



PUBLIC NOTICE
PUBLIC HEARING FOR BUDGET AND
REGULAR BOARD MEETING AGENDA
Wednesday, October 16, 2019
Station 32, 8905 Koch Field Road, 3:00 p.m.

Pursuant to A.R.S. 38-431.01, notice is hereby given to the Board of Directors and the general public that the Summit Fire District will hold a Regular Meeting open to the public. The Governing Board of Summit Fire & Medical District will meet in **Regular Session on Wednesday, October 16, 2019, at 3:00 p.m. The meeting will be held at the District Station 32, 8905 Koch Field Road, AZ 86004.** Members of the Governing Board will attend either in person or telephonically. The Board may vote to go into Executive Session on any agenda item, pursuant to ARS 38-431.03(A)(3) Discussion or consultation for legal advice with the county attorney or attorneys of the public body. **All items are set for possible action.**

1. CALL TO ORDER

2. ROLL CALL OF BOARD MEMBERS / AFFIRMATION OF QUORUM

3. PLEDGE OF ALLEGIANCE

4. CALL TO THE PUBLIC

The Chairman shall announce this portion of the District Board meeting as a Call to the Public which is for public input/comment. The Chairman shall ask those wishing to address the Board to raise their hand so they may be recognized. They must state their name and address for the record. Individuals addressing the Board are typically limited to three minutes for their comments. The Governing Board cannot discuss or take legal action on any issues raised during the Public Forum unless they are agendaized due to restrictions of the Open Meeting Laws. However individual Board members may be permitted to respond to criticism directed to them. Therefore, pursuant to A.R.S. 38-431.01(H), action taken as a result of public comment on non-agendaized topics will be limited to directing staff to study the matter, responding to any criticism, or scheduling the matter for further consideration and decision at a later date. If warranted, issues raised may be placed on the agenda of a future meeting.

5. CONSENT AGENDA – Items on the consent agenda are of a routine nature or have been previously studied by the Governing Board. Items on the Consent agenda are intended to be acted upon in one motion unless the Board wishes to hear any of the items separately.

- a. Discussion and Approval of the Regular Board Meeting Minutes of September 2019
- b. Approval of Reconciliations and Financial Reports for September 2019



6. Current Events Summaries, Reports, and/or Correspondence— In accordance with A.R.S. 38-431.02(K), the Board shall not propose, discuss, deliberate, or take legal action on any matter in the following summaries:
 - a. Monthly Department Updates – On-Duty BC, Chief Wilson, Chief Gaillard
 - b. Local 1505 Update
 - c. Other Items
7. **NEW BUSINESS / ACTION ITEMS - Public Comment:** Public comment/input is welcomed after each agenda item of New Business/Action Items and Unfinished Business. Individual comments are limited to two minutes per individual and must pertain to the specific agenda item
 - a. Review discuss and possible action on approving 2018/2019 Audit as presented – Jennifer Franks, CPA,CFE,CGFM, Hinton Burdick
 - b. Review discuss and possible action on transfer of funds from delinquent account to Emergency Fund for possible payment to Transwestern. - Sarah Benatar, Coconino County Treasurer will be in attendance to answer any questions the Board may have.
 - c. Review discuss and possible action on the sell of property at Station 31 to Jean Libby.
 - d. Review discuss and possible action on adopting Community Room User Agreement
 - e. Review discuss and possible action on approving IGA for Regional Training Coordinator Extension 1
 - f. Review discuss and possible action on approving transfer of funds from Operations to Capital account.
 - g. Topic of the month with Chief Staskey
 - h. Discuss possible action items for next months board meeting.
8. **FIRE BOARD COMMENTS-** Board Member comments are meant to inform and clarify. No actions will be taken. Only Board Members can speak.
9. **ADJOURNMENT**

Posted: October 15, 2019

The complete packet of information from the Board meetings or portions thereof is available from the Administrative Office upon completion of a Public Records Request. The District Administrative Office is accessible to the handicapped. In compliance with the Americans with Disabilities Act (ADA), those with special needs, such as large-type face print or other reasonable accommodations may request those through the Summit Fire and Medical District Administrative Offices (928-526-9537) at least twenty-four hours before the meeting.

City of Flagstaff



October 1, 2019

James Daskocil, Chairperson
Summit Fire & Medical District
8905 Koch Field Road
Flagstaff, AZ 86004

**RE: Intergovernmental Agreement for Regional Training Coordinator
IGA EXTENSION NO.: 1**

Dear Mr. Daskocil:

The City of Flagstaff entered into an Intergovernmental Agreement with the Summit Fire & Medical District on 12/02/2014 for a Regional Training Coordinator, (hereafter referred to as the "Contract").

The current Contract commenced on 12/02/2014 and will expire on 12/01/2019. The Contract provides for two (2) five-year Contract Extensions with the same terms and conditions as the original Contract by mutual agreement between the City of Flagstaff and the Summit Fire & Medical District.

The City of Flagstaff is requesting your consideration of this 1st five-year Contract Extension, effective 12/02/2019 to 12/01/2024. If your organization is willing to continue services for the 1st five-year Contract Extension, please sign and return this formal letter via email to Grants.Contracts@flagstaffaz.gov.

Please let us know if you have any questions or concerns regarding this extension.

Sincerely,

Greg Clifton
City Manager

Summit Fire & Medical District hereby agrees to the 1st five-year Contract Extension per the terms, conditions, and scope of work outlined in the original IGA dated 12/02/2019, as well as any approved amendments.

Authorized Signature

Date

Title

Summit Fire and Medical District Fire Board Meeting

Action

To: SFMD Fire Board
From: SFMD Administration
Date: October 16, 2019
Title: Community Room Cost (Follow-up form September)

Recommended Action: Approve Community Room Agreement

Action Summary: Approve Community Room Use Agreement to take affect November 1, 2019
Financial Impacts: As requested by the Fire Board, Administration developed an average per day cost for the community room
Relation to Goals:
Key Considerations: Increasing fees to yearly users to help cover cost
Additional Info:
Attachments: Action Item Memo from September 18, 2019, Community Room Use Agreement and spreadsheet covering cost

Community Room Usage

	Individual	Yearly	Community
Average days used per month	7	9	3
Community Room Use Fee	\$ 50.00	\$ 8.33	-
Cost Including Personnel and supplies per day	\$ 44.83		

Summit Fire and Medical District Fire Board Meeting

Action

To: SFMD Fire Board
From: SFMD Administration
Date: September 18, 2019
Title: Community Room Use Agreement

Recommended Action: Approve Community Room Use Agreement

Action Summary: Approve Community Room Use Agreement to take affect October 1, 2019

Financial Impacts: This agreement is addressing the yearly users fee. The current rate of \$100 for the yearly users who use the room for just one day a month, breaks down to \$8.33 a day. Those who us the room weekly are paying \$2.08 and those users who use the room multiple times a week are paying \$0.52. This doesn't cover wear and tear nor the use of janitorial and paper supplies.

Relation to Goals: Diversify and improve revenue streams

Key Considerations: One-time users who live in District are paying \$50 per day of use

Additional Info: Administration would like to limit the yearly users to organizations who can produce proof of a 501(c)3 and neighborhood HOAs. For these groups who only use the room once a month the yearly fee would go from \$100 to \$120.

Brian Furuya has read the agreement made his changes and gave us his blessing. He did state that this version is functional. We could add a more robust description of the risks and potential liabilities that people are waving, but most people would not bother to read through it.

Attachments: Community Room User Agreement and Email from Brian Furuya



Community Room Use Agreement

All fees must be paid at the time the Community Room is reserved. Reservations are on a first come first service bases.

PLEASE PRINT

Name of person responsible for facilities ("RENTER"): _____
(Requesting person must be attending the event)

Group Name (if applicable): _____

Address: _____

Phone: _____ Email: _____

Type of event: _____

Date of event: _____ Estimated number of attendees: _____

Hours of use: _____ Rooms are available from 10:00 a.m. to 7:00 p.m.

Facility being requested:

Tables and chairs count is approximate:

_____ Station 31
6425 Cosnino Road
(Cosnino & Townsend Winona)
Tables = 10
Chairs = 30

_____ Station 33
6050 Firehouse Lane
(Highway 89)
Tables = 10
Chairs = 40
Key Code: _____

Fees:

_____ \$50 for renters who live in the Summit Fire and Medical District

_____ \$100 for those who live outside the Summit Fire and Medical District

_____ Station 31 requires a \$10 key deposit, refundable when key is returned.

Yearly Rentals are available for 501(c)(3) Organizations (with W-9) and HOAs only. Fees are \$10 per day, per room. Calendar must be set in advance and payments made at the same time. Yearly Rentals are on a calendar year.

Check / Cash: _____ QB: _____ FH: _____



Please read the following terms of use.

- The Community Room facilities were constructed primarily for the use of the Summit Fire and Medical District, and SFMD events and/or uses will take precedence over all other parties.

The undersigned Renter agrees to:

1. Observe the rules and regulations for the use of the community room as established by the Summit Fire District Fire Board as described below:
 - a. Payment for use of facilities will be made at the time of reservation.
 - b. An additional fee of \$30.00 shall be charged for bad checks.
 - c. No illegal drugs, tobacco or alcohol use is permitted in premises or on grounds.
 - d. If it becomes necessary to cancel use of the Community Room, please notify us as soon as possible.
 - e. Use of fire or pyrotechnics is prohibited. No fireworks, open fires, firearms, explosives or anything flammable or deemed dangerous by SFMD, shall be allowed in or on SFMD grounds.
 - f. It is Renter's responsibility to set-up and take down any tables, chairs or equipment.
 - g. Multiple extension cords or socket extensions are prohibited.
 - h. SFMD prohibits the use of tapes or other substances used to stick items to the walls/ floors or furniture of the Community Room.
 - i. Supervision: Children are required to be supervised at all times in or around the Community Room.
2. The Community Room must be left in a clean and orderly manner. Renters agree to clean and leave premises as found. Any additional clean-up may be billed to the Renter at a cost of \$35 per hour with a minimum of one (1) hour billed.
3. Remove all trash accumulated during use, both inside and outside.
4. When using the Community Room, the Renter agrees to comply with all applicable Federal, State and local laws and regulations.
5. Furniture and equipment may not be removed from the Community Room. Any missing or broken items will be billed to the Renter at current replacement cost.
6. Renters are liable for any damage to the premises, the furniture, or other contents due to negligence. Renters will be billed accordingly. Renters will advise SFMD staff promptly of any damages or hazards observed by Renters during their use.
7. Renters agree and acknowledge that they are exclusively liable for any injury to any individual due to their own negligence and/or any intentional acts of Renters, or the negligence and/or intentional acts of any of Renter's officers, members, employees, agents, or invitees.
8. Renters agree as an express condition of their use of the Community Room, they hereby waive any and all liability and/or claims for damage to property or injury to any person(s), including all officers, agents, employees, members, and invitees of Renters, or to any of their property of any kind whatsoever and to whomever belonging, including Renters, as against SFMD and relating to or deriving from any cause during the term of the use of the Community Room. Renters hereby covenant and agree to indemnify, defend, and hold harmless SFMD, to the fullest extent permitted by law, from all liabilities, obligations, damages, losses, costs, claims, actions, or demands whatsoever, including but not limited to attorney's fees and any related costs, on account of, or arising out of, any such injuries or losses, however occurring.
9. To the extent that SFMD is determined to be liable to any extent or for any reason, Renters expressly agree that the liability of SFMD, its agents, officers, employees, staff and/or volunteers in connection with this Agreement, resulting from any negligent acts, errors and/or omissions of SFMD, its agents, officers, employees, staff and/or assigns, is **LIMITED TO THE TOTAL FEES ACTUALLY PAID BY RENTERS TO SFMD** for Renters' use of the Community Room under this Agreement.

I have read and agree to the terms for use for the Summit Fire District Community Rooms.

Signature: _____

Date: _____

Print Name: _____



Please read the following terms of use.

- The Community Room facilities were constructed primarily for the use of the Summit Fire and Medical District, and SFMD events and/or uses will take precedence over all other parties.

