

## **AGENDA**

**Central Arizona Fire and Medical Authority  
Chino Valley Fire District Board of Directors  
CV Regular Meeting  
Monday, August 27, 2018, 4:00 pm - 4:30 pm  
Chino Valley Town Hall, 202 N. State Route 89, Chino 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 **Monday, August 27, 2018 at 4:00 p.m.** The meeting will be held at the **Chino Valley Town Hall, 202 N. State Route 89, 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
2. PLEDGE OF ALLEGIANCE
3. CALL TO THE PUBLIC

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 30 minutes per meeting.

#### **4. CONSENT AGENDA**

All matters listed under consent agenda are considered to be routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

- A. Approve Regular Session Minutes - July 23, 2018
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Transfer July Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$23,691.31
- F. Approve Annual Renewal for Audit Assistance, Preparation, and Accounting Services for SC Audit and Accounting Solutions, LLC

#### **5. ADJOURNMENT**

Disabled persons needing reasonable accommodations should call 928-772-7711 prior to the scheduled meeting.

## MINUTES

**Central Arizona Fire and Medical Authority  
Chino Valley Fire District Board of Directors  
CV Regular Meeting  
Monday, July 23, 2018, 4:00 pm - 4:30 pm  
Central Arizona Fire and Medical Authority Administration  
8603 E. Eastridge Drive, Prescott Valley, Arizona**

### **In Attendance**

Cyndy Dicus; Dave Dobbs; Dave Tharp; Julie Pettit; Laura Mowrer; Nicolas Cornelius;  
Scott A Freitag; Susanne Dixon; Todd League

### **Not In Attendance**

Rick Mayday

## **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 **Monday, July 23, 2018 at 4:00 p.m.** The meeting will be held at the **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, 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**

**Chair Dicus called the Chino Valley Fire District Board meeting to order on July 23, 2018 at 4:01 p.m. Director Dobbs attended telephonically.**

### **2. PLEDGE OF ALLEGIANCE**

**Chair Dicus led the Pledge of Allegiance.**

### **3. CALL TO THE PUBLIC**

A.R.S. §38-431.01(H) states: A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 30 minutes per meeting.

**Chair Dicus opened the meeting for public comment. There were no comments.**

### **4. CONSENT AGENDA**

All matters listed under consent agenda are considered to be routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

A. Approve Regular Session Minutes - June 25, 2018

- B. Approve Executive Session Minutes - June 25, 2018
- C. Approve Central Yavapai, Chino Valley, and Central Arizona Fire and Medical Joint Budget Meeting Minutes - June 25, 2018
- D. Approve General Fund and Capital Reserve Financial Statements
- E. Approve Bond Debt Service Financials
- F. Approve Bond Fund 2007 Financials
- G. Transfer June Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$90,835.78

**Motion to accept the consent agenda as presented on the agenda itself, Items A through G.**

Move: Julie Pettit Second: Todd League Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League

5. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to §38-431.03(A)(1) and §38-431-03(A)(3) Regarding Addendum to Agreement between Kendhammer & Partners, LLP and Chino Valley Fire District for Indemnity Costs

**Per Attorney Cornelius Executive Session was not required.**

6. OLD BUSINESS

**Items were discussed out of order.**

- A. Motion, Discussion, and Action Regarding Proposed Amendment to Agreement between Kendhammer & Partners, LLP and CVFD for Indemnity Costs

**Attorney Cornelius stated that he wanted to discuss this item in open meeting due to public concern and that he was not providing legal advice. He informed the Board that he used existing indemnity language and added specific language regarding legal fees. The Agency is engaged in multiple contracts with this language. He also consulted with his ethics counsel, Linda Shely. She can provide the Board with names of attorneys if the Board would like legal advice on this or other matters.**

**Director Pettit suggested Attorney Cornelius provide Linda Shely's contact information should the Board need it.**

**Director Pettit stated the language is standard and she made a motion to accept it.**

Move: Julie Pettit Second: Todd League Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League

7. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Review and Selection of Audit Services for Fiscal Years 2018-2020

**Chief Tharp stated per the Board's direction, staff solicited bids for auditing services. Four bids were received; however, one was rejected as it arrived after the deadline. The three remaining bids meet the RFP qualifications. He reminded the board that we try to obtain a new auditor every three to four years. Our previous auditor, HintonBurdick's bid was the highest. Chief Tharp asked the Board to make a selection and explained that each auditor has presented a three-year bid for the audits of all three agencies to be completed at the same time.**

**Bids were: Henry + Horne at \$96,000; ATLAS at \$104,900 and HintonBurdick was \$111,272. HintonBurdick has set all the precedents for moving forward as they conducted the background of the joint venture, performed all of the vetting of the JPA and its setup.**

**Motion contingent upon approval of the other Boards that we select Henry + Horne for Chino Valley Fire District for auditing services in the amount of \$12,000 for a three-year contract.**

Move: Todd League Second: Julie Pettit Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League

- B. Motion, Discussion, and Action Regarding Annexation and Resolution 2018-04, Sundt, 1650 E. Prescott Ranch Road, Parcel 305-01-005S

**Chief Polacek confirmed there were no issues with this annexation.**

**Motion to approve annexation of the Sundt property, 1650 E. Prescott Ranch Road, Parcel 305-01-005S**

Move: Todd League Second: Julie Pettit Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League

8. ADJOURNMENT

**Motion to adjourn at 4:19 p.m.**

**Move: Julie Pettit Second: Todd League Status: Passed**

**Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League**

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Clerk / Date

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 Bond Debt Service

CVFD Bond Fund, 2007

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Fire Board Chairperson	Date
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Fire Board Clerk	Date
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# CHINO VALLEY FIRE DISTRICT

## CHECK RECONCILIATION JULY, 2018

### Reconciliation:

Beginning Balance:	\$	210,442.48
Deposits:	\$	23,691.31
Transfer Out - Fire Authority:	\$	(90,835.78)
ADOT & Fish and Game In Lieu:	\$	-
Disbursements:	\$	-
Transfer In-CAFMA	\$	-
County error	\$	(195.19)
<b>Ending Balance:</b>	<b>\$</b>	<b>143,102.82</b>

Difference Between Balances: \$ -

### Bank Statement Balance:

Balance Per Bank:	\$	145,131.14
Outstanding Checks:		
Outstanding Deposits:	\$	-
A/P Adjustments:	\$	(2,028.32)
Reversing Entry:	\$	-
County error		

**Ending Balance: \$ 143,102.82**

**G/L Ending Balance: \$ 143,102.82**

**\$ 143,102.82**

### Deposits Per Bank Statement:

Real Estate Taxes:	\$	20,188.76
Personal Property Taxes:	\$	1,700.76
Fire District Assistance Tax:	\$	1,433.31
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	90,835.78
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	368.48
<b>Ending Balance:</b>	<b>\$</b>	<b>114,527.09</b>

### Bank Reconciliation Register:

Checks From Accounts Payable:		
Checks From Payroll:	\$	-
Total Checks:	\$	-
Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	114,527.09
NSF Checks Returned:	\$	-
Transfer In-CAFMA	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>114,527.09</b>

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag  
Date: 2018.08.20 18:05:49 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp  
Date: 2018.08.20 18:00:15 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie S. Spingola

Digitally signed by Debbie S. Spingola  
Date: 2018.08.20 13:32:12 -07'00'

