SHOW LOW CITY COUNCIL
Regular Meeting – Tuesday, June 6, 2023

PURSUANT to A.R.S. Section 38-431.02, notice is hereby given to the Show Low City Council and to the general public, that a **Regular Meeting** of the Show Low City Council will be held on Tuesday, June 6, 2023, at 7:00 p.m. in the City Council Chambers, 181 North 9th Street, Show Low, Navajo County, Arizona. The agenda for this meeting is as follows:

1. Call to Order.

2. Roll Call.

3. Invocation.

4. Pledge of Allegiance.

5. **CALL TO THE PUBLIC**:

   Any citizen desiring to speak on a matter that is within the jurisdiction of the City Council may do so at this time. Comments may be limited to three minutes per person and shall be addressed to the City Council as a whole, and not to any individual member. Issues raised shall be limited to those within the jurisdiction of the City Council. Pursuant to the Arizona Open Meeting Law, the City Council cannot discuss or act on items presented at this time. At the conclusion of the call to the public, individual City Council members may (1) respond to criticism made by those who have spoken, (2) ask staff to review a matter, and (3) ask that a matter be put on a future agenda.

6. **SPECIAL EVENTS**:

   A. Presentation of Outgoing Board Member, Rob Turnwall, from Show Low Main Street.

   B. Presentation on Wildfire Preparedness.

   C. Presentation by City of Show Low's American Disabilities Act Committee.

7. **CONSENT CALENDAR**:

   A. Proclamation by the Mayor Proclaiming June 4 through 10, 2023, as **Cougar Academic Decathlon Team Week** in the City of Show Low.

   B. Consideration of Acceptance of Frontier Park Parking Lot Expansion, City of Show Low Project No. R-2422. (Shane Hemesath)

   C. Consideration of Minutes of Show Low City Council meetings:
      (1) Special Meeting of March 21, 2023.
      (2) Regular Meeting of May 16, 2023.

8. **<u>OLD BUSINESS:</u>**

   A. Consideration of Award of Construction Contract for Airport Hangar Infrastructure Improvements, City of Show Low Project No. A-1723 2.0. (Bill Kopp)

9. **<u>NEW BUSINESS</u>**:

   A. Consideration of Ordinance No. 2023-03, Extending and Increasing the Corporate Limits of the City of Show Low, Navajo County, State of Arizona, By Annexing Thereto Certain Territory Contiguous to the Existing Limits of the City Show Low, Arizona – #P-1432 (Anna Atencio)

   B. Consideration of Resolution No. R2023-11 Adopting the Tentative Budget and Establishing the Expenditure Limitation for Fiscal Year Ending June 30, 2024. (Justin Johnson)

   C. Consideration of Award of Contract for Professional Audit Services. (Justin Johnson)

   AT THIS TIME, THE CITY COUNCIL WILL RECESS INTO A SPECIAL MEETING OF THE SHOW LOW BLUFF COMMUNITY FACILITIES DISTRICT BOARD TO ADOPT THE TENTATIVE BUDGET FOR FISCAL YEAR 2024 FOR THE DISTRICT.

10. **<u>SUMMARY OF CURRENT EVENTS</u>**:

    A. Council Members
    B. Mayor
    C. City Manager

11. **<u>SCHEDULING OF MEETINGS</u>**:

    Scheduling of meetings, which may be brought up at this time.

12. **<u>ADJOURNMENT</u>**.

<u>SCHEDULED MEETINGS/EVENTS</u>:

06/06/23	7:00 PM	CITY COUNCIL – REGULAR MEETING
06/13/23	7:00 PM	P&Z COMMISSION – REGULAR MEETING
06/20/23	7:00 PM	CITY COUNCIL – REGULAR MEETING
06/27/23	7:00 PM	P&Z COMMISSION – REGULAR MEETING

NOTICE TO PARENTS AND LEGAL GUARDIANS: Parents and legal guardians have the right to consent before the City of Show Low makes a video or voice recording of a minor child, pursuant to

A.R.S. § 1-602(A)(9). The Show Low City Council regular meetings are recorded and may be viewed on the City of Show Low's website. If you permit your child to attend/participate in a televised City Council meeting, a recording will be made. You may exercise your right not to consent by not allowing your child to attend/participate in the meeting.

Pursuant to the Americans with Disabilities Act (ADA), the City Council endeavors to ensure the accessibility of its meetings to all persons with disabilities. If you need accommodation for a meeting, please call the City Clerk's office at (928) 532-4061 at least 48 hours prior to the meeting for accommodation.

____
Rachael Hall, City Clerk

I, Rachael Hall, do hereby certify that the foregoing notice was posted on Friday, June 2, 2023.

Proclamation

City of Show Low
Office of the Mayor and City Council

WHEREAS, the **Show Low High School Academic Decathlon team** competed in a series of ten academic tests and demonstrations in the subjects of Art, Economics, Essay, Interview, Literature, Mathematics, Music, Science, Social Science, Speech, and the overall Super Quiz relay, revolving around this year's theme of The American Revolution and the New Nation; and

WHEREAS, on the weekend of March 10 and 11, 2023, the team won the Division 3A State Championship; and

WHEREAS, the City of Show Low recognizes the learning, growth, and academic excellence among the team; and

WHEREAS, the City of Show Low recognizes the dedication of the students, their parents, the coaching staff, the administration, the student body, and the community.

NOW, THEREFORE, I, John Leech, Jr., Mayor, on behalf of the Show Low City Council, do hereby proclaim **June 4 through 10, 2023** as

♣ *Cougar Academic Decathlon Team Week* ♣

in the City of Show Low and urge all citizens in the community to acknowledge this tremendous achievement.

Dated this **6th** day of **June, 2023**.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Seal of the City of Show Low.

John Leech, Jr.
Mayor

CC MTG DATE: 06/06/23
ITEM: 7-B

CITY OF SHOW LOW
STAFF SUMMARY REPORT

AGENDA TITLE: Consideration of Acceptance of Frontier Park Parking Lot Expansion, City of Show Low Project No. R-2422 (Shane Hemesath)

RECOMMENDATION

I **MOVE** to accept the Frontier Park Parking Lot Expansion, City of Show Low Project No. R-2422, with a final cost of $702,485.00, release the retainage, and initiate the two-year warranty period.

BACKGROUND

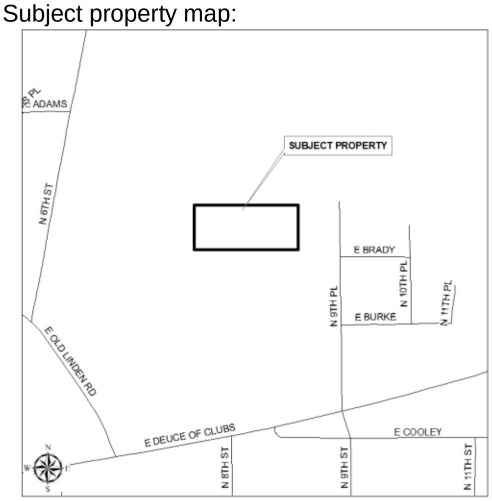
At its regular meeting on January 18, 2022, the Show Low City Council awarded a construction contract to Rawlings Specialty Contracting in an amount not to exceed $479,540.00 for Frontier Park Parking Lot Expansion project. The scope of work included a new 300' x 70' paved parking area which included an additional 45 paved parking stalls and nine additional Americans with Disabilities Act accessible parking stalls. The improvements also include installation of electrical conduit, 13 parking lot lights, irrigation conduit for future landscaping improvements, and grading a large level dirt pad for the future playground and slash pad improvements.

As improvements to Frontier Park continued, the need for additional paved parking was identified. A Scope Revision no. 1 was approved to add an additional 98 paved parking stalls, five additional parking lot lights, electrical conduit, wiring, irrigation sleeves, and the necessary drainage improvements for the work. The Scope Revision no. 1 was approved on June 21, 2022, for an additional cost of $222,945.00. With this Scope Review no. 1, the total project costs would be $702,485.00.

The improvements to Frontier Park Parking Lot have been completed for a final project cost of $702,485.00.

Staff recommends accepting Frontier Park Parking Lot Expansion, City of Show Low Project No. R-2422, with a final cost of $702,485.00, releasing the retainage, and initiating the two-year warranty period.

Subject property map:



FISCAL IMPACT

Anticipated cost: $702,485.00
Funding source (account no.): Frontier Parking Lot (22-445-495-7300-2052/4452052)

SUBJECT PROPERTY
E ADAMS
N 6TH ST
E OLD LINDEN RD
E DEUCE OF CLUBS
N 8TH ST
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N 9TH ST
N 10TH PL
N 11TH PL
N 11TH ST
E BRADY
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MINUTES OF THE SPECIAL MEETING OF THE SHOW LOW CITY COUNCIL HELD ON TUESDAY, MARCH 21, 2023 AT 5:30 P.M. IN THE CITY COUNCIL CHAMBERS, 181 NORTH 9TH STREET, SHOW LOW, NAVAJO COUNTY, ARIZONA

1. Call to Order.

   Mayor Leech called the meeting to order at 5:30 p.m.

2. Roll Call.

   COUNCIL MEMBERS PRESENT: Mayor Leech, Vice Mayor Kakavas, Councilman Adams, Councilman Allsop, Councilman Clark, Councilman Hatch and Councilman Judd.

   COUNCIL MEMBERS ABSENT: None.

   STAFF MEMBERS PRESENT: Anna Atencio, City Attorney; and Rachael Hall, City Clerk.

   GUESTS: Derik Whipple, Jeremy Schnepf, Dawn Wilson, Laura Bittick, KenVanWinkle, and John Hannah.

   COUNCILMAN ADAMS MOVED TO RECESS INTO EXECUTIVE SESSION TO INTERVIEW THE APPLICANTS FOR THE SHOW LOW PARKS AND RECREATION ADVISORY COMMITTEE, SHOW LOW PLANNING AND ZONING COMMISSION, SHOW LOW BOARD OF ADJUSTMENT, AND SHOW LOW AVIATION ADVISORY COMMITTEE; SECONDED BY COUNCILMAN ALLSOP; PASSED 7 TO 0 WITH MAYOR LEECH, VICE MAYOR KAKAVAS, COUNCIL MEMBERS ADAMS, ALLSOP, CLARK, HATCH, AND JUDD VOTING IN FAVOR.

   The Show Low City Council recessed into Executive Session at 5:30 p.m.

3. **<u>EXECUTIVE SESSION</u>**.

   A. Confidentiality Statement.

   B. Discussion or consideration of employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining, or resignation of a public officer, appointee, or employee of any public body. Pursuant to A.R.S. Section 38-431.03(A)(1).

      (1) Interviews with Applicants for the Show Low Planning and Zoning Commission.

         5:30 p.m. Jeremy Schnepf

5:40 p.m. Derik Whipple
5:50 p.m. Dawn Wilson

(2) Interviews with Applicants for the Show Low Parks and Recreation Advisory Committee.

6:00 p.m. Laura Bittick
6:10 p.m. Ken VanWinkle
6:20 p.m. John C. Hannah

(4) Interviews with Applicants for the Show Low Aviation Advisory Committee.

6:30 p.m. John C. Hannah

(5) Discussion of Potential Candidates for the Show Low Parks and Recreation Advisory Committee, Show Low Aviation Advisory Committee, and Show Low Planning and Zoning Commission.

4. **POST EXECUTIVE SESSION**.

Consideration of any item on the Executive Session portion of this agenda, which the Council may wish to take action upon in Open Session.

The Show Low City Council reconvened into Open Session at 6:34 p.m.

5. Adjournment.

There being no further business to be brought before the Council, **MAYOR LEECH ADJOURNED THE SPECIAL MEETING OF THE SHOW LOW CITY COUNCIL OF MARCH 21, 2023 AT 6:34 P.M.**

ATTEST:	APPROVED:
Rachael Hall, City Clerk	John Leech, Jr., Mayor

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CERTIFICATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the **SPECIAL MEETING** of the City Council of Show Low held on March 21, 2023. I further certify that the meeting was duly called and held and that a quorum was present.

Dated this______day of __________________, 20___.

(SEAL)

____
Rachael Hall, City Clerk

MINUTES OF THE REGULAR MEETING OF THE SHOW LOW CITY COUNCIL HELD ON TUESDAY, MAY 16, 2023, AT 7:00 P.M. IN THE CITY COUNCIL CHAMBERS, 181 NORTH 9TH STREET, SHOW LOW, NAVAJO COUNTY, ARIZONA

1. Call to Order.

   Mayor Leech called the meeting to order at 7:00 p.m.

2. Roll Call.

   COUNCIL MEMBERS PRESENT: Mayor Leech, Vice Mayor Kakavas, Councilman Hatch, Councilman Clark, Councilman Allsop, and Councilman Judd.

   COUNCIL MEMBERS ABSENT: Councilman Adams.

   STAFF MEMBERS PRESENT: Morgan Brown, City Manager; Anna Atencio, City Attorney; Justin Johnson, Deputy City Manager; Brad Provost, Chief of Police; Bill Kopp, Public Works Director; Rick Austin, Public Works Operations Manager; and Rachael Hall, City Clerk.

   GUESTS: Leha Seary, Holly Jo Johnson, Harmony Lautzenheiser, Lailane and Gilbert Soco, Karan and Steven Slaton, Evan Lautzenheiser, John and Betty Jarrett, Jacque and John Allen, Charles Webber, Julianan Suizhinskee, Raymond Vigil, Guthrie Kushner, and others.

3. Invocation.

   Councilman Judd gave the invocation.

4. Pledge of Allegiance.

   Councilman Clark led the Council and audience in the pledge of allegiance.