The undersigned Renter agrees to:

1. Observe the rules and regulations for the use of the community room as established by the Summit Fire District Fire Board as described below:
 - a. Payment for use of facilities will be made at the time of reservation.
 - b. An additional fee of \$30.00 shall be charged for bad checks.
 - c. No illegal drugs are permitted in premises or on grounds
 - d. No tobacco or alcohol use is permitted in premises or on grounds.
 - e. If it becomes necessary to cancel use of the Community Room, please notify us as soon as possible.
 - f. If cancelled with in 24 hours of use, SFMD will refund the rental fee.
 - g. Use of fire or pyrotechnics is prohibited. No fireworks, open fires, firearms, explosives or anything flammable or deemed dangerous by SFMD, shall be allowed in or on SFMD grounds.
 - h. It is Renter's responsibility to set-up and take down any tables, chairs or equipment.
 - i. Multiple extension cords or socket extensions are prohibited.
 - j. SFMD prohibits the use of tapes or other substances used to stick items to the walls/ floors or furniture of the Community Room.
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3. Remove all trash accumulated during use, both inside and outside.
4. When using the Community Room, the Renter agrees to comply with all applicable Federal, State and local laws and regulations.
5. Furniture and equipment may not be removed from the Community Room. Any missing or broken items will be billed to the Renter at current replacement cost.
6. Renters are liable for any damage to the premises, the furniture, or other contents due to negligence. Renters will be billed accordingly. Renters will advise SFMD staff promptly of any damages or hazards observed by Renters during their use.
7. Renters agree and acknowledge that they are exclusively liable for any injury to any individual due to their own negligence and/or any intentional acts of Renters, or the negligence and/or intentional acts of any of Renter's officers, members, employees, agents, or invitees.
8. Renters agree as an express condition of their use of the Community Room, they hereby waive any and all liability and/or claims for damage to property or injury to any person(s), including all officers, agents, employees, members, and invitees of Renters, or to any of their property of any kind whatsoever and to whomever belonging, including Renters, as against SFMD and relating to or deriving from any cause during the term of the use of the Community Room. Renters hereby covenant and agree to indemnify, defend, and hold harmless SFMD, to the fullest extent permitted by law, from all liabilities, obligations, damages, losses, costs, claims, actions, or demands whatsoever, including but not limited to attorney's fees and any related costs, on account of, or arising out of, any such injuries or losses, however occurring.
9. To the extent that SFMD is determined to be liable to any extent or for any reason, Renters expressly agree that the liability of SFMD, its agents, officers, employees, staff and/or volunteers in connection with this Agreement, resulting from any negligent acts, errors and/or omissions of SFMD, its agents, officers, employees, staff and/or assigns, is **LIMITED TO THE TOTAL FEES ACTUALLY PAID BY RENTERS TO SFMD** for Renters' use of the Community Room under this Agreement.

I have read and agree to the terms for use for the Summit Fire District Community Rooms.

Signature: _____

Date: _____

Print Name: _____



**MINUTES
SUMMIT FIRE & MEDICAL DISTRICT
REGULAR BOARD MEETING
Wednesday, September 18, 2019
Station 37, 5500 N Fort Valley Road, 3:00 p.m.**

(Agenda items may have been taken out of order at the discretion of the Board Chairman)

1. CALL TO ORDER

Chairman Jim Dorskocil called the Regular Board Meeting to order at 3:01 p.m.

2. ROLL CALL OF BOARD MEMBERS / AFFIRMATION OF QUORUM

A quorum of the Board Members were present

Members Present: Chairman Jim Dorskocil, Board Clerk Jim Timney, Member Mike Milich, Member Don Woods

Members Absent: Member Rick Parker

Administration: Fire Chief Mark Gaillard, Deputy Chief Mark Wilson, Deputy Chief Pat Staskey, Administrative Officer Chris Gioia, Administrative Assistant Tammy Schieffer, Battalion Chief Torsten Palm

3. PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

4. CALL TO THE PUBLIC – No public response

5. CONSENT AGENDA

- a. Discussion and Approval of the Regular Board Meeting Minutes of August 21, 2019
- b. Approval of Reconciliations and Financial Reports for August 2019

Administrative Officer Gioia answered any questions from the Board regarding the Minutes of August 21, 2019, and Reconciliations and Financial Reports for August 2019.

Board Clerk Timney motioned that the Minutes of August 21, 2019, and the Reconciliations and Financial Reports for August 2019 be approved. Board Member Milich seconded the motion.

Vote conducted. **MOTION CARRIED.**

AYES: Dorskocil, Timney, Milich, Woods
NAYES: None



6. Current Events Summaries, Reports, and/or Correspondence

a. Monthly Department Updates

Battalion Chief Palm:

- 122 total calls for July 2019
- B Shift along with Sheriff Department and county volunteers participated in an Active Shooter/Active Threat Training at Cromer School. Was a good learning experience. Being pro-active rather than reactive.

Deputy Chief Wilson:

- Reese Architect is approximately 30% finished with a concept and design
- Station 37: We are sending out bids for the flooring; there was an electrical issue in our bays. We will be able to maintain the \$50,000 for these.
- Fleet: The two new engines have been put in service since the dedication. There is warranty work to be done on one.
- Station 33: Back outside deck towards the shop has been replaced with a landing and stairs; the upstairs door has been fixed so it no seals completely; the joint on the added on bay has been fixed.
- Shop Work: I want to thank Chris Gioia, Duane Deck, Norm Erickson, and Nelson Arthur for working on Sunday in the shop taking inventory and cleaning it up.

Fire Chief Gaillard:

- Deputy Chief Staskey put together a good training and presentation from a survivor of the SW Supermarket Fire 18 years ago. He was able to come up for a good discussion and training. All stations were able to view it on the tv's. He had a great message.

b. Local 1505 Update There was no Local 1505 Update.

c. Other Items There were no other items.

7. NEW BUSINESS / ACTION ITEMS

a. Review and discuss Fire Board Handbook

Administrative Officer Gioia explained to the board this was just a review and discussion of the Fire Board Handbook. Everything lines up with the AZ Fire District Association Red Book. The board then discussed issues and changes to be considered, and clarity.

b. Review discuss and possible action on adopting Community Room User Agreement

This was tabled with the request from the board for administration to come up with and estimate of the cost of the community room usage.



c. **Review discuss and possible action on reclassification and adjustment of pay scale for Fleet Mechanic Supervisor, Fleet Mechanic II and Fleet Mechanic I positions.**

Deputy Chief Wilson presented and answered any questions from the board. This is an opportunity to restructure the shop. The previous job descriptions were too vague. This includes correlating pay range. We will have only 2 positions within the 3 titles. Our 2 current mechanics will be keeping their current pay rate.

Board Member Milich motioned that the reclassification and adjustment of pay scale for Fleet Mechanic Supervisor, Fleet Mechanic II and Fleet Mechanic I positions. Board Clerk Timney seconded the motion.

Vote conducted. **MOTION PAST ALL IN FAVOR**

AYES: Dorskocil, Timney, Milich, Woods
NAYES: None

d. **Review discuss and possible action on sell of property to Jean Libby**

Board Chairman tabled the sell of property to Jean Libby, because she was not in attendance.

e. **Discussion, update on Museum Fire - FMO Summerfelt**

FMO Summerfelt presented:

7F

- Wildland billing has been improved with getting reimbursed by the state
- GFR Radio cache had 30 radios for incidents, either wildland or mutual ones locally. The old ones have been phased out and new ones in their place
- There are multiple thinning projects going on. The firewood from this is available to be removed
- PFAC trailer material will be removed so SFMD can utilize the use of the trailer
- Free firewood giveaway last year produced 500 to 700 people

Museum Fire update

- The investigation is completed. They found the contractor had kicked up a rock that stayed hot and the winds and dry conditions of the day caused the ignition. The contractor is not at fault. It burned 1960 acres. 694 acres burned within the FWPP area, so that was a positive thing that came out of this fire.
- Burned Area Emergency Rehab will be placing wood chips on the burned area to help keep it intact to reduce the possibility of flooding.
- Forest Service is rehabbing Mt Elden Road damage caused by the fire to be able to access the radio towers.
- We will be at Late for the Train to reach out to the citizens, and will have other locations



f. **Topic of the Month discussion on SFMDs outreach education process to homeowners about Firewise principles. – Jerolyn Byrne**

Jerolyn Byrne presented:

- There will be on our website that both Flagstaff City and Summit Fire District residents can contact us, and they will have the same response from us regarding Firewise, home assessment, etc.
- Wildfire Community Awareness Day included Red Cross – walk through neighborhoods and supplying smoke detectors, and wildland fire information
- Rubicon came and worked with us to provide home assessments including areas in SFMD.
- I have attended HOA board meetings presenting on Firewise and assessments
- Accepting calls from insurance companies regarding Firewise properties.
- There will be another outreach in the spring
- There are grants out there to have the homeowners have the assessment work done on their property

g. **Discuss possible action items for next month's board meeting.**

Administrative Officer Gioia

The auditors will be here next month to present the audit findings

Revisit the community room, Board Handbook, Jean Libby

No other actions were suggested by the board

8. **FIRE BOARD COMMENTS-**

Board Clerk Timney: I have been working with the water company as to why they are not permitting us to use the hydrants. We are working on a workable procedure to use the hydrants

9. **ADJOURNMENT**

Board Chairman Daskocil motioned to adjourn the meeting. Board Member Milich seconded the motion.

Vote conducted. **ALL IN FAVOR**

Meeting was adjourned at 4:57 p.m.

AYES: Daskocil, Timney, Milich, Woods

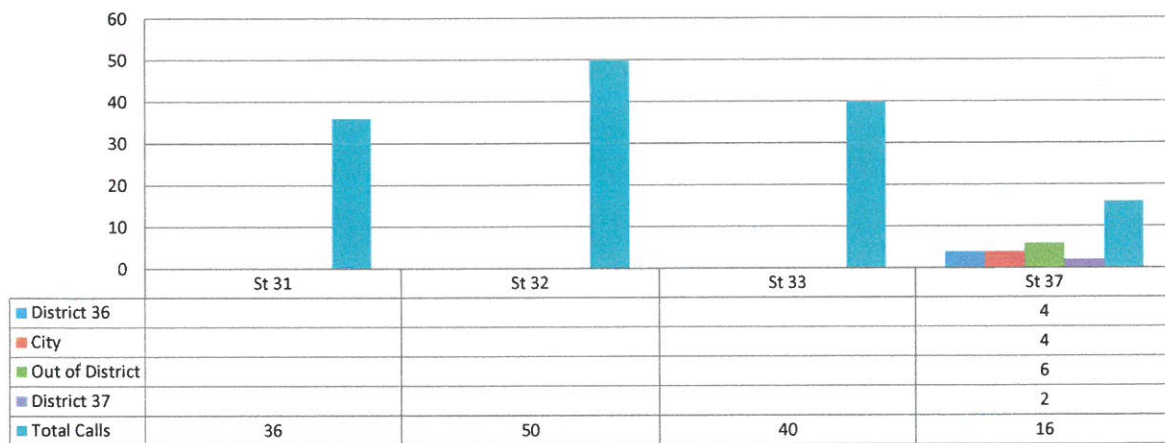
NAYES: None

Respectfully submitted,

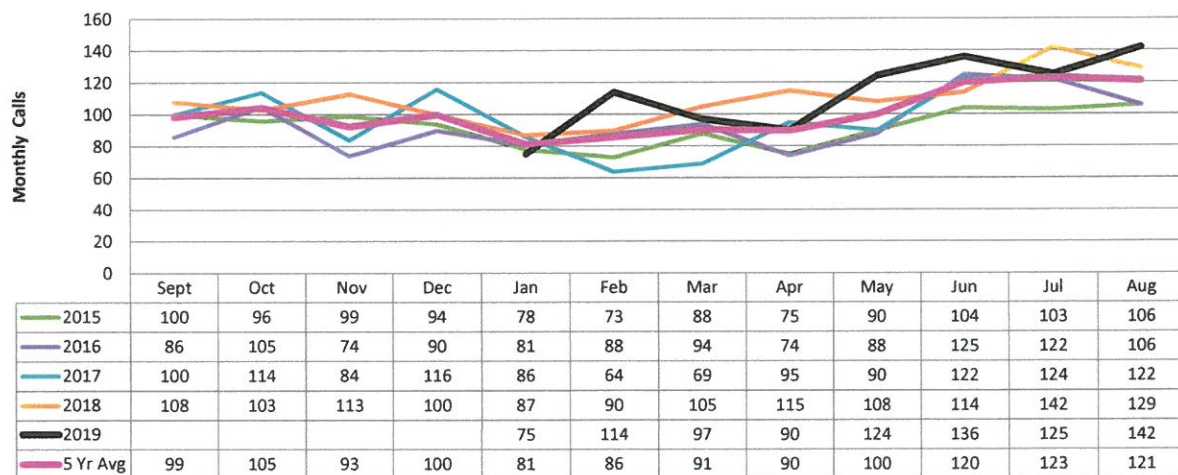
Tammy Schieffer, Administrative Assistant

