

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
Regular Meeting**

Tuesday, May 16, 2017, 3:30 pm - 4:30 pm

**Town of Prescott Valley - Library Auditorium - 7401 E Civic Circle - Prescott Valley -
Arizona**

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Central Yavapai Fire District Board of Directors and the general public that the Central Yavapai Fire District will hold a meeting open to the public on Tuesday, May 16, 2017 at 3:30 p.m. The meeting will be held at Town of Prescott Valley, Library Auditorium, 7401 E. Civic Circle, Prescott Valley, Arizona. The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS
2. PLEDGE OF ALLEGIANCE
3. CALL TO THE PUBLIC

Those wishing to address the Central Yavapai Fire District Board need not request permission in advance. However, we ask that you complete a Call To Public Form for the record. The Board is not permitted to discuss or take action on any item raised in the Call to the Public due to restrictions of the Open Meeting Law; however, individual Board members may be permitted to respond to criticism directed to them. Otherwise, the Board may direct the staff to review the matter or the matter may be placed on a future agenda. Individuals may be limited to speak for three (3) minutes with a total of 30 minutes allotted for Call to the Public per meeting.

4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Central Yavapai Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately for discussion and possible action.

- A. Approve Regular Session Minutes - April 18, 2017
- B. Approve Executive Session Minutes - April 18, 2017
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financial Statements
- E. Transfer April Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$3,474,744.99

5. NEW BUSINESS

- A. Discussion and Possible Approval of Bond Debt Service Tax Levy and Tax Rate
- B. Approve Annexation and Resolution 2017-06 - Section 9 Investment, LLC - Parcel 100-14-001

- C. Approve Annexation and Resolution 2017-07 - Central Arizona Holding Company - Parcel 100-10-018B
 - D. Approve Annexation and Resolution 2017-08 - Central Arizona Holding Company - Parcel 100-10-018A
 - E. Approve Annexation and Resolution 2017-09 - JCI Investments, LLC - Parcel 100-10-016S
 - F. Approve Annexation and Resolution 2017-10 - JCI Investments, LLC - Parcel 100-10-016R
 - G. Approve Annexation and Resolution 2017-11 - JCI Investments, LLC - Parcel 100-10-016P
 - H. Approve Annexation and Resolution 2017-12 - JCI Investments, LLC - Parcel 100-10-016K
 - I. Discussion and Possible Approval of HintonBurdick CPAs & Advisors' Quote for Fiscal Year 2017 Audit
 - J. Discussion and Possible Approval of SC Audit & Accounting Solutions LLC Agreement for Fiscal Year 2017 Audit Preparation
6. VOTE TO GO INTO EXECUTIVE SESSION
- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Training Center Drainage
 - B. Legal Advice Pursuant to A.R.S. § 38-431.03(A)(3) Regarding Attorney Cornelius' Follow-up to Chief Freitag's Complaint
7. OLD BUSINESS
- A. Discussion and Possible Action Related to Training Center Drainage Issues
 - B. Discussion and Possible Action Regarding Attorney Cornelius' Follow-up to Chief Freitag's Complaint
8. ADJOURNMENT

MINUTES

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
Regular Meeting**

Tuesday, April 18, 2017, 3:30 pm - 4:30 pm

Central Arizona Fire and Medical - Station 61 - 1133 W Road 3 North - Chino Valley

In Attendance:

Darlene Packard; Dave Tharp; Jeff Wasowicz; Laura Mowrer; Matt Zurcher; Nicolas Cornelius; Scott A Freitag; Susanne Dixon; Tom Steele; ViciLee Jacobs

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District will hold a meeting open to the public on Tuesday, April 18, 2017 at 3:30 p.m. The meeting will be held at the Central Arizona Fire and Medical Authority, Station 61, 1133 W. Road 3 North, Chino Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with Authority's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Board Chair Packard called the Central Yavapai Fire District Regular Session to order on April 18, 2017 at 3:30 p.m. Director Wasowicz will be arriving late. Board quorum was present.

2. PLEDGE OF ALLEGIANCE

Director Steele led the Pledge of Allegiance.

3. CALL TO THE PUBLIC

Those wishing to address the Central Yavapai Fire District Board need not request permission in advance. However, we ask that you complete a Call To Public Form for the record. The Board is not permitted to discuss or take action on any item raised in the Call to the Public due to restrictions of the Open Meeting Law; however, individual Board members may be permitted to respond to criticism directed to them. Otherwise, the Board may direct the staff to review the matter or the matter may be placed on a future agenda. Individuals may be limited to speak for three (3) minutes with a total of 30 minutes allotted for Call to the Public per meeting.

Board Chair Packard opened the meeting for public comments.

There were no comments.

4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Central Yavapai Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately for discussion and possible action.

- A. Approve Regular Session Minutes - March 21, 2017
- B. Approve Executive Session Minutes - March 21, 2017
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financial Statements
- E. Transfer March Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$622,544.71

Motion to approve Consent Agenda items A thru E.

Move: Matt Zurcher Second: Tom Steele Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Matt Zurcher

5. VOTE TO GO INTO EXECUTIVE SESSION

Motion to go into executive session at 3:36 p.m.

Move: Tom Steele Second: Matt Zurcher Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Matt Zurcher

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Training Center Drainage
- B. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Related to Reserve Pension Fund Article
- C. Legal Advice Pursuant to A.R.S. § 38-431.03(A)(3) and Personnel Matter Pursuant to A.R.S. § 38-431.03(A)(1) Regarding Informal Investigation of Staff Related to Reserve Pension Fund
- D. Legal Advice Pursuant to A.R.S. § 38-431.03(A)(3) Regarding Attorney Cornelius' Follow-up to Chief Freitag's Complaint

Board Chair Packard reconvened into Public Session at 4:24 p.m.

Director Wasowicz arrived during Executive Session.

6. OLD BUSINESS

- A. Discussion and Possible Action Related to Training Center Drainage Issues

Attorney Cornelius advised that there was a teleconference with the court yesterday. The court was updated regarding discovery, and the final plans and estimated costs of repairs are still outstanding. There were delays in determining the damage to the property as Len Erie had concerns with safety. He utilized topographical mapping to determine the depth and size of the hole. The recommended repairs and estimate should be available by the end of the month.

It was determined in executive session that Attorney Cornelius should continue moving forward.

- B. Discussion and Possible Action Regarding Attorney Cornelius' Follow-up to Chief Freitag's Complaint

Attorney Cornelius has instructions to move forward and resolve as soon as possible.

7. NEW BUSINESS

A. Discussion and Possible Action Related to Reserve Pension Fund Article

No discussion was required.

B. Discussion and Possible Action Regarding Informal Investigation of Staff Related to Reserve Pension Fund

Director Jacobs stated that due to the sensitivity of this issue she would recuse herself from voting.

Motion to accept Chief Bliss' report and make it public record.

Chair Packard apologized to Chief Tharp for having to go through this, and she thanked Chief Bliss for his investigative work.

Move: Matt Zurcher Second: Jeff Wasowicz Status: Passed

Yes: Darlene Packard, Tom Steele, Jeff Wasowicz, Matt Zurcher

Abstain: ViciLee Jacobs

8. ADJOURNMENT

Motion to adjourn at 4:27 p.m.

Move: Matt Zurcher Second: Tom Steele Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Jeff Wasowicz, Matt Zurcher

Clerk

Date

5/9/17

3:02:08 PM

Revenues

Personnel Expenses

Supply Expenses

Service Expenses

Audit & Accounting	640010000								
		\$0.00	\$0.00	\$0.00	0.0%	\$12,494.05	\$2,000.00	\$(10,494.05)	(524.7)%
Other Prof Services/Admin	640510000								
		0.00	0.00	0.00	0.0	62,896.65	75,500.00	12,603.35	16.7
Legal Services - Routine	641010000								
		0.00	0.00	0.00	0.0	5,928.71	5,000.00	(928.71)	(18.6)
Legal Services - Non-Routine	641010600								
		6,548.61	0.00	(6,548.61)	0.0	48,662.54	0.00	(48,662.54)	0.0
Fire Board Expenses	644110000								
		0.00	0.00	0.00	0.0	407.26	1,000.00	592.74	59.3
Total Service Expenses		\$6,548.61	\$0.00	\$(6,548.61)	0.0%	\$130,389.21	\$83,500.00	\$(46,889.21)	(56.2)%
Total Expenses		\$616,566.16		\$(616,566.16)		\$10,261,134.26	\$14,533,133.00	\$4,271,998.74	29.4%
Income (Loss) from Operations		\$2,843,134.45	\$0.00	\$2,843,134.45	0.0%	\$3,341,514.05	\$0.00	\$3,341,514.05	0.0%
<u>Contingency</u>									
Funded Contingency/Admin	780010000								
		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$(20,000.00)	\$20,000.00	100.0%
Total Contingency		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$(20,000.00)	\$20,000.00	100.0%
Net Income (Loss)		\$2,843,134.45	\$0.00	\$2,843,134.45	0.0%	\$(4,652,729.91)	\$(20,000.00)	\$(4,632,729.91)	(23163.6)%

5/9/17
3:00:24 PM

CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet
As of 4/30/2017

Assets

Current Assets

Cash with Yavapai County	\$3,156,327.62	
Capital Reserve Fund	(391,157.98)	
Taxes Receivable	326,371.94	
Misc. Receivables	6,088.40	
Retiree / Insurance Receivable	(6,041.02)	
Total Current Assets		\$3,091,588.96

Total Assets

\$3,091,588.96

Liabilities and Net Assets

Current Liabilities

Accrued Payroll Expenses	\$(15.65)	
Federal Tax Withheld	(0.03)	
PSPRS Withheld	0.04	
Vol. Pension & Relief Withheld	(30.81)	
FF Association Dues Withheld	(24.00)	
Credit Union Monies Withheld	0.62	
Health Insurance Withheld	(6,391.64)	
Deferred Revenue	248,692.97	
Total Current Liabilities		\$242,231.50

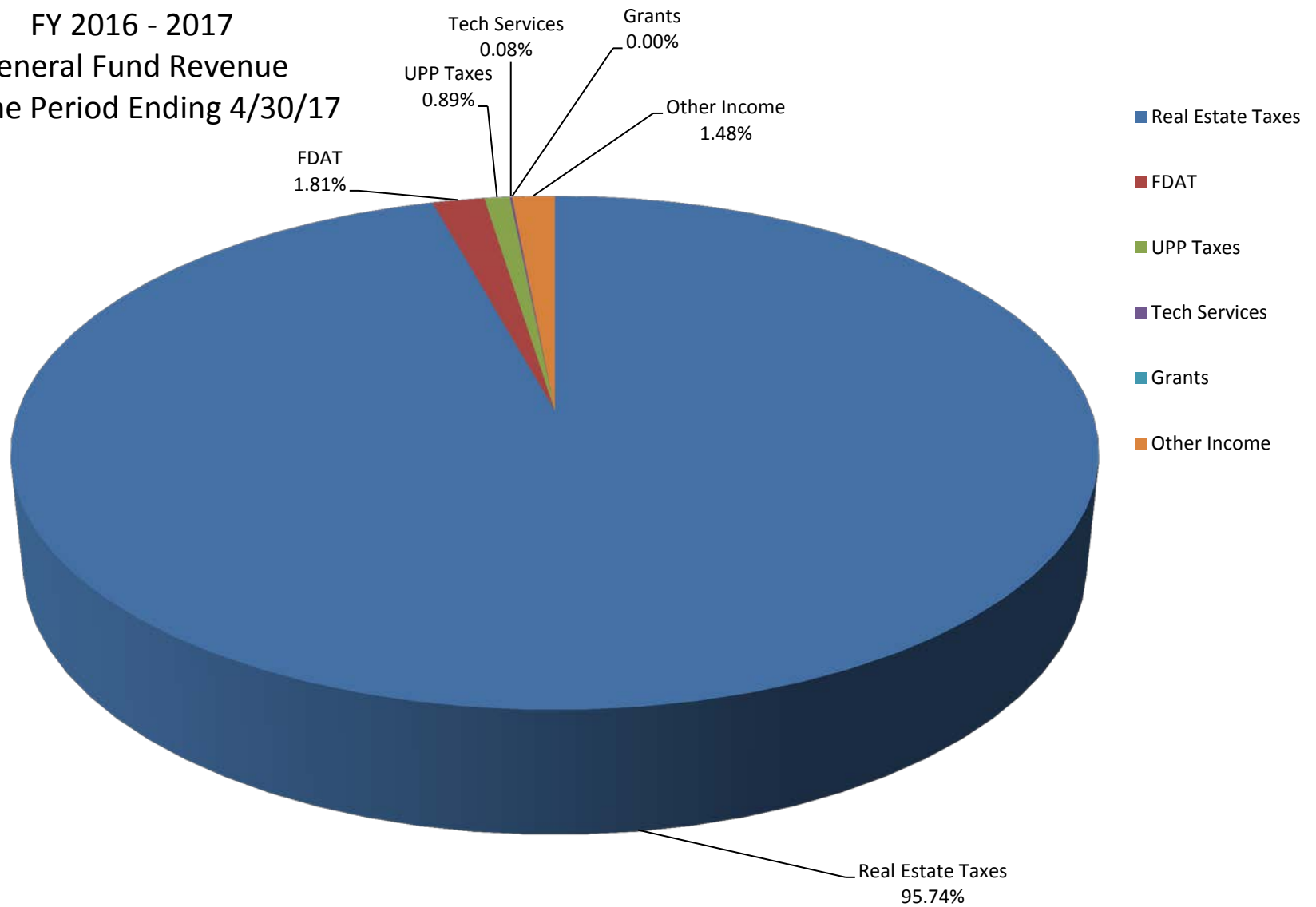
Total Liabilities

\$242,231.50

Net Assets

Fund Balance	\$7,502,087.37	
Current Year Net Assets	(4,652,729.91)	
Total Net Assets		2,849,357.46
Total Liabilities and Net Assets		<u>\$3,091,588.96</u>

