

ARIVACA FIRE DISTRICT
FINANCIAL STATEMENTS
June 30, 2017

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**ARIVACA FIRE DISTRICT
ARIVACA, ARIZONA
FINANCIAL STATEMENTS
JUNE 30, 2017**

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ARIVACA, ARIZONA
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SAUNDERS COMPANY, LTD

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TRICIA E. SAUNDERS, PI.**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Governing Board
Arivaca Fire District
Arivaca, Arizona

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Arivaca Fire District, Arivaca, Arizona, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, except for the issues noted in the Known Departure from Accounting Principles Generally Accepted in the United States of America paragraph, we not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

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Known Departure from Accounting Principles Generally Accepted in the United States of America

As explained in the notes to the financial statements, management has not recorded the property taxes receivable or the deferred inflow of property taxes. Accounting principles generally accepted in the United States of America require that these amounts be recorded in the financial statements along with the resulting changes in expenses related to these amounts. Management believes that the amount by which this departure would affect the liabilities and expenditures of the governmental activities is not reasonably determinable.

As explained in the notes to the financial statements, management has not recorded an allowance for uncollectable ambulance billings. Accounting principles generally accepted in the United States of America require that these amounts be recorded in the financial statements along with the resulting changes in income or expenses related to these amounts. Management believes that the amount by which this departure would affect the liabilities and expenditures of the governmental activities is not reasonably determinable.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed or compiled such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Other Legal and Regulatory Requirements

Arizona Revised Statutes require disclosure of certain additional supplementary information required to comply with section 48-251 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by statute as an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information was not audited, reviewed, or compiled by us, and we do not express an opinion or provide any assurance on it.

Saunders Company, Ltd.

Glendale, Arizona
December 19, 2017

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Arivaca Fire District

Management's Discussion and Analysis of Basic Financial Statements June 30, 2017

The following discussion and analysis of the Arivaca Fire District (the district's) financial performance presents management's overview of the District's financial activities for the year ended June 30, 2017. Please read it in conjunction with the District's basic financial statements which begin immediately following this analysis. This annual financial report consists of two parts, Management's Discussion and Analysis (this section) and the Basic Financial Statements.

Nature of Operations

The Arivaca Fire District provides Fire, Medical and Paramedic services to homes, property and persons residing within the District Boundaries, as well as services to locations and persons outside the District thru mutual aid agreements and contracts.

Results of Operations

The Arivaca Fire District responded to 236 requests in the 2016-2017 Fiscal year.

- § 123 EMS calls
We transported 84 (these were billable runs), transferred care on 29; and 10 went out via helicopter
- § EMS Refusals – Non transport – 36
- § Code Arrest – 2
- § EMS cancelled before we arrived at the scene – 15
- § Smoke Checks – 8
- § Structure Fire – 5
- § Wildland - 16
- § Animal Removal – 5
- § Welfare Check/Assist – 12
- § Gas Leak – 1

- § Blood Pressure Check – 2
- § Illegal Burn – 1
- § Alarm going off – 3
- § Cancelled - 7

The Arivaca Fire District continued to provide 24 hour a day, 7 days per week Advance Life Support/ Basic Life Support level response.

The Arivaca Fire District surplused the following vehicles:

- § 1997 GMC for \$5,000.00
- § 2000 Chevy 1 ton pickup for \$2,500.00.
- § 1996 GMC Pickup for \$1,700.00.

The Arivaca Fire District did participate in Wildland Fires at the beginning of the fiscal year. Monies received for Wildland fires was \$28,311.84.

The Arivaca Fire District was awarded a Fuels Reduction Grant. The purpose of the grant was to provide a fire break around the Townsite of Arivaca. The Fire District did the county lands on the east and north/northeast side of town and the state did the break on the north/northwest and west side of the townsite.

The Arivaca Fire District started a Pension and Relief Board in January of 2015. The first monies received were in July and deposited in October, 2015 to American Southwest Credit Union. As per the minutes from the Arivaca Fire District Pension and Relief Board being dated January 21, 2016 and being advised by the State Forester’s Office, the fund could be maintained as a Relief Fund only. As of June 30, 2017 the balance of that account was \$3,620.98. These funds are from the Arizona Fire Insurance Premium Tax Fund and therefore no cost to the District.

The Arivaca Fire District paid off the note on the Fire Engine (E501). We also paid off Brush 503.

Financial Highlights

- § District investment in capital assets decreased by \$43,119 or 29.64%.
- § The District’s net assets increased \$4,044 or 6.61% from the previous fiscal year.
- § Operating revenues decreased \$68,764 or 19.94% over the previous fiscal year.
- § At the end of the current fiscal year, unreserved fund balance for the General fund was \$(37,102).

