

AGENDA

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

Tuesday, May 16, 2017, 4:30 pm - 4:45 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 Chino Valley Fire District Board of Directors and the general public that the Chino Valley Fire District will hold a meeting open to the public on Tuesday, May 16, 2017 at 4:30 p.m. The meeting will be held at the 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 Chino Valley 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 routine by the Chino Valley 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 General Fund and Capital Reserve Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Bond Fund Investment Financials
- F. Transfer April Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$884,644.98

5. NEW BUSINESS

- A. Discussion and Possible Approval of Bond Debt Service Tax Levy and Tax Rate

- B. Discussion and Possible Approval of HintonBurdick CPAs & Advisors' Quote for Fiscal Year 2017 Audit
- C. Discussion and Possible Approval of SC Audit & Accounting Solutions LLC Agreement for Fiscal Year 2017 Audit Preparation

6. ADJOURNMENT

MINUTES

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

Tuesday, April 18, 2017, 6:30 pm - 7:00 pm

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

In Attendance:

Cyndy Ducote; Dave Tharp; Julie Pettit; Laura Mowrer; Nicolas Cornelius; Rick Mayday;
Scott A Freitag; Susanne Dixon

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District will hold a meeting open to the public on Tuesday, April 18, 2017 at 6:30 p.m. The meeting will be held at 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 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

Board Chair Ducote called the Chino Valley Fire District (CVFD) Board of Director's Regular Session to order on Tuesday, April 18, 2017 at 8:18 p.m. Director Mayday attended telephonically. Board quorum was present.

2. PLEDGE OF ALLEGIANCE

Board Chair Ducote led the recitation of the Pledge of Allegiance.

3. CALL TO THE PUBLIC

Those wishing to address the Chino Valley 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 Ducote opened the meeting for public comments.
There were no comments.**

4. CONSENT AGENDA

All matters listed under consent agenda are considered routine by the Chino Valley 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 Minutes - March 21, 2017
- C. Approve General Fund and Capital Reserve Financial Statements
- D. Approve Bond Debt Service Financials
- E. Approve Bond Fund 2007 Financials
- F. Approve Bond Fund Investment Financials
- G. Transfer March Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$153,803.59

Motion to approve Consent Agenda.

Move: Julie Pettit Second: Rick Mayday Status: Passed

Yes: Cyndy Ducote, Julie Pettit, Rick Mayday

5. ADJOURNMENT

Motion to adjourn at 8:21 p.m.

Move: Julie Pettit Second: Rick Mayday Status: Passed

Yes: Cyndy Ducote, Julie Pettit, Rick Mayday

Clerk

Date

Chino Valley Fire District

Income Statement

(Original Budget to Actual Comparison)
For the period of 4/1/2017 Through 4/30/2017

Fund: (10) General Fund

	Account	Current Period				Year To Date			
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	810,782.34	0.00	810,782.34	0.0	3,201,238.14	3,547,699.00	(346,460.86)	(9.8)
Fire Protection Contracts	10400100000								
Personal Property Tax	10410000000	372.04	0.00	372.04	0.0	372.04	0.00	372.04	0.0
Fire District Assistance Tax	10420000000	11,073.01	0.00	11,073.01	0.0	84,847.46	0.00	84,847.46	0.0
Interest Income-General Fund	10490000000	62,585.55	0.00	62,585.55	0.0	292,690.96	313,900.00	(21,209.04)	(6.8)
Rebates/Refunds	10500000000	158.77	0.00	158.77	0.0	4,460.93	0.00	4,460.93	0.0
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Net Revenues		45.31	0.00	45.31	0.0	45.31	0.00	45.31	0.0
		\$885,017.02	\$0.00	\$885,017.02	0.0%	\$3,583,654.84	\$3,863,599.00	\$(279,944.16)	(0.072)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$137,835.94	\$0.00	\$(137,835.94)	0.0%	\$2,698,637.82	\$3,850,599.00	\$1,151,961.18	29.9%
Total Program Expenses		\$137,835.94	\$0.00	\$(137,835.94)	0.0%	\$2,698,637.82	\$3,850,599.00	\$1,151,961.18	29.9%
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000								
Other Prof Services/Admin	10640510000	\$0.00	\$0.00	\$0.00	0.0%	\$11,480.00	\$2,000.00	\$(9,480.00)	(474.0)%
Legal Services - Routine	10641010000	0.00	0.00	0.00	0.0	0.00	21,000.00	21,000.00	100.0
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	1,119.52	5,000.00	3,880.48	77.6
Contingency Expense - Current	10780130000	0.00	0.00	0.00	0.0	417.35	1,000.00	582.65	58.3
Total Fund Raising Expenses		\$0.00	\$0.00	\$0.00	0.0%	\$13,016.87	\$49,000.00	\$35,983.13	73.4%
Total Expenses		\$137,835.94		\$(137,835.94)		\$2,711,654.69	\$3,899,599.00	\$1,187,944.31	30.5%

Net Income (Loss)	\$747,181.08	\$0.00	\$747,181.08	0.0%	\$872,000.15	\$(36,000.00)	\$908,000.15	(25.2)%
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5/10/17
12:20:10 PM

Chino Valley Fire District

Balance Sheet

As of 4/30/2017

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$1,018,364.11	
Taxes Receivable	133,723.80	
Accounts Receivable	2,278.26	
Retiree/Insurance Receivable	(1,906.22)	
Total Current Assets		\$1,152,459.95

