

AGENDA

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting
Monday, April 22, 2019, 4:00 pm - 4:30 pm
Chino Valley Town Hall
202 N. State Route 89, Chino Valley**

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, April 22, 2019 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. PRESENTATION
 - A. Station 61 Remodel Update
4. 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 15 minutes per meeting.

5. **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 - March 25, 2019
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Transfer of March Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$159,477.24

6. OLD BUSINESS

A. Budget Process and Draft Budget Update

7. NEW BUSINESS

A. Motion, Discussion, and Action Regarding New Fee Agreement and Engagement Letter with Cornelius Due to Change of Firm

8. 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, March 25, 2019, 4:00 pm - 4:30 pm
Central Arizona Fire and Medical Authority,
Administration, 8603 E. Eastridge Drive, Prescott Valley**

In Attendance

Cyndy Dicus; Dave Dobbs; Julie Pettit; Laura Mowrer; Nicolas Cornelius; Rick Mayday; Scott A Freitag; Susanne Dixson

Not In Attendance

Dave Tharp; Todd League

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, March 25, 2019 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 Monday, March 25, 2019 at 4:00 p.m.

Director Mayday and Attorney Cornelius attended telephonically. Chief Bliss was also in attendance.

2. PLEDGE OF ALLEGIANCE

Chair Dicus led the 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 15 minutes per meeting.

No public comments.

4. PRESENTATION

A. Budget Update and Schedule Budget Workshop for Second Week of April

Chief Freitag explained that we need a budget workshop for the second week of April. There was no budget update.

The Board reviewed possible dates and the consensus was to meet during the third week. April 15th at 1:00 p.m. at CAFMA Administration was agreed upon contingent of the other Boards.

5. 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 - February 25, 2019
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Transfer of February Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$63,577.86
- F. Approve Annexation and Resolution 2019-01, Bailly, 3040 N Panamint Lane, Parcel 306-35-045C
- G. Approve Annexation and Resolution 2019-02, Czech, 435 E Grand Canyon Road, Parcel 304-06-188

Motion to approve Consent Agenda as presented.

Move: Julie Pettit Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Rick Mayday

6. NEW BUSINESS

- A. Discussion and Direction to Staff Regarding Holding May Board Meeting on May 23

Board consensus was to hold the May meeting on May 23, 2019 contingent on the other Boards agreeing.

7. ADJOURNMENT

Motion to adjourn at 4:09 p.m.

Move: Julie Pettit Second: Dave Dobbs Status: Passed

Yes: Cyndy Dicus, Dave Dobbs, Julie Pettit, Rick Mayday

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

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

CHECK RECONCILIATION MARCH, 2019

Reconciliation:

Beginning Balance:	\$	175,494.86
Deposits:	\$	159,477.24
Transfer Out - Fire Authority:	\$	(63,577.86)
	\$	-
Disbursements:	\$	(249.50)
	\$	-
Interest Correction - County	\$	(13.93)
Ending Balance:	\$	271,130.81

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	269,555.99
Outstanding Checks:	\$	(249.50)
Outstanding Deposits:	\$	-
	\$	-
Reversing Entry: SC CPA FY 2017	\$	1,824.32
	\$	-

Ending Balance: \$ 271,130.81

G/L Ending Balance: \$ 271,130.81

\$ 271,130.81

Deposits Per Bank Statement:

Real Estate Taxes:	\$	132,947.33
Personal Property Taxes:	\$	5,962.36
Fire District Assistance Tax:	\$	13,712.57
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	-
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	6,854.98
Correct errors made by County	\$	-
Ending Balance:	\$	159,477.24

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	249.50
Checks From Payroll:		
Total Checks:	\$	249.50
Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	159,477.24
	\$	-
	\$	-
Ending Balance:	\$	159,477.24

Reconciliation Approved By:

Scott A
Freitag

Digitally signed by Scott A
Freitag
Date: 2019.04.16
19:12:25 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave
Tharp
Date: 2019.04.16
12:09:59 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie S.
Spingola

Digitally signed by Debbie
S. Spingola
Date: 2019.04.16
14:26:43 -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	\$12,226
%	0.773%	0.530%	0.286%	0.311%
% To Date	1.7087%	0.8164%	0.9590%	0.8688%
September	\$296,716	\$182,315	\$178,141	\$25,209
%	8.524%	5.139%	4.804%	0.642%
% To Date	10.2324%	5.9553%	5.7632%	1.5109%
October	\$1,237,993	\$834,512	\$1,503,325	\$1,610,381
%	35.564%	23.523%	40.543%	41.013%
% To Date	45.7962%	29.4779%	46.3060%	42.5240%
November	\$289,817	\$866,615	\$290,266	\$498,787
%	8.326%	24.428%	7.828%	12.703%
% To Date	54.1218%	53.9055%	54.1341%	55.2271%
December	\$220,662	\$227,672	\$223,661	\$236,727
%	6.3389%	6.4175%	6.0319%	6.0289%
% To Date	60.4607%	60.3229%	60.1659%	61.2560%
January	\$76,744	\$89,048	\$153,278	\$117,994
%	2.2046%	2.5100%	4.1337%	3.0051%
% To Date	62.6653%	62.8330%	64.2997%	64.2611%
February	\$87,184	\$94,094	\$95,262	\$54,476
%	2.5045%	2.6523%	2.5691%	1.3874%
% To Date	65.1698%	65.4852%	66.8688%	65.6485%
March	\$124,511	\$141,015	\$127,298	\$138,910
%	3.5768%	3.9748%	3.4331%	3.5377%
% To Date	68.7467%	69.4600%	70.3018%	69.1863%
April	\$910,876	\$821,855	\$794,289	\$0
%	26.1667%	23.1659%	21.4210%	0.0000%
% To Date	94.9134%	92.6259%	91.7228%	69.1863%
May	\$125,156	\$195,151	\$238,700	\$0
%	3.5954%	5.5008%	6.4374%	0.0000%
% To Date	98.5087%	98.1267%	98.1602%	69.1863%
June	\$66,848	\$66,097	\$80,520	\$0
%	1.9203%	1.8631%	2.1715%	0.0000%
% To Date	100.4290%	99.9898%	100.3318%	69.1863%
TOTALS	\$3,495,987	\$3,547,337	\$3,720,297	\$2,716,599
Delinquency	-0.4290%	0.0102%	-0.3318%	30.8137%