Run Report - August, 2019

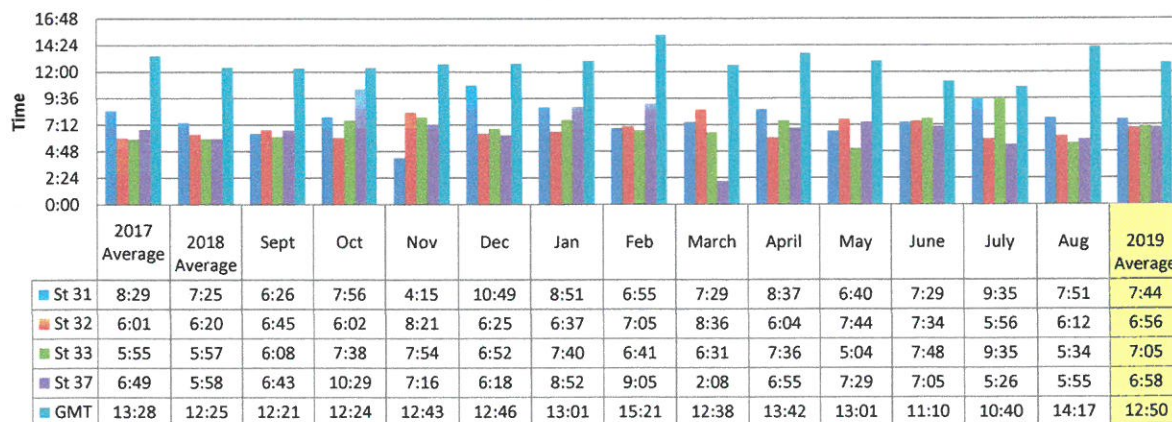
Monthly Calls to Service



Monthly Trends



Average Run Times



Calls to Service in District 37 January 2019 through August 2019

Total # of	Out of				
Calls	District 37	District 36	District 32	City	District
80	20	21	1	23	15

Summit Fire and Medical District Fire Board Meeting

Action Consent Agenda 19/20

To: SFMD Fire Board
From: SFMD Administration
Date: October 16, 2019
Title: September Consent Agenda Items
Recommended Action: Approve Minutes and Financial reports
Can be approved all together in one motion

Action Summary: Approve Minutes - Regular Board Meeting Minutes of August 21, 2019
Approve Financial Reports for August

Financial Impacts: Monthly accountability for finances

Relation to Goals: *Minutes – N/A
*Improve and account for the resources of the District both human and capital

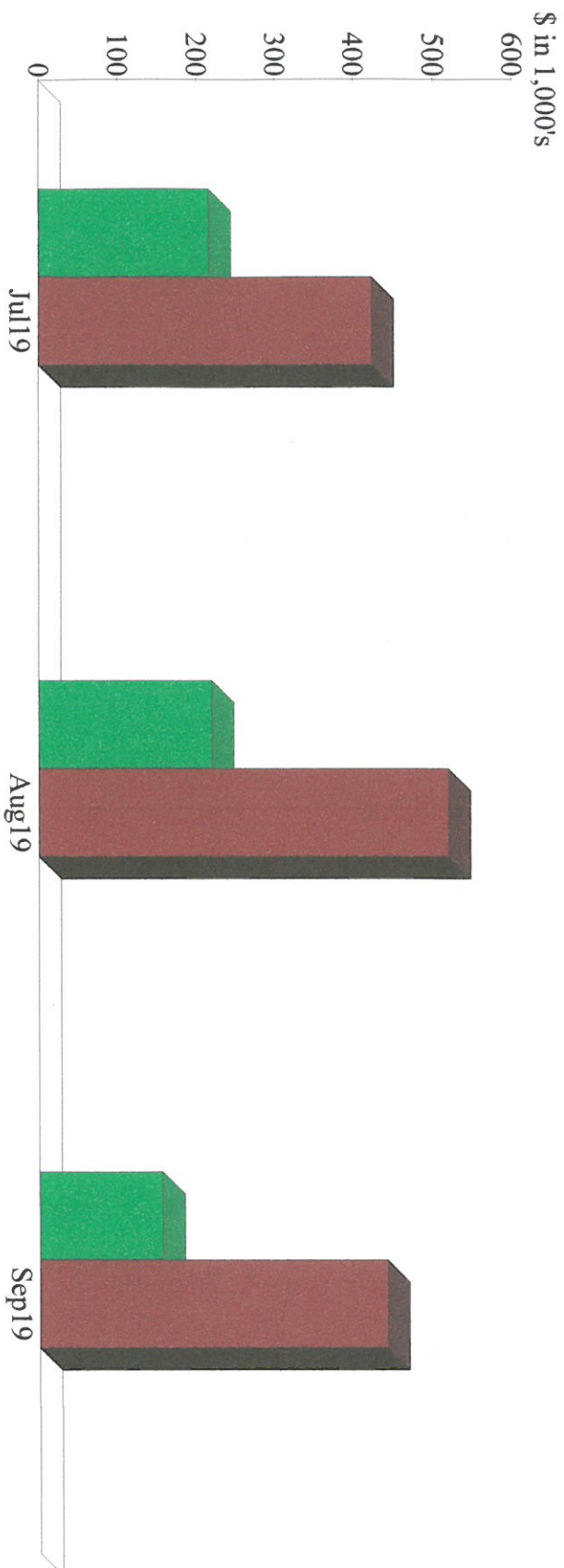
Key Considerations: District is 25% through the 2019/2020 fiscal year. Income is at 8.91% and expenses at 19.81%.

We are current with all Wildland Billing

Additional Info:

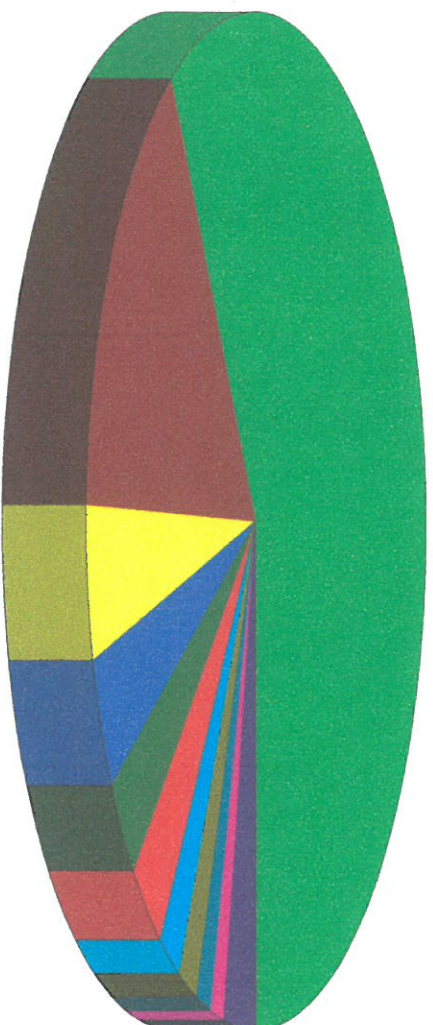
Attachments:	Last Board Meeting Minutes	Board Report
	County Warrant Account	Nation Bank (Wildland Account)
	Petty Cash	Visa
	Income and Expense	Debt Services Accounts
	Westside Capital Fund	Capital Fund
	Emergency Account	

Income and Expense by Month July through September 2019



Income
Expense

Expense Summary July through September 2019



2000 PERSONNEL SALARIES	58.36%
2200 PENSION	16.22
3200 SUPPLIES	5.01
2400 PERSONNEL INSURANCE	4.37
2500 PROFESSIONAL SERVICES	3.38
Payroll Expenses	3.33
3000 VEHICLES	2.07
4000 UTILITIES	1.86
2300 PAYROLL EXPENSES	1.55
5000 CAPITAL	1.37
Other	2.46
Total	\$1,384,183.13

Fire Board Report

September 2019

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				25% of Fical Year
Income				
1100 TAX REVENUE				
1101 Property Tax	71,680.24	4,091,613.00	-4,019,932.76	1.75%
1102 FDAT	7,213.28	360,000.00	-352,786.72	2.0%
1103 Delinquent Property Tax	6,183.63	0.00	6,183.63	100.0%
1100 TAX REVENUE - Other	0.00	0.00	0.00	0.0%
Total 1200 GRANTS	43,361.03	957,039.00	-913,677.97	4.53%
Total 1300 MISC INCOME	462,302.72	1,219,490.15	-757,187.43	37.91%
Total Income	590,740.90	6,628,142.15	-6,037,401.25	8.91%
Expense				
Total 2000 PERSONNEL SALARIES	807,876.18	3,119,335.18	-2,311,459.00	25.9%
Total 2200 PENSION	224,558.10	1,180,542.81	-955,984.71	19.02%
Total 2300 PAYROLL EXPENSES	21,503.12	238,682.16	-217,179.04	9.01%
Total 2400 PERSONNEL INSURANCE	60,474.20	272,795.52	-212,321.32	22.17%
Total 2500 PROFESSIONAL SERVICES	46,828.45	415,237.00	-368,408.55	11.28%
Total 3000 VEHICLES	28,647.85	80,250.00	-51,602.15	35.7%
Total 3100 EQUIPMENT	3,086.85	54,695.63	-51,608.78	5.64%
Total 3200 SUPPLIES	69,415.88	133,148.33	-63,732.45	52.13%
Total 3300 UNIFORMS/PROT. CLOTHIN	5,900.87	86,478.68	-80,577.81	6.82%
Total 4000 UTILITIES	25,771.85	146,148.00	-120,376.15	17.63%
Total 4100 Training and Travel	9,185.47	58,800.00	-49,614.53	15.62%
Total 4200 OWA Expenses	13,969.64	51,975.00	-38,005.36	26.88%
Total 4300 INTERST / FEES	1,946.62	0.00	1,946.62	100.0%
Total 4500 Grant Expenses	0.00	918,000.00	-918,000.00	0.0%
Total 5000 CAPITAL	18,943.04	0.00	18,943.04	100.0%
Total Expense	1,338,108.12	6,756,088.31	-5,417,980.19	19.81%

Balance as of September 30, 2019

County Account	\$650,267.30
Wildland Account	\$ 11,040.00
Petty Cash	\$ 1,382.61
Sub Total	\$662,689.91
Visa	\$ (10,622.38)
Budget Stablization Fund October 1	\$652,067.53

Emergency Fund	\$ 75,721.14
Westside Capital Fund	\$429,729.63
SFMD Capital Fund	\$ -
Debt Service Account for Bond	\$ 37,698.74

3:47 PM

10/11/19

Summit Fire District
Reconciliation Summary
101 County Treasurer, Period Ending 09/30/2019

	Sep 30, 19	
Beginning Balance		921,931.42
Cleared Transactions		
Checks and Payments - 112 items	-441,383.76	
Deposits and Credits - 111 items	239,342.42	
Total Cleared Transactions	-202,041.34	
Cleared Balance		719,890.08
Uncleared Transactions		
Checks and Payments - 36 items	-270,393.77	
Deposits and Credits - 11 items	200,770.99	
Total Uncleared Transactions	-69,622.78	
Register Balance as of 09/30/2019		650,267.30
New Transactions		
Checks and Payments - 48 items	-171,828.81	
Total New Transactions	-171,828.81	
Ending Balance		478,438.49

