries. **10+ years experience with local governments.**



Doc Crandall, CPA – Assurance Manager

Doc joined the firm in 2018 as a manger and oversees both accounting and tax services for multiple clients. Prior experience included RSM McGladrey, and local firms in Arizona. He develops, implements, and monitors workflow processes. He directly supervises staff and senior accountants to ensure delivery of quality services to our clients and communicates with management on project status and issues. **10+ years experience with local governments.**

Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency, and keeping the learning curve low. We are also flexible in exploring alternative solutions to non-mandatory rotation policies. In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments, prior to finalizing them. We have an adequate number of qualified staff members to provide The District with top-tier service throughout the term of the engagement.

With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and a positive work/life balance.

PROFESSIONAL FEES

Our professional fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

SCAAS understands the importance of providing our clients with value-added solutions. We propose to provide routine, proactive quarterly meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing, and how they should be handled. This level and frequency of interaction will no doubt enable SCAAS to help you tackle challenges as they arise and take full advantage of every opportunity that presents itself.

Professional Services	Fee
Audit of the District's basic (consolidated) financial statements for the year ending June 30, 2020	Attached
Subsequent Year Ending 2021	
Subsequent Year Ending 2022	
<i>Additional Services -</i>	
Partners & Managers	
Associates	

We have found, over the years, that our clients don't like fee surprises. Neither do we. We commit to you, as we do to all our clients, that:

- We will be available for brief, routine questions at no additional charge; a welcome investment in an on-going relationship;
- All travel expenses are billed at the Federal per diem rate for your area; we do not anticipate any travel or out of pocket expensed for this engagement.

Fee considerations and basis for estimate

- The District's personnel will aid, periodically, throughout the engagement and during the assurance fieldwork about account analysis and the provision of year-end account reconciliation workpapers and schedules.
- The state of professional standards and regulations currently in effect. We reserve the right to modify your proposed fee if professional standards or regulations change for any engagement period. This is because such changes will likely require us to change the nature and scope of procedures performed.
- That no significant changes take place that affect the operations of District, subsequent to the date of this proposal.

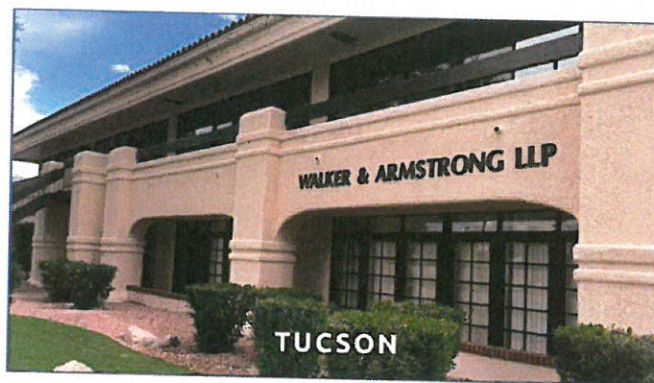
Responsive service performed in a timely manner is not just talked about; we *demand* it of our personnel! Whenever clients call, even during the height of a busy season, it is our policy to return that communication promptly – and no later than 24 hours. SCAAS personnel are always available to aid without additional cost to you. If the person you need to talk to is not available at the time you call, we will contact him/her and have them get back to you. We have several qualified partners on our staff that can provide you with timely and competent assistance.

SUPPORT





PROPOSAL FOR AUDIT SERVICES
Summit Fire and Medical District
January 31, 2020



Walker & Armstrong
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

January 31, 2020

Board of Directors
Summit Fire and Medical District
8905 Koch Field Road
Flagstaff, Arizona 86004

Ladies and Gentlemen:

Thank you for inviting Walker & Armstrong (W&A) to submit our proposal to provide professional audit services to Summit Fire and Medical District and for allowing us to demonstrate our commitment to forging a collegial relationship with you. We are excited about the prospect of partnering with you and developing a mutually rewarding, long-term relationship.

We understand that Summit Fire and Medical District is a dynamic institution looking to build a collaborative relationship with a communicative firm who has extensive fire district audit expertise and a proven history of bringing a consistent, responsive team that provides quality services, value-added ideas, and an innovative service approach at a fair price. Walker & Armstrong is such a firm.

The Walker & Armstrong difference is evident to the hundreds of organizational leaders and business owners with whom we have served as partners and delivered uncompromising client service. We operate on the simple premise to help our clients enhance their success and achieve their goals.

We are confident that Walker & Armstrong will meet the needs of the Summit Fire and Medical District and that we will exceed your expectations. We do not simply help you comply; we help you succeed.

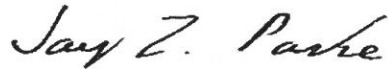
Our value proposition is based on the following:

- We are easy to work with.
- We honor our commitments.
- We add value to your organization.
- We keep your best interests in mind.
- We help you fulfill your mission.

We will elaborate further on the ways we can add value and partner with Summit Fire and Medical District in the following proposal. We are excited about the opportunity to work with Summit Fire and Medical District and we look forward to discussing such possibility in further detail with you.

We are proud of our nearly five-decade tradition of enhancing the success of Arizona governmental entities (with an emphasis on fire districts), the quality services we provide, and the collegial and long-lasting relationships we have built. We are confident that Walker & Armstrong should be your strategic audit service provider. Walker & Armstrong agrees to be bound by the statements made in this proposal. Should you have any questions or would like to discuss any aspect of this proposal in further detail; we welcome you to contact Jay Parke at 602-230-1040.

Very truly yours,

A handwritten signature in cursive script that reads "Jay Z. Parke".

Jay Z. Parke, CPA
jparke@wa-cpas.com

Table of Contents

	<u>Page</u>
■ Our Service Objectives	1
■ About W&A.....	2
■ Your Engagement Team	5
■ Our Audit Approach	8
■ Our Fee Proposal	14
■ Why Choose W&A.....	17
■ Thank You	18
■ Appendix A: Peer Review	19
■ Appendix B: References	22
■ Appendix C: Resumes	23
 Cost proposal – Separately issued document	

Our Service Objectives

We understand that Summit Fire and Medical District (the District) has the mission to provide critical fire and medical services to your citizens. We recognize the importance of partnering with the District to not simply help you comply with reporting and regulatory requirements, but to also collaborate and help you fulfill your mission. Outlined below is what we strive to achieve to provide you with superior client service. In addition to providing practical recommendations for improvements in internal controls and a timely and efficient audit process, the following is our commitment to you and why we believe W&A is the propitious choice:

Your Service Needs

- Superior communication
- No surprises!
- Industry knowledge and experience
- Collaborative service approach
- Consistent, responsive team

Our Commitment

- Provide continuous, collegial communication
- Commitment to quoted fee
- Provide timely, consultative matter advice
- Provide unparalleled service
- Provide a consistent, dedicated team

Why W&A?

