



PO Box 3625
Grand Canyon, AZ 86023
928-638-3473 - Phone
928-638-2897 - Fax

Tusayan Fire Department

AGENDA

Tusayan Fire District Board of Directors Regular Meeting

PURSUANT TO A.R.S. §38-431.02 & §38-431.03

March 14th, 2019

TUSAYAN FIRE DISTRICT BUILDING
408 Highway 64, Tusayan Arizona

Pursuant to A.R.S. §38-431.02, notice is hereby given to the members of the Board of Directors of the Tusayan Fire District and to the general public that the TFD Board will hold a meeting open to the public on March 14th, 2019 at 10:00 a.m. located at the TFD Building. If authorized by a majority vote of the TFD Board, an executive session may be held immediately after the vote and will not be open to the public. The Board may vote to go into executive session pursuant to A.R.S. §38-431.03A.3 for legal advice concerning any matter on the agenda, including those items set forth in the consent and regular agenda sections. The Board may change, in its discussion, the order in which any agenda items are discussed during the course of the meeting.

Persons with a disability may request a reasonable accommodation by contacting the TFD at (928) 638-3473 as soon as possible.

10:00 a.m.

1. **Confirmation of quorum/Call to the Public**
***One or two Board Members may attend by telephone*
***Members of the public may address the board on items not on the printed agenda. The Board may not discuss, consider or act upon any matter raised during public comment. Comments will be limited to three minutes per person.*
2. **Discussion/Approval of February 20th, 2019 regular scheduled board meeting minutes**
3. **Treasurers Report**
4. **Fire Chiefs Update**
5. **Old Business**
 - a. Discussion/Update on Firewise
 - b. Discussion/Update on Budget
6. **New Business**
7. **Action Item(s)**
 - a. Consideration/Discussion and possible action to approve Resolution #2019-01 – A resolution to appoint the Coconino County Attorney's office as the District's legal counsel
8. **Board Member Reports**
9. **Adjourn**

The undersigned hereby certifies that a copy of the foregoing notice was duly posted at the General Store, at the Tusayan Fire District and at the Tusayan Town Hall all located in Tusayan, Arizona on this _____ day of March 2019 at _____ in accordance with the statement filed by the Tusayan Fire District.

DEDICATING OUR EFFORTS TO PROVIDE FOR THE SAFETY AND WELFARE OF THE CITIZENS AND VISITORS OF TUSAYAN AND OUR COMMUNITY THROUGH THE PRESERVATION OF LIFE, PROPERTY AND THE ENVIRONMENT.



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Tusayan Fire Department

MINUTES OF REGULAR SCHEDULED PUBLIC MEETING FOR THE TUSAYAN FIRE DISTRICT BOARD OF DIRECTORS

A PUBLIC MEETING OF THE TUSAYAN FIRE DISTRICT GOVERNING BOARD WAS CONVENED ON MARCH 14TH, 2019 AT THE TUSAYAN FIRE STATION MEETING ROOM, TUSAYAN AZ 86023.

CALL TO PUBLIC/CONFIRMATION OF QUORUM

Meeting was called to order at 10:07 a.m. Present at the meeting were the following members of the Tusayan Fire District Board: Board Chair John Vail via the phone, Board Clerk Andrew Aldaz and Board Member Dan Contreras. Board Member Shaun Shields was absent. Others in attendance were Fire Chief Greg Brush, Assistant Fire Chief Ray D'Albini and Administrative Assistant Chrystal Schoppmann. A quorum was confirmed and a call to the public was made with no public response.

Approval of Previous Meetings Minutes

Andrew motioned to approve the February 20th, 2019 minutes, John Vail seconded and the motion passed unanimously.

Treasury Report

Treasurers Report was given verbally and in written form. (See form for details.) Andrew motioned to approve the Treasury Report, John seconded, and the motion passed unanimously.

Fire Chiefs Update

Fire Chief's update was given verbally and in written form. (See form for details)

Old Business

- a. **Discussion/Update on Firewise** - The board directed staff to put Firewise information on the website, send a blast email with a Firewise informational sheet, and to continue research in regards to cost for sending out an informational sheet that will include Firewise information to all of the postal boxes in the 86023 area
- b. **Discussion/Update on Budget** - Process is being made and the Town has been made aware of the amount we are requesting for the year

New Business

Action Items

- a. **Consideration/Discussion and possible action to approve Resolution #2019-01** - A resolution to appoint the Coconino County Attorney's office as the District's legal counsel - John made a motion to approve Resolution #2019-01, Becky seconded, and the motion passed unanimously.

Board Member Reports

- a. Andrew is working on finding out if Valle Airpark will allow us to sublet one of the District owned homes in Valle to Red Feather's construction crew superintendent's (in lieu of rent we are asking for the crew to remodel the home)

Adjourn - John made a motion to adjourn at 11:12, Becky seconded, and the motion passed unanimously.

DEDICATING OUR EFFORTS TO PROVIDE FOR THE SAFETY AND WELFARE OF THE CITIZENS AND VISITORS OF TUSAYAN AND OUR COMMUNITY THROUGH THE PRESERVATION OF LIFE, PROPERTY AND THE ENVIRONMENT.

Minutes approved by Board on Date _____

By _____

"To ensure compliance with Open Meeting Law, recipients of this message should not forward it to other board members or anyone. Board members may reply to this message, but they should not send a copy of the reply to other members."

***DEDICATING OUR EFFORTS TO PROVIDE FOR THE SAFETY AND WELFARE OF THE CITIZENS AND VISITORS OF TUSAYAN
AND OUR COMMUNITY THROUGH THE PRESERVATION OF LIFE, PROPERTY AND THE ENVIRONMENT.***



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Tusayan Fire Department

TREASURY REPORT – MARCH 2019

- In Bank – \$91,363.66
- No Accounts Payable
- Checks to sign
- Becky still needs to take oath and be sworn in
- Review of Annual Audit for fiscal year ending June 30th 2018
- Postage Permit Expense update

***DEDICATING OUR EFFORTS TO PROVIDE FOR THE SAFETY AND WELFARE OF THE CITIZENS AND VISITORS OF TUSAYAN
AND OUR COMMUNITY THROUGH THE PRESERVATION OF LIFE, PROPERTY AND THE ENVIRONMENT.***

Tusayan Fire District
Profit & Loss Budget vs. Actual
July 1, 2018 through June 30, 2019

	Jul 1, '18 - Jun 3, 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4300 - CHARGES FOR SERVICE	0.00	0.00	0.00	0.0%
AZ. State Personnel Grant	0.00	0.00	0.00	0.0%
Dividends	0.00	0.00	0.00	0.0%
FDAT	48,287.98	77,870.00	-29,582.02	62.0%
Grant Income	53,310.66	10,000.00	43,310.66	533.1%
Other Revenue	6,527.82	347,500.00	-340,972.18	1.9%
Pooled Interest	1,081.31	0.00	1,081.31	100.0%
Prior Year Capital Carry Fwd	0.00	0.00	0.00	0.0%
Property Tax Revenues	254,965.76	409,845.00	-154,879.24	62.2%
Town of Tusayan - Contributions	0.00	0.00	0.00	0.0%
Total Income	364,173.53	845,215.00	-481,041.47	43.1%
Cost of Goods Sold				
50000 - Cost of Goods Sold	207.54	0.00	207.54	100.0%
Total COGS	207.54	0.00	207.54	100.0%
Gross Profit	363,965.99	845,215.00	-481,249.01	43.1%
Expense				
6000- PERSONNEL SERVICES	264,986.90	394,438.00	-129,451.10	67.2%
6100- RETIREMENT CONTRIBUTIONS	28,420.57	43,143.00	-14,722.43	65.9%
6200- INSURANCE	50,067.77	65,878.00	-15,810.23	76.0%
6300- EMPLOYEE BENEFITS	14,176.54	36,200.00	-22,023.46	39.2%
6400- FUEL, OIL, LUBRICANTS	2,482.21	4,000.00	-1,517.79	62.1%
6500- VEHICLE REPAIR & MAINT.	6,872.14	13,000.00	-6,127.86	52.9%
6600- SMALL TOOLS & EQUIPMENT	13,351.01	9,500.00	3,851.01	140.5%
6650- FIRE PROTECTION & EQUIP.	649.95	5,000.00	-4,350.05	13.0%
6700- COMMUNICATION & DISPATCH	98.81	1,500.00	-1,401.19	6.6%
6900- DISPOSABLE SPLS/EQUIP	3,093.58	5,000.00	-1,906.42	61.9%
7000- ADMINISTRATIVE COSTS	10,741.25	15,000.00	-4,258.75	71.6%
7100- PROFESSIONAL SERVICES	6,047.60	12,500.00	-6,452.40	48.4%
7300- TRAINING	7,146.60	8,000.00	-853.40	89.3%