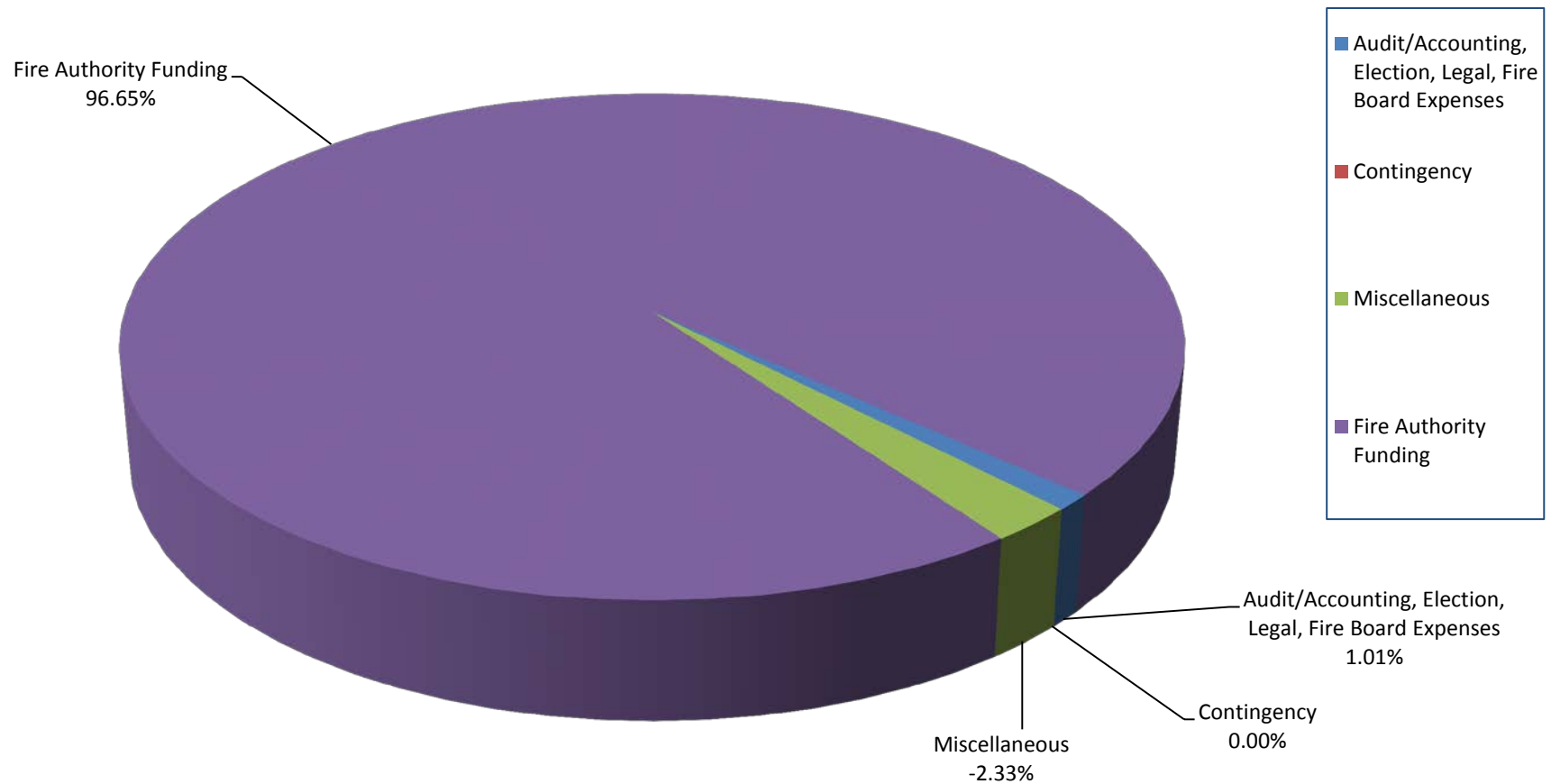
CYFD
FY 2016 - 2017
General Fund Revenue
For the Period Ending 4/30/17



CENTRAL YAVAPAI FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Real Estate Taxes	\$ 3,312,214	\$ 14,116,233	95.74
FDAT	\$ 62,586	\$ 313,900	1.81
UPP Taxes	\$ 30,856	\$ -	0.89
Tech Services	\$ 2,889	\$ 38,000	0.08
Grants	\$ -	\$ 65,000	0.00
Other Income	\$ 51,156	\$ -	1.48
	\$ 3,459,701	\$ 14,533,133	100.00

CYFD
FY 2016 - 2017
General Fund Expenditures
For the Period Ending 4/30/17



CENTRAL YAVAPAI FIRE DISTRICT**EXPENSES**

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 6,549	\$ 83,500	1.06
Contingency	\$ -	\$ -	0.00
Miscellaneous	\$ (15,090)		(2.45)
Fire Authority Funding	\$ 625,108	\$ 14,449,633	101.39
	\$ 616,566	\$ 14,533,133	100.00

Central Yavapai Fire District
General Fund Tax Collection Information

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Total Levy	\$6,913,768	\$8,081,850	\$9,436,030	\$11,846,174	\$13,463,373	\$13,408,327	\$13,409,077	\$12,030,906	\$11,565,704	\$11,463,180	\$12,355,859	\$13,284,318	\$14,116,233
Month	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected
July	\$90,827	\$96,915	\$83,783	\$87,156	\$110,039	\$132,171	\$160,816	\$97,118	\$98,218	\$49,130	\$52,496	\$78,757	\$50,468
%	1.8561%	1.9390%	1.1706%	1.3917%	0.8173%	0.986%	1.199%	0.807%	0.849%	0.429%	0.425%	0.593%	0.358%
% To Date	1.8561%	1.9390%	1.1706%	1.3917%	0.8173%	0.9857%	1.1993%	0.8072%	0.8492%	0.4286%	0.4249%	0.5929%	0.3575%
August	\$19,394	\$33,539	\$29,902	\$29,493	\$43,363	\$54,230	\$67,211	\$67,725	\$53,505	\$31,390	\$16,334	\$33,291	\$26,519
%	0.8204%	0.4024%	0.3082%	0.3634%	0.3221%	0.404%	0.501%	0.563%	0.463%	0.274%	0.132%	0.251%	0.188%
% To Date	2.6765%	2.3414%	1.4788%	1.7551%	1.1394%	1.3902%	1.7005%	1.3702%	1.3118%	0.7024%	0.5571%	0.8435%	0.5454%
September	\$539,210	\$70,431	\$177,924	\$43,626	\$107,451	\$54,153	\$117,450	\$77,250	\$838,823	\$648,107	\$1,095,501	\$1,245,953	\$789,429
%	0.6101%	1.9306%	3.9653%	0.4126%	0.7981%	0.404%	0.876%	0.642%	7.253%	5.654%	8.866%	9.379%	5.592%
% To Date	3.2866%	4.2720%	5.4441%	2.1677%	1.9375%	1.7941%	2.5764%	2.0123%	8.5645%	6.3562%	9.4233%	10.2226%	6.1377%
October	\$1,927,176	\$2,875,353	\$3,215,840	\$4,532,443	\$5,218,751	\$4,889,830	\$4,830,888	\$3,857,770	\$4,051,242	\$3,652,128	\$4,537,288	\$4,753,774	\$3,589,494
%	29.4660%	34.7343%	32.5873%	37.6731%	38.763%	36.469%	36.027%	32.065%	35.028%	31.860%	36.722%	35.785%	25.428%
% To Date	32.7526%	39.0064%	38.0313%	39.8408%	40.7001%	38.2627%	38.6034%	34.0777%	43.5926%	38.2159%	46.1451%	46.0074%	31.5659%
November	\$1,286,650	\$1,314,493	\$1,569,999	\$1,445,614	\$1,464,437	\$1,810,813	\$1,771,286	\$2,173,940	\$1,136,001	\$1,662,046	\$776,001	\$1,053,509	\$3,154,358
%	23.1259%	17.1466%	17.5005%	16.1786%	10.877%	13.505%	13.210%	18.070%	9.822%	14.499%	6.280%	7.930%	22.346%
% To Date	55.8785%	56.1530%	55.5318%	56.0194%	51.5773%	51.7678%	51.8130%	52.1474%	53.4147%	52.7149%	52.4255%	53.9379%	53.9115%
December	\$196,952	\$436,441	\$487,646	\$518,402	\$653,937	\$804,068	\$703,572	\$598,094	\$657,523	\$682,390	\$822,849	\$847,617	\$896,697
%	2.8328%	2.8396%	2.8162%	3.2900%	4.8572%	5.9968%	5.2470%	4.9713%	5.6851%	5.9529%	6.6596%	6.3806%	6.3522%
% To Date	58.7113%	58.9926%	58.3480%	59.3094%	56.4344%	57.7646%	57.0600%	57.1187%	59.0998%	58.6678%	59.0851%	60.3185%	60.2637%
January	\$144,098	\$182,929	\$233,164	\$418,982	\$429,557	\$418,693	\$440,523	\$471,527	\$316,971	\$345,369	\$323,603	\$302,609	\$368,574
%	2.5007%	2.0818%	1.4652%	1.4671%	3.1906%	3.1226%	3.2853%	3.9193%	2.7406%	3.0129%	2.6190%	2.2779%	2.6110%
% To Date	61.2120%	61.0744%	59.8132%	60.7765%	59.6250%	60.8872%	60.3453%	61.0380%	61.8405%	61.6806%	61.7041%	62.5964%	62.8747%
February	\$97,852	\$263,264	\$278,975	\$364,994	\$418,260	\$491,337	\$579,652	\$452,569	\$404,624	\$354,364	\$337,873	\$351,342	\$394,891
%	2.5771%	1.7459%	1.8239%	1.6772%	3.1067%	3.6644%	4.3228%	3.7617%	3.4985%	3.0913%	2.7345%	2.6448%	2.7974%
% To Date	63.7891%	62.8203%	61.6371%	62.4537%	62.7317%	64.5516%	64.6681%	64.7997%	65.3389%	64.7719%	64.4386%	65.2412%	65.6721%
March	\$154,631	\$371,324	\$361,669	\$535,404	\$589,848	\$622,420	\$585,713	\$469,035	\$388,803	\$444,942	\$486,368	\$526,700	\$606,436
%	2.2141%	2.0772%	2.2658%	2.2945%	4.3811%	4.6420%	4.3680%	3.8986%	3.3617%	3.8815%	3.9363%	3.9648%	4.2960%
% To Date	66.0032%	64.8975%	63.9029%	64.7482%	67.1128%	69.1937%	69.0361%	68.6983%	68.7006%	68.6534%	68.3749%	69.2061%	69.9681%
April	\$1,458,917	\$1,771,951	\$2,150,211	\$2,612,277	\$3,055,585	\$3,015,293	\$3,016,004	\$2,866,023	\$2,744,532	\$2,658,334	\$3,204,400	\$3,444,316	\$3,343,070
%	21.1757%	18.1462%	21.9855%	18.9281%	22.6955%	22.4882%	22.4923%	23.8222%	23.7299%	23.1902%	25.9343%	25.9277%	23.6824%
% To Date	87.1789%	83.0437%	85.8884%	83.6763%	89.8083%	91.6819%	91.5284%	92.5205%	92.4305%	91.8436%	94.3092%	95.1337%	93.6506%
May	\$831,445	\$488,790	\$577,825	\$793,414	\$879,374	\$916,959	\$947,777	\$798,148	\$740,157	\$716,914	\$380,081	\$416,552	\$0
%	11.3797%	14.9929%	10.8976%	14.6802%	6.5316%	6.8387%	7.0682%	6.6341%	6.3996%	6.2541%	3.0761%	3.1357%	0.0000%
% To Date	98.5586%	98.0365%	96.7860%	98.3565%	96.3399%	98.5206%	98.5966%	99.1546%	98.8301%	98.0977%	97.3853%	98.2694%	93.6506%
June	\$114,278	\$116,499	\$159,436	\$136,155	\$145,703	\$170,884	\$174,933	\$177,193	\$161,596	\$161,606	\$181,986	\$200,523	\$0
%	0.9877%	1.7911%	2.0166%	1.3217%	1.0822%	1.2745%	1.3046%	1.4728%	1.3972%	1.4098%	1.4729%	1.5095%	0.0000%
% To Date	99.5463%	99.8277%	98.8026%	99.6782%	97.4221%	99.7951%	99.9012%	100.6274%	100.2273%	99.5075%	98.8582%	99.7789%	93.6506%
TOTALS	\$6,310,280	\$7,110,845	\$8,354,861	\$10,038,188	\$13,116,306	\$13,380,852	\$13,395,823	\$12,106,390	\$11,591,996	\$11,406,720	\$12,214,780	\$13,254,943	\$13,219,936
Delinquency	0.4537%	0.1723%	1.1974%	0.3218%	2.5779%	0.2049%	0.0988%	-0.6274%	-0.2273%	0.4925%	1.1418%	0.2211%	6.3494%

**Central Yavapai Fire District
FDAT Collection Information**

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Total Levy	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$338,000	\$309,352	\$313,900	\$313,900	\$313,900
Month	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected	Collected
July	\$4,703	\$4,168	\$2,975	\$2,464	\$1,301	\$3,143	\$3,697	\$2,595	\$3,064	\$1,979	\$1,836	\$2,501	\$1,423
%	2.1203%	-0.8239%	5.0433%	2.0287%	0.4338%	1.048%	1.232%	0.865%	0.907%	0.640%	0.585%	0.797%	0.453%
% To Date	2.1203%	-0.8239%	5.0433%	2.0287%	0.4338%	1.0476%	1.2324%	0.8651%	0.9066%	0.6398%	0.5848%	0.7966%	0.4533%
August	\$1,604	\$1,731	\$1,333	\$1,258	\$1,226	\$1,248	\$1,915	\$1,736	\$1,536	\$902	\$823	\$1,456	\$661
%	1.0461%	0.6483%	0.4096%	0.4382%	0.4085%	0.416%	0.638%	0.579%	0.455%	0.291%	0.262%	0.464%	0.211%
% To Date	3.1664%	-0.1756%	5.4529%	2.4669%	0.8423%	1.4636%	1.8709%	1.4439%	1.3611%	0.9312%	0.8471%	1.2606%	0.6638%
September	\$21,474	\$1,724	\$2,051	\$868	\$1,745	\$1,257	\$2,388	\$1,448	\$19,621	\$15,016	\$25,478	\$26,332	\$8,777
%	0.5869%	0.9866%	0.0000%	0.3293%	0.582%	0.419%	0.796%	0.483%	5.805%	4.854%	8.117%	8.389%	2.796%
% To Date	3.7533%	0.8109%	5.4529%	2.7962%	1.4240%	1.8825%	2.6670%	1.9266%	7.1662%	5.7853%	8.9637%	9.6492%	3.4600%
October	\$82,848	\$96,135	\$102,106	\$97,685	\$101,806	\$99,555	\$96,016	\$93,006	\$101,218	\$95,055	\$78,715	\$97,909	\$86,411
%	28.7499%	29.9224%	26.7685%	33.8371%	33.9354%	33.185%	32.005%	31.002%	29.946%	30.727%	25.076%	31.191%	27.528%
% To Date	32.5032%	30.7333%	32.2214%	36.6333%	35.3594%	35.0674%	34.6725%	32.9286%	37.1125%	36.5125%	34.0402%	40.8405%	30.9882%
November	\$62,790	\$59,803	\$55,973	\$56,540	\$50,916	\$52,928	\$50,646	\$59,997	\$53,327	\$50,582	\$58,108	\$43,410	\$75,219
%	26.5042%	22.8299%	24.3841%	20.2237%	16.9722%	17.6426%	16.8819%	19.9989%	15.7772%	16.3508%	18.5116%	13.8292%	23.9628%
% To Date	59.0074%	53.5633%	56.6055%	56.8570%	52.3315%	52.7100%	51.5544%	52.9274%	52.8897%	52.8633%	52.5518%	54.6697%	54.9510%
December	\$8,615	\$18,356	\$14,523	\$14,149	\$14,552	\$17,550	\$19,555	\$15,865	\$18,751	\$17,866	\$19,303	\$20,201	\$24,923
%	2.6880%	3.1634%	3.0781%	3.4052%	4.8505%	5.8501%	6.5184%	5.2883%	5.5476%	5.7753%	6.1494%	6.4354%	7.9398%
% To Date	61.6954%	56.7267%	59.6835%	60.2621%	57.1821%	58.5602%	58.0728%	58.2157%	58.4373%	58.6386%	58.7012%	61.1051%	62.8908%
January	\$8,021	\$9,532	\$9,359	\$12,416	\$11,850	\$12,187	\$11,920	\$12,904	\$12,073	\$20,052	\$11,243	\$10,565	\$11,762
%	3.2227%	2.4080%	2.3099%	2.0084%	3.9501%	4.0624%	3.9733%	4.3013%	3.5719%	6.4819%	3.5817%	3.3658%	3.7471%
% To Date	64.9180%	59.1347%	61.9934%	62.2705%	61.1321%	62.6225%	62.0461%	62.5170%	62.0092%	65.1205%	62.2829%	64.4709%	66.6378%
February	\$4,527	\$7,787	\$9,793	\$10,562	\$9,794	\$11,387	\$10,332	\$10,894	\$11,450	\$8,863	\$7,979	\$7,946	\$8,291
%	2.8210%	1.9308%	1.8404%	2.4433%	3.265%	3.796%	3.444%	3.631%	3.388%	2.865%	2.542%	2.531%	2.641%
% To Date	67.7390%	61.0655%	63.8338%	64.7138%	64.3968%	66.4183%	65.4902%	66.1482%	65.3968%	67.9857%	64.8248%	67.0023%	69.2790%
March	\$5,620	\$16,226	\$12,337	\$12,305	\$12,699	\$13,595	\$14,808	\$12,280	\$11,003	\$10,149	\$12,656	\$12,018	\$12,638
%	2.2914%	1.4983%	1.9114%	2.0156%	4.2329%	4.5315%	4.9361%	4.0932%	3.2554%	3.2808%	4.0319%	3.8284%	4.0261%
% To Date	70.0304%	62.5638%	65.7452%	66.7294%	68.6297%	70.9498%	70.4262%	70.2414%	68.6522%	71.2665%	68.8567%	70.8307%	73.3051%
April	\$51,786	\$45,356	\$45,679	\$33,339	\$39,613	\$55,561	\$57,997	\$43,738	\$56,579	\$58,042	\$65,056	\$35,416	\$0
%	17.9575%	14.3693%	16.6549%	17.3709%	13.2045%	18.5203%	19.3324%	14.5794%	16.7394%	18.7624%	20.7249%	11.2825%	0.0000%
% To Date	87.9878%	76.9331%	82.4001%	84.1002%	81.8342%	89.4701%	89.7587%	84.8208%	85.3916%	90.0289%	89.5816%	82.1132%	73.3051%
May	\$43,885	\$34,199	\$37,793	\$50,251	\$44,834	\$31,295	\$25,244	\$44,155	\$43,984	\$31,386	\$22,095	\$51,376	\$62,586
%	13.5009%	18.7327%	15.3767%	15.0484%	14.9446%	10.4317%	8.4146%	14.7184%	13.0130%	10.1458%	7.0389%	16.3671%	19.9381%
% To Date	101.4887%	95.6658%	97.7768%	99.1487%	96.7788%	99.9019%	98.1733%	99.5391%	98.4046%	100.1747%	96.6206%	98.4803%	93.2432%
June	\$4,629	\$3,699	\$4,194	\$3,396	\$3,537	\$3,134	\$4,100	\$4,540	\$5,694	\$4,028	\$4,150	\$6,266	\$0
%	0.9351%	1.7492%	1.8785%	1.4651%	1.1790%	1.0447%	1.3665%	1.5132%	1.6847%	1.3019%	1.3221%	1.9962%	0.0000%
% To Date	102.4238%	97.4149%	99.6553%	100.6138%	97.9578%	100.9465%	99.5398%	101.0524%	100.0894%	101.4767%	97.9427%	100.4765%	93.2432%
TOTALS	\$307,271	\$292,245	\$298,966	\$301,841	\$293,873	\$302,840	\$298,619	\$303,157	\$338,302	\$313,920	\$307,442	\$315,396	\$292,690
Delinquency	-2.4238%	2.5851%	0.3447%	-0.6138%	2.0422%	-0.9465%	0.4602%	-1.0524%	-0.0894%	-1.4767%	2.0573%	-0.4765%	6.7568%