5. **<u>CALL TO THE PUBLIC</u>**:

   Any citizen desiring to speak on a matter that is within the jurisdiction of the City Council may do so at this time. Comments may be limited to three minutes per person and shall be addressed to the City Council as a whole, and not to any individual member. Issues raised shall be limited to those within the jurisdiction of the City Council. Pursuant to the Arizona Open Meeting Law, the City Council cannot discuss or act on items presented at this time. At the conclusion of the call to the public, individual City Council members may (1) respond to criticism made by those who have spoken, (2) ask staff to review a matter, and (3) ask that a matter be put on a future agenda.

   Steve Slaton, 4422 Larkspur Road, spoke on his concerns regarding an invasion of immigrants within Navajo County.

Charles Webber, 501 North 9th Place, asked if the City had safety measures in place if the City had an invasion of immigrants.

Karen Slaton, 4422 Larkspur Road, spoke on her concerns regarding an invasion of immigrants within Navajo County.

Juliana Suizhinskee, 985 Pine Hill Drive, spoke on her concerns regarding an invasion of immigrants within the City.

6. **SPECIAL EVENTS**:

A. Recognition of Winners of the Kids ROCK Poster Contest and Presentation of Prizes.

Ms. Hall said the Kids ROCK program was an educational outreach program designed to teach third grade students about city government and what it meant to be a good citizen. The students received tours of different City facilities and City staff explained how each facility operated. The program finished with a pool party and a poster contest for students to illustrate their idea of what community pride meant to them with prizes for the top three winners.

Mayor Leech presented prizes to third-place winner Salvador Soco, second-place winner Tyler Lautzenheiser, and first-place winner Mia Ortiz.

B. Navajo County Peace Officer Memorial Presentation.

John Jarrett said the Navajo County Peace Officer Memorial (Memorial) was completed and thanked the Council and staff for the support on this project. He said the dedication went well and he gave an update regarding the upkeep measures for the Memorial.

Councilman Allsop said there would be a subcommittee from Show Low Main Street to help with the maintenance of the Memorial.

Mayor Leech thanked Mr. Jarrett for raising the funds for this project and for all his work.

A video was shown on the dedication of the Memorial.

C. Presentation of Changes to Fiscal Year 2024 City Manager's Recommended Budget for Fiscal Year Ending June 30, 2024.

Mr. Johnson said staff worked on a few changes to the recommended budget. He reviewed the draft tentative budget. He said the tentative budget would be presented to the Council for adoption on June 6 and would establish the expenditure limitation for next fiscal year. He said the final budget would be adopted at the June 20 Council meeting. The secondary property tax levy for the streetlight improvement district would be adopted at the July 18 meeting.

Mr. Johnson said budgeted expenditures for fiscal year 2023 were $98.8 million vs. $55.9 million in actual expenditures. The City historically underspent its budget every year. After moving budgeted carryovers to the fiscal year 2024 budget, the fiscal year 2024 budget with modifications totaled $135.2 million. Mr. Johnson said some the major factors for the increase was $25.0 million for the Scott Ranch Road Bridge project and $11.0 million in capital carryovers.

Mr. Johnson said concerning the operating revenues for FY2024, the recommended budget presented in April was $80,184,258. With revenue modifications of $259,327, the total draft tentative budget revenues would be $80,443,585. He said this was due to adding two school resource officers to the police department. He said each school in Show Low School District would now have a school resource officer.

Mr. Johnson reviewed the revenue changes. The fund balance increased by $1,083,482, operating revenues increased by $259,327, and operating transfers decreased by $169,530. Total revenue changes came to $1,173,279.

Mr. Johnson said recommended budget expenditures totaled $132,859,172 but there were $2,338,673, which increased the draft tentative budget expenditures to $135,197,845. Expenditure modifications from capital carryovers totaled $1,578,162 and other various expenditure modifications totaled $760,511.

Mr. Johnson said staff would continue to monitor revenues and economic activity. Changes to the budget could be made until the tentative budget was adopted and once the tentative budget was adopted only reductions to the budget could be made.

Mr. Johnson said sanitation rates, including regular and recycling fees, were currently $17.50 per month. Regarding rate increases, the monthly fees would increase by ten percent to $19.25. The additional costs associated with fuel changes and the regular Consumer Price Index (CPI) increase made up the rate increases.

Councilman Clark and Councilman Allsop thanked staff for preparing the budget.

7. **<u>CONSENT CALENDAR</u>**:

A. Consideration of Lease Agreement with AZ Labor Force, Inc. for Property Located at 280 East Deuce of Clubs. (Anna Atencio)

B. Consideration of Acceptance of Tennis Courts. (Rick Austin)

C. Consideration of Minutes of Show Low City Council meetings:
(1) Regular Meeting of May 2, 2023.

COUNCILMAN ALLSOP MOVED TO APPROVE THE CONSENT CALENDAR AS PRESENTED; SECONDED BY COUNCILMAN HATCH; PASSED 6 TO 0 WITH MAYOR LEECH, VICE MAYOR KAKAVAS, AND COUNCIL MEMBERS ALLSOP, CLARK, HATCH, AND JUDD VOTING IN FAVOR.

8. **NEW BUSINESS**:

A. Consideration of Award of Construction Contract for Airport Hangar Infrastructure Improvements, City of Show Low Project No. A-1723 2.0. (Bill Kopp)

Mayor Leech said Item 8-A (Consideration of Award of Construction Contract for Airport Hangar Infrastructure Improvements) was being pulled from the agenda and would be discussed at a future meeting.

B. Consideration of Award of Construction Contract for City Hall Roof, City of Show Low Project No. FM-5623 and Authorization of Associated Budget Transfers. (Bill Kopp)

Councilman Allsop declared a conflict of interest on Item 8-B (Consideration of Award of Construction Contract for City Hall Roof) because he was currently working with the contractor on a residential project.

Mr. Kopp said Show Low City Hall was renovated in 2011. One of the elements of this work was the installation of a spray foam roof system. This roof came with a ten-year warranty which was now expired. Over the past year, leaks had begun to appear. The City's fiscal year 2022 Budget included funding for the replacement of roofing at the City Campus. This work was not ready to begin. Because of the existing leaky condition at City Hall, staff felt that the roof should be repaired prior to the start of the monsoon in July. To this end, staff proposed to use the budgeted funding for City Campus to complete the City Hall roof this year. The funds for the City Campus project were included in the proposed 2024 budget.

Mr. Kopp said the scope of work for this project included installing approximately 10,750 square feet of new membrane 60-mil TPO roofing with mechanical fastener over existing spray foam roofing. The work also included installing ice and water barrier under all new roofing, removing and replacing all pipe jacks, condensate drain lines, drip edge, scuppers, remove and re-set parapet cap, detach, reset and re-seal air handlers, and repair cracks using elastomeric roof coating. The work also included inspecting the existing metal roof, replacing screws as necessary, and sealing all pipe jacks and penetrations.

Mr. Kopp said a request for bids was prepared by City engineering staff and advertised per statutory requirements. Three companies attended the mandatory pre-bid meeting. One bid was received from KGJ Roofing for $91,465.09, which was within the expected cost range for the project.

Mr. Kopp said staff recommended awarding the construction contract for Show Low City Hall Roof Replacement, City of Show Low Project No. FM-5623, to KGJ Roofing in an amount not to exceed $91,465.09 and authorizing the associated budget transfers.

Vice Mayor Kakavas asked how long the warranty period would be on the roof. Mr. Kopp said the roof would be warrantied for a minimum of 15 years but he was in negotiations and would ask for a 20-year warranty.

COUNCILMAN CLARK MOVED TO AWARD THE CONSTRUCTION CONTRACT FOR SHOW LOW CITY HALL ROOF REPLACEMENT, CITY OF SHOW LOW PROJECT NO. FM-5623, TO KGJ ROOFING IN AN AMOUNT NOT TO EXCEED $91,465.09, AND AUTHORIZE ASSOCIATED BUDGET TRANSFERS; SECONDED BY MAYOR LEECH; PASSED 5 TO 0 WITH MAYOR LEECH, VICE MAYOR KAKAVAS, AND COUNCIL MEMBERS CLARK, HATCH, AND JUDD VOTING IN FAVOR AND COUNCILMAN ALLSOP ABSTAINING.

9. **SUMMARY OF CURRENT EVENTS**:

A. Council Members

Councilman Allsop said he attended the Show Low Main Street Board meeting. He said the Farmers Market and Art Walk began last Saturday.

Councilman Clark thanked the engineering staff for their work on the drainage at the City Campus facilities. He said next Thursday would be the Show Low High School graduation.

B. Mayor

Mayor Leech thanked staff for the help during the City's 70th year of incorporation celebration and BBQ Throwdown last weekend.

C. City Manager

Mr. Brown said the City's 25th annual Project Clean Sweep kicked off this week. Show Low residents could dump green waste for free at Dirty Deeds Green through May 20, and again from May 22 to May 27. Other services through Project Clean Sweep would take place beginning in

June. A flyer with more information was posted on the City's website and social media.

Mr. Brown said in public works projects, the City's contractor was cleaning up and doing minor valve adjustments to the East Owens and Mills water line project and then will be completed. On the 5th and 6th Place Sewer replacement project, construction was completed on 6th Place and the contractor had moved to 5th Place. West McNeil asphalt repair was scheduled to be re-paved in the next few weeks, and the East Owens extension project was scheduled to begin the last week of May. He thanked citizens for their patience as important improvements were made to the City's infrastructure.

10. **SCHEDULING OF MEETINGS**:

Scheduling of meetings, which may be brought up at this time.

None.

11. **ADJOURNMENT**.

There being no further business to be brought before the Council, **MAYOR LEECH ADJOURNED THE REGULAR MEETING OF THE SHOW LOW CITY COUNCIL OF MAY 16, 2023, AT 7:52 p.m.**

ATTEST: APPROVED:

______________________________ ______________________________
Rachael Hall, City Clerk John Leech, Jr., Mayor

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CERTIFICATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the **REGULAR MEETING** of the City Council of Show Low held on May 16, 2023. I further certify that the meeting was duly called and held and that a quorum was present.

Dated this ______ day of __________________, 20___.

(SEAL)

____
Rachael Hall, City Clerk

CC MTG DATE: 06/06/23
ITEM: 8-A

CITY OF SHOW LOW
STAFF SUMMARY REPORT

AGENDA TITLE: Consideration of Award of Construction Contract for Airport Hangar Infrastructure Improvements, City of Show Low Project No. A-1723 2.0 (Bill Kopp)

RECOMMENDATION

I **MOVE** to award the bid for the Airport Hangar Infrastructure Improvements, City of Show Low Project No. A-1723 2.0. to Mid-State Asphalt in an amount not to exceed $496,128.15

BACKGROUND

The City of Show Low solicited bids for infrastructure improvements at the south hangar area at the Show Low Regional Airport. The purpose of the project was to expand this area to accommodate the demand for additional hangars at the Show Low Regional Airport. The infrastructure will serve 10 new hangars ranging from 60 by 65 feet to 75 by 65 feet. The improvements include grading and paving for taxi lanes, water, sewer and electric services, and a sewer lift station. The upfront construction cost will be paid by Big Dog Development in exchange for ground lease credits.

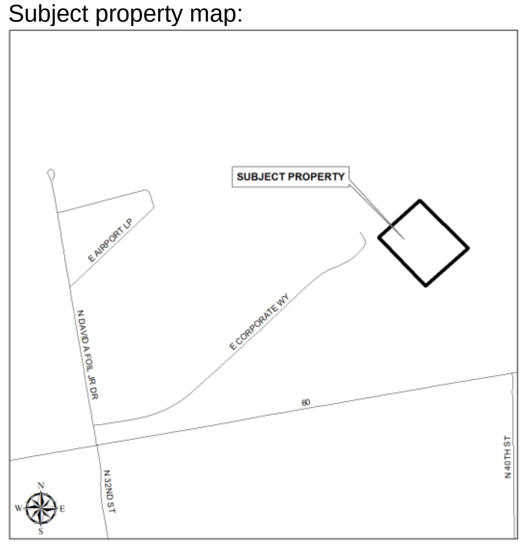
The project was designed by the City of Show Low Engineering Department and was publicly bid according to statutory requirements with the following results:

Contractor	Total Bid
Mid-State Asphalt	$ 496,128.15

The single bid was well within the expected cost. Staff recommends awarding the contract for the Airport Hangar Infrastructure Improvements, City of Show Low Project No. A-1723 2.0. to Mid-State Asphalt in an amount not to exceed $496,128.15

Attachments:
Bid Tabulation

Subject property map:



FISCAL IMPACT

Anticipated cost: $496,128.15
Funding source (account no.): 11-750-495-7300-2325/7502325 (Large Hangar & Taxiway Expansion)

Bid Tabulation Sheet

Project Name: Airport Hangar Infrastructure Project No. A-1723 2.0
Bid Opening May 10, 2023 @ 2:00 PM