Tusayan Fire District
Profit & Loss Budget vs. Actual
July 1, 2018 through June 30, 2019

	Jul 1, '18 - Jun 30, 19	Budget	\$ Over Budget	% of Budget
7400- INSURANCE - LIABILITY	11,384.00	15,000.00	-3,616.00	75.9%
7500- PUBLIC UTILITIES	11,724.15	21,000.00	-9,275.85	55.8%
7600- LEASES & RENTALS	42,394.20	68,883.00	-26,488.80	61.5%
7700- REPAIRS & MAINTENANCE	4,505.70	12,500.00	-7,994.30	36.0%
7800- INTEREST EXPENSE	0.00	0.00	0.00	0.0%
7850- GRANTS EXPENSE	29.99	10,000.00	-9,970.01	0.3%
7900- MISCELLANEOUS	6,278.78	7,500.00	-1,221.22	83.7%
8000 - Town of Tusayan - IGA	-240,138.75	0.00	-240,138.75	100.0%
Bad Debt	0.00	0.00	0.00	0.0%
BUILDINGS	0.00	0.00	0.00	0.0%
CAPITAL PURCH. CARRY FWD.	0.00	0.00	0.00	0.0%
Depreciation Expense	0.00	0.00	0.00	0.0%
MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.0%
MOTOR VEHICLES	0.00	0.00	0.00	0.0%
6999 - Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	244,313.00	748,042.00	-503,729.00	32.7%
Net Ordinary Income	119,652.99	97,173.00	22,479.99	123.1%
Other Income/Expense				
Other Income				
4400- MISCELLANEOUS	9,763.03	12,600.00	-2,836.97	77.5%
4405 - Wildland Income	0.00	0.00	0.00	0.0%
4505 - Station Fire Ins Income	0.00	0.00	0.00	0.0%
District Service Fees	8,681.26	0.00	8,681.26	100.0%
Total Other Income	18,444.29	12,600.00	5,844.29	146.4%
Other Expense				
4406 - Wildland Expense	0.00	0.00	0.00	0.0%
4506 - Station Fire Expense	0.00	0.00	0.00	0.0%
Interest Expense	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	18,444.29	12,600.00	5,844.29	146.4%
Net Income	138,097.28	109,773.00	28,324.28	125.8%

Tusayan Fire District
Profit & Loss
 July 2018 through June 2019

9:16 AM
 03/13/19
 Cash Basis

	Jul '18 - Jun 19
Ordinary Income/Expense	
Income	
FDAT	48,287.98
Grant Income	53,310.66
Other Revenue	6,527.82
Pooled Interest	1,081.31
Property Tax Revenues	254,965.76
Total Income	364,173.53
Cost of Goods Sold	
5000 - Cost of Goods Sold	207.54
Total COGS	207.54
Gross Profit	363,965.99
Expense	
6000- PERSONNEL SERVICES	264,986.90
6100- RETIREMENT CONTRIBUTIONS	28,420.57
6200- INSURANCE	50,067.77
6300- EMPLOYEE BENEFITS	14,176.54
6400- FUEL, OIL, LUBRICANTS	2,482.21
6500- VEHICLE REPAIR & MAINT.	6,872.14
6600- SMALL TOOLS & EQUIPMENT	13,351.01
6650- FIRE PROTECTION & EQUIP.	649.95
6700- COMMUNICATION & DISPATCH	98.81
6900- DISPOSABLE SPLS/EQUIP	3,093.58
7000- ADMINISTRATIVE COSTS	10,741.25
7100- PROFESSIONAL SERVICES	6,047.60
7300- TRAINING	7,146.60
7400- INSURANCE - LIABILITY	11,384.00
7500- PUBLIC UTILITIES	11,724.15
7600- LEASES & RENTALS	42,394.20

9:16 AM

03/13/19

Cash Basis

**Tusayan Fire District
Profit & Loss
July 2018 through June 2019**

	Jul '18 - Jun 19
7700- REPAIRS & MAINTENANCE	4,505.70
7850- GRANTS EXPENSE	29.99
7900- MISCELLANEOUS	6,278.78
8000 - Town of Tusayan - IGA	-240,138.75
Total Expense	244,313.00
Net Ordinary Income	119,652.99
Other Income/Expense	
Other Income	
4400- MISCELLANEOUS	9,763.03
District Service Fees	8,681.26
Total Other Income	18,444.29
Net Other Income	18,444.29
Net Income	138,097.28

Tusayan Fire District

3/13/2019 9:17 AM

Register: NorwestWarrant

From 02/20/2019 through 03/14/2019

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/22/2019	DD2.22.2019	Chrystal R. Schoppmann	-split-		701.24	X		120,442.24
02/22/2019	DD2.22.2019	Delmar J Mercolini	-split-		1,044.11	X		119,398.13
02/22/2019	DD2.22.2019	Emily A Woolley	-split-		998.01	X		118,400.12
02/22/2019	DD2.22.2019	Gregory Lawrence	-split-		1,160.63	X		117,239.49
02/22/2019	DD2.22.2019	Santos Tim Leija	-split-		940.68	X		116,298.81
02/22/2019	DD2.22.2019	Bruce D. Baker	-split-		971.72	X		115,327.09
02/22/2019	DD2.22.2019	Gregory M Brush	-split-		1,764.66	X		113,562.43
02/22/2019	DD2.22.2019	Raymond F D'Albini	-split-		1,650.71	X		111,911.72
02/25/2019	ASR2.22.19	Arizona State Retirement Sys...	-split-	0990	3,106.56	X		108,805.16
02/25/2019	EFT2.22.19	Tusayan Fire Department	-split-	86-0843550	2,557.26	X		106,247.90
02/26/2019	819400288	Arizona Fire District Associa...	2000 · Accounts Payable	2018 Membership D...	575.00			105,672.90
02/26/2019	819400289	Arizona Public Service	2000 · Accounts Payable		1,159.72			104,513.18
02/26/2019	819400290	Blue Cross/Blue Shield of Ar...	2000 · Accounts Payable	#030689	4,515.70			99,997.48
02/26/2019	819400291	P.K. Distributing dba Arrow...	2000 · Accounts Payable	INV 86926	63.92			99,933.56
02/26/2019	819400292	PLIC	2000 · Accounts Payable	ACCT # 1063239-10...	213.99			99,719.57
02/26/2019	819400293	South Rim Mobile Home Park	2000 · Accounts Payable	INV 02-2019-113	1,200.27			98,519.30
02/26/2019	819400294	TRIAD	2000 · Accounts Payable	INV 11538	74.95			98,444.35
02/26/2019	819400295	Valle Airpark, LLC	2000 · Accounts Payable	INV 2434	706.83			97,737.52
02/26/2019	819400296	Wex Bank	2000 · Accounts Payable	ACCT # 0403-00-77...	206.07			97,531.45
02/28/2019			Property Tax Revenues	Deposit		X	4,444.82	101,976.27
02/28/2019			FDAT	Deposit		X	1,007.45	102,983.72
02/28/2019			Pooled Interest	Interest		X	253.13	103,236.85
03/06/2019	EFT3.8.19	Tusayan Fire Department	-split-	86-0843550	381.74			102,855.11
03/06/2019	819400297	Arizona Department of Reve...	2100 · Payroll Liabilities	860843550	883.23			101,971.88
03/06/2019	819400298	Arizona Public Service	2000 · Accounts Payable		41.64			101,930.24
03/06/2019	819400299	Century Link	2000 · Accounts Payable	INV 1462525002	3.32			101,926.92
03/06/2019	819400300	Direct TV	2000 · Accounts Payable	INV # 35980450186	128.97			101,797.95
03/06/2019	819400301	Grand Canyon National Park...	2000 · Accounts Payable	INV GC2019000205	32.19			101,765.76