2016 - 2017 Cash Flow by Month : May Board Meeting

	Actual										Projected	
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Revenues:												
Property Taxes	50,468	26,519	789,429	3,589,494	3,154,358	896,697	368,574	394,891	606,436	3,343,070	1,176,353	1,176,353
FDAT	1,423	661	8,777	86,411	75,219	24,923	11,762	8,291	12,638	62,586	26,158	26,158
Fee for Service	24,503	-	-	-	-	-	-	2,889	(3,861)	2,889	3,167	3,167
Interest Income	1,070	457	539	-	880	4,138	-	850	-	-	-	-
Grants	-	-	-	-	-	-	4,099	-	-	-	5,417	5,417
Miscellaneous Non Levy	28,631	-	-	425	-	5,000	-	-	(33,649)	51,156	-	-
RevenueTotals:	106,095	27,637	798,746	3,676,330	3,230,457	930,758	384,436	406,921	581,564	3,459,701	1,211,094	1,211,094
Expenditures:												
Audit/Accounting, Election, Legal, Fire Board Expenses	-	3,798	-	10,913	9,592	81,232	1,851	8,907	7,547	6,549	6,958	6,958
Fire Authority Funding	-	115,320	55,670	798,744	3,676,329	3,230,456	930,168	384,430	329,609	625,107	1,204,136	1,204,136
Miscellaneous	(2,143)	3,032	-	-	216				(1,166)	(15,090)		
ExpenditureTotals:	(2,143)	122,151	55,670	809,657	3,686,138	3,311,688	932,019	393,337	335,990	616,566	1,211,094	1,211,094
 Monthly Net Cash	108,238	(94,514)	743,076	2,866,673	(455,680)	(2,380,930)	(547,583)	13,584	245,574	2,843,135	(0)	(0)
 Cumulative Net Cash	2,642,816	2,548,302	3,291,378	6,158,051	5,702,371	3,321,441	2,773,858	2,760,274	2,514,700	5,357,835	5,357,835	5,357,835
 Cash Balance	2,534,578	2,440,065	3,183,141	6,049,814	5,594,133	3,213,203	2,665,619	2,679,203	2,433,629	5,276,764	5,276,764	5,276,764
 Capital Reserve \$0.00	7,077	7,078	7,079	7,080	7,082	7,671	7,677	7,679	2	-	-	-

CENTRAL YAVAPAI FIRE DISTRICT
CHECK RECONCILIATION APRIL, 2017

Reconciliation:

Beginning Balance:	\$ 310,675.95
Deposits:	\$ 3,474,744.99
Transfer Out - Fire Authority:	\$ (622,544.71)
Transfer In - CAFMA:	\$ -
Disbursements:	\$ (6,548.61)
Fiscal Year Adjustments:	\$ -

Ending Balance: \$ **3,156,327.62**

Difference Between Balances: \$ -

Deposits Per Bank Statement:

Real Estate Taxes:	\$ 3,312,213.55
Personal Property Taxes:	\$ 30,855.96
Fire District Assistance Tax:	\$ 62,585.55
Fire District Deposit:	\$ 68,546.38
Transfer Out-Fire Authority:	\$ 622,544.71
Transfer In CAFMA:	\$ -
NSF Check Returned:	\$ -
Adjustments (Warrants Issued):	\$ -
Interest Income:	\$ 543.55

Ending Balance: \$ **4,097,289.70**

Bank Statement Balance:

Balance Per Bank:	\$ 3,544,966.72
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -
Adjustments:	\$ (388,639.10)
Voided Checks:	\$ -

Ending Balance: \$ **3,156,327.62**

G/L Ending Balance: \$ **3,156,327.62**

Outstanding Checks For Prior Months: \$ -
\$ 3,156,327.62

Bank Reconciliation Register:

Checks From Accounts Payable:	\$ 6,548.61
Checks From Payroll:	\$ -
Total Checks:	\$ 6,548.61

Deposits From Accounts Receivable:	\$ 3,059.52
Journal Entries From General Ledger:	\$ 4,094,230.18
NSF Checks Returned:	
Outstanding Deposit:	

Ending Balance: \$ **4,097,289.70**


Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

 5/11/17
David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

 5.9.17
Debbie Spingola, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 4/30/2017

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/17		\$706,861.69
Deposits and Credits:			\$3,474,744.99
Checks and Charges:			(\$636,639.96)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$3,544,966.72</u>
Ending Balance Per Bank Statement:	04/30/17		\$3,544,966.72
* Outstanding Deposits and Credits:	04/30/17		\$0.00
* Outstanding Checks and Charges:	04/30/17		\$0.00
Ending Book Balance:			<u>\$3,544,966.72</u>

* Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Cleared
For the Bank Statement ending: 4/30/17

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
03/27/17	70060094	Burch & Cracchiolo, P.A.	AP	CYFD	\$2,706.00
03/27/17	70060095	Erie & Associates, Inc	AP	CYFD	\$1,278.00
03/27/17	70060096	Kendhammer & Partners, L.L.P.	AP	CYFD	\$3,219.45
03/27/17	70060097	QUICK & CONFIDENTIAL, INC.	AP	CYFD	\$343.19
04/10/17	70060098	Erie & Associates, Inc	AP	CYFD	\$1,840.50
04/10/17	70060099	The Klinger Group	AP	CYFD	\$1,387.50
04/10/17	70060100	QUICK & CONFIDENTIAL, INC.	AP	CYFD	\$63.61
04/24/17	70060101	Burch & Cracchiolo, P.A.	AP	CYFD	\$3,257.00
04/24/17	Cash w/County	Transfer to CAFMA	GL	CYFD	\$622,544.71
TOTAL CHECKS AND CHARGES CLEARED:					\$636,639.96

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Outstanding
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES OUTSTANDING:

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Cleared
For the Bank Statement ending: 4/30/17

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
04/10/17	5025	Deposit	AR	CYFD	\$3,059.52
04/27/17	Cash w/ County	Grant Reimbursment	GL	CYFD	\$65,486.86
04/30/17	Cash w/County	Tax & Interest Revenue	GL	CYFD	\$3,406,198.61
TOTAL DEPOSITS AND CREDITS CLEARED:					\$3,474,744.99

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Outstanding
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: CYFD - GENERAL FUND						
70060098	04/10/17	Marked	No	Erie & Associates, Inc	05/09/17	\$1,840.50
70060099	04/10/17	Marked	No	The Klinger Group	05/09/17	\$1,387.50
70060100	04/10/17	Marked	No	QUICK & CONFIDENTIAL, INC.	05/09/17	\$63.61
70060101	04/24/17	Marked	No	Burch & Cracchiolo, P.A.	05/09/17	\$3,257.00
SUB TOTAL FOR BANK:						\$6,548.61
TOTAL FOR MODULE:						\$6,548.61
MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE						
BANK CONTROL ID: CYFD - GENERAL FUND						
5025	04/10/17	Marked	No	Deposit	05/09/17	\$3,059.52
SUB TOTAL FOR BANK:						\$3,059.52
TOTAL FOR MODULE:						\$3,059.52
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFD - GENERAL FUND						
Cash w/ County	04/27/17	Marked	No	Grant Reimbursment	05/09/17	\$65,486.86
Cash w/County	04/24/17	Marked	No	Transfer to CAFMA	05/09/17	\$622,544.71
Cash w/County	04/30/17	Marked	No	Tax & Interest Revenue	05/09/17	\$3,406,198.61
SUB TOTAL FOR BANK:						\$4,094,230.18
TOTAL FOR MODULE:						\$4,094,230.18

Central Yavapai Fire District
Capital Projects Fund
GL #1200

Fiscal Year
2016-17

Date	Transaction	Debit	Credit	Balance
07/01/16	<i>Fiscal Year Beginning Balance</i>			\$6,513,613.75
07/31/16	<i>Interest</i>	\$2,160.36		\$6,515,774.11
07/31/16	<i>Transfer Out - CAFMA</i>		\$6,508,697.35	\$7,076.76
08/31/16	<i>Interest</i>	\$0.92		\$7,077.68
09/30/16	<i>Interest</i>	\$1.45		\$7,079.13
10/31/16	<i>Interest</i>	\$1.14		\$7,080.27
11/30/16	<i>Interest</i>	\$1.28		\$7,081.55
12/31/16	<i>Interest</i>	\$589.03		\$7,670.58
01/31/17	<i>Interest</i>	\$6.04		\$7,676.62
02/28/17	<i>Interest</i>	\$1.94		\$7,678.56
03/31/17	<i>Interest</i>	\$1.54		\$7,680.10
03/31/17	<i>Transfer Out - CAFMA</i>		\$7,678.56	\$1.54
04/30/17	<i>Transfer Out - CAFMA</i>		\$1.54	\$0.00

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 4/01/2017 to 4/30/2017 Page: 5

	(---Period---)	(-----Y-T-D-----)		
Begin Balance:	706,861.69	2,534,578.14		
Income . . . :	3,474,744.99	13,772,641.52		
LOC Advance . :	.00	.00		
Expense . . . :	636,639.96-	12,762,252.94-	LOC :	.00
LOC Payments :	.00	.00	Out :	.00
Cash Balance :	3,544,966.72	3,544,966.72	End :	3,544,966.72
			Levy:	14,120,376.07
			Coll:	13,015,129.60
			Adj :	6,648.51-
			Out :	1,098,597.96

Transaction Summary By Source
Source Description

	Beginning Balance:	706,861.69 Monthly	2,534,578.14 Yearly
07376 Transfer in		.00	102,312.16
20051 2005 UPP Taxes		.00	42.83
20061 2006 UPP Taxes		.00	24.85
20071 2007 UPP Taxes		.00	61.24
20081 2008 UPP Taxes		.00	61.90
20082 2008 RE Taxes		.00	1.93
20091 2009 UPP Taxes		.00	70.19
20092 2009 RE Taxes		.00	1.20
20101 2010 UPP Taxes		5.82	164.06
20102 2010 RE Taxes		.00	1.36
20111 2011 UPP Taxes		.00	227.92
20121 2012 UPP Taxes		6.62	219.31
20122 2012 RE Taxes		.00	484.16-
20131 2013 UPP Taxes		9.33	531.17
20132 2013 RE Taxes		.00	1,159.28-
20141 2014 UPP Taxes		25.70	570.96
20142 2014 RE Taxes		46.38-	753.11-
20151 2015 UPP Taxes		99.85	4,446.73
20152 2015 RE Taxes		2,129.96-	200,778.97
20161 2016 UPP Taxes		30,708.64	240,843.49
20162 2016 RE Taxes		3,314,389.89	12,774,286.11
37122 Fire District Deposit		68,546.38	144,715.55
37150 FDAT Distributions		62,585.55	292,690.96
38108 Interest on Investments ICM		.00	5,112.58
38109 Interest on Investments St Treas		543.55	7,343.94
38120 Interest on Transwestern Loan		.00	528.66
91032 Warrants Redeemed		14,095.25-	175,683.25-
91702 Transfer out		622,544.71-	12,586,569.69-
Ending Balances:		3,544,966.72	3,544,966.72

Real Estate Taxes \$ 3,312,213.55
UPP Taxes \$ 30,855.96
FDAT \$ 62,585.55
Interest \$ 543.55
\$ 3,406,198.61

Sub total \$ 3,406,198.61
Fire Dist Deposit \$ 68,546.38
Total \$ 3,474,744.99
Transfer Out (622,544.71)

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 4/01/2017 to 4/30/2017 Page: 1

T R A N S A C T I O N S			Begin Balance:	706,861.69
Date	Source	Description	Notes	Debits/Credits
4/03	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004507 2.22
4/03	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004507 18.52
4/03	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004507 17.36
4/03	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004507 1.64
4/03	20162	2016 RE Taxes	TAX DISTRIBUTION	0004507 14,383.05
4/03	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014351 463.16
4/04	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004508 4,123.50
4/04	20162	2016 RE Taxes	TAX DISTRIBUTION	0004508 44,928.24
4/04	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014354 312.47
4/05	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004509 164.01
4/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004508 3,609.18
4/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004509 24,501.73
4/05	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014357 644.84
4/06	20152	2015 RE Taxes	TAX DISTRIBUTION	0004510 2,092.74-
4/06	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004510 419.27
4/06	20162	2016 RE Taxes	TAX DISTRIBUTION	0004510 38,496.71
4/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014360 688.31
4/07	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004511 240.50
4/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004511 22,487.68
4/07	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014363 832.57
4/07	91032	Warrants Redeemed	PAID WARRANTS	1000014365 2,706.00-
4/10	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004512 5,427.36
4/10	20162	2016 RE Taxes	TAX DISTRIBUTION	0004512 53,795.25
4/10	37122	Fire District Deposit		0043280 3,059.52
4/10	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014366 576.17
4/10	91032	Warrants Redeemed	PAID WARRANTS	1000014368 343.19-
4/11	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004513 59.70
4/11	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004513 210.19
4/11	20162	2016 RE Taxes	TAX DISTRIBUTION	0004513 33,971.84
4/11	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014369 1,222.11
4/12	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004514 1,363.77
4/12	20162	2016 RE Taxes	TAX DISTRIBUTION	0004514 40,729.55
4/12	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014372 1,740.24
4/13	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004515 187.81
4/13	20162	2016 RE Taxes	TAX DISTRIBUTION	0004514 230.92
4/13	20162	2016 RE Taxes	TAX DISTRIBUTION	0004515 36,288.51
4/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014375 2,295.80
4/14	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004516 255.23
4/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004516 30,145.71
4/14	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014378 842.69