	BID SCHEDULE A			Midstate Asphalt Services	1
Item	Description	Unit	No. of Units	Unit Price	Total Price
1	Mobilization	LS	1	$64,706.00	$64,706.00
2	Sawcut Existing Pavement	LF	80	$3.75	$300.00
3	Clear and grub	SF	18000	$0.33	$5,994.00
4	Remove Existing Tree	EA	2	$300.00	$600.00
5	Install 13"X17" Culvert	LF	50	$94.50	$4,725.00
6	Install 1-1/4" Waterline (Pipe only, trenching in line 10)	LF	2170	$6.00	$13,020.00
7	Live tap 8" x 2"	EA	2	$1,125.00	$2,250.00
8	Install water meter manifold Complete	EA	2	$8,224.00	$16,448.00
9	Install 3/4" water meter box and resetter	EA	10	$1,349.75	$13,497.50
10	Waterline trenching, bedding, shading, backfill	LF	770	$30.50	$23,485.00
11	Cut in 1-1/4" tee on existing force main	EA	1	$2,223.75	$2,223.75
12	Install 1-1/4" Poly Sewer Force Main	LF	450	$45.50	$20,475.00
13	Install Sewer Lift Station	EA	1	$46,167.00	$46,167.00
14	Install flush connect	EA	2	$301.75	$603.50
15	Install 1-1/4 force main valve	EA	2	$306.00	$612.00
16	Install 6" SDR-35 PVC Sewer Line	LF	370	$60.00	$22,200.00
17	Install 4' Dia. Sewer Manhole	EA	1	$12,851.00	$12,851.00
18	Install 3" Sewer Service Line	LF	510	$27.50	$14,025.00
19	Install 6" sewer cleanout	EA	1	$801.50	$801.50
20	Install 3" Sewer Cleanout	EA	10	$397.75	$3,977.50
21	Electrical Trenching, bedding shading, backfill	LF	940	$25.00	$23,500.00
22	Install 2" Electrical Conduit (conduit only trenching in line item 21)	LF	2905	$6.88	$19,986.40
23	Install Electrical Pull Box	EA	4	$520.75	$2,083.00
24	Install uni-strut frame for power meters	EA	2	$3,000.00	$6,000.00
25	Install 3" AC	TON	300	$114.33	$34,299.00
26	Install 7" ABC	CY	350	$45.56	$15,946.00
27	Install 8" Sub Base	CY	400	$71.00	$28,400.00
28	Install Geogrid	SF	16200	$0.80	$12,960.00
29	Install 4" Select Backfill under Geogrid	CY	200	$69.50	$13,900.00
30	Install Pavement Marking	LF	560	$1.50	$840.00
31	Roadway Excavation	CY	1100	$6.82	$7,502.00
32	Rock Excavation*	CY	250	$207.00	$51,750.00
33	Force Account	FA	1	$10,000.00	$10,000.00
				Total	$496,128.15


SUBJECT PROPERTY
E AIRPORT LP
N DAVID A FOIL JR DR
E CORPORATE WY
60
N 32ND ST
N 40TH ST
N
W
E
S

CC MTG DATE: 06/06/23
ITEM #: 9-A

CITY OF SHOW LOW
STAFF SUMMARY REPORT

AGENDA TITLE: Consideration of Ordinance No. 2023-03, Extending and Increasing the Corporate Limits of the City of Show Low, Navajo County, State of Arizona, By Annexing Thereto Certain Territory Contiguous to the Existing Limits of the City Show Low, Arizona – #P-1432 (Anna Atencio)

RECOMMENDATION

By unanimous consent, read Ordinance No. 2023-03 by title only since all Council members have a copy.

I **MOVE** to adopt Ordinance No. 2023-03.

BACKGROUND

Staff was recently approached by the owner of a parcel located directly south of the Show Low city limits and west of Show Low Lake requesting to explore the possibility of annexing property into the City of Show Low in order to facilitate development of several properties. This owner wishes to develop a master-planned subdivision. While the majority of the property to be developed lies within the Show Low city limits, one parcel is located outside of the Show Low city limits and is located inside the Pinetop-Lakeside town limits. This results in several issues, including utilities, access, police protection, and building permits and inspections.

After discussion with the property owner, staff approached the Town of Pinetop-Lakeside (Town) and discussed the possibility of de-annexing this parcel from the Town and into Show Low. Also discussed was the possibility of including three adjacent parcels, which are owned by the City. Two of these parcels are located under Show Low Lake, the third parcel is the site of the former Phelps Dodge pumping station. The total area of all four parcels is approximately 19 acres.

The legislature has provided a procedure for the de-annexation of land from one municipality and annexation to another incorporated city or town. This procedure is outlined in ARS 9-471.02. At their regular meeting of May 18, 2023, the Pinetop-Lakeside Town Council approved Ordinance No. 23-463 for the de-annexation of the subject properties from the Town of Pinetop-Lakeside to the City of Show Low, with the condition that the Town of Pinetop-Lakeside receive any construction sales tax and permit fees if any residences are ever constructed.

Once the Council adopts Ordinance No. 2023-03, both ordinances will be sent to Navajo County for action by the Board of Supervisors. Following approval by the Board of Supervisors, this action will be considered final. The subject properties would then be incorporated into the City of Show Low.

Attachments:
Ordinance No. 2023-03

CITY OF SHOW LOW ORDINANCE NO. 2023-03

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, EXTENDING AND INCREASING THE CORPORATE LIMITS OF THE CITY OF SHOW LOW, NAVAJO COUNTY, STATE OF ARIZONA, BY ANNEXING THERETO CERTAIN TERRITORY CONSISTING OF APPROXIMATELY 19.15 ACRES, CONTIGUOUS TO THE EXISTING CITY OF SHOW LOW LIMITS FROM THE TOWN OF PINETOP-LAKESIDE, CONTINGENT UPON DEANNEXATION OF SAID TERRITORY BY THE TOWN OF PINETOP-LAKESIDE, AND APPROVAL BY THE NAVAJO COUNTY BOARD OF SUPERVISORS, PURSUANT TO THE PROVISIONS OF A.R.S. §9-471.02

RECITALS:

WHEREAS, A.R.S. §9-471.02 provides a method for deannexation of land from one municipality and the annexation to another municipality; and

WHEREAS, it is the desire of the City of Show Low to annex into the City certain territory now within the corporate limits of the Town of Pinetop-Lakeside; and

WHEREAS, the territory proposed to be annexed into the City of Show Low is contiguous to the corporate limits of the City of Show Low; and

WHEREAS, the Town of Pinetop-Lakeside consents and approves the deannexation of certain territory; and

WHEREAS, the City of Show Low consents and approves of the proposed transfer contingent upon approval by the Navajo County Board of Supervisors pursuant to the provisions of A.R.S. §9-471.02.

ENACTMENTS:

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Show Low, Arizona as follows:

Section 1

THAT the territory, legally described and depicted in the accurate map, as set forth in Exhibit A (subject property map) and Exhibit B (legal description) attached hereto, which is adjacent to the corporate limits of the City of Show Low, are hereby annexed into the corporate limits of the City of Show Low, contingent upon the deannexation by the Town of Pinetop-Lakeside, approval by the Navajo County Board of Supervisors and fulfillment of the provisions and requirements set forth in A.R.S. §9-471.02.

Section 2

THAT a copy of this Ordinance, together with an accurate map of the territory annexed by the City of Show Low, certified by the Mayor of the City of Show Low, shall be sent to the Clerk of the Navajo County Board of Supervisors.

Section 3

THAT a copy of this Ordinance, together with an accurate map of the territory annexed by the City of Show Low, certified by the Mayor of the City of Show Low, together with documentation of approval by the Navajo County Board of Supervisors shall be filed and recorded in the Office of the County Recorder of Navajo County, Arizona.

Section 4

THAT all ordinances and parts of ordinances in conflict with the provisions of this Ordinance or any part of the Code adopted herein by reference, are hereby repealed.

Section 5

THAT If any section, subsection, clause, phrase or portion of this Ordinance or any part of the Code adopted herein by reference, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

PASSED AND ADOPTED this 6th day of June, 2023, by the Mayor and Council of the City of Show Low, Arizona.

____
John Leech, Jr., Mayor

ATTEST:

____
Rachael Hall, City Clerk

APPROVED AS TO FORM:

____
Anna M. Atencio, City Attorney

EXHIBIT A
Subject Property Map

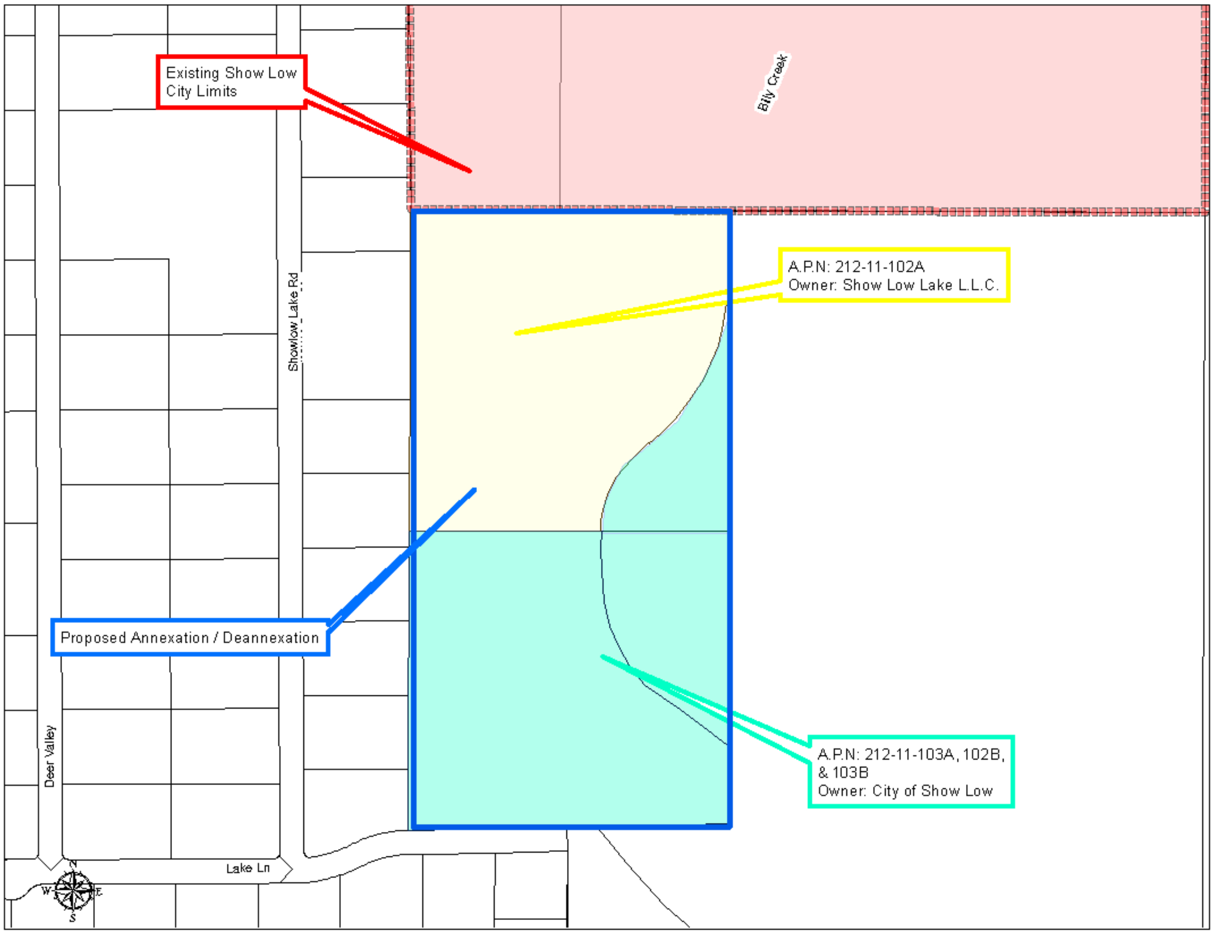


EXHIBIT B
Legal Description

THAT PORTION OF SECTION 15, TOWNSHIP 9 NORTH, RANGE 22 EAST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, NAVAJO COUNTY, ARIZONA, MORE PARTICULARLY DESCRIBED BELOW.

THE NORTH HALF OF THE EAST HALF OF THE EAST HALF OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER AND THE NORTH HALF OF THE WEST HALF OF THE WEST HALF OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION.

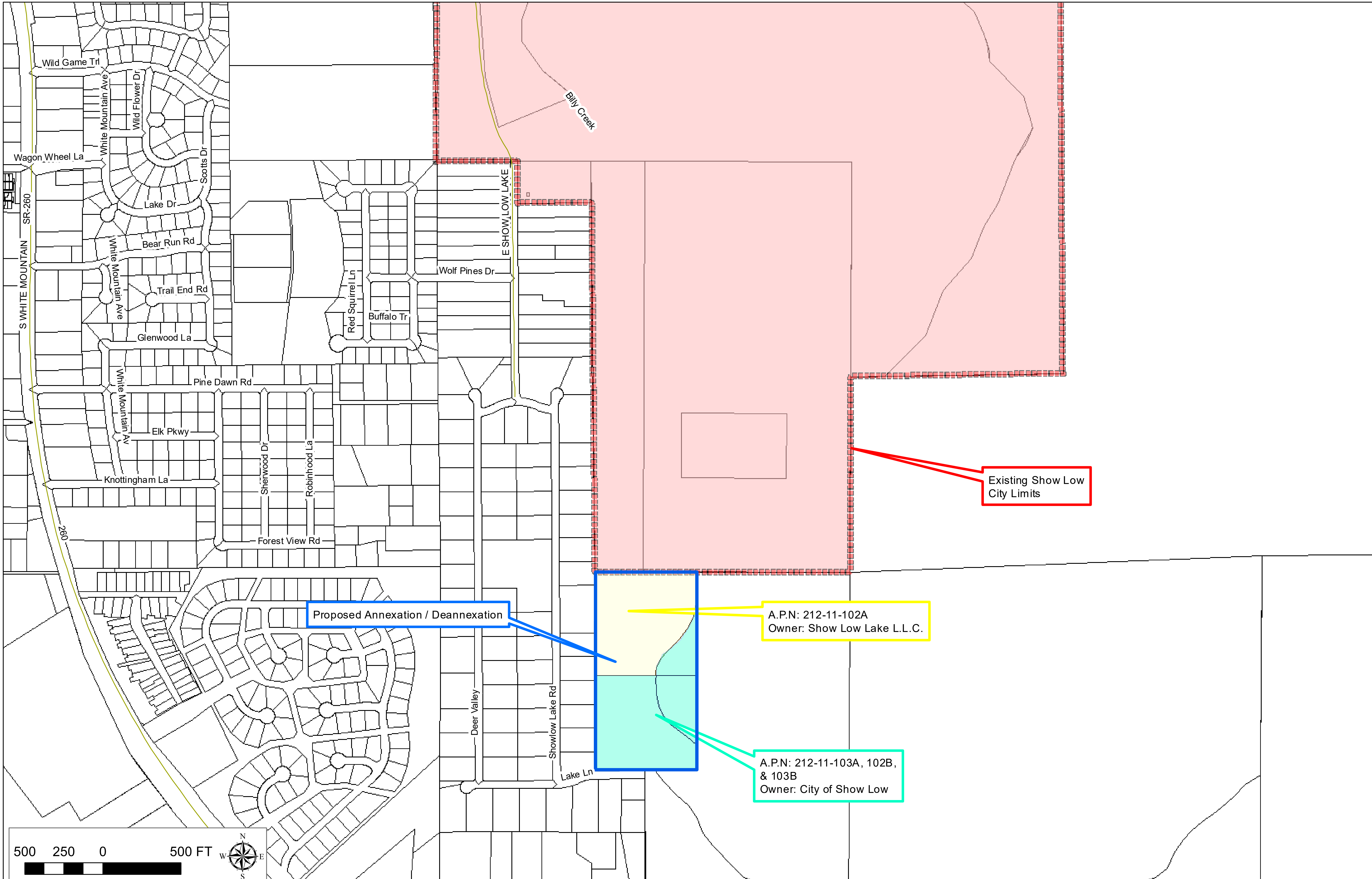
CERTIFICATION OF MAP

I, John Leech, Jr., Mayor of the City of Show Low, Arizona, do hereby certify that the foregoing map is a true and correct map of the territory annexed under and by **Ordinance No. 2023-03**, annexing the territory described in **Ordinance No. 2023-03** and as shown on said map as a part of the territory to be included within the corporate limits of the City of Show Low, Arizona.