Property, Plant & Equipment

Capital Outlay-Comm IT Network Upgrades	\$11,117.59	
Total Property, Plant & Equipment		11,117.59

Total Assets

\$1,163,577.54

Liabilities and Net Assets

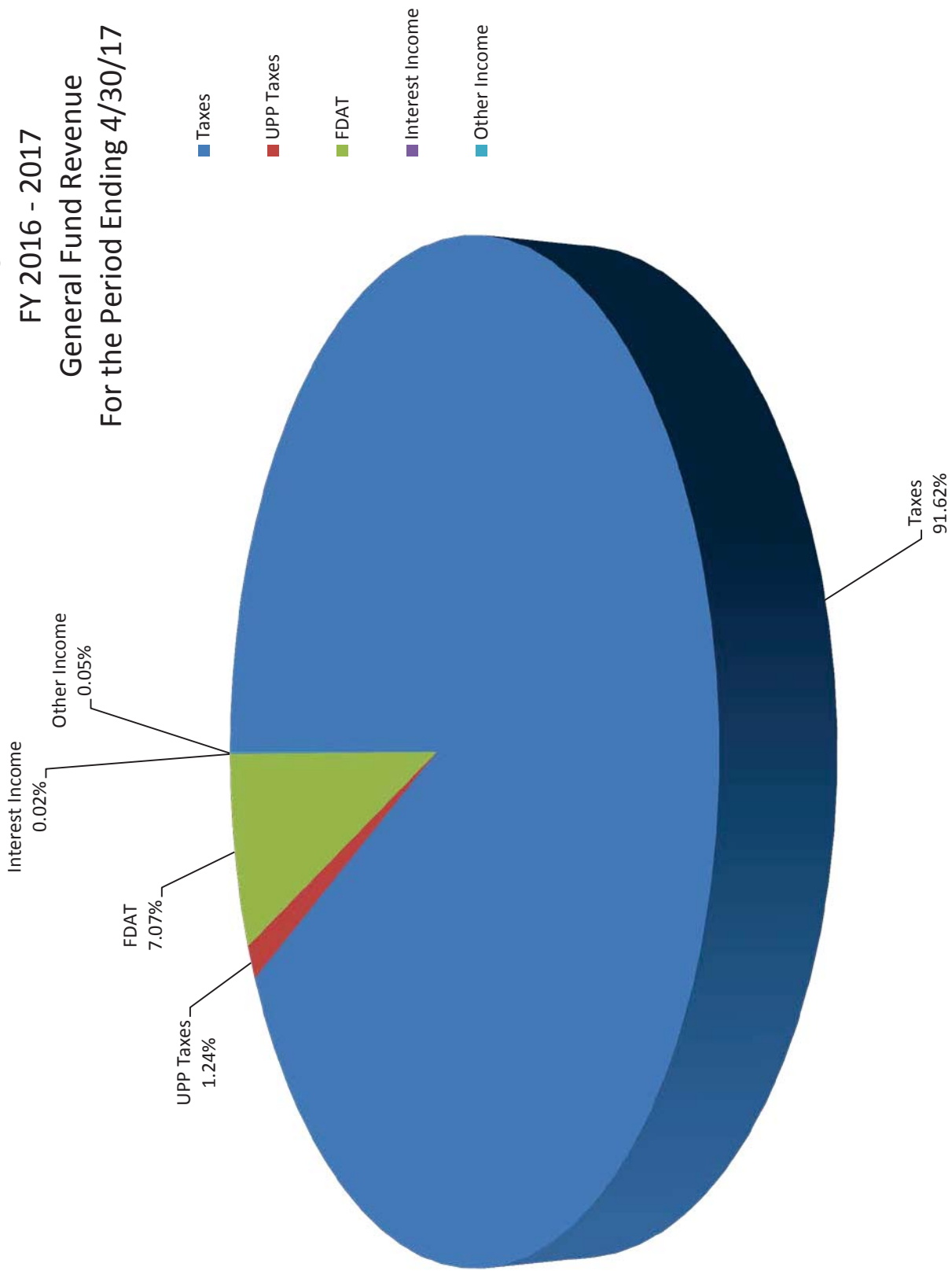
Current Liabilities

Accrued Payroll Expenses	\$0.42	
Deferred Compensation (Prop Tax)	102,727.38	
PEHP Payable	(0.01)	
Dental Insurance Payable	0.22	
PSPRS Payable	(0.15)	
ASRS Payable	(0.02)	
Medicare Payable	0.06	
Union Dues Payable	(0.50)	
State Retirement Service Purchase 1	0.49	
ASRS Company	(0.10)	
Fire Chief Retirement Payable	(0.24)	
Medical Insurance Company	0.07	
Dental Insurance Company	(0.12)	
FICA Company	(0.12)	
Total Current Liabilities		\$102,727.38
Total Liabilities		\$102,727.38

Net Assets

Fund Balance	\$546,912.67	
Current Year Net Assets	513,937.49	
Total Net Assets		1,060,850.16
Total Liabilities and Net Assets		\$1,163,577.54