Chino Valley Fire District
FDAT Collection Information

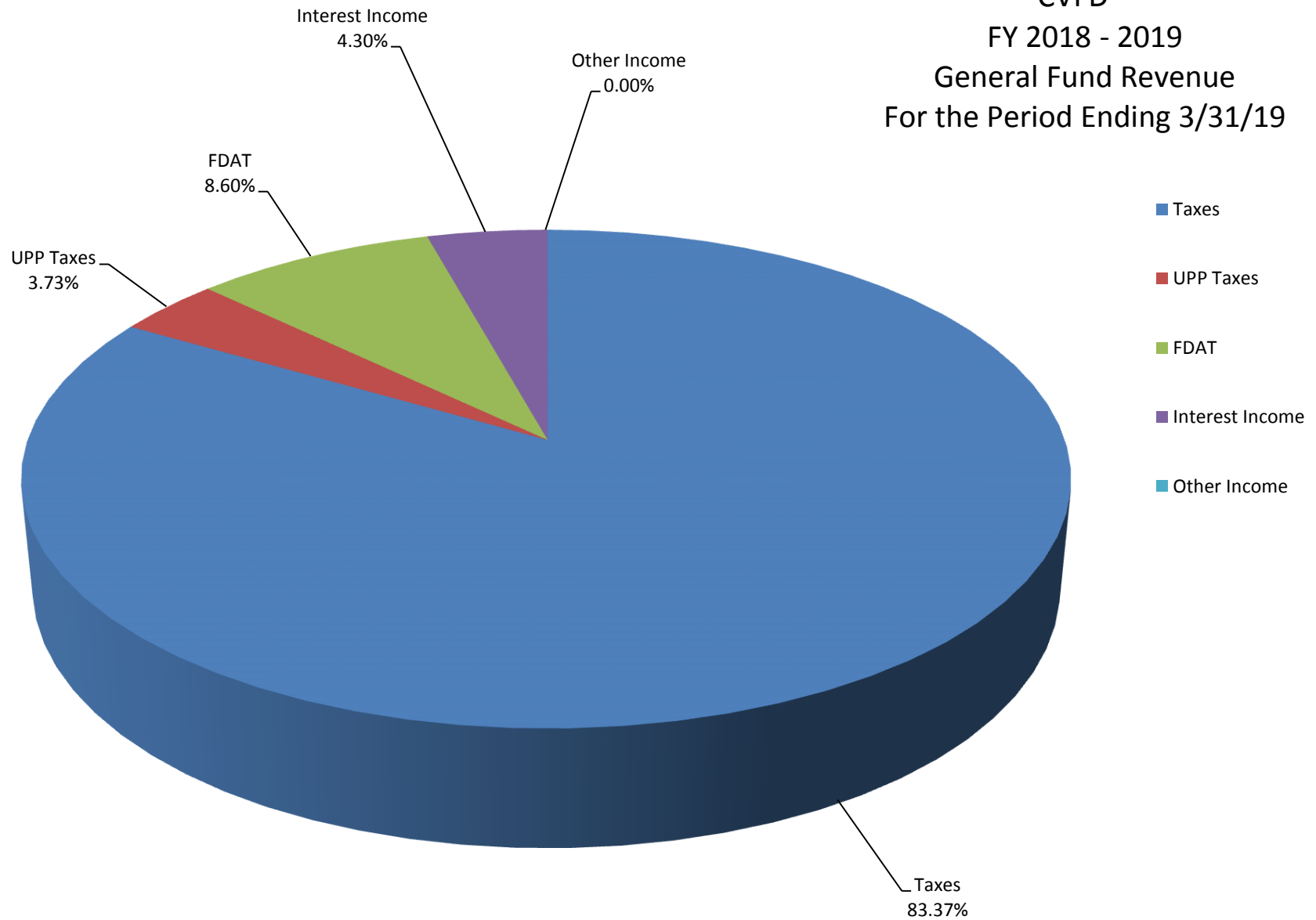
Total Levy Month	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238
%	0.797%	0.453%	0.489%	0.371%
% To Date	0.7966%	0.4533%	0.4891%	0.3715%
August	\$1,456	\$661	\$554	\$707
%	0.464%	0.211%	0.166%	0.212%
% To Date	1.2606%	0.6638%	0.6553%	0.5835%
September	\$26,332	\$8,777	\$12,654	\$3,182
%	8.389%	2.796%	3.797%	0.955%
% To Date	9.6492%	3.4600%	4.4520%	1.5382%
October	\$97,909	\$86,411	\$93,081	\$139,813
%	31.191%	27.528%	27.928%	41.949%
% To Date	40.8405%	30.9881%	32.3799%	43.4877%
November	\$43,410	\$75,219	\$74,651	\$59,861
%	13.8292%	23.9628%	22.3983%	17.9606%
% To Date	54.6697%	54.9510%	54.7782%	61.4483%
December	\$20,201	\$24,923	\$21,663	\$25,413
%	6.4354%	7.9398%	6.4997%	7.6250%
% To Date	61.1052%	62.8907%	61.2779%	69.0733%
January	\$10,565	\$11,762	\$16,138	\$11,149
%	3.3658%	3.7471%	4.8420%	3.3450%
% To Date	64.4710%	66.6378%	66.1199%	72.4183%
February	\$7,946	\$8,291	\$8,056	\$7,409
%	2.531%	2.641%	2.417%	2.223%
% To Date	67.0024%	69.2790%	68.5368%	74.6413%
March	\$12,018	\$12,638	\$12,174	\$13,713
%	3.8286%	4.0263%	3.6528%	4.1143%
% To Date	70.8310%	73.3052%	72.1897%	78.7556%
April	\$35,416	\$62,586	\$63,209	\$0
%	11.2825%	19.9382%	18.9651%	0.0000%
% To Date	82.1134%	93.2434%	91.1548%	78.7556%
May	\$51,376	\$23,662	\$23,731	\$0
%	16.3671%	7.5381%	7.1201%	0.0000%
% To Date	98.4805%	100.7815%	98.2749%	78.7556%
June	\$6,266	\$4,682	\$5,094	\$0
%	1.9962%	1.4917%	1.5285%	0.0000%
% To Date	100.4767%	102.2732%	99.8034%	78.7556%
TOTALS	\$315,396	\$321,035	\$332,635	\$262,485
Delinquency	-0.4767%	-2.2732%	0.1966%	21.2444%
	100.0000%	100.0000%	100.0000%	100.0000%

[illegible]

CHINO VALLEY FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Taxes	\$ 132,947	\$ 3,547,699	83.37
UPP Taxes	\$ 5,962	\$ -	3.73
FDAT	\$ 13,713	\$ 313,900	8.60
Interest Income	\$ 6,855	\$ -	4.30
Other Income	\$ -	\$ 2,000	0.00
	\$ 159,477	\$ 3,863,599	100.00

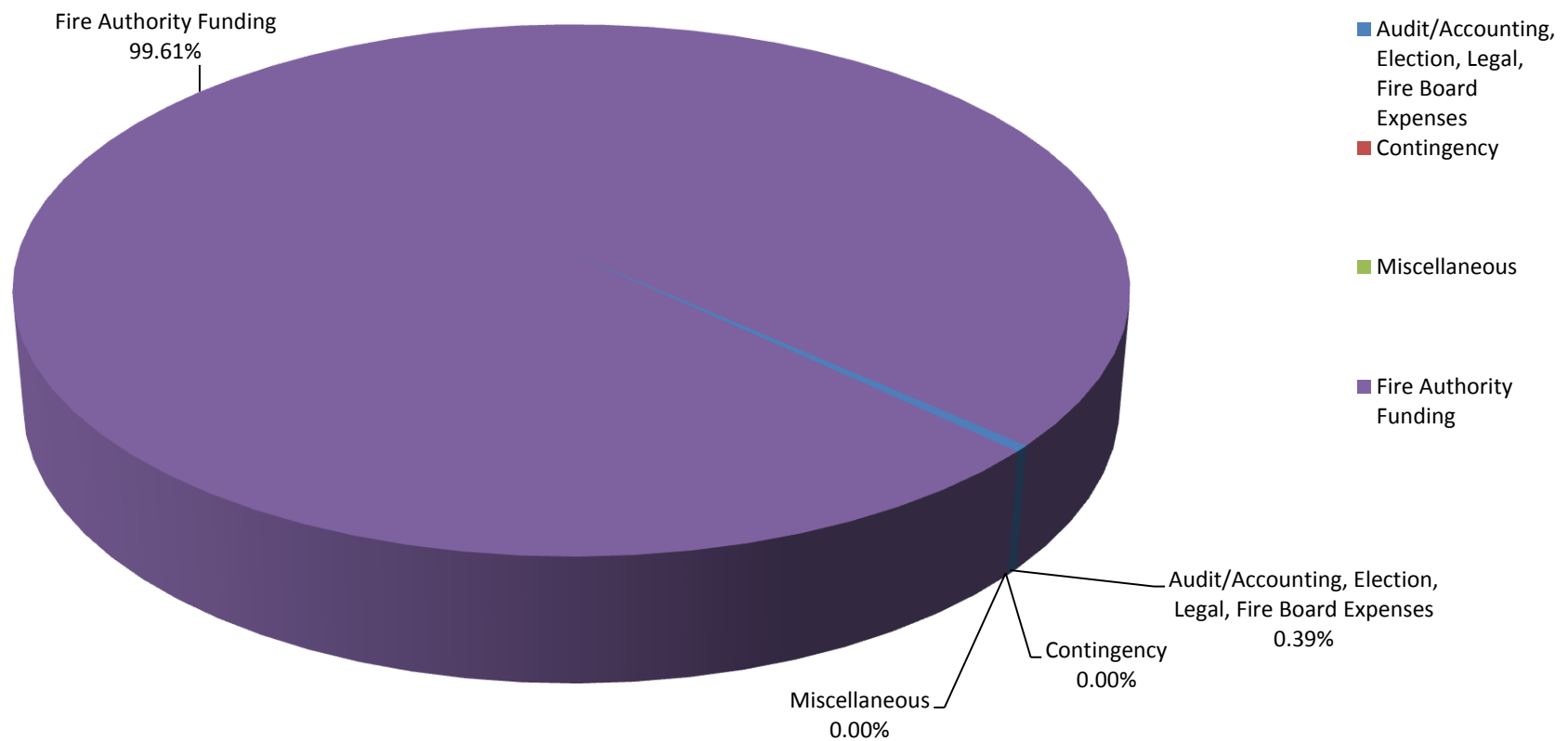
CVFD
FY 2018 - 2019
General Fund Revenue
For the Period Ending 3/31/19



CHINO VALLEY FIRE DISTRICT**EXPENSES**

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 250	\$ 29,000	0.39
Contingency	\$ -	\$ 20,000	-
Miscellaneous		\$ -	-
Fire Authority Funding	\$ 63,558	\$ 3,850,599	99.61
	\$ 63,807	\$ 3,899,599	100

CVFD
FY 2018 - 2019
General Fund Expenditures
For the Period Ending 2/28/19





Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

Chino Valley Fire Dist GF
Fund: 6065540000

RE TAXES = \$ 132,947.³³
UPP TAXES = \$ 5,962.³⁶
FDAT = \$ 13,712.⁵⁷
INTEREST = \$ 6,854.⁹⁸

\$ 159,477.²⁴ transfer to CAFMA



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	177,666.32	212,468.11		
Income:	159,481.46	2,988,562.91		
LOC Advance:	.00	.00		
Expense:	(67,591.79)	(2,931,475.03)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	269,555.99	269,555.99	End:	269,555.99

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065540000 Chino Valley Fire Dist GF		Beginning Balance:	177,666.32	212,468.11
11100.2013	2013 Real Estate Taxes		.00	170.25
11100.2015	2015 Real Estate Taxes		.00	223.11
11100.2016	2016 Real Estate Taxes		67.03	158.07
11100.2017	2017 Real Estate Taxes		16,595.65	81,590.92
11100.2018	2018 Real Estate Taxes		116,284.65	2,538,627.95
12100.2004	2004 Personal Property Taxes		.00	21.30
12100.2005	2005 Personal Property Taxes		.00	21.73
12100.2006	2006 Personal Property Taxes		.00	27.05
12100.2007	2007 Personal Property Taxes		.00	162.26
12100.2008	2008 Personal Property Taxes		.00	84.29
12100.2009	2009 Personal Property Taxes		.00	52.58
12100.2010	2010 Personal Property Taxes		.00	29.36
12100.2011	2011 Personal Property Taxes		.00	286.04
12100.2012	2012 Personal Property Taxes		.00	124.86
12100.2013	2013 Personal Property Taxes		2.94	153.23
12100.2014	2014 Personal Property Taxes		.00	218.20
12100.2015	2015 Personal Property Taxes		.00	323.65
12100.2016	2016 Personal Property Taxes		.00	598.43
12100.2017	2017 Personal Property Taxes		65.41	4,119.36
12100.2018	2018 Personal Property Taxes		5,894.01	89,608.34
37130.0	ADOT & Fish and Game In-lieu		4.22	4.22
37150.0	FDAT Distributions		13,712.57	262,679.82
38108.0	Interest on Investments ICM		.00	836.91
38109.0	Interest on Investments St Treas		6,854.98	8,440.98
90002.0	Interest Pd on Tax Roll Corrections		(13.93)	(82.23)
91032.0	Warrants Redeemed		(4,000.00)	(11,543.87)
91702.0	Transfer out		(63,577.86)	(2,919,848.93)
		Ending Balance:	269,555.99	269,555.99