Tusayan Fire District

3/13/2019 9:17 AM

Register: Nonvest Warrant

From 02/20/2019 through 03/14/2019

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
03/06/2019	819400302	Municipal Emergency Services	2000 - Accounts Payable	INV IN1303383	1,265.17		100,500.59
03/07/2019	819400303	Delmar Mercolini	2000 - Accounts Payable	Mileage/Reimburse...	238.82		100,261.77
03/08/2019	ASR3.8.19	Arizona State Retirement Sys...	-split-	0990	3,318.42		96,943.35
03/08/2019	EFT3.8.19	Tusayan Fire Department	-split-	86-0843550	3,125.26		93,818.09
03/08/2019	DD3.8.19	Delmar J Mercolini	-split-		1,148.08		92,670.01
03/08/2019	DD3.8.19	Bruce D. Baker	-split-		971.71		91,698.30
03/08/2019	DD3.8.19	Emily A Woolley	-split-		827.30		90,871.00
03/08/2019	DD3.8.19	Gregory Lawrence	-split-		1,505.11		89,365.89
03/08/2019	DD3.8.19	Gregory M Brush	-split-		1,764.67		87,601.22
03/08/2019	DD3.8.19	Raymond F D'Albini	-split-		1,650.71		85,950.51
03/08/2019	DD3.8.19	Santos Tim Leija	-split-		936.67		85,013.84
03/08/2019	DD3.8.19	Stephanie T. Root	-split-		433.47		84,580.37
03/08/2019	DD3.8.19'y	Chrystal R. Schoppmann	-split-		663.13		83,917.24
03/12/2019		1499 - Undeposited Funds		Deposit		750.00	84,667.24
03/12/2019		Grant Income		Deposit		6,696.42	91,363.66

Tusayan Fire District
Deposit Detail

February 20 through March 14, 2019

9:18 AM
03/13/19

Type	Num	Date	Name	Account	Amount
Deposit		02/28/2019	NorwestWarrant	NorwestWarrant	4,444.82
TOTAL			Property Tax Reven...	Property Tax Reven...	-4,444.82
					-4,444.82
Deposit		02/28/2019	NorwestWarrant	NorwestWarrant	1,007.45
TOTAL			FDAT	FDAT	-1,007.45
					-1,007.45
Deposit		02/28/2019	NorwestWarrant	NorwestWarrant	253.13
TOTAL			Pooled Interest	Pooled Interest	-253.13
					-253.13
Deposit		03/12/2019	NorwestWarrant	NorwestWarrant	750.00
Payment	2211636	03/12/2019	Guardian Medical Tr...	1499 - Undeposited ...	-750.00
TOTAL					-750.00
					-750.00
Deposit		03/12/2019	NorwestWarrant	NorwestWarrant	6,696.42
TOTAL			Grant Income	Grant Income	-6,696.42
					-6,696.42

Tusayan Fire District
A/P Aging Summary
As of March 13, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Audit Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
Blue Cross/Blue Shield of Arizona	0.00	0.00	0.00	0.00	-0.20	-0.20
VFIS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	-0.20	-0.20

Tusayan Fire District
A/R Aging Summary
As of March 13, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alfred Sutton	0.00	0.00	0.00	0.00	0.00	0.00
Ang Weeleong	0.00	0.00	0.00	0.00	0.00	0.00
Angel Mannon	0.00	0.00	0.00	0.00	0.00	0.00
Annette Lee Males	0.00	0.00	0.00	0.00	0.00	0.00
Ashley A. Da Silva	0.00	0.00	0.00	0.00	0.00	0.00
Ashila Ashria-Daskundu	0.00	0.00	0.00	0.00	0.00	0.00
Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Benedict Koopee	0.00	0.00	0.00	0.00	0.00	0.00
Benjamin Jones	0.00	0.00	0.00	0.00	0.00	0.00
Brandi Lynett Pease	0.00	0.00	0.00	0.00	0.00	0.00
Carl Kadolph	0.00	0.00	0.00	0.00	0.00	0.00
Carolina Jaminez	0.00	0.00	0.00	0.00	0.00	0.00
Charles Rinker	0.00	0.00	0.00	0.00	0.00	0.00
Charter Master Corporation	0.00	0.00	0.00	0.00	0.00	0.00
Cherrie Blair	0.00	0.00	0.00	0.00	0.00	0.00
Chie Maruyama	0.00	0.00	0.00	0.00	0.00	0.00
Chris Conrad	0.00	0.00	0.00	0.00	0.00	0.00
Christine McDaniel	0.00	0.00	0.00	0.00	0.00	0.00
Coconino County Sheriff's Department	300.00	0.00	0.00	0.00	0.00	300.00
Dafine Anaid Mata Soriano	0.00	0.00	0.00	0.00	0.00	0.00
Daleep Chand	0.00	0.00	0.00	0.00	0.00	0.00
Daniel H. Eyer	0.00	0.00	0.00	0.00	0.00	0.00
Daniel Stone	0.00	0.00	0.00	0.00	0.00	0.00
David Frank Kyburz	0.00	0.00	0.00	0.00	0.00	0.00
Della Enriquet	0.00	0.00	0.00	0.00	0.00	0.00
Donation	0.00	0.00	0.00	0.00	0.00	0.00
Dylan Bleike	0.00	0.00	0.00	0.00	0.00	0.00
Efrain Del Villar Valerio	0.00	0.00	0.00	0.00	0.00	0.00
Elizabeth Lanterman	0.00	0.00	0.00	0.00	0.00	0.00
Eisie Nez	0.00	0.00	0.00	0.00	0.00	0.00
Eisie Waiser	0.00	0.00	0.00	0.00	0.00	0.00
Elva Reed	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Services International	0.00	0.00	0.00	0.00	0.00	0.00
Fire Recovery	0.00	1,361.25	0.00	0.00	0.00	1,361.25
Floriana Chicca	0.00	0.00	0.00	0.00	0.00	0.00
Frank Jackson	0.00	0.00	0.00	0.00	0.00	0.00
Fredrick Pierce	0.00	0.00	0.00	0.00	0.00	0.00
Fredrick Smith	0.00	0.00	0.00	0.00	0.00	0.00
Gavin Seto	0.00	0.00	0.00	0.00	0.00	0.00
Gene Pylant	0.00	0.00	0.00	0.00	0.00	0.00
George Ivcevic	0.00	0.00	0.00	0.00	0.00	0.00
George Robins	0.00	0.00	0.00	0.00	0.00	0.00
Gerald Bapst	0.00	0.00	0.00	0.00	0.00	0.00
Gianluca Artioli	0.00	0.00	0.00	0.00	0.00	0.00
Grand Canyon Association	0.00	-25.00	0.00	0.00	0.00	-25.00
Grant Bunting	0.00	0.00	0.00	0.00	0.00	0.00
Guardian Medical Transport	0.00	0.00	0.00	0.00	0.00	0.00