Debbie Spingola, Finance Manager

**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	FY 17-18 \$3,707,996 Collected	FY 18-19 \$3,926,501 Collected
July	\$32,572	\$10,160	\$24,936	\$21,890
%	0.936%	0.286%	0.672%	0.557%
% To Date	0.9357%	0.2864%	0.6725%	0.5575%
August	\$26,909	\$18,803	\$10,622	\$0
%	0.773%	0.530%	0.286%	0.000%
% To Date	1.7087%	0.8164%	0.9590%	0.5575%
September	\$296,716	\$182,315	\$178,141	\$0
%	8.524%	5.139%	4.804%	0.000%
% To Date	10.2324%	5.9553%	5.7632%	0.5575%
October	\$1,237,993	\$834,512	\$1,503,325	\$0
%	35.564%	23.523%	40.543%	0.000%
% To Date	45.7962%	29.4779%	46.3060%	0.5575%
November	\$289,817	\$866,615	\$290,266	\$0
%	8.326%	24.428%	7.828%	0.000%
% To Date	54.1218%	53.9055%	54.1341%	0.5575%
December	\$220,662	\$227,672	\$223,661	\$0
%	6.3389%	6.4175%	6.0319%	0.0000%
% To Date	60.4607%	60.3229%	60.1659%	0.5575%
January	\$76,744	\$89,048	\$153,278	\$0
%	2.2046%	2.5100%	4.1337%	0.0000%
% To Date	62.6653%	62.8330%	64.2997%	0.5575%
February	\$87,184	\$94,094	\$95,262	\$0
%	2.5045%	2.6523%	2.5691%	0.0000%
% To Date	65.1698%	65.4852%	66.8688%	0.5575%
March	\$124,511	\$141,015	\$127,298	\$0
%	3.5768%	3.9748%	3.4331%	0.0000%
% To Date	68.7467%	69.4600%	70.3018%	0.5575%
April	\$910,876	\$821,855	\$794,289	\$0
%	26.1667%	23.1659%	21.4210%	0.0000%
% To Date	94.9134%	92.6259%	91.7228%	0.5575%
May	\$125,156	\$195,151	\$238,700	\$0
%	3.5954%	5.5008%	6.4374%	0.0000%
% To Date	98.5087%	98.1267%	98.1602%	0.5575%
June	\$66,848	\$66,097	\$80,520	\$0
%	1.9203%	1.8631%	2.1715%	0.0000%
% To Date	100.4290%	99.9898%	100.3318%	0.5575%
TOTALS	\$3,495,987	\$3,547,337	\$3,720,297	\$21,890
Delinquency	-0.4290%	0.0102%	-0.3318%	99.4425%

**Chino Valley Fire District  
FDAT Collection Information**

Total Levy Month	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238
%	0.797%	0.453%	0.489%	0.371%
% To Date	0.7966%	0.4533%	0.4891%	0.3715%
August	\$1,456	\$661	\$554	\$0
%	0.464%	0.211%	0.166%	0.000%
% To Date	1.2606%	0.6638%	0.6553%	0.3715%
September	\$26,332	\$8,777	\$12,654	\$0
%	8.389%	2.796%	3.797%	0.000%
% To Date	9.6492%	3.4600%	4.4520%	0.3715%
October	\$97,909	\$86,411	\$93,081	\$0
%	31.191%	27.528%	27.928%	0.000%
% To Date	40.8405%	30.9881%	32.3799%	0.3715%
November	\$43,410	\$75,219	\$74,651	\$0
%	13.8292%	23.9628%	22.3983%	0.0000%
% To Date	54.6697%	54.9510%	54.7782%	0.3715%
December	\$20,201	\$24,923	\$21,663	\$0
%	6.4354%	7.9398%	6.4997%	0.0000%
% To Date	61.1052%	62.8907%	61.2779%	0.3715%
January	\$10,565	\$11,762	\$16,138	\$0
%	3.3658%	3.7471%	4.8420%	0.0000%
% To Date	64.4710%	66.6378%	66.1199%	0.3715%
February	\$7,946	\$8,291	\$8,056	\$0
%	2.531%	2.641%	2.417%	0.000%
% To Date	67.0024%	69.2790%	68.5368%	0.3715%
March	\$12,018	\$12,638	\$12,174	\$0
%	3.8286%	4.0263%	3.6528%	0.0000%
% To Date	70.8310%	73.3052%	72.1897%	0.3715%
April	\$35,416	\$62,586	\$63,209	\$0
%	11.2825%	19.9382%	18.9651%	0.0000%
% To Date	82.1134%	93.2434%	91.1548%	0.3715%
May	\$51,376	\$23,662	\$23,731	\$0
%	16.3671%	7.5381%	7.1201%	0.0000%
% To Date	98.4805%	100.7815%	98.2749%	0.3715%
June	\$6,266	\$4,682	\$5,094	\$0
%	1.9962%	1.4917%	1.5285%	0.0000%
% To Date	100.4767%	102.2732%	99.8034%	0.3715%
TOTALS	\$315,396	\$321,035	\$332,635	\$1,238
Delinquency	-0.4767%	-2.2732%	0.1966%	99.6285%
	100.0000%	100.0000%	100.0000%	100.0000%





CVFD  
FY 2018 - 2019  
General Fund Expenditures  
For the Period Ending 7/31/18