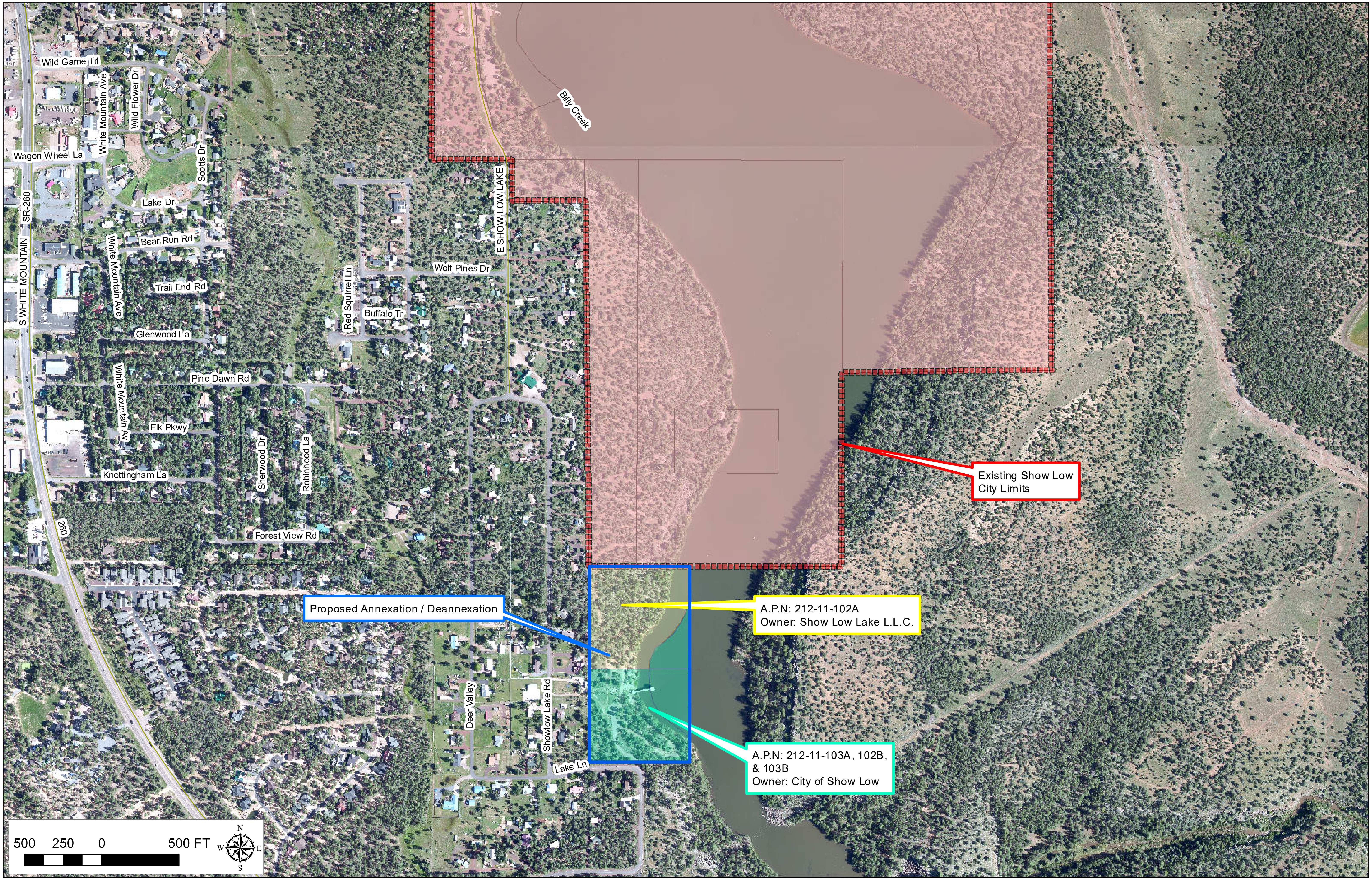
____
John Leech, Jr., Mayor

ATTEST:

____
Rachael Hall, City Clerk



Wild Game Trl
White Mountain Ave
Wild Flower Dr
Wagon Wheel La
Scotts Dr
Lake Dr
SR-260
S WHITE MOUNTAIN
Bear Run Rd
White Mountain Ave
Trail End Rd
Glenwood La
Pine Dawn Rd
White Mountain Av
Elk Pkwy
Knottingham La
Sherwood Dr
Robinhood La
Forest View Rd
260
Red Squirrel Ln
Buffalo Tr
Wolf Pines Dr
E SHOW LOW LAKE
Billy Creek
Deer Valley
Showlow Lake Rd
Lake Ln
Existing Show Low City Limits
Proposed Annexation / Deannexation
A.P.N: 212-11-102A
Owner: Show Low Lake L.L.C.
A.P.N: 212-11-103A, 102B, & 103B
Owner: City of Show Low
500 250 0 500 FT
N
W
E
S



Wild Game Trl
White Mountain Ave
Wild Flower Dr
Wagon Wheel La
Scotts Dr
Lake Dr
SR-260
Bear Run Rd
White Mountain Ave
S WHITE MOUNTAIN
Trail End Rd
Glenwood La
Red Squirrel Ln
Buffalo Tr
Wolf Pines Dr
E SHOW LOW LAKE
Billy Creek
Pine Dawn Rd
White Mountain Av
Elk Pkwy
Knottingham La
Sherwood Dr
Robinhood La
Forest View Rd
260
Existing Show Low City Limits
Proposed Annexation / Deannexation
A.P.N: 212-11-102A
Owner: Show Low Lake L.L.C.
Deer Valley
Showlow Lake Rd
Lake Ln
A.P.N: 212-11-103A, 102B, & 103B
Owner: City of Show Low
500 250 0 500 FT
N
W
E
S

CC MTG DATE: 06/06/23
ITEM: 9-B

CITY OF SHOW LOW
STAFF SUMMARY REPORT

AGENDA TITLE: Consideration of Resolution No. R2023-11 Adopting the Tentative Budget and Establishing the Expenditure Limitation for Fiscal Year Ending June 30, 2024 (Justin Johnson)

RECOMMENDATION

I **MOVE** to adopt Resolution No. R2023-11 adopting the tentative budget and establishing the expenditure limitation for Fiscal Year 2024 at $135,198,892.

BACKGROUND

The budget development process began in January 2023 with departments presenting their budgets to City management. As presented in our budget town hall and several public City Council study sessions, the tentative budget focuses on maintaining current operations and one-time capital expenses that meet the Council's stated priorities. The attached state budget forms (Exhibit A to Resolution No. R2023-11) represent all of the information that has been presented to the Council and, once approved, will be the adopted budget and expenditure limitation for fiscal year 2024. The required forms will be published twice in the local newspaper, and the Council will be asked to adopt them as final on June 20, 2023, following a public hearing on the budget.

Attachments:
Resolution No. R2023-11
Exhibit A – State Budget Form

CITY OF SHOW LOW RESOLUTION NO. R2023-11

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE TENTATIVE BUDGET AND ESTABLISHING THE EXPENDITURE LIMITATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024

RECITALS:

WHEREAS, pursuant to the provisions of the laws of the State of Arizona, the Mayor and Council of the City of Show Low are required to adopt a budget; and

WHEREAS, the City Manager has prepared and filed with the City Council the City Manager's tentative budget and estimates of expenses for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Show Low, Arizona, as follows:

Section 1

That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the City's official tentative budget and estimates of expenses for the fiscal year beginning July 1, 2023, and ending June 30, 2024, including the establishment of the expenditure limitation for such fiscal year in the amount of $135,198,892.

Section 2

That upon approval by the City Council, a summary of such official tentative budget and estimates of expenses shall be published in the official City newspaper once a week for two consecutive weeks.

Section 3

That a public hearing and special meeting shall be held beginning at or after 7:00 p.m. on June 20, 2023, at the Show Low City Council Chambers, 181 North 9th Street, Show Low, Navajo County, Arizona, at which hearing any taxpayer may appear and be heard in favor of or against any proposed expenditure or tax levy.

PASSED AND ADOPTED this 6th day of June 2023, by the Mayor and Council of the City of Show Low, Arizona.

John Leech Jr., Mayor

ATTEST:

Rachael Hall, City Clerk

APPROVED AS TO FORM:

Anna M. Atencio, City Attorney

City of Show Low
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

On June 6, 2023, the Show Low City Council adopted the Tentative Budget for the fiscal year ending June 30, 2024. The City Council will meet on June 20, 2023, at or after 7:00 p.m. at the City of Show Low Council Chambers, 181 North 9th Street, Show Low, Navajo County, Arizona, to hear and approve the final budget for FY2024. Taxpayers are invited to attend this public hearing on the budget and secondary property tax levy to be heard in favor or against any items set therein. The Tentative Budget, published here, may be examined at Show Low City Hall, 180 North 9th Street, Show Low, Arizona 85901, telephone number: (928) 532-4024.

Fiscal year		Sch		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	40,296,348	25,910,690	1,712,193	0	0	20,223,978	2,106,000	90,249,209
2023	Actual expenditures/expenses**	E	2	17,511,764	7,757,702	1,712,461	0	0	11,270,012	1,721,961	39,973,898
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	28,694,310	3,884,436	331,391	5,959,791	0	8,906,475	3,216,346	50,992,750
2024	Primary property tax levy	B	4	0							0
2024	Secondary property tax levy	B	5	225,000							225,000
2024	Estimated revenues other than property taxes	C	6	25,615,541	45,459,387	15,000	226,000	0	15,796,657	2,001,500	89,114,085
2024	Other financing sources	D	7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	452,091	5,581,032	1,697,395	0	0	3,414,600	0	11,145,118
2024	Interfund Transfers (out)	D	10	6,970,227	67,384	0	3,714,600	0	392,907	0	11,145,118
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects			325,000					2,300,000		2,625,000
	Maintained for future financial stability			3,782,486					1,966,494		5,748,980
											0
											0
2024	Total financial resources available		12	43,909,229	54,857,471	2,043,786	2,471,191	0	23,458,331	5,217,846	131,957,855
2024	Budgeted expenditures/expenses	E	13	43,684,229	54,515,790	1,707,306	0	0	22,048,649	2,106,000	124,061,974

	Expenditure limitation comparison	2023	2024
1	Budgeted expenditures/expenses	$ 90,249,209	$ 124,061,974
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	90,249,209	124,061,974
4	Less: estimated exclusions	32,335,828	56,820,894
5	Amount subject to the expenditure limitation	$ 57,913,381	$ 67,241,080
6	EEC expenditure limitation	$ 61,809,049	$ 67,483,266

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be

CC MTG DATE: 06/06/23
ITEM: 9-C

CITY OF SHOW LOW
STAFF SUMMARY REPORT

AGENDA TITLE: Consideration of Award of Contract for Professional Audit Services (Justin Johnson)

RECOMMENDATION

I **MOVE** to award the contract for professional audit services for a term of five years to HintonBurdick CPAs & Advisors to conduct the City's annual audit at a cost of $51,600 for fiscal year 2023, with annual increases as outlined in their proposal and options for 5 additional years.

BACKGROUND

In April 2023, staff issued a request for proposals (RFP) for professional audit services. The RFP was sent to six CPA firms in Arizona (all firms are members of the Government Finance Officers Association of Arizona). Three of the six CPA firms submitted proposals to conduct the annual City audit.

After evaluating each proposal and contacting references, the committee recommends that the City offer a contract to the firm of HintonBurdick. The committee believes that HintonBurdick can conduct the annual audit in a timely and professional manner at a reasonable price. HintonBurdick has performed the annual audit since fiscal year 2009 and is familiar with the City's systems and processes and the amount of work it takes to complete the audit. Additionally, the committee feels that this firm's extensive municipal auditing experience combined with its demonstrated technical expertise make it the best overall candidate to perform the City's audits. HintonBurdick also conducts annual audits for several other White Mountain Municipalities.

The City's standard form professional services agreement will be used for these audit services.