Tusayan Fire District
 A/R Aging Summary
 As of March 13, 2019

9:19 AM
 03/13/19

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Heinz Jeuregen Lindener	0.00	0.00	0.00	0.00	0.00	0.00
Jameel Mills	0.00	0.00	0.00	0.00	0.00	0.00
James Boruszak	0.00	0.00	0.00	0.00	0.00	0.00
James Christiansen	0.00	0.00	0.00	0.00	0.00	0.00
James Shreenan	0.00	0.00	0.00	0.00	0.00	0.00
Jay Linse.	0.00	0.00	0.00	0.00	0.00	0.00
Jennifer Mae Tapaha	0.00	0.00	0.00	0.00	0.00	0.00
Jennifer Reynolds	0.00	0.00	0.00	0.00	0.00	0.00
Jens Glad Balchen	0.00	0.00	0.00	0.00	0.00	0.00
Jimmy Alvarez	0.00	0.00	0.00	0.00	0.00	0.00
Josh Malone	0.00	0.00	0.00	0.00	0.00	0.00
Juan A. Tijerin	0.00	0.00	0.00	0.00	0.00	0.00
Juanita Kelley	0.00	0.00	0.00	0.00	0.00	0.00
Junetta Paul	0.00	0.00	0.00	0.00	0.00	0.00
Justin Conner	0.00	0.00	0.00	0.00	0.00	0.00
Kailing Tan	0.00	0.00	0.00	0.00	0.00	0.00
Katja Wolkotta	0.00	0.00	0.00	0.00	0.00	0.00
Lamour L. Peshlony-Tracey	0.00	0.00	0.00	0.00	0.00	0.00
Lana Hazelwood	0.00	0.00	0.00	0.00	0.00	0.00
Larson Lucas Blackhorse	0.00	0.00	0.00	0.00	0.00	0.00
Leila Haddara	0.00	0.00	0.00	0.00	0.00	0.00
Linda Yaron	0.00	0.00	0.00	0.00	0.00	0.00
Lindsey Carver	0.00	0.00	0.00	0.00	0.00	0.00
Luis Ramirez	0.00	0.00	0.00	0.00	0.00	0.00
Marlie Voorbrood	0.00	0.00	0.00	0.00	0.00	0.00
Mary Downs	0.00	0.00	0.00	0.00	0.00	0.00
Maxima Favre	0.00	0.00	0.00	0.00	0.00	0.00
Michele Wallraven	0.00	0.00	0.00	0.00	0.00	0.00
Mike Helms	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Mohamed Abdul Azeem Abed	0.00	0.00	0.00	0.00	0.00	0.00
Moinudoln Shaikh	0.00	0.00	0.00	0.00	0.00	0.00
Moreno Durazo Rodolfo	0.00	0.00	0.00	0.00	0.00	0.00
Mr. Greg Schmidt	0.00	0.00	0.00	0.00	0.00	0.00
Mrudula Meilacheruvu	0.00	0.00	0.00	0.00	0.00	0.00
Nicholas Liebi	0.00	0.00	0.00	0.00	0.00	0.00
Patricia Jarulis	0.00	0.00	0.00	0.00	0.00	0.00
Patrick James O'Malley	0.00	0.00	0.00	0.00	0.00	0.00
Paula Nelson	0.00	0.00	0.00	0.00	0.00	0.00
Phillip Kincaid	0.00	0.00	0.00	0.00	0.00	0.00
Ralph Nicholas Samataro	0.00	0.00	0.00	0.00	0.00	0.00
Randolff Wilson Zorblinski	0.00	0.00	0.00	0.00	0.00	0.00
Richard Grant Cecil	0.00	0.00	0.00	0.00	0.00	0.00
Rod Wilson	0.00	0.00	0.00	0.00	0.00	0.00
Ronald Dixon	0.00	0.00	0.00	0.00	0.00	0.00
Russell Morris	0.00	0.00	0.00	0.00	0.00	0.00
Sauba Kaska	0.00	0.00	0.00	0.00	0.00	0.00

**Tusayan Fire District
A/R Aging Summary
As of March 13, 2019**

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Sebastian Ellis	0.00	0.00	0.00	0.00	0.00	0.00
Starburst Tours	0.00	0.00	0.00	0.00	0.00	0.00
Sudhanshu Mishra	0.00	0.00	0.00	0.00	0.00	0.00
Susan W. Tornites	0.00	0.00	0.00	0.00	0.00	0.00
Tammy Bacon	0.00	0.00	0.00	0.00	0.00	0.00
Theresa Chapa	0.00	0.00	0.00	0.00	0.00	0.00
Tina Rasmussen	0.00	0.00	0.00	0.00	0.00	0.00
Tirtha Basu	0.00	0.00	0.00	0.00	0.00	0.00
Tom Kelley	0.00	0.00	0.00	0.00	0.00	0.00
Tom Prell	0.00	0.00	0.00	0.00	0.00	0.00
Tonwa Jonston	0.00	0.00	0.00	0.00	0.00	0.00
Town of Tusayan	26,497.30	0.00	0.00	0.00	-32,645.21	-6,147.91
Travis Setzer	0.00	0.00	0.00	0.00	0.00	0.00
Victor Pollard	0.00	0.00	0.00	0.00	0.00	0.00
Viola Del Sesto	0.00	0.00	0.00	0.00	0.00	0.00
Waste Management	0.00	0.00	0.00	0.00	0.00	0.00
Winton Carson	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	26,797.30	1,336.25	0.00	0.00	-32,645.21	-4,511.66



PO Box 3625
Grand Canyon, AZ 86023
928-638-3473 - Phone
928-638-2897 - Fax

TUSAYAN FIRE DEPARTMENT

OATH OF OFFICE

I, Rebecca Shearer, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona; that I will bear true faith and allegiance to the same, and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of Tusayan Fire District Board Member according to the best of my ability, so help me God (or so I do affirm).

Board Member Signature

Rebecca Shearer

Witness Signature

L. Schoppa

Subscribed and sworn to before me this 14th day of March, 2019

**DEDICATING OUR EFFORTS TO PROVIDE FOR THE SAFETY AND WELFARE OF THE CITIZENS AND VISITORS OF TUSAYAN
AND OUR COMMUNITY THROUGH THE PRESERVATION OF LIFE, PROPERTY AND THE ENVIRONMENT.**



HINTONBURDICK
CPAs & ADVISORS

To the Board of Directors of
Tusayan Fire District
Grand Canyon, Arizona

We have audited the financial statements of the governmental activities and each major fund of Tusayan Fire District for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 11, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tusayan Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2018.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting Tusayan Fire District's financial statements were:

Management's estimate of accumulated depreciation and depreciation expense is based on the estimated useful lives of the assets. We evaluated the key factors and assumptions used to develop the estimated lives of the assets to determine that it seems reasonable in relation to the basic financial statements of the District for the fiscal year ended June 30, 2018, taken as a whole. The procedures used by management and the amount of depreciation expense seem reasonable at this time, however, there will usually be differences between the allowance and actual results and these differences may be material to the financial statements.

Management's estimate of accrued compensated absences (vacation and sick leave) is based on historical pay rates and the number of eligible employees. We evaluated the key factors and assumptions used to develop the compensated absences accrual in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of other postemployment benefit obligations payable is based on an independent actuarial valuation as of January 1, 2016. The key factors and assumptions used to develop the valuation and the accrual appear reasonable in relation to the financial statements taken as a whole.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, management's estimates have been determined on the same basis as they are reported by the Arizona State Retirement System (ASRS) and the Public Safety Personnel Retirement System (PSPRS). The District's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The key factors and assumptions used to develop the valuation and the accrual appear reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. All of the material misstatements detected as a result of audit procedures were corrected by management (accounting personnel have a list of all audit adjustments proposed by us).

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 19, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United

States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the board, management and various state and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "HintonBurdick, PLLC".

HintonBurdick, PLLC
Gilbert, Arizona
February 19, 2019



HINTONBURDICK
CPAs & ADVISORS

**Tusayan Fire District
Findings and Recommendations
For the Fiscal Year Ended June 30, 2018**

Members of the Board and Management
Tusayan, Arizona

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 of the financial statements. During our audit of the funds of the Tusayan Fire District for fiscal year 2018, we found circumstances that, if improved, would strengthen the District's accounting system and control over its assets. These items are discussed below for your consideration.

Material Weaknesses:

None noted

Significant Deficiencies:

None noted

Control Deficiencies:

None noted

Other Items:

None noted

Compliance:

None noted

This letter is intended solely for the use of the District Board, management and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the District this past year. We would like to express special thanks to each of you who assisted in this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Sincerely,

A handwritten signature in black ink that reads "Hinton Burdick, PLLC". The signature is written in a cursive, flowing style.

HINTONBURDICK, PLLC
Gilbert, Arizona
February 19, 2019



HINTONBURDICK
CPAs & ADVISORS

TUSAYAN FIRE DISTRICT
Other Items Communicated to Management
For the Fiscal Year Ended June 30, 2018

Management
Tusayan Fire District, Arizona

During our audit of the funds of the Tusayan Fire District for the fiscal year ended June 30, 2018, we noted a few other items that we wish to communicate to management. These items have not been included with our findings and recommendations letter since they are only related to suggestions for improvements to accounting functions or they may be deemed to be less significant and/or management is aware of the findings and are working on resolutions.

Control Deficiencies:

None noted

Other Items:

2017-001 Outstanding checks and deposits

Condition: During our testwork of the bank reconciliation, we noted several old, outstanding checks and deposits dating back to 2014.

Criteria: Old, outstanding items should be deleted or voided if the checks are no longer payable and the receipts are no longer collectible.

Cause: It appears there has not been a review of these items recently to determine their legitimacy.

Effect: If these outstanding items are no longer payable or collectable, the balance of the District's cash is being misrepresented.

Recommendation: We recommend the District review the old, outstanding items, determine whether the items are indeed still payable and/or collectible, and make adjustments for the items accordingly. Per our discussion and review with management, this should be rectified for fiscal year 2019.

2015-003 Segregation of Duties (prior year, reissued)

Condition: The District lacks a complete segregation of duties. Currently, the consolidation of several of the Administrative Assistant's functions prohibits the complete and proper segregation of duties associated with cash receipts. There are mitigating controls in place; however, if the duty of reconciling the bank

account was transferred to other staff, controls would be strengthened significantly.