Debit Page Totals: 3,049.19- Credit Page Totals: 366,644.59 Page End Totals: 1,070,457.09

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 4/01/2017 to 4/30/2017 Page: 2

T R A N S A C T I O N S				
Date	Source	Description	Notes	Debits/Credits
4/14	91032	Warrants Redeemed	PAID WARRANTS	1000014380 1,451.11-
4/17	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004517 133.56
4/17	20162	2016 RE Taxes	TAX DISTRIBUTION	0004517 38,162.37
4/17	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014381 783.97
4/18	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004518 444.63
4/18	20162	2016 RE Taxes	TAX DISTRIBUTION	0004518 568,785.74
4/18	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014384 935.89
4/19	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004519 3.37
4/19	20142	2014 RE Taxes	TAX DISTRIBUTION	0004519 .00
4/19	20152	2015 RE Taxes	TAX DISTRIBUTION	0004519 .00
4/19	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004519 1,522.00
4/19	20162	2016 RE Taxes	TAX DISTRIBUTION	0004518 418.01
4/19	20162	2016 RE Taxes	TAX DISTRIBUTION	0004519 61,379.66
4/19	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014387 9,100.08
4/19	91032	Warrants Redeemed	PAID WARRANTS	1000014389 3,118.50-
4/20	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004520 691.22
4/20	20162	2016 RE Taxes	TAX DISTRIBUTION	0004520 95,906.51
4/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014390 1,500.91
4/20	91702	Transfer out	CENTRAL AZ FIRE & MED AUTH EM	1007380 622,544.71-
4/21	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004521 2,619.68
4/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004521 37,308.99
4/21	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014393 1,677.74
4/24	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004522 6.62
4/24	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004522 7.11
4/24	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004522 7.18
4/24	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004522 7.54
4/24	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004522 7,490.07
4/24	20162	2016 RE Taxes	TAX DISTRIBUTION	0004522 100,641.35
4/24	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014396 1,050.68
4/24	91032	Warrants Redeemed	PAID WARRANTS	1000014398 3,219.45-
4/25	20142	2014 RE Taxes	TAX DISTRIBUTION	0004523 46.38-
4/25	20152	2015 RE Taxes	TAX DISTRIBUTION	0004523 37.22-
4/25	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004523 4,136.68
4/25	20162	2016 RE Taxes	TAX DISTRIBUTION	0004523 151,239.37
4/25	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014399 2,486.78
4/26	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004524 660.53
4/26	20162	2016 RE Taxes	TAX DISTRIBUTION	0004524 1,681,845.38
4/26	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014402 3,086.95
4/27	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004525 2.45
4/27	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004525 279.78
Debit Page Totals:		633,382.96-	Credit Page Totals:	3,140,883.79
			Page End Totals:	3,214,362.52

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 4/01/2017 to 4/30/2017 Page: 3

T R A N S A C T I O N S
Date Source Description

Notes

Debits/Credits

4/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004525	175,284.11
4/27	37122	Fire District Deposit		0043392	65,486.86
4/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014405	28,768.91
4/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014407	1.62
4/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014408	541.93
4/27	91032	Warrants Redeemed	PAID WARRANTS	1000014409	3,257.00-
4/28	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004526	15.25
4/28	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004526	337.21
4/28	20162	2016 RE Taxes	TAX DISTRIBUTION	0004526	59,850.03
4/28	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014410	3,575.28

Ending Debit Totals: 636,639.96- Ending Credit Totals: 3,474,744.99 Ending Balance: 3,544,966.72

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 4/01/2017 to 4/30/2017 Page: 4

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-60040-0000	600	PAID	/	00060094	2,706.00	3/27/2017	4/07/2017	
6-60040-0000	600	PAID	/	00060095	1,278.00	3/27/2017	4/19/2017	
6-60040-0000	600	PAID	/	00060096	3,219.45	3/27/2017	4/24/2017	
6-60040-0000	600	PAID	/	00060097	343.19	3/27/2017	4/10/2017	
6-60040-0000	600	PAID	/	00060098	1,840.50	4/10/2017	4/19/2017	
6-60040-0000	600	PAID	/	00060099	1,387.50	4/10/2017	4/14/2017	
6-60040-0000	600	PAID	/	00060100	63.61	4/10/2017	4/14/2017	
6-60040-0000	600	PAID	/	00060101	3,257.00	4/24/2017	4/27/2017	
Status Subtotal	:			8	14,095.25			
Fund Subtotal	:			8	14,095.25			
Total Paid Warrants:				8	14,095.25			
Total Outstanding. :					.00			
Total Void Warrants:					.00			
Total Registered . :					.00			

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60340-0000 Central Yavapai Fire Dist. Capital Reser Date Range: 4/01/2017 to 4/30/2017 Page: 3

	(---Period---)	(-----Y-T-D-----)					
Begin Balance:	1.54	6,513,613.75					
Income . . . :	.00	2,763.70					
LOC Advance . :	.00	.00				Levy:	49,073.38
Expense . . . :	1.54-	6,516,377.45-	LOC :	.00		Coll:	44,767.84
LOC Payments :	.00	.00	Out :	.00		Adj :	73.58-
Cash Balance :	.00	.00	End :	.00		Out :	4,231.96

Transaction Summary By Source
Source Description

	Beginning Balance:	1.54	6,513,613.75
		Monthly	Yearly
38108 Interest on Investments ICM		.00	1,478.65
38109 Interest on Investments St Treas		.00	1,284.41
38120 Interest on Transwestern Loan		.00	.64
91702 Transfer out		1.54-	6,516,377.45-
		-----	-----
Ending Balances:		.00	.00

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60340-0000 Central Yavapai Fire Dist. Capital Reser Date Range: 4/01/2017 to 4/30/2017 Page: 1

T R A N S A C T I O N S				Begin Balance:	1.54
Date	Source	Description	Notes		Debits/Credits
4/13	91702	Transfer out	CENTRAL AZ EMAIL TRANSFER REQ	1007366	1.54-
Ending Debit Totals:			1.54-	Ending Credit Totals:	.00
				Ending Balance:	.00

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60340-0000 Central Yavapai Fire Dist. Capital Reser Date Range: 4/01/2017 to 4/30/2017 Page: 2

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:		.00			
Fund Subtotal	:		.00			
Total Paid Warrants:			.00			
Total Outstanding.	:		.00			
Total Void Warrants:			.00			
Total Registered .	:		.00			

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 4/1/2017 through 4/30/2017

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$310,675.95	\$3,474,744.99	\$629,093.32	\$3,156,327.62	
TOTALS:		<u>\$310,675.95</u>	<u>\$3,474,744.99</u>	<u>\$629,093.32</u>	<u>\$3,156,327.62</u>	

5/10/17
7:40:36 AM

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 4/1/2017 Through 4/30/2017

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>General & Administrative Expenses</u>									
Bond Debt Service Principal Payment	600000	\$0.00	\$0.00	\$0.00	0.0%	\$915,000.00	\$0.00	\$(915,000.00)	0.0%
Bond Debt Service Interest Expense	610000	0.00	0.00	0.00	0.0	607,646.57	0.00	(607,646.57)	0.0
Professional Services	640500	250.00	0.00	(250.00)	0.0	1,702.08	0.00	(1,702.08)	0.0
Total General & Administrative Expenses		\$250.00	\$0.00	\$(250.00)	0.0 %	\$1,524,348.65	\$0.00	\$(1,524,348.65)	0.0 %
Total Expenses		\$250.00		\$(250.00)		\$1,524,348.65		\$(1,524,348.65)	
Income (Loss) from Operations		\$(250.00)	\$0.00	\$(250.00)	0.0%	\$(1,524,348.65)	\$0.00	\$(1,524,348.65)	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Tax Revenue	420000	\$310,691.76	\$0.00	\$310,691.76	0.0%	\$2,562,518.17	\$0.00	\$2,562,518.17	0.0%
Bond Debt Service Interest Revenue	430000	341.95	0.00	341.95	0.0	7,411.05	0.00	7,411.05	0.0
Total Other Income (Expense)		\$311,033.71	\$0.00	\$311,033.71	0.0 %	\$2,569,929.22	\$0.00	\$2,569,929.22	0.0 %
Net Income (Loss)		\$310,783.71	\$0.00	\$310,783.71	0.0%	\$1,045,580.57	\$0.00	\$1,045,580.57	0.0%

5/10/17
7:40:08 AM

Central Yavapai Fire Bond Debt Service

Balance Sheet

As of 4/30/2017

Assets

Current Assets

Cash / Bond Debt Service	\$1,507,901.62	
Property Tax Receivable	35,584.23	
Deferred Revenue - Prop Tax	(23,435.00)	
Total Current Assets		\$1,520,050.85

Total Assets

\$1,520,050.85

Net Assets

Retained Earnings	\$474,470.28	
Current Year Net Assets	1,045,580.57	
Total Net Assets		1,520,050.85
Total Liabilities and Net Assets		<u>\$1,520,050.85</u>

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT 6-60240-0000
CHECK RECONCILIATION APRIL, 2017

Reconciliation:

Beginning Balance (CYFD):	\$	1,197,117.91
Deposits:	\$	310,691.76
Bank Administration Fees:	\$	-
Interest Income:	\$	341.95
Bank Interest Payments	\$	(250.00)

Ending Balance: \$ **1,507,901.62**

Difference Between Balances: \$ (0.00)

Bank Statement Balance:

Balance Per Bank: \$ **1,507,901.62**

Ending Balance: \$ **1,507,901.62**

Deposits Per Bank Statement:


Deposits:	\$	-
Real Estate Taxes:	\$	307,822.36
Personal Property Taxes:	\$	2,869.40

Ending Balance: \$ **310,691.76**

Reconciliation Approved By:


Scott Freitag, Fire Chief

Reconciliation Reviewed By:

 5/11/17

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

 5/10/17

Debbie Spingola, Finance Manager

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Summary
For the Bank Statement ending: 4/30/2017

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/17		\$1,197,117.91
Deposits and Credits:			\$311,033.71
Checks and Charges:			(\$250.00)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,507,901.62</u>
Ending Balance Per Bank Statement:	04/30/17		\$1,507,901.62
* Outstanding Deposits and Credits:	04/30/17		\$0.00
* Outstanding Checks and Charges:	04/30/17		\$0.00
Ending Book Balance:			<u>\$1,507,901.62</u>

* Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Cleared

For the Bank Statement ending: 4/30/17

CYFDA		Cash/Bond Building Fund		Cash/Bond Building Fund		1100
Date	Document	Description	Module	Company	Amount	
04/30/17	BDS cash	Bank Fees	GL	CYFBDS	\$250.00	
TOTAL CHECKS AND CHARGES CLEARED:					\$250.00	

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
-------------	-----------------	--------------------	---------------	----------------	---------------

TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 4/30/17

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund		1100
Date	Document	Description	Module	Company	Amount
04/30/17	BDS cash	Tax & Interest Revene	GL	CYFBDS	\$311,033.71
TOTAL DEPOSITS AND CREDITS CLEARED:					\$311,033.71

Central Yavapai Fire Bond Debt Service
BR Deposits and Credits Outstanding
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
------	----------	-------------	--------	---------	--------

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND						
BDS cash	04/30/17	Marked	No	Tax & Interest Revenue	05/10/17	\$311,033.71
BDS cash	04/30/17	Marked	No	Bank Fees	05/10/17	\$250.00
SUB TOTAL FOR BANK:						\$311,283.71
TOTAL FOR MODULE:						\$311,283.71

Central Yavapai Fire Bond Debt Service
BR Adjustments Report
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
------	----------	-------------	------------	------------	----------

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 4/01/2017 to 4/30/2017 Page: 4

	(---Period---)	(-----Y-T-D-----)				
Begin Balance:	1,197,117.91	463,827.05				
Income . . . :	311,033.71	1,233,289.40				
LOC Advance . :	.00	.00				
Expense . . . :	250.00-	189,214.83-	LOC :	.00	Levy:	1,312,352.97
LOC Payments :	.00	.00	Out :	.00	Coll:	1,209,633.18
Cash Balance :	1,507,901.62	1,507,901.62	End :	1,507,901.62	Adj :	617.91-
					Out :	102,101.88

Transaction Summary By Source
Source Description

	Beginning Balance:	1,197,117.91 Monthly	463,827.05 Yearly
20051 2005 UPP Taxes		.00	4.88
20061 2006 UPP Taxes		.00	2.65
20071 2007 UPP Taxes		.00	5.20
20081 2008 UPP Taxes		.00	6.25
20082 2008 RE Taxes		.00	.19
20091 2009 UPP Taxes		.00	6.89
20092 2009 RE Taxes		.00	.12
20101 2010 UPP Taxes		.64	18.12
20102 2010 RE Taxes		.00	.15
20111 2011 UPP Taxes		.00	27.26
20121 2012 UPP Taxes		.80	26.41
20122 2012 RE Taxes		.00	58.38-
20131 2013 UPP Taxes		1.14	64.78
20132 2013 RE Taxes		.00	141.45-
20141 2014 UPP Taxes		2.71	60.01
20142 2014 RE Taxes		4.88-	79.19-
20151 2015 UPP Taxes		10.03	446.59
20152 2015 RE Taxes		213.92-	20,164.71
20161 2016 UPP Taxes		2,854.08	22,383.92
20162 2016 RE Taxes		308,041.16	1,187,249.26
38108 Interest on Investments ICM		.00	1,047.14
38109 Interest on Investments St Treas		341.95	1,968.65
38120 Interest on Transwestern Loan		.00	85.24
92185 Paying Agent Fees		250.00-	427.08-
92190 Bond Interest Payment		.00	188,487.75-
92195 Bond Redemption Payment		.00	300.00-
Ending Balances:		1,507,901.62	1,507,901.62

Real Estate Taxes \$ 307,822.36
UPP Taxes \$ 2,869.40
Interest 341.95
\$ 311,033.71

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 4/01/2017 to 4/30/2017 Page: 1