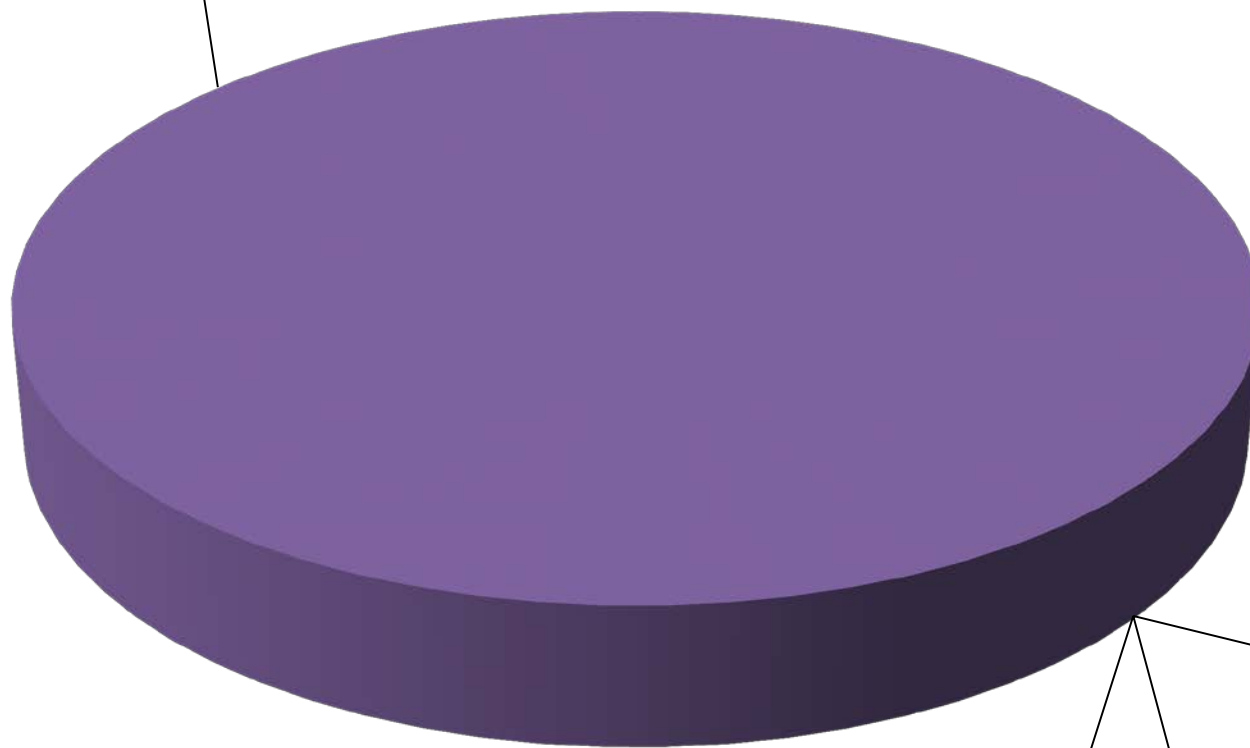
Fire Authority Funding  
100.00%

- Audit/Accounting, Election, Legal, Fire Board Expenses
- Contingency
- Miscellaneous
- Fire Authority Funding

Audit/Accounting, Election, Legal, Fire Board Expenses  
0.00%

Contingency  
0.00%

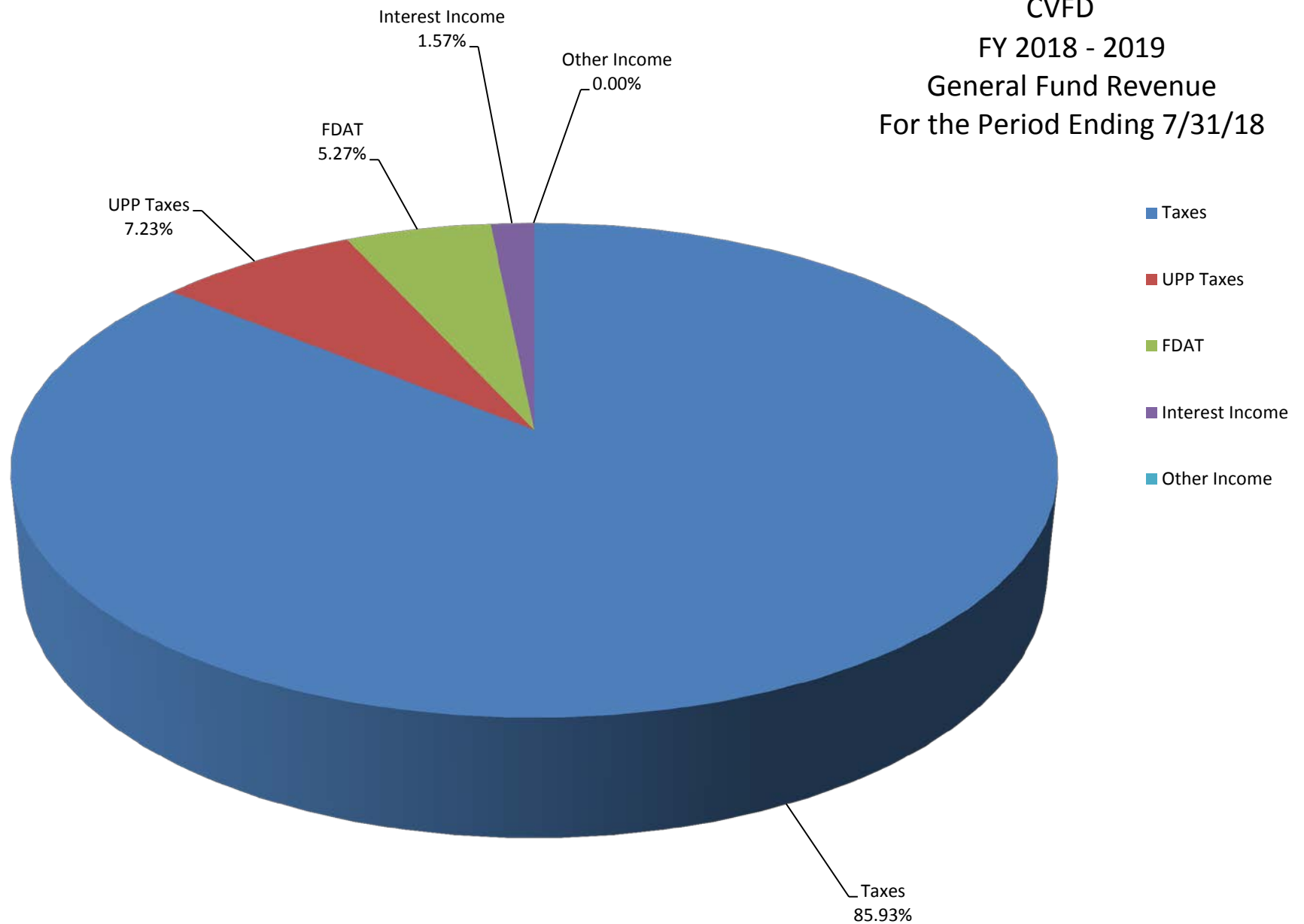
Miscellaneous  
0.00%



**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	\$ 90,836	\$ 3,850,599	100.00
	\$ 90,836	\$ 3,899,599	100

CVFD  
FY 2018 - 2019  
General Fund Revenue  
For the Period Ending 7/31/18



**CHINO VALLEY FIRE DISTRICT****REVENUE**

	Current Month Revenue	YTD Budget	
Taxes	\$ 20,189	\$ 3,547,699	85.93
UPP Taxes	\$ 1,701	\$ -	7.23
FDAT	\$ 1,238	\$ 313,900	5.27
Interest Income	\$ 368	\$ -	1.57
Other Income	\$ -	\$ 2,000	0.00
	\$ 23,496	\$ 3,863,599	100.00

8/02/18  
8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 4  
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	(---Period---)	(---Y-T-D---)		
Begin Balance:	212,468.11	212,468.11		
Income . . . :	23,691.31	23,691.31		
LOC Advance . :	.00	.00		
Expense . . . :	91,028.28-	91,028.28-	LOC :	.00
LOC Payments :	.00	.00	Out :	.00
Cash Balance :	145,131.14	145,131.14	End :	145,131.14
			Levy:	3,709,531.98
			Coll:	3,634,343.67
			Adj :	2,008.89-
			Out :	73,179.42

Transaction Summary By Source  
Source Description

	Beginning Balance:	212,468.11 Monthly	212,468.11 Yearly
20041 2004 UPP Taxes		21.30	21.30
20051 2005 UPP Taxes		21.73	21.73
20061 2006 UPP Taxes		27.05	27.05
20071 2007 UPP Taxes		27.53	27.53
20081 2008 UPP Taxes		22.77	22.77
20091 2009 UPP Taxes		23.15	23.15
20101 2010 UPP Taxes		21.70	21.70
20111 2011 UPP Taxes		25.68	25.68
20121 2012 UPP Taxes		26.35	26.35
20131 2013 UPP Taxes		29.72	29.72
20132 2013 RE Taxes		170.25	170.25
20141 2014 UPP Taxes		25.41	25.41
20151 2015 UPP Taxes		39.01	39.01
20152 2015 RE Taxes		146.43	146.43
20161 2016 UPP Taxes		27.17	27.17
20162 2016 RE Taxes		153.81	153.81
20171 2017 UPP Taxes		1,362.19	1,362.19
20172 2017 RE Taxes		19,718.27	19,718.27
37150 FDAT Distributions		1,433.31	1,433.31
38109 Interest on Investments St Treas		368.48	368.48
91032 Warrants Redeemed		192.50-	192.50-
91702 Transfer out		90,835.78-	90,835.78-
	Ending Balances:	145,131.14	145,131.14