Criteria: Proper segregation of duties for the custody of assets, approval of transactions, and recording or reporting of accounting transactions provides important safeguards and controls to ensure proper accounting, deposit, and disposition of the District's funds and resources.

Cause: This appears to be caused primarily by a lack of personnel available to fully segregate assigned responsibilities.

Effect: Lack of complete segregation of duties increases the risk of errors or fraud without being caught in the normal course of business.

Recommendation: We understand that the size of the District's administrative staff prohibits the complete and proper segregation of duties within its accounting functions. We recommend the District consider ways segregation of duties may be achieved within its cash receipts and cash disbursement system by segregating the duty of preparing the bank reconciliation from those who are responsible for accounting for cash receipts and preparing and recording cash disbursements and payroll. We would be happy to assist the District in the design and/or revision of job descriptions and duties to properly achieve this segregation.

Sincerely,



HINTONBURDICK, PLLC
February 19, 2019

**COCONINO COUNTY, ARIZONA
TUSAYAN FIRE DISTRICT
ANNUAL REPORT
YEAR ENDED JUNE 30, 2018**

STREET OR P.O. BOX: P. O. BOX 3625, 408 STATE HWY 64
CITY: GRAND CANYON, AZ **ZIP CODE:** 86023
BUSINESS TELEPHONE: (928) 638-3473
COMPLETED BY: HINTONBURDICK, PLLC
TITLE: CPA

Part A—Governing Board Members and Officers of the District

Name	Occupation	Business Telephone
JOHN VAIL	BUSINESS OWNER	(928) 638-0624
ANDREW ALDEZ	HOUSING MANAGER	(928) 856-0994
BECKY SHEARER	GENERAL MANAGER 7 MILE LODGE	(928) 638-2291
SHAUN SHIELDS	STATE TROOPER	(928) 856-1950
DAN CONTRERAS	GENERAL MANAGER TEXACO/FOOD MART	(928) 638-2608

COCONINO COUNTY, ARIZONA
TUSAYAN FIRE DISTRICT
ANNUAL REPORT
YEAR ENDED JUNE 30, 2018

Part B–Schedule of District Governing Board Regular Meetings

Date	Time	Location of Meeting	Locations of Public Notices
2nd THURS EA MONTH	10:00 AM	FIRE STATION AT 113 E. HWY 64, GRAND CANYON, AZ	DNPS GENERAL STORE BULLETIN BOARD
			TUSAYAN FIRE DEPT FRONT DOOR BULLETIN BOARD
			TUSAYAN CITY HALL BUILDING

Part C–Legal Description of Boundary Changes Occurring During Fiscal Year 2017-18

NONE

**COCONINO COUNTY, ARIZONA
TUSAYAN FIRE DISTRICT
ANNUAL REPORT
YEAR ENDED JUNE 30, 2018**

**Part D—Schedule of Revenues, Expenditures, and Changes in Fund Balances
(for governmental fund types)**

Basis of Accounting: Modified Accrual Cash

	GENERAL FUND	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	FUNDS
Revenues				
Taxes	_____	_____	_____	_____
Special assessments	_____	_____	_____	_____
Licenses and permits	_____	_____	_____	_____
Intergovernmental:				
Federal	_____	_____	_____	_____
State	_____	_____	_____	_____
County	_____	_____	_____	_____
Charges for services	_____	_____	_____	_____
Fines and forfeits	_____	_____	_____	_____
Interest on investments	_____	SEE	_____	_____
Rents	_____	ATTACHED	_____	_____
Contributions	_____	AUDIT	_____	_____
Miscellaneous	_____	REPORT	_____	_____
Other revenues (itemize)	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Revenues	_____	_____	_____	_____
Expenditures				
Salaries and wages	_____	_____	_____	_____
Employee benefits	_____	_____	_____	_____
Administration	_____	_____	_____	_____
Professional services	_____	_____	_____	_____
Utilities and communications	_____	_____	_____	_____
Insurance	_____	_____	_____	_____
Repairs and maintenance	_____	_____	_____	_____
Interest	_____	_____	_____	_____
Capital outlay:				
Land	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Improvements other than buildings	_____	_____	_____	_____
Machinery and equipment	_____	_____	_____	_____
Construction in progress	_____	_____	_____	_____
Debt service:				
Principal retirement	_____	_____	_____	_____
Interest and fiscal charges	_____	_____	_____	_____
Miscellaneous	_____	_____	_____	_____
Other expenditures (itemize)	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Expenditures	_____	_____	_____	_____

**COCONINO COUNTY, ARIZONA
TUSAYAN FIRE DISTRICT
ANNUAL REPORT
YEAR ENDED JUNE 30, 2018**

Part D—(Concl'd)

	GENERAL FUND	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	FUNDS
<u>Excess of Revenues Over (Under) Expenditures</u>	_____	_____	_____	_____
<u>Other Financing Sources (Uses)</u>				
Operating transfers-in	_____	SEE	_____	_____
Operating transfers-out	_____	ATTACHED	_____	_____
Proceeds from the sale of bonds	_____	AUDIT	_____	_____
Loan proceeds	_____	REPORT	_____	_____
Capital lease agreements	_____	_____	_____	_____
Total other financing sources (uses)	_____	_____	_____	_____
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	_____	_____	_____	_____
<u>Beginning Fund Balance—July 1, 2017</u>	_____	_____	_____	_____
<u>Ending Fund Balance—June 30, 2018</u>	=====	=====	=====	=====

**COCONINO COUNTY, ARIZONA
TUSAYAN FIRE DISTRICT
ANNUAL REPORT
YEAR ENDED JUNE 30, 2018**

**Part E—Schedule of Revenues, Expenses, and Changes in Retained Earnings/Fund Equity
(for proprietary and similar fund types)**

Basis of Accounting: Accrual Cash

	ENTERPRISE FUNDS	PENSION TRUST FUNDS	FUNDS
<u>Operating Revenues</u>			
Charges for services			
Employer contributions			
Employee contributions			
Investment income			
Miscellaneous			
Total Operating Revenues		N/A	
<u>Operating Expenses</u>			
Salaries and wages			
Employee benefits			
Administration			
Professional services			
Utilities and communications			
Insurance			
Repairs and maintenance			
Landfill closure and postclosure care costs			
Depreciation			
Benefits			
Refunds			
Miscellaneous			
Total Operating Expenses			
Operating income (loss)			
<u>Nonoperating Revenues (Expenses)</u>			
Intergovernmental			
Interest revenue			
Interest expense			
Gain (Loss) on disposal of fixed assets			
Total (Net) nonoperating revenues (expenses)			
Income (Loss) before operating transfers			
<u>Operating Transfers-In (Out)</u>			
Net income (loss)			
<u>Retained Earnings/Fund Equity—July 1, 2017</u>			
<u>Increase (Decrease) in Contributed Capital</u>			
<u>Retained Earnings/Fund Equity—June 30, 2018</u>			

Client: TUSAY001 - Tusayan Fire District
 Engagement: June 30, 2018
 Period Ending: 6/30/2018
 Trial Balance: Fund TB
 Workpaper: 50.01 - Combined Journal Entries Report - Option 1
 Fund Level: All
 Index: All