- Swift, collaborative issue resolution
- Honor our commitments
- Look out for your interests
- Service oriented focus
- Five decades of excellent client service

About W&A

Our Firm

W&A is a full service Certified Public Accounting (CPA) firm in the state of Arizona founded in 1971. We are guided by our core values of **integrity, accountability, positive attitude, and respect**. W&A strives to maintain a culture of professional collegiality in our work environment and client relationships by providing mutual respect for all, while recognizing the diversity among us. Our firm professionals are team players and understand that communication with clients is a key factor to our reputation for quality, excellence and collaboration, and our success in the Arizona market. The importance of delivering uncompromising client service is fundamental to our core values, and the importance of exceeding client expectations is instilled at all levels of our firm. We understand a CPA firm is best known for the quality of its service. Our firm reputation reflects the high standards we demand of ourselves. **We do not accept anything else from ourselves and this is what we deliver to you.** Our primary goal as a trusted advisor is to be available to provide insightful advice to enable you to make informed decisions.

Based in Central Phoenix, W&A has served hundreds of clients throughout Arizona and currently maintains key offices in Phoenix and Tucson. We have been specializing in providing quality service through the active, collaborative involvement of experienced and committed professionals to nonprofit and governmental organizations for nearly five-decades including fire districts for the past decade. The partners alone have 90 plus collective years of experience serving governmental organizations. All audit team members have accounting degrees, and all key team members are Certified Public Accountants. As serving the fire district sector is a mission-specific focus of W&A, all our professionals have extensive experience and technical knowledge in auditing governmental entities such as the District, are engaged in emerging and ongoing issues relevant to governmental entities and receive ongoing training on topics relative to governmental entities. Several members of our team have written newsletter articles and lectured on governmental issues.

Services

The firm's essential professional services encompass:

Professional Services

- Audits
- Forensic accounting and financial investigation
- Reviews and compilations
- Due diligence
- Pre-audit services
- Agreed-upon procedures
- Accounting and advisory services
- Tax planning and return preparation

The services provided by W&A are rendered by over twenty-five dedicated professionals and support staff. We are large enough to provide the specialized auditing required by the District while also small enough to be responsive to your needs and provide personalized service. Firm partners associated with the audit take a hands-on approach to the services provided by being involved in the planning, staffing, supervision, quality, communication, and delivery of the work.

Our professionals are current on the accounting and reporting requirements that are unique to fire districts including the extensive disclosure requirements including retirement plans; reporting of general obligation bonds, revenue recognition for property taxes, charges for services, ambulance services and grants; net position/fund balance reporting and the compliance requirements of Arizona Revised Statute §48-253.

W&A understands the unique accounting, financial, and consulting requirements that deserve experienced attention in the fire district sector. Working in close cooperation with our clients, our knowledgeable professionals can help resolve reporting and disclosure issues and help design approaches to yield more productive operations while maintaining the commitment and values the drive such organizations. W&A professionals are knowledgeable beyond consulting on accounting methods, financial reporting, and taxes.

We also add value to many of our governmental clients by advising them on areas such as:

Value Added Advisory Areas

- Board governance
- Budgeting
- Grants management
- Internal controls
- Operational efficiencies
- Information technology systems
- Accounting software
- Enterprise risk management

Fire District Industry Experience

Through 20 years of experience in the fire district sector coupled with 35 years of governmental experience, W&A has developed a significant capability and fluency in the general business issues that face the District. Our team of professionals offer the hands-on experience and technical skills necessary to serve your distinctive needs and help you fulfill your mission. We do not simply help you comply; we help you succeed.

Since 1985, governmental entities have been a primary focus of W&A. To this day, we have retained this focus and continue to be a leader in providing professional services and serving the needs of governmental entities, including fire districts. With our in-depth experience, we intuitively understand the specific industry dynamics and have sound relationships within the fire district sector. Regardless of size, our clients all receive the same high quality, professional service designed to specifically match their business and reporting needs by adhering to our service philosophy of **professionalism**, **responsiveness**, and **quality**.

Past Performance Including Timeliness and Quality of Work

Timeliness - We understand the District's concern in meeting a committed deadline that reflects on the professionalism of the District. We have a reputation for meeting time constraints and client deadlines including circumstances involving adverse conditions outside of our or the client's control. We have not successfully met client deadlines only under rare exception. We will remain mindful and diligent in meeting the District's request to issue the audit within four months of the District's closeout of the fiscal year-end.

Quality of Work - We have a reputation for the quality of our work which is based on 35 years of experience in governmental accounting, including 20 years of experience in the fire district sector; access to professional resource materials; and the dedication of our team members, which is reflected in our peer review reports which have always included governmental entities and in which we have always received unqualified reports with passing results.

Notable Fire District Clients

Presented below is a partial list of fire districts we have served during the past decade:

Notable Fire District Clients

- | | |
|--|---|
| ▪ Arizona Fire and Medical District (CAFR) | ▪ North County Fire and Medical District |
| ▪ Sedona Fire District (CAFR) | ▪ South County Fire and Medical District |
| ▪ Sonoita-Elgin Fire District | ▪ Mayer Fire District |
| ▪ Mohave Valley Fire District | ▪ Palominas Fire District |
| ▪ Sunsites-Pearce Fire District | ▪ Northern Arizona Consolidated Fire District |

We supplement our technical delivery approach by analyzing and advising our clients on the many elements faced by successful fire districts, such as Summit Fire and Medical District. W&A is dedicated to sharing its intellectual capital. Several W&A professionals are recognized as thought leaders within the governmental entity industry. Our professionals believe in the power of industry participation and the importance of staying on top of new issues and regulations. Doing so requires membership in trade associations including the Arizona Fire District Association (AFDA), the American Institute of Certified Public Accountants (AICPA), presenting at industry conferences and seminars, and authoring articles.