Real Estate taxes \$ 20,188.76  
UPP Taxes \$ 1,700.76  
FDAT \$ 1,433.31  
Interest \$ 368.48  
Total \$ 23,691.31

Transfer to CA FMA \$90,835.78

8/02/18  
8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 1  
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TRANSACTIONS			Notes	Begin Balance:	212,468.11
Date	Source	Description			Debits/Credits
7/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004821	286.43
7/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004821	1,801.36
7/03	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004822	255.80
7/03	20172	2017 RE Taxes	TAX DISTRIBUTION	0004822	2,621.08
7/03	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015363	338.00
7/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004823	258.71
7/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004823	1,370.57
7/05	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015366	120.64
7/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004824	2,354.31
7/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015369	164.33
7/09	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004825	3.31
7/09	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004825	130.13
7/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004825	169.55
7/09	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015372	42.80
7/10	20172	2017 RE Taxes	TAX DISTRIBUTION	0004826	169.11
7/10	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015375	35.16
7/10	91032	Warrants Redeemed	PAID WARRANTS	1000015377	192.50-
7/11	20172	2017 RE Taxes	TAX DISTRIBUTION	0004827	490.77
7/11	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015378	61.33
7/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004828	6,335.87
7/12	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015381	28.95
7/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004829	47.57
7/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004829	273.92
7/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015384	198.00
7/16	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004830	142.87
7/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004830	2,252.29
7/16	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015387	22.98
7/17	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004831	41.95
7/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004830	70.18
7/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004831	293.69
7/17	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015390	57.41
7/18	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015393	43.96
7/19	20172	2017 RE Taxes	TAX DISTRIBUTION	0004833	66.77
7/19	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015396	20.43
7/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004834	153.01
7/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004834	232.46
7/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015399	35.79
7/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004835	105.32
7/23	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015402	23.09
7/24	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015405	67.05
Debit Page Totals:			192.50-	Credit Page Totals:	21,186.95
				Page End Totals:	233,462.56

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Yavapai County Treasurer  
Monthly Statement

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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 2  
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TRANSACTIONS			Notes	Debits/Credits			
Date	Source	Description					
7/25	20041	2004 UPP Taxes	TAX DISTRIBUTION 0004837	21.30			
7/25	20051	2005 UPP Taxes	TAX DISTRIBUTION 0004837	21.73			
7/25	20061	2006 UPP Taxes	TAX DISTRIBUTION 0004837	27.05			
7/25	20071	2007 UPP Taxes	TAX DISTRIBUTION 0004837	27.53			
7/25	20081	2008 UPP Taxes	TAX DISTRIBUTION 0004837	22.77			
7/25	20091	2009 UPP Taxes	TAX DISTRIBUTION 0004837	23.15			
7/25	20101	2010 UPP Taxes	TAX DISTRIBUTION 0004837	21.70			
7/25	20111	2011 UPP Taxes	TAX DISTRIBUTION 0004837	25.68			
7/25	20121	2012 UPP Taxes	TAX DISTRIBUTION 0004837	26.35			
7/25	20131	2013 UPP Taxes	TAX DISTRIBUTION 0004837	26.41			
7/25	20141	2014 UPP Taxes	TAX DISTRIBUTION 0004837	25.41			
7/25	20151	2015 UPP Taxes	TAX DISTRIBUTION 0004837	26.92			
7/25	20161	2016 UPP Taxes	TAX DISTRIBUTION 0004837	27.17			
7/25	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004837	27.68			
7/25	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000015408	4.80			
7/26	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004838	18.04			
7/26	20172	2017 RE Taxes	TAX DISTRIBUTION 0004838	93.86			
7/26	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000015411	46.63			
7/26	91702	Transfer out	CENTRAL AZ FIRE & MED AUTH EM 1007938	90,835.78-			
7/27	20132	2013 RE Taxes	TAX DISTRIBUTION 0004839	170.25			
7/27	20151	2015 UPP Taxes	TAX DISTRIBUTION 0004839	12.09			
7/27	20152	2015 RE Taxes	TAX DISTRIBUTION 0004839	146.43			
7/27	20162	2016 RE Taxes	TAX DISTRIBUTION 0004839	153.81			
7/27	20172	2017 RE Taxes	TAX DISTRIBUTION 0004839	539.85			
7/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000015414	19.14			
7/30	20172	2017 RE Taxes	TAX DISTRIBUTION 0004840	455.54			
7/30	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000015417	54.41			
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST 1000015419	362.41			
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST 1000015420	6.07			
7/31	20172	2017 RE Taxes	TAX DISTRIBUTION 0004841	21.77			
7/31	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000015422	48.41			
Ending Debit Totals:			91,028.28-	Ending Credit Totals:	23,691.31	Ending Balance:	145,131.14



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Yavapai County Treasurer  
Monthly Statement

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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 3

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65540-0000	655 PAID /	00024371	192.50	6/04/2018	7/10/2018	
Status Subtotal	:	1	192.50			
Fund Subtotal	:	1	192.50			
Total Paid Warrants:		1	192.50			
Total Outstanding :		2	727.71			
Total Void Warrants:			.00			
Total Registered . :			.00			

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 7/31/2018

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 0000000000000000
Beginning Balance:	07/01/18		\$212,663.30
Deposits and Credits:			\$23,691.31
Checks and Charges:			(\$91,028.28)
Adjustments:			(\$195.19)
Ending Balance Per Reconciliation:			<u>\$145,131.14</u>
Ending Balance Per Bank Statement:	07/31/18		\$145,131.14
* Outstanding Deposits and Credits:	07/31/18		\$0.00
* Outstanding Checks and Charges:	07/31/18		\$0.00
Ending Book Balance:			<u>\$145,131.14</u>

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

**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:

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 7/31/18

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
07/31/18	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$23,691.31
TOTAL DEPOSITS AND CREDITS CLEARED:					\$23,691.31

**Chino Valley Fire District**  
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>
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TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District  
BR Checks and Charges Cleared  
For the Bank Statement ending: 7/31/18

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
06/04/18	79024371	Kendhammer and Partners, LLP	AP	CHINOV	\$192.50	
07/31/18	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$90,835.78	
07/31/18	County error in FDAT	County error	GL	CHINOV	\$195.19	
TOTAL CHECKS AND CHARGES CLEARED:					\$91,223.47	

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER						
79000347	07/16/18	Retrieved	No	A&E Reprographics		\$21.28
79000348	07/16/18	Retrieved	No	Auto Trim Plus		\$1,630.98
SUB TOTAL FOR BANK:						\$1,652.26
TOTAL FOR MODULE:						\$1,652.26