Monthly Statement Detail



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 177,666.32	
11100.2016 2016 Real Estate Taxes			Source Code Total: 67.03	
03/06	Tax Distribution	0	67.03	C
11100.2017 2017 Real Estate Taxes			Source Code Total: 16,595.65	
03/01	Tax Distribution	0	13,212.61	C
03/06	Tax Distribution	0	3,383.04	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 116,284.65	
03/01	Tax Distribution	0	999.41	C
03/01	Tax Distribution	0	971.52	C
03/01	Tax Distribution	0	855.24	C
03/01	Tax Distribution	0	369.24	C
03/01	Tax Distribution	0	1,059.19	C
03/01	Tax Distribution	0	1,392.31	C
03/01	Tax Distribution	0	925.84	C
03/01	Tax Distribution	0	416.18	C
03/01	Tax Distribution	0	484.91	C
03/04	Tax Distribution	0	398.22	C
03/04	Tax Distribution	0	489.56	C
03/04	Tax Distribution	0	1,153.10	C
03/04	Tax Distribution	0	1,933.61	C
03/04	Tax Distribution	0	726.48	C
03/04	Tax Distribution	0	862.42	C
03/04	Tax Distribution	0	915.63	C
03/04	Tax Distribution	0	440.96	C
03/05	Tax Distribution	0	1,063.67	C
03/05	Tax Distribution	0	1,616.22	C
03/05	Tax Distribution	0	1,471.48	C
03/05	Tax Distribution	0	349.48	C
03/05	Tax Distribution	0	457.72	C
03/05	Tax Distribution	0	1,862.05	C
03/05	Tax Distribution	0	2,551.14	C
03/05	Tax Distribution	0	220.25	C
03/06	Tax Distribution	0	318.12	C
03/06	Tax Distribution	0	962.97	C
03/06	Tax Distribution	0	781.68	C
03/06	Tax Distribution	0	2,000.49	C
03/06	Tax Distribution	0	3,015.07	C
03/06	Tax Distribution	0	1,547.66	C
03/06	Tax Distribution	0	6,269.98	C
03/06	Tax Distribution	0	952.00	C
03/07	Tax Distribution	0	183.75	C
03/07	Tax Distribution	0	227.05	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/07	Tax Distribution	0	751.90	C
03/07	Tax Distribution	0	2,167.50	C
03/07	Tax Distribution	0	448.88	C
03/07	Tax Distribution	0	482.18	C
03/07	Tax Distribution	0	774.72	C
03/07	Tax Distribution	0	452.81	C
03/08	Tax Distribution	0	1,632.50	C
03/08	Tax Distribution	0	494.22	C
03/08	Tax Distribution	0	227.65	C
03/08	Tax Distribution	0	618.90	C
03/08	Tax Distribution	0	668.82	C
03/08	Tax Distribution	0	587.84	C
03/11	Tax Distribution	0	924.37	C
03/11	Tax Distribution	0	806.65	C
03/11	Tax Distribution	0	992.90	C
03/11	Tax Distribution	0	260.90	C
03/11	Tax Distribution	0	693.79	C
03/11	Tax Distribution	0	565.00	C
03/12	Tax Distribution	0	1,335.17	C
03/12	Tax Distribution	0	163.76	C
03/12	Tax Distribution	0	1,329.71	C
03/12	Tax Distribution	0	802.73	C
03/12	Tax Distribution	0	781.29	C
03/12	Tax Distribution	0	107.43	C
03/12	Tax Distribution	0	2,291.47	C
03/13	Tax Distribution	0	1,668.90	C
03/13	Tax Distribution	0	791.75	C
03/13	Tax Distribution	0	89.68	C
03/13	Tax Distribution	0	238.05	C
03/13	Tax Distribution	0	802.13	C
03/13	Tax Distribution	0	284.29	C
03/13	Tax Distribution	0	2,258.57	C
03/14	Tax Distribution	0	487.46	C
03/14	Tax Distribution	0	1,549.18	C
03/14	Tax Distribution	0	2,073.54	C
03/14	Tax Distribution	0	59.86	C
03/14	Tax Distribution	0	338.99	C
03/15	Tax Distribution	0	281.74	C
03/15	Tax Distribution	0	110.93	C
03/15	Tax Distribution	0	846.85	C
03/15	Tax Distribution	0	148.38	C
03/15	Tax Distribution	0	621.51	C
03/18	Tax Distribution	0	111.88	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/18	Tax Distribution	0	138.70	C
03/18	Tax Distribution	0	198.35	C
03/18	Tax Distribution	0	767.22	C
03/18	Tax Distribution	0	436.30	C
03/19	Tax Distribution	0	849.03	C
03/19	Tax Distribution	0	59.98	C
03/19	Tax Distribution	0	817.05	C
03/19	Tax Distribution	0	723.49	C
03/19	Tax Distribution	0	189.70	C
03/19	Tax Distribution	0	1,281.14	C
03/20	Tax Distribution	0	2,772.75	C
03/20	Tax Distribution	0	721.42	C
03/20	Tax Distribution	0	104.27	C
03/20	Tax Distribution	0	574.70	C
03/20	Tax Distribution	0	613.27	C
03/21	Tax Distribution	0	648.96	C
03/21	Tax Distribution	0	1,151.86	C
03/21	Tax Distribution	0	4,787.29	C
03/21	Tax Distribution	0	1,109.92	C
03/21	Tax Distribution	0	958.59	C
03/21	Tax Distribution	0	621.04	C
03/22	Tax Distribution	0	1,770.54	C
03/22	Tax Distribution	0	497.64	C
03/22	Tax Distribution	0	74.16	C
03/22	Tax Distribution	0	855.08	C
03/22	Tax Distribution	0	296.51	C
03/22	Tax Distribution	0	1,570.59	C
03/25	Tax Distribution	0	959.15	C
03/25	Tax Distribution	0	600.55	C
03/25	Tax Distribution	0	1,968.29	C
03/25	Tax Distribution	0	(387.00)	C
03/25	Tax Distribution	0	239.69	C
03/25	Tax Distribution	0	325.81	C
03/25	Tax Distribution	0	773.91	C
03/25	Tax Distribution	0	378.07	C
03/26	Tax Distribution	0	1,210.88	C
03/26	Tax Distribution	0	458.10	C
03/26	Tax Distribution	0	1,023.90	C
03/26	Tax Distribution	0	100.20	C
03/26	Tax Distribution	0	963.19	C
03/27	Tax Distribution	0	1,317.17	C
03/27	Tax Distribution	0	2.48	C
03/27	Tax Distribution	0	49.14	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/27	Tax Distribution	0	1,272.89	C
03/27	Tax Distribution	0	832.59	C
03/28	Tax Distribution	0	1,356.06	C
03/28	Tax Distribution	0	257.26	C
03/28	Tax Distribution	0	647.96	C
03/28	Tax Distribution	0	84.44	C
03/28	Tax Distribution	0	1,223.77	C
03/28	Tax Distribution	0	319.18	C
03/29	Tax Distribution	0	1,359.42	C
03/29	Tax Distribution	0	123.76	C
03/29	Tax Distribution	0	344.06	C
03/29	Tax Distribution	0	(106.92)	C
03/29	Tax Distribution	0	581.28	C
03/29	Tax Distribution	0	44.44	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 2.94	
03/12	Tax Distribution	0	2.94	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 65.41	
03/06	Tax Distribution	0	14.79	C
03/06	Tax Distribution	0	16.99	C
03/27	Tax Distribution	0	33.63	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 5,894.01	
03/01	Tax Distribution	0	67.25	C
03/01	Tax Distribution	0	41.58	C
03/04	Tax Distribution	0	2,510.94	C
03/04	Tax Distribution	0	66.89	C
03/04	Tax Distribution	0	26.34	C
03/05	Tax Distribution	0	74.23	C
03/05	Tax Distribution	0	245.71	C
03/05	Tax Distribution	0	109.46	C
03/06	Tax Distribution	0	162.07	C
03/06	Tax Distribution	0	9.68	C
03/07	Tax Distribution	0	64.47	C
03/07	Tax Distribution	0	185.88	C
03/07	Tax Distribution	0	75.63	C
03/08	Tax Distribution	0	62.40	C
03/08	Tax Distribution	0	36.02	C
03/08	Tax Distribution	0	35.62	C
03/11	Tax Distribution	0	9.75	C
03/11	Tax Distribution	0	19.31	C
03/12	Tax Distribution	0	136.06	C
03/12	Tax Distribution	0	114.12	C
03/12	Tax Distribution	0	45.16	C
03/13	Tax Distribution	0	231.71	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/14	Tax Distribution	0	9.16	C
03/14	Tax Distribution	0	42.19	C
03/14	Tax Distribution	0	233.06	C
03/19	Tax Distribution	0	38.08	C
03/19	Tax Distribution	0	99.07	C
03/20	Tax Distribution	0	180.88	C
03/20	Tax Distribution	0	46.47	C
03/21	Tax Distribution	0	112.58	C
03/22	Tax Distribution	0	38.17	C
03/25	Tax Distribution	0	152.24	C
03/25	Tax Distribution	0	201.24	C
03/26	Tax Distribution	0	104.54	C
03/27	Tax Distribution	0	12.87	C
03/27	Tax Distribution	0	115.99	C
03/28	Tax Distribution	0	20.70	C
03/29	Tax Distribution	0	156.49	C
37130.0 ADOT & Fish and Game In-lieu			Source Code Total: 4.22	
03/29	GAME & FISH / 2018 IN LIEU OF TAX	0	4.22	C
37150.0 FDAT Distributions			Source Code Total: 13,712.57	
03/01	Fire Dist Assistance Tax 0.141068	0	1,485.85	C
03/04	Fire Dist Assistance Tax 0.141068	0	801.74	C
03/05	Fire Dist Assistance Tax 0.141068	0	884.16	C
03/06	Fire Dist Assistance Tax 0.141068	0	1,726.55	C
03/07	Fire Dist Assistance Tax 0.141068	0	677.90	C
03/08	Fire Dist Assistance Tax 0.141068	0	480.10	C
03/11	Fire Dist Assistance Tax 0.141068	0	816.78	C
03/12	Fire Dist Assistance Tax 0.141068	0	631.56	C
03/13	Fire Dist Assistance Tax 0.141068	0	581.10	C
03/14	Fire Dist Assistance Tax 0.141068	0	339.78	C
03/15	Fire Dist Assistance Tax 0.141068	0	415.86	C
03/18	Fire Dist Assistance Tax 0.141068	0	332.58	C
03/19	Fire Dist Assistance Tax 0.141068	0	601.90	C
03/20	Fire Dist Assistance Tax 0.141068	0	537.28	C
03/21	Fire Dist Assistance Tax 0.141068	0	501.78	C
03/22	Fire Dist Assistance Tax 0.141068	0	440.68	C
03/25	Fire Dist Assistance Tax 0.141068	0	727.48	C
03/26	Fire Dist Assistance Tax 0.141068	0	446.82	C
03/27	Fire Dist Assistance Tax 0.141068	0	484.84	C
03/28	Fire Dist Assistance Tax 0.141068	0	349.74	C
03/29	Fire Dist Assistance Tax 0.141068	0	448.09	C
38109.0 Interest on Investments St Treas			Source Code Total: 6,854.98	
03/28	Investment Interest	0	2,861.57	C
03/28	Investment Interest	0	630.85	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/28	Investment Interest	0	3,042.48	C
03/28	Investment Interest	0	320.08	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (13.93)	
03/25	69603 306-14-04803 2018 Adjustment/Corr Refund	69603	(13.93)	D
91032.0 Warrants Redeemed			Source Code Total: (4,000.00)	
03/04	Paid Warrants	0	(4,000.00)	D
91702.0 Transfer out			Source Code Total: (63,577.86)	
03/28	3/27/19 - CAFMA email transfer request	0	(63,577.86)	D
6065540000 Chino Valley Fire Dist GF			Ending Balance: 269,555.99	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065540000 Chino Valley Fire Dist GF		Account Total: 4,000.00			
Fund: 0655		Fund Total: 4,000.00			
Status: PAID		Status Total: 4,000.00			
/	0706550001	4,000.00	02/25/19	03/04/19	
		Count	Amount		
Total PAID:		1	4,000.00		