Over the years, W&A has fostered and appreciated long-standing professional relationships with a variety of governmental organizations including the following:

Governmental Groups

- | | |
|-------------------------------|----------------------------------|
| ▪ Fire districts | ▪ Flood control districts |
| ▪ Counties | ▪ Water and irrigation districts |
| ▪ Municipalities | ▪ Special assessment districts |
| ▪ Native American communities | ▪ Housing authorities |
| ▪ Airport authorities | ▪ Grant schools |

Our partners, directors and managers are individually responsible for making clients aware of new pronouncements and emerging issues, such as GASB issued Statements No. 87, *Leases* and No. 88, *Debt Disclosures*. We have conducted training presentations specifically designed for our governmental clients on accounting and financial reporting and have successfully assisted our clients with implementation of standards. We are knowledgeable and well prepared to guide the District through its implementation of new accounting standards and regulatory requirements.

Your Engagement Team

Professional Collegiality

Client service and satisfaction are among our prime considerations. One of the most important services we will provide the District is monitoring your needs on a continual and on-going basis. This occurs at all levels within our organization. We feel it is imperative that our clients have several firm resources to utilize rather than just one. We have found this type of communicative teamwork facilitates the identification of issues early and enables us to plan for and resolve issues timely.

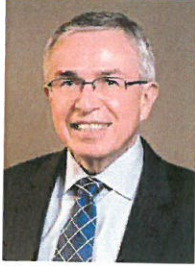
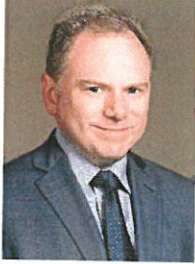

W&A is proud of the reputation we have achieved for providing quality services and responsive professionals. This reputation has been earned through continued commitment to maintaining the highest technical and ethical standards at all levels of our firm, our culture of professional collegiality, our enduring values, our model of client service and technical excellence, and through our ability to retain dedicated, motivated, and talented team members. W&A has a culture and atmosphere that has allowed us to experience nominal turnover at the manager and partner level which provides our clients with consistency in experienced staff. Our turnover at the associate level has been consistent with the industry.

A key component of the employee process stems from our strong client service approach which is characterized by partner involvement in client and team relationships. This exposes team members to a flexible, involved, participatory engagement style that distinguishes W&A from other firms that may rely on more of an assembly line approach to client service. The importance of this collegial service approach cannot be overstated.



We pay close attention to establishing an engagement team that has the requisite experience and expertise to provide superior service, a team that will work well with the District management, and has the enthusiasm and commitment to demonstrate the District is a valued client. Your core **service team**, identified below, has experience working together and has a chemistry and communication protocol that works well.

Audit Services	
Name	Title
Steven Tait	Managing Partner
Jay Parke	Engagement Partner
Tracy Decker	Director
Curtis Bright	Audit Manager
Lisa Parke	Audit Manager

Roles and Biographies

Photo	Contact Information	Engagement Role	Biography
	Steven Tait, CPA Managing Partner (602) 230-1040 sltait@wa-cpas.com	I am responsible for overseeing the audit, tax, and accounting operations of the firm. I will provide audit technical guidance as needed. I will be available to advise on the financial reporting of the District.	Steven Tait, a CPA, is the managing partner with over forty years of public accounting experience with local and national firms. Steve has significant experience providing audit, accounting, and consulting services to a wide variety of organizations, including governmental entities. Steve has served as a member and former chair of the Arizona State Board of Accountancy Accounting and Auditing Standards Committee since 1999, and on other nonprofit boards.
	Jay Parke, CPA, CGFM Engagement Partner (602) 319-3412 jparke@wa-cpas.com	I have ultimate service delivery responsibility for the District's audit. I will invest whatever time is necessary to provide a quality audit and to build an open, collaborative partnership with the District. I personally pledge that our team will provide the accessibility, client service, and technical excellence that you deserve.	Jay Parke, a CPA and a CGFM, is an audit partner with over twenty years of public accounting experience at national and local firms. Jay is a member of the Arizona Fire District Association. Jay has in-depth experience providing audit, accounting, and consulting services to nonprofit organizations, government entities, and privately-held companies. Jay has published governmental guidance and instructed continuing professional education courses.
	Curtis Bright, CPA Audit Manager (602) 230-1040 cbright@wa-cpas.com	I manage the execution of the audit and will work collaboratively with you to ensure a smooth transition. I will team with you to conduct the audit, proactively identify and address all financial reporting and internal control issues, and ensure the audit is completed without surprises and within established deadlines.	Curtis Bright, a CPA, is an audit manager with over ten years of public accounting experience serving nonprofit and governmental entities including fire districts, and two years of industry accounting experience. Curtis also has experience preparing indirect cost rate proposals and plans, and experience with several computer software applications. He routinely resolves technical accounting and reporting matters.

PROPOSAL TO PROVIDE PROFESSIONAL AUDIT SERVICES TO
SUMMIT FIRE AND MEDICAL DISTRICT

Photo	Contact Information	Engagement Role	Biography
	Tracy Decker, CPA Director (602) 740-8307 Tdecker@wa-cpas.com	I am a technical resource to Jay and the District and I will perform a technical “cold” review on the financial statements and significant audit areas to ensure the engagement complies with our stringent quality control standards and other compliance requirements.	Tracy Decker, a CPA, is a director with over twenty-five years of public accounting and consulting experience at national firms, all of which include providing significant audit and Single Audit services to governmental, healthcare, nonprofit, and Tribal entities. She has a proven track record for excellent client service and the timely delivery of quality audits. Tracy has extensive healthcare experience and expertise.
	Lisa S. Parke, CPA Audit Manager (602) 230-1040 lparke@wa-cpas.com	I am available to assist as an additional resource to you and the team. I have extensive experience auditing fire districts and I will be available as a technical resource.	Lisa S. Parke, is a CPA and audit manager based in our Tucson office with over six years of public accounting experience and two years of experience managing the accounting for a closely-held private company with multi-entity reporting. Lisa has significant experience with governmental and nonprofit organizations including fire districts.