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
Cash/BDS	07/31/18	Retrieved	No	Bond & Interest Payment		\$382,665.37
SUB TOTAL FOR BANK:						\$382,665.37
BANK CONTROL ID: GEN - GENERAL FUND						
Cash w/County	07/31/18	Marked	No	Tax & Interest Revenue	08/20/18	\$23,691.31
Cash w/County	07/31/18	Marked	No	Transfer to CAFMA	08/20/18	\$90,835.78
County error in FDAT	07/31/18	Marked	No	County error	08/20/18	\$195.19
SUB TOTAL FOR BANK:						\$114,722.28
TOTAL FOR MODULE:						\$497,387.65

Chino Valley Fire District  
BR Adjustments Report  
For the Bank Statement ending: 7/31/18

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT: COUNTY ERROR			0000000000000000		BANK: GEN
07/31/18	County error	County error		(\$195.19)	
07/31/18	County error	County error	10.1100.0.0.000		\$195.19
ADJUSTMENT DOCUMENT 'COUNTY ERROR' TOTAL:					<div></div> \$195.19
TOTAL FOR ALL ADJUSTMENTS:					<div></div> \$195.19



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**Chino Valley Fire District**  
**Income Statement**  
(Original Budget to Actual Comparison)  
For the period of 7/1/2018 Through 7/31/2018

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	10400000000	\$20,188.76	\$3,926,501.00	\$(3,906,312.24)	(99.5)%	\$20,188.76	\$3,926,501.00	\$(3,906,312.24)	(99.5)%
Personal Property Tax	10410000000	1,700.76	0.00	1,700.76	0.0	1,700.76	0.00	1,700.76	0.0
Fire District Assistance Tax	10420000000	1,238.12	333,290.00	(332,051.88)	(99.6)	1,238.12	333,290.00	(332,051.88)	(99.6)
Interest Income-General Fund	10490000000	368.48	0.00	368.48	0.0	368.48	0.00	368.48	0.0
Misc. Revenues	10510000000	0.00	2,000.00	(2,000.00)	(100.0)	0.00	2,000.00	(2,000.00)	(100.0)
<b>Net Revenues</b>		<b>\$23,496.12</b>	<b>\$4,261,791.00</b>	<b>\$(4,238,294.88)</b>	<b>(99.4)%</b>	<b>\$23,496.12</b>	<b>\$4,261,791.00</b>	<b>\$(4,238,294.88)</b>	<b>(99.4)%</b>
<b><u>Program Expenses</u></b>									
Fire Authority Funding	10670010000	\$90,835.78	\$4,227,791.00	\$4,136,955.22	97.9%	\$90,835.78	\$4,227,791.00	\$4,136,955.22	97.9%
<b>Total Program Expenses</b>		<b>\$90,835.78</b>	<b>\$4,227,791.00</b>	<b>\$4,136,955.22</b>	<b>97.9 %</b>	<b>\$90,835.78</b>	<b>\$4,227,791.00</b>	<b>\$4,136,955.22</b>	<b>97.9 %</b>
<b><u>Fund Raising Expenses</u></b>									
Audit & Accounting	10640010000	\$0.00	\$3,000.00	\$3,000.00	100.0%	\$0.00	\$3,000.00	\$3,000.00	100.0%
Other Prof Services/Admin	10640510000	0.00	25,000.00	25,000.00	100.0	0.00	25,000.00	25,000.00	100.0
Legal Services - Routine	10641010000	0.00	5,000.00	5,000.00	100.0	0.00	5,000.00	5,000.00	100.0
Fire Board Expenses	10644110000	0.00	1,000.00	1,000.00	100.0	0.00	1,000.00	1,000.00	100.0
<b>Total Fund Raising Expenses</b>		<b>\$0.00</b>	<b>\$34,000.00</b>	<b>\$34,000.00</b>	<b>100.0 %</b>	<b>\$0.00</b>	<b>\$34,000.00</b>	<b>\$34,000.00</b>	<b>100.0 %</b>
<b>Total Expenses</b>		<b>\$90,835.78</b>	<b>\$4,261,791.00</b>	<b>\$4,170,955.22</b>	<b>97.9%</b>	<b>\$90,835.78</b>	<b>\$4,261,791.00</b>	<b>\$4,170,955.22</b>	<b>97.9%</b>
<b>Income (Loss) from Operations</b>		<b>\$(67,339.66)</b>	<b>\$0.00</b>	<b>\$(67,339.66)</b>	<b>0.0%</b>	<b>\$(67,339.66)</b>	<b>\$0.00</b>	<b>\$(67,339.66)</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Principle Payment	40600000000	\$315,000.00	\$0.00	\$315,000.00	0.0%	\$315,000.00	\$0.00	\$315,000.00	0.0%
Bond Debt Service Interest Expense	40610000000	67,665.37	0.00	67,665.37	0.0	67,665.37	0.00	67,665.37	0.0
Capital Outlay-Building - OPS	40772030000	(85.10)	0.00	(85.10)	0.0	(85.10)	0.00	(85.10)	0.0
Capital Outlay-Vehicles/OPS	40773030000	(1,684.49)	0.00	(1,684.49)	0.0	(1,684.49)	0.00	(1,684.49)	0.0
<b>Total Other Income (Expense)</b>		<b>\$380,895.78</b>	<b>\$0.00</b>	<b>\$380,895.78</b>	<b>0.0 %</b>	<b>\$380,895.78</b>	<b>\$0.00</b>	<b>\$380,895.78</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$313,556.12</b>	<b>\$0.00</b>	<b>\$313,556.12</b>	<b>0.0%</b>	<b>\$313,556.12</b>	<b>\$0.00</b>	<b>\$313,556.12</b>	<b>0.0%</b>

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**Chino Valley Fire District**

Balance Sheet

As of 7/31/2018

Fund: (10) General Fund

**Assets**

**Current Assets**

Cash with Yavapai County	\$ (239,271.06)	
Total Current Assets		\$ (239,271.06)

**Property, Plant & Equipment**

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

<b>Total Assets</b>		<b>\$ (228,153.47)</b>
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**Liabilities and Net Assets**

**Current Liabilities**

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		\$ 102,726.96

<b>Total Liabilities</b>		<b>\$ 102,726.96</b>
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**Net Assets**

Fund Balance	\$ (3,215,537.54)	
Current Year Net Assets	(67,144.47)	

<b>Total Net Assets</b>		<b>(3,282,682.01)</b>
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<b>Total Liabilities and Net Assets</b>		<b>\$ (3,179,955.05)</b>
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**Chino Valley Fire District**  
GL Account Ledger - Detail By Date Range (Current and History)  
07/01/2018 through 07/31/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>10.1100.0.0.000</b>			<b>CASH WITH YAVAPAI COUNTY</b>						<b>\$210,442.48</b>
1971	GJ	142926	07/31/18		Cash w/County	Tax & Interest Revenue	23,691.31	-	234,133.79
1972	GJ	142932	07/31/18		Cash w/County	Transfer to CAFMA	-	90,835.78	143,298.01
1973	GJ	142933	07/31/18		County error in FDAT	County error	-	195.19	143,102.82
<b>CASH WITH YAVAPAI COUNTY TOTAL:</b>							<b>\$23,691.31</b>	<b>\$91,030.97</b>	<b>\$143,102.82</b>
<b>TOTAL OF LEDGER:</b>							<b>\$23,691.31</b>	<b>\$91,030.97</b>	<b>\$143,102.82</b>