T R A N S A C T I O N S					Begin Balance:	1,197,117.91
Date	Source	Description	Notes		Debits/Credits	
4/03	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004507	.27	
4/03	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004507	1.95	
4/03	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004507	1.74	
4/03	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004507	.15	
4/03	20162	2016 RE Taxes	TAX DISTRIBUTION	0004507	1,336.82	
4/04	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004508	383.24	
4/04	20162	2016 RE Taxes	TAX DISTRIBUTION	0004508	4,175.72	
4/05	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004509	15.25	
4/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004508	335.45	
4/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004509	2,277.17	
4/06	20152	2015 RE Taxes	TAX DISTRIBUTION	0004510	210.18-	
4/06	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004510	38.97	
4/06	20162	2016 RE Taxes	TAX DISTRIBUTION	0004510	3,577.81	
4/07	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004511	22.35	
4/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004511	2,090.10	
4/10	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004512	504.42	
4/10	20162	2016 RE Taxes	TAX DISTRIBUTION	0004512	4,999.76	
4/11	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004513	6.00	
4/11	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004513	19.54	
4/11	20162	2016 RE Taxes	TAX DISTRIBUTION	0004513	3,157.32	
4/12	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004514	126.74	
4/12	20162	2016 RE Taxes	TAX DISTRIBUTION	0004514	3,785.43	
4/13	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004515	17.47	
4/13	20162	2016 RE Taxes	TAX DISTRIBUTION	0004514	21.46	
4/13	20162	2016 RE Taxes	TAX DISTRIBUTION	0004515	3,372.75	
4/14	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004516	23.72	
4/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004516	2,801.57	
4/17	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004517	12.41	
4/17	20162	2016 RE Taxes	TAX DISTRIBUTION	0004517	3,546.83	
4/18	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004518	41.32	
4/18	20162	2016 RE Taxes	TAX DISTRIBUTION	0004518	52,863.31	
4/19	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004519	.37	
4/19	20142	2014 RE Taxes	TAX DISTRIBUTION	0004519	.00	
4/19	20152	2015 RE Taxes	TAX DISTRIBUTION	0004519	.00	
4/19	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004519	141.45	
4/19	20162	2016 RE Taxes	TAX DISTRIBUTION	0004518	38.85	
4/19	20162	2016 RE Taxes	TAX DISTRIBUTION	0004519	5,704.65	
4/20	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004520	64.24	
4/20	20162	2016 RE Taxes	TAX DISTRIBUTION	0004520	8,913.91	
4/21	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004521	243.48	
Debit Page Totals:					.00	
Credit Page Totals:					104,453.81	
Page End Totals:					1,301,571.72	

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 4/01/2017 to 4/30/2017 Page: 2

T R A N S A C T I O N S
Date Source Description

Notes

Debits/Credits

4/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004521	3,467.48
4/24	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004522	.80
4/24	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004522	.87
4/24	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004522	.76
4/24	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004522	.76
4/24	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004522	696.12
4/24	20162	2016 RE Taxes	TAX DISTRIBUTION	0004522	9,353.68
4/25	20142	2014 RE Taxes	TAX DISTRIBUTION	0004523	4.88-
4/25	20152	2015 RE Taxes	TAX DISTRIBUTION	0004523	3.74-
4/25	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004523	384.47
4/25	20162	2016 RE Taxes	TAX DISTRIBUTION	0004523	14,056.31
4/26	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004524	61.39
4/26	20162	2016 RE Taxes	TAX DISTRIBUTION	0004524	156,311.35
4/27	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004525	.27
4/27	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004525	26.00
4/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004525	16,290.99
4/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014407	1.02
4/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014408	340.93
4/28	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004526	1.53
4/28	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004526	31.35
4/28	20162	2016 RE Taxes	TAX DISTRIBUTION	0004526	5,562.44
4/28	92185	Paying Agent Fees	T0064297 ZION-CYFD 2004,SER T0064297		250.00-

Ending Debit Totals:

250.00-

Ending Credit Totals:

311,033.71

Ending Balance:

1,507,901.62

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 4/01/2017 to 4/30/2017 Page: 1

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:		.00			
Fund Subtotal	:		.00			
Total Paid Warrants:			.00			
Total Outstanding:			.00			
Total Void Warrants:			.00			
Total Registered	:		.00			

Central Yavapai Fire Bond Debt Service
GL Trial Balance Worksheet
For The Period of 4/1/2017 through 4/30/2017

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,197,117.91	\$311,033.71	\$250.00	\$1,507,901.62	
TOTALS:		<u>\$1,197,117.91</u>	<u>\$311,033.71</u>	<u>\$250.00</u>	<u>\$1,507,901.62</u>	

* Inactive accounts are marked and appear in grey.

TO: Fire Board
FROM: Chief Freitag
DATE: May 9, 2017

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF BOND DEBT SERVICE
TAX LEVY AND TAX RATE

For Fiscal Year 2017-2018, the Central Yavapai Fire District would like to levy \$1,306,270 in bond tax revenues. This should result in a tax levy rate of approximately \$0.2188. This levy requirement is a result of Bond Debt Servicing (BDS) for the 2008(B) bonds in the amount of \$470,250 and the 2013 refunding in the amount of \$916,020 for a total Bond Debt Servicing requirement of \$1,386,270. However, we note that we have retained funds in the BDS account and will slowly reduce that contingency amount. For this upcoming year, we will reduce the overall BDS requirement by \$80,000, resulting in a reduced levy requirement. The Bond Debt Service tax rate for Fiscal Year 2017 was \$0.2341 for \$1,311,976 in necessary payments. This year resulted in a reduction of 1.5 cents to the overall tax rate for CYFD property owners. There are 11 more years on the current outstanding bonds.

SUGGESTED MOTION: *Approve bond debt service tax levy of \$1,306,270 and tax rate of \$0.2188*

If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8555 E. Yavapai Road
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT:

RESOLUTION 2017-06

ANNEXATION
SECTION 9 INVESTMENT, LLC
PARCEL 100-14-001

CENTRAL YAVAPAI FIRE DISTRICT

Resolution 2017-06
(Annexation Parcel 100-14-001)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 2017.

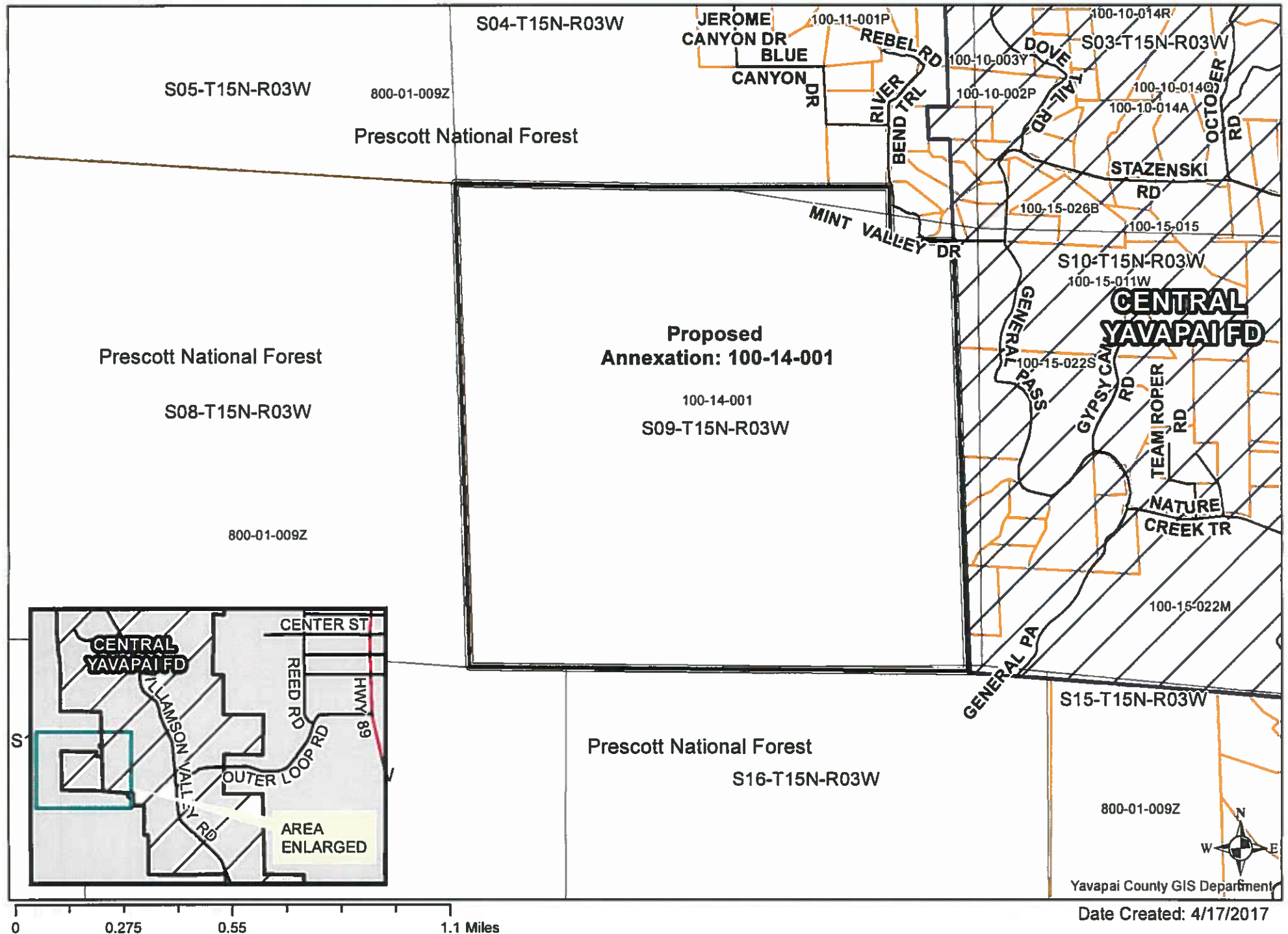
Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT "A"

"Section 9, Township 15 North, Range 3 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona; EXCEPT the following described parcel: Beginning at a brass cap set by the Bureau of Land Management in 1973 to mark the Northeast Corner of Section 9, Township 15 North, Range 3 West; thence South 02° 09' 32" East, 589.02 feet; thence North 89° 40' 26" West, 599.54 feet; thence North 88° 39' West, 88.36 feet; thence North 00° 01' 50" West, 586.35 feet; thence South 89° 43' 13" East 665.99 feet to the point of beginning."

EXHIBIT B



Date: April 4, 2017

Central Yavapai Fire District
Governing Board
8555 E. Yavapai Road
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 100-14-001 Section/Township/Range S09-T15N-R03W

Physical Address: Not Assigned Yet

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name Section 9 Investment, LLC

Mailing Address: 1050 W. Washington Street, Suite 214

Tempe, Arizona 85281

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

Signature of Applicant 

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? Yes

Date application received: 4/12/2017

Reviewed By: J. Moore

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8555 E. Yavapai Road
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT:

RESOLUTION 2017-07

ANNEXATION
CENTRAL ARIZONA HOLDING COMPANY
PARCEL 100-10-018B

CENTRAL YAVAPAI FIRE DISTRICT

Resolution 2017-07
(Annexation Parcel 100-10-018B)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 2017.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

LEGAL DESCRIPTION

All that portion of land lying within Section 9, Township 15 North, Range 3 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, more particularly described as follows:

COMMENCING at the common corner of Sections 3, 4, 9, and 10, from whence the southeast corner of said Section 3 bears South 83° 09' 46" East a distance of 5745.43 feet;

Thence South 01° 43' 27" East, along the east line of said Section 9, a distance of 191.63 feet to the TRUE POINT OF BEGINNING;

Thence continuing South 01° 43' 27" East, along said east line, a distance of 397.48 feet;

Thence North 89° 13' 45" West, a distance of 456.48 feet;

Thence North 56° 42' 50" East, a distance of 70.97 feet;

Thence along a tangent curve, concave to the southeast, having a radius of 100.00 feet, a central angle of 35° 11' 46", an arc length of 61.43 feet, a chord bearing of North 74° 18' 43" East and a chord length of 60.47 feet;

Thence South 88° 05' 24" East, a distance of 54.10 feet;

Thence along a tangent curve, concave to the northwest, having a radius of 200.00 feet, a central angle of 19° 05' 13", an arc length of 66.63 feet, a chord bearing of North 82° 22' 00" East and a chord length of 66.32 feet;

Thence North 72° 49' 23" East, a distance of 3.17 feet;

Thence along a tangent curve, concave to the northwest, having a radius of 100.00 feet, a central angle of 65° 02' 52", an arc length of 113.53 feet, a chord bearing of North 40° 17' 57" East and a chord length of 107.53 feet;

Thence North 07° 46' 31" East, a distance of 104.49 feet;

Thence along a tangent curve, concave to the southeast, having a radius of 100.00 feet, a central angle of 39° 28' 26", an arc length of 68.90 feet, a chord bearing of North 27° 30' 44" East and a chord length of 67.54 feet;

Thence North 47° 14' 57" East, a distance of 121.49 feet to the TRUE POINT OF BEGINNING.

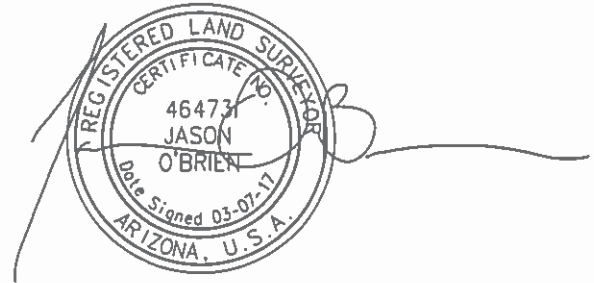
Containing 63,681.07 sf. or 1.46 acres more or less.

03/07/17

LE #903-05

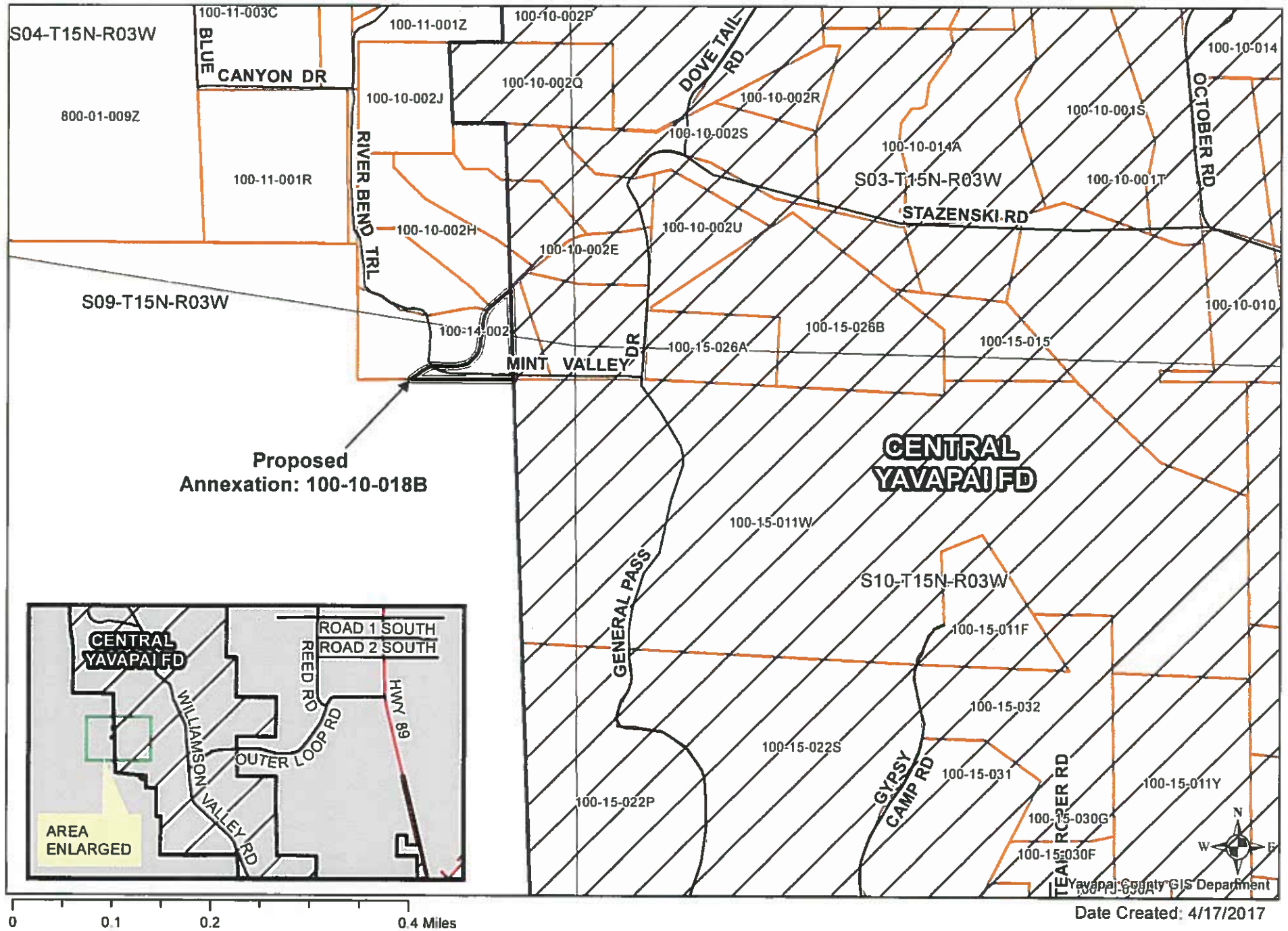
903-05 Portion 015C.doc

JASON O'BRIEN, R.L.S.