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To agree to FY audited FS-Chrysal, for the patients invoices amount use Town of Tusayan as the customer. This will clear that credit balance that is hanging out.				
1100	Patients Invoiced		32,645.21	
1210	Inventory Asset		0.14	
3000	Opening Bal Equity		0.67	
5000	Cost of Goods Sold		108.07	
9700	Accumulated Depreciation		8,000.00	
1000	NonresWarrant			619.20
3000	Opening Bal Equity			108.07
3901	Retained Earnings			32,028.82
9407	MOTOR VEHICLES: Fire Units			8,000.00
Total			40,764.09	40,764.09
Adjusting Journal Entries JE # 2				
To reclass property tax expense out of liability and into expense account				
7607	Property Taxes		2,825.61	
2203	Property Tax Liability			2,825.61
Total			2,825.61	2,825.61
Adjusting Journal Entries JE # 3				
To reverse prior year prepaid workers comp				
6303	State Compensation		4,884.17	
1201	Other Prepaid Expenses			4,884.17
Total			4,884.17	4,884.17
Adjusting Journal Entries JE # 4				
To adjust prepaid rent to actual				
7606	Monthly Apartment Rent		50.00	
1201	Other Prepaid Expenses			50.00
Total			50.00	50.00
Adjusting Journal Entries JE # 5				
Reclass credit balance inventory asset to revenue				
1210	Inventory Asset		2,856.19	
4311	Other Revenue Misc. Shift Sales			2,856.19
Total			2,856.19	2,856.19
Adjusting Journal Entries JE # 6				
To reclass reversal of PY stipend reimbursement to correct revenue account				
8101	Town of Tusayan - Payroll IGA		23,790.00	
4003	Town of Tusayan - Contributions			23,790.00
Total			23,790.00	23,790.00
Adjusting Journal Entries JE # 7				
To accrue the June payroll reimbursement from the Town of Tusayan-REVERSE 7/1/18				
1100	Patients Invoiced		39,836.09	
8101	Town of Tusayan - Payroll IGA			39,836.09
Total			39,836.09	39,836.09
Adjusting Journal Entries JE # 8				
To adjust property taxes receivable to actual				
4000	Property Tax Revenues		1,754.13	
1300	Uncol. Taxes Receivable			1,754.13
Total			1,754.13	1,754.13
Adjusting Journal Entries JE # 9				
To clean up AP debit balance at 6/30/18. REVERSE 7/1/18.				
1201	Other Prepaid Expenses		1,988.97	
7601	Equipment Rental		107.64	
2000	Accounts Payable			107.64
2000	Accounts Payable			1,988.97
Total			2,096.61	2,096.61
Adjusting Journal Entries JE # 10				
To reverse PY audit adjustment				
2001	Accounts Payable (audit)		1,887.20	
2000	Accounts Payable			0.20
6303	State Compensation			1,887.00
Total			1,887.20	1,887.20

Adjusting Journal Entries JE # 11

To clean up payroll liability accounts- release refund received and cash transfer. Includes removing old balance carrying forward related to company portion of health insurance for two employees-employees no longer with the District, no set up changes req

GA300.01

2100	Payroll Liabilities	7,072.57	
2101	Payroll Liabilities: Federal Withholding	2,047.57	
2101	Payroll Liabilities: Federal Withholding	7,302.22	
2204	Unemployment Payable	49.18	
4310	Other Revenue	118.06	
6300	Employee Benefits	0.60	
6303	State Compensation	132.89	
6561	Payroll Expenses: FICA Expense	815.18	
6562	Payroll Expenses: Medicare Expense	190.64	
2102	Payroll Liabilities-Other		7,302.22
2102	Payroll Liabilities-Other		118.06
2103	Payroll Liabilities: FICA Payable		815.18
2104	Payroll Liabilities: Medicare Payable		190.64
2105	Payroll Liabilities: State Retirement Payable		0.60
2205	State comp payable		132.89
4310	Other Revenue		2,047.57
4310	Other Revenue		7,072.57
6304	Unemployment Tax		49.18
Total		<u>17,728.89</u>	<u>17,728.89</u>

Adjusting Journal Entries JE # 12

To accrue payroll for the period ending 7/8/18. REVERSE 7/1/18

GA300.03

6101	Staff Pension	684.37	
6500	Payroll Expenses	5,803.41	
6561	Payroll Expenses: FICA Expense	443.95	
2100	Payroll Liabilities		6,931.73
Total		<u>6,931.73</u>	<u>6,931.73</u>

Adjusting Journal Entries JE # 13

To adjust compensated absences to actual

GA300.02

2201	Accrued Compensated Absences	11,162.97	
6075	Vacation accrual		11,162.97
Total		<u>11,162.97</u>	<u>11,162.97</u>

Adjusting Journal Entries JE # 14

To adjust prepaid insurance to actual

GA230.01

6203	Health	3,286.18	
6205	Accident, Death, Disability	62.26	
7401	Vehicle, Bldg, Malpractice	99.81	
1202	Prepaid Insurance		3,468.27
Total		<u>3,468.27</u>	<u>3,468.27</u>

Adjusting Journal Entries JE # 15

To adjust note payable and accrued interest to actual

GA310.01

2250	Accrued Interest	550.23	
2802	Fire Station Lease	36,163.12	
8001	Interest Expense	8,902.70	
8001	Interest Expense		550.23
8201	CONSTRUCTION-IN-PROGRESS: Const.-In-Progress		45,085.82
Total		<u>45,618.65</u>	<u>45,618.65</u>

Adjusting Journal Entries JE # 16

To record GASB 50 and 75 adjustments

GF700.02

1700	Deferred Outflows Pension	36,859.00	
1705	Deferred outflows-OPEB	2,043.00	
1600	Net OPEB/Pension asset	1,715.00	
2150	Deferred Inflows Pensions	15,970.00	
6101	Staff Pension	61,919.00	
2355	Deferred Inflows OPEB		2,101.00
2803	Net Pension Liability		114,848.00
2803	Net Pension Liability		1,131.00
3901	Retained Earnings		66.00
6101	Staff Pension		438.00
Total		<u>118,608.00</u>	<u>118,608.00</u>

Adjusting Journal Entries JE # 17

To release repairs expense out of fixed asset account and record current year depreciation

GA250.01

6501	VEHICLE REPAIR & MAINT: .9501 - Vehicles & Apparatus	41.91	
8000	Depreciation expense	38,279.59	
9503	MACHINERY & EQUIPMENT: EMS Equipment		41.91
9700	Accumulated Depreciation		38,279.59
Total		<u>38,321.50</u>	<u>38,321.50</u>

Total Adjusting Journal Entries

362,389.50 362,389.50

Total All Journal Entries

362,389.50 362,389.50

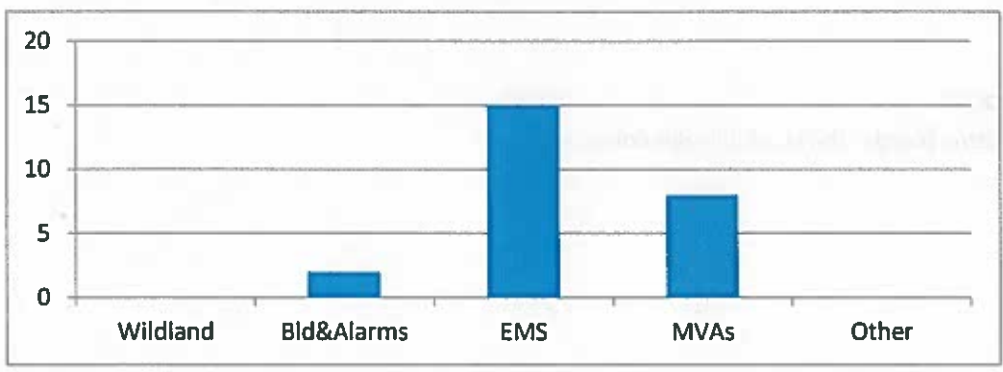
TFD Update 3/1/19

Feb Stats

2017 Total Calls:	331
2018 Total Calls:	303
Calls to date 2019:	53
Calls this date in 2018:	45

Feb Ratio	Wildland	Bld&Alarms	EMS	MVAs	Other	25 <-Total
	0	2	15	8	0	
Feb Locations		In Dist	64	Valle/GCNP		25 <-Total
		17	7	1		

Feb Totals



Updates:

- Joint Training w/ CCSO - Tactical/Medical training 2/25-2/26
 "Active Attack Integrated Response Training" attended by Mercolini & Root: Kudos from CCSO
- Still working with ADOT/Niles to eliminate interference with repeater @ Airport
- Network upgrades continuing at TFD
- Brake repairs on Rescue 5 completed
- Requested assistance from Community Partners to clear hydrants after snow (not many were cleared, Firefighters were working on it since)
- Ladder 51 minor water supply leaks fixed [gaskets replaced, valves replaced]
- Monthly Trainings: Ladder operations, throwing ladders, Cross Connections (w/ Treatment Plant), Airport, Engineering/Pump Ops, Forcible Entry, Cribbing, Airbags, volunteer trainings, etc. etc..
- Donated old/extra cribbing to HCF&R (after having TFD's replaced through grant)
- [Stabbing here in town], multiple domestic violence calls
- CPR at TFD on 2/16/19, 16 CPR Students at Squire on 1/31/19 (and 1st Aid, live fire extinguisher training)
- Preplans & Safety Surveys Continuing
- Usual Daily/Monthly/Weekly/Monthly Checks: Apparatus, onboard equip, SCBAs, Gas Det
- Annual gear washing started (to remove carcinogens)
- Mercolini helped with (out of town) FF Line Of Duty Death/hospice (on personal time)
- Met with NPS Acting Structural Fire Chief - Exchanged Preplans updates with GCNPFD

COCONINO COUNTY ARIZONA

OFFICE OF THE COUNTY ATTORNEY

We serve the public by advocating for justice.