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 3/31/2019

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	03/01/19		\$177,666.32
Deposits and Credits:			\$161,305.78
Checks and Charges:			(\$67,591.79)
Adjustments:			(\$1,824.32)
Ending Balance Per Reconciliation:			<u>\$269,555.99</u>
Ending Balance Per Bank Statement:	03/31/19		\$269,555.99
* Outstanding Deposits and Credits:	03/31/19		\$0.00
* Outstanding Checks and Charges:	03/31/19		(\$249.50)
Ending Book Balance:			<u>\$269,306.49</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: 3/31/19

GEN		General Fund		General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount		
02/25/19	706550001	Henry & Horne, LLP	AP	CHINOV	\$4,000.00		
03/31/19	Cash W/ County	Interest Correction - County	GL	CHINOV	\$13.93		
03/31/19	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$63,577.86		
TOTAL CHECKS AND CHARGES CLEARED:					\$67,591.79		

GEN		General Fund			General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount				
03/11/19	706550002	Nicolas J. Cornelius	AP	CHINOV	\$249.50				
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$249.50				

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 3/31/19

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
06/30/17	2017 Audit JE	To post adjustments to 2017 YE	GL	CHINOV	\$1,828.54
03/31/19	Cash w/ County	Tax & Interest Revenue	GL	CHINOV	\$159,477.24
TOTAL DEPOSITS AND CREDITS CLEARED:					\$161,305.78

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: GEN - GENERAL FUND						
706550001	02/25/19	Marked	No	Henry & Horne, LLP	04/16/19	\$4,000.00
SUB TOTAL FOR BANK:						\$4,000.00
TOTAL FOR MODULE:						\$4,000.00

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending: 3/31/19

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT: CORRECTION TO FISH & GAME- CTY			0000000000000000		BANK: GEN
04/16/19	Correction to County	Correction to Fish & Game- Cty	Excluded from GL	\$4.22	
04/16/19	Correction to County	Correction to Fish & Game- Cty	10.1100.0.0.000		(\$4.22)
ADJUSTMENT DOCUMENT 'CORRECTION TO FISH & GAME- CTY' TOTAL:					<u>(\$4.22)</u>
DOCUMENT: CORRECTION TO SC CPA			0000000000000000		BANK: GEN
04/16/19	Correction to SC CPA	Correction to SC CPA	Excluded from GL	(\$1,828.54)	
04/16/19	Correction to SC CPA	Correction to SC CPA	10.1100.0.0.000		\$1,828.54
ADJUSTMENT DOCUMENT 'CORRECTION TO SC CPA' TOTAL:					<u>\$1,828.54</u>
TOTAL FOR ALL ADJUSTMENTS:					<u><u>\$1,824.32</u></u>

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 3/1/2019 Through 3/31/2019

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$132,947.33	\$0.00	\$132,947.33	0.0%	\$2,620,770.30	\$3,926,501.00	\$(1,305,730.70)	(33.3)%
Fire Protection Contracts	10400100000	0.00	0.00	0.00	0.0	(0.20)	0.00	(0.20)	0.0
Personal Property Tax	10410000000	5,962.36	0.00	5,962.36	0.0	95,830.88	0.00	95,830.88	0.0
Fire District Assistance Tax	10420000000	13,712.57	0.00	13,712.57	0.0	262,484.63	333,290.00	(70,805.37)	(21.2)
Interest Income-General Fund	10490000000	6,841.05	0.00	6,841.05	0.0	9,195.66	0.00	9,195.66	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		\$159,463.31	\$0.00	\$159,463.31	0.0 %	\$2,988,281.27	\$4,261,791.00	\$(1,273,509.73)	(29.9)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$63,577.86	\$0.00	\$(63,577.86)	0.0%	\$2,919,848.93	\$4,227,791.00	\$1,307,942.07	30.9%
Total Program Expenses		\$63,577.86	\$0.00	\$(63,577.86)	0.0 %	\$2,919,848.93	\$4,227,791.00	\$1,307,942.07	30.9 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$10,132.50	\$3,000.00	\$(7,132.50)	(237.8)%
Other Prof Services/Admin	10640510000	0.00	0.00	0.00	0.0	0.00	25,000.00	25,000.00	100.0
Legal Services - Routine	10641010000	249.50	0.00	(249.50)	0.0	1,142.00	5,000.00	3,858.00	77.2
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	326.37	1,000.00	673.63	67.4
Misc/Admin	10661010000	0.00	0.00	0.00	0.0	(2,028.32)	0.00	2,028.32	0.0
Total Fund Raising Expenses		\$249.50	\$0.00	\$(249.50)	0.0 %	\$9,572.55	\$34,000.00	\$24,427.45	71.8 %
Total Expenses		\$63,827.36		\$(63,827.36)		\$2,929,421.48	\$4,261,791.00	\$1,332,369.52	31.3%
Net Income (Loss)		\$95,635.95	\$0.00	\$95,635.95	0.0%	\$58,859.79	\$0.00	\$58,859.79	0.0%

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Chino Valley Fire District

Balance Sheet

As of 3/31/2019

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$271,130.81	
Taxes Receivable	116,469.00	
Total Current Assets		\$387,599.81
Total Assets		\$387,599.81

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$2,642.00	
Deferred Compensation (Prop Tax)	82,492.00	
CAFMA Accounts Payable	90,836.00	
Total Current Liabilities		\$175,970.00
Total Liabilities		\$175,970.00

Net Assets

Fund Balance	\$(3,315,696.07)	
Current Year Net Assets	58,859.79	
Total Net Assets		(3,256,836.28)
Total Liabilities and Net Assets		\$(3,080,866.28)