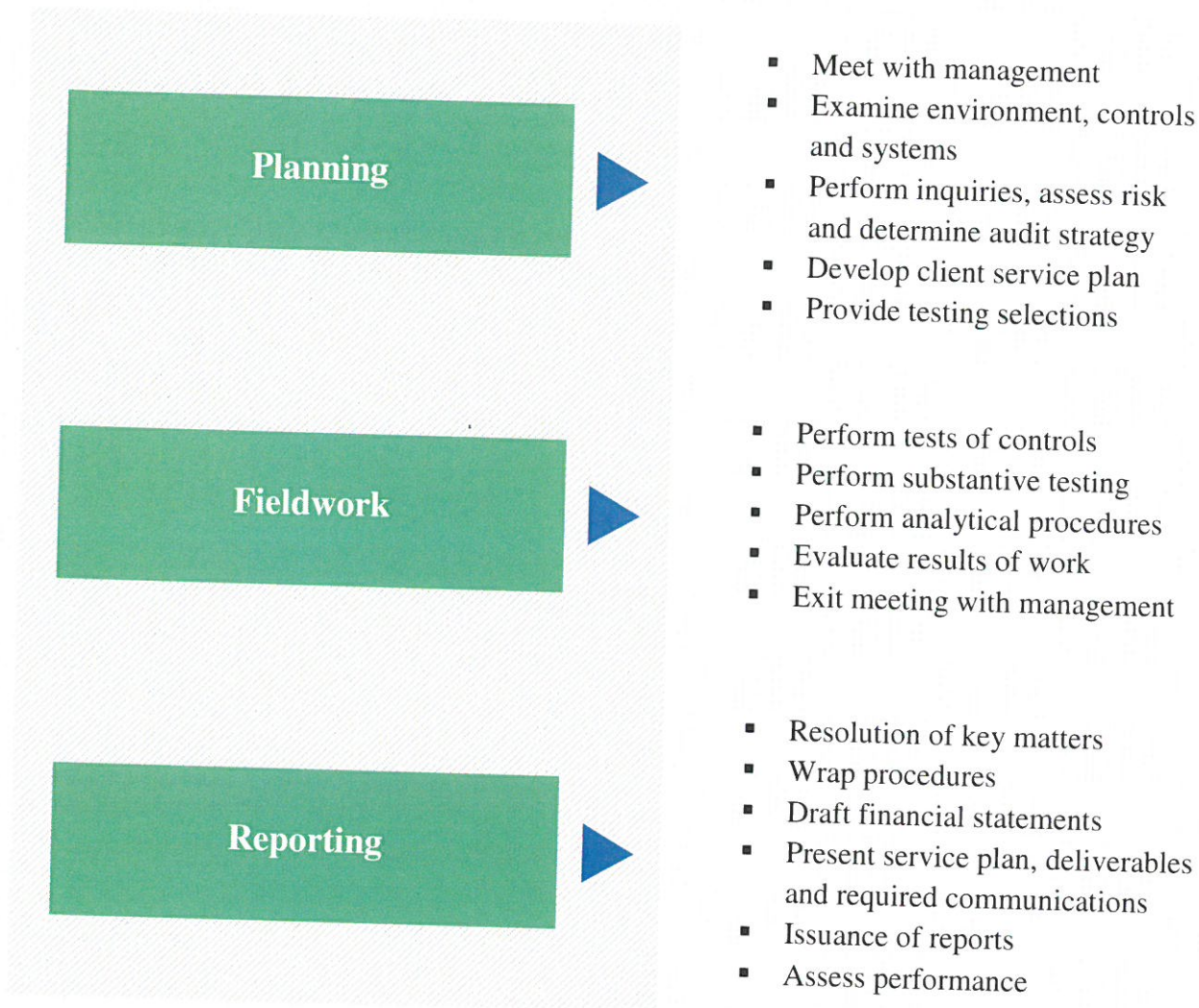
Each partner, director and manager noted above also has a professional affiliation with the AICPA and the Arizona Society of CPA’s. To the extent possible, we try to maintain continuity of team members assigned to the engagement in recognition of the benefit to both organizations. **We are committed** to providing team consistency; however, should there be a need for a change in key personnel, we will discuss our plan and basis for personnel changes with you.

Our Audit Approach

Overview

Your relationship with W&A means far more than mere compliance with complicated reporting and regulatory requirements. We carefully tailor our services to your mission, objectives, service needs and constituents, and everything we do for you is shaped by our “big picture” understanding of what you are striving to achieve to fulfill you mission.

The following is an overview and flow of our approach to the audit. In accordance with professional standards, we follow a risk-based approach to the audit, which requires us to devote our resources to the more critical areas of the District. This allows for greater audit efficiency and effectiveness. Ongoing, open communication and sharing of intellectual capital with management and the audit committee is performed throughout the year to ensure there are no surprises.



Planning

Upon selection as auditors, we anticipate holding a planning meeting with you in order to discuss expectations and schedule the fieldwork. We also will meet with your audit committee to discuss timing and critical issues.

We will gain an understanding of your business operations, funding source requirements, transaction processing procedures and internal control structure. These objectives will be achieved through inquiry, observation, examination of grant documents, and walk-throughs of transactions. We will also draw upon such resources as the budget, organizational charts, manuals and programs, and other management information systems.

As a result of the above procedures, we will tailor our audit programs to fit your reporting requirements. We will also prepare a detailed audit plan and a list of all schedules and documentation to be provided by your team. This listing will be reviewed with your team to facilitate the organization and timeliness of support to be provided during fieldwork.

For purposes of this proposal, we have identified a risk-based audit approach and identified the accounts below to be primary emphasis/focus areas for the audit. We expect at a minimum to request reconciliations, listings and/or support as follows:

Audit Area Focus and Requested Documents

- | | |
|---|--|
| ▪ Trial balance in an electronic format | ▪ Compensated absences payable for accumulated vacation and sick leave |
| ▪ Bank reconciliations for all bank accounts including copies of year-end bank statements | ▪ Property tax revenue |
| ▪ Property tax receivables and related subsequent receipts | ▪ Investment earnings |
| ▪ Property and equipment and depreciation support, | ▪ Grant revenue |
| ▪ Payroll taxes payable and related subsequent disbursements | ▪ Program services, salaries and employee benefits records |
| ▪ Pension liability and deferred outflows/inflows | ▪ Expenditure classification and reporting |
| ▪ Year-end payroll cut-off payable | ▪ Fund balance classifications |
| ▪ Debt payable and debt service | ▪ Access to minutes of the board of directors |

We plan to use sampling methods to test controls over cash receipts, expenditures and payroll transactions. Sample sizes will be determined based on our assessments of inherent and control risk and will be made both randomly and judgmentally, as deemed necessary.