March 6, 2019

WILLIAM P. RING
COUNTY ATTORNEY

JANE NICOLETTI-JONES
CHIEF DEPUTY ATTORNEY

TAMI M. SUCHOWIEJKO
SENIOR MANAGER

DEPUTY ATTORNEYS

PROVA AHMED

AMMON BARKER

NICHOLAS BUZAN

ASHLEY DEBOARD

BLAINE DONOVAN

BRIAN Y. FURUYA

PAUL GARNES

MARK HUSTON

ANGELA KIRCHER

STACY KRUEGER

AARON LUMPKIN

DANIEL NOBLE

PAUL RUBIN

ERIC RUCHENSKY

BRYAN SHEA

MARC STANLEY

MICHAEL TUNINK

YVONNE VIEAU

ROSE WINKELER

Tusayan Fire District
Attn: Fire Chief
P.O. Box 3625
Grand Canyon, AZ 86023

Re: Legal Representation for FY 20 (2019-20, ending June 30, 2020).

To Whom it May Concern:

Arizona Law provides that the County Attorney may advise and represent a fire district if, in the County Attorney's judgment, the advice and representation are appropriate and not in conflict with the County Attorney's duties under Ariz.Rev.Stat. § 11-532. A fire district is also authorized to retain private legal counsel. Ariz.Rev.Stat. § 48-805. Our annual review of the Tusayan Fire District file indicates that there is an existing attorney-client relationship with Tusayan Fire District.

The purpose for this letter is to establish the terms and conditions of County Attorney representation of the District. These conditions establish the attorney-client relationship and reflect the ethical obligations that any attorney representing the District owes to the District as a government organization. Please note that this Agreement is intended to establish a limited representation only, and not a general representation for all legal matters. The District must carefully review and consider the various ways in which the County Attorney's representation will be limited, as described in the terms of this letter. The conditions also establish the terms of disengagement and termination of the attorney client relationship if circumstances arise that reasonably require our withdrawal from representation.

It is important to note from the outset that the Fire District Governing Board may employ the attorney of its choice to represent the District, either with or without the consent of the County Attorney. Employment of outside counsel with the County Attorney's prior consent can demonstrate good business judgment by the District so that the continuum of District legal services can be coordinated. Prior consent also avoids the resulting appearance of "piecemeal" representation or instances in which there is uncertainty whether the District is represented or not by legal counsel. If employment is without the consent of the County Attorney, then the County Attorney is not obligated to represent the District with regard to any matter for which other counsel was employed. The County Attorney is not responsible for outside counsel's exercise of professional judgment. Outside counsel's legal fees



COCONINO COUNTY ARIZONA

OFFICE OF THE COUNTY ATTORNEY

and costs are a District expense. This letter confirms the conditions of the attorney client relationship.

- You understand that the legal services we provide to you may be limited due to attorney time constraints and the prioritization of statutorily mandated duties, in accordance with A.R.S. §§ 48-805(G) and 48-853(C).
- You understand that the legal services we provide are discretionary and we may decline to provide you legal services on any given matter if we cannot provide competent representation in a timely manner consistent with our ethical obligations. If we cannot provide you legal services on a matter, we will inform you via email after evaluation of the request for legal services. It is the District's responsibility to provide the County Attorney with a current email address, where these declinations may be received in a timely manner.
- We shall respond to your request for service with reasonable diligence and promptness.
- We shall consider requests for service from your Governing Board when acting as the District Board, or from your chief administrator only. If the governing board intends to empower other individuals within the organization to request our services, then the District Board must first pass a resolution to that effect, provide us with the resolution, and inform us of the person(s) authorized to make such requests for legal services on behalf of the District.
- Our client is the District itself, acting by and through the District Board. We do not and will not represent individual Board members when acting in their personal or individually elected capacities, and we do not render advice that is unrelated to the legal business of the District. Further, we do not and will not represent any other entity, partnership, auxiliary, organization, committee, or other association that is not directly created by, and constitutes a part of, the District itself, even if such other entity may be affiliated with, and/or even overseen by, the District.
- We shall keep all communications with the District confidential. Our communications are limited to those individual(s) the District Board specifically designates in advance as the point of contact for the Organization.
- We shall abide by the District Board's decisions concerning the objectives of representation and we shall consult with you regarding the means by which the objectives are pursued. Our representation does not constitute an endorsement of the District Board's political, economic, social or moral views and activities. However, we also reserve the right to withdraw from representation if the objectives of representation are contrary to law or, in our view, good policy.



COCONINO COUNTY ARIZONA

OFFICE OF THE COUNTY ATTORNEY

- In the event we become informed of the potential for a conflict of interest, we shall bring the matter to your attention. The circumstance may require our withdrawal from representation.
- We will not be able to represent the District in any protracted litigation.
- You shall cooperate with the Coconino County Attorney's Office in the coordination of services provided by the representation. This includes, but is not limited to, providing all relevant information in a timely manner that relates to the matter or issue at hand, and promptness in responding to communications from our Office.
- The District is obligated to pay the County for provision of legal services whenever the District is billed for the same. The attorney providing legal services will advise the District in writing before beginning work when the District will be billed for particular legal services. Where you have been advised that the District will be billed for a particular legal service and/or representation on a matter, billing for services shall occur quarterly, and payment shall be due forty-five (45) days after the date the invoice was produced.
- We reserve the right to terminate and withdraw from representation in all situations where allowed by law. Such circumstances include, but are not limited to, your failure to pay invoices within forty-five (45) days of the due date; your failure to substantially fulfill an obligation to one of our attorneys regarding the attorneys' services after being given reasonable warning that the attorney will withdraw unless your obligation is fulfilled; the District's desire to pursue an objective that, in our view, is neither good law nor good policy; or other circumstances that arise and that, in our sole discretion, constitute sufficient grounds for termination.

As you may know, Arizona law requires that the County charge fire districts for legal services rendered by the County Attorney's Office according to a fee schedule adopted by the Board of Supervisors. A copy of the fee schedule is attached for your consideration. This fee schedule became effective July 1, 2007. However, the District expressly agrees that the attached fee schedule may be adjusted by the County's Board of Supervisors at any time, including during the term of this letter, whereupon the new fee schedule, after adoption, will be deemed to have replaced the fee schedule originally attached to this letter, without the need for further amendment or agreement to the terms of this letter.

These revised terms and conditions of engagement are effective upon passage of a Board Resolution approving this representation and your authorized agent's signature below. This engagement expires June 30, 2019. The terms and



COCONINO COUNTY ARIZONA

OFFICE OF THE COUNTY ATTORNEY

conditions of re-engagement shall be annually re-evaluated prior to the expiration date. We shall disengage services on June 30, 2019 unless we consent to continuing representation and a Board Resolution re-engaging services is approved by your Board of Directors and delivered to our Office with a signed original re-engagement letter.

If the District agrees to representation by the Coconino County Attorney's Office, the authorized agent should sign below, attach a Board Resolution approving this representation, and return the letter to me.

Sincerely,

William P. Ring

COCONINO COUNTY ATTORNEY

Enc.

DATED this 14 day of MARCH, 2019.

Tusayan Fire District

[ATTACHED BOARD RESOLUTION]

COUNTY ATTORNEY'S OFFICE SPECIAL DISTRICT BILLING POLICY

On May 22, 2007, the Board of Supervisors adopted a fee schedule for cost reimbursement from special districts pursuant to A.R.S. 11-251.06. The fee schedule applies to all special districts except for school districts, community college district, and the joint technological education district.

Charges will not be incurred for the following legal services:

1. Advice and counsel rendered by the County Attorney;
2. Verbal inquiries which can be addressed either telephonically or via email in five minutes or less.

Charges will be incurred for the following legal services:

1. Advice and counsel requiring a communication and response of a duration longer than five minutes, or legal research, or a written response or opinion;
2. Contract review;
3. Collection of a debt owed to the district;
4. Personnel matters;
5. Bankruptcies;
6. Any other matter requiring legal work of greater than five minutes.