Attachments:
Proposal from HintonBurdick

FISCAL IMPACT

Cost: $51,600 (2023), $55,100 (2024), $56,830 (2025), $58,545 (2026), $60,375 (2027)
Funding source (account no.): Professional and Consulting Services (11-410-430-3200-0000)

Professional Audit Services Proposal

SHOW LOW, ARIZONA

PROPOSAL DATE: May 11, 2023

PREPARED BY:
PARTNER: R. McKay Hall, CPA, CISA, CITP, CFE

1757 East Baseline Rd., Suite 104
Gilbert, Arizona 85233
mhall@hintonburdick.com
888.566.1277 Ext.272

Table of Contents

Cover Letter 1

Value Proposition 2

A. Profile of Independent Auditor 3

- Independence 3
- License to Practice in Arizona 3
- Firm Qualifications and Experience 3
- Assistance with GFOA Certificate 5
- External Quality Control Review 5
- Peer Review Report 6

B. Proposer's Qualifications 7

- Key Staff Assigned 7
  - R. McKay Hall, CPA, CISA, CITP, CFE 8
  - Jennifer E. Frank, CPA, CFE, CGFM 9
  - Paula E. Szugye, B.S., M.Acc., CPA 10
  - Chantry Jensen, B.S., M.Acc. 11
- Similar Engagements with Other Governmental Entities 12
- 5 Year History - Reference List of Local Government Audits 14
- Recommendation Letters 16

C. Proposer's Approach to the Examination 20

- Audit Sampling 20
- Analytical Procedures 20
- Internal Control Structure 21
- Laws and Regulations 21
- Audit Samples for Tests of Compliance 21
- Areas Subject to Compliance and Sampling 21
- Identification of Anticipated Potential Audit Problems 24

D. Time Requirements 25

- Proposed Segmentation 25
- Detailed Work Plan 27

E. Fees 28

F. Non-discrimination Clause 28

Appendix A 29

Cover Letter

May 11, 2023

Justin Johnson, Deputy City Manager
City of Show Low
180 N 9th Street
Show Low, AZ 85901
jjohnson@showlowaz.gov

RE: Request for Proposal for Auditing Services

It is with great pleasure that we present this Summary of Qualifications and Firm Profile for City of Show Low, Arizona to provide auditing services for the year ended June 30, 2023, with anticipated contract continuation for the succeeding four fiscal years. This proposal is a firm and irrevocable offer for 120 days subsequent to the RFP closing date.

In addition to technical services, we will provide commitment, concern, attention and resources to assist you in meeting the many financial reporting requirements of the City. We are dedicated to providing you with prompt and effective services that are not only responsive to, but anticipate your needs. We foresee no problems in meeting the deadlines as specified in your request for proposals.

Our firm provides services of the highest quality and value. Our assigned audit team consists of Partners and Senior Staff; all of whom are highly trained and have sufficient expertise to meet or exceed your highest expectations. I personally manage the work we do, and see that members of our team are continuously accessible and responsive to your needs.

We have included a Value Proposition on page 2 which provides a short list of reasons why HintonBurdick is the right fit for the City of Show Low.

You are one of our most valued and important clients and I personally commit to you that you will always receive top quality service at very reasonable rates. HintonBurdick currently provides audit services for more than 150 clients. Our specialization in governmental auditing has allowed us to develop techniques and procedures which are highly efficient and enable us to provide more effective audit services at reasonable rates.

Clients frequently tell us that the character and personality of our staff is one of our firm's best qualities. Because of our staff and our proactive approach to solving problems for our clients, we have become one of the largest providers of governmental audits in the areas we serve. If you want a personal touch and excellent service, HintonBurdick is the right firm for you.

Very truly yours,
HintonBurdick CPAs & Advisors

R. McKay Hall

R. McKay Hall, CPA
Audit Partner

Value Proposition

- Services performed by a highly trained, experienced governmental auditing staff. The individuals who work in our audit department specialize in governmental audits and perform more than 100 of these type of audits all year round not just as "filler work" in the off – tax season.
- Our assigned audit team consists of a Partner, Manager, and Senior Level Certified Public Accountants that have over 35 years of combined experience, including extensive experience with municipal audits. We do not assign a team of lower level staff who need to be "trained" by your staff.
- The character and personality of our staff is one of our biggest strengths. We always receive positive feedback from client's they work with. Our trained specialists provide services to meet your specific needs. You will receive more value for the dollar spent.
- Staff are trained and have extensive experience in performing single audits. All of our staff that will work on your engagement receives 80 hours of audit and accounting continuing education every two years.
- Staff have several years of experience working with the City of Show Low and have extensive experience working with Pelorus Accounting software.
- Staff size allows assignment of resources to complete the on-site audit work in the shortest possible time to minimize day-to-day disruption. Over many years of experience we have experienced little staff turnover. You will not experience the need to "train" staff each year.
- Experience with assisting local governments in obtaining the GFOA Certificate of Achievement for Excellence in financial Reporting. One of our firm partners is a member of the GFOA Review Committee.
- HintonBurdick is an active member of the AIPCA Government Audit Quality Center. Our experience with providing audits to local governments in multiple states such as Arizona, Colorado, Nevada and Utah provides us with a background and broad range of experience which is unique to the majority of firms providing audit services to local governments.
- We audit using the latest audit software technology, which has enabled us to keep our audit prices competitive despite the continual changes to auditing and reporting standards.
- Our Suralink Professional Document Exchange System used for the Prepared by Client (PBC) list is a cloud based system that allows the City to monitor all exchanged documents.
- Receive constructive, practical recommendations for strengthening over-all management and internal controls of the City. Audit techniques consistently identify areas of significant cost savings for our clients. Our audit presentations highlight key financial trends and are easy to understand.

A. Profile of Independent Auditor

Independence

HintonBurdick is independent of City of Show Low, Arizona as defined by auditing standards generally accepted in the United States and the U.S. General Accounting Office's *Government Auditing Standards* (1994).

License to Practice in Arizona

HintonBurdick and key professional staff are properly registered or licensed to practice as Certified Public Accountants in the State of Arizona, and are in good standing. HintonBurdick's State of Arizona license number is 3136-L

Firm Qualifications and Experience

For more than 45 years, HintonBurdick has established a reputation for providing quality governmental auditing services to numerous local governments in Arizona, Colorado, Nevada, and Utah. We are dedicated to providing high-quality services to a wide variety of public and private entities. In addition to the audit and accounting work traditionally associated with Certified Public Accounting firms, a broad spectrum of consulting, analysis, and negotiation services are offered. HintonBurdick was recently listed as Utah's seventh largest Certified Public Accounting firm. Our St. George, Gilbert, Cedar City, Richfield, and Mesquite offices employ approximately 100 associates, which includes numerous CPA's and professional staff trained to audit various local governments and accounting systems. We will primarily service the needs of the City from our Gilbert and St. George offices. These offices have 9 partners, 3 managers, 3 supervising seniors, 6 senior accountants, 8 staff accountants, and various paraprofessional and support staff.

HintonBurdick is currently engaged and has recently performed audits for more than 100 governmental clients that we feel provides us with auditing experience for governmental entities in accordance with the provisions set forth in Generally Accepted Auditing Standards, Government Auditing Standards, issued by the Comptroller General of the United States (the "Yellow Book"), and the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

HintonBurdick has experience performing external reviews for Arizona and Nevada courts in accordance with the Arizona and Nevada Supreme Court Minimum Accounting Standards. We have several staff that specialize in performing these services which expedites the entire process. We also have extended experience with several clients that require ADEQ procedures.

Our experience with providing audits to local governments in multiple states such as Arizona, Colorado, Nevada and Utah provides us with a background and broad range of experience which is unique to the majority of firms providing audit services to local governments. We also provide monthly full-service accounting work, including budgeting, general ledger, payroll, bank reconciliation, billing, cash receipts and cash disbursement procedures, for some of our local government clients. This provides us with an in-depth knowledge of basic accounting systems and procedures for local governments.

We hold educational seminars every year that provide training to elected officials and government accounting staff on accounting, internal control, and compliance issues.

We have a CPA staff member who is designated as a certified information systems auditor (CISA) who supervises a team that provides in-depth auditing and analysis of information and technology systems. We have also recently established a team that provides in-depth analysis of internal controls in relation to SSAE 16 (SOC) Type I and Type II audits. We have Experience in performing various rate studies, payroll studies, impact fee studies and other analysis.

HintonBurdick is an equal opportunity employer and does not discriminate against any individual for any reason. HintonBurdick is an active member of the American Institute of Certified Public Accountants, Utah Association of Certified Public Accountants, Governmental Finance Officers Association, Arizona Government Finance Officer Association, and Nevada Government Finance Officers Association and participates in the American Institute of Certified Public Accountants' quality review program. HintonBurdick meets the continuing education and external quality control review requirements contained in *Government Auditing Standards.*

The business and regulatory environment is constantly changing. HintonBurdick is committed to staying on the leading edge and helping our clients cope with change in a positive manner. Our system of quality control meets the highest industry standards. We understand that while management is responsible for the success of the organization, independent accounting professionals can provide valuable resources to support management efforts. HintonBurdick considers itself "on call" twenty-four hours a day and well suited to handle the changing needs of its growing clientele. An on-going dedication to proactive, quality service has built the practice and maintains the growth of HintonBurdick. We normally receive questions during the year from our clients. We do not bill for casual phone calls and consultations and we encourage you to call on us throughout the year.

Assistance with GFOA Certificate

We have assisted numerous municipalities in obtaining the GFOA Certificate of Achievement in Financial Reporting. All of the clients we have assisted were awarded the certificate; including: City of Show Low, St. George City, City of Eagar, City of Eloy, City of Fernley, City of Page, Pinetop Lakeside, City of Safford, City of Sedona, City of Somerton, City of Snowflake, and the City of Williams.

External Quality Control Review

HintonBurdick meets the continuing education and external quality control review requirements contained in the current version of *Government Auditing Standards* and has never received any disciplinary actions from any federal, state, or other agency. The firm has undergone three external quality control reviews conducted by the Utah State Auditor's office within the last eight years. All of the reviews were conducted at our request, specifically for governmental audits, and resulted in no findings or recommendations.

A copy of our most recent independent peer review report follows. This review included several governmental audit engagements. The report is posted on our firm's website at www.hintonburdick.com for the public accessibility requirement.

Peer Review Report

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's
Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

August 14, 2020

To the Owners of
Hinton Burdick CPAs & Advisors
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hinton Burdick CPAs & Advisors (the firm) in effect for the year ended March 31, 2020. 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, an audit of an employee benefit plan, and an examination of service organizations [SOC 1 engagements].

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 Hinton Burdick CPAs & Advisors in effect for the year ended March 31, 2020, 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*. Hinton Burdick CPAs & Advisors has received a peer review rating of *pass*.

Poulsen, VanLeuven + Catmull
Poulsen, VanLeuven & Catmull P.A.

1360 Albion Avenue • Burley, Idaho 83318 • (208) 678-1300 • Fax (208) 678-1301 • www.pvccpas.com

B. Proposer's Qualifications

The character and personality of our staff is one of our biggest strengths. We always receive positive feedback from client's they work with. The individuals who work in our audit department specialize in audits and perform more than 150 audits, including more than 100 local government audits, all year round, not just as "filler work" in the off – tax season.

The assigned audit team will include four full-time certified public accountants and one or more full-time support staff. All Certified Public Accountants listed as key staff assigned to the engagement meet the requirements to practice in the state of Arizona. All members of the assigned team have several years of audit experience. Collectively they have over 35 years of audit experience. We do not assign a team of lower level staff who need to be "trained" by your staff. The assigned team provides the resources to complete the on-site audit work in the shortest possible time to minimize day-to-day disruption. We do not anticipate rotation of any key staff on the engagement, unless requested by the City. Over many years of experience we have experienced very little staff turnover. All of the staff that will be assigned to the audit have extensive experience with auditing Arizona local governments.

The team members are highly trained and have sufficient expertise to meet or exceed your highest expectations. The required team members receive 80 hours of "yellow-book" audit and accounting continuing education every two years and those who plan and/or conduct a substantial portion of the field work or reporting on the audit attend and complete at least 24 hours of continuing education in subjects directly related to government accounting and auditing every two years. They are trained and have extensive experience in performing single audits. We have several years of experience in assisting local governments in obtaining the GFOA Certificate of Achievement for Excellence in financial Reporting. Our staff has extensive experience in assisting and training local governments with their financial accounting and fiscal responsibilities. We hold educational seminars every year that provide training to elected officials and government accounting staff on accounting, internal control, and compliance issues.

The staff assigned to the engagement are experienced in the use of *Pelorus* accounting software systems.

The Partner will personally manage the entire engagement and see that members of our team are continuously accessible and responsive to your needs. The partner will work together with the senior staff to plan the audit and will supervise the on-site audit services. The partner will also be involved and provide supervision for review of audit work papers and the technical review of the financial statements and other reports issued with the engagement. The planned audit team will consist of professional staff from the Flagstaff and St. George office.

Key Staff Assigned

▪ *Engagement Partner*	R. McKay Hall, CPA, CFE, CISA, CITP	over 16 years experience
▪ *Consulting Partner*	Jennifer Frank, CPA, CFE, CGFM	over 13 years experience
▪ *Audit Senior*	Paula E. Szugye, CPA	over 3 years experience
▪ *Audit Senior*	Chantry Jensen, CPA	over 5 years experience

R. McKay Hall, CPA, CISA, CITP, CFE

Audit Partner Specializing in Governmental Audit Services

R. McKay Hall graduated from Southern Utah University with his Masters degree in Accountancy in 2007. He completed his Bachelor of Arts in computer science in 2000. Mr. Hall has specialized in governmental audit services and has over thirteen years of experience in providing financial audits for numerous local governments. In addition to his local government experience, he also has a broad range of accounting and related experience in performing rate studies, internal control reviews, information system analysis and installations, MAS court audits, budgeting, compiled and reviewed financial statements, personal financial statements, business planning and general management consulting. Mr. Hall also has experience in the use of various governmental accounting software systems, including *Pelorus*.