Fieldwork

We will perform analytical analysis by comparing actual activity with the prior year and to the operating budget. This approach helps us to focus our efforts on significant matters and accounts that require detailed testing. We intend to use internal reports for analysis to the extent possible. In addition, we will use technology resources as deemed necessary to facilitate the efficient conduct of the audits.

Our focus on the significant issues at this stage of the audit will facilitate efficient completion of substantive procedures. Those procedures will include inquiry of personnel, confirmation of account balances and transaction amounts, and examination of representative samples of supporting documentation to test the financial statement assertions. We will examine reports and schedules prepared by you for mathematical accuracy including tracing amounts to source documents.

Reporting

When the reports are drafted and reviewed, we will hold an exit conference with management to review the financial statements and discuss internal control recommendations. Reports on internal control and advisory comments receive substantial attention by us to include practical recommendations for improvements which are intended to assist you in realistic implementation. We view the exit conference as a dynamic function of the audit to communicate audit results, issues and responses.

Communication

We have found that frequent, open communication results in increased audit efficiency. Accordingly, we will hold periodic progress meetings to discuss the status of the audit work. We will be responsive to you in returning telephone calls and emails. We will also be available to report on the audit to the audit committee.

Our team members are trained to work in a paperless work environment where documents are accessed or transmitted remotely and maintained electronically. Accordingly, our firm uses electronic filing systems and a multitude of software to conduct our professional services efficiently and effectively.

Engagement Efficiency and Effectiveness

Our firm employs highly qualified team members that are provided an opportunity to serve clients in a variety of industries within a positive work environment with opportunities for career advancement using current technology and software.

Level of Team Member Effort - Our estimate of the number of hours for the audit of the District by team member is as follows:

Level of Team Member Effort	
Team Member	Estimated Hours
Partner	20
Manager	30
Senior	50
Associates	60
Clerical	10
	170

Independence

We meet the independence standards under the AICPA Code of Professional Ethics and *Government Auditing Standards* with respect to Summit Fire and Medical District.

Technical Knowledge and Experience

We have the technical knowledge and experience to provide the services requested by you in accordance with professional standards and tax filing requirements. The partners collectively possess over 90 years of combined experience in providing audit, accounting and advisory services to governmental entities. We are dedicated to the continuing education of our team members to stay abreast of the ongoing changes to audit and accounting standards.

Our audit documentation is maintained in a fully paperless auditing environment which allows for a more efficient and timely work product. We also have unlimited access to accounting and auditing research information through proprietary research software (PwC Inform®). We are also current on the implementation of new accounting and auditing standards.

Professional Resources

Our firm has the professional resources to provide the audit services you require. Because we specialize in providing services to fire districts, we are familiar with the unique reporting requirements of the District. The firm updates annually our audit programs so that we remain current with the financial reporting standards. Also, the firm subscribes to various *internet-based research services* in order to perform any necessary research of reporting or accounting issues related to the District. All our team members are knowledgeable about these research services to provide the type of effective and timely response that our clients want and deserve.

Should there be a need for additional resources outside of those available internally, we have access to the resources of the AICPA's Center for Audit Quality and the technical support services of the AICPA.

Transition

The transition in auditors will involve the need for the District to provide documentation such as bylaws, operating agreements, policies, procedures and other legal documents that otherwise would not need to be provided to ongoing auditors. In addition, the standards require the auditors to gather an understanding of internal controls over the operations, functions and accounting systems which will require auditor inquiry of your personnel in pursuit of a thorough auditor understanding of the control environment. Also, management will be asked to prepare confirmation requests letters, some of which may not have been issued in the past. Although management will spend additional time for the initial year of transition, we believe that you will benefit from the fresh look and evaluation of controls which is inherent in the transition process.

Transitioning to a new service firm can be viewed as a challenge or a tremendous opportunity. We believe this transition will be a great opportunity for us to work together to reengineer the audit process into a more efficient, effective and collaborative process. We bring a fresh perspective to the process and we are open to your suggestions on how to make this audit process even better. We will gladly invest the upfront time involved in starting a new relationship. We look forward to taking the best of what you have been doing over the years and adding any relevant suggestions we may have to create an even better audit process going forward.

The following is our proposed completion schedule:

Area	Timing
Complete client acceptance procedures including telephone discussions with predecessor auditors and outside legal counsel, background checks and other procedures	Immediately upon agreement
Meet with you and your team to discuss key risks and accounting issues and gain an understanding of business processes, internal controls and accounting issues to formulate a client service plan	Immediately after appointment
Review of predecessor auditor's work papers	As soon as available
Planning procedures and preliminary meetings	July 2020
Fieldwork	Early September
Issue drafts of the financial statements to the Fire Chief	September 28, 2020
Issue final audit report to the Fire Chief	September 30, 2020

Our Fee Proposal

Scope of Services

Financial Statement Audit

We will audit the financial statements of Summit Fire and Medical District for the years ending June 30, 2020, 2021 and 2022. Our audits will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. We will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express an unmodified opinion that the financial statements of the District are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Also, we will issue a management letter and required communications to those in charge of governance.

Accounting Technical Assistance

Generally Accepted Government Auditing Standards (GAGAS) allow us to provide non-attest services that do not impair our independence. Such allowable services include training and technical advice for client personnel regarding accounting and business matters. We cannot make management decisions, supervise client personnel, review or approve transactions or audit our own work. Management must maintain full responsibility for the District's accounting records and its financial statements.

Accordingly, we can be available to provide technical assistance regarding account reconciliations, accrual basis adjustments, Fire District best practices including compliance with regulations and assistance with payroll related matters including tax filings.

Please note that the above services are advisory only as we cannot prepare your budget, post entries in your accounting system, audit are own work or make management decisions.

Also we can provide a combination of services you choose, either the financial statement audit, accounting technical assistance, or a combination of the financial statement audit and accounting technical assistance.

Fair and Reasonable Fees

We consider it an important responsibility to manage the costs of the services we provide. Rigorous internal procedures have been instituted to organize the scope and the cost of engagements. W&A has invested in many initiatives over the years to acquire technologies and implement risk-based methodologies that enhance the efficiency of our services. Our approach to professional fees for service is simple: **quality service and value for fair fees.**

We understand that cost/benefit is a key consideration for the District in selecting a professional services firm. We will **absorb certain initial year and relationship focused costs**, including:

- Client acceptance procedures;
- Prior auditor workpaper review;
- Non-recurring transition costs;
- Routine and non-complex technical consultations;
- Responses to simple requests;
- Out-of-pocket engagement related expenses.