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The main purpose of these statements is to provide the reader with sufficient information to assess whether or not the District's overall financial position has improved or deteriorated.

Government - Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Net Position June 30, 2017

	BALANCE 06/30/16	BALANCE 06/30/17
Invested in Capital Assets, Net of related Debt	\$ 119,093	\$119,093
Unrestricted	(57,868)	(57,868)
Total Net Position	\$ 61,225	\$ 61,225

Governmental Activities

Most of the revenues for the District were derived from assessed property taxes and Fire District Assistance Tax from the County.

The other revenue sources that supported the operations of the District were as follows:

- § Wildland Fires - \$28,311.84
- § Grant Income - \$17,500.00
- § Cash donations from the AFD Auxiliary - \$12,457.96 (Paid off Brush 503)
- § Material Items donated to the district amounted to \$9,357.42 and included Uniform Shirts for the crew, AED for station, Classroom supplies (tables, fans, etc.), books for EMR class and various supplies for the station such as paper towels, toilet paper, coffee, and cleaning supplies.
- § Subscriptions - \$11,981.24
- § EMS billing - \$57,776.33
- § Surplus Vehicles - \$9,200.00
- § Fire Income - \$3,504.80 – this was a vehicle fire
- § Insurance monies - \$2,933.08 (two radios and a windshield)
- § Donations - \$14,745.88
- § Miscellaneous Income - \$1,020.80 (from burn permits, Trico Grant for July 4th parade, Trico Capital Fund, CPR classes)

General Fund Budgetary Highlights

The District had a budget of \$194,820.00.

The District did exceed the budget on income. The budgeted amount was 194,820.00. Total income for the year was \$302,144.80. Major sources of income in addition to all taxes included donations from the AFD Auxiliary, Sale of surplus equipment, grant and wildland income.

The District did exceed the budget on expenses. The main expense that was over budget was Administration. The budgeted amount was \$7,955.00 and the actual amount spent was \$18,853.45. This was primarily due to attorney fees in the amount of \$14,323.72.

However at the end of the year, the district had a reported income of \$302,144.80 and reported expenses of \$255,080.64. This left a carryover in the amount of \$47,064.16.

Capital Asset and Debt Administration

Capital Assets

In order to continue to provide the best service possible, the District spends a portion of the budget on fixed asset acquisition and capital projects.

For fiscal year ended June 30, 2017 the District purchased, had contributed, or constructed the following assets:

In order to continue to provide the best service possible, the District sends a portion of the budget on fixed asset acquisition and capital projects.

The Arivaca Fire District surplused 3 vehicles.

- § 1997 GMC for \$5,000.00
- § 2000 Chevy 1 ton pickup for \$2,500.00.
- § 1996 GMC Pickup for \$1,700.00.

Capital Assets, Net of Depreciation June 30, 2017

	<u>BALANCE</u> <u>06/30/2016</u>	<u>BALANCE</u> <u>06/30/2017</u>
<u>Depreciable Assets</u>		
Vehicles	\$ 490,996	\$ 441,496
Buildings	92,000	92,000
Equipment, Fire	<u>77,051</u>	<u>77,051</u>
Total Historical Costs	<u>660,047</u>	<u>660,547</u>
Less Accum Depreciation		
Vehicles	418,699	403,608
Buildings	59,417	61,717
Equipment, Fire	<u>66,441</u>	<u>72,851</u>
Less: Total Accumulated Depreciation	<u>544,557</u>	<u>538,176</u>
Depreciable Capital Assets, Net	115,490	72,371
<u>Non-Depreciable Assets</u>		
Land	<u>30,000</u>	<u>30,000</u>
Capital Assets, Net	<u>\$ 145,490</u>	<u>\$ 102,371</u>

Long Term Debt

At the end of the current fiscal year, the District had debt outstanding of \$120,000. All of the debt is backed by the full faith and credit of the District.

Outstanding Debt

	<u>Balance</u> <u>June 30, 2016</u>	<u>Balance</u> <u>June 30, 2017</u>
F-350 4X4	\$ 16,396	\$ 0
Note Payable #1	120,000	120,000
Note Payable #2	<u>10,000</u>	<u>0</u>
Totals	<u>\$ 146,396</u>	<u>\$ 120,000</u>

Factors Affecting Future Results

The District is subject to general economic conditions such as increases or declines in property tax value or other types of revenues that vary with economic conditions.