In his employment with HintonBurdick, Mr. Hall has served a wide variety of clientele, including counties, municipalities, special districts, utilities, not-for-profit organizations, and other business entities. A selected list of municipalities served by him in the last five years includes:

- City of El Mirage, AZ
- City of Show Low, AZ
- City of St. Johns, AZ
- City of Page, AZ
- Herriman City, UT
- City of Goodyear, AZ
- Snowflake, AZ
- City of Williams, AZ
- City of Winslow, AZ
- Carson City, NV

Mr. Hall attends and completes 80 hours or more of audit and accounting continuing professional education (cpe) and more than 24 hours of cpe in subjects directly related to government accounting and auditing every two years. CPE courses regularly attended on an annual basis include training on government accounting and auditing, single audits, statements on auditing standards updates, financial accounting standards, GASB updates including GASB 87 to 99, internal control, risk assessment, fraud risks, information systems and technology, ethics, and numerous other courses.

Mr. Hall is designated as a certified information systems auditor (CISA) and certified information technology professional (CITP). He is a member of ISACA and the AICPA Information Technology Section and supervises a team that provides in-depth auditing and analysis of information and technology systems. Mr. Hall is a Certified Public Accountant, licensed in Arizona and Utah, is a member of the American Institute of Certified Public Accountants, the Utah Association of Certified Public Accountants, and the GFOAz. With his governmental audit experience and a unique background in information systems, he regularly provides instruction at annual local government seminars sponsored by HintonBurdick and has served as adjunct faculty at Utah Tech University.

Jennifer E. Frank, CPA, CFE, CGFM

Consulting Audit Partner

Jennifer Frank graduated Summa Cum Laude from Northern Arizona University with a Bachelor of Science Degree in Accountancy in 2011. After graduation, Ms. Frank began her public accounting career with the HintonBurdick team. Ms. Frank has experience in providing financial and federal single audits for numerous local governments and not-for-profit organizations. In addition to her local government and not-for-profit experience, she also has a broad range of accounting and related experience in performing internal control reviews, compiled and reviewed financial statements, accounting and general management consulting. Ms. Frank also has experience in the use of various accounting software systems, including, *Pelorus* governmental accounting software.

In her employment with HintonBurdick, Ms. Frank has served a wide variety of clientele, including municipalities, towns, special service districts, not-for-profit organizations, and homeowners' associations.

A selected list of municipalities served by her in the last five years includes:

- City of El Mirage, AZ
- Pinetop-Lakeside, AZ
- City of Goodyear, AZ
- City of Bisbee, AZ
- Snowflake, AZ
- Huachuca City, AZ
- City of St. Johns, AZ
- Superior, AZ
- Taylor, AZ
- Prescott, AZ
- Litchfield Park, AZ
- City of Williams, AZ

Ms. Frank has received 80 hours of "yellow-book" audit and accounting continuing professional education (cpe) and has attended and completed more than 24 hours of cpe in subjects directly related to government accounting and auditing every two years. Relevant cpe courses attended over the last three years includes training on single audits, government accounting and auditing, not-for-profit accounting and auditing, risk assessment, new statements on auditing standards suite, FASB standards codification, fraud risks, GASB updates including GASB 68, 72, 73, and 76 to 87, internal control, ethics and numerous other courses.

Ms. Frank is a Certified Public Accountant and a member of the Arizona Society of Certified Public Accountants. Ms. Frank is a Certified Fraud Examiner and a member of the Association of Certified Fraud Examiners. In addition, Ms. Frank is a Certified Government Financial Manager, certified by the Association of Government Accountants. Lastly, Ms. Frank has obtained the advanced single audit certificate issued by the AICPA.

Paula E. Szugye, B.S., M.Acc., CPA

Senior Accountant

Paula Szugye graduated Summa Cum Laude from Dixie State University with a Masters degree of Accountancy in 2020. She completed her Bachelor of Science in Accounting with an Economics minor in 2019.

Ms. Szugye began her public accounting career with HintonBurdick in January 2019. She has experience in providing financial audit services for numerous local governments. In addition to her experience, she also has a broad range of accounting and related knowledge in performing internal control reviews, compiled and reviewed financial statements, accounting, and compliance. Ms. Szugye is skilled in the use of various accounting software systems, including Pelorus and multiple versions of QuickBooks.

In her employment with HintonBurdick, Ms. Szugye has served a wide variety of clientele, including counties, municipalities, special districts, utilities, not-for-profit organizations, and other business entities. A selected list of municipalities served by her in the last three years includes:

- Boulder City, NV
- City of Goodyear, AZ
- Huachuca City, AZ
- Litchfield Park, AZ
- Pinetop-Lakeside, AZ
- Town of Snowflake, AZ
- Somerton, AZ
- Town of Taylor, AZ
- City of Willcox, AZ
- City of Williams, AZ

Ms. Szugye attends and completes 80 hours or more of audit and accounting continuing professional education (CPE) and more than 24 hours of CPE in subjects directly related to government accounting and auditing every two years. CPE courses regularly attended on an annual basis include training on government accounting and auditing, single audits, statements on auditing standards updates, financial accounting standards, GASB updates including GASB 87 to 99, internal control, risk assessment, fraud risks, ethics, and numerous other courses.

Ms. Szugye is a licensed CPA in the states of Arizona and Utah, is a reoccurring instructor at the annual local government seminars sponsored by HintonBurdick, and heads the firm's GASB compliance activities.

Chantry Jensen, B.S., M.Acc.

Audit Senior

Chantry Jensen graduated from Western Governors University with his Master's degree in Accountancy in 2017. He completed his Bachelor of Science in Accountancy in 2016 from Dixie State University. He has **specialized in governmental audit services** and has experience in providing financial and compliance audits for numerous local governments. In addition to his governmental audit experience, he also has a broad range of accounting and related experience in performing compiled and reviewed financial statements and general management consulting. Mr. Jensen also has experience in the use of various governmental fund accounting software systems, including **Pelorus.**

He has over five years of experience working with numerous local governments. He works with municipalities in various states. In his employment with HintonBurdick, Mr. Jensen has served a wide variety of clientele, including counties, municipalities, special districts, utilities, not-for-profit organizations, and other business entities. A selected list of governments served by him in the last five years includes:

- Town of Orderville, UT
- City of St George, UT
- Washington County, UT
- City of Prescott, AZ
- City of Show Low, AZ
- City of Snowflake, AZ
- City of Elko, NV
- Boulder City, NV
- Carson City, NV
- City of Mesquite, NV

Mr. Jensen attends and completes 80 hours or more of audit and accounting continuing professional education (CPE) and more than 24 hours of CPE in subjects directly related to government accounting and auditing every two years. CPE courses regularly attended on an annual basis include training on government accounting and auditing, single audits, statements on auditing standards updates, financial accounting standards, GASB updates including GASB 87 to 97, internal control, risk assessment, fraud risks, information systems and technology, ethics, and numerous other courses. Mr. Jensen is currently working on his CPA License in Utah.

Similar Engagements with Other Governmental Entities

HintonBurdick performs audits for more than 100 local governments on an annual basis. The following are five engagements performed in the last five years that are similar to the engagement described in City of Show Low's request for proposal.

Firm/Government Agency Name: **City of Page, Arizona**	
Contact Person: Linda Watson	Phone: 928-645-4203
Title: Finance Director	Fax:
Address: P.O. Box 1180 Page, AZ 86040	E-Mail Address: lwatson@cityofpage.org Reason for including: AZ municipal audit of similar size
Project Size, Complexity, Scope and Duration: 420 hours, 16 funds (11 Governmental, 4 proprietary and 1 other) Financial (ACFR) Audit, Single Audit and ADEQ procedures for more than 10 years.	

Firm/Government Agency Name: **Taylor, Arizona**	
Contact Person: Gus Lundberg	Phone: 928-536-7366
Title: Town Manager	Fax: 928-536-7027
Address: 425 West Paper Mill Road Taylor, AZ 85939	E-Mail Address: gus@tayloraz.org Reason for including: AZ municipal audit - close proximity
Project Size, Complexity, Scope and Duration: 190 total hours; 7 funds (4 Governmental, 2 proprietary and 1 other) Financial (ACFR) audit and single audits as required, for more than 10 years.	

Firm/Government Agency Name: **Tombstone, Arizona**	
Contact Person: Ruben Villa	Phone: 520-475-2202
Title: Finance Director	Fax:
Address: PO Box 339 Tombstone, Arizona 85638	E-Mail Address: Ruben.villa@thevragroup.com Reason for including: Arizona municipal audit
Project Size, Complexity, Scope and Duration: 150 hours, 12 funds (9 Governmental and 3 proprietary) Financial Audit for one year.	

Firm/Government Agency Name: **City of St. George, Utah**	
Contact Person: Tiffany Lajoice	Phone: 435-634-5800
Title: Finance Director	Fax:
Address: 175 East 200 North St. George, Utah 84770	E-Mail Address: Tiffany.lajoice@sgcity.org Reason for including: Very large municipal audit
Project Date, Size, Complexity, Scope and Duration: 700 hours, 39 funds (32 Governmental and 7 proprietary) Financial Audit, Single Audit and PFC Audit for more than 20 years.	

5 Year History - Reference List of Local Government Audits

Client Name	Contact Name	Phone Number	Financial Audit	Single Audit	FY 22	FY 21	FY 20	FY 19	FY 18
Apple Valley Town, UT	Debbie Kopp	435-877-1190	X		X	X	X	X	X
Arizona Strip Landfill Co.	John Barlow	928-875-8175	X		X	X	X	X	X
Ash Creek SSD	Darrel Humphries	435-635-2348	X		X	X	X	X	X
Bayfield, CO	Erin Dunavant	970-884-9544	X	X	X	X	X	X	X
Beaver City, UT	Brent Blackner	435-438-2451	X						X
Beaver Co. SSD#5	Mike Nielson	435-386-2530	X		X	X	X	X	X
Beaver Co. School District	Todd Burke	435-438-2291	X	X	X	X	X	X	X
Big Pine Paiute Tribe	Charlene Collins	760-938-2003	X	X	X	X	X	X	X
Bisbee, AZ	Keri Bagley	520-532-6008	X	X	X	X	X	X	X
Boulder City, NV	Diane Pelletier	702-293-9250	X	X	X	X	X	X	X
Bountiful Irrigation District	Wes White	801-295-5573	X		X	X	X	X	X
Buckskin Sanitary District	Pam Stark	928-667-7197	X	X	X	X	X	X	X
Camp Verde Fire District	Robyn Cook	928-567-9401	X		X	X	X	X	X
Carefree, AZ	Jim Keen	480-488-3686	X						X
Centerville, UT	Steve Thacker	801-295-3477	X						X
Churchill County, NV	Sherry Wideman	775-428-1414	X	X	X	X	X	X	X
Colorado City Fire District	Kevin Barlow	928-875-2400	X		X	X	X	X	X
Colorado City, AZ	David Darger	928-875-2646	X		X	X	X	X	X
Copper Canyon Fire and Medical Authority/District	Robyn Cook	928-567-9401	X		X	X	X	X	X
Davis Applied Technology College	Jeff Lund	801-593-2307	X			X	X	X	X
Desert Hills Fire District	Lisa Harrison	928-764-3333	X			X	X	X	X
Dixie Applied Technology College	Llinda Siebenhaar	435-674-8404	X					X	X
Eager, Town of, AZ	Katie Brady	928-333-4128	X	X				X	X
East Carbon City, UT	Gary Keddington	435-888-6613	X		X	X	X	X	
Elko, City of, NV	Jonnye Jund	775-777-7140	X	X	X	X	X	X	X
Ely, City of, NV	Janet Trask	775-289-2430					Accounting services		
Fallon Tribal Development Corp	Shelly Schafer	775-423-6040	X		X	X	X	X	X
Fernley, NV	Denise Lewis	775-784-9843	X	X	X	X	X	X	X
Flowing Wells Irrigation District, AZ	Mary Bauer	520-8874192	X		X	X	X	X	X
Forest Lakes Metorpolitan District, CO	Keith Rountree	970-884-2925	X		X	X	X	X	
Fredonia Town, AZ	Shannon Lathim	928-643-7241	X		X	X	X	X	X
Goodyear, AZ	Christen Wilcox	623-932-3910	X	X	X	X	X	X	
Havasupai Tribe	Jim Usevitch	480-635-3200	X	X					X
Hayden, CO	Sharon Johnson	970-276-3741	X		X	X	X	X	X
Herriman, UT	Alan Rae	801-446-5323	X		X	X	X	X	
Henderson District Public Libraries	Debbie Englund	702-492-6583	X		X	X	X	X	X
Highlands Fire District	Robyn Wilson	928-525-1717	X		X	X	X	X	X
Hildale City, UT	Richard Barlow	435-874-2323	X		X	X	X	X	X
Hot Sulphur Springs, CO	Sandy White	970-725-3933	X		X	X	X	X	X
Huachuca City, AZ	Suzanne Harvey	520-456-1354	X		X	X	X	X	X
Hurricane City, UT	Clark Fawcett	435-635-2811	X		X	X	X	X	X
Iron County	Dan Jessen	435-477-8331						Accounting services	
Iron County School District, UT	Kent Peterson	435-586-2804	X	X	X	X	X	X	X
Kachina Village Improvement District	Sam Mossman	928-525-1775	X		X	X	X		
Kaibab Band of Paiute Indians	Cathey Fisher	928-643-7245	X	X	X	X	X	X	X
Kanab City, UT	Joe Decker	435-644-2534	X		X	X	X	X	X
Kingman, AZ	Tina Moline	928-753-8120	X	X					X
Kingman Airport Authority, AZ	Brenda Chastain	928-757-2134	X	X					X
Kanosh Paiute Enterprises	Ann Pikyavit	385-203-7015					Accounting services		
Lander County, NV	Cindy Benson	775-635-2573	X	X	X	X	X	X	X
Lander County School District, NV	Velma Gamble	775-635-2886	X	X	X	X	X	X	X
La Paz County, AZ	Terry Krukemyer	928-669-2247	X	X	X	X	X		
Las Vegas-Clark County Library District	Floresto Cabias	702-507-6165	X	X	X				
Leeds Town, UT	Ralph Reid	435-680-2268	X		X	X	X	X	X