Included in our audit service is our no cost evaluation on the effect on the District's financial reporting in relation to GASB 87 and technical guidance on its implementation. We are knowledgeable and well prepared to guide the District through its GASB 87 implementation and we will provide services to assist the District with their implementation at **no additional cost** because we value building a long-term client relationship with you.

We do not charge or bill clients for routine, non-complex technical questions or responses to simple requests for information that do not involve substantial time on our part; in fact, we encourage such client inquiries recognizing the value of our client relationship.

Fee Estimate and Assumptions

We understand the complexity and uniqueness of your organization. As such, in addition to selecting a highly responsive, qualified team with fire district experience to serve you, we are committed to bring you significant involvement by the most experienced team members. We have made every effort to develop a reasonable schedule of anticipated hours and fees. The fee proposal assumes the following:

- Accounting records are in good order;
- Audit documentation received from you is complete and accurate;
- No significant changes in the existing operations, business complexity, accounting systems, key personnel or organizational structure;
- Schedules supporting accrual adjustments, capital assets and long-term liabilities are complete and accurate;
- Adjustments have been posted;
- Limited internal control deficiencies are encountered;
- Draft and supporting documentation to support financial statement and footnotes thereto are prepared and provided to us;

Statue statute requires that we comply with independence standards pursuant to *Government Auditing Standards*. As a result, we cannot audit our own work, which requires you to provide us with the information to record accrual basis adjustments.

Fee Quotes

As requested, our all-inclusive fee proposal for the audit services is included in a separate cost proposal.

We can assure you we will work closely with the District management to contain future fee increases. With that said, we will not allow concerns about fees jeopardize a collegial relationship based on mutual trust and respect.

When evaluating our fee against other firms, please consider that we have committed to provide you with our best highly experienced, local team members, who are experienced in the fire district sector, have proven records of providing quality service, and we are willing to make an investment in the District in contemplation of a long-term relationship. It is our view that no other accounting firm can offer a fee significantly lower than ours without substantially reducing the quality of service. If our fee estimate differs widely from that of any of our competitors, we would appreciate the opportunity to discuss the potential underlying factors with you in a collaborative manner.

Billings for the services set forth in this letter are based upon our rates for this type of work and will be rendered periodically as services are provided and are payable upon receipt.

We are committed to performing the audit and issuing the financial statements in a timely manner consistent with your expectations, assuming you provide us with the necessary information in a timely manner. Extensions or changes in the scope of the work that may be requested or brought about by circumstances arising during the engagement will be discussed with you, and a change in the specific fee mutually agreed upon before proceeding with the additional work.

Client Acceptance

Professional standards require us to conduct acceptance procedures. Should you decide to select W&A to be your service provider, our ability to assume this role would be subject to the satisfactory completion of our customary client acceptance procedures.

Why Choose W&A

We understand selecting a public accounting firm is not a decision to be taken lightly. We truly believe that the priorities you expressed during our conversation speak to the core of W&A client service philosophy and capabilities in service as your service provider. It is our ability to put into practice a distinguishable model of client service, technical excellence, and professional collegiality that sets us apart from other independent public accounting firms.

Our Competitive Advantage

We believe that the following competitive advantage points distinguish W&A from other firms and why we believe W&A is the propitious service provider choice for the District:

Your Collegial Partner

We understand the District's mission is to provide timely, vital fire and medical services that enriches lives and communities. We recognize the importance of partnering with you to not simply help you comply with reporting and regulatory requirements, but also to meet your service needs so you can stay focused on your vision and mission.

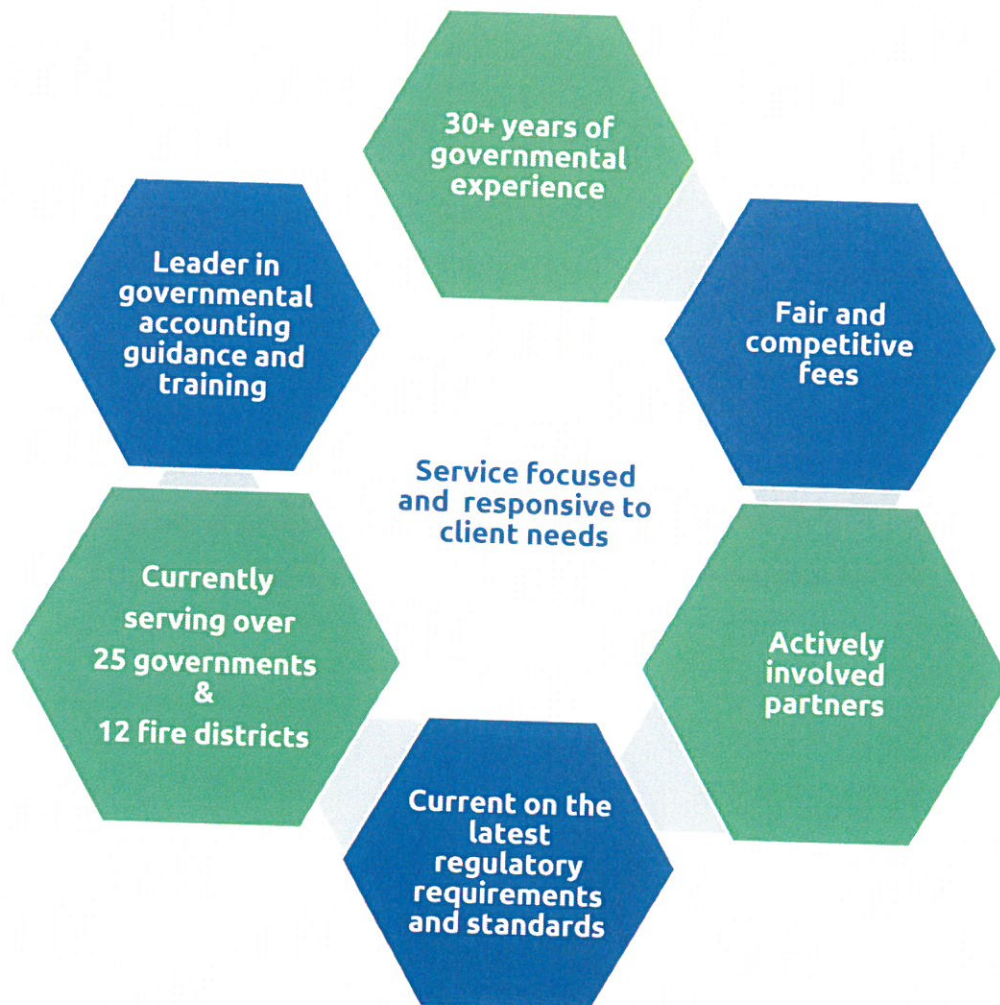
W&A is a quality CPA firm that is poised and ready to become your strategic partner. We operate on a simple premise: **to help our clients enhance their success and achieve their goals**. The importance of delivering uncompromising client service and exceeding your expectations is instilled in the foundation of our firm and is fundamental to our enduring core values of **integrity**, **accountability**, **positive attitude** and **respect**.