Chino Valley Fire District
GL Account Ledger - Detail By Period
3/1/2019 through 3/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000		CASH WITH YAVAPAI COUNTY							\$175,494.86
2018	CD	143173	03/11/19		706550002	Nicolas J. Cornelius - Cash Disbursement CORNIC	-	249.50	175,245.36
2025	GJ	143201	03/31/19		Cash w/ County	Tax & Interest Revenue	159,477.24	-	334,722.60
2026	GJ	143206	03/31/19		Cash W/ County	Interest Correction - County	-	13.93	334,708.67
2023	GJ	143198	03/31/19		Cash w/County	Transfer to CAFMA	-	63,577.86	271,130.81
CASH WITH YAVAPAI COUNTY TOTALS:							\$159,477.24	\$63,841.29	\$271,130.81
TOTAL OF LEDGER:							\$159,477.24	\$63,841.29	\$271,130.81

Chino Valley Fire District
GL Trial Balance by Date Range (Current and History)
01/01/2019 through 01/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$378,883.64	\$131,317.65	\$265,915.21	\$244,286.08	
TOTAL OF LEDGER:		<u>\$378,883.64</u>	<u>\$131,317.65</u>	<u>\$265,915.21</u>	<u>\$244,286.08</u>	

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT: 6-65640-7000
BANK RECONCILIATION MARCH, 2019

Reconciliation:

Beginning Balance (CVFD):	\$	363,493.53
Deposits:	\$	15,002.52
Disbursements:		
Interest Income:	\$	4,878.08
Principal and Interest payments	\$	-
County Adj Interest Correction	\$	(1.49)
Ending Balance:	\$	383,372.64

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	383,372.81
Outstanding Audit adj	\$	(0.17)

Ending Balance: \$ 383,372.64

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	14,362.49
Personal Property Taxes:	\$	640.03
ADOT Game/Fish In Lieu:	\$	-
Ending Balance:	\$	15,002.52

Reconciliation Approved By:

Scott A
Freitag

Digitally signed by Scott A
Freitag
Date: 2019.04.16
19:15:00 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave
Tharp
Date: 2019.04.16
12:09:11 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie S.
Spingola

Digitally signed by Debbie
S. Spingola
Date: 2019.04.16
14:29:12 -07'00'

Debbie Spingola, Finance Manager



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

Chino Valley Fire Dist BDS
Fund: 6065640700

RE TAXES	- \$	14,362. ⁴⁹
UPP TAXES	- \$	640. ⁰³
INTEREST	- \$	4,878. ⁰⁸
		<hr/>
total	- \$	19,880. ⁶⁰



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	363,493.70	141,546.19		
Income:	19,880.60	302,344.60		
LOC Advance:	.00	.00		
Expense:	(1.49)	(60,517.98)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	383,372.81	383,372.81	End:	383,372.81

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700	Chino Valley Fire Dist BDS	Beginning Balance:	363,493.70	141,546.19
11100.2013	2013 Real Estate Taxes		.00	22.63
11100.2015	2015 Real Estate Taxes		.00	28.21
11100.2016	2016 Real Estate Taxes		7.87	18.55
11100.2017	2017 Real Estate Taxes		1,881.26	9,249.02
11100.2018	2018 Real Estate Taxes		12,473.36	272,305.15
12100.2007	2007 Personal Property Taxes		.00	12.37
12100.2008	2008 Personal Property Taxes		.00	10.06
12100.2009	2009 Personal Property Taxes		.00	6.64
12100.2010	2010 Personal Property Taxes		.00	3.14
12100.2011	2011 Personal Property Taxes		.00	34.28
12100.2012	2012 Personal Property Taxes		.00	11.88
12100.2013	2013 Personal Property Taxes		.39	20.36
12100.2014	2014 Personal Property Taxes		.00	29.14
12100.2015	2015 Personal Property Taxes		.00	40.90
12100.2016	2016 Personal Property Taxes		.00	70.27
12100.2017	2017 Personal Property Taxes		7.42	466.98
12100.2018	2018 Personal Property Taxes		632.22	9,611.88
38108.0	Interest on Investments ICM		.00	1,852.87
38109.0	Interest on Investments St Treas		4,878.08	8,550.27
90002.0	Interest Pd on Tax Roll Corrections		(1.49)	(9.23)
92185.0	Paying Agent Fees		.00	(420.00)
92190.0	Bond Interest Payment		.00	(60,088.75)
		Ending Balance:	383,372.81	383,372.81

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640700	Chino Valley Fire Dist BDS		Beginning Balance: 363,493.70	
11100.2016	2016 Real Estate Taxes		Source Code Total: 7.87	
03/06	Tax Distribution	0	7.87	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

11100.2017 2017 Real Estate Taxes			Source Code Total: 1,881.26	
03/01	Tax Distribution	0	1,497.77	C
03/06	Tax Distribution	0	383.49	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 12,473.36	
03/01	Tax Distribution	0	107.20	C
03/01	Tax Distribution	0	104.21	C
03/01	Tax Distribution	0	91.75	C
03/01	Tax Distribution	0	39.60	C
03/01	Tax Distribution	0	113.61	C
03/01	Tax Distribution	0	149.33	C
03/01	Tax Distribution	0	99.32	C
03/01	Tax Distribution	0	44.64	C
03/01	Tax Distribution	0	52.02	C
03/04	Tax Distribution	0	42.72	C
03/04	Tax Distribution	0	52.51	C
03/04	Tax Distribution	0	123.69	C
03/04	Tax Distribution	0	207.41	C
03/04	Tax Distribution	0	77.92	C
03/04	Tax Distribution	0	92.51	C
03/04	Tax Distribution	0	98.22	C
03/04	Tax Distribution	0	47.30	C
03/05	Tax Distribution	0	114.09	C
03/05	Tax Distribution	0	173.35	C
03/05	Tax Distribution	0	157.84	C
03/05	Tax Distribution	0	37.49	C
03/05	Tax Distribution	0	49.10	C
03/05	Tax Distribution	0	199.74	C
03/05	Tax Distribution	0	273.64	C
03/05	Tax Distribution	0	23.63	C
03/06	Tax Distribution	0	34.13	C
03/06	Tax Distribution	0	103.28	C
03/06	Tax Distribution	0	83.86	C
03/06	Tax Distribution	0	214.59	C
03/06	Tax Distribution	0	323.42	C
03/06	Tax Distribution	0	166.00	C
03/06	Tax Distribution	0	672.54	C
03/06	Tax Distribution	0	102.12	C
03/07	Tax Distribution	0	19.71	C
03/07	Tax Distribution	0	24.35	C
03/07	Tax Distribution	0	80.65	C
03/07	Tax Distribution	0	232.51	C
03/07	Tax Distribution	0	48.15	C
03/07	Tax Distribution	0	51.72	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/07	Tax Distribution	0	83.10	C
03/07	Tax Distribution	0	48.58	C
03/08	Tax Distribution	0	175.10	C
03/08	Tax Distribution	0	53.02	C
03/08	Tax Distribution	0	24.42	C
03/08	Tax Distribution	0	66.39	C
03/08	Tax Distribution	0	71.74	C
03/08	Tax Distribution	0	63.05	C
03/11	Tax Distribution	0	99.15	C
03/11	Tax Distribution	0	86.52	C
03/11	Tax Distribution	0	106.51	C
03/11	Tax Distribution	0	27.98	C
03/11	Tax Distribution	0	74.41	C
03/11	Tax Distribution	0	60.60	C
03/12	Tax Distribution	0	143.22	C
03/12	Tax Distribution	0	17.57	C
03/12	Tax Distribution	0	142.63	C
03/12	Tax Distribution	0	86.10	C
03/12	Tax Distribution	0	83.81	C
03/12	Tax Distribution	0	11.52	C
03/12	Tax Distribution	0	245.79	C
03/13	Tax Distribution	0	179.02	C
03/13	Tax Distribution	0	84.93	C
03/13	Tax Distribution	0	9.62	C
03/13	Tax Distribution	0	25.53	C
03/13	Tax Distribution	0	86.04	C
03/13	Tax Distribution	0	30.50	C
03/13	Tax Distribution	0	242.28	C
03/14	Tax Distribution	0	52.29	C
03/14	Tax Distribution	0	166.17	C
03/14	Tax Distribution	0	222.42	C
03/14	Tax Distribution	0	6.42	C
03/14	Tax Distribution	0	36.36	C
03/15	Tax Distribution	0	30.23	C
03/15	Tax Distribution	0	11.90	C
03/15	Tax Distribution	0	90.84	C
03/15	Tax Distribution	0	15.92	C
03/15	Tax Distribution	0	66.68	C
03/18	Tax Distribution	0	12.00	C
03/18	Tax Distribution	0	14.88	C
03/18	Tax Distribution	0	21.28	C
03/18	Tax Distribution	0	82.30	C
03/18	Tax Distribution	0	46.79	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/19	Tax Distribution	0	91.07	C
03/19	Tax Distribution	0	6.43	C
03/19	Tax Distribution	0	87.64	C
03/19	Tax Distribution	0	77.61	C
03/19	Tax Distribution	0	20.34	C
03/19	Tax Distribution	0	137.42	C
03/20	Tax Distribution	0	297.43	C
03/20	Tax Distribution	0	77.38	C
03/20	Tax Distribution	0	11.19	C
03/20	Tax Distribution	0	61.64	C
03/20	Tax Distribution	0	65.78	C
03/21	Tax Distribution	0	69.60	C
03/21	Tax Distribution	0	123.54	C
03/21	Tax Distribution	0	513.51	C
03/21	Tax Distribution	0	119.05	C
03/21	Tax Distribution	0	102.83	C
03/21	Tax Distribution	0	66.62	C
03/22	Tax Distribution	0	189.93	C
03/22	Tax Distribution	0	53.38	C
03/22	Tax Distribution	0	7.96	C
03/22	Tax Distribution	0	91.72	C
03/22	Tax Distribution	0	31.80	C
03/22	Tax Distribution	0	168.47	C
03/25	Tax Distribution	0	102.87	C
03/25	Tax Distribution	0	64.42	C
03/25	Tax Distribution	0	211.13	C
03/25	Tax Distribution	0	(41.51)	C
03/25	Tax Distribution	0	25.71	C
03/25	Tax Distribution	0	34.95	C
03/25	Tax Distribution	0	83.02	C
03/25	Tax Distribution	0	40.56	C
03/26	Tax Distribution	0	129.88	C
03/26	Tax Distribution	0	49.13	C
03/26	Tax Distribution	0	109.83	C
03/26	Tax Distribution	0	10.75	C
03/26	Tax Distribution	0	103.33	C
03/27	Tax Distribution	0	141.28	C
03/27	Tax Distribution	0	.28	C
03/27	Tax Distribution	0	5.27	C
03/27	Tax Distribution	0	136.55	C
03/27	Tax Distribution	0	89.31	C
03/28	Tax Distribution	0	145.46	C
03/28	Tax Distribution	0	27.60	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/28	Tax Distribution	0	69.50	C
03/28	Tax Distribution	0	9.06	C
03/28	Tax Distribution	0	131.27	C
03/28	Tax Distribution	0	34.24	C
03/29	Tax Distribution	0	145.81	C
03/29	Tax Distribution	0	13.27	C
03/29	Tax Distribution	0	36.91	C
03/29	Tax Distribution	0	(11.47)	C
03/29	Tax Distribution	0	62.36	C
03/29	Tax Distribution	0	4.77	C
12100.2013 2013 Personal Property Taxes			Source Code Total: .39	
03/12	Tax Distribution	0	.39	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 7.42	
03/06	Tax Distribution	0	1.68	C
03/06	Tax Distribution	0	1.93	C
03/27	Tax Distribution	0	3.81	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 632.22	
03/01	Tax Distribution	0	7.21	C
03/01	Tax Distribution	0	4.46	C
03/04	Tax Distribution	0	269.34	C
03/04	Tax Distribution	0	7.17	C
03/04	Tax Distribution	0	2.82	C
03/05	Tax Distribution	0	7.96	C
03/05	Tax Distribution	0	26.36	C
03/05	Tax Distribution	0	11.74	C
03/06	Tax Distribution	0	17.39	C
03/06	Tax Distribution	0	1.04	C
03/07	Tax Distribution	0	6.92	C
03/07	Tax Distribution	0	19.94	C
03/07	Tax Distribution	0	8.11	C
03/08	Tax Distribution	0	6.69	C
03/08	Tax Distribution	0	3.86	C
03/08	Tax Distribution	0	3.82	C
03/11	Tax Distribution	0	1.05	C
03/11	Tax Distribution	0	2.07	C
03/12	Tax Distribution	0	14.60	C
03/12	Tax Distribution	0	12.24	C
03/12	Tax Distribution	0	4.84	C
03/13	Tax Distribution	0	24.86	C
03/14	Tax Distribution	0	.98	C
03/14	Tax Distribution	0	4.52	C
03/14	Tax Distribution	0	25.00	C
03/19	Tax Distribution	0	4.09	C