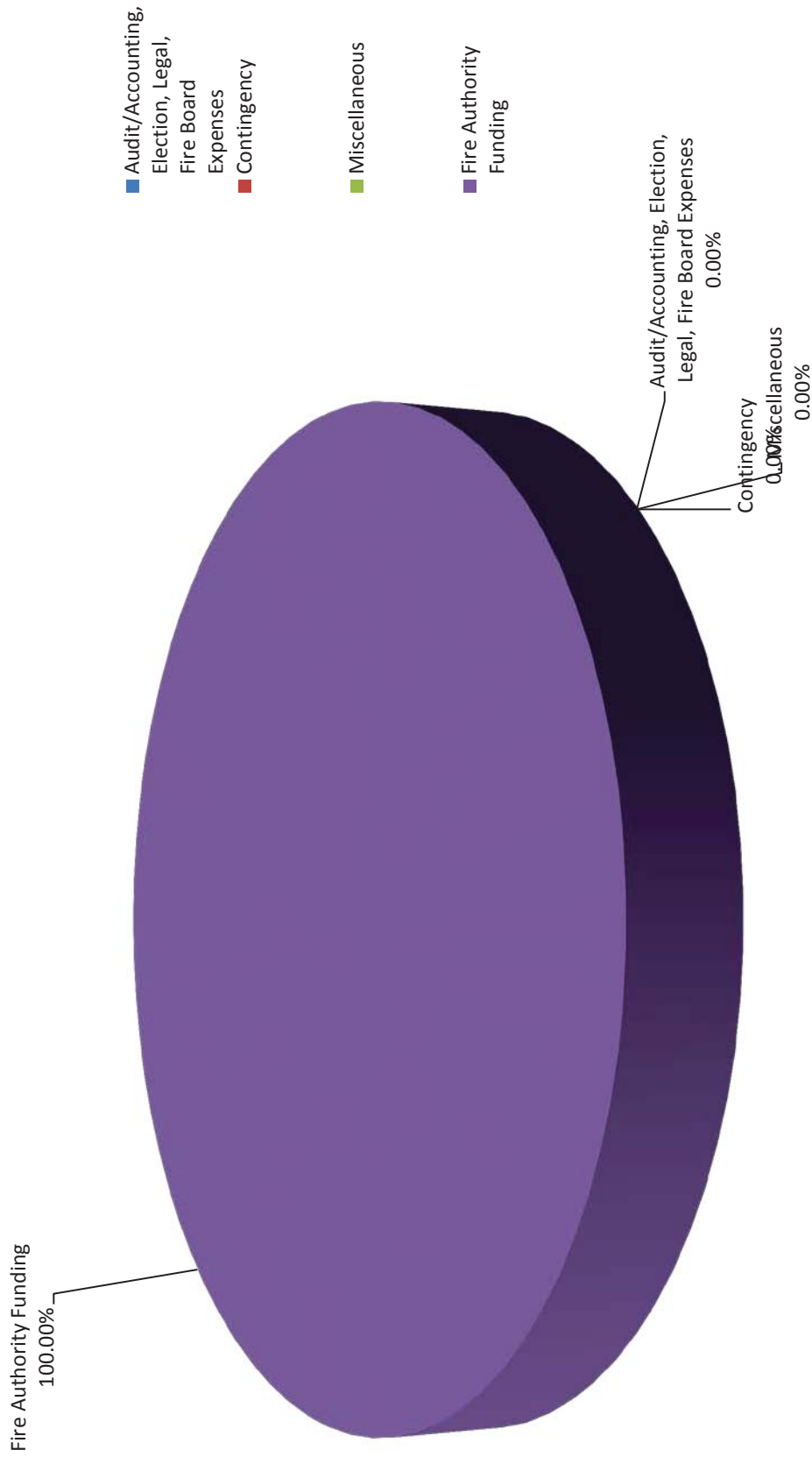
CVFD
FY 2016 - 2017
General Fund Revenue
For the Period Ending 4/30/17



CHINO VALLEY FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Taxes	\$ 810,782	\$ 3,547,699	91.62
UPP Taxes	\$ 11,073	\$ -	1.24
FDAT	\$ 62,586	\$ 313,900	7.07
Interest Income	\$ 159	\$ -	0.02
Other Income	\$ 417	\$ 2,000	0.05
	\$ 885,017	\$ 3,863,599	100.00

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



CHINO VALLEY FIRE DISTRICT

EXPENSES

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses		\$ 29,000	-
Contingency	\$ -	\$ 20,000	-
Miscellaneous		\$ -	-
Fire Authority Funding	\$ 137,836	\$ 3,850,599	100.00
	\$ 137,836	\$ 3,899,599	100

Chino Valley Fire District
General Fund Tax Collection Information

Total Levy Month	FY 15-16 \$3,481,052 Collected	FY 16-17 \$3,547,699 Collected
July	\$32,572	\$62,014
%	0.936%	1.748%
% To Date	0.9357%	1.7480%
August	\$26,909	\$18,803
%	0.773%	0.530%
% To Date	1.7087%	2.2780%
September	\$296,716	\$182,315
%	8.524%	5.139%
% To Date	10.2324%	7.4170%
October	\$1,237,993	\$834,512
%	35.564%	23.523%
% To Date	45.7962%	30.9396%
November	\$289,817	\$866,615
%	8.326%	24.428%
% To Date	54.1218%	55.3671%
December	\$220,662	\$227,672
%	6.3389%	6.4175%
% To Date	60.4607%	61.7846%
January	\$76,744	\$89,049
%	2.2046%	2.5100%
% To Date	62.6653%	64.2946%
February	\$87,184	\$94,094
%	2.5045%	2.6523%
% To Date	65.1698%	66.9469%
March	\$124,511	\$141,012
%	3.5768%	3.9747%
% To Date	68.7467%	70.9216%
April	\$910,876	\$821,855
%	26.1667%	23.1659%
% To Date	94.9134%	94.0875%
May	\$125,156	\$0
%	3.5954%	0.0000%
% To Date	98.5087%	94.0875%
June	\$66,848	\$0
%	1.9203%	0.0000%
% To Date	100.4290%	94.0875%
TOTALS	\$3,495,987	\$3,337,940
Delinquency	-0.4290%	5.9125%