Balanced Oct 11, 2019

Board Approved

Date: _____

Signature: _____

County Acct

Summit Fire District Reconciliation Detail

101 County Treasurer, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						921,931.42
Cleared Transactions						
Checks and Payments - 112 items						
Paycheck	06/28/2019	80900...	Cooley, Nathan A	X	-3,731.61	-3,731.61
Liability Check	07/11/2019	82000...	United Summit Fire ...	X	-1,211.48	-4,943.09
Bill Pmt -Check	08/21/2019	82000...	Flagstaff Industrial ...	X	-479.00	-5,422.09
Paycheck	08/22/2019	82000...	Dobbs, Dave E	X	-2,515.10	-7,937.19
Check	08/22/2019	82000...	Gordon Wigman	X	-967.39	-8,904.58
Check	08/22/2019	82000...	Dave Dobbs	X	-244.12	-9,148.70
Check	08/22/2019	82000...	Dave Dobbs	X	-171.33	-9,320.03
Check	08/22/2019	82000...	Elliott Riggs	X	-161.00	-9,481.03
Check	08/22/2019	82000...	Martin Johns	X	-46.55	-9,527.58
Check	08/22/2019	82000...	Martin Johns	X	-26.74	-9,554.32
Bill Pmt -Check	08/29/2019	82000...	Firehouse / ESO	X	-4,075.31	-13,629.63
Liability Check	08/29/2019	82000...	Met-Life - Group Be...	X	-4,010.03	-17,639.66
Paycheck	08/29/2019	82000...	Christian III, Nikolas J	X	-2,988.16	-20,627.82
Paycheck	08/29/2019	82000...	Flood, Frederick T	X	-1,216.63	-21,844.45
Bill Pmt -Check	08/29/2019	82000...	Suddenlink	X	-627.38	-22,471.83
Bill Pmt -Check	08/29/2019	82000...	AT&T Mobility	X	-330.65	-22,802.48
Bill Pmt -Check	08/29/2019	82000...	Charlotte Young & A...	X	-165.66	-22,968.14
Bill Pmt -Check	08/29/2019	82000...	Sensible Products Inc.	X	-164.05	-23,132.19
Bill Pmt -Check	08/29/2019	82000...	Right Water Hauling...	X	-93.23	-23,225.42
Bill Pmt -Check	08/29/2019	82000...	Fleet Pride	X	-77.95	-23,303.37
Liability Check	08/29/2019	82000...	5 Star Life Insuranc...	X	-69.34	-23,372.71
Liability Check	09/04/2019		QuickBooks Payroll ...	X	-80,660.07	-104,032.78
Bill Pmt -Check	09/04/2019	82000...	City of Flagstaff	X	-9,968.62	-114,001.40
Bill Pmt -Check	09/04/2019	82000...	Flagstaff IT	X	-3,075.34	-117,076.74
Bill Pmt -Check	09/04/2019	82000...	Big D Drywall	X	-2,800.00	-119,876.74
Bill Pmt -Check	09/04/2019	82000...	APS	X	-1,586.32	-121,463.06
Liability Check	09/04/2019		QuickBooks Payroll ...	X	-1,581.66	-123,044.72
Bill Pmt -Check	09/04/2019	82000...	Wizard Education	X	-1,090.00	-124,134.72
Bill Pmt -Check	09/04/2019	82000...	Wicked Welding & F...	X	-800.00	-124,934.72
Bill Pmt -Check	09/04/2019	82000...	Majestic Counseling...	X	-330.00	-125,264.72
Bill Pmt -Check	09/04/2019	82000...	Northern Arizona W...	X	-297.00	-125,561.72
Bill Pmt -Check	09/04/2019	82000...	Hughes Fire Equipm...	X	-253.20	-125,814.92
Bill Pmt -Check	09/04/2019	82000...	Matador Coffee Roa...	X	-252.00	-126,066.92
Liability Check	09/05/2019	EFT	Public Safety Retire...	X	-48,083.98	-174,150.90
Liability Check	09/05/2019	EFT	United States Treas...	X	-13,679.00	-187,829.90
Liability Check	09/05/2019	EFT	Voya Financial	X	-4,665.95	-192,495.85
Liability Check	09/05/2019	EFT	Arizona Department ...	X	-2,985.38	-195,481.23
Liability Check	09/05/2019	82000...	Nationwide Trust Co...	X	-2,871.26	-198,352.49
Paycheck	09/05/2019	82000...	Slayton, Preston P	X	-2,438.09	-200,790.58
Liability Check	09/05/2019	EFT	Health Equity	X	-2,420.66	-203,211.24
Liability Check	09/05/2019	EFT	Arizona State Retire...	X	-1,798.76	-205,010.00
Paycheck	09/05/2019	82000...	Luna, Carlos L.	X	-1,790.62	-206,800.62
Liability Check	09/05/2019	82000...	United Summit Fire ...	X	-1,211.48	-208,012.10
Check	09/05/2019	82000...	Michael Gillespie	X	-965.96	-208,978.06
Check	09/05/2019	82000...	Dave Dobbs	X	-951.28	-209,929.34
Check	09/05/2019	82000...	William Morse-	X	-534.02	-210,463.36
Check	09/05/2019	82000...	Kirby Henningsen-	X	-479.08	-210,942.44
Check	09/05/2019	82000...	William Morse-	X	-466.43	-211,408.87
Liability Check	09/05/2019	82000...	Support Payment Cl...	X	-463.85	-211,872.72
Liability Check	09/05/2019	82000...	Nationwide Retirem...	X	-125.00	-211,997.72
Liability Check	09/05/2019	EFT	Public Safety Retire...	X	-115.12	-212,112.84
Check	09/05/2019	82000...	Martin Johns	X	-81.55	-212,194.39
Check	09/05/2019	82000...	Kirby Henningsen-	X	-64.37	-212,258.76
Check	09/05/2019	82000...	Dave Dobbs	X	-51.68	-212,310.44
Check	09/11/2019	82000...	National Bank of Ari...	X	-11,627.14	-223,937.58
Bill Pmt -Check	09/12/2019	82000...	Ignace Brothers Co...	X	-2,400.00	-226,337.58
Bill Pmt -Check	09/12/2019	82000...	TCR Rooter	X	-1,950.00	-228,287.58
Bill Pmt -Check	09/12/2019	82000...	Fire Hose Direct	X	-1,793.69	-230,081.27
Bill Pmt -Check	09/12/2019	82000...	United Fire Equipment	X	-1,638.89	-231,720.16
Bill Pmt -Check	09/12/2019	82000...	Doney Park Water	X	-964.12	-232,684.28
Bill Pmt -Check	09/12/2019	82000...	Burton's Fire Inc.	X	-519.68	-233,203.96
Bill Pmt -Check	09/12/2019	82000...	Sam's Club	X	-466.96	-233,670.92
Bill Pmt -Check	09/12/2019	82000...	Master Mechanical	X	-225.00	-233,895.92
Check	09/12/2019	82000...	Norm Erickson	X	-207.43	-234,103.35
Bill Pmt -Check	09/12/2019	82000...	NAPA	X	-147.97	-234,251.32

Summit Fire District Reconciliation Detail 101 County Treasurer, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	09/12/2019	82000...	Kussmaul Electronic...	X	-140.01	-234,391.33
Bill Pmt -Check	09/12/2019	82000...	Coconino Auto Supply	X	-131.81	-234,523.14
Bill Pmt -Check	09/12/2019	82000...	CenturyLink	X	-89.99	-234,613.13
Bill Pmt -Check	09/12/2019	82000...	RWC International	X	-89.78	-234,702.91
Check	09/12/2019	82000...	Max Wiedemann-	X	-79.43	-234,782.34
Bill Pmt -Check	09/12/2019	82000...	Directv	X	-72.63	-234,854.97
Check	09/13/2019	EFT	Arizona Department ...	X	-264.70	-235,119.67
Liability Check	09/13/2019	EFT	Colonial Supplement...	X	-190.32	-235,309.99
Liability Check	09/13/2019	EFT	Public Safety Retire...	X	-90.67	-235,400.66
Liability Check	09/18/2019	82000...	QuickBooks Payroll ...	X	-70,466.87	-305,867.53
Bill Pmt -Check	09/18/2019	82000...	WEX BANK	X	-3,895.56	-309,763.09
Bill Pmt -Check	09/18/2019	82000...	Verizon Wireless	X	-537.33	-310,300.42
Bill Pmt -Check	09/18/2019	82000...	APS	X	-416.68	-310,717.10
Bill Pmt -Check	09/18/2019	82000...	RWC International	X	-316.62	-311,033.72
Bill Pmt -Check	09/18/2019	82000...	Velocity Truck Center	X	-307.72	-311,341.44
Bill Pmt -Check	09/18/2019	82000...	Niles Radio	X	-225.00	-311,566.44
Bill Pmt -Check	09/18/2019	82000...	Lawson Products	X	-185.06	-311,751.50
Bill Pmt -Check	09/18/2019	82000...	UniSource Energy S...	X	-129.12	-311,880.62
Bill Pmt -Check	09/18/2019	82000...	Right Water Hauling...	X	-108.63	-311,989.25
Bill Pmt -Check	09/18/2019	82000...	AmeriPride Services...	X	-84.38	-312,073.63
Bill Pmt -Check	09/18/2019	82000...	Copperstate Bolt & ...	X	-7.54	-312,081.17
Liability Check	09/19/2019	EFT	Public Safety Retire...	X	-37,246.97	-349,328.14
Liability Check	09/19/2019	EFT	United States Treas...	X	-10,499.10	-359,827.24
Liability Check	09/19/2019	EFT	Voya Financial	X	-4,623.08	-364,450.32
Liability Check	09/19/2019	82000...	Nationwide Trust Co...	X	-2,719.74	-367,170.06
Liability Check	09/19/2019	EFT	Arizona Department ...	X	-2,530.54	-369,700.60
Paycheck	09/19/2019	82000...	Slayton, Preston P	X	-2,438.09	-372,138.69
Liability Check	09/19/2019	EFT	Health Equity	X	-2,420.66	-374,559.35
Liability Check	09/19/2019	EFT	Arizona State Retire...	X	-1,795.66	-376,355.01
Paycheck	09/19/2019	82000...	Luna, Carlos L.	X	-1,790.62	-378,145.63
Liability Check	09/19/2019	82000...	Support Payment Cl...	X	-463.85	-378,609.48
Liability Check	09/19/2019	EFT	Colonial Supplement...	X	-190.32	-378,799.80
Liability Check	09/19/2019	EFT	Public Safety Retire...	X	-130.00	-378,929.80
Liability Check	09/19/2019	82000...	Nationwide Retirem...	X	-125.00	-379,054.80
Check	09/23/2019	EFT	County Correction	X	-219.33	-379,274.13
Liability Check	09/26/2019	82000...	KAIROS Health Ariz...	X	-22,511.00	-401,785.13
Bill Pmt -Check	09/26/2019	82000...	Flagstaff Insurance	X	-12,708.00	-414,493.13
Bill Pmt -Check	09/26/2019	82000...	Magne Grip Group	X	-9,302.00	-423,795.13
Paycheck	09/26/2019	82000...	McIntyre, Jacob P	X	-5,014.67	-428,809.80
Bill Pmt -Check	09/26/2019	82000...	Charlotte Young & A...	X	-1,932.60	-430,742.40
Paycheck	09/26/2019	82000...	Robinson, Casey L.	X	-1,578.45	-432,320.85
Paycheck	09/26/2019	82000...	Maynard, Jason R	X	-1,513.71	-433,834.56
Bill Pmt -Check	09/26/2019	82000...	APS	X	-572.68	-434,407.24
Bill Pmt -Check	09/26/2019	82000...	Turbo & Electric, Inc.	X	-143.25	-434,550.49
Liability Check	09/26/2019	82000...	5 Star Life Insuranc...	X	-69.34	-434,619.83
Liability Check	09/27/2019	EFT	United States Treas...	X	-6,112.14	-440,731.97
Liability Check	09/27/2019	EFT	Arizona Department ...	X	-651.79	-441,383.76
Total Checks and Payments					-441,383.76	-441,383.76
Deposits and Credits - 111 items						
Deposit	09/04/2019			X	11,385.07	11,385.07
Deposit	09/05/2019			X	1,297.62	12,682.69
Deposit	09/13/2019			X	989.21	13,671.90
Deposit	09/13/2019			X	10,565.40	24,237.30
Deposit	09/13/2019			X	51,566.65	75,803.95
Deposit	09/18/2019			X	46,215.29	122,019.24
Paycheck	09/19/2019	702858	Bain, Chuck A.	X	0.00	122,019.24
Paycheck	09/19/2019	702878	Gioia, Christina	X	0.00	122,019.24
Paycheck	09/19/2019	702902	Wiedemann, Max	X	0.00	122,019.24
Paycheck	09/19/2019	702904	Zambeck, Christoph...	X	0.00	122,019.24
Paycheck	09/19/2019	702859	Black, William A	X	0.00	122,019.24
Paycheck	09/19/2019	702860	Boehm, Stefan R.	X	0.00	122,019.24
Paycheck	09/19/2019	702903	Yount, Kristofer G	X	0.00	122,019.24
Paycheck	09/19/2019	702861	Brooks, Robert W	X	0.00	122,019.24
Paycheck	09/19/2019	702862	Brown, Rhyann	X	0.00	122,019.24
Paycheck	09/19/2019	702863	Burns, Patrick D.	X	0.00	122,019.24
Paycheck	09/19/2019	702864	Christian III, Nikolas J	X	0.00	122,019.24
Paycheck	09/19/2019	702865	Cooley, Nathan A	X	0.00	122,019.24