**Chino Valley Fire District**  
GL Trial Balance by Date Range (Current and History)  
07/01/2018 through 07/31/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$210,442.48	\$23,691.31	\$90,835.78	\$143,298.01	
TOTAL OF LEDGER:		<u>\$210,442.48</u>	<u>\$23,691.31</u>	<u>\$90,835.78</u>	<u>\$143,298.01</u>	

**CHINO VALLEY FIRE DISTRICT**  
**BOND DEBT SERVICE ACCOUNT: 6-65640-7000**  
**BANK RECONCILIATION JULY, 2018**

**Reconciliation:**

Beginning Balance (CVFD):	\$	141,546.19
Deposits:	\$	2,479.92
Disbursements:	\$	-
Interest Income:	\$	1,004.93
Principal and Interest payments		
Agent fees	\$	(420.00)
<b>Ending Balance:</b>	<b>\$</b>	<b>144,611.04</b>

Difference Between Balances: \$ -

**Deposits Per Bank Statement:**

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	2,294.39
Personal Property Taxes:	\$	185.53
ADOT Game/Fish In Lieu:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>2,479.92</b>

**Bank Statement Balance:**

Balance Per Bank: \$ 144,611.04

**Ending Balance: \$ 144,611.04**

Reconciliation Approved By: Scott Freitag

*Scott Freitag, Fire Chief*

 Digitally signed by Scott Freitag  
Date: 2018.08.20 18:06:03 -07'00'

Reconciliation Reviewed By: Dave Tharp

*David Tharp, Assistant Chief of Administration*

 Digitally signed by Dave Tharp  
Date: 2018.08.20 17:56:32 -07'00'

Reconciliation Prepared By: Debbie S. Spingola

*Debbie Spingola, Finance Manager*

 Digitally signed by Debbie S. Spingola  
Date: 2018.08.20 14:04:57 -07'00'

8/02/18  
8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 Page: 4  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)		
Begin Balance:	141,546.19	141,546.19		
Income . . . :	3,484.85	3,484.85		
LOC Advance .:	.00	.00		
Expense . . . :	420.00-	420.00-	LOC :	.00
LOC Payments :	.00	.00	Out :	.00
Cash Balance :	144,611.04	144,611.04	End :	144,611.04
			Levy:	420,512.90
			Coll:	411,986.44
			Adj :	227.71-
			Out :	8,298.75

Transaction Summary By Source  
Source Description

	Beginning Balance:	141,546.19 Monthly	141,546.19 Yearly
20071 2007 UPP Taxes		2.10	2.10
20081 2008 UPP Taxes		2.72	2.72
20091 2009 UPP Taxes		2.92	2.92
20101 2010 UPP Taxes		2.32	2.32
20111 2011 UPP Taxes		3.08	3.08
20121 2012 UPP Taxes		2.51	2.51
20131 2013 UPP Taxes		3.95	3.95
20132 2013 RE Taxes		22.63	22.63
20141 2014 UPP Taxes		3.39	3.39
20151 2015 UPP Taxes		4.93	4.93
20152 2015 RE Taxes		18.51	18.51
20161 2016 UPP Taxes		3.19	3.19
20162 2016 RE Taxes		18.05	18.05
20171 2017 UPP Taxes		154.42	154.42
20172 2017 RE Taxes		2,235.20	2,235.20
38109 Interest on Investments St Treas		1,004.93	1,004.93
92185 Paying Agent Fees		420.00-	420.00-
Ending Balances:		144,611.04	144,611.04

Real Estate Taxes \$ 2,294.39

UPP Taxes \$ 185.53

Interest \$ 1,004.93

\$ 3,484.85

Total

Agent Fees \$ 420

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8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 Page: 1  
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T R A N S A C T I O N S			Notes	Begin Balance:	141,546.19
Date	Source	Description			Debits/Credits
7/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004821	32.47
7/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004821	204.20
7/03	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004822	29.00
7/03	20172	2017 RE Taxes	TAX DISTRIBUTION	0004822	297.12
7/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004823	29.33
7/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004823	155.36
7/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004824	266.89
7/09	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004825	.44
7/09	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004825	14.75
7/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004825	19.22
7/10	20172	2017 RE Taxes	TAX DISTRIBUTION	0004826	19.17
7/10	92185	Paying Agent Fees	T0067704 GADA SERIES 2007A-U T0067704		420.00-
7/11	20172	2017 RE Taxes	TAX DISTRIBUTION	0004827	55.63
7/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004828	718.19
7/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004829	5.39
7/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004829	31.05
7/16	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004830	16.19
7/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004830	255.31
7/17	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004831	4.76
7/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004830	7.96
7/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004831	33.31
7/19	20172	2017 RE Taxes	TAX DISTRIBUTION	0004833	7.57
7/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004834	17.35
7/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004834	26.35
7/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004835	11.94
7/25	20071	2007 UPP Taxes	TAX DISTRIBUTION	0004837	2.10
7/25	20081	2008 UPP Taxes	TAX DISTRIBUTION	0004837	2.72
7/25	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004837	2.92
7/25	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004837	2.32
7/25	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004837	3.08
7/25	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004837	2.51
7/25	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004837	3.51
7/25	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004837	3.39
7/25	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004837	3.40
7/25	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004837	3.19
7/25	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004837	3.14
7/26	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004838	2.04
7/26	20172	2017 RE Taxes	TAX DISTRIBUTION	0004838	10.63
7/27	20132	2013 RE Taxes	TAX DISTRIBUTION	0004839	22.63
7/27	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004839	1.53

Debit Page Totals: 420.00- Credit Page Totals: 2,328.06 Page End Totals: 143,454.25

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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
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\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 Page: 2  
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T R A N S A C T I O N S

Date	Source	Description	Notes	Debits/Credits
7/27	20152	2015 RE Taxes	TAX DISTRIBUTION	0004839 18.51
7/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004839 18.05
7/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004839 61.19
7/30	20172	2017 RE Taxes	TAX DISTRIBUTION	0004840 51.64
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015419 542.88
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015419 445.48
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015420 9.10
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015420 7.47
7/31	20172	2017 RE Taxes	TAX DISTRIBUTION	0004841 2.47

Ending Debit Totals: 420.00- Ending Credit Totals: 3,484.85 Ending Balance: 144,611.04



8/02/18  
8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 Page: 3  
\*\*\*\*\*

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  
Bank Reconciliation Summary  
For the Bank Statement ending: 7/31/2018

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	07/01/18		\$141,546.19
Deposits and Credits:			\$386,150.22
Checks and Charges:			(\$383,085.37)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$144,611.04</u>
Ending Balance Per Bank Statement:	07/31/18		\$144,611.04
* Outstanding Deposits and Credits:	07/31/18		\$0.00
* Outstanding Checks and Charges:	07/31/18		\$0.00
Ending Book Balance:			<u>\$144,611.04</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: 7/31/18

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
07/31/18	Agent fees	Agent Frre	GL	CHINOV	\$420.00	
07/31/18	Cash/BDS	Bond & Interest Payment	GL	CHINOV	\$382,665.37	
TOTAL CHECKS AND CHARGES CLEARED:					\$383,085.37	

**Chino Valley Fire District**  
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>
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TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 7/31/18

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
07/31/18	BDS Cash	Tax & Interest Revenue	GL	CHINOV	\$3,484.85		
07/31/18	Cash/BDS	Bond & Interest Payment	GL	CHINOV	\$382,665.37		
TOTAL DEPOSITS AND CREDITS CLEARED:					\$386,150.22		