Client Name	Contact Name	Phone Number	Financial Audit	Single Audit		FY 21	FY 20	FY 19	FY 18
Litchfiel Park, AZ	Lars johnsono	623-889-6006	X		X	X	X	X	
Manti City, UT	Kent Barton	435-835-2401	X	X	X	X	X	X	X
McGill-Ruth Water/Sewer District	Amy Garcia	775-235-7701	X		X	X	X	X	X
Mesquite City, NV	David Empey	702-346-2908	X	X	X	X	X	X	X
Metro Water Improvement District, AZ	Diane Bracken	520-575-2852	X		X	X	X	X	X
Milford City, UT	Nedra Kennedy	435-387-2711	X		X	X	X	X	X
Minersville Town, UT	Sue or Cherie	435-386-2242			X	X	X	X	X
Moapa Valley Water District	Ken Bessey	702-397-6893	X	X	X	X	X	X	X
Mohave County Water Authority, AZ	Tina Moline	928-753-8120	X		X	X	X	X	X
Montezuma Rim Rock Fire District	Robyn Cook	928-567-9401	X		X	X	X	X	X
Moroni City, UT	Becky Kendall	435-436-8359	X	X	X	X	X	X	X
Northwestern Band of the Shoshone Nation	Chase Parry	435-734-2286	X	X	X	X	X	X	X
Orderville Town, UT	Carol Lamb	435-648-2534	X	X	X	X	X	X	X
Page City, AZ	Linda Watson	928-645-4203	X	X	X	X	X	X	X
Page Hospital District	Tracy French	928-645-0130	X		X	X	X		
Pagosa Springs, CO	April Hessman	970-264-4151	X		X	X	X	X	X
Parowan Town, UT	Shayne Scott	435-327-1296	X						X
Picture Rocks Fire District	Brett Lane	520-682-7878	X		X	X	X	X	
Pinetop-Lakeside Town, AZ	Kevin Rodolph	928-368-8696	X		X	X	X	X	X
Pine Strawberry Water Improvement District	Sharon Hillman	928-476-4222	X		X	X	X	X	X
Pinewood Fire District, AZ	Mindy Mohler	928-286-9885	X		X	X	X		
Prescott, AZ	Mark Woodfill	928-777-1222	X	X	X	X	X		
Puerco Valley Fire District	Randall Anselmo	928-688-2424	X		X	X	X	X	X
Quartsite Fire District	Kevin Hess	928-927-6556	X		X	X	X	X	X
Sanpete Sanitary Landfill	Bill Martineau	435-340-0940	X		X	X	X	X	X
Santa Clara City, UT	Brock Jacobsen	435-673-6712	X		X	X	X	X	X
Show Low City, AZ	Justin Johnson	928-532-4024	X	X	X	X	X	X	X
SIRCO Development	Sarah Marsh		X		X	X	X	X	
Snowflake, AZ	Brian Richards	928-536-7103	X	X	X	X	X	X	X
Somerton, City of, AZ	Ralph Villa	928-722-7342	X	X	X	X	X	X	X
South Davis Metro Fire Agency	Gary Keddington	801-677-2400	X		X	X	X	X	X
Southwest Colorado Council of Gvnts	Sara Trujillo	505-290-0015	X		X	X	X	X	X
St. George City, UT	Tiffany Lajoice	435-627-4701	X	X	X	X	X	X	X
St. Johns, City of, AZ	Cindy Lee	928-337-4517	X	X		X	X	X	X
Summit Fire District	Don Howard	928-526-9537	X		X	X	X	X	X
Superior, AZ	Todd Pryor	520-689-5752	X		X	X	X	X	X
Taylor, Town of, AZ	Gus Lundberg	435-635-1094	X		X	X	X	X	X
Te-Moak Tribe	Joseph Holley	775-738-9251				Accounting Services			
Ticaboo Electric Improvement District	Chip Shortreed		X		X	X	X	X	X
Tombstone, AZ	Ruben Villa	520-977-1015	X		X				
Toquerville Town, UT	June Jeffery	435-635-1094				Accounting Services			
Town of Bryce Canyon City, UT	David Tebbs	435-231-1272	X		X	X	X	X	X
Tropic Town, UT	Gwen Brinkerhoff	435-679-8713	X		X	X	X	X	X
Tusayan, Town of, AZ	Eric Duthie	928-638-9909	X					X	X
Virgin Town , UT	Monica Bowcutt	435-635-4695				Accounting Services			
Virgin Valley Water District, NV	Wes Smith	702-346-5731	X		X	X	X	X	X
Washington City, UT	Kimberly Ruesch	435-656-6300	X		X	X	X	X	X
Washington County, UT	Kim Hafen	435-634-5712	X	X	X	X	X	X	X
WCIA Convention Center	Jerry Rasmussen	435-634-5712	X		X	X	X	X	X
Washington County Solid Waste SSD #1	Neil Schwendiman	435-673-2813	X		X	X	X	X	X
Washington County Water Conservancy District	Karen Barnum	435-673-3617	X		X	X			
West Wendover, NV	Michelle Giovo	775-664-3081	X	X	X	X	X	X	X
Westwood Estates Fire District	Chris Gioia	928-526-9537	X		X	X	X	X	X
White Pine County School District, NV	Paul Johnson	775-289-4851	X	X	X	X	X	X	X
White Pine County, NV	Elizabeth Francis	775-289-1591	X	X	X	X	X	X	X
Willcox, City of, AZ	Crystal Hadfield	520-766-4202	X	X	X	X	X	X	X
Williams, City of, AZ	Barbara Bell	928-635-4451	X	X	X	X	X	X	X

Recommendation Letters

Our widely diverse clientele vary in size and complexity, but they have one thing in common; they trust that we will deliver the highest level of client service. If you want a personal touch and excellent service, HintonBurdick is the right firm for you. We have included a few recommendation letters to illustrate this point. We love our job and it shows through our client's comments.

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

Finance Department
10000 N. El Mirage Rd., El Mirage 85335
623-876-2953; Fax 623-933-8110; TDD 623-933-3258
www.elmirageaz.gov

April 6, 2018

To whom it may concern:

I am pleased to provide this letter of reference for HintonBurdick CPAs. The City of El Mirage selected HintonBurdick from a pool of auditing firms that responded to a request for proposal issued in 2017. HintonBurdick performed the City's annual financial audit and prepared its CAFR for fiscal year 2017. Although we have only been through one audit with HintonBurdick we were impressed with their expertise and professionalism.

Members of the audit team were responsive and did an excellent job of planning and preparing for the audit thus minimizing time spent on site saving a significant amount of staff time. Time spent on site caused minimal disruption to our daily operations.

The staff of HintonBurdick have provided an excellent level of service to the City. They have been very responsive in answering any questions or concerns. It has been a very positive experience working with HintonBurdick and I would recommend them as an audit firm.

Sincerely,

Robert A. Nilles
Interim City Manager

page
ARIZONA
THE CENTER OF CANYON COUNTRY

April 16, 2014

HintonBurdick CPAs & Advisors
Attn: Mike Spilker
63 South 300 East Ste. 100
St. George, UT 84770

To Whom It May Concern:

This letter of recommendation comes with great regard for the firm of HintonBurdick CPAs & Advisors. As the Finance Director for the City of Page, HintonBurdick has always been there to assist me in any accounting question or situation that I might have throughout the year. This firm has seen our organization through some tough transitions in the past, and continues to work for the City by educating us with each audit year they complete. Their staff is very professional and courteous and easy to work with. Thank you, Mike, for your patience and dedication. Your hard work is appreciated and does not go unnoticed.

Sincerely,

Linda L. Watson

Linda L. Watson
Finance Director

City of Page
P.O. Box 1180 • 697 Vista Avenue
Page, Arizona 86040
(928) 645-8861 • Fax (928) 645-4944

City of Fernley
Finance
Department

Treasury
Budgeting
Accounting
Audit
Payroll
Utility Billing
Collections
Accounts Payable
Debt Management
Investment Management

January 28, 2015

To Whom It May Concern:

It is my pleasure to provide this letter of recommendation for Hinton Burdick CPAs and Advisors ("the Firm"). The City first contracted with the Firm in 2014 to perform the City's annual financial audit and prepare its CAFR for fiscal year 2014. The City also contracted with the Firm in 2014 to provide other agreed upon procedures for the City's Municipal Court.

Prior to, during and even after field work, the Firm's responsiveness, timeliness and professionalism has been impressive. Members of the Firm did an exceptional job planning and preparing for the audit before arriving on site, which saved a significant amount of staff time and made for a more efficient and effective audit. After field work, members of the Firm continued to follow up and ensure they had everything they needed in order to issue the final audit report. The Firm's efforts resulted in the annual financial audit report being issued on time and in accordance with Nevada Revised Statutes.

Even after the audit report has been issued, City staff continues to receive an excellent level of service and continues to be very pleased. Members of the Firm are always very responsive in answering any questions and concerns. It has been a very positive experience working with the Firm and I highly recommend the Firm for financial audits or other agreed upon procedures.

We look forward to working with the Firm for many years to come.

Sincerely,

Denise Lewis
City Treasurer/Director of Finance

595 Silver Lace Blvd. · Fernley, NV 89408 · 775-784-9930 · Fax: 775-784-9988

C. Proposer's Approach to the Examination

Because it is a common service, an audit is sometimes viewed as a commodity to be acquired at the lowest price. Many entities have learned by sad experience that this is a dangerous practice. We believe, and have demonstrated repeatedly, that the annual audit should complement and enhance management, in addition to providing the desired assurances of a thorough, professional examination of the records. We utilize PPC's audit software like many of our competitors but we also use fund based audit programs that are tailored by HintonBurdick specifically for each engagement.

All aspects of the audit planning process, evaluation of controls, audit programs, field work and final analytical procedures are integrated so that the audit is a continuous process. We utilize the latest procedures in our audit tests, as well as using the latest technology to reduce costs and errors. Our firm structure and staff size enables us to provide more value by allowing professional staff to perform tasks that match their expertise level. We are constantly alert during our examination, and it is not uncommon for us to discover situations during the audit which result in savings to entities of thousands of dollars, often much greater than our fee. In addition to auditing financial results, we look at the overall performance and operations of the entity. We develop constructive, practical suggestions for the improvement of internal accounting controls and procedures, as well as for the strengthening of overall management, and will formally communicate these suggestions in a management letter.

Audit Sampling

Statistical sampling may be deemed to be appropriate or necessary based on the number and type of transactions processed by the City and other cost/benefit considerations; and based upon professional judgment as a result of our audit planning. We normally select numerous samples of transactions for testing various account balances and compliance based on our preliminary analytical procedures and depending on materiality, risk assessments, inquiries of personnel and based on our assessment of internal control, state laws such as HURF expenditure requirements and major programs for the single audit, as applicable.

Analytical Procedures

HintonBurdick utilizes analytical procedures in both the planning stage and the final review stage of the audit in accordance with generally accepted auditing standards accepted in the United States of America. Comparisons will be made between the current year actual and prior year actual activity as well as budget-to-actual comparisons. We will also utilize various other analytical procedures during the field work stage of the audit such as analysis of gross margins, rate analysis, month to month comparisons for service revenues and various other ratios and analysis. We also step back and review the relationship of each fund's balance sheet and statement of income and analyze net income or loss in comparison to the prior year, fund balance appropriations and other expectations. We look for appropriate relationships and analyze expectations based on our knowledge of the City and our numerous years of experience. This analytical approach often reveals problems that may have been missed by simply performing "canned" audit procedures and checklists.

Internal Control Structure

Auditing standards require the auditor to obtain a sufficient understanding of internal control and fraud risk factors in order to plan the audit and to determine the nature, timing and extent of test to be performed. An understanding of the City's financial operations, funding source requirements, transaction cycles, internal control structure and fraud risk factors will be achieved through inquiry, observation, walkthroughs and tests of transactions. We will request the assistance of your accounting staff in preparing a written narrative of significant transaction cycles and we will utilize other resources such as your policies and procedures manual, organizational charts, the budget and other management information systems. Professional standards require that we communicate, in writing; deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit. We will also communicate, in writing, constructive, practical suggestions for strengthening overall management and internal accounting controls and procedures.

Laws and Regulations

HintonBurdick utilizes the legal compliance audit guide for the State of Arizona which was developed by the Office of the State Auditor to test compliance with state laws. This audit guide, which is updated annually, along with inquiry of your personnel and a review of grant agreements will be performed to determine if management is aware of laws and regulations and to perform compliance test work. We also utilize *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for testing federal grants in accordance with the single audit act, as applicable.

Audit Samples for Tests of Compliance

During our financial audit test work we normally select numerous samples of transactions for testing various account balances. In order to test compliance with federal and state laws and local ordinances, additional samples will be selected based on prior year's findings, single audit compliance guides and materiality, specific requirements as per our state compliance audit guide and per review of grant agreements, as applicable.

Areas Subject to Compliance and Sampling

We utilize a "fund" approach to our audit which helps us to focus on issues related to each fund rather than overall revenues or expenditures. Our audit approach is based on the materiality level of each major fund and the remaining non-major funds. During our new audit engagements, we frequently find that some departments and transactions have been overlooked by prior auditors. Thus, we make a point to continue this thorough approach from year to year which enhances the awareness of the audit requirements and encourages department heads to follow policies and procedures. As such, you will receive added value from the audit.

Quality Control

HintonBurdick follows professional standards which require an independent peer review and we also conduct annual in-house quality control reviews on a comprehensive selection of audit engagements. Moreover, every audit engagement is subject to quality control procedures performed by the audit engagement partner and manager who are responsible for ensuring that our audit procedures, documentation, and reporting are in compliance with auditing standards, state statutes, OMB Uniform Guidance requirements and firm policies. Technical partner reviews are also performed on selected engagements and when deemed appropriate.