The District is implementing new programs to create previous non-existent revenue streams:

- § Plan to increase Wildland activity.
- § Subscriptions
- § The Fire District is offering CPR classes.
- § The AFD Auxiliary continues to apply for grants and fundraisers. So far this fiscal year they have donated a total of \$9,357.42 for material items and includes (but not limited to) shirts for the crew, station supplies (coffee pot, filters, cleaning supplies), AED for station and classroom supplies (tables, fans, etc).
- § Plans to bring on more volunteers , especially paramedics to provide better coverage
- § Plan to initiate a Community Paramedic/Mobile Integrated Health program in conjunction with area hospitals
- § Plans to secure Grant Funding

Contacting the District

This financial report is designed to provide an overview of the District's finances for anyone with an interest in the government's finances. Any questions regarding this report or requests for additional information may be directed to Arivaca Fire District at PO Box 416, Arivaca, Arizona 85601.

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BASIC FINANCIAL STATEMENTS

**ARIVACA FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2017**

Exhibit A

**Governmental
Activities**

ASSETS

Cash & Cash Equivalents (Note 3)	\$	67,490
Accounts Receivable		
Ambulance Service Fees (Note 5)		15,408
Total Capital Assets, Net (Note 7)		<u>102,371</u>
 Total Assets		 <u>185,269</u>

LIABILITIES

Note Payable - Board Member (Note 11)		
Portion Due Within One Year		<u>120,000</u>
 Total Liabilities		 <u>120,000</u>

NET POSITION

Invested in Capital Assets, Net of related Debt		102,371
Unrestricted (Note 13)		<u>(37,102)</u>
 Total Net Position	 \$	 <u><u>65,269</u></u>

-See accountant's review report and accompanying notes to financial statements-

**ARIVACA FIRE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

Exhibit B

**Governmental
Activities**

EXPENSES

Public Safety - Fire/EMS Protection			
Personnel Services	\$	119,206	
Materials & Services		109,794	
Depreciation		42,494	
Total Program Expenses			271,494

PROGRAM REVENUES

Operating and Capital Grants			17,500
Charges for Service			63,138
Total Program Revenues			80,638
Net Program Expense			190,856

GENERAL REVENUES

Property Taxes			109,850
Fire District Assistance			23,481
Investment Earnings			181
Miscellaneous			61,388
Total General Revenues			194,900

Increase in Net Position			4,044
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NET POSITION-BEGINNING OF THE YEAR			61,225
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NET POSITION-END OF THE YEAR			\$ 65,269
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See accountant's review report and accompanying notes to financial statements

**ARIVACA FIRE DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017**

Exhibit C

General

ASSETS

Cash and Cash Equivalents (Note 3)	\$	67,490
Accounts Receivable		
Ambulance Service Fees, (Note 5)		<u>15,408</u>
 Total Assets		 <u><u>\$ 82,898</u></u>

LIABILITIES

Other Liabilities	\$	<u>-</u>
 Total Liabilities		 <u>-</u>

FUND BALANCES

Unassigned (Note 13)		<u>82,898</u>
 Total Fund Balances		 <u>82,898</u>
 Total Liabilities & Fund Balances		 <u><u>\$ 82,898</u></u>

See accountant's review report and accompanying notes to financial statements

**ARIVACA FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED
JUNE 30, 2017**

Exhibit D

	General
REVENUE	
Property Taxes	\$ 109,850
Fire District Assistance Tax	23,481
Fees for Service	63,138
Interest	181
Grants	17,500
Miscellaneous	62,014
Total Revenues	276,164
EXPENDITURES	
Current:	
Public Safety	198,345
Administration	29,466
Debt Service	
Principal	26,397
Interest	1,189
Total Expenditures	255,397
Excess (Deficiency) of Revenues over Expenditures	20,767
Net Change in Fund Balances	20,767
Fund Balances-Beginning of Year	62,131
Fund Balances-End of Year	\$ 82,898

See accountant's review report and accompanying notes to financial statements

**ARIVACA FIRE DISTRICT
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Exhibit E

**Reconciliation of Governmental Fund Balance to Net Position
(Exhibit A) of governmental activities:**

Fund Balances - Total Governmental Funds (Exhibit C)	\$	82,898
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Amounts reported for governmental activities in the statement of net position are different because:

Capital Assets used in governmental activities are not financial resources and, therefore are not reported in the other funds.