Summit Fire District Reconciliation Detail

101 County Treasurer, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	09/19/2019	702857	Arthur, Nelson	X	0.00	122,019.24
Paycheck	09/19/2019	702867	Deck, Duane G.	X	0.00	122,019.24
Paycheck	09/19/2019	702889	Miner, Jeffrey J	X	0.00	122,019.24
Paycheck	09/19/2019	702868	DeGolia, James	X	0.00	122,019.24
Paycheck	09/19/2019	702888	McQuaid, Jacob	X	0.00	122,019.24
Paycheck	09/19/2019	702869	Dougan, Ryland	X	0.00	122,019.24
Paycheck	09/19/2019	702901	Walsh, Brian M	X	0.00	122,019.24
Paycheck	09/19/2019	702870	Dunlap Jr., William W	X	0.00	122,019.24
Paycheck	09/19/2019	702899	Vargo, Christopher	X	0.00	122,019.24
Paycheck	09/19/2019	702871	Erickson, Norman P.	X	0.00	122,019.24
Paycheck	09/19/2019	702872	Fennell, Christopher...	X	0.00	122,019.24
Paycheck	09/19/2019	702898	Tracy, Jacob	X	0.00	122,019.24
Paycheck	09/19/2019	702873	Fischenich, Maxwell	X	0.00	122,019.24
Paycheck	09/19/2019	702897	Swatzell, Brandon	X	0.00	122,019.24
Paycheck	09/19/2019	702874	Fisk, Benjamin J.	X	0.00	122,019.24
Paycheck	09/19/2019	702896	Schieffer, Tammy S	X	0.00	122,019.24
Paycheck	09/19/2019	702866	Daulton, Levi D.	X	0.00	122,019.24
Paycheck	09/19/2019	702895	Russo, David B.	X	0.00	122,019.24
Paycheck	09/19/2019	702876	Gibbs, Matthew L	X	0.00	122,019.24
Paycheck	09/19/2019	702894	Robinson, Casey L.	X	0.00	122,019.24
Paycheck	09/19/2019	702877	Gibbs, Reuben L.	X	0.00	122,019.24
Paycheck	09/19/2019	702891	Palm, Torsten H.	X	0.00	122,019.24
Paycheck	09/19/2019	702879	Glazener, Cody R.	X	0.00	122,019.24
Paycheck	09/19/2019	702890	Modrell, Ian P.	X	0.00	122,019.24
Paycheck	09/19/2019	702880	Greenwalt, David E	X	0.00	122,019.24
Paycheck	09/19/2019	702875	Flood, Frederick T	X	0.00	122,019.24
Paycheck	09/19/2019	702881	Hernandez, Fernand...	X	0.00	122,019.24
Paycheck	09/19/2019	702882	Hill, Ryan J.	X	0.00	122,019.24
Paycheck	09/19/2019	702886	McAuley, Mary	X	0.00	122,019.24
Paycheck	09/19/2019	702883	Jamison Jr., Richard...	X	0.00	122,019.24
Paycheck	09/19/2019	702884	Koehler, Glenn	X	0.00	122,019.24
Paycheck	09/19/2019	702905	Maynard, Jason R	X	0.00	122,019.24
Paycheck	09/19/2019	702892	Pickett, Michael E.	X	0.00	122,019.24
Paycheck	09/19/2019	702856	Allen, Michael W.	X	0.00	122,019.24
Paycheck	09/19/2019	702893	Riggs, Elliott A	X	0.00	122,019.24
Paycheck	09/19/2019	702900	Walker, Michael J.	X	0.00	122,019.24
Paycheck	09/19/2019	702887	McIntyre, Jacob P	X	0.00	122,019.24
Deposit	09/20/2019			X	25,920.95	147,940.19
Deposit	09/23/2019			X	1,013.42	148,953.61
Deposit	09/23/2019			X	4,192.99	153,146.60
Deposit	09/23/2019			X	4,699.70	157,846.30
Deposit	09/23/2019			X	31,579.43	189,425.73
Deposit	09/23/2019			X	49,916.69	239,342.42
Paycheck	10/03/2019	702924	Fisk, Benjamin J.	X	0.00	239,342.42
Paycheck	10/03/2019	702923	Fischenich, Maxwell	X	0.00	239,342.42
Paycheck	10/03/2019	702930	Greenwalt, David E	X	0.00	239,342.42
Paycheck	10/03/2019	702922	Fennell, Christopher...	X	0.00	239,342.42
Paycheck	10/03/2019	702931	Hernandez, Fernand...	X	0.00	239,342.42
Paycheck	10/03/2019	702921	Erickson, Norman P.	X	0.00	239,342.42
Paycheck	10/03/2019	702932	Hill, Ryan J.	X	0.00	239,342.42
Paycheck	10/03/2019	702920	Dunlap Jr., William W	X	0.00	239,342.42
Paycheck	10/03/2019	702933	Jamison Jr., Richard...	X	0.00	239,342.42
Paycheck	10/03/2019	702919	Dougan, Ryland	X	0.00	239,342.42
Paycheck	10/03/2019	702934	Koehler, Glenn	X	0.00	239,342.42
Paycheck	10/03/2019	702918	DeGolia, James	X	0.00	239,342.42
Paycheck	10/03/2019	702935	Maynard, Jason R	X	0.00	239,342.42
Paycheck	10/03/2019	702916	Daulton, Levi D.	X	0.00	239,342.42
Paycheck	10/03/2019	702939	Miner, Jeffrey J	X	0.00	239,342.42
Paycheck	10/03/2019	702915	Cooley, Nathan A	X	0.00	239,342.42
Paycheck	10/03/2019	702940	Modrell, Ian P.	X	0.00	239,342.42
Paycheck	10/03/2019	702913	Burns, Patrick D.	X	0.00	239,342.42
Paycheck	10/03/2019	702941	Palm, Torsten H.	X	0.00	239,342.42
Paycheck	10/03/2019	702912	Brown, Rhyan	X	0.00	239,342.42
Paycheck	10/03/2019	702942	Pickett, Michael E.	X	0.00	239,342.42
Paycheck	10/03/2019	702911	Brooks, Robert W	X	0.00	239,342.42
Paycheck	10/03/2019	702943	Riggs, Elliott A	X	0.00	239,342.42
Paycheck	10/03/2019	702910	Boehm, Stefan R.	X	0.00	239,342.42
Paycheck	10/03/2019	702909	Black, William A	X	0.00	239,342.42

Summit Fire District Reconciliation Detail

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Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	10/03/2019	702908	Bain, Chuck A.	X	0.00	239,342.42
Paycheck	10/03/2019	702944	Robinson, Casey L.	X	0.00	239,342.42
Paycheck	10/03/2019	702907	Arthur, Nelson	X	0.00	239,342.42
Paycheck	10/03/2019	702945	Russo, David B.	X	0.00	239,342.42
Paycheck	10/03/2019	702946	Schieffer, Tammy S	X	0.00	239,342.42
Paycheck	10/03/2019	702947	Swatzell, Brandon	X	0.00	239,342.42
Paycheck	10/03/2019	702936	McAuley, Mary	X	0.00	239,342.42
Paycheck	10/03/2019	702948	Tracy, Jacob	X	0.00	239,342.42
Paycheck	10/03/2019	702906	Allen, Michael W.	X	0.00	239,342.42
Paycheck	10/03/2019	702949	Vargo, Christopher	X	0.00	239,342.42
Paycheck	10/03/2019	702954	Zambeck, Christoph...	X	0.00	239,342.42
Paycheck	10/03/2019	702953	Yount, Kristofer G	X	0.00	239,342.42
Paycheck	10/03/2019	702917	Deck, Duane G.	X	0.00	239,342.42
Paycheck	10/03/2019	702951	Walsh, Brian M	X	0.00	239,342.42
Paycheck	10/03/2019	702938	McQuaid, Jacob	X	0.00	239,342.42
Paycheck	10/03/2019	702952	Wiedemann, Max	X	0.00	239,342.42
Paycheck	10/03/2019	702950	Walker, Michael J.	X	0.00	239,342.42
Paycheck	10/03/2019	702937	McIntyre, Jacob P	X	0.00	239,342.42
Paycheck	10/03/2019	702929	Glazener, Cody R.	X	0.00	239,342.42
Paycheck	10/03/2019	702925	Flood, Frederick T	X	0.00	239,342.42
Paycheck	10/03/2019	702928	Gioia, Christina	X	0.00	239,342.42
Paycheck	10/03/2019	702927	Gibbs, Reuben L.	X	0.00	239,342.42
Paycheck	10/03/2019	702914	Christian III, Nikolas J	X	0.00	239,342.42
Paycheck	10/03/2019	702926	Gibbs, Matthew L	X	0.00	239,342.42
Paycheck	10/11/2019	702955	Johns, Martin R.	X	0.00	239,342.42
Total Deposits and Credits					239,342.42	239,342.42
Total Cleared Transactions					-202,041.34	-202,041.34
Cleared Balance					-202,041.34	719,890.08
Uncleared Transactions						
Checks and Payments - 36 items						
Bill Pmt -Check	11/30/2016	Adj	Creekwood Insurance		-28,051.25	-28,051.25
Bill Pmt -Check	11/30/2016	Adj	Audit Adjustment		-16,740.48	-44,791.73
Bill Pmt -Check	11/30/2016	Adj	Farmer's Fitness Re...		-1,257.27	-46,049.00
General Journal	06/29/2017	JE 17-...	Audit		-21,664.99	-67,713.99
Liability Check	10/02/2017	EFT	Arizona Department ...		-414.28	-68,128.27
Check	10/27/2017	EFT	United States Treas...		-782.15	-68,910.42
General Journal	12/26/2017	JE 18-...			-43,746.63	-112,657.05
General Journal	12/27/2017	JE 18-...			-24,054.75	-136,711.80
Check	01/04/2018	80800...	Duane Deck		-80.00	-136,791.80
General Journal	06/30/2018	JE 18-...	Audit Adjustment		-33,638.86	-170,430.66
General Journal	06/30/2018	JE 18-...			-31,782.79	-202,213.45
General Journal	06/30/2018	JE 18-...			-30,941.10	-233,154.55
Bill Pmt -Check	09/27/2018	80900...	Fendley & Sons		-840.00	-233,994.55
Liability Check	06/26/2019	EFT	Public Safety Retire...		-90.64	-234,085.19
Transfer	06/28/2019				-5,696.45	-239,781.64
Liability Check	08/22/2019	82000...	United Summit Fire ...		-1,211.48	-240,993.12
Check	08/22/2019	82000...	Max Wiedemann-		-161.00	-241,154.12
Bill Pmt -Check	09/12/2019	82000...	Flagstaff Industrial ...		-479.00	-241,633.12
Bill Pmt -Check	09/12/2019	82000...	AmeriPride Services...		-84.38	-241,717.50
Check	09/12/2019	82000...	Elliott Riggs		-64.41	-241,781.91
Liability Check	09/19/2019	82000...	United Summit Fire ...		-1,391.09	-243,173.00
Paycheck	09/26/2019	82000...	Cooley, Nathan A		-5,029.25	-248,202.25
Bill Pmt -Check	09/26/2019	82000...	Perimeter Solutions ...		-4,939.34	-253,141.59
Liability Check	09/26/2019	82000...	Met-Life - Group Be...		-3,923.95	-257,065.54
Bill Pmt -Check	09/26/2019	82000...	Hughes Fire Equipm...		-2,609.56	-259,675.10
Paycheck	09/26/2019	82000...	Flood, Frederick T		-1,862.71	-261,537.81
Bill Pmt -Check	09/26/2019	82000...	Big Bear Heating & ...		-1,835.00	-263,372.81
Bill Pmt -Check	09/26/2019	82000...	Extrication Concepts		-1,770.00	-265,142.81
Bill Pmt -Check	09/26/2019	82000...	Redburn Tire		-1,444.55	-266,587.36
Liability Check	09/26/2019	82000...	AFLAC		-1,402.76	-267,990.12
Bill Pmt -Check	09/26/2019	82000...	Fendley & Sons		-920.00	-268,910.12
Bill Pmt -Check	09/26/2019	82000...	Nuido Embroidery		-478.50	-269,388.62
Bill Pmt -Check	09/26/2019	82000...	Flagstaff Counseling...		-340.00	-269,728.62
Bill Pmt -Check	09/26/2019	82000...	Suddenlink		-318.76	-270,047.38