**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: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER

Agent fees	07/31/18	Marked	No	Agent Frre	08/20/18	\$420.00
BDS Cash	07/31/18	Marked	No	Tax & Interest Revenue	08/20/18	\$3,484.85
Cash/BDS	07/31/18	Marked	No	Bond & Interest Payment	08/20/18	\$382,665.37
Cash/BDS	07/31/18	Marked	No	Bond & Interest Payment	08/20/18	\$382,665.37

SUB TOTAL FOR BANK:	\$769,235.59
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TOTAL FOR MODULE:	\$769,235.59
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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:



8/20/18  
2:00:55 PM

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 7/1/2018 Through 7/31/2018

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	40420000002	\$2,294.39	\$0.00	\$2,294.39	0.0%	\$2,294.39	\$0.00	\$2,294.39	0.0%
Personal Tax Revenue	40420500000	185.53	0.00	185.53	0.0	185.53	0.00	185.53	0.0
<b>Net Revenues</b>		<b>\$2,479.92</b>	<b>\$0.00</b>	<b>\$2,479.92</b>	<b>0.0 %</b>	<b>\$2,479.92</b>	<b>\$0.00</b>	<b>\$2,479.92</b>	<b>0.0 %</b>
<b><u>Fund Raising Expenses</u></b>									
BDS - Bank Agent Fees	40640500000	\$420.00	\$0.00	\$(420.00)	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
<b>Total Fund Raising Expenses</b>		<b>\$420.00</b>	<b>\$0.00</b>	<b>\$(420.00)</b>	<b>0.0 %</b>	<b>\$420.00</b>	<b>\$0.00</b>	<b>\$(420.00)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$420.00</b>		<b>\$(420.00)</b>		<b>\$420.00</b>		<b>\$(420.00)</b>	
<b>Income (Loss) from Operations</b>		<b>\$2,059.92</b>	<b>\$0.00</b>	<b>\$2,059.92</b>	<b>0.0%</b>	<b>\$2,059.92</b>	<b>\$0.00</b>	<b>\$2,059.92</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Interest Revenue	40430000000	\$1,004.93	\$0.00	\$1,004.93	0.0%	\$1,004.93	\$0.00	\$1,004.93	0.0%
Capital Outlay-Building - OPS	40772030000	(85.10)	0.00	(85.10)	0.0	(85.10)	0.00	(85.10)	0.0
Capital Outlay-Vehicles/OPS	40773030000	(1,684.49)	0.00	(1,684.49)	0.0	(1,684.49)	0.00	(1,684.49)	0.0
<b>Total Other Income (Expense)</b>		<b>\$(764.66)</b>	<b>\$0.00</b>	<b>\$(764.66)</b>	<b>0.0 %</b>	<b>\$(764.66)</b>	<b>\$0.00</b>	<b>\$(764.66)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$1,295.26</b>	<b>\$0.00</b>	<b>\$1,295.26</b>	<b>0.0%</b>	<b>\$1,295.26</b>	<b>\$0.00</b>	<b>\$1,295.26</b>	<b>0.0%</b>

8/20/18  
2:01:05 PM

Chino Valley Fire District

Balance Sheet

As of 7/31/2018

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

<b><u>Current Assets</u></b>		
Bond Debt Service	\$144,611.04	
Total Current Assets		\$144,611.04
<b>Total Assets</b>		<b>\$144,611.04</b>
<b>Total Liabilities and Net Assets</b>		<b>\$0.00</b>

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
7/1/2018 through 7/31/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>40.1105.0.0.000</b>			<b>BOND DEBT SERVICE</b>						<b>\$141,546.19</b>
1975	GJ	142939	07/31/18		Agent fees	Agent Frre	\$-	\$420.00	\$141,126.19
1974	GJ	142935	07/31/18		BDS Cash	Tax & Interest Revenue	3,484.85	-	144,611.04
1966	GJ	142877	07/31/18		Cash/BDS	Bond & Interest Payment (Reversing Entry for Batch 1965)	382,665.37	-	527,276.41
1976	GJ	142941	07/31/18		Cash/BDS	Bond & Interest Payment	-	382,665.37	144,611.04
<b>BOND DEBT SERVICE TOTALS:</b>							<b>\$386,150.22</b>	<b>\$383,085.37</b>	<b>\$144,611.04</b>
<b>TOTAL OF LEDGER:</b>							<b>\$386,150.22</b>	<b>\$383,085.37</b>	<b>\$144,611.04</b>

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 7/1/2018 through 7/31/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	(\$172,126.59)	\$23,691.31	\$91,030.97	(\$239,466.25)	
TOTALS:		<u>(\$172,126.59)</u>	<u>\$23,691.31</u>	<u>\$91,030.97</u>	<u>(\$239,466.25)</u>	

\* Inactive accounts are marked and appear in grey.

**CHINO VALLEY FIRE DISTRICT**  
**BOND 2007 ACCOUNT: 6-65640-0000**  
**BANK RECONCILIATION JULY, 2018**

**Reconciliation:**

Beginning Balance (CVFD):	\$	582,005.29
Deposits:	\$	-
Disbursements:	\$	(4,302.26)
Interest Income:	\$	-
Checks:	\$	(117.33)
Transfer from Investment Account:	\$	-

<b>Ending Balance:</b>	<b>\$</b>	<b>577,585.70</b>
------------------------	-----------	-------------------

Difference Between Balances:	\$	-
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**Bank Statement Balance:**

Balance Per Bank:	\$	577,703.03
Outstanding checks	\$	(117.33)

<b>Ending Balance:</b>	<b>\$</b>	<b>577,585.70</b>
------------------------	-----------	-------------------

**Deposits Per Bank Statement:**

Deposits:		
Real Estate Taxes:	\$	-
Personal Property Taxes:	\$	-
Bond Proceeds:	\$	-
ADOT & Fish & Game In Lieu	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>-</b>

Reconciliation Approved By:

**Scott Freitag**

*Scott Freitag, Fire Chief*

Digitally signed by Scott Freitag  
Date: 2018.08.20 18:05:34 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Digitally signed by Dave Tharp  
Date: 2018.08.20 17:57:42 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

Digitally signed by Debbie S. Spingola  
Date: 2018.08.20 14:20:57 -07'00'

8/02/18  
8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 7/01/2018 to 7/31/2018 Page: 3  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)				
Begin Balance:	582,005.29	582,005.29				
Income . . . :	.00	.00				
LOC Advance .:	.00	.00				
Expense . . .:	4,302.26-	4,302.26-	LOC :	.00	Levy:	180,403.54
LOC Payments :	.00	.00	Out :	.00	Coll:	164,510.36
Cash Balance :	577,703.03	577,703.03	End :	577,703.03	Adj :	311.74-
					Out :	15,581.44

Transaction Summary By Source  
Source Description

91032 Warrants Redeemed

Beginning Balance:	582,005.29	582,005.29
	Monthly	Yearly
	4,302.26-	4,302.26-
Ending Balances:	577,703.03	577,703.03

8/02/18  
8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 7/01/2018 to 7/31/2018 Page: 1  
\*\*\*\*\*