EXPIRES 6/30/19

EXHIBIT B



Date: April 4, 2017

Central Yavapai Fire District
Governing Board
8555 E. Yavapai Road
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # portion of 100-10-0188 Section/Township/Range S09-T15N-R03W

Physical Address: Not Assigned Yet

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name Central Arizona Holding Company

Mailing Address: 1 E. Washington Street, Suite 1900

Phoenix, Arizona 85004

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

Signature of Applicant 

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? Y

Date application received: 4/12/2017

Reviewed By: 

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8555 E. Yavapai Road
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT:

RESOLUTION 2017-08

ANNEXATION
CENTRAL ARIZONA HOLDING COMPANY
PARCEL 100-10-018A

CENTRAL YAVAPAI FIRE DISTRICT

Resolution 2017-08
(Annexation Parcel 100-10-018A)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 2017.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

LEGAL DESCRIPTION

All that portion of land lying within Section 9, Township 15 North, Range 3 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, more particularly described as follows:

COMMENCING at the common corner of Sections 3, 4, 9, and 10, from whence the southeast corner of said Section 3 bears South $83^{\circ} 09' 46''$ East a distance of 5745.43 feet;

Thence South $01^{\circ} 43' 27''$ East, along the east line of said Section 9, a distance of 589.11 feet;

Thence North $89^{\circ} 13' 45''$ West, a distance of 456.48 feet to the TRUE POINT OF BEGINNING;

Thence continuing North $89^{\circ} 13' 45''$ West, a distance of 143.19 feet;

Thence North $88^{\circ} 18' 02''$ West for a distance of 88.27 feet;

Thence North $00^{\circ} 23' 23''$ East for a distance of 398.27 feet;

Thence South $68^{\circ} 32' 18''$ East for a distance of 99.30 feet;

Thence South $56^{\circ} 01' 25''$ East for a distance of 113.76 feet;

Thence South $79^{\circ} 50' 37''$ East for a distance of 42.32 feet;

Thence South $75^{\circ} 31' 04''$ East for a distance of 81.03 feet;

Thence North $80^{\circ} 06' 13''$ East for a distance of 180.62 feet;

Thence along a tangent curve, concave to the south, having a radius of 139.63 feet, a central angle of $36^{\circ} 14' 34''$, an arc length of 88.32 feet, a chord bearing of South $81^{\circ} 46' 31''$ East and a chord length of 86.86 feet;

Thence along a non-tangent curve, concave to the southeast, having a radius of 100.00 feet, a central angle of $28^{\circ} 03' 00''$, an arc length of 48.96 feet, a chord bearing of South $21^{\circ} 48' 01''$ West and a chord length of 48.47 feet;

Thence South $07^{\circ} 46' 31''$ West, a distance of 104.49 feet;

Thence along a tangent curve, concave to the northwest, having a radius of 100.00 feet, a central angle of $65^{\circ} 02' 52''$, an arc length of 113.53 feet, a chord bearing of South $40^{\circ} 17' 57''$ West and a chord length of 107.53 feet;

Thence South 72° 49' 23" West, a distance of 3.17 feet;

Thence along a tangent curve, concave to the northwest, having a radius of 200.00 feet, a central angle of 19° 05' 13", an arc length of 66.63 feet, a chord bearing of South 82° 22' 00" West and a chord length of 66.32 feet;

Thence North 88° 05' 24" West, a distance of 54.10 feet;

Thence along a tangent curve, concave to the southeast, having a radius of 100.00 feet, a central angle of 35° 11' 46", an arc length of 61.43 feet, a chord bearing of South 74° 18' 43" West and a chord length of 60.47 feet;

Thence South 56° 42' 50" West, a distance of 70.97 feet to the TRUE POINT OF BEGINNING.

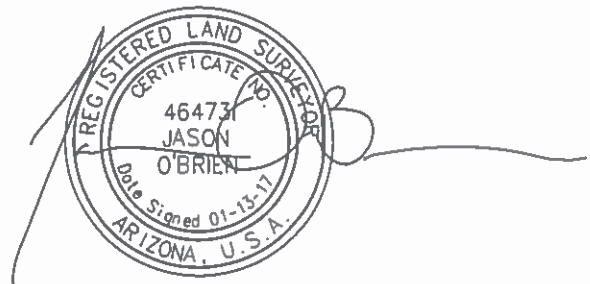
Containing 155,232.74 sf. or 3.56 acres more or less.

01/13/17

LE #903-05

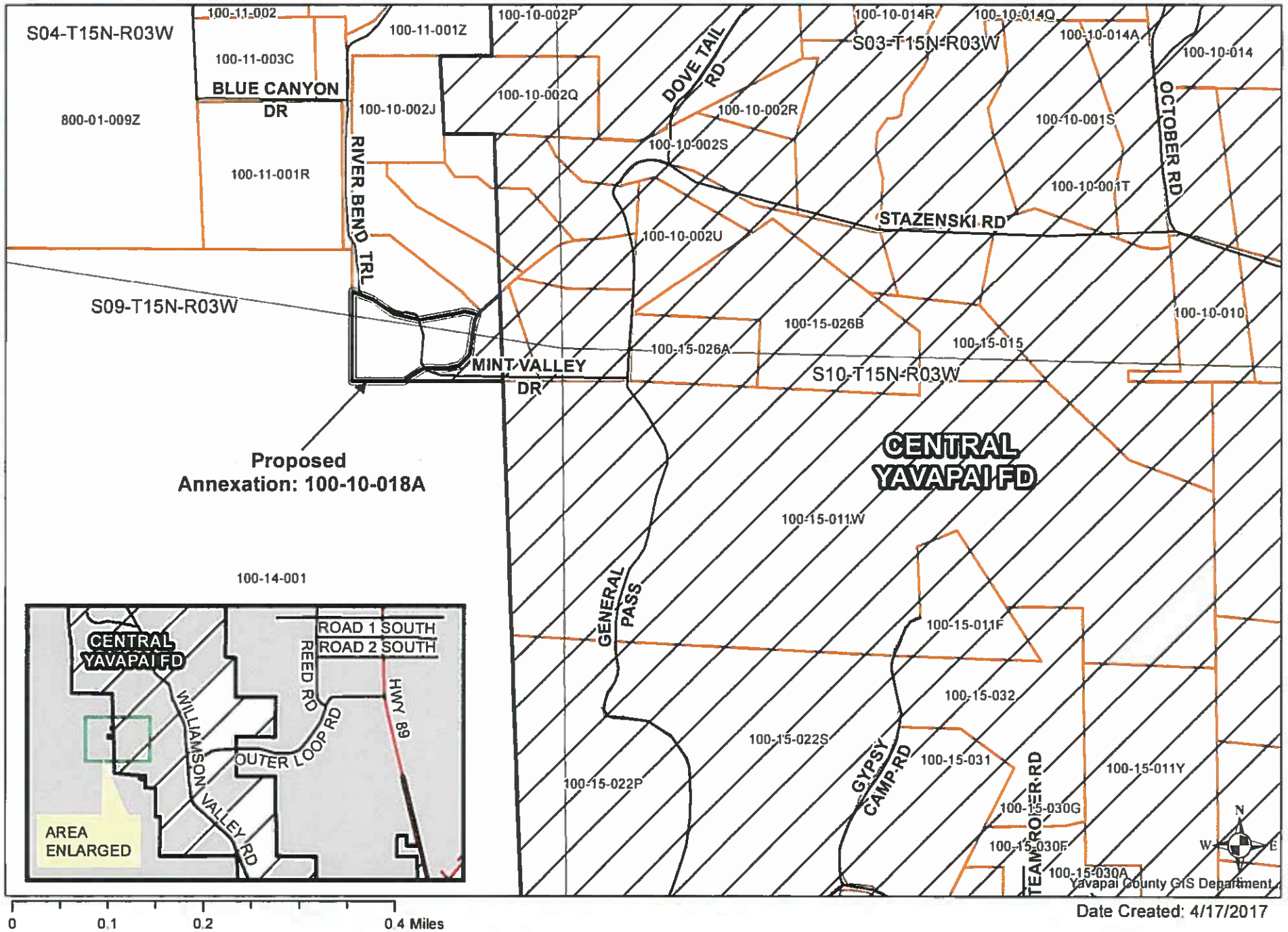
903-05 Lot 4 SW.doc

JASON O'BRIEN, R.L.S.



EXPIRES 6/30/19

EXHIBIT B



Date: April 4, 2017

Central Yavapai Fire District
Governing Board
8555 E. Yavapai Road
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # portion of 100-10-018A Section/Township/Range S09-T15N-R03W

Physical Address: Not Assigned Yet

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name Central Arizona Holding Company

Mailing Address: 1 E. Washington Street, Suite 1900

Phoenix, Arizona 85004

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

Signature of Applicant X 

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? Yes

Date application received: 4/12/17

Reviewed By: Mower

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8555 E. Yavapai Road
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT:

RESOLUTION 2017-09

ANNEXATION
JCI INVESTMENTS, LLC
PARCEL 100-10-016S

CENTRAL YAVAPAI FIRE DISTRICT

Resolution 2017-09
(Annexation Parcel 100-10-016S)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 2017.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A
LEGAL DESCRIPTION
W4

All that portion of land lying within Section 4 and Section 9, Township 15 North, Range 3 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, more particularly described as follows:

COMMENCING at the common corner of Sections 3, 4, 9, and 10, from whence the southeast corner of said Section 3 bears South 83° 09' 46" East a distance of 5745.43 feet;

Thence North 89° 18' 04" West, along the south line of said Section 4, a distance of 666.18 feet to the TRUE POINT OF BEGINNING;

Thence North 00° 20' 14" West, a distance of 36.06 feet;

Thence North 00° 24' 12" East, a distance of 29.86 feet;

Thence South 89° 57' 26" East, a distance of 171.80 feet;

Thence South 51° 25' 43" East, a distance of 418.46 feet;

Thence South 43° 53' 30" East, a distance of 120.75 feet;

Thence along a non-tangent curve, concave to the southeast, having a radius of 100.00 feet, a central angle of 11° 25' 26", an arc length of 19.94 feet, a chord bearing of South 41° 32' 14" West and a chord length of 19.91 feet;

Thence along a non-tangent curve, concave to the southwest, having a radius of 139.63 feet, a central angle of 36° 14' 34", an arc length of 88.32 feet, a chord bearing of North 81° 46' 31" West and a chord length of 86.86 feet;

Thence South 80° 06' 13" West, a distance of 180.62 feet;

Thence North 75° 31' 04" West, a distance of 81.03 feet;

Thence North 79° 50' 37" West, a distance of 42.32 feet;

Thence North 56° 01' 25" West, a distance of 113.76 feet;

Thence North 68° 32' 18" West, a distance of 99.30 feet;

Thence North 00° 23' 23" East, a distance of 188.03 feet to the TRUE POINT OF BEGINNING.

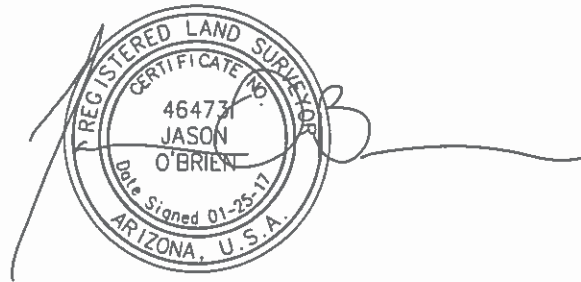
Containing 131,221.60 sf. or 3.01 acres more or less.

01/25/17

LE #903-05

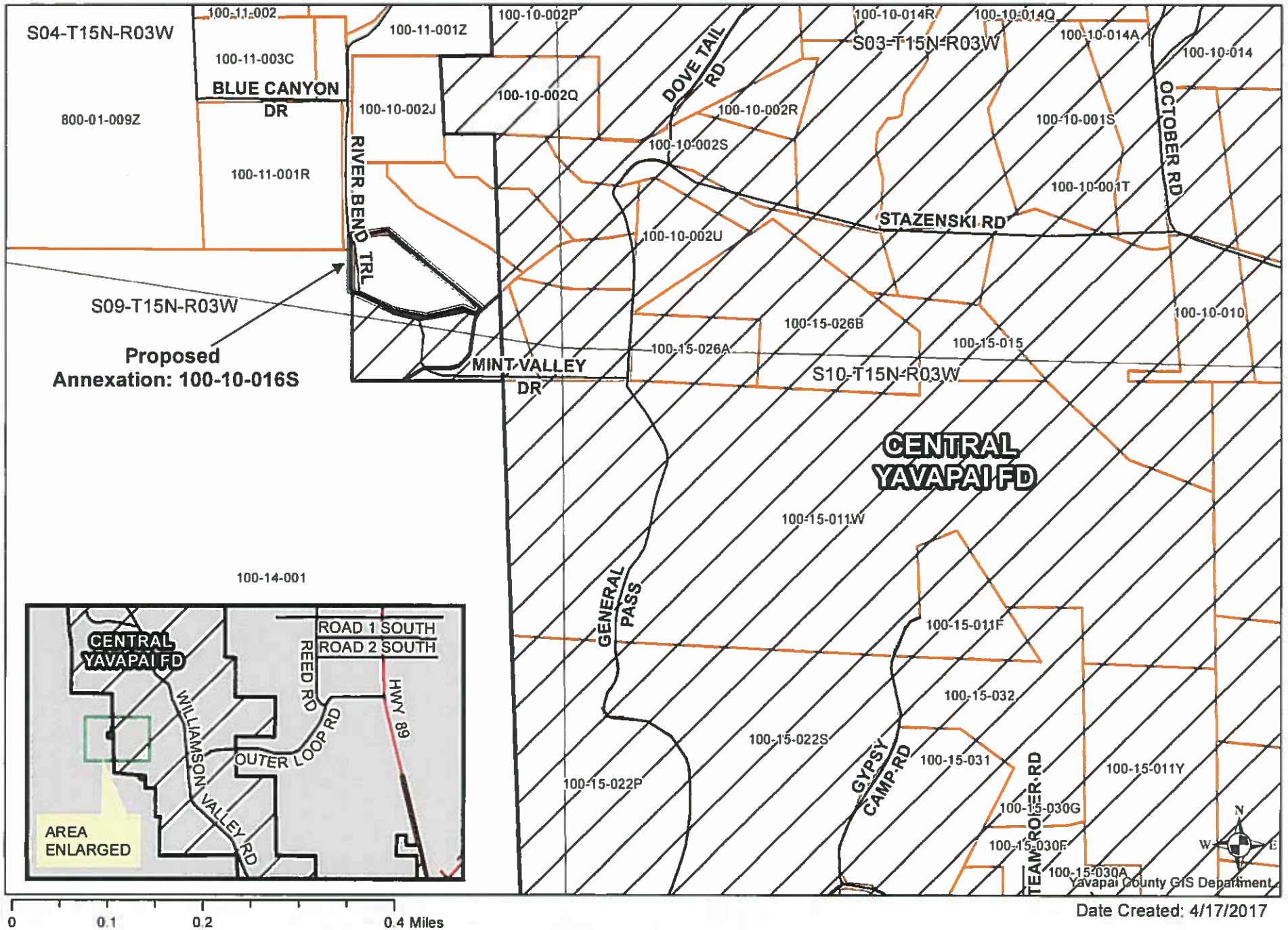
903-05 Lot W4.doc

JASON O'BRIEN, R.L.S.