Our firm is devoted to providing quality services and we have taken extra steps to assure that we meet the highest professional standards of quality. We are an active member of the AICPA's Center for Audit Quality, which is one way we stay abreast of the latest regulatory requirements and standards. We have also undergone peer reviews of our quality controls conducted by independent CPA's. The peer reviews have always included governmental entity engagements. We have received unqualified reports indicating our compliance with our profession's quality control standards. A copy of our most recent peer review is included in Appendix A: Peer Review. Our 2019 peer review was just accepted by the California Peer Review Committee but the final report has not yet been issued by our peer reviewer. Included in Appendix A is the letter we received dated January 29, 2020 indicating a peer review rating of "pass."

Thank You

We welcome the opportunity to provide audit services for Summit Fire and Medical District. It is our objective that the services provided be responsive, imaginative, and conducted by positive professionals who will use their abilities to facilitate the efficient conduct of the audit and to provide you the highest quality service. We are committed to performing fire district engagements and have made a commitment of personnel and resources to accomplish this objective.

The W&A Difference: We do not simply help you comply; we help you succeed.



Appendix A: Peer Review

HH Heidenreich & Heidenreich, CPAs, PLLC

10201 S. 51st Street, Suite #170

Phoenix, AZ 85044

(480)704-6301 fax 785-4619

System Review Report

August 5, 2016

To the Owners of
Walker & Armstrong, LLP
and the Peer Review Committee of the CA Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Walker & Armstrong, LLP (the firm) in effect for the year ended May 31, 2016. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Walker & Armstrong, LLP in effect for the year ended May 31, 2016, 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*. Walker & Armstrong, LLP has received a peer review rating of *pass*.

Heidenreich : Heidenreich CPAs PLLC

Heidenreich & Heidenreich, CPAs, PLLC



1710 Gilbreth Road
Burlingame, CA 94010
(650) 522-3094
Fax: (650) 522-3080
peerreview@calcpa.org

January 29, 2020

Steven Tait
Walker & Armstrong, LLP
3838 N Central Ave
Phoenix, AZ 85012-1906

Dear Steven Tait:

It is my pleasure to notify you that on January 21, 2020, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

California Society of CPAs

cc: Suzanne Heidenreich, Jay Parke

Firm Number: 900010073653

Review Number: 571333



AICPA

Peer Review
Program

Administered by the California Society of CPAs for CA, AK and AZ

Appendix B: References

These contacts have been selected as references due to their similarity to the District. The District may feel free to contact the individuals noted. Further references and contact information will be furnished upon request.

Fire District Client References and Contact Information

- **Arizona Fire and Medical District**
Chief Biscoe
18818 North Spanish Garden Drive
Sun City West, Arizona 85375
Phone: 623-215-1059
Years served: 2013 - current
- **Mohave Valley Fire District**
Chief Harmon
1451 Willow Drive
Mohave Valley, Arizona 86440
Phone: 928-768-9113
Years served: 2018
- **Sonoita-Elgin Fire District**
Chief DeWolf
3173 North Highway 83
Sonoita, Arizona 85637
Phone: 520-455-5854
Years served: 2013 - current
- **State of Arizona, Office of the Auditor General**
Donna Miller, Director, Financial Audit Division
2910 North 44th Street, Suite 410
Phoenix, Arizona 85018
Phone: 602-553-0333
Years served: 1987-current^[A]

[A] We are a subcontractor auditing Arizona counties for the Auditor General's Office.

Appendix C: Resumes

Steven L. Tait, CPA

Professional Practice

Title: Managing partner

Years of Experience: 40 years; with Walker & Armstrong LLP since 1984.

Duties: Directing the firm's audit and accounting operations including review of accounting and audit engagements, scheduling team member assignments and monitoring completion of each engagement.

Experience

Mr. Tait has served as audit partner on auditing and accounting engagements of the firm for the past forty years. In addition, he has extensive audit, accounting and tax experience with a wide variety of organizations including special purpose governments (including fire districts), counties, municipalities, Native American communities, manufacturers, distributors, construction, financial institutions, health care organizations, retail operations, professional services and various other industries.

Education

College Degree: Bachelor of Science degree in Accounting from Arizona State University.

Continuing Professional Education: Mr. Tait has been actively involved in continuing professional education programs throughout his career including guidance on auditing corporations.

Professional and Civic Affiliations

Arizona CPA in 1978
American Institute of Certified Public Accountants
Arizona Society of Certified Public Accountants
Volunteer Leader, Boy Scouts of America
Member and former chair, Arizona State Board of Accountancy Accounting and Auditing Standards Committee (1999-present)
Treasurer and member of board of directors of Arizona Bridge to Independent Living (2006-present)

Jay Z. Parke, CPA, CGFM

Professional Practice

Title: Audit Partner

Years of Experience: In public accounting since 1998; over eighteen years with Walker & Armstrong.

Duties: Planning and performance of audit fieldwork, including direct supervision of team members for governmental, nonprofit and corporate entities; technical and financial assurance.

Experience

Auditing, accounting and consulting services provided to governmental, nonprofit organizations and privately-held companies including Native American communities, counties, municipalities, fire districts, construction, health care organizations, housing authorities, and professional trade associations.

Education

College Degree: Central Washington University - Bachelor of Science Degree in Accounting (3.95 GPA).

Continuing Professional Education: Mr. Parke's continuing professional education includes courses in performing single audits for state and local governments and guidance on auditing corporations and nonprofit organizations. He has met the continuing professional education requirements of *Government Auditing Standards*.