Chino Valley Fire District
FDAT Collection Information

Total Levy Month	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected
July	\$2,501	\$6,266
%	0.797%	1.996%
% To Date	0.7966%	1.9962%
August	\$1,456	\$661
%	0.464%	0.211%
% To Date	1.2606%	2.2067%
September	\$26,332	\$8,777
%	8.389%	2.796%
% To Date	9.6492%	5.0029%
October	\$97,909	\$8,777
%	31.191%	2.796%
% To Date	40.8405%	7.7990%
November	\$43,410	\$75,219
%	13.8292%	23.9628%
% To Date	54.6697%	31.7618%
December	\$20,201	\$24,923
%	6.4354%	7.9398%
% To Date	61.1052%	39.7016%
January	\$10,565	\$11,762
%	3.3658%	3.7471%
% To Date	64.4710%	43.4487%
February	\$7,946	\$8,291
%	2.531%	2.641%
% To Date	67.0024%	46.0898%
March	\$12,018	\$12,638
%	3.8286%	4.0263%
% To Date	70.8310%	50.1161%
April	\$35,416	\$62,586
%	11.2825%	19.9382%
% To Date	82.1134%	70.0543%
May	\$51,376	\$0
%	16.3671%	0.0000%
% To Date	98.4805%	70.0543%
June	\$6,266	\$0
%	1.9962%	0.0000%
% To Date	100.4767%	70.0543%
TOTALS	\$315,396	\$219,900
Delinquency	-0.4767%	29.9457%

100.0000% 100.0000%



2016 - 2017 Cash Flow by Month : April Board Meeting

[illegible]

The Chino Valley Fire District Board of Directors have reviewed and approved the following monthly financial documents to include Income Statements, Balance Sheets, and Bank Reconciliations with supporting documents, Revenue and Expenditure Graphs, and Cash Flow Projections in compliance with ARS §48-805, 807:

CVFD General Fund

CVFD Capital Reserve Fund

CVFD Bond Debt Service

CVFD Bond Fund, 2007

CVFD Bond Fund Investment

Fire Board Chairperson	Date
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Fire Board Clerk	Date
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CHINO VALLEY FIRE DISTRICT
CHECK RECONCILIATION APRIL, 2017

Reconciliation:

Beginning Balance:	\$	287,522.72
Deposits:	\$	884,599.67
Transfer Out - Fire Authority:	\$	(153,803.59)
ADOT & Fish and Game In Lieu:	\$	-
Disbursements:	\$	-
Transfer In-CAFMA	\$	-
Deposits from A/R	\$	45.31
Ending Balance:	\$	1,018,364.11

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	1,020,192.43
Outstanding Checks:	\$	(2,028.32)
Outstanding Deposits:	\$	-
Payroll Adjustments:	\$	200.00
Reversing Entry:	\$	-

Ending Balance: \$ 1,018,364.11

G/L Ending Balance: \$ 1,018,364.11

Outstanding Checks For Prior Months: \$ -
\$ 1,018,364.11

Deposits Per Bank Statement:

Real Estate Taxes:	\$	810,782.34
Personal Property Taxes:	\$	11,073.01
Fire District Assistance Tax:	\$	62,585.55
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	153,803.59
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	158.77
Ending Balance:	\$	1,038,403.26

Bank Reconciliation Register:

Checks From Accounts Payable:	
Checks From Payroll:	\$ -
Total Checks:	\$ -
Deposits From Accounts Receivable:	\$ -
Journal Entries From General Ledger:	\$ 1,038,403.26
NSF Checks Returned:	\$ -
Transfer In-CAFMA	\$ -
Ending Balance:	\$ 1,038,403.26

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

 5/11/17

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

 5/11/17

Debbie Spingola, Finance Manager

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 4/30/2017

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 0000000000000000
Beginning Balance:	04/01/17		\$289,596.04
Deposits and Credits:			\$884,644.98
Checks and Charges:			(\$154,048.59)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,020,192.43</u>
Ending Balance Per Bank Statement:	04/30/17		\$1,020,192.43
* Outstanding Deposits and Credits:	04/30/17		\$0.00
* Outstanding Checks and Charges:	04/30/17		(\$2,028.32)
Ending Book Balance:			<u>\$1,018,164.11</u>

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

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 4/30/17

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
03/27/17	79024349	Kendhammer and Partners, LLP	AP	CHINOV	\$245.00	
04/24/17	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$153,803.59	
TOTAL CHECKS AND CHARGES CLEARED:					\$154,048.59	

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 4/30/17

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
03/25/15	023151	AZ General/Ace Hardware	AP	CHINOV	\$42.32	
03/25/15	023181	Yavapai County Assessor's Offi	AP	CHINOV	\$25.00	
04/16/15	001000	Boyle, Pecharich, Cline & Whit	AP	CHINOV	\$1,888.00	
07/29/15	023471	Bolt Internet, Inc.	AP	CHINOV	\$73.00	
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$2,028.32	

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 4/30/17

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
04/10/17	0492	Deposit	AR	CHINOV	\$45.31	
04/30/17	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$884,599.67	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$884,644.98	

Chino Valley 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:

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: GEN - GENERAL FUND

0492	04/10/17	Marked	No	Deposit	05/10/17	\$45.31
SUB TOTAL FOR BANK:						\$45.31
TOTAL FOR MODULE:						\$45.31

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND

Cash w/County	04/24/17	Marked	No	Transfer to CAFMA	05/10/17	\$153,803.59
Cash w/County	04/30/17	Marked	No	Tax & Interest Revenue	05/10/17	\$884,599.67
SUB TOTAL FOR BANK:						\$1,038,403.26
TOTAL FOR MODULE:						\$1,038,403.26

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

Chino Valley Fire District
GL Account Ledger - Detail By Period
4/1/2017 through 4/30/2017

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$287,522.72
1884	CR	142334	04/10/17		8159085	REFUND ACCOUNT -	45.31	-	287,568.03
1885	GJ	142337	04/24/17		Cash w/County	Transfer to CAFMA	-	153,803.59	133,764.44
1889	GJ	142376	04/30/17		Cash w/County	Tax & Interest Revenue	884,599.67	-	1,018,364.11
CASH WITH YAVAPAI COUNTY TOTALS:							\$884,644.98	\$153,803.59	\$1,018,364.11
TOTAL OF LEDGER:							\$884,644.98	\$153,803.59	\$1,018,364.11

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF

Date Range: 4/01/2017 to 4/30/2017

Page: *****

Begin Balance:	(---Period---	(---Y-T-D---	
Income	289,596.04	651,351.02	
LOC Advance	884,644.98	3,624,975.33	
Expense	.00	.00	
LOC Payments	154,048.59	3,256,133.92	
Cash Balance	1,020,192.43	1,020,192.43	

Levy:	3,550,529.71
Coll:	3,182,477.62
Adj:	1,954.43
Out:	366,097.66

Source Description	Beginning Balance:	289,596.04 Monthly	651,351.02 Yearly
07376 Transfer in		.00	12,862.44
20041 2004 UPP Taxes		.00	25.51
20051 2005 UPP Taxes		.00	62.95
20061 2006 UPP Taxes		.00	43.64
20071 2007 UPP Taxes		1.12	2.49
20081 2008 UPP Taxes		.00	35.09
20091 2009 UPP Taxes		29.09	111.23
20101 2010 UPP Taxes		28.35	112.66
20102 2010 RE Taxes		.00	3.36
20111 2011 UPP Taxes		33.06	231.31
20112 2011 RE Taxes		.00	4.04
20121 2012 UPP Taxes		.00	461.24
20122 2012 RE Taxes		.00	312.91
20131 2013 UPP Taxes		47.45	733.00
20132 2013 RE Taxes		.00	1,741.09
20141 2014 UPP Taxes		37.75	784.52
20142 2014 RE Taxes		2.06	319.02
20151 2015 UPP Taxes		113.64	5,752.22
20152 2015 RE Taxes		6.57	97,617.74
20161 2016 UPP Taxes		10,782.55	76,491.60
20162 2016 RE Taxes		810,773.71	3,105,986.02
37122 Fire District Deposit		45.31	28,712.42
37130 ADOT & Fish and Game in-lieu		.00	162.98
37150 FDAT Distributions		62,585.55	292,690.96
38108 Interest on Investments ICM		.00	1,862.70
38109 Interest on Investments St. Treas		158.77	2,456.96
38120 Interest on Transwestern Loan		.00	141.27
91032 Warrants Redeemed		245.00	22,588.80
91702 Transfer out		153,803.59	3,233,545.12
	Ending Balances:	1,020,192.43	1,020,192.43

Real Estate Taxes	\$ 810,782.34
UPP Taxes	\$ 11,073.01
FDAT	\$ 62,585.55
Interest	\$ 158.77
Fire Dist Deposit	\$ 45.31
Total	\$ 884,644.98

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF

Date Range: 4/01/2017 to 4/30/2017

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T R A N S A C T I O N S

Date	Source	Description	Notes	Begin Balance:	Debits/Credits
4/03	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004507	79.99
4/03	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004507	71.94
4/03	20162	2016 RE Taxes	TAX DISTRIBUTION	0004507	3,032.80
4/03	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014351	463.16
4/04	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004508	277.11
4/04	20162	2016 RE Taxes	TAX DISTRIBUTION	0004508	6,717.44
4/04	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014354	312.47
4/05	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004509	199.98
4/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004508	684.97
4/05	37150	FDAT Distributions	TAX DISTRIBUTION	0004509	6,194.69
4/06	20131	2013 UPP Taxes	DISTRIBUTE FIRE DISTRICT ASSI	1000014357	644.84
4/06	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004510	47.45
4/06	20162	2016 RE Taxes	TAX DISTRIBUTION	0004510	249.87
4/06	37150	FDAT Distributions	TAX DISTRIBUTION	0004510	5,965.64
4/07	20141	2014 UPP Taxes	DISTRIBUTE FIRE DISTRICT ASSI	1000014360	688.31
4/07	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004511	4.95
4/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004511	219.82
4/07	37150	FDAT Distributions	TAX DISTRIBUTION	0004511	246.08
4/10	20071	2007 UPP Taxes	DISTRIBUTE FIRE DISTRICT ASSI	1000014363	5,180.81
4/10	20142	2014 RE Taxes	TAX DISTRIBUTION	0004512	832.57
4/10	20162	2016 RE Taxes	TAX DISTRIBUTION	0004512	1.12
4/10	37122	Fire District Deposits	TAX DISTRIBUTION	0004512	2.06
4/11	20161	2016 UPP Taxes	DISTRIBUTE FIRE DISTRICT ASSI	0043279	7,862.83
4/11	20162	2016 RE Taxes	TAX DISTRIBUTION	1000014366	45.31
4/11	37150	FDAT Distributions	TAX DISTRIBUTION	0004513	576.17
4/12	20161	2016 UPP Taxes	DISTRIBUTE FIRE DISTRICT ASSI	0004513	165.47
4/12	20162	2016 RE Taxes	TAX DISTRIBUTION	1000014369	10,076.63
4/12	37150	FDAT Distributions	TAX DISTRIBUTION	0004514	1,222.11
4/13	20161	2016 UPP Taxes	DISTRIBUTE FIRE DISTRICT ASSI	0004514	60.60
4/13	20162	2016 RE Taxes	TAX DISTRIBUTION	1000014372	9,730.46
4/13	37150	FDAT Distributions	TAX DISTRIBUTION	0004515	1,740.24
4/14	20091	2009 UPP Taxes	DISTRIBUTE FIRE DISTRICT ASSI	0004515	49.90
4/14	20101	2010 UPP Taxes	TAX DISTRIBUTION	1000014375	8,337.21
4/14	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004516	2,295.80
4/14	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004516	29.09
4/14	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004516	28.35
4/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004516	33.06
4/14	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004516	21.62
4/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004516	389.63
4/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004516	10,189.93
Debit Page Totals:			84,972.48	Page End Totals:	374,568.52