EXPIRES 6/30/19

EXHIBIT B



Date: April 4, 2017

Central Yavapai Fire District
Governing Board
8555 E. Yavapai Road
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 100-10-016S Section/Township/Range S04 & S09-T15N-R03W

Physical Address: Not Assigned Yet

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name JCI Invesments, LLC

Mailing Address: 1050 W. Washington Street, Suite 214
Tempe, Arizona 85281

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

Signature of Applicant 

Signature of Co-Applicant

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? Yes

Date application received: 4/12/17

Reviewed By: J. Mowrer

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8555 E. Yavapai Road
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT:

RESOLUTION 2017-10

ANNEXATION
JCI INVESTMENTS, LLC
PARCEL 100-10-016R

CENTRAL YAVAPAI FIRE DISTRICT

Resolution 2017-10
(Annexation Parcel 100-10-016R)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 2017.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

LEGAL DESCRIPTION

All that portion of land lying within Section 4 and Section 9, Township 15 North, Range 3 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, more particularly described as follows:

COMMENCING at the common corner of Sections 3, 4, 9, and 10, from whence the southeast corner of said Section 3 bears South 83° 09' 46" East a distance of 5745.43 feet;

Thence South 01° 43' 27" East, along the east line of said Section 9, a distance of 17.32 feet to the TRUE POINT OF BEGINNING;

Thence continuing South 01° 43' 27" East, along said east line, a distance of 174.31 feet;

Thence South 47° 14' 57" West, a distance of 121.49 feet;

Thence North 43° 53' 30" West, a distance of 120.75 feet;

Thence North 51° 25' 43" West, a distance of 418.46 feet;

Thence North 89° 57' 26" West, a distance of 171.80 feet

Thence North 00° 24' 12" East, a distance of 336.90 feet;

Thence South 88° 29' 03" East, a distance of 158.60 feet;

Thence South 00° 02' 02" West, a distance of 63.78 feet;

Thence South 44° 20' 57" East, a distance of 195.90 feet;

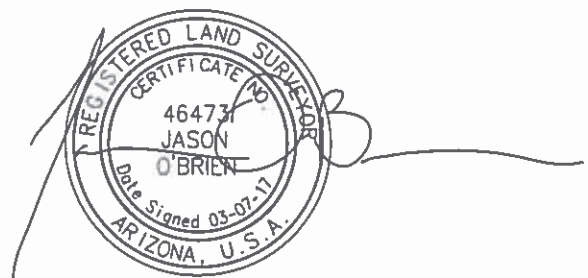
Thence South 60° 05' 18" East, a distance of 376.73 feet;

Thence South 52° 36' 15" East, a distance of 53.23 feet to the TRUE POINT OF BEGINNING.

Containing 183,585.52 sf. or 4.21 acres more or less.

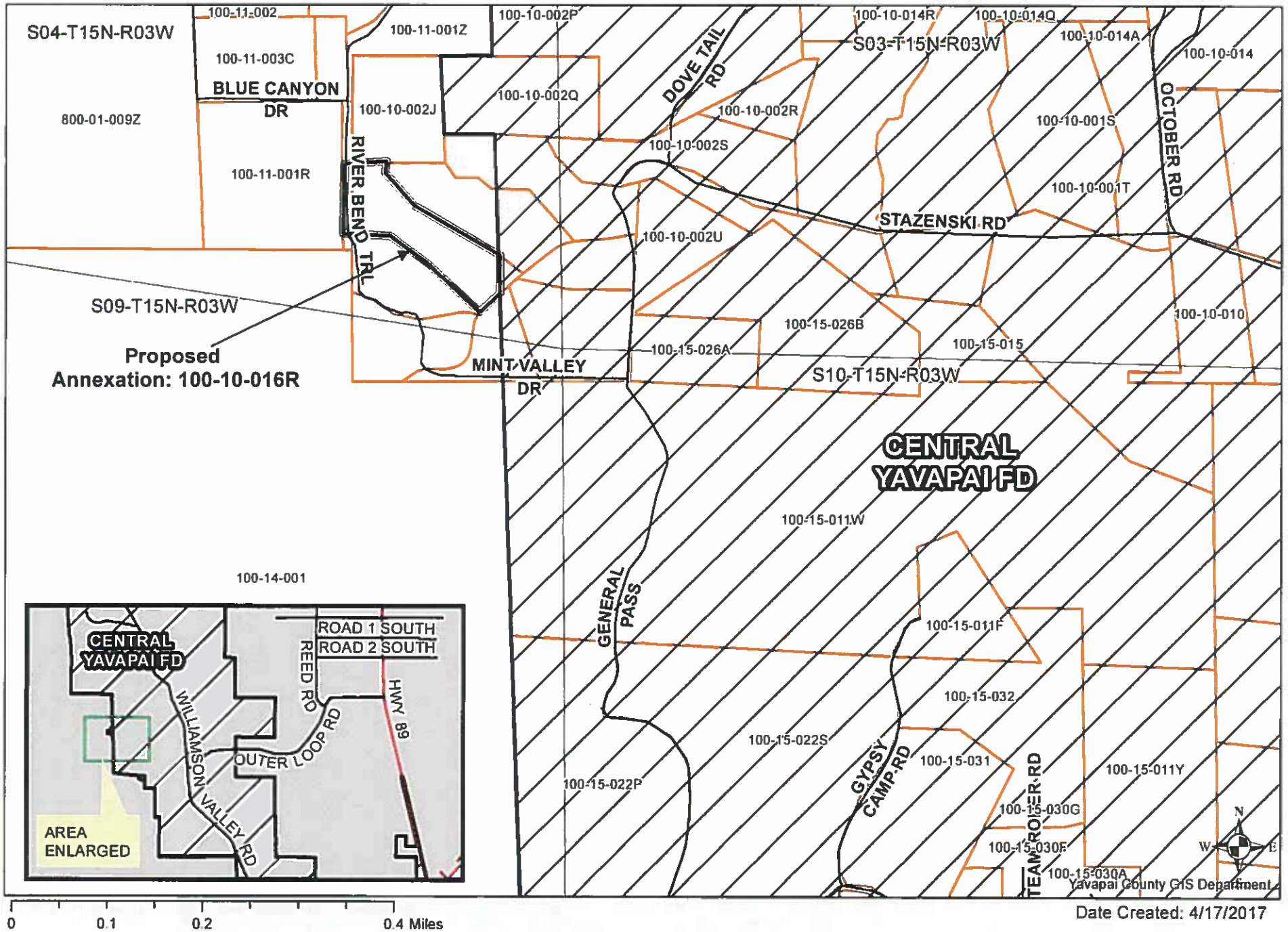
03/07/17
LE #903-05
903-05 Portion 016R.doc

JASON O'BRIEN, R.L.S.



EXPIRES 6/30/19

EXHIBIT B



Date: April 4, 2017

Central Yavapai Fire District
Governing Board
8555 E. Yavapai Road
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 100-10-016R Section/Township/Range S04 & S09-T15N-R03W

Physical Address: Not Assigned Yet

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name JCI Invesments, LLC

Mailing Address: 1050 W. Washington Street, Suite 214
Tempe, Arizona 85281

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

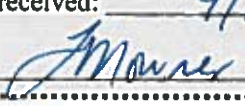
Signature of Applicant 

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? Yes

Date application received: 4/12/2017

Reviewed By: 

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8555 E. Yavapai Road
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT:

RESOLUTION 2017-11

ANNEXATION
JCI INVESTMENTS, LLC
PARCEL 100-10-016P

CENTRAL YAVAPAI FIRE DISTRICT

Resolution 2017-11
(Annexation Parcel 100-10-016P)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 2017.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

LEGAL DESCRIPTION

All that portion of land lying within Section 4 and Section 9, Township 15 North, Range 3 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, more particularly described as follows:

BEGINNING at the common corner of Sections 3, 4, 9, and 10, from whence the southeast corner of said Section 3 bears South 83° 09' 46" East a distance of 5745.43 feet;

Thence South 01° 43' 27" East, along the east line of said Section 9, a distance of 17.32 feet;

Thence North 52° 36' 15" West, a distance of 53.23 feet;

Thence North 60° 05' 18" West, a distance of 376.73 feet;

Thence North 44° 20' 57" West, a distance of 195.90 feet;

Thence North 00° 02' 02" East, a distance of 63.78 feet;

Thence South 88° 29' 03" East, a distance of 263.51 feet;

Thence South 35° 30' 20" East, a distance of 80.73 feet;

Thence North 00° 00' 00" East, a distance of 101.29 feet;

Thence South 50° 36' 05" East, a distance of 76.55 feet;

Thence South 87° 51' 38" East, a distance of 25.45 feet to a point on the east line of Section 4;

Thence South 01° 49' 11" East, along the east line of said Section 4, a distance of 284.66 feet to the TRUE POINT OF BEGINNING.

Containing 111,231.63 sf. or 2.55 acres more or less.

03/07/17

LE #903-05

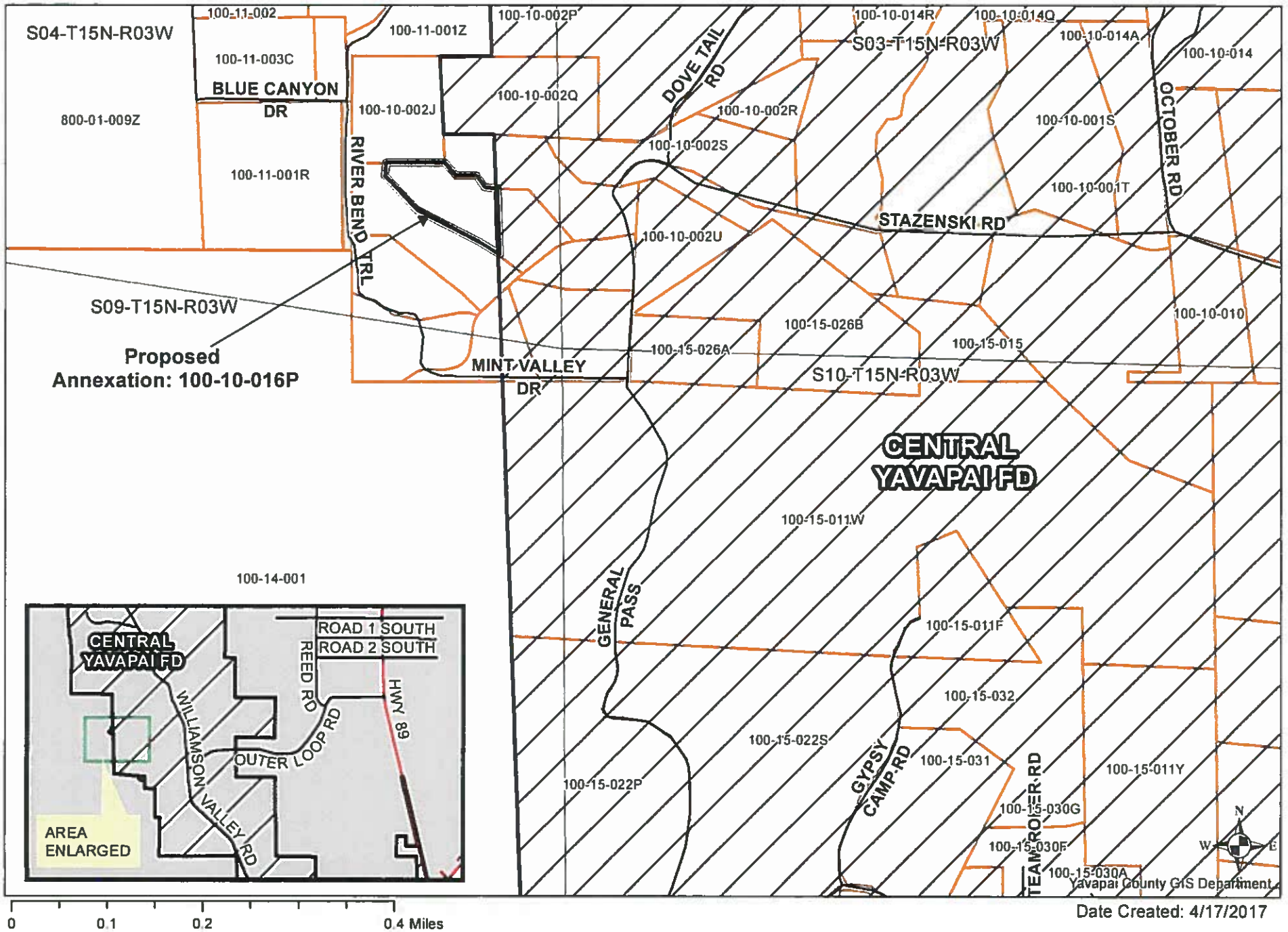
903-05 Portion 016P.doc

JASON O'BRIEN, R.L.S.



EXPIRES 6/30/19

EXHIBIT B



Date: April 4, 2017

Central Yavapai Fire District
Governing Board
8555 E. Yavapai Road
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 100-10-016P Section/Township/Range S04-T15N-R03W

Physical Address: Not Assigned Yet

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name JCI Invesments, LLC

Mailing Address: 1050 W. Washington Street, Suite 214
Tempe, Arizona 85281

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

Signature of Applicant 

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? yes

Date application received: 4/12/2017

Reviewed By: J. Manner

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8555 E. Yavapai Road
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT:

RESOLUTION 2017-12

ANNEXATION
JCI INVESTMENTS, LLC
PARCEL 100-10-016K

CENTRAL YAVAPAI FIRE DISTRICT

Resolution 2017-12
(Annexation Parcel 100-10-016K)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 2017.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

LEGAL DESCRIPTION

All that portion of land lying within Section 4, Township 15 North, Range 3 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, more particularly described as follows:

COMMENCING at the common corner of Sections 3, 4, 9, and 10, from whence the southeast corner of said Section 3 bears South 83° 09' 46" East a distance of 5745.43 feet;

Thence North 01° 49' 11" West, along the east line of said Section 4, a distance of 284.66 feet to the TRUE POINT OF BEGINNING;

Thence North 87° 51' 38" West, a distance of 25.45 feet;

Thence North 50° 36' 05" West, a distance of 76.55 feet;

Thence North 90° 00' 00" West, a distance of 101.29 feet;

Thence North 35° 30' 20" West, a distance of 80.73 feet;

Thence North 00° 32' 40" West, a distance of 140.65 feet;

Thence South 89° 01' 19" East, a distance of 226.12 feet to a point on said east line of Section 4;

Thence South 01° 49' 11" East, along said east line, a distance of 252.16 feet to the TRUE POINT OF BEGINNING.

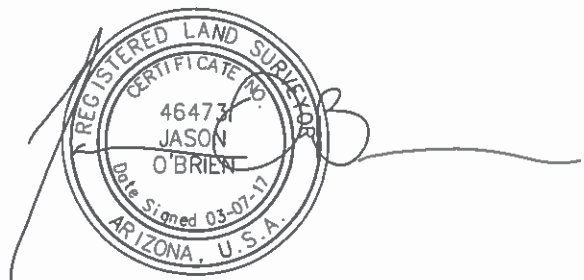
Containing 47,792.64 sf. or 1.10 acres more or less.