Professional and Community Affiliations

Certified Public Accountant in Arizona, June 2001
American Institute of Certified Public Accountants
Arizona Society of Certified Public Accountants
AGA Southern Arizona Chapter – Prior treasurer and current member
Arts for All, Inc. dba Third Street Kids (Tucson AZ) – Board member

Activities and Honors

Actively involved in emerging technical issues and assisting for-profit, nonprofit and governmental entities with the implementation of new FASB and GASB pronouncements.

Honored by the state of Arizona for scoring the second highest grades in one sitting on the May 1998 CPA exam.

Tracy L. Decker, CPA

Professional Practice

Title: Audit Director

Years of Experience: In public accounting since 1993 with international accounting firms; 7 months with Walker & Armstrong.

Duties: Planning and performance of audit fieldwork, including direct supervision of team members for corporate and nonprofit entities; issue resolution; technical and financial assurance.

Other Duties: Responsible for managing all financial, operational, and service delivery aspects of professional service advisory and consulting engagements; business development; client contract management; employee and client coaching; bond offerings; internal controls and SOX 404; contract management; program oversight; efficiency studies; policy development.

Experience

Auditing, accounting and consulting services provided to public and private companies and, governmental and nonprofit organizations including Native American communities, variety of nonprofit entities; healthcare; higher education; aerospace and defense; financial services; technology; manufacturing; retail; and real estate.

Education

College Degree: Graduated magna cum laude from the California State University, Sacramento with a Bachelor of Science, Business Administration, Concentration in Accountancy.

Continuing Professional Education: Ms. Decker's continuing professional education includes courses in performing audits of a variety of public and private companies.

Professional Affiliations

Certified Public Accountant in Arizona, December 2002
Certified Public Accountant in California, May 1997
American Institute of Certified Public Accountants
Arizona Society of Certified Public Accountants

Other

Top-secret – active (DOD Contractor) clearance – Issued 2017

Curtis N. Bright, CPA

Professional Practice

Title: Audit Manager

Years of Experience: In public practice with Walker & Armstrong LLP since 2009; over two years of industry accounting experience including cost accounting.

Duties: Planning and performance of audit, review and accounting engagements; direct supervision of associate accountants; assist with fieldwork; research accounting and reporting issues; guidance and assistance with financial and single audit reporting.

Experience

Audit and accounting services provided to a variety of nonprofit and governmental organizations and small to medium-size companies including food banks, housing, health and welfare organizations, professional trade associations, golf courses, wholesale and retail distributors, grant and charter schools, private colleges, counties, Tribal governments, fire districts, municipalities, governmental departments and employee retirement plans.

Other Experience: Extensive experience with personal computer software applications and experience auditing federal and state program compliance requirements. Preparation of indirect cost rate proposals and indirect cost rate plans.

Education

College Degree: Graduated in 2008 from Arizona State University with a Bachelor of Science Degree in Accountancy.

Continuing Professional Education: Mr. Bright's continuing professional education includes courses in performing single audits and guidance on auditing governmental and nonprofit organizations and various auditing matters. He has met the continuing professional education requirements of *Government Auditing Standards*.

Professional Affiliations

Certified Public Accountant in Arizona, May 2016
American Institute of Certified Public Accountants
Arizona Society of Certified Public Accountants

Lisa S. Parke, CPA

Professional Practice

Title: Audit Manager

Years of Experience: In public accounting with Walker & Armstrong since 2013. Previously held an accounting position for over two years in the corporate office of a large privately held corporation where she managed the accounting for multiple entities.

Duties: Planning and performance of audit fieldwork, including direct supervision of staff accountants for corporate, governmental and nonprofit entities including fire districts; technical and financial assurance.

Experience

Experience: Auditing, reviewing, accounting, consulting and tax services provided to governmental entities, nonprofit organizations and privately-held companies.

Education

College Degree: Graduated Summa Cum Laude from the University of Arizona in May 2011 with a Bachelor of Science Degree in Accounting.

Continuing Professional Education: Ms. Parke's continuing professional education includes courses in performing single audits for state and local governments and guidance on auditing corporations and nonprofit organizations. She has met the continuing professional education requirements of *Government Auditing Standards*.

Professional and Community Affiliations

Certified Public Accountant in Arizona, August 2014
American Institute of Certified Public Accountants (AICPA)
Arizona Society of Certified Public Accountants
American Women's Society of Certified Public Accountants
(part of the AICPA effective November 2017)
Pima Federal Credit Union (Tucson, Arizona) – Board member and Pension Committee member

Activities and Honors

Volunteer Tax Preparer for Volunteer Income Tax Assistance (VITA) with the United Way
The 2011 Outstanding Academic Achievement in Accounting Award Recipient from the Eller College of Management.
Volunteer for Everyone Runs, Everyone Walks (Tucson, Arizona)

Summit Fire and Medical District

**Cost Bid Proposal for
Professional Auditing Services**

June 30, 2020, 2021 and 2022

Submitted by:

Walker & Armstrong LLP
3838 North Central Avenue, Suite 1700
Phoenix, Arizona 85012-1994

Telephone:

(602) 230-1040

Contact Person:

Jay Z. Parke, CPA, CGFM

Date of Submission:

January 31, 2020

Walker & Armstrong

CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

January 31, 2020

Board of Directors
Summit Fire and Medical District
8905 Koch Field Road
Flagstaff, Arizona 86004

Ladies and Gentlemen:

The following summarizes our estimated fees for the annual audits of Summit Fire and Medical District for the years ended June 30, 2020, 2021 and 2022:

Name of Firm: Walker & Armstrong LLP

Certification: Jay Z. Parke, audit partner, is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with Summit Fire and Medical District.

Total All-Inclusive
Maximum Price:

Year Ending June 30	All- Inclusive Fee
2020	\$ 16,000
2021	16,500
2022	17,000

Should you have any questions concerning the information contained in this bid, please contact me.

Very truly yours,



Jay Z. Parke

JZP\ers

Rates for Additional Professional Services

We are available to provide advisory services, as needed, that do not jeopardize our independence as auditors of Summit Fire and Medical District with the independence standards of Rule 101 of the AICPA's Code of Professional Ethics and the independence standards outlined in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our fees for such services will be billed at our standard hourly rates which are as follows:

<u>Position</u>	<u>Standard Billing Rate</u>
Partners	\$200 - \$250
Directors	200
Managers	130 - 170
Seniors	110 - 120
Staff	85-100
Administrative	70