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

03/19	Tax Distribution	0	10.63	C
03/20	Tax Distribution	0	19.40	C
03/20	Tax Distribution	0	4.99	C
03/21	Tax Distribution	0	12.08	C
03/22	Tax Distribution	0	4.09	C
03/25	Tax Distribution	0	16.33	C
03/25	Tax Distribution	0	21.58	C
03/26	Tax Distribution	0	11.21	C
03/27	Tax Distribution	0	1.38	C
03/27	Tax Distribution	0	12.44	C
03/28	Tax Distribution	0	2.22	C
03/29	Tax Distribution	0	16.79	C
38109.0 Interest on Investments St Treas			Source Code Total: 4,878.08	
03/28	Investment Interest	0	701.64	C
03/28	Investment Interest	0	446.09	C
03/28	Investment Interest	0	804.05	C
03/28	Investment Interest	0	491.27	C
03/28	Investment Interest	0	715.83	C
03/28	Investment Interest	0	447.25	C
03/28	Investment Interest	0	764.44	C
03/28	Investment Interest	0	507.51	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (1.49)	
03/25	69603 306-14-04803 2018 Adjustment/Corr Refund	69603	(1.49)	D
6065640700 Chino Valley Fire Dist BDS			Ending Balance: 383,372.81	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
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	Count	Amount
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Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 3/31/2019

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	03/01/19		\$363,493.70
Deposits and Credits:			\$19,880.60
Checks and Charges:			(\$1.66)
Adjustments:			\$0.17
Ending Balance Per Reconciliation:			<u>\$383,372.81</u>
Ending Balance Per Bank Statement:	03/31/19		\$383,372.81
* Outstanding Deposits and Credits:	03/31/19		\$0.00
* Outstanding Checks and Charges:	03/31/19		\$0.00
Ending Book Balance:			<u>\$383,372.81</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: 3/31/19

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
06/30/17	2017 Audit JE	To post adjustments to 2017 YE	GL	CHINOV	\$0.17	
03/31/19	Cash w/ County	Interest Correction - County	GL	CHINOV	\$1.49	
TOTAL CHECKS AND CHARGES CLEARED:					\$1.66	

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: 3/31/19

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
03/31/19	Cash W/ County	Tax & Interest Revenue	GL	CHINOV	\$19,880.60	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$19,880.60	

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
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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SUB TOTAL FOR BANK:
TOTAL FOR MODULE:

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending: 3/31/19

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT: CORRECTION TO SC CPA FY2017		6-65640-7000			BANK: BDS
04/16/19	Correction to SC CPA	Correction to SC CPA FY2017	Excluded from GL	\$0.17	
04/16/19	Correction to SC CPA	Correction to SC CPA FY2017	40.1105.0.0.000		(\$0.17)
ADJUSTMENT DOCUMENT 'CORRECTION TO SC CPA FY2017' TOTAL:					<hr/> (\$0.17)
TOTAL FOR ALL ADJUSTMENTS:					<hr/> <hr/> (\$0.17)

4/16/19
11:04:42 AM

Chino Valley Fire District

Balance Sheet

As of 2/28/2019

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

Bond Debt Service	\$363,493.53	
Total Current Assets		\$363,493.53
Total Assets		\$363,493.53
Total Liabilities and Net Assets		\$0.00

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 2/1/2019 Through 2/28/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$5,613.42	\$0.00	\$5,613.42	0.0%	\$267,261.37	\$0.00	\$267,261.37	0.0%
Personal Tax Revenue	40420500000	240.03	0.00	240.03	0.0	9,677.87	0.00	9,677.87	0.0
Net Revenues		\$5,853.45	\$0.00	\$5,853.45	0.0 %	\$276,939.24	\$0.00	\$276,939.24	0.0 %
<u>Fund Raising Expenses</u>									
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		\$5,853.45	\$0.00	\$5,853.45	0.0%	\$276,519.24	\$0.00	\$276,519.24	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$3,185.54	\$0.00	\$3,185.54	0.0%	\$5,517.02	\$0.00	\$5,517.02	0.0%
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(60,088.75)	0.00	(60,088.75)	0.0
Capital Outlay-Building - OPS	40772030000	(85.65)	0.00	(85.65)	0.0	(6,212.92)	0.00	(6,212.92)	0.0
Capital OutLay-Vehicles/OPS	40773030000	0.00	0.00	0.00	0.0	(1,684.49)	0.00	(1,684.49)	0.0
Total Other Income (Expense)		\$3,099.89	\$0.00	\$3,099.89	0.0 %	\$(62,469.14)	\$0.00	\$(62,469.14)	0.0 %
Net Income (Loss)		\$8,953.34	\$0.00	\$8,953.34	0.0%	\$214,050.10	\$0.00	\$214,050.10	0.0%

Chino Valley Fire District
GL Account Ledger - Detail By Period
3/1/2019 through 3/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$363,493.53
2028	GJ	143212	03/31/19		Cash w/ County	Interest Correction - County	-	1.49	363,492.04
2027	GJ	143208	03/31/19		Cash W/ County	Tax & Interest Revenue	19,880.60	-	383,372.64
BOND DEBT SERVICE TOTALS:							\$19,880.60	\$1.49	\$383,372.64
TOTAL OF LEDGER:							\$19,880.60	\$1.49	\$383,372.64

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 2/1/2019 through 2/28/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$354,454.54	\$9,038.99	\$0.00	\$363,493.53	
TOTALS:		<u>\$354,454.54</u>	<u>\$9,038.99</u>	<u>\$0.00</u>	<u>\$363,493.53</u>	

CHINO VALLEY FIRE DISTRICT
BOND 2007 ACCOUNT: 6-65640-0000
BANK RECONCILIATION FEBRUARY, 2019

Reconciliation:

Beginning Balance (CVFD):	\$	571,543.33
Deposits:	\$	-
Disbursements:	\$	(85.65)
Interest Income:		
Checks:	\$	(9,045.60)
Adj		

Ending Balance:	\$	562,412.08
------------------------	-----------	-------------------

Difference Between Balances:	\$	(0.00)
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Bank Statement Balance:

Balance Per Bank:	\$	571,457.88
Outstanding checks	\$	(9,045.60)
FY 17 Correction	\$	(0.20)

Ending Balance:	\$	562,412.08
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Deposits Per Bank Statement:

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

Reconciliation Approved By:

**Scott A
Freitag**

Digitally signed by Scott A
Freitag
Date: 2019.04.16
19:17:05 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave
Tharp
Date: 2019.04.16
12:09:36 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

**Debbie S.
Spingola**

Digitally signed by Debbie
S. Spingola
Date: 2019.04.16
14:30:31 -07'00'

Debbie Spingola, Finance Manager



Yavapai County Treasurer

Monthly Statement

Date Range: 3/1/2019 to 3/31/2019

Account	Period	YTD		
6065640000	Chino Valley Fire Dist Bond Fund			
Begin Balance:	571,543.53	582,005.29		
Income:	.00	.00		
LOC Advance:	.00	.00		
Expense:	(85.65)	(10,547.41)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	(615.94)
Cash Balance:	571,457.88	571,457.88	End:	570,841.94

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640000	Chino Valley Fire Dist Bond Fund	Beginning Balance:	571,543.53	582,005.29
91032.0	Warrants Redeemed		(85.65)	(10,547.41)
		Ending Balance:	571,457.88	571,457.88

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640000	Chino Valley Fire Dist Bond Fund		Beginning Balance: 571,543.53	
91032.0	Warrants Redeemed		Source Code Total: (85.65)	
03/04	Paid Warrants	0	(85.65)	D
			Ending Balance: 571,457.88	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065640000	Chino Valley Fire Dist Bond Fund				Account Total: 701.59
Fund: 0656					Fund Total: 701.59
Status: OUTS					Status Total: 615.94
/	0706560359	615.94	03/11/19	04/01/19	
Status: PAID					Status Total: 85.65
/	0706560358	85.65	02/25/19	03/04/19	
	Count	Amount			
Total OUTS:	1	615.94			
Total PAID:	1	85.65			

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 3/31/2019

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	03/01/19		\$571,543.53
Deposits and Credits:			\$0.00
Checks and Charges:			(\$85.65)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$571,457.88</u>
Ending Balance Per Bank Statement:	03/31/19		\$571,457.88
* Outstanding Deposits and Credits:	03/31/19		\$0.00
* Outstanding Checks and Charges:	03/31/19		<u>(\$9,045.80)</u>
Ending Book Balance:	03/31/19		<u>\$562,412.08</u>

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

Date	Document	Description	Module	Company	Amount
02/25/19	79000358	A&E Reprographics	AP	CHINOV	\$85.65
TOTAL CHECKS AND CHARGES CLEARED:					\$85.65

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 3/31/19

BF		Yavapai County Treasurer			Bond Fund Warrant 2007		6-65640-0000	
Date	Document	Description	Module	Company	Amount			
06/30/17	2017 Audit JE	To post adjustments to 2017 YE	GL	CHINOV	\$0.20			
03/11/19	79000359	Allied Electronics, Inc	AP	CHINOV	\$615.94			
03/25/19	79000360	Merit Technology Partners	AP	CHINOV	\$8,429.66			
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$9,045.80			

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:

Chino Valley Fire District
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER						
79000358	02/25/19	Marked	No	A&E Reprographics	04/16/19	\$85.65
SUB TOTAL FOR BANK:						\$85.65
TOTAL FOR MODULE:						\$85.65

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:

4/16/19
11:07:28 AM

Chino Valley Fire District

Balance Sheet

As of 2/28/2019

Fund: (40) Bond Service Fund

Account: (1250) Not Defined

Assets

Current Assets

Bond Fund Account	\$571,457.68	
Total Current Assets		\$571,457.68
Total Assets		\$571,457.68
Total Liabilities and Net Assets		\$0.00

4/16/19
11:07:18 AM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 2/1/2019 Through 2/28/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$5,613.42	\$0.00	\$5,613.42	0.0%	\$267,261.37	\$0.00	\$267,261.37	0.0%
Personal Tax Revenue	40420500000	240.03	0.00	240.03	0.0	9,677.87	0.00	9,677.87	0.0
Net Revenues		\$5,853.45	\$0.00	\$5,853.45	0.0 %	\$276,939.24	\$0.00	\$276,939.24	0.0 %
<u>Fund Raising Expenses</u>									
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		\$5,853.45	\$0.00	\$5,853.45	0.0%	\$276,519.24	\$0.00	\$276,519.24	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$3,185.54	\$0.00	\$3,185.54	0.0%	\$5,517.02	\$0.00	\$5,517.02	0.0%
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(60,088.75)	0.00	(60,088.75)	0.0
Capital Outlay-Building - OPS	40772030000	(85.65)	0.00	(85.65)	0.0	(6,212.92)	0.00	(6,212.92)	0.0
Capital OutLay-Vehicles/OPS	40773030000	0.00	0.00	0.00	0.0	(1,684.49)	0.00	(1,684.49)	0.0
Total Other Income (Expense)		\$3,099.89	\$0.00	\$3,099.89	0.0 %	\$(62,469.14)	\$0.00	\$(62,469.14)	0.0 %
Net Income (Loss)		\$8,953.34	\$0.00	\$8,953.34	0.0%	\$214,050.10	\$0.00	\$214,050.10	0.0%

Chino Valley Fire District
GL Account Ledger - Detail By Period
3/1/2019 through 3/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1250.0.0.000			BOND FUND ACCOUNT						\$571,457.68
2018	CD	143175	03/11/19		79000359	Allied Electronics, Inc - Cash Disbursement ALLELE	-	615.94	570,841.74
2022	CD	143195	03/25/19		79000360	Merit Technology Partners - Cash Disbursement MERI00	-	8,429.66	562,412.08
BOND FUND ACCOUNT TOTALS:							<u>\$0.00</u>	<u>\$9,045.60</u>	<u>\$562,412.08</u>
TOTAL OF LEDGER:							<u>\$0.00</u>	<u>\$9,045.60</u>	<u>\$562,412.08</u>

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 2/1/2019 through 2/28/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1250.0.0.000	Bond Fund Account	\$571,543.33	\$0.00	\$85.65	\$571,457.68	
TOTALS:		<u>\$571,543.33</u>	<u>\$0.00</u>	<u>\$85.65</u>	<u>\$571,457.68</u>	

**LAW OFFICES OF
NICOLAS J. CORNELIUS, PLLC**

April 9, 2019

Cindy Dicus, Board Chair
Chino Valley Fire District

Via email: cdicus@cazfire.org
CC: SFreitag@CAzFire.org

RE: FEE AGREEMENT AND ENGAGEMENT LETTER

Fee Agreement, Engagement Terms, Time Necessary to Conclude a
Case-Settlement-Alternative Dispute Resolution, Policies re:
Professional Fees, Client Dispute Resolution, Limitation of Services,
Disclosure and Withdrawal from Representation, Lack of Guarantees

Dear Chair Dicus:

This will confirm that the Chino Valley Fire District has determined to retain Nicolas J. Cornelius of the Law Offices of Nicolas J. Cornelius, PLLC, to represent the Fire District as outside general counsel and such other matters as we may agree in writing from time to time.

The State Bar of Arizona mandates that we have a written fee agreement with you and we believe it is essential to reach a fee agreement with a client that informs the client about the nature of our attorney-client relationship, the fees and costs we charge for services rendered, and our procedures and policies regarding withdrawal from representation. After you have read it completely, we welcome any questions or comments you may have.

To assist you in better understanding our billings I will later in my letter outline some of our policies on professional fees. We will bill you periodically for services rendered and the bills are due in full upon presentation. All billings will take place through the firm and the trust account retained there exclusively also. If the full balance is not paid within thirty (30) days of presentation, the account will be deemed delinquent, and a late payment charge of one percent (1%) of the balance each month will be assessed. The late payment fee permits us to be compensated for receiving a late payment and is not intended to create a credit arrangement.

At the time of each billing, we will apply all or a portion of the security deposit for

outstanding services rendered and expect that the sum applied will be replenished within thirty days of receipt of a billing statement for services rendered. It is our intention of always having a balance in the trust account as security against future billings. For example, if we send an invoice for services and costs in the amount of \$ 3,000.00, we will expect payment of \$ 3,000.00. If we send a billing for \$ 6,000.00, we will expect payment of \$ 6,000.00, in order that we always retain a positive trust account balance against future work.

We also reserve the right at any time with or without notice to apply all or a portion of the security deposit to earned fees and costs and will ask you to replace the security deposit. We also reserve the right to immediately suspend performance of services and move to withdraw from further representation of you if you do not replenish your security deposit or pay our statements for services within thirty days. Therefore, it is important that you keep current on your billings and make timely payments upon receipt of monthly billings.

We encourage you to bring to our attention at any time any questions or concerns you may have concerning either our services or fees. The current hourly rate for Nicolas J. Cornelius is \$225.00. The firm's paralegals will be working in representing the Board's interests and we may also employ the services of legal assistants to assist with your file. The current hourly rate charged for paralegal work is \$150.00 per hour, and we also charge \$65.00 per hour for legal assistant work. The firm charges \$30.00 per hour for document clerk work. The firm will send statements for fees and expenses to your attention periodically.

While hourly rates for counsel and the paraprofessional staff are adjusted from time to time, in our experience this is generally not required during the conduct of a matter. Of course, you will be advised in writing prior to any increase in the hourly rate due to workload requirements.