03/07/17

LE #903-05

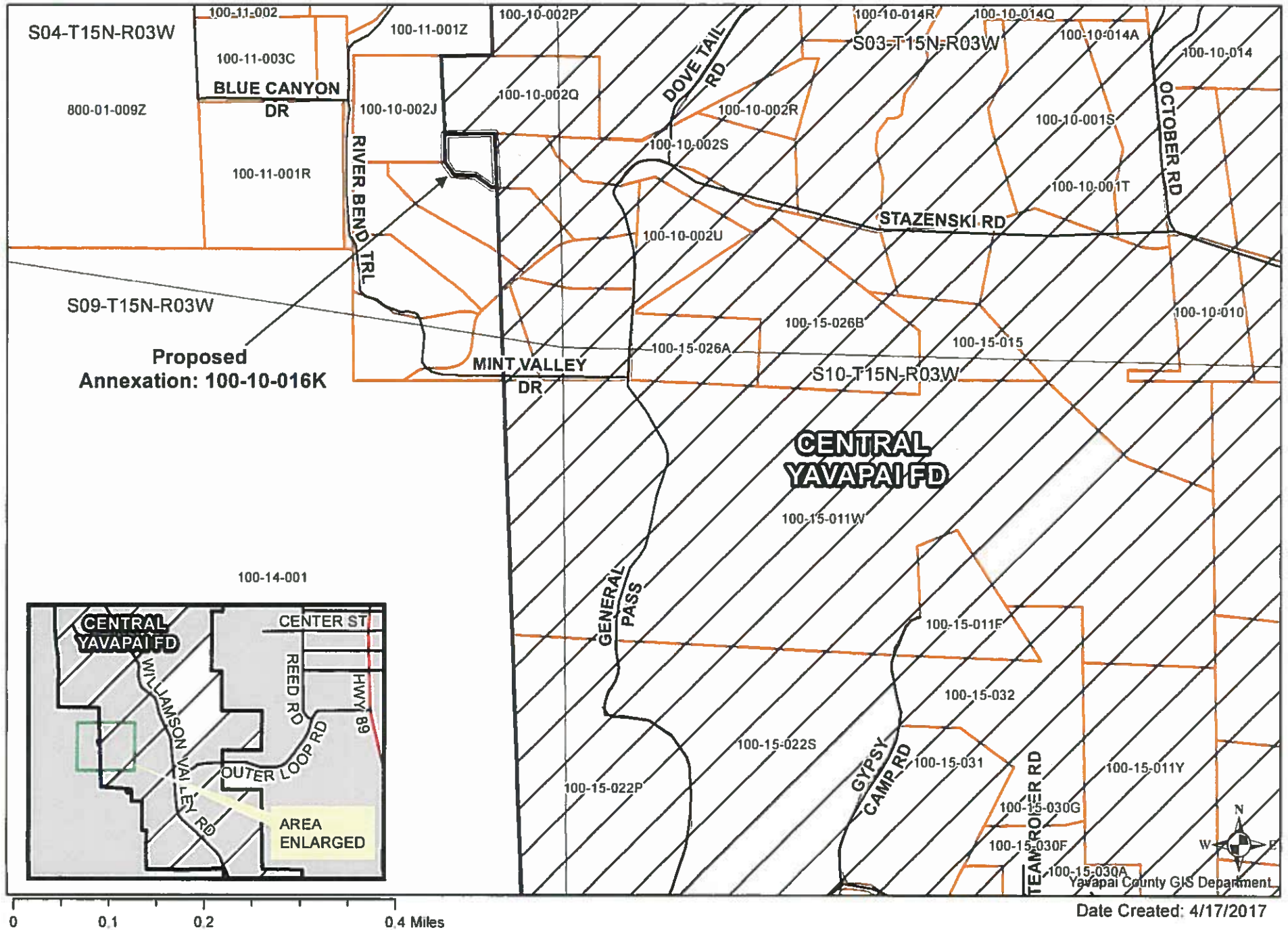
903-05 Portion 016K.doc

JASON O'BRIEN, R.L.S.



EXPIRES 6/30/19

EXHIBIT B



Date: April 4, 2017

Central Yavapai Fire District
Governing Board
8555 E. Yavapai Road
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 100-10-016K Section/Township/Range S04-T15N-R03W

Physical Address: Not Assigned Yet

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name JCI Invesments, LLC

Mailing Address: 1050 W. Washington Street, Suite 214
Tempe, Arizona 85281

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

Signature of Applicant 

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? _____

Date application received: _____

Reviewed By: _____

TO: Fire Board
FROM: Chief Freitag
DATE: May 2, 2017

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF HINTONBURDICK CPAS
& ADVISORS' QUOTE FOR FISCAL YEAR 2017 AUDIT

Staff is requesting that we retain HintonBurdick CPAs & Advisors for auditing services for one additional year. It will be the future suggestion of staff to go out to bid via Request for Proposal (RFP) for the Fiscal Year 2018 audit. Their proposed engagement letter and fees for Fiscal Year 2017 audit are included.

HintonBurdick explained that determining their fees for Chino Valley and Central Yavapai Fire Districts was a bit of a challenge. They understand that these two entities will have significantly reduced financial activity in Fiscal Year 2017. They will collect taxes, make debt payments, and remit other funds to CAFMA. Although there will be significantly less activity, auditing standards require them to perform basic planning, review and wrap-up procedures for every audit regardless of size. They also considered that increased efficiency could be realized with all of the operations being recorded in a single entity. The proposed fees for Fiscal Year 2017 are summarized below.

	Fiscal Year 2016 Fees	Proposed Fiscal Year 2017 Fees	Difference
Chino	9,000	5,000	(4,000)
Central Yavapai	13,000	5,000	(8,000)
CAFMA	-	16,000	16,000
			<u>4,000</u>

SUGGESTED MOTION: *Approve HintonBurdick CPAs & Advisors' agreement to complete Fiscal Year 2017 audit in the amount of \$5,000*

If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.

**MEMBERS:**

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

January 5, 2017

To the Board of Directors and Management
Central Yavapai Fire District
8555 E. Yavapai Rd.
Prescott Valley, AZ 86314

We are pleased to confirm our understanding of the services we are to provide the Central Yavapai Fire District for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Central Yavapai Fire District as of and for the year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Central Yavapai Fire District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Central Yavapai Fire District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules
- 3) GASB Pension Report

Our responsibility for other information included in documents containing the entity's audited financial statements and auditor's report, if applicable, does not extend beyond the financial information identified in the report. We have no responsibility for determining whether such other information contained in these documents is properly stated.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Central Yavapai Fire District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Central Yavapai Fire District's financial statements. Our report will be addressed to the members of the governing board of the Central

Yavapai Fire District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Central Yavapai Fire District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Central Yavapai Fire District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes, and proposed audit journal entries of the Central Yavapai Fire District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material

effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all schedules we normally request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Central Yavapai Fire District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of HintonBurdick, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of HintonBurdick, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven (7) years after the report release date or for any additional period requested by a State or Federal agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 2017 and to issue our reports no later than December 31, 2017. Steven D. Palmer, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our estimated price for the audit, including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) will not exceed \$5,000.

The above price is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If at any time during this engagement any extraordinary matters come to our attention or the requirements of the engagement change, and an extension of our services beyond the normal scope appears to be necessary, we will immediately discuss the matter with you and obtain your verbal or written instructions to proceed before incurring further costs. If required, fees for additional accounting, consultation and any other non-audit services will be billed separately and will be dependent on the level of service provided.

If our fees for these services will be significantly more than in prior years, we will discuss the situation with you before we proceed.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Interim billings may be submitted as work progresses and expenses are incurred. In the event any statement or invoice rendered by us to you is not paid within thirty (30) days of the date of the invoice, a late charge shall be accrued on the unpaid balance at the rate of 1.5 percent per month until paid. If billings are not paid within thirty (30) days of the invoice date, at our election, we may stop all work until your account is brought current or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Our liability as auditors shall be limited to the period covered by our audit and shall not extend to periods for which we are not engaged as auditors.

It is our policy to keep work papers related to this engagement for seven (7) years. Upon the expiration of the seven (7) year period, you agree that we shall be free to destroy our work papers. When records are returned to you, it is your responsibility to retain and protect your records for possible future uses, including potential examination by governmental or regulatory agencies.

In the event of any dispute, claim, question, or disagreement arising from or relating to this Agreement or the breach thereof, the parties hereto shall use their best efforts to settle the dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties. If the dispute cannot be settled through direct discussions, the parties agree to endeavor first to settle the dispute in an amicable manner by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to other legal remedies. If the parties are unable to resolve the dispute through mediation within sixty (60) days from the date notice is first given, then they may proceed to resolve the matter by arbitration. Such arbitration shall be binding and final. Any dispute over fees will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. In agreeing to arbitration both parties acknowledge that, in the event of a dispute each party is giving up the right to have the dispute decided in a court of law before a

judge or jury and instead are accepting the use of arbitration for resolution. Costs of any mediation proceeding shall be shared equally by all parties. The prevailing party in the arbitration shall be entitled to an award of reasonable attorney's fees and costs incurred in connection with the application of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to be of service to the Central Yavapai Fire District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Steven D. Palmer".

Steven D. Palmer, CPA
HintonBurdick, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Central Yavapai Fire District.

Management Signature (required): _____

Title: _____

Governance Signature (optional): _____

Title: _____

TO: Fire Board
FROM: Chief Freitag
DATE: May 2, 2017

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF SC AUDIT &
ACCOUNTING SOLUTIONS LLC AGREEMENT FOR FISCAL YEAR
2017 AUDIT PREPARATION

Staff is requesting the Board approve the following agreement with SC Audit & Accounting Solutions LLC for Fiscal Year 2017 audit preparation services.

SUGGESTED MOTION: *Approve SC Audit & Accounting Solutions LLC agreement and addendum for Fiscal Year 2017 audit preparation*

If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.

May 1, 2017

To the Board of Directors
Central Yavapai Fire District
8555 E Yavapai Rd
Prescott Valley, Arizona 86314

Dear Board Members:

You have requested that we provide accounting assistance services and prepare the financial statements of Central Yavapai Fire District, Arizona (the "District"), which comprise the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information as of and for the year-ended June 30, 2017. We are pleased to confirm our acceptance and our understanding of this engagement to prepare the financial statements of the District by means of this letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with the accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking this engagement, in accordance with SSARS, to prepare your financial statements:

To the Board of Directors
May 1, 2017
Page two

- a. The prevention and detection of fraud.
- b. To ensure that the District complies with the laws and regulations applicable to its activities.
- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- d. To provide us with:
 - (1) Documentation, and other related information that is relevant to the preparation and presentation of the financial statement;
 - (2) Additional information that may be requested for the purpose of the preparation of the financial statements; and,
 - (3) Unrestricted access to persons within the District to whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Other Relevant Information

Our fees for these services will be based on standard hourly rates for such services. Should we encounter unusual circumstances that would require us to expand the scope of the engagement; we will discuss this with you before doing the additional work. Our fees are payable upon receipt of invoice.

Hourly rates for our services are based on the staff service provided as described below:

CPA	\$80-110
Accounting Staff	\$80

To the Board of Directors
May 1, 2017
Page three

Our Services include, but are not limited to the following:

- 1) Research and implementation of generally accepted accounting principles, regulatory compliance research and implementation, budgetary formulation, financial statement preparation, period-end trialbalance formulation, audit preparation assistance, process implementation, accounting system analysis and modifications.

We appreciate the opportunity to be of service to Central Yavapai Fire District, Arizona. If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return the signed letter to us.

Very truly yours,



C. Stephen Crandall, CPA

To: SC Audit & Accounting Solutions, LLC

This letter correctly sets forth our understanding and is accepted by us.

Central Yavapai Fire District, Arizona

By: _____

Title: _____

Date: _____

ADDENDUM TO PROFESSIONAL SERVICES CONTRACT

This Addendum, made and entered into effective this 16th day of May, 2017, is added to that certain professional services contract between Central Yavapai Fire District, a political subdivision of the state of Arizona (hereinafter "CYFD") and SC Audit & Accounting Solutions LLC (hereinafter "Company"), dated May 1, 2017 (the "Agreement"), adding or modifying the following provisions, the same as if said provisions were contained in the body of said document.

1. The following shall be added to the Agreement:

"CYFD may terminate this Agreement pursuant to the provisions of A.R.S. §38-511."

2. The "Miscellaneous Provisions" section of the Agreement is hereby modified, in its entirety, to read as follows:

"MISCELLANEOUS PROVISIONS:" This Agreement shall be construed in accordance with the laws of the State of Arizona. The parties agree that any litigation arising from or in connection with any dispute between the parties under this Agreement shall be venued in Arizona. The parties agree that this Agreement bears a rational relationship to the State of Arizona, and they consent to the personal jurisdiction of such state and further consent and stipulate to venue in the above described court."

Except as otherwise provided in this Addendum, the specifications, clarifications, exceptions, warranties and other provisions as set forth in the proposal dated May 1, 2017, as attached hereto, shall be incorporated by reference.

3. Non-Discrimination: Company warrants that it complies with any state and federal laws, rules and regulations which mandate that all persons, regardless of race, color, creed, religion, sex, genetic information, age, national origin, disability, familial status or political affiliation, shall have equal access to employment opportunities, including but not limited to the Americans with Disabilities Act. The Company shall take affirmative action to ensure that it will not participate either directly or indirectly in the discrimination prohibited by or pursuant to Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Section 109 of the Housing and Community Development Act of 1974, the Age Discrimination Act of 1975, Genetic Information Nondiscrimination Act of 2008 and Executive Orders 99-4 and 2000-4.
4. Legal Arizona Workers Act Compliance: Company is required to comply with A.R.S. §41-4401, and hereby warrants that it will, at all times during the term of this Agreement, comply with all federal immigration laws applicable to the employment of their respective employees, the requirements of A.R.S. §41-4401, and with the e-verification requirements of A.R.S. §23-214(A) (together the "state and federal immigration laws"). Company further agrees to ensure that each subcontractor that performs any work under this Agreement likewise complies with the state and federal immigration laws.

A breach of a warranty regarding compliance with the state and federal immigration laws shall be deemed a material breach of the Agreement and the party who breaches may be subject to penalties up to and including termination of the Agreement.

CYFD retains the legal right to inspect the papers of any contractor or subcontract employee working under the terms of the Agreement to ensure that the other party is complying with the warranties regarding compliance with the state and federal immigration laws.

5. Non-appropriation: This Agreement shall be subject to available funding for CYFD, and nothing in this Agreement shall bind CYFD to expenditures in excess of funds appropriated and allotted for the purposes outlined in this Agreement.
6. Third Party Antitrust Violations: Company assigns to CYFD any claim for overcharges resulting from antitrust violations to the extent that such violations concern materials or services supplied by third parties to Company toward fulfillment of this Agreement.
7. Other Agreements: This Agreement in no way restricts either party from participating in similar activities with other public or private agencies, organizations, and individuals.

8. Construction: This Agreement is the result of negotiations between, and has been reviewed by, each of the parties hereto and their respective counsel. Accordingly, this Agreement shall be deemed to be the product of all of the parties hereto, and no ambiguity shall be construed in favor of, or against any one of, the parties hereto.
9. Interpretation: This Agreement shall be interpreted in accordance with the plain meaning of its terms and not strictly for or against any of the parties hereto.
10. The following is added to the Agreement:

To the extent this Addendum conflicts with or is inconsistent with any term of the original Agreement referenced above, this Addendum shall control. In all other respects and manner, the original Agreement entered into by and between the parties shall remain in full force and effect.

PASSED, APPROVED AND ADOPTED by the Governing Board of the Central Yavapai Fire District this 16th day of May, 2017.


CENTRAL YAVAPAI FIRE DISTRICT, a political
subdivision of the State of Arizona

By: _____
Board Chair

ATTEST:

Board Clerk

SC AUDIT & ACCOUNTING SOLUTIONS LLC

By: 
Name: C. Stephen Crandall, CPA
Its: Principal