Audit Objectives

The AICPA issued a suite of auditing standards related to expanded audit procedures, which we will be required to follow as part of our audit of your financial statements. These eight standards (SAS104 to SAS111) have been collectively referred to as the risk assessment standards. The primary objective of these standards is to enhance auditors' application of the audit risk model in practice by specifying, among other things:

- More in-depth understanding of the entity and its environment, including its internal control, to identify the risks of material misstatement in the financial statements and what the entity is doing to mitigate those risks.
- More rigorous assessment of the risks of where and how financial statements could be materially misstated based on that understanding.
- Improved linkage between the auditor's assessed risks and the nature, timing, and extent of audit procedures performed in response to those risks.

In addition to the above objectives related to risk assessment the following audit objectives related to assets, liabilities, revenues, expenditures, financial statements and compliance are common to governmental audits and will be utilized based on our assessment of risks and the results of our procedures.

- All cash and investments of the entity are on hand, in transit, or on deposit with third parties in the name of the entity. Cash and investments are stated at the correct amount and reflect a proper cutoff. Depositories are legally acceptable; adequate collateral has been pledged and cash and investment restrictions are appropriate.
- Wages, salaries and benefits disbursements are computed using rates or amounts approved by the governing board and in accordance with laws and regulations and for work performed and authorized.
- Expenditures and cash disbursements are properly recorded for goods or services received and as authorized (in accordance with the budget and grant agreements). Expenditures and related liabilities have been recorded correctly as to account, fund, budget category, period and amount
- All valid revenues have been recorded correctly as to account; fund, budget category, period and amount and billed revenues or charges for services and related receivables have been properly stated at the net realizable amount.

- Account balances and transactions are properly summarized and classified in the financial statements, and related disclosures are adequate.
- GASB34 conversion adjustments for the statement of net assets and statement of activities have been made in accordance with accounting standards in all material respects.
- Federal and state grant revenues and expenditures are administered and recorded in accordance with grant provisions and related laws and regulations.
- Management is aware of federal and state compliance issues and has established procedures for compliance with laws and regulations.

Information Technology

HintonBurdick's paperless audit software system enables us to import and analyze your financial data and gives us the ability to analyze, sort, extrapolate and compare your information with prior years, projected results and other expectations so that we can effectively and efficiently plan and perform the audit. Documents provided to HintonBurdick should be provided in an electronic format whenever possible. As an integral part of our evaluation of your system of internal controls we will evaluate your electronic data processing (EDP) system and document the system through inquiries and observations. Software for data extraction will be used if applicable as a result of audit planning. System tests for integrity, security, use of computer assisted audit tools, and the use of an IT specialist (see R. McKay Hall resume) will be applied if deemed necessary based on audit objectives and results of planning and other test work.

Review of Reports and Financial Statement Grouping Schedule

HintonBurdick has developed a local government financial statement review checklist that we use in the preparation and/or review of the financial report. The checklist includes numerous recalculations, relationship tests and other procedures that we have developed over the last 30 years of preparing and reviewing local government financial statements. To ensure all disclosures are properly reported, we utilize GFOA checklists and the PPC Practice Aids Disclosure Checklist for governmental financial statements which is updated every year.

As noted in our detailed work plan, we have allocated several hours to the preparation and technical review of the reports which will be provided by the engagement partner and the supervisory staff.

Our paperless audit software is set up to provide financial statement grouping schedules for each trial balance account. We set up this schedule and provide the grouping schedule report along with the audited trial balance to City staff in order to facilitate reconciling from the City's general ledger to the final financial statements. We also provide a GASB 34 revenue grouping schedule for ease in reconciling from the governmental revenue accounts to the statement of activities. We will utilize these reports to verify that the trial balance is properly summarized in the financial statements.

We will submit drafts of the audited trial balance, audit adjustments, our opinion letters and our findings and recommendations to management in order to provide the opportunity for comments and clarifications before the reports are finalized.

Identification of Anticipated Potential Audit Problems

This will be the first year of the City's implementation of GASB 96: *Subscription- Based Information Technology Arrangements*. There may be other significant standards to anticipate in future years; however, at this time, we do not anticipate any audit problems. Should any audit problems arise, we will immediately discuss the issue with the appropriate level of management and a plan will be implemented to address the issues.

D. Time Requirements

Proposed Segmentation

HintonBurdick's staff size and experience allows assignment of resources to complete the audit work in the shortest possible time to minimize day-to-day disruption. We have conducted countless audits over the last 45 years and have developed an audit process which will allow us to perform the audit and meet the deadlines as outlined in your request for proposals. The details of each segment of the audit are proposed as follows:

SEGMENT 1 – PLANNING STAGE (JUNE THROUGH AUGUST):

- Hold entrance conference and review prior year financial statements, accounting records and other information and issue the engagement letter.
- Communication with audit committee as applicable.
- Submit detailed audit plan to the City along with a Prepared by Client (PBC) list.
- Obtain preliminary trial balance, select accounts to confirm and prepare confirmation letters.
- Review prior period audit work papers and review council meeting minutes.
- Prepare internal control narratives and review internal controls, accounting systems and grant management procedures.
- Prepare risk assessments, review compliance issues and develop audit programs.
- Prepare calculations for major fund determination, single audit major program determination (if needed) and materiality levels for financial statements and major programs.
- Perform inventory observations and tests of controls, as applicable.
- Schedule field work dates.

CLIENT RESPONSIBILITIES FOR SEGMENT 1:

- Ensure availability of City audit liaison and other City staff for the entrance conference and preliminary planning work as applicable.
- Provide preliminary trial balance and confirmation contact information.
- Update internal control narratives provided by the auditor.
- Assemble information for the PBC list in preparation for the field work stage.
- Coordinate field work dates.

SEGMENT 2 – FIELDWORK STAGE (SEPTEMBER - OCTOBER):

- Hold entrance conference for field work.
- Perform detailed audit procedures based on planning and assessment of internal controls and risk assessments, including procedures for cash and investments, capital assets, cutoff, inter-fund transactions, current liabilities, payroll, long-term debt, detailed examination of all funds and related accounts, compliance testing and single audit test work, when applicable.

- Hold exit conference with City staff upon completion of field work to summarize the results of field work, review preliminary findings and discuss report deadlines and any unresolved issues.

CLIENT RESPONSIBILITIES FOR SEGMENT 2:

- Provide various documents and schedules as per the PBC list.
- Ensure that work space is available and that City staff are available to provide assistance, locate supporting documentation and respond to inquiries during the scheduled field work dates.

SEGMENT 3 – WRAP UP STAGE (OCTOBER - NOVEMBER):

- Conduct partner and manager review of audit work papers and audit programs.
- Conduct final review and analytical review procedures.
- Prepare and submit proposed audit adjustments and draft findings and recommendations.
- Review draft Financial Statements and ACFR documents.
- Deliver all applicable reports and communications.
- Prepare the single audit electronic submission to IDES federal single audit clearing house, when applicable.

CLIENT RESPONSIBILITIES FOR SEGMENT 3:

- Review the proposed audit adjustments and draft findings and recommendations.
- Review and comment on draft financial statements
- Prepare MD&A and various ACFR documents.
- Provide signed client representation letter to the auditor.
- Coordinate the council meeting or audit committee presentation.
- Certify the single audit on-line submission, when applicable.
- Submit financial statements and applicable reports to the state and GFOA.

We estimate a total of 350 hours to complete the financial audit and single audit. Total hours per segment follow and a breakout between the financial audit and single audit is provided in Appendix A.

Detailed Work Plan

Staff Level:	Staff	Supervisory Staff	Partner	Total
Planning Stage: (June - August)				
Engagement letter				
Evaluation of organization and operating environment				
Internal control documentation and review				
Audit approach plan - risk assessments				
Preliminary analytical reviews				
Consideration of fraud risks, abuse, etc.				
Assessment of materiality and major funds				
Provide list of schedules to be provided by client				
Confirmations				
Review of minutes				
Assessment of single audit major programs				
Inventory, test of controls and other				
Total planning stage	12	30	18	60
Fieldwork Stage: (September - October)				
Testing of cash and investments				
Testing of capital assets and capital project funds				
Testing of cutoff, current liabilities and payroll				
Testing of long-term debt, OPEB, NPL and debt service funds				
Fund based audit approach:				
Detailed examination of all funds (GF, SRF, UF, Other):				
Including related revenues, receivables, expenditures				
payables, fund balance and other accounts				
Single audit testwork				
Compliance, HURF and other testwork				
Court review, when applicable				
Exit conference: discuss findings, proposed adjustments				
Total fieldwork stage	130	80	20	230
Wrap Up Stage: (October - November)				
Final review and analytical procedures				
Review of Financial statements (ACFR)				
Preparation of reports, management letter				
AELR procedures/report				
Single Audit Report and data collection form				
Total wrap up stage	12	30	18	60
Totals	154	140	56	350

E. Fees

Cost proposal for financial and compliance audits for the fiscal year ended June 30, 2023:

Our combined all-inclusive not-to-exceed price for the financial audit for the year ended June 30, 2023 will not exceed $48,000 as outlined in the attached Appendix A. If the work can be done for less, we will bill you less. Assuming there are no significant changes in the scope of the audits, such as changes to accounting systems, or similarly significant changes, we anticipate that our total price for the financial audit services for the years ended June 30, 2024 through 2027 will not exceed $51,250, $52,850, $54,450 and $56,150, respectively, as detailed in Appendix A. The details of our estimates for single audit procedures are also provided in Appendix A. Our price estimate for any year requiring a single audit is based on no more than two major programs.

We anticipate the scope of the work to include an examination of the funds and activities included in the City's fiscal year 2022 audit and as outlined in your request for proposal. The prices assume the City's records are in good, auditable condition and that the City's personnel will be available to assist on a timely basis.

R. McKay Hall is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City. We appreciate your consideration of HintonBurdick for this engagement and look forward with pleasure to a continued pleasant and mutually beneficial relationship.

Additional Services:

The prices above include a limited amount of assistance with year-end closing entries, if necessary. Other non-audit work such as assistance with bookkeeping, schedule of federal awards, depreciation schedules or other accounting services necessary to bring the records and accounts into auditable condition are not anticipated. We do not bill for casual phone calls and consultations and we encourage you to call on us throughout the year.

F. Non-discrimination Clause

HintonBurdick is an equal opportunity employer and does not discriminate against individuals because of race, religion, sex, color, age, disability, or national origin, and these shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, and rates of pay or other forms of compensation, demotion, or separation.

Appendix A

Schedule of Professional Fees and Expenses for the Financial Audit 2023:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	51	$ 234	$ 11,934
Managers	90	174	15,660
Supervisory Staff	45	153	6,885
Staff	130	106	13,780
Other (Out-of-pocket)	7	85	595
Rounding and Discount			(854)
Total	323	NA	$ 48,000

Schedule of Professional Fees and Expenses for the Single Audit Report 2023:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	5	$ 234	$ 1,170
Managers	0	$ 174	$ -
Supervisory Staff	5	$ 153	$ 765
Staff	14	$ 106	$ 1,484
Other (Out-of-pocket)	3	$ 85	$ 255
Rounding and Discount			$ (74)
Total	27	NA	$ 3,600

Schedule of Professional Fees and Expenses for the Financial Audit 2024:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	51	$ 246	$ 12,546
Managers	90	183	16,470
Supervisory Staff	45	161	7,245
Staff	130	111	14,430
Other (Out-of-pocket)	7	89	623
Rounding and Discount			(64)
Total	323	NA	$ 51,250

Schedule of Professional Fees and Expenses for the Single Audit Report 2024:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	5	$ 246	$ 1,230
Managers	0	$ 183	$ -
Supervisory Staff	5	$ 161	$ 805
Staff	14	$ 111	$ 1,554
Other (Out-of-pocket)	3	$ 89	$ 267
Rounding and Discount			$ (6)
Total	27	NA	$ 3,850

Schedule of Professional Fees and Expenses for the Financial Audit 2025:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	51	$ 253	$ 12,903
Managers	90	188	16,920
Supervisory Staff	45	166	7,470
Staff	130	115	14,950
Other (Out-of-pocket)	7	92	644
Rounding and Discount			(37)
Total	323	NA	$ 52,850

Schedule of Professional Fees and Expenses for the Single Audit Report 2025:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	5	$ 253	$ 1,265
Managers	0	$ 188	$ -
Supervisory Staff	5	$ 166	$ 830
Staff	14	$ 115	$ 1,610
Other (Out-of-pocket)	3	$ 92	$ 276
Rounding and Discount			$ (1)
Total	27	NA	$ 3,980

Schedule of Professional Fees and Expenses for the Financial Audit 2026:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	51	$ 261	$ 13,311
Managers	90	194	17,460
Supervisory Staff	45	171	7,695
Staff	130	118	15,340
Other (Out-of-pocket)	7	94	658
Rounding and Discount			(14)
Total	323	NA	$ 54,450

Schedule of Professional Fees and Expenses for the Single Audit Report 2026:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	5	$ 261	$ 1,305
Managers	0	$ 194	$ -
Supervisory Staff	5	$ 171	$ 855
Staff	14	$ 118	$ 1,652
Other (Out-of-pocket)	3	$ 94	$ 282
Rounding and Discount			$ 1
Total	27	NA	$ 4,095

Schedule of Professional Fees and Expenses for the Financial Audit 2027:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	51	$ 269	$ 13,719
Managers	90	200	18,000
Supervisory Staff	45	176	7,920
Staff	130	122	15,860
Other (Out-of-pocket)	7	97	679
Rounding and Discount			(28)
Total	323	NA	$ 56,150

Schedule of Professional Fees and Expenses for the Single Audit Report 2027:

Description	Number of Hours	Proposed Hourly Rate	Proposed Total Dollars
Partners	5	$ 269	$ 1,345
Managers	0	$ 200	$ -
Supervisory Staff	5	$ 176	$ 880
Staff	14	$ 122	$ 1,708
Other (Out-of-pocket)	3	$ 97	$ 291
Rounding and Discount			$ 1
Total	27	NA	$ 4,225