Governmental Capital Assets	640,547	
Less: Accumulated Depreciation	<u>(538,176)</u>	
		102,371

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		<u>(120,000)</u>
---	--	------------------

Net Position of Governmental Activities (Exhibit A)	\$	<u><u>65,269</u></u>
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**ARIVACA FIRE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2017**

Exhibit F

**Reconciliation of the change in fund balance-total governmental funds
to the change in net position of governmental activities:**

Net Change in Fund Balances - Total Governmental Funds (Exhibit D)	\$	20,767
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Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because of the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.		(43,119)
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The issuance of long-term debt (e.g. bonds, leases, leave) provides current financial resources to Governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		26,396
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Change in Net Position of Governmental Activities (Exhibit B)	\$	4,044
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See accountant's review report and accompanying notes to financial statements

**ARIVACA FIRE DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2017**

Exhibit G

**Volunteer
Pension
Fund**

ASSETS

Cash & Cash Equivalents	<u>\$ 3,621</u>
Total Assets	<u>3,621</u>

LIABILITIES

Payroll Taxes	<u>-0-</u>
Total Liabilities	<u>-0-</u>

NET POSITION

Held in trust for pension and other purposes	<u><u>\$ 3,621</u></u>
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-See accountant's review report and accompanying notes to financial statements-

**ARIVACA FIRE DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

Exhibit H

	<u>Volunteer Pension Fund</u>
ADDITIONS	
Other	
State Fire Marshal	\$ 2,395
Total Other Contributions	<u>2,395</u>
Investment Earnings:	
Interest & Dividends	<u>1</u>
Total Investment Earnings	1
Less Investment Expense	<u>-</u>
Net Investment Earnings	<u>1</u>
Total Additions	<u>2,396</u>
DEDUCTIONS	
Distributions	<u>-</u>
Total Deductions	<u>-</u>
Change in Net Position	2,396
Net Position - Beginning	<u>1,225</u>
Net Position- Ending	<u><u>\$ 3,621</u></u>

-See accountant's review report and accompanying notes to financial statements-

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ARIVACA FIRE DISTRICT
ARIVACA, ARIZONA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The District is a local governmental unit formed as a political subdivision of the local county which is a political subdivision of the State of Arizona. The District was formed under the provisions of Title 48 of Arizona Revised Statutes. The District operates under the guidance of an elected board, which is the policy making body of the District. The purpose of the District is to provide fire protection, emergency medical and related services to the residents and guests of the District and the surrounding area. The day to day operations are supervised by a fire chief and his staff.

The District has the power to issue bonds, levy taxes, bill for services and raise revenues with the power of the County government. The District has the power to expend public funds for any legitimate purpose required to further its needs. The District operates as an independent governmental agency directly responsible to the local taxpayers and voters.

Introduction

Accounting principles generally accepted in the United States of America require that the reporting entity include the primary government, all organizations for which the primary government is financially accountable, and other organizations which by nature and significance of their relationship with the primary government would cause the financial statements to be incomplete or misleading if excluded. Blended component units, although legally separate entities, are, in substance, part of the government's operations; therefore, data from these units are combined with data of the primary government. Based on these criteria, there are no component units requiring inclusion in these financial statements.

Basic Financial Statements

The accounting policies for the District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies are described below.

Government -wide Statements

The government -wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business -type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to users of the services provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

The government -wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available as net current assets. All sources of revenue except interest become measurable when the District has rendered a service. Interest revenue is measurable when its rate becomes known. Revenues are considered available if they are received within 60 days of the end of any accounting period. Expenditures are generally recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The District reports the following major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The *Fiduciary Funds* are used to account for resources held for the benefit of parties outside the government. This fund's activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

Financial Statements Amounts

Cash & Cash Equivalents

All savings, checking and money market accounts with an original maturity of less than 60 days are considered to be cash equivalents.

Prepaid Items

Payments to vendors that benefit future accounting periods are classified as prepaid items until charged to expenditures in the period benefited.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$2,500 and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend lives are not capitalized.

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Buildings	27.5 to 40 years
Equipment	5 to 7 years
Fire Trucks	10 years
Automobiles	5 years
Office Equipment	5 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Compensated Absences

Accumulated unpaid vacation and leave time is normally accrued when incurred. The anticipated current portion of employee leave is accrued in the governmental fund, while the long term portion is recorded only in the long term group of accounts.