We also want to inform you in advance that we charge a minimum of 1/10th of an hour for hourly fee services for receiving or responding to voicemails, e-mails, letters, or other matters, and communicating between ourselves concerning your inquiries. While we invite your inquiries concerning significant matters relating to your litigation, we feel obligated to review and respond to and communicate regarding all inquiries whether by phone, voicemail, or e-mail and charge for those services.

SECURITY DEPOSIT

This will confirm that the firm will NOT require an initial security deposit at this time. In the event that a security deposit is required in the future, the following will apply.

The security deposit will be retained by us in the firm trust account and will be applied toward your periodic statements for services rendered. Any remaining security deposit will eventually be applied toward your final bill and any remaining sums will be refunded to you at that time. We normally request a security deposit before we begin working to secure payment of our fees, costs and expenses which are either billed and unpaid or incurred but as yet unbilled. In supplying a security deposit, you are granting the firm an interest in that fund as security for payment.

It occasionally may be appropriate to require an additional security deposit after the commencement of the engagement, or to require an increase in the prior security deposit, depending on your payment history or based upon the scope of the work. For example, prior to a significant hearing or trial, we may require the posting of a retainer sufficient to cover expected fees. We also customarily request an advance retainer for the purpose of paying substantial out-of-pocket costs and expenses we incur on your behalf. The security deposit is refundable. If we terminate our attorney/client relationship for any reason, we will refund to you any unused portions of the security deposit.

POLICIES RE: PROFESSIONAL FEES

Experience has shown that the attorney-client relationship works best when there is a mutual understanding about fees and payment terms. Accordingly, this section is intended to explain briefly our present billing policies and payment terms. These policies and procedures are subject to change. We encourage you to discuss with us at any time any questions you might have concerning these policies and procedures.

Our hourly rates referenced above may change during the course of our engagement. Pursuant to the rules of professional conduct for attorneys, we view such rates as a benchmark, and not as the sole determinant of the value of our services for billing purposes. The amount of our billing statement will be the fair value of the services as determined by the firm, taking into account the time records for the matter, the types of services we have been asked to perform, any special level of expertise required, the novelty and difficulty of issues presented, the size and scope of the matter, results obtained, the urgency or time limitations for performance, the cooperation by all concerned and the difficulty of representation in the sense of the emotions of the parties, and other relevant circumstances. We may also take into consideration the efficiencies and value resulting from the firm's technology and other resources that provide benefit to the client that is greater than would be reflected in the hourly rate of the individual lawyer involved.

We will bill you for costs advanced on your behalf, such as filing fees, transcript and deposition fees, reasonable travel expenses and expert witness fees. The firm also

charges for certain costs and expenses incurred on behalf of clients such as long-distance telephone calls, facsimile, printing, postage, exhibits, xeroxing, messengers, parking, investigation and process services, and computerized research. We will forward to you large disbursement billings (in excess of \$100.00) for your direct payment.

Any estimates of anticipated fees that we provide at the client's request, whether for budgeting purposes or otherwise, are, due to the uncertainties involved, necessarily only an approximation of potential fees. Under no circumstances are such estimates a maximum or minimum fee quotation. Our actual fees will be determined in accordance with the policies described above.

In the absence of other arrangements, our billing statements ordinarily will be rendered to you periodically. Our billing statements are due and payable upon presentation since there is generally a time lag between the rendering of our services and the submission of our statement. We ask for and expect payment of our statements on a current base, as delayed payments add to our overall costs of providing services. We will bill you periodically for services rendered, and we will expect prompt payment. If payment is not received within thirty (30) days of presentation, we consider your account to be delinquent and will charge you a late payment fee of one per cent (1%) of the outstanding balance every month. The late payment fee permits us to be compensated for receiving a late payment, and is not intended to create a credit arrangement. We intend to and reserve the right to apply the security deposit at any time for outstanding services or billings or delinquent billings and will then ask you to replace the security deposit. We also reserve the right to immediately suspend performance of additional service and to move to withdraw from further representation of you. Therefore it is very important that you keep current on your billings and make timely payments upon receipt of the periodic billings.

With each bill we will render a statement disclosing a brief description of each service rendered, the date of service and the amount charged and a general description by category of the nature and amount of any costs and expenses incurred. The balance is due upon presentment.

COPIES OF FILE

During your representation, we will forward to you copies of correspondence, pleadings, discovery, and miscellaneous materials, so that you may maintain a duplicate copy of your file. During the course of the matter, we will forward copies of all such materials to you to place in your copy of the file. If at any time you require

additional copies of any of your file materials, we will provide those to you at your cost for obtaining additional copies of any materials.

At the conclusion of the matter, unless otherwise agreed, we will retain your file and file materials for a period of five years. We reserve the right to return the file to you without retaining copies at the conclusion of the matter and will inform you at that time that we have not retained copies and that you should maintain the sole copy of your file materials in a safe and secure place for a period of at least five years.

CLIENT DISPUTE RESOLUTION

Although we look forward to a mutually enjoyable relationship, in the unlikely event of a dispute under this agreement, including a dispute regarding the amount or payment of fees, we shall have the right to terminate our legal representation in this matter, subject to our obligation to give you reasonable notice to arrange for alternate representation. To avoid litigation in the event of a dispute concerning any billings submitted by our firm, we mutually agree that any such dispute shall be submitted to mandatory binding arbitration.

Such arbitration shall be conducted in accordance with the procedures established by the State Bar of Arizona before an arbitrator or arbitrators selected in accordance with those procedures, who shall hear and resolve the dispute in Maricopa County, Arizona. The decision of the arbitrator(s) shall be final and binding on the parties. Judgment on any arbitration award may be entered in accordance with the provisions of the Uniform Arbitration Act, as adopted in Arizona, A.R.S. § 12-2501 *et. seq.*, and of the Arizona Rules of Civil Procedure. In the event that dispute resolution proceedings are instituted between us for any reason, the prevailing party shall be entitled to an award of reasonable attorneys' fees and other costs incurred as a result of the action or proceeding, to the extent provided for in the State Bar's procedures.

Except as provided for in the Arizona Rules of Professional Conduct, if there is any other dispute between you and this law firm in connection with any aspect of your representation, errors, omissions, or any other complaint you may have concerning the quality of or care provided in the representation, all such disputes or claims shall be resolved by binding arbitration in accordance with the rules of the American Arbitration Association. The decision of the arbitrator(s) shall be final and binding on the parties. Judgment on any arbitration award may be entered in accordance with the provisions of the Uniform Arbitration Act, as adopted in Arizona, A.R.S. § 12-2501 *et. seq.*, and of the Arizona Rules of Civil Procedure.

In the event that dispute resolution proceedings are instituted between us for any reason, the prevailing party shall be entitled to an allowance of reasonable attorneys' fees and other costs incurred as a result of the action or proceeding. **BOTH YOU AND THE FIRM WAIVE THEIR RIGHT TO A JURY TRIAL REGARDING FEES OR ANY OTHER DISPUTES.**

LIMITATION OF SERVICES

Our representation of you is limited to the present matter. It does not include representation of you as to any other matter. Should you wish us to undertake other legal action, separate and specific written fee agreements must be made between us before commencement of such other work.

Although in some instances the court may award a party his or her attorneys' fees, or a portion thereof, the fees you are obligated to pay the firm shall not be dependent in any way upon whether or not client is awarded fees by the Court, or the amount of any such award. Any amounts the firm receives pursuant to court order or settlement for fees and/or costs shall first be credited to any outstanding balance owed by the client, then used to replenish the security deposit, and any remainder refunded to you.

DISCLOSURE AND WITHDRAWAL FROM REPRESENTATION; LACK OF GUARANTEES

Your cooperation as our client is essential. You, as our client, agree to be truthful and forthright at all times and to disclose all information to the attorneys or paralegals assisting in your case. We recognize that you may be reluctant to disclose and discuss some subjects with us particularly if the information is perceived by you to be harmful to your case. Nonetheless, early voluntary disclosure by all parties is mandatory in Arizona and is essential so that we are not surprised by the other side or unknowingly make incorrect statements to opposing counsel or the court. Under early mandatory disclosure requirements in Arizona, you are required to disclose not only information which helps your case, but that which hurts your case as well. Since our professional reputation and even our personal finances can suffer from non-disclosure, we may choose to withdraw from your representation if you have misrepresented or failed to disclose any material facts to us. We reserve the right to withdraw if we disagree over matters that affect our representation or tend to compromise our professionalism or for any other appropriate reasons as well.

Board Chair Cindy Dicus
Page 7 of 7
April 9, 2019

You acknowledge that we have made no guarantees to you with respect to the disposition of any phase or the ultimate outcome of this matter or any matter for which we have been retained.

Please review this letter carefully and if the terms and conditions of our representation and our billing arrangements are acceptable to you, please sign the enclosed copy of this letter and return it to me so that we may begin work on your behalf.

Very Truly Yours,

/s/ Nicolas J. Cornelius

Nicolas J. Cornelius
For the Firm

READ AND APPROVED

Board Chair Cindy Dicus
Chino Valley Fire District

DATE: _____

THIS IS A BINDING CONTRACT BETWEEN YOU AND THE LAW FIRM. BEFORE SIGNING, PLEASE READ CAREFULLY AND BE SURE YOU UNDERSTAND ALL OF THE CONTENTS. IF THERE IS ANYTHING YOU DO NOT UNDERSTAND, ASK ABOUT IT. DO NOT HESITATE TO HAVE THIS AGREEMENT REVIEWED BY ANOTHER ATTORNEY OF YOUR CHOICE.