Summit Fire District

Reconciliation Detail

101 County Treasurer, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	09/26/2019	82000...	Majestic Counseling,...		-300.00	-270,347.38
Check	09/26/2019	82000...	Jake McQuaid		-46.39	-270,393.77
Total Checks and Payments					-270,393.77	-270,393.77
Deposits and Credits - 11 items						
General Journal	06/30/2016	HB16-2			2,264.00	2,264.00
Deposit	06/30/2016				19,400.99	21,664.99
General Journal	06/29/2017	JE 17-...			16,740.48	38,405.47
General Journal	06/29/2017	JE 17-...			33,638.86	72,044.33
Deposit	06/30/2017				30,941.10	102,985.43
General Journal	12/08/2017	HB 16...	Richard Jamison		136.00	103,121.43
General Journal	06/30/2018	JE 18-...			841.69	103,963.12
General Journal	06/30/2018	JE 18-...			955.24	104,918.36
General Journal	06/30/2018	JE 18-...			24,054.75	128,973.11
General Journal	06/30/2018	JE 18-...			28,051.25	157,024.36
General Journal	06/30/2018	JE 18-...			43,746.63	200,770.99
Total Deposits and Credits					200,770.99	200,770.99
Total Uncleared Transactions					-69,622.78	-69,622.78
Register Balance as of 09/30/2019					-271,664.12	650,267.30
New Transactions						
Checks and Payments - 48 items						
Liability Check	10/02/2019		QuickBooks Payroll ...		-67,485.90	-67,485.90
Liability Check	10/03/2019	EFT	Public Safety Retire...		-38,943.58	-106,429.48
Liability Check	10/03/2019	EFT	United States Treas...		-10,237.38	-116,666.86
Liability Check	10/03/2019	EFT	Voya Financial		-4,300.92	-120,967.78
Liability Check	10/03/2019	82000...	Nationwide Trust Co...		-2,695.82	-123,663.60
Liability Check	10/03/2019	EFT	Health Equity		-2,420.66	-126,084.26
Liability Check	10/03/2019	EFT	Arizona Department ...		-2,419.09	-128,503.35
Paycheck	10/03/2019	82000...	Luna, Carlos L.		-2,267.21	-130,770.56
Liability Check	10/03/2019	EFT	Arizona State Retire...		-1,859.38	-132,629.94
Paycheck	10/03/2019	82000...	Slayton, Preston P		-1,766.26	-134,396.20
Bill Pmt -Check	10/03/2019	82000...	APS		-1,550.22	-135,946.42
Liability Check	10/03/2019	82000...	United Summit Fire ...		-1,391.09	-137,337.51
Bill Pmt -Check	10/03/2019	82000...	Life Assist, Inc		-1,149.38	-138,486.89
Bill Pmt -Check	10/03/2019	82000...	Suddenlink		-627.07	-139,113.96
Bill Pmt -Check	10/03/2019	82000...	Mountain Heart Med...		-576.24	-139,690.20
Liability Check	10/03/2019	82000...	Support Payment Cl...		-463.85	-140,154.05
Bill Pmt -Check	10/03/2019	82000...	Northern Arizona W...		-297.00	-140,451.05
Check	10/03/2019	82000...	Carlos Luna		-253.00	-140,704.05
Bill Pmt -Check	10/03/2019	82000...	Matador Coffee Roa...		-216.00	-140,920.05
Liability Check	10/03/2019	EFT	Colonial Supplement...		-190.32	-141,110.37
Bill Pmt -Check	10/03/2019	82000...	Lighthouse		-174.49	-141,284.86
Liability Check	10/03/2019	82000...	Nationwide Retirem...		-125.00	-141,409.86
Bill Pmt -Check	10/03/2019	82000...	Right Water Hauling...		-102.74	-141,512.60
Liability Check	10/03/2019	EFT	Public Safety Retire...		-95.16	-141,607.76
Check	10/03/2019	82000...	DeGolier, James-		-92.00	-141,699.76
Check	10/03/2019	82000...	Max Wiedemann-		-92.00	-141,791.76
Bill Pmt -Check	10/03/2019	82000...	CenturyLink		-89.99	-141,881.75
Bill Pmt -Check	10/03/2019	82000...	AmeriPride Services...		-82.38	-141,964.13
Bill Pmt -Check	10/03/2019	82000...	Velocity Truck Center		-63.67	-142,027.80
Bill Pmt -Check	10/03/2019	82000...	AT&T Mobility		-26.64	-142,054.44
Bill Pmt -Check	10/10/2019	82000...	Niles Radio		-9,638.28	-151,692.72
Liability Check	10/10/2019		QuickBooks Payroll ...		-2,333.75	-154,026.47
Bill Pmt -Check	10/10/2019	82000...	Doney Park Water		-1,037.37	-155,063.84
Bill Pmt -Check	10/10/2019	82000...	Extrication Concepts		-1,028.89	-156,092.73
Bill Pmt -Check	10/10/2019	82000...	Flagstaff Industrial ...		-900.00	-156,992.73
Bill Pmt -Check	10/10/2019	82000...	Right Water Hauling...		-460.74	-157,453.47
Bill Pmt -Check	10/10/2019	82000...	APS		-263.07	-157,716.54
Check	10/10/2019	82000...	Torsten Palm		-259.23	-157,975.77
Bill Pmt -Check	10/10/2019	82000...	QC Office		-255.10	-158,230.87
Bill Pmt -Check	10/10/2019	82000...	NAPA		-238.05	-158,468.92
Bill Pmt -Check	10/10/2019	82000...	Coconino Auto Supply		-230.37	-158,699.29
Bill Pmt -Check	10/10/2019	82000...	Redburn Tire		-180.96	-158,880.25
Bill Pmt -Check	10/10/2019	82000...	Babbitt Ford		-125.70	-159,005.95

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10/11/19

**Summit Fire District
Reconciliation Detail
101 County Treasurer, Period Ending 09/30/2019**

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	10/10/2019	82000...	VFIS of Arizona		-125.00	-159,130.95
Bill Pmt -Check	10/10/2019	82000...	Mountain Heart Med...		-75.36	-159,206.31
Liability Check	10/11/2019	EFT	United States Treas...		-689.06	-159,895.37
Liability Check	10/11/2019	EFT	Arizona Department ...		-122.72	-160,018.09
Check	10/16/2019		National Bank of Ari...		-11,810.72	-171,828.81
Total Checks and Payments					-171,828.81	-171,828.81
Total New Transactions					-171,828.81	-171,828.81
Ending Balance					-443,492.93	478,438.49

Fund Balance Detail Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 9/1/2019 - 9/30/2019	Account	Beginning Balance	Debits	Credits	Ending Balance
300300-11000	Cash with Treasurer			\$921,931.42			\$719,890.08
	Cash with Treasurer Totals				\$239,214.49	(\$441,255.83)	
300300-29000	Fund Balance			(\$1,610,251.89)			(\$1,610,251.89)
300300-29050	Warrants-Outstanding			(\$23,566.39)			(\$30,165.80)
	Warrants-Outstanding Totals				\$148,038.99	(\$154,638.40)	
300300-29101	LOC Principle			-			-
300300-29102	LOC Interest			-			-
300300-31006	In Lieu Tax-ADOT			-			-
300300-31014	In Lieu Tax-Arizona Game & Fish			-			-
300300-33001	Deposits-Misc			(\$377,789.60)			(\$557,025.02)
	09/04/2019	20013 SFD 9/4/2019				(\$51,566.65)	OWA
	09/06/2019	20015 SFD 9/5/2019				(\$10,565.40)	OWA
	09/10/2019	20014 SFD 9/5/2019				(\$11,385.07)	Check
	09/13/2019	JE 16016 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O TXFR PER BOARD DIRECTION / bromero				(\$31,579.43)	westside Capital transfer
	09/17/2019	SFD-21 SFD 9/17/2019				(\$989.21)	OWA
	09/18/2019	20015 SFD 9/18/2019				(\$46,215.29)	Deposit OWA
	09/23/2019	SFD-22 SUMMIT FD 9/23/19				(\$1,013.42)	Lower Payment
	09/24/2019	20016 SFD 9/23/2019				(\$25,920.95)	check
	Deposits-Misc Totals				\$0.00	(\$179,235.42)	
300300-33002	Investment Interest			(\$5,090.54)			(\$6,388.16)
	09/06/2019	Journal fund interest allocation - 08/01/2019 to 08/31/2019				(\$1,297.62)	
	Investment Interest Totals				\$0.00	(\$1,297.62)	
300300-33101	Line of Credit-Advance			-			-
300300-33303	Property Tax-Current			(\$21,763.55)			(\$71,680.24)
	09/03/2019	distribution				(\$920.51)	
	09/04/2019	distribution				(\$387.52)	
	09/06/2019	distribution				(\$414.45)	
	09/09/2019	distribution				(\$1,087.25)	
	09/10/2019	distribution				(\$440.78)	
	09/11/2019	distribution				(\$981.69)	
	09/12/2019	distribution				(\$206.08)	
	09/13/2019	distribution				(\$4,448.96)	
	09/16/2019	distribution				(\$1,863.65)	

Fund Balance Detail Report

09/17/2019	distribution				(\$2,057.36)
09/18/2019	distribution				(\$1,410.35)
09/19/2019	distribution				(\$4,672.58)
09/20/2019	distribution				(\$6,071.92)
09/23/2019	distribution				(\$1,824.78)
09/24/2019	distribution				(\$3,677.21)
09/25/2019	distribution				(\$4,772.46)
09/26/2019	distribution				(\$2,283.94)
09/27/2019	distribution				(\$4,520.48)
09/30/2019	distribution				(\$7,874.72)
Property Tax-Current Totals					
300300-33304 - Property Tax-Delinquent				\$0.00	(\$49,916.69)
09/03/2019	distribution		(\$1,990.64)		(\$5,964.30)
09/04/2019	distribution				(\$741.02)
09/05/2019	distribution				(\$245.21)
09/06/2019	distribution				(\$193.87)
09/13/2019	distribution				(\$281.18)
09/16/2019	distribution				(\$517.78)
09/18/2019	distribution				(\$6.14)
09/18/2019	distribution				(\$296.11)
09/19/2019	distribution			\$219.33	
09/19/2019	distribution				(\$1,111.97)
09/20/2019	distribution				(\$239.11)
09/25/2019	distribution				(\$560.60)
Property Tax-Delinquent Totals					
300300-33305 - TRC INT PMNT TO TRANSWESTERN				\$219.33	(\$4,192.99)
300300-33333 - Disbursements-FDAT			(\$2,513.58)		(\$7,213.28)
09/30/2019	fund collection				(\$333.78)
09/30/2019	fund collection				(\$4,365.53)
09/30/2019	fund collection				(\$0.39)
Disbursements-FDAT Totals					
300300-34250 - PSPRS Loan				\$0.00	(\$4,699.70)
300300-34350 - TR GO Bond Loan					-
300300-70000 - Expense Transfer					-
300300-70001 - Wire Out					-
09/03/2019	JE 15940 / SUMMIT FD PAYROLL / bromero		\$656,925.19	\$80,660.07	\$950,128.59
09/04/2019	JE 15948 / SUMMIT FD PAYROLL TAX / bromero			\$1,581.66	

Payroll
Payroll owa



Fund Balance Detail Report

48083.98, 115.12

09/04/2019	JE 15954 / SUMMIT FD PAYROLL TAX / bromero	985.38	1798.76	\$73,748.85	13679.00, 4665.95, 2430.66
09/13/2019	JE 16012 / SUMMIT FD PR TAX - TO CORRECT DISCREPANCIES / bromero			\$280.99	
09/17/2019	JE 16036 / SUMMIT FD PAYROLL / bromero			\$70,466.87	connection from last FY
09/19/2019	JE 16045 / Summit PAYROLL / bromero	2530.54	1795.66	\$59,436.33	payroll 10499.90, 4633.08, 2430.66, 190.33
09/20/2019	JE 16054 / SUMMIT FD PAYROLL USE TAX / nlopez			\$264.70	use tax
09/26/2019	JE 16091 / SUMMIT FD PAYROLL TAXES / bromero	651.79		\$6,763.93	6112.14

Wire Out Totals

	\$293,203.40	\$0.00	
300300-78001 - Warrants-Redeemed	\$698,713.02		\$846,674.05

09/03/2019	Warrant 00820000169	\$184.05
09/03/2019	Warrant 00820000161	\$69.34
09/03/2019	Warrant 00820000164	\$330.65
09/03/2019	Warrant 00820000165	\$165.66
09/03/2019	Warrant 00820000166	\$4,075.31
09/03/2019	Warrant 00820000156	\$1,216.63
09/03/2019	Warrant 00820000159	\$4,010.03
09/03/2019	Warrant 00820000034	\$1,211.48
09/03/2019	Warrant 008090000976	\$3,731.61
09/03/2019	Warrant 00820000170	\$627.38
09/03/2019	Warrant 00820000167	\$77.95
09/04/2019	Warrant 00820000168	\$93.23
09/04/2019	Warrant 00820000155	\$2,988.16
09/04/2019	Warrant 00820000145	\$46.55
09/04/2019	Warrant 00820000148	\$161.00
09/04/2019	Warrant 00820000144	\$26.74
09/05/2019	Warrant 00820000142	\$171.33
09/05/2019	Warrant 00820000143	\$244.12
09/05/2019	Warrant 00820000130	\$2,515.10
09/05/2019	Warrant 00820000173	\$2,438.09
09/06/2019	Warrant 00820000192	\$463.85
09/06/2019	Warrant 00820000172	\$1,790.62
09/09/2019	Warrant 00820000146	\$967.39
09/09/2019	Warrant 00820000182	\$800.00
09/09/2019	Warrant 00820000179	\$330.00
09/10/2019	Warrant 00820000190	\$951.28
09/10/2019	Warrant 00820000191	\$125.00
09/10/2019	Warrant 00820000194	\$2,871.26
09/10/2019	Warrant 00820000180	\$252.00