Long-Term Obligations

In the government-wide financial statements, long term debt and other long term obligations are reported as liabilities in the applicable governmental activities or business-type activities in the statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position/Fund Equity

Net Position on Government Wide Financial Statements – Exhibit A

Fund Equity, as defined in GASB Statement No. 34, “Basic Financial Statements for State and Local Governments” is defined as net position and is classified in the following categories:

- λ Restricted—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- λ Unrestricted – this balance is the amount of equity which is not included in the Restricted fund balance and the Investments in Capital Assets balances.
- λ Investment in Capital Assets, Net of Related Debt – This consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Fund Balances on Government Fund Financial Statements – Exhibit C

Beginning with fiscal year ended June 30, 2010, the District implemented GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- λ Nonspendable fund balance—amounts that are not in a nonspendable form (such as inventory) or are required to be maintained intact.
- λ Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- λ Committed fund balance—amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., District Board). To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the same highest level action to remove or change the constraint.
- λ Assigned fund balance—amounts the District intends to use for a specific purpose. Intent can be expressed by the District Board or by an official or body to which the District Board delegates the authority.
- λ Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The District Board establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by District Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amount and disclosures in the financial statements. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

A fire district shall prepare an annual budget that contains detailed estimated expenditures for each fiscal year and that clearly shows salaries payable to employees of the district. The budget summary shall be posted in three public places and a complete copy of the budget shall be published on the district's official website for twenty days before a public hearing at a meeting called by the board to adopt the budget. Copies of the budget shall also be available to members of the public on written request to the district. Following the public hearing, the district board shall adopt a budget. A complete copy of the adopted budget shall be posted in a prominent location on the district's official website within seven business days after final adoption and shall be retained on the website for at least sixty months. For any fire district that does not maintain an official website, the fire district may comply with this subsection by posting on a website of an association of fire districts in this state. ARS 48-805.2(a)

Pursuant to ARS 48.805.2(d), all fire district are required to submit certain information accompanying the budget which has been certified to by the chairman and clerk of the District Board. The budget and the accompanying certification are required to be submitted to the County Board of Supervisors no later than August 1st of each year.

Budgets are adopted by the District on basis consistent with Arizona Revised Statutes.

Encumbrance accounting is not employed by the District. All appropriations lapse at year-end.

NOTE 3 - DEPOSITS, INVESTMENT RISK & CASH MANAGEMENT

Deposits and Investments

The deposit of public funds is regulated by Arizona Revised Statutes (ARS). ARS 48-807 allows the District to establish bank accounts with any financial institution that is authorized to do business in the State of Arizona for the purpose of operating a payroll account, holding special revenues, ambulance revenues or both as necessary to fulfill the District's fiduciary responsibilities. The District may also establish, through the County Treasurer, accounts for monies from property taxes, grants, contributions and donations. The County Treasurer is required to establish a fund known as the "fire district general fund" for the receipt of all taxes levied on behalf of the District.

The District may register warrants only if separate accounts are maintained by the County Treasurer for each governmental fund of the District. Warrants may only be registered on the maintenance and operation account, the unrestricted capital outlay account and the special revenue accounts, and only if the total cash balance of all three accounts is insufficient to pay the warrants and only after any revolving line of credit has been expended. Registered warrants may not exceed ninety per cent of the taxes levied by the County for the District's current fiscal year. Registered warrants bear interest as prescribed by statute and are redeemed as provided for by law for County warrants.

Unless monies are legally restricted by contract, agreement or law, those monies may be transferred between fund accounts according to the original or amended budget of the Fire District.

Any surplus remaining the fire district general fund at the end of the fiscal year shall be credited to the fire district general fund of the district for the succeeding fiscal year and after subtraction of accounts payable and encumbrances, shall be used to reduce the tax levy for the following year.

The District accounts with the County Treasurer are part of an investment pool operated by the County Treasurer which is in turn invested in the Local Government Investment Pool (LGIP) operated by the Arizona State Treasurer. The risk category (defined below) cannot be determined, as the District does not own identifiable securities, but only as a shareholder in the statewide pool.

Financial institutions accepting governmental monies in the State of Arizona are required to collateralize at 102% all government deposits which exceed the FDIC insurance limit. The current FDIC limit is \$250,000 for the total of all interest bearing accounts and \$250,000 for the total of all demand deposit accounts. The collateralization is required to be separately identifiable securities and be held by a third party financial institution or trust agency. ARS (Title 35) requires this to be monitored by the State Treasurer's Office.

The District may also place monies in investments which are subject to the risks identified below.

The following is a summary of the Cash and Cash Equivalents held by financial institutions at June 30, 2017:

DEPOSITORY ACCOUNTS:

	<u>General Fund</u>	<u>Fiduciary Fund</u>	<u>Total</u>
Insured Deposits (FDIC)	\$ 51,188	\$ 3,621	\$ 54,809
Uninsured &Uncollateralized	<u>17,311</u>	<u>0</u>	<u>17,311</u>
Total Deposits	68,499	3,621	72,120
In Transit Items	<u>(1,183)</u>	<u>0</u>	<u>(1,183)</u>
Total Depository Accounts	67,316	3,621	70,937

NON DEPOSITORY ACCOUNTS

Cash on Hand	<u>174</u>	<u>0</u>	<u>174</u>
Total Non Depository Accounts	<u>174</u>	<u>0</u>	<u>174</u>
Total Cash & Cash Equivalents	<u>\$ 67,490</u>	<u>\$ 3,621</u>	<u>\$ 71,111</u>

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the system will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in external investment pools and in open-end mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

The District does not invest in any identifiable securities. District investments are limited to open-end mutual funds.

