

June 26, 2023

Mrs. Kim Sotomayor, Business Services Director
Northwest Fire District
13535 N. Marana Main Street
Marana, AZ 85653

Dear Kim:

We appreciate the opportunity to provide audit services to Northwest Fire District for the prior three years, and strongly believe we can continue to bring an incredible amount of value to the District. Northwest Fire District will always be a very important and valued client to us and will be served accordingly.

The accounting profession has been under immense pressure with continuous legislation and change, increasing client needs, and decreasing availability of talent. As you are likely experiencing with your employees, other vendors and personnel expenditures, costs are going up substantially. As a result, we are requesting a change to the fee quote provided in our Proposal for Professional Audit Service for Years 4 and 5.

Item:	Fee Estimate Year 4	Fee Estimate Year 5
Professional Auditing Services: Financial Statement Audit in accordance with U.S generally accepted auditing standards and Government Auditing Standards Additional services included: <ul style="list-style-type: none">- Preparation of basic the financial statements- Assistance with conversion between modified and full accrual- Adjustments to net pension/OPEB liabilities and related accounts- Certification of compliance with ARS §48-253- Preparation of lease amortization schedules	\$24,500	\$25,000
Preparation of full Annual Comprehensive Financial Report (ACFR)	\$1,000	\$1,000
Single Audit, if necessary	\$4,000	\$4,500

If you should have any questions or desire additional information, please do not hesitate to contact us. We value your long-term relationship with the firm and appreciate the opportunity to continue providing services to you.

Very truly yours,

BeachFleischman PLLC

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