Fund Balance Detail Report

09/10/2019	Warrant 00820000188	\$51.68
09/10/2019	Warrant 00820000178	\$253.20
09/10/2019	Warrant 00820000174	\$1,586.32
09/10/2019	Warrant 00820000175	\$2,800.00
09/10/2019	Warrant 00820000177	\$3,075.34
09/11/2019	Warrant 00820000189	\$81.55
09/11/2019	Warrant 00820000185	\$534.02
09/11/2019	Warrant 00820000186	\$466.43
09/12/2019	Warrant 00820000176	\$9,968.62
09/13/2019	Warrant 00820000132	\$479.00
09/16/2019	Warrant 00820000202	\$89.99
09/16/2019	Warrant 00820000212	\$89.78
09/16/2019	Warrant 00820000215	\$1,638.89
09/16/2019	Warrant 00820000183	\$479.08
09/16/2019	Warrant 00820000184	\$64.37
09/16/2019	Warrant 00820000187	\$965.96
09/17/2019	Warrant 00820000201	\$519.68
09/17/2019	Warrant 00820000204	\$72.63
09/17/2019	Warrant 00820000205	\$964.12
09/17/2019	Warrant 00820000206	\$1,793.69
09/17/2019	Warrant 00820000213	\$466.96
09/17/2019	Warrant 00820000193	\$1,211.48
09/17/2019	Warrant 00820000196	\$11,627.14
09/18/2019	Warrant 00820000197	\$79.43
09/18/2019	Warrant 00820000181	\$297.00
09/18/2019	Warrant 00820000209	\$140.01
09/18/2019	Warrant 00820000214	\$1,950.00
09/19/2019	Warrant 00820000219	\$2,438.09
09/20/2019	Warrant 00820000203	\$131.81
09/20/2019	Warrant 00820000234	\$416.68
09/20/2019	Warrant 00820000231	\$463.85
09/20/2019	Warrant 00820000199	\$207.43
09/20/2019	Warrant 00820000226	\$129.12
09/20/2019	Warrant 00820000227	\$307.72
09/20/2019	Warrant 00820000217	\$147.97
09/20/2019	Warrant 00820000210	\$225.00
09/23/2019	Warrant 00820000233	\$2,719.74
09/23/2019	Warrant 00820000222	\$185.06
09/23/2019	Warrant 00820000223	\$225.00

Fund Balance Detail Report

09/23/2019	Warrant 00820000224	\$108.63		
09/23/2019	Warrant 00820000225	\$316.62		
09/23/2019	Warrant 00820000221	\$7.54		
09/23/2019	Warrant 00820000218	\$1,790.62		
09/23/2019	Warrant 00820000195	\$1,090.00		
09/24/2019	Warrant 00820000230	\$125.00		
09/24/2019	Warrant 00820000228	\$537.33		
09/24/2019	Warrant 00820000220	\$84.38		
09/25/2019	Warrant 00820000229	\$3,895.56		
09/26/2019	Warrant 00820000238	\$5,014.67		
09/26/2019	Warrant 00820000208	\$2,400.00		
09/27/2019	Warrant 00820000239	\$1,578.45		
09/30/2019	Warrant 00820000244	\$572.68		
09/30/2019	Warrant 00820000246	\$1,932.60		
09/30/2019	Warrant 00820000241	\$69.34		
09/30/2019	Warrant 00820000242	\$22,511.00		
09/30/2019	Warrant 00820000237	\$1,513.71		
09/30/2019	Warrant 00820000258	\$143.25		
09/30/2019	Warrant 00820000250	\$12,708.00		
09/30/2019	Warrant 00820000252	\$9,302.00		
Warrants-Redeemed Totals		\$147,961.03	\$0.00	
300300-78002	- Disbursements-Miscellaneous	-	-	
300300-78007	- Tax Abatements	-	-	
300300-78100	- Line of Credit-Interest Payment	-	-	
300300-78101	- Line of Credit-Principal Payment	-	-	
300300-78250	- PSPRS Sinking Fund Transfer	-	-	
300300-78300	- GO Bond Expense	-	-	
300300-78475	- Trustee Fee	-	-	
300300-79999	- Warrant Clearing	-	(\$228,004.03)	
Warrant Clearing Totals			(\$148,038.99)	
300305-11000	- Cash with Treasurer	\$154,638.40		
300305-29000	- Fund Balance		(\$5,653.12)	
300305-33001	- Deposits/Misc		(\$28,789.55)	
300305-33002	- Investment Interest		(\$43.33)	
300305-70000	- Expense Transfer	\$34,486.00		
300310-11000	- Cash with Treasurer	\$460,773.32		
Cash with Treasurer Totals		\$535.74	(\$31,579.43)	



Fund Balance Detail Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 9/1/2019 - 9/30/2019	Beginning Balance	Debits	Credits	Ending Balance
Account						
300310-29000 - Fund Balance			(\$459,383.89)			(\$459,383.89)
300310-33001 - Deposits/Misc			-			-
300310-33002 - Investment Interest			(\$1,389.43)			(\$1,925.17)
09/06/2019	journal fund interest allocation - 08/01/2019 to 08/31/2019				(\$535.74)	
Investment Interest Totals				\$0.00	(\$535.74)	\$31,579.43
300310-70000 - Expense Transfer			-			
09/13/2019	JE 16016 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O TXFR PER BOARD DIRECTION / bromero			\$31,579.43		
Expense Transfer Totals				\$31,579.43	\$0.00	\$37,698.74
300315-11000 - Cash with Treasurer			\$33,757.07			
Cash with Treasurer Totals				\$3,941.67	\$0.00	(\$31,977.44)
300315-29000 - Fund Balance			(\$31,977.44)			-
300315-29050 - Warrants-Outstanding			-			-
300315-31006 - In Lieu Tax-ADOT			-			-
300315-31007 - In Lieu Tax-Salt River Project			-			-
300315-31014 - In Lieu Tax-Arizona Game & Fish			-			-
300315-33001 - Deposits-Misc			-			-
300315-33002 - Investment Interest			-			-
300315-33303 - Property Tax-Current			(\$1,646.70)			(\$5,277.56)
09/03/2019	distribution				(\$66.96)	
09/04/2019	distribution				(\$28.19)	
09/06/2019	distribution				(\$30.15)	
09/09/2019	distribution				(\$79.08)	
09/10/2019	distribution				(\$32.06)	
09/11/2019	distribution				(\$71.40)	
09/12/2019	distribution				(\$14.99)	
09/13/2019	distribution				(\$323.61)	
09/16/2019	distribution				(\$135.56)	
09/17/2019	distribution				(\$149.65)	
09/18/2019	distribution				(\$102.59)	
09/19/2019	distribution				(\$339.88)	
09/20/2019	distribution				(\$441.66)	
09/23/2019	distribution				(\$132.73)	
09/24/2019	distribution				(\$267.47)	

Monthly @ Oct 4, 2019 5:25:19 AM Coconino County Treasurer



Fund Balance Detail Report

Investment Interest Totals	\$0.00	(\$87.94)
300320-70000 - Expense Transfer	-	-
300330-11000 - Cash with Treasurer	-	-
300330-29000 - Fund Balance	-	-
300330-29050 - Warrants Outstanding	-	-
300330-33001 - Deposits-Misc	-	-
300330-33002 - Investment Interest	-	-
300330-70000 - Expense Transfer	-	-
300330-70001 - Wire Out	-	-
300330-78001 - Warrants Redeemed	-	-
300330-78205 - PSPRS Loan Repayment	-	-
300330-78206 - PSPRS Loan Interest Repayment	-	-
300330-79999 - Warrant Clearing	-	-
300335-11000 - Cash with Treasurer	-	-
300335-29000 - Fund Balance	-	-
300335-29050 - Warrants-Outstanding	-	-
300335-33001 - Deposits-Misc	-	-
300335-70000 - Expense Transfer	-	-
300335-70001 - Wire Out	-	-
300350-11000 - Cash with Treasurer	-	-
300350-29000 - Fund Balance	-	-
300350-29050 - Warrants Outstanding	-	-
300350-33001 - Deposits-Misc	-	-
300350-33002 - Investment Interest	-	-
300350-70000 - Expense Transfer	-	-
300350-70001 - Wire Out	-	-
300350-78001 - Warrants Redeemed	-	-
300350-79999 - Warrant Clearing	-	-



Fund Balance Summary Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 9/1/2019 - 9/30/2019			
Account		Beginning Balance	Debits	Credits	Ending Balance
300300-11000 - Cash with Treasurer		\$921,931.42			\$719,890.08
Cash with Treasurer Totals			\$239,214.49	(\$441,255.83)	
300300-29000 - Fund Balance		(\$1,610,251.89)			(\$1,610,251.89)
300300-29050 - Warrants-Outstanding		(\$23,566.39)			(\$30,165.80)
Warrants-Outstanding Totals			\$148,038.99	(\$154,638.40)	
300300-29101 - LOC Principle		-			-
300300-29102 - LOC Interest		-			-
300300-31006 - In Lieu Tax-ADOT		-			-
300300-31014 - In Lieu Tax-Arizona Game & Fish		-			-
300300-33001 - Deposits-Misc		(\$377,789.60)			(\$557,025.02)
Deposits-Misc Totals			\$0.00	(\$179,235.42)	
300300-33002 - Investment Interest		(\$5,090.54)	\$0.00	(\$1,297.62)	(\$6,388.16)
Investment Interest Totals			\$0.00		
300300-33101 - Line of Credit-Advance		-			-
300300-33303 - Property Tax-Current		(\$21,763.55)	\$0.00	(\$49,916.69)	(\$71,680.24)
Property Tax-Current Totals					
300300-33304 - Property Tax-Delinquent		(\$1,990.64)		(\$4,192.99)	(\$5,964.30)
Property Tax-Delinquent Totals			\$219.33		
300300-33305 - TRC INT PMNT TO TRANSWESTERN		-			-
300300-33333 - Disbursements-FDAT		(\$2,513.58)			(\$7,213.28)
Disbursements-FDAT Totals			\$0.00	(\$4,699.70)	
300300-34250 - PSPRS Loan		-			-
300300-34350 - TR GO Bond Loan		-			-
300300-70000 - Expense Transfer		-			-
300300-70001 - Wire Out		\$656,925.19			\$950,128.59
Wire Out Totals			\$293,203.40	\$0.00	
300300-78001 - Warrants-Redeemed		\$698,713.02			\$846,674.05
Warrants-Redeemed Totals			\$147,961.03	\$0.00	
300300-78002 - Disbursements-Miscellaneous		-			-
300300-78007 - Tax Abatements		-			-
300300-78100 - Line of Credit-Interest Payment		-			-
300300-78101 - Line of Credit-Principal Payment		-			-
300300-78250 - PSPRS Sinking Fund Transfer		-			-
300300-78300 - GO Bond Expense		-			-



Fund Balance Summary Report

Summit Fire District Fund Range: 300300-300399 Date Range: 9/1/2019 - 9/30/2019

Account	Beginning Balance	Debits	Credits	Ending Balance
300300-78475 - Trustee Fee	-			-
300300-79999 - Warrant Clearing	(234,603.44)			(\$228,004.03)
Warrant Clearing Totals		\$154,638.40	(\$148,038.99)	
300305-11000 - Cash with Treasurer	(\$5,653.12)			(\$5,653.12)
300305-29000 - Fund Balance	(\$28,789.55)			(\$28,789.55)
300305-33001 - Deposits/Misc	-			-
300305-33002 - Investment Interest	(\$43.33)			(\$43.33)
300305-70000 - Expense Transfer	\$34,486.00			\$34,486.00
300310-11000 - Cash with Treasurer	\$460,773.32			\$429,729.63
Cash with Treasurer Totals		\$535.74	(\$31,579.43)	
300310-29000 - Fund Balance	(\$459,383.89)			(\$459,383.89)
300310-33001 - Deposits/Misc	-			-
300310-33002 - Investment Interest	(\$1,389.43)			(\$1,925.17)
Investment Interest Totals		\$0.00	(\$535.74)	
300310-70000 - Expense Transfer	-			\$31,579.43
Expense Transfer Totals		\$31,579.43	\$0.00	
300315-11000 - Cash with Treasurer	\$33,757.07			\$37,698.74
Cash with Treasurer Totals		\$3,941.67	\$0.00	
300315-29000 - Fund Balance	(\$31,977.44)			(\$31,977.44)
300315-29050 - Warrants-Outstanding	-			-
300315-31006 - In Lieu Tax-ADOT	-			-
300315-31007 - In Lieu Tax-Salt River Project	-			-
300315-31014 - In Lieu Tax-Arizona Game & Fish	-			-
300315-33001 - Deposits-Misc	-			-
300315-33002 - Investment Interest	-			-
300315-33303 - Property Tax-Current	(\$1,646.70)			(\$5,277.56)
Property Tax-Current Totals		\$0.00	(\$3,630.86)	
300315-33304 - Property Tax-Delinquent	(\$132.93)			(\$443.74)
Property Tax-Delinquent Totals		\$9.78	(\$320.59)	
300315-34450 - TR Bond Loan	-			-
300315-70000 - Expense Transfer	-			-
300315-70001 - Wire Out	-			-
300315-78001 - Warrants-Redeemed	-			-
300315-78002 - Disbursements-Miscellaneous	-			-