<u>Custodial Credit Risk For:</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
County Treasurer Pool	Unrated	Not Applicable	\$17,311

Credit Risk Statutes authorize the District to invest in obligations of the U.S. Treasury and federal agency securities, along with certain public obligations, such as bonds or other obligations of any state of the United States of America or of any agency, instrumentality, or local governmental unit of any such state in which the District invests, that are rated in the highest rating category of nationally recognized statistical rating organizations.

Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk.

The District normally invests only in FDIC insured bank accounts, accounts collateralized above FDIC insurance limits in commercial banks, the County Treasurer's investment pool, which is reinvested in the Arizona State Treasurer Local Government Investment Pool (LGIP), and open-end mutual stock funds of commercial brokerage firms.

No ratings were available for any of the District's investments and those investments are considered unrated.

Concentration of Credit Risk Concentration of credit risk is associated with investments in any one issuer that represent 5 percent or more of total investments. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are considered as excluded from this requirement.

The District invests only in FDIC banking institutions, mutual funds and government investment pools. The District does not have a policy relating to concentration of credit risk.

Interest rate risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Interest rate risk factors and information are not available for the mutual fund investments of the District.

The weighted average maturity of the LGIP-GOV pool at June 30, 2017:

For Pool 5	26 Days
For Pool 7	22 Days
For Pool 500	1.94 Years
For Pool 700	2.34 Years

Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and the public; and natural or manmade disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have never exceeded commercial insurance coverage for the District.

In addition, as the owner and operator of emergency response vehicles, the District is exposed to a high risk of loss related to these activities. The District carries commercial insurance on all vehicles and requires insurance coverage on all privately owned vehicles used for District activities.

Custodial risk of deposit and investment accounts is the risk that in the event of a failure, the District's deposits may not be returned to it. The District does not have a policy for custodial risk, concentration of risk, concentration of credit risk, interest rate risk, or foreign currency risk for deposits or investments.

NOTE 4 - INVENTORIES

The costs of governmental fund-type inventories are recorded as expenditures when purchased. All inventories of the District are considered immaterial.

NOTE 5 - RECEIVABLES

General and governmental fund receivables are recorded as received except for those funds collected and held by other governments on behalf of the Fire District. These amounts are recorded as soon as they are measurable and available in accordance with governmental accounting standards.

Ambulance Service receivables were \$15,480 at June 30, 2017. The allowance for bad debt was zero at June 30, 2017. The net ambulance receivable at June 30, 2017 was \$15,480.

NOTE 6 – PROPERTY TAX REVENUE RECEIVABLE

Property Tax Receivables arise when property taxes are levied but not currently collected. The collectible portion (taxes levied less estimated uncollectible) are recorded as deferred inflow of resources in the period when an enforceable legal claim to the assets arise.

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended.

	<u>BALANCE</u> <u>06/30/2016</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>06/30/2017</u>
<u>Depreciable Assets</u>				
Vehicles	\$ 490,996	\$ 0	\$ 49,500	\$ 441,496
Buildings	92,000	0	0	92,000
Equipment, Fire	<u>77,051</u>	<u>0</u>	<u>0</u>	<u>77,051</u>
Total Historical Costs	<u>660,047</u>	<u>0</u>	<u>49,500</u>	<u>610,547</u>
Less Accum Depreciation				
Vehicles	418,699	33,784	48,875	403,608
Buildings	59,417	2,300	0	61,717
Equipment, Fire	<u>66,441</u>	<u>6,410</u>	<u>0</u>	<u>72,851</u>
Less: Total Accumulated Depreciation	<u>544,557</u>	<u>42,494</u>	<u>48,875</u>	<u>538,176</u>
Depreciable Capital Assets, Net	115,490	(42,494)	625	72,371
<u>Non-Depreciable Assets</u>				
Land	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
Capital Assets, Net	<u>\$ 145,490</u>	<u>\$ (42,494)</u>	<u>\$ 625</u>	<u>\$ 102,371</u>

NOTE 8 - CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTE 9 – SHORT-TERM INDEBTEDNESS

The District utilizes a credit line with a limit of \$65,000. As of June 30, 2017, the balance outstanding was approximately \$0 and \$65,000 was available. The interest rate, at year end, was approximately .58% of the Wells Fargo Base Rate.