.00 Credit Page Totals:

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65540-0000 Chino Valley 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	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014378
4/17	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004517
4/17	20162	2016 RE Taxes	TAX DISTRIBUTION	0004516
4/17	20162	2016 RE Taxes	TAX DISTRIBUTION	0004517
4/17	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014381
4/18	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004518
4/18	20162	2016 RE Taxes	TAX DISTRIBUTION	0004518
4/18	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014384
4/19	20141	2014 UPF Taxes	TAX DISTRIBUTION	0004519
4/19	20151	2015 UPF Taxes	TAX DISTRIBUTION	0004519
4/19	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004519
4/19	20162	2016 RE Taxes	TAX DISTRIBUTION	0004518
4/19	20162	2016 RE Taxes	TAX DISTRIBUTION	0004519
4/19	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014387
4/20	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004520
4/20	20162	2016 RE Taxes	TAX DISTRIBUTION	0004520
4/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014390
4/20	91702	Transfer out	CENTRAL AZ FIRE & MED AUTH EM	1007381
4/21	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004521
4/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004521
4/21	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014393
4/24	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004522
4/24	20162	2016 RE Taxes	TAX DISTRIBUTION	0004522
4/24	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014396
4/24	91032	Warrants Redeemed	PAID WARRANTS	1000014398
4/25	20152	2015 RE Taxes	TAX DISTRIBUTION	0004523
4/25	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004523
4/25	20162	2016 RE Taxes	TAX DISTRIBUTION	0004523
4/25	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014399
4/26	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004524
4/26	20162	2016 RE Taxes	TAX DISTRIBUTION	0004524
4/26	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014402
4/27	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004525
4/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004525
4/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014405
4/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014407
4/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014408
4/28	20161	2016 UPF Taxes	TAX DISTRIBUTION	0004526
4/28	20162	2016 RE Taxes	TAX DISTRIBUTION	0004526
4/28	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014410

Debit Page Totals: 154,048.59-

Credit Page Totals: 884,644.98

Page End Totals: 1,020,192.43

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65540-0000 Chino Valley 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
Date Source Description

Notes

Debits/Credits

Ending Debit Totals: 154,048.59- Ending Credit Totals: 884,644.98 Ending Balance: 1,020,192.43

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 4/01/2017 to 4/30/2017 Page: 4

Account Fund Stat Payee

6-65540-0000 655 PAID /

Status Subtotal :

Fund Subtotal :

Total Paid Warrants:

Total Outstanding.:

Total Void Warrants:

Total Registered .:

1

1

1

2

245.00

245.00

245.00

727.71

.00

.00

Warrant

00024349

Amount

245.00

Issue Date

3/27/2017

Date

4/24/2017

Voucher

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65840-0000 Chino Fire District Capital Reserve Date Range: 4/01/2017 to 4/30/2017 Page: 3

(---Period---) (---Y-T-D---)

Begin Balance:
Income . . . :
LOC Advance . . :
Expense . . . :
LOC Payments :
Cash Balance :

.00
2,576,517.78
.00
.00
2,576,517.78-
.00
.00
.00

LOC :
Out :
End :

.00
.00
.00

Levy:
Coll:
Adj :
Out :
21,186.20
17,958.12
30.62-
3,197.46

Transaction Summary By Source
Source Description

Beginning Balance: .00 Monthly 2,576,517.78 Yearly
91702 Transfer out .00 2,576,517.78-
Ending Balances: .00 .00

* Account Number: 6-65840-0000 Chino Fire District Capital Reserve Date Range: 4/01/2017 to 4/30/2017 Page: 1

T R A N S A C T I O N S Date Source Description	Notes	Begin Balance:	Debits/Credits
--	-------	----------------	----------------

Ending Debit Totals:	.00	Ending Credit Totals:	.00
Ending Balance:	.00	Ending Balance:	.00

* Account Number: 6-65840-0000 Chino Fire District Capital Reserve 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			