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

Notes

Begin Balance: 582,005.29  
Debits/Credits

7/03 91032 Warrants Redeemed  
7/30 91032 Warrants Redeemed

PAID WARRANTS  
PAID WARRANTS

1000015365 2,650.00-  
1000015421 1,652.26-

Ending Debit Totals: 4,302.26- Ending Credit Totals: .00 Ending Balance: 577,703.03

8/02/18  
8:11:54

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 7/01/2018 to 7/31/2018 Page: 2  
\*\*\*\*\*

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65640-0000	656 PAID /	00000346	2,650.00	6/18/2018	7/03/2018	
6-65640-0000	656 PAID /	00000347	21.28	7/16/2018	7/30/2018	
6-65640-0000	656 PAID /	00000348	1,630.98	7/16/2018	7/30/2018	
Status Subtotal	:	3	4,302.26			
Fund Subtotal	:	3	4,302.26			
Total Paid Warrants:		3	4,302.26			
Total Outstanding. :			.00			
Total Void Warrants:			.00			
Total Registered . :			.00			



Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 7/31/2018

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	07/01/18		\$582,005.29
Deposits and Credits:			\$0.00
Checks and Charges:			(\$4,302.26)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$577,703.03</u>
Ending Balance Per Bank Statement:	07/31/18		\$577,703.03
* Outstanding Deposits and Credits:	07/31/18		\$0.00
* Outstanding Checks and Charges:	07/31/18		<u>(\$117.33)</u>
Ending Book Balance:	07/31/18		<u>\$577,585.70</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: 7/31/18

BF		Yavapai County Treasurer	Bond Fund Warrant 2007			6-65640-0000
Date	Document	Description	Module	Company	Amount	
06/18/18	79000346	Headwaters Architecture, P.C.	AP	CHINOV	\$2,650.00	
07/16/18	79000347	A&E Reprographics	AP	CHINOV	\$21.28	
07/16/18	79000348	Auto Trim Plus	AP	CHINOV	\$1,630.98	
TOTAL CHECKS AND CHARGES CLEARED:					\$4,302.26	

**Chino Valley Fire District**  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 7/31/18

BF		Yavapai County Treasurer		Bond Fund Warrant 2007		6-65640-0000	
Date	Document	Description	Module	Company	Amount		
07/30/18	79000349	A&E Reprographics	AP	CHINOV	\$63.82		
07/30/18	79000350	Prescott Steel & Welding Suppl	AP	CHINOV	\$53.51		
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$117.33		

**Chino Valley Fire District**  
BR Deposits and Credits Cleared  
For the Bank Statement ending:

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

**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
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER						
79000347	07/16/18	Marked	No	A&E Reprographics	08/20/18	\$21.28
79000348	07/16/18	Marked	No	Auto Trim Plus	08/20/18	\$1,630.98
79000349	07/30/18	Retrieved	No	A&E Reprographics		\$63.82
79000350	07/30/18	Retrieved	No	Prescott Steel & Welding Suppl		\$53.51
SUB TOTAL FOR BANK:						\$1,769.59
TOTAL FOR MODULE:						\$1,769.59

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:

8/20/18  
2:11:05 PM

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 7/1/2018 Through 7/31/2018

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	40420000002	\$2,294.39	\$0.00	\$2,294.39	0.0%	\$2,294.39	\$0.00	\$2,294.39	0.0%
Personal Tax Revenue	40420500000	185.53	0.00	185.53	0.0	185.53	0.00	185.53	0.0
<b>Net Revenues</b>		<b>\$2,479.92</b>	<b>\$0.00</b>	<b>\$2,479.92</b>	<b>0.0 %</b>	<b>\$2,479.92</b>	<b>\$0.00</b>	<b>\$2,479.92</b>	<b>0.0 %</b>
<b><u>Fund Raising Expenses</u></b>									
BDS - Bank Agent Fees	40640500000	\$420.00	\$0.00	\$(420.00)	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
<b>Total Fund Raising Expenses</b>		<b>\$420.00</b>	<b>\$0.00</b>	<b>\$(420.00)</b>	<b>0.0 %</b>	<b>\$420.00</b>	<b>\$0.00</b>	<b>\$(420.00)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$420.00</b>		<b>\$(420.00)</b>		<b>\$420.00</b>		<b>\$(420.00)</b>	
<b>Income (Loss) from Operations</b>		<b>\$2,059.92</b>	<b>\$0.00</b>	<b>\$2,059.92</b>	<b>0.0%</b>	<b>\$2,059.92</b>	<b>\$0.00</b>	<b>\$2,059.92</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Interest Revenue	40430000000	\$1,004.93	\$0.00	\$1,004.93	0.0%	\$1,004.93	\$0.00	\$1,004.93	0.0%
Capital Outlay-Building - OPS	40772030000	(85.10)	0.00	(85.10)	0.0	(85.10)	0.00	(85.10)	0.0
Capital Outlay-Vehicles/OPS	40773030000	(1,684.49)	0.00	(1,684.49)	0.0	(1,684.49)	0.00	(1,684.49)	0.0
<b>Total Other Income (Expense)</b>		<b>\$(764.66)</b>	<b>\$0.00</b>	<b>\$(764.66)</b>	<b>0.0 %</b>	<b>\$(764.66)</b>	<b>\$0.00</b>	<b>\$(764.66)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$1,295.26</b>	<b>\$0.00</b>	<b>\$1,295.26</b>	<b>0.0%</b>	<b>\$1,295.26</b>	<b>\$0.00</b>	<b>\$1,295.26</b>	<b>0.0%</b>



8/20/18  
2:11:15 PM

Chino Valley Fire District

Balance Sheet

As of 7/31/2018

Fund: (40) Bond Service Fund

Account: (1250) Not Defined

Assets

Current Assets

Bond Fund Account	\$577,585.70	
Total Current Assets		\$577,585.70
Total Assets		\$577,585.70
Total Liabilities and Net Assets		\$0.00

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
7/1/2018 through 7/31/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>40.1250.0.0.000</b>		<b>BOND FUND ACCOUNT</b>							<b>\$579,355.29</b>
1967	CD	142880	07/16/18		79000347	A&E Reprographics - Cash Disbursement AEREPR	\$-	\$21.28	\$579,334.01
1967	CD	142884	07/16/18		79000348	Auto Trim Plus - Cash Disbursement AUTO01	-	1,630.98	577,703.03
1968	CD	142891	07/30/18		79000349	A&E Reprographics - Cash Disbursement AEREPR	-	63.82	577,639.21
1968	CD	142895	07/30/18		79000350	Prescott Steel & Welding Suppl - Cash Disbursement PRSTWE	-	53.51	577,585.70
<b>BOND FUND ACCOUNT TOTALS:</b>							<b>\$0.00</b>	<b>\$1,769.59</b>	<b>\$577,585.70</b>
<b>TOTAL OF LEDGER:</b>							<b>\$0.00</b>	<b>\$1,769.59</b>	<b>\$577,585.70</b>

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 7/1/2018 through 7/31/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1250.0.0.000	Bond Fund Account	\$579,355.29	\$0.00	\$1,769.59	\$577,585.70	
TOTALS:		<u>\$579,355.29</u>	<u>\$0.00</u>	<u>\$1,769.59</u>	<u>\$577,585.70</u>	

August 20, 2018

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, 2018. 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  
August 20, 2018  
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	\$80-125
Accounting Staff	\$80

To the Board of Directors  
August 20, 2018  
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***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: \_\_\_\_\_