Changes in Short-Term Indebtedness:

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
Line of Credit	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Totals	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

NOTE 10 – ACCUMULATED COMPENSATED ABSENCES

Accumulated unpaid paid time off is accrued when incurred. The long term portion of such amounts has been accrued in the governmental fund (using the modified accrual basis of accounting). The District Governing Board voted in the 2015-2016 fiscal year to discontinue any form of compensated absences.

NOTE 11 – LONG-TERM INDEBTEDNESS

In the government -wide financial statements, long term debt and other long term obligations are reported as liabilities in the applicable governmental activities or business -type activities in the statement of net assets.

General Obligation Bonds

The District does not currently have any general obligation bonds.

Operating Leases

The District has a lease to use the Fire Station. The amount of the lease is \$1.00 per year for a term of 99 years. The lease is with the Community Center of Arivaca.

Capital Leases

F-350 4X4: The District entered into a lease/purchase agreement for a F350 pickup. The lease/purchase is with FOMOCO and was dated March 10th 2014 in the amount of \$37,305 with an interest rate of 4.803% with monthly payments of \$854.73 starting on March 31st, 2014 with the final payment due February 28th 2018. This Lease Purchase was paid in full on January 2, 2017.

Notes Payable

NOTE PAYABLE #1: The District entered into an unsecured agreement with a board member for temporary funding. The District has received various payments from the former board member with no set repayment plan.

NOTE PAYABLE #2: The District entered into an unsecured agreement with a former board member for the funds to purchase a 1995 International Fire Truck. The amount received from a former board member is \$60,000 with no interest accruing on the debt. Repayment has been agreed to as \$10,000 per year with no interest. This was paid in full during the fiscal year.

Changes in Long-Term Indebtedness:

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
F-350 4X4	\$ 16,396	\$ 0	\$ 16,396	\$ 0
Note Payable #1	120,000	0	0	120,000
Note Payable #2	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
Totals	<u>\$ 146,396</u>	<u>\$ 0</u>	<u>\$ 26,396</u>	<u>\$ 120,000</u>

NOTE 12 - FUTURE MINIMUM LEASE/PURCHASE OBLIGATIONS

The future minimum lease/purchase obligations and the net present value of these minimum lease/purchase payments as of June 30, 2017, were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ <u>120,000</u>	\$ <u>0</u>	\$ <u>120,000</u>
Total Obligation	120,000	\$ <u>0</u>	\$ <u>120,000</u>
Less amount due within 1 year	<u>120,000</u>		
Amount due after 1 year	\$ <u>0</u>		

NOTE 13 – NET POSITION/FUND BALANCE

The District's Net Position balances consist of restricted, unrestricted, and net investment in capital assets amounts.

The District's Governmental Funds fund balances consist of restricted, committed, assigned and unassigned amounts.

Restricted balances are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed fund balance is amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., District Board). To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the same highest level action to remove or change the constraint.

Assigned fund balance is amounts the District intends to use for a specific purpose. Intent can be expressed by the District Board or by an official or body to which the District Board delegates the authority.

Unassigned fund balance is amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Net Position :

Invested in Capital Assets, Net of Related Debt	\$ 102,371
Unrestricted	<u>(37,102)</u>
Total Net Position	<u>\$ 65,269</u>

Governmental Fund Balances :

Unassigned Fund Balance	<u>\$ 82,898</u>
Total Fund Balance	<u>\$ 82,898</u>

NOTE 14 - PROPERTY TAXES

The District is authorized to levy property taxes in an amount sufficient to operate the District. This levy cannot exceed three dollars and twenty-five cents per one hundred dollars of assessed valuation. It also cannot exceed the amount of the levy in the preceding tax year multiplied by 1.08.

The District levies real property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

The District also levies various personal property taxes during the year, which are due at the same time as real property taxes.

A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy.

The taxpayers may, by vote of the electorate, authorize either a five year budget override or a permanent override, depending upon certain criteria being met. The taxpayers also may authorize the issuance of bonds for capital acquisitions in addition to the operating taxes referred to above.

The County collects a County-Wide Fire District Assistance Tax (FDAT) and distributes the funds to all Fire Districts in the County, according to a formula established by state law. The maximum awarded to a District cannot exceed \$400,000 per year.

NOTE 15 – EMPLOYEE RETIREMENT SYSTEMS (SEE ALSO THE REQUIRED SUPPLEMENTAL INFORMATION)

Volunteer Fire Pension Fund

The District maintains a *Volunteer Fire Pension Fund* as allowed by ARS 9-951. The plan is reviewed by the Arizona State Fire Marshal's office.