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 4/1/2017 Through 4/30/2017

Fund: (40) Bond Service Fund

	Account	Actual	Budget	Variance	%	Actual	Budget	Variance	%
Revenues									
BDS Income	40400000000	\$0.00	\$0.00	\$0.00	0.0%	\$5,981.16	\$0.00	\$5,981.16	0.0%
Real Estate Tax	40420000002	95,170.81	0.00	95,170.81	0.0	376,623.01	0.00	376,623.01	0.0
Personal Tax Revenue	40420500000	1,302.15	0.00	1,302.15	0.0	10,010.44	0.00	10,010.44	0.0
Net Revenues		\$96,472.96	\$0.00	\$96,472.96	0.0 %	\$392,614.61	\$0.00	\$392,614.61	0.0 %
Fund Raising Expenses									
BDS - Bank Agent Fees	40640500000	\$0.00	\$0.00	\$0.00	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
Total Fund Raising Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$420.00	\$0.00	\$(420.00)	0.0 %
Total Expenses						\$420.00		\$(420.00)	
Income (Loss) from Operations		\$96,472.96	\$0.00	\$96,472.96	0.0%	\$392,194.61	\$0.00	\$392,194.61	0.0%
Other Income (Expense)									
Bond Debt Service Interest Revenue	40430000000	\$1,228.67	\$0.00	\$1,228.67	0.0%	\$10,704.32	\$0.00	\$10,704.32	0.0%
ADOT & Fish and Game In-Lieu	40435000002	0.00	0.00	0.00	0.0	0.39	0.00	0.39	0.0
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(82,185.78)	0.00	(82,185.78)	0.0
Capital Outlay - Other	40707500000	0.00	0.00	0.00	0.0	(8,330.41)	0.00	(8,330.41)	0.0
Total Other Income (Expense)		\$1,228.67	\$0.00	\$1,228.67	0.0 %	\$(79,811.48)	\$0.00	\$(79,811.48)	0.0 %
Net Income (Loss)		\$97,701.63	\$0.00	\$97,701.63	0.0%	\$312,383.13	\$0.00	\$312,383.13	0.0%

5/11/17
7:58:03 AM

Chino Valley Fire District
Balance Sheet
As of 4/30/2017

Fund: (40) Bond Service Fund

Assets

Current Assets

Bond Fund Account	\$71,303.20	
Bond Debt Service	547,858.41	
Cash Held with Fiscal Agent	288,587.32	
Taxes Receivable	17,378.50	
Bond Fund Investment	1,400,000.00	
Total Current Assets		\$2,325,127.43

Total Assets

\$2,325,127.43

Liabilities and Net Assets

Current Liabilities

Deferred Revenue - Prop Tax	\$13,350.29	
Total Current Liabilities		\$13,350.29

Total Liabilities

\$13,350.29

Net Assets

Fund Balance	\$1,886,157.02	
Fund Balance Restr. Capital Reserve	113,236.99	
Current Year Net Assets	312,383.13	

Total Net Assets

2,311,777.14

Total Liabilities and Net Assets

\$2,325,127.43

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT: 6-65640-7000
BANK RECONCILIATION APRIL, 2017

Reconciliation:

Beginning Balance (CVFD):	\$	450,156.78
Deposits:	\$	96,472.96
Disbursements:	\$	-
Interest Income:	\$	1,228.67
Transfer To Building Account:		

Ending Balance: \$ **547,858.41**

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank: \$ 547,858.41

Ending Balance: \$ **547,858.41**

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	95,170.81
Personal Property Taxes:	\$	1,302.15
ADOT Game/Fish In Lieu:	\$	-

Ending Balance: \$ **96,472.96**

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:



David Tharp, Assistant Chief of Administration

5/11/17

Reconciliation Prepared By:



Debbie Spingola, Finance Manager

5-11-17

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 4/30/2017

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	04/01/17		\$450,156.78
Deposits and Credits:			\$97,701.63
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			\$547,858.41
Ending Balance Per Bank Statement:	04/30/17		\$547,858.41
* Outstanding Deposits and Credits:	04/30/17		\$0.00
* Outstanding Checks and Charges:	04/30/17		\$0.00
Ending Book Balance:			\$547,858.41

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

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending:

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

TOTAL CHECKS AND CHARGES CLEARED:

Chino Valley 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:

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 4/30/17

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
04/30/17	BDS Cash	Tax & Interest Revenue	GL	CHINOV	\$97,701.63	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$97,701.63	

Chino Valley Fire District
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: BDS - YAVAPAI COUNTY TREASURER						
BDS Cash	04/30/17	Marked	No	Tax & Interest Revenue	05/11/17	\$97,701.63
SUB TOTAL FOR BANK:						\$97,701.63
TOTAL FOR MODULE:						\$97,701.63

Chino Valley Fire District
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:

Chino Valley Fire District
GL Account Ledger - Detail By Period
4/1/2017 through 4/30/2017

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$450,156.78
1890	GJ	142381	04/30/17		BDS Cash	Tax & Interest Revenue	97,701.63	-	547,858.41
							\$97,701.63	\$0.00	\$547,858.41
						BOND DEBT SERVICE TOTALS:			
						TOTAL OF LEDGER:	\$97,701.63	\$0.00	\$547,858.41

Chino Valley 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	
40.1105.0.0.000	Bond Debt Service	\$450,156.78	\$97,701.63	\$0.00	\$547,858.41	
	TOTALS:	<u>\$450,156.78</u>	<u>\$97,701.63</u>	<u>\$0.00</u>	<u>\$547,858.41</u>	

* Inactive accounts are marked and appear in grey.