Representation:

1. Each special district will confirm in writing that the board has selected the County Attorney's office as the district's legal counsel prior to receiving assistance from the office for the fiscal year;
2. Unless a conflict is identified, the County Attorney's office will represent all special districts whose boards are the Board of Supervisors;
3. Unless a conflict is identified, the County Attorney's office will represent improvement districts whose boards are not the Board of Supervisors, upon written request of the district board. However, the County Attorney's office will not represent districts that are formed or sought to be formed by a developer or group of developers;
4. In the event of a conflict or potential conflict between Coconino County and a special district, the County Attorney's office will represent Coconino County; the special district will be required to retain independent counsel at its expense;
5. The County Attorney's office will provide counsel to the Board of Supervisors and the County Special Districts office (including citizens who seek to create a special district) in the initial formation of the improvement district, but will not represent the district until: (1) the district formation process is complete; and (2) a board of directors is appointed or elected and the board selects the County Attorney as its counsel.
6. Due to limitations of time and resources, the County Attorney's office will not provide representation for special districts in litigation matters except as determined on a case by case basis, taking into account the complexity of the case, the amount of time required, and staff availability.

Approved:
Terence C. Hance

7/19/07

Terence C. Hance
Coconino County Attorney

COCONINO COUNTY FIRE DISTRICTS/SPECIAL DISTRICTS BILLING RATES FOR FISCAL YEAR 2007-2008

*Pursuant to ARS 11-251.06 and 48.819 following Fee Schedule for Services Provided to Fire Districts and other
Special Districts by Coconino County*

Assessor

1	Administrative Specialist I	\$27.65	HR
2	Administrative Specialist III	\$30.84	HR
3	Appraisal Manager	\$60.42	HR
4	Appraiser	\$31.33	HR
5	Chief Deputy Assessor	\$63.87	HR
6	Elected Official	\$55.43	HR
7	Sr. Appraiser	\$42.45	HR
8	Technical Specialist	\$51.56	HR
9	Cartographer	\$28.53	HR

Attorney

1	Administrative Manager	\$51.36	HR
2	Administrative Specialist I	\$31.31	HR
3	Administrative Specialist II	\$27.72	HR
4	Administrative Specialist III	\$37.15	HR
5	Administrative Senior Manager	\$58.73	HR
6	Administrative Support II	\$23.26	HR
7	Chief Deputy County Attorney	\$120.54	HR
8	Deputy County Attorney II	\$58.92	HR
9	Deputy County Attorney III	\$67.32	HR
10	Deputy County Attorney IV	\$92.17	HR
11	County Attorney	\$112.17	HR
12	Investigator	\$36.24	HR
13	Technical Specialist	\$41.44	HR
14	Deputy County Attorney V	\$95.62	HR

Board of Supervisors

1	Administrative Specialist III	\$30.97	HR
2	Administrative Support I	\$8.12	HR
3	Supervisor	\$49.64	HR
4	Executive Assistant to BOS	\$30.23	HR
5	Clerk of the Board	\$49.01	HR

Community Development

1	Administrative Specialist I	\$27.68	HR
2	Administrative Supervisor	\$35.23	HR
3	Building Inspectors	\$33.22	HR
4	Chief Building Official	\$56.78	HR
5	Code Enforcement Officer	\$23.40	HR
6	Community Development Director	\$90.61	HR
7	Senior Planner	\$35.81	HR
8	Plans Examiner	\$48.34	HR
9	Plans Review Technician	\$41.68	HR
10	Assistant CD Director	\$54.09	HR
11	Principal Planner	\$47.70	HR
12	Zoning Inspector	\$38.23	HR
13	Hydrogeologist	\$16.43	HR

County Manager

1	Assistant to County Manager	\$50.29	HR
2	County Manager	\$128.15	HR
3	Deputy County Manager	\$100.45	HR
4	Deputy County Manager	\$96.83	HR
5	Executive Secretary	\$37.82	HR

Finance

1	Director	\$92.99	HR
2	Accounting Manager	\$59.88	HR
3	Accounting Technician I	\$22.17	HR
4	Accounting Technician II	\$32.16	HR
5	Payroll Specialist	\$37.21	HR
6	FMS Admin/Trainer	\$53.85	HR
7	Senior Accountant	\$41.24	HR
8	Admin Support II	\$28.19	HR
9	Budget Analyst	\$38.24	HR
10	Budget Manager	\$48.33	HR
11	Purchasing Manager	\$49.29	HR
12	Admin Support II	\$26.68	HR
13	Special Districts Coordinator	\$50.01	HR
14	Accounting Technician/Special Districts Assistant	\$23.85	HR

GIS

1	GIS Analyst	\$41.75	HR
2	GIS Analyst	\$58.09	HR
3	GIS Analyst	\$54.26	HR
4	GIS Analyst	\$47.50	HR
5	GIS Analyst	\$39.61	HR
6	GIS Director	\$88.80	HR
7	GIS Coordinator	\$44.44	HR

Public Works

1	Construction Supervisor	\$37.59	HR
2	Accounting Technician II	\$33.03	HR
3	Administrative Manager	\$51.12	HR
4	Administrative Specialist I/II	\$27.63	HR
5	Administrative Specialist III	\$39.25	HR
6	Administrative Support II	\$45.74	HR
7	Buyer	\$39.86	HR
8	Custodian	\$21.57	HR
9	Public Works Director	\$106.54	HR
10	Network Analyst	\$58.83	HR
11	Senior Planner	\$43.44	HR
12	Code Enforcement Officer	\$42.58	HR
13	County Engineer	\$89.02	HR
14	County Surveyor	\$50.74	HR
15	Survey Technician	\$33.65	HR
16	Engineer - Trainee	\$35.80	HR
17	SW-Division Supervisor	\$53.04	HR
18	SW-Senior Operator	\$45.89	HR
19	SW-Transfr Stn Operator	\$22.55	HR
20	Assistant Public Works Director	\$65.30	HR
21	Cap Project Manager	\$44.28	HR
22	Assistant County Engineer	\$49.02	HR
23	Rights of Way Agent	\$31.53	HR
24	Admin Specialist	\$27.63	HR
25	Construction Inspector	\$31.69	HR

Recorder

1	Administrative Specialist I	\$20.74	HR
2	Administrative Specialist III	\$26.84	HR
3	Administrative Senior Manager	\$45.11	HR
4	Administrative Support II	\$19.22	HR
5	Business Manager	\$28.12	HR
6	Recorder	\$52.06	HR
7	Elections Administrator	\$50.36	HR
8	Elections Outreach	\$38.38	HR
9	Network Analyst	\$43.95	HR

Treasurer

1	Accounting Technician II	\$36.11	HR
2	Administrative Specialist	\$10.42	HR
3	Administrative Support II	\$24.54	HR
4	Business Manager	\$39.60	HR
5	Chief Deputy Treasurer	\$47.33	HR
7	Oasis System Engineer	\$45.20	HR

Election Costs

Special and Non-Consolidated Elections:

\$1.50 per registered voter plus

Actual cost of informational pamphlet preparation

Actual cost of Native American Outreach

Postage ADVANCED by entity to Vendor of CCED's choice

Elections consolidated with other jurisdictions or entities:

\$1.00 per registered voter, plus:

Actual cost of information pamphlet preparation

Actual cost of Native American Outreach

Postage ADVANCED by entity to Vendor of CCED's choice

Elections consolidated with State or Federal Elections

\$0.75 per registered voter, plus:

Actual cost of information pamphlet preparation

Actual cost of Native American Outreach

Postage ADVANCED by entity to Vendor of CCED's choice



Box 3625
Grand Canyon, AZ 86023
928-638-3473 - Phone
928-638-2897 - Fax

Tusayan Fire Department

RESOLUTION # 2019-01

The Tusayan Fire District adopts the following Resolution for the purpose of assigning legal representation with the Coconino County of Arizona County Attorney's Office. This resolution shall also include all terms, conditions and fees of engagement. (Please see Coconino County Fire Districts/Special Districts Billing Rates adopted by the Arizona Board of Supervisors pursuant to A.R.S. 11-251.06 and A.R.S. 48.819.)

WHEREAS A.R.S. 48-805 (F) states the county attorney may advise and represent the district if in the county attorney's judgment the advice and representations are appropriate and not in conflict with the county attorney's duties under A.R.S. section 11-532. If the county attorney is unable to advise and represent the district due to a conflict of interest, the district may retain private legal counsel or may request the attorney general to represent it, or both.

NOW THEREFORE, the Tusayan Fire District resolves as follows:

Authorizing agreement for services with the Coconino County Attorney's Office and all terms, conditions and fees of engagement.

That this Resolution is passed, adopted and approved by the Tusayan Fire District on this 14th day of March, 2019.

Board Chairperson – John Vail

Board Clerk – Andrew Aldaz

Board Member – Becky Shearer

Board Member – Shaun Shields

Board Member – Dan Contreras