Benefits vary by number of years of activity and funds available. Benefits are fixed by the local board at the time of retirement. Eligibility is minimum age of 18 years and 12 months of service. Maximum age does not apply. Retirement age is earlier of age 50 or 20 years of service. Entry dates are Jan 01 and July 01 of each year.

The local pension board has the authority to deviate from these guidelines as they feel necessary under an adopted alternative plan. The District has elected under ARS Title 9, Section 4 to establish an alternative plan which differs significantly from the standards referred to above.

NOTE 16- POST EMPLOYMENT BENEFITS

The government provides certain health care and insurance benefits for recently separated employees as required by the Federal law under COBRA. Any cost of health care and insurance benefits would be short term and recognized as an expenditure as claims are paid. The District currently has no such claims.

NOTE 17- SUBSEQUENT EVENTS

Management has evaluated subsequent events and does not know of any additional comments or disclosures that should be made thru the date of this report.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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ARIVACA FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
GENERAL FUND
FOR THE YEAR ENDED
JUNE 30, 2017

Exhibit I

	Budgeted Amounts		Actual	Variance with Final
	Original	Final		Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 129,720	\$ 129,720	\$ 109,850	\$ (19,870)
Fire District Assistance	-	-	23,481	23,481
Fees for Service	55,000	55,000	63,138	8,138
Grants	-	-	17,500	17,500
Miscellaneous	10,100	10,100	62,014	51,914
Interest	-	-	181	181
	<u>194,820</u>	<u>194,820</u>	<u>276,164</u>	<u>81,344</u>
Total Revenues				
Expenditures:				
Current:				
Public Safety	166,265	166,265	173,461	(7,196)
Administration	7,955	7,955	29,466	(21,511)
Capital Outlay	20,600	20,600	52,470	(31,870)
	<u>194,820</u>	<u>194,820</u>	<u>255,397</u>	<u>(60,577)</u>
Total Expenditures				
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>20,767</u>	<u>20,767</u>
Net Change in Fund Balances	-	-	20,767	20,767
Fund Balances at Beginning of Year	<u>-</u>	<u>-</u>	<u>62,131</u>	<u>62,131</u>
Fund Balances at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 82,898</u>	<u>\$ 82,898</u>

ARIVACA FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION
FISCAL YEAR ENDED JUNE 30, 2017

1. BUDGETARY BASIS OF PRESENTATION

The budget included in these financial statements represents the original budget and amendments approved by the Board of Directors. The budgetary basis is the modified accrual basis of accounting with encumbrances included as actual. Accordingly, for the purpose of comparing budgeted expenditures to actual amounts, prior and current year encumbrances have been integrated with the amounts shown on the *Statement of Revenues, Expenditures, and Changes in Fund Balances*.

Various reclassifications have been made to the actual amounts to conform to classifications included in the budget approved by the Board of Directors.

The legal level of budgetary control attributed to the Board of Directors is considered at the objective or natural classification level, presented as subtotals in the schedule of budget to actual (e.g., total revenue, total salaries and benefits, total services and supplies, etc.).

OTHER SUPPLEMENTARY INFORMATION

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**ARIVACA FIRE DISTRICT
ANNUAL REPORT INFORMATION
FISCAL YEAR ENDED JUNE 30, 2017**

AZ Revised Statutes (ARS) requires certain additional information be attached to the review report to comply with ARS 48-251 & 48-253 as required to meet the requirements of the AZ “Annual Report” of Special Districts. This information is included as other supplementary information.

REGULAR FIRE BOARD MEETINGS:

<u>Date</u>	<u>Time</u>	<u>Location</u>
July 21, 2016	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
August 18, 2016	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
Sept 15, 2016	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
October 20, 2016	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
Nov 17, 2016	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
December 13, 2016	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
January 19, 2017	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
February 21, 2017	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
March 21, 2017	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
April 18, 2017	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
May 16, 2017	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ
June 20, 2017	7:00 pm	Fire Station, 16091 Universal Ranch Rd, Arivaca, AZ

BOARD MEMBERS:

<u>Name</u>	<u>Business Phone Number</u>	<u>Position</u>
William Clauss	520-398-2003	Treasurer
Terry Tompkins	520-398-2003	Clerk
Kathleen Wishnick	520-398-2003	Chairperson
Sena Lusby	520-398-2003	Member
Owen Gene Gibson	520-398-2003	Member

LOCATION OF POSTING OF MEETING NOTICES (all meetings):

Arivaca Post Office	Arivaca, AZ
Arivaca Fire District	Arivaca, AZ
Website	

LEGAL DESCRIPTION OF BOUNDARY CHANGES:

NONE

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