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 4/01/2017 to 4/30/2017 Page: 1

Begin Balance:	(---Period---	(---Y-T-D---			
Income . . . :	71,303.20	171,424.71			
LOC Advance . . :	.00	.00			
Expense . . . :	.00	.00			
LOC Payments . . :	.00	100,121.51-	LOC :	.00	Levy: 180,489.34
Cash Balance :	71,303.20	71,303.20	Out :	.00	Coll: 152,983.20
			End :	71,303.20	Adj : 260.92-
					Out : 27,245.22

Transaction Summary By Source	Beginning Balance:	71,303.20	171,424.71
Source Description	Monthly		Yearly
91032 Warrants Redeemed		.00	100,121.51-
	Ending Balances:	71,303.20	71,303.20

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 4/01/2017 to 4/30/2017 Page: 1

T R A N S A C T I O N S
Date Source Description Notes Begin Balance: 71,303.20 Debits/Credits

Ending Debit Totals: .00 Ending Credit Totals: .00 Ending Balance: 71,303.20

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 4/01/2017 to 4/30/2017 Page: 2

Account Fund Stat Payee

Warrant

Amount Issue Date

Date Voucher

Status Subtotal :
Fund Subtotal :

.00
.00

Total Paid Warrants:
Total Outstanding :
Total Void Warrants:
Total Registered . :

.00
.00
.00
.00

CHINO VALLEY FIRE DISTRICT
BOND 2007 ACCOUNT: 6-65640-0000
BANK RECONCILIATION APRIL, 2017

Reconciliation:

Beginning Balance (CVFD):	\$	71,303.20
Deposits:	\$	-
Disbursements:	\$	-
Interest Income:	\$	-
Checks:	\$	-
Transfer to Investment Account:	\$	-

Ending Balance: \$ 71,303.20

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank: \$ 71,303.20

Ending Balance: \$ 71,303.20

Deposits Per Bank Statement:

Deposits:	\$	-
Real Estate Taxes:	\$	-
Personal Property Taxes:	\$	-
Bond Proceeds:	\$	-

Ending Balance: \$ -

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

 5/11/17

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

 5-11-17

Debbie Spingola, Finance Manager

CHINO VALLEY FIRE DISTRICT
BOND INVESTMENT ACCOUNT: 6-65640-5000
BANK RECONCILIATION APRIL, 2017

Reconciliation:

Beginning Balance (CVFD):	\$	1,400,000.00
Deposits:	\$	-
Disbursements:	\$	-
Interest Income:	\$	-
Outstanding Checks:	\$	-
Transfer to Investment Account:	\$	-

Ending Balance: \$ 1,400,000.00

Difference between Balances: \$ -

Bank Statement Balance:

Balance Per Bank: \$ 1,400,000.00

Ending Balance: \$ 1,400,000.00

Deposits Per Bank Statement:


Deposits:	\$	-
Real Estate Taxes:	\$	-
Personal Property Taxes:	\$	-
Transfer In:	\$	-

Ending Balance: \$ -

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

 5/11/17

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

 5/11/17

Debbie Spingola, Finance Manager

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund Date Range: 4/01/2017 to 4/30/2017 Page: *****

(---Period---) (---Y-T-D---)

Begin Balance:
Income :
LOC Advance :
Expense :
LOC Payments :
Cash Balance :

1,400,000.00
.00
.00
.00
.00
1,400,000.00

1,400,000.00
.00
.00
.00
.00
1,400,000.00

LOC :
Out :
End :

.00
.00
1,400,000.00

Levy:
Coll:
Adj :
Out :

180,489.34
152,983.20
260.92-
27,245.22

Transaction Summary By Source
Source Description

Beginning Balance: 1,400,000.00
Monthly

1,400,000.00
Yearly

Ending Balances:

1,400,000.00
1,400,000.00

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund Date Range: 4/01/2017 to 4/30/2017 Page: 1

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

Notes

Begin Balance: 1,400,000.00
Debits/Credits

Ending Debit Totals:

.00

Ending Credit Totals:

.00

Ending Balance: 1,400,000.00

5/02/17
9:39:29

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund 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			

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.

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 4, 2017

To the Board of Directors and Management
Chino Valley Fire District
1133 W. Road 3 North
Chino Valley, AZ 86323

We are pleased to confirm our understanding of the services we are to provide the Chino Valley 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 Chino Valley 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 Chino Valley 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 Chino Valley 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 Chino Valley 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 to the governing board of the

Chino Valley Fire District's financial statements. Our report will be addressed to the Members of the Board of Directors and Management of the Chino Valley 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 Chino Valley 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 Chino Valley 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 proposed audit journal entries related notes of the Chino Valley 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 Chino Valley Fire Department; 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 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.

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 Chino Valley 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 Palmer", is written over a light blue rectangular background.

Steven Palmer, CPA
HintonBurdick, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Chino Valley 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 to 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
Chino Valley Fire District, Arizona
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 Chino Valley 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 Chino Valley 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.

Chino Valley 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 Chino Valley Fire District, a political subdivision of the state of Arizona (hereinafter "CVFD") 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:

"CVFD 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.

CVFD 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 CVFD, and nothing in this Agreement shall bind CVFD to expenditures in excess of funds appropriated and allotted for the purposes outlined in this Agreement.
6. Third Party Antitrust Violations: Company assigns to CVFD 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 Chino Valley Fire District this 16th day of May, 2017.


CHINO VALLEY 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