Fund Balance Summary Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 9/1/2019 - 9/30/2019			
Account		Beginning Balance	Debits	Credits	Ending Balance
300315-78007 - Tax Abatements		-			-
300315-78400 - BOND PRINCIPLE PAYMENT		-			-
300315-78401 - BOND INTEREST PAYMENT		-			-
300315-78404 - TR 1st Yr Bnd Loan Principle		-			-
300315-78405 - TR 1st Yr Bnd Loan Interest		-			-
300315-78475 - Trustee Fee		-			-
300320-11000 - Cash with Treasurer		\$75,633.20	\$87.94	\$0.00	\$75,721.14
Cash with Treasurer Totals					
300320-29000 - Fund Balance		(\$75,405.13)			(\$75,405.13)
300320-33001 - Deposits/Misc		-			-
300320-33002 - Investment Interest		(\$228.07)	\$0.00	(\$87.94)	(\$316.01)
Investment Interest Totals					
300320-70000 - Expense Transfer		-			-
300330-11000 - Cash with Treasurer		-			-
300330-29000 - Fund Balance		-			-
300330-29050 - Warrants Outstanding		-			-
300330-33001 - Deposits-Misc		-			-
300330-33002 - Investment Interest		-			-
300330-70000 - Expense Transfer		-			-
300330-70001 - Wire Out		-			-
300330-78001 - Warrants Redeemed		-			-
300330-78205 - PSPRS Loan Repayment		-			-
300330-78206 - PSPRS Loan Interest Repayment		-			-
300330-79999 - Warrant Clearing		-			-
300335-11000 - Cash with Treasurer		-			-
300335-29000 - Fund Balance		-			-
300335-29050 - Warrants-Outstanding		-			-
300335-33001 - Deposits-Misc		-			-
300335-70000 - Expense Transfer		-			-
300335-70001 - Wire Out		-			-
300350-11000 - Cash with Treasurer		-			-
300350-29000 - Fund Balance		-			-
300350-29050 - Warrants Outstanding		-			-



Fund Balance Summary Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 9/1/2019 - 9/30/2019				
Account	Beginning Balance	Debits	Credits	Ending Balance		
300350-33001 - Deposits-Misc	-			-		
300350-33002 - Investment Interest	-			-		
300350-70000 - Expense Transfer	-			-		
300350-70001 - Wire Out	-			-		
300350-78001 - Warrants Redeemed	-			-		
300350-79999 - Warrant Clearing	-			-		



Tax Distribution Report

FD SUMMIT -- Date Range: 9/1/2019 - 9/30/2019

11206 - FD SUMMIT

Tax Year	Taxes	Interest	Misc	Net Distribution
2016	\$0.00	\$0.00	\$0.00	(\$29.94)
2017	\$0.00	\$0.00	\$0.00	(\$61.46)
2018	\$4,192.99	\$0.00	\$333.78	\$4,398.84
2019	\$49,916.69	\$0.00	\$4,365.92	\$54,282.61
11206 -- Totals	\$54,109.68	\$0.00	\$4,699.70	\$58,590.05

12:35 PM

10/11/19

Summit Fire District
Reconciliation Summary
105 Petty Cash, Period Ending 10/01/2019

	<u>Oct 1, 19</u>
Beginning Balance	1,320.34
Cleared Transactions	
Checks and Payments - 3 items	-238.83
Deposits and Credits - 7 items	301.10
Total Cleared Transactions	<u>62.27</u>
Cleared Balance	<u><u>1,382.61</u></u>
Register Balance as of 10/01/2019	1,382.61
Ending Balance	1,382.61

Balanced Oct 11, 2019

Board Approved

Date: _____

Signature: _____

Petty Cash

12:35 PM

10/11/19

Summit Fire District
Reconciliation Detail
105 Petty Cash, Period Ending 10/01/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,320.34
Cleared Transactions						
Checks and Payments - 3 items						
Check	09/23/2019	1150	Timberline Tavern	X	-58.33	-58.33
Check	09/26/2019	1152	US Postal Service	X	-166.30	-224.63
Check	09/26/2019	1151	Flag Stamp & Engra...	X	-14.20	-238.83
Total Checks and Payments					-238.83	-238.83
Deposits and Credits - 7 items						
Deposit	09/04/2019			X	1.10	1.10
Deposit	09/06/2019			X	50.00	51.10
Deposit	09/23/2019			X	50.00	101.10
Deposit	09/30/2019			X	50.00	151.10
Deposit	10/02/2019			X	50.00	201.10
Deposit	10/07/2019			X	50.00	251.10
Deposit	10/11/2019			X	50.00	301.10
Total Deposits and Credits					301.10	301.10
Total Cleared Transactions					62.27	62.27
Cleared Balance					62.27	1,382.61
Register Balance as of 10/01/2019					62.27	1,382.61
Ending Balance					<u>62.27</u>	<u>1,382.61</u>

4:03 PM

10/11/19

Summit Fire District
Reconciliation Summary
136 Westside Capital Fund, Period Ending 09/30/2019

	Sep 30, 19
Beginning Balance	460,773.32
Cleared Transactions	
Checks and Payments - 1 item	-31,579.43
Deposits and Credits - 1 item	535.74
Total Cleared Transactions	-31,043.69
Cleared Balance	<u>429,729.63</u>
Register Balance as of 09/30/2019	429,729.63
Ending Balance	429,729.63

Balanced Oct 11, 2019

Board Approved

Date: _____

Signature: _____

Westside Capital Acct

4:03 PM

10/11/19

Summit Fire District
Reconciliation Detail
136 Westside Capital Fund, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						460,773.32
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	09/13/2019			X	-31,579.43	-31,579.43
Total Checks and Payments					-31,579.43	-31,579.43
Deposits and Credits - 1 item						
Deposit	09/15/2019			X	535.74	535.74
Total Deposits and Credits					535.74	535.74
Total Cleared Transactions					-31,043.69	-31,043.69
Cleared Balance					-31,043.69	429,729.63
Register Balance as of 09/30/2019					-31,043.69	429,729.63
Ending Balance					-31,043.69	429,729.63

Fund Balance Detail Report

09/23/2019	Warrant 00820000224	\$108.63	
09/23/2019	Warrant 00820000225	\$316.62	
09/23/2019	Warrant 00820000221	\$7.54	
09/23/2019	Warrant 00820000218	\$1,790.62	
09/23/2019	Warrant 00820000195	\$1,090.00	
09/24/2019	Warrant 00820000230	\$125.00	
09/24/2019	Warrant 00820000228	\$537.33	
09/24/2019	Warrant 00820000220	\$84.38	
09/25/2019	Warrant 00820000229	\$3,895.56	
09/26/2019	Warrant 00820000208	\$5,014.67	
09/26/2019	Warrant 00820000208	\$2,400.00	
09/27/2019	Warrant 00820000239	\$1,578.45	
09/30/2019	Warrant 00820000244	\$572.68	
09/30/2019	Warrant 00820000246	\$1,932.60	
09/30/2019	Warrant 00820000241	\$60.34	
09/30/2019	Warrant 00820000242	\$22,511.00	
09/30/2019	Warrant 00820000237	\$1,513.71	
09/30/2019	Warrant 00820000258	\$143.25	
09/30/2019	Warrant 00820000250	\$12,708.00	
09/30/2019	Warrant 00820000252	\$9,302.00	

Warrants-Redeemed Totals

\$147,961.03 \$0.00

300300-78002 - Disbursements-Miscellaneous

300300-78007 - Tax Abatements

300300-78100 - Line of Credit-Interest Payment

300300-78101 - Line of Credit-Principal Payment

300300-78250 - PSPRS Sinking Fund Transfer

300300-78300 - GO Bond Expense

300300-78475 - Trustee Fee

300300-79999 - Warrant Clearing

Warrant Clearing Totals

(\$234,603.44)

\$154,638.40

(\$148,038.99)

(\$228,004.03)

300305-11000 - Cash with Treasurer

300305-29000 - Fund Balance

300305-33001 - Deposits/Misc

300305-33002 - Investment Interest

300305-70000 - Expense Transfer

300310-11000 - Cash with Treasurer

Cash with Treasurer Totals

\$460,773.32

\$535.74

(\$31,579.43)

\$429,729.63

Woodslope Capital Account

Fund Balance Detail Report

Summit Fire District Fund Range: 300300-300399		Date Range: 9/1/2019 - 9/30/2019			
Account		Beginning Balance	Debits	Credits	Ending Balance
300310-29000 - Fund Balance		(\$459,383.89)			(\$459,383.89)
300310-33001 - Deposits/Misc		-			-
300310-33002 - Investment Interest		(\$1,389.43)			(\$1,925.17)
09/06/2019	Journal fund interest allocation - 08/01/2019 to 09/31/2019			(\$535.74)	
	Investment Interest Totals		\$0.00	(\$535.74)	
300310-70000 - Expense Transfer					\$31,579.43
09/13/2019	JE 16016 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O TXFR PER BOARD DIRECTION / bromero		\$31,579.43		
	Expense Transfer Totals		\$31,579.43	\$0.00	
300315-11000 - Cash with Treasurer		\$33,757.07			\$37,698.74
	Cash with Treasurer Totals		\$3,941.67	\$0.00	
300315-29000 - Fund Balance		(\$31,977.44)			(\$31,977.44)
300315-29050 - Warrants-Outstanding					
300315-31006 - In Lieu Tax-ADOT		-			-
300315-31067 - In Lieu Tax-Salt River Project		-			-
300315-31014 - In Lieu Tax-Arizona Game & Fish		-			-
300315-33001 - Deposits-Misc		-			-
300315-33002 - Investment Interest		-			-
300315-33303 - Property Tax-Current		(\$1,646.70)			(\$5,277.56)
09/03/2019	distribution			(\$66.96)	
09/04/2019	distribution			(\$28.19)	
09/06/2019	distribution			(\$30.15)	
09/09/2019	distribution			(\$79.08)	
09/10/2019	distribution			(\$32.06)	
09/11/2019	distribution			(\$71.40)	
09/12/2019	distribution			(\$14.99)	
09/13/2019	distribution			(\$323.61)	
09/16/2019	distribution			(\$139.56)	
09/17/2019	distribution			(\$149.65)	
09/18/2019	distribution			(\$102.59)	
09/19/2019	distribution			(\$339.88)	
09/20/2019	distribution			(\$441.66)	
09/23/2019	distribution			(\$132.73)	
09/24/2019	distribution			(\$267.47)	



To Coconino County Treasures Office

WESTSIDE CAPITAL FUND

On June 19 2019, at a Regular Business meeting open to the public, Summit Fire Board voted and approved for the Coconino County Treasures office to move \$35,000, from Summit Fire and Medical District WESTSIDE CAPITAL FUND to Summit Fire and Medical District General or Operational fund for:

\$35,000 - Payments for installing HVAC, Flooring with Fire Board approved contractors and all related fixed and variable cost associated with the project. This project could include multiple contractors including - electricians, drywall repair and flooring repair.

Approved on June 19, 2019

Jim Dorskocil, Fire Board Chairman

Jim Timney, Clerk of the Board

Mike Milich, Board Member

Rick Parker, Board Member

Don Woods, Board Member

Administration Tracking Purposes

Date	Contractor	Warrant #	Purpose	Amount
7/17/19	Pat Loescher Concrete	820000051	Concrete Pad for A/C	900.00
7/3/19	Coconino County	Credit card 1193	Permits	149.43
8/8/19	T.R. ELECTRIC	820000104	Electric for HVAC	1530.00
8/8/19	Big Bear Heating Cooling	820000103	Uninstall HVAC	24,650.00
9/5/19	Lanace Bros	820000208	Soffit closet Drywall	2400.00
9/12/19	TCR Rooter	820000214	Plumbing	1950.00

\$31,579.43

1:33 PM

10/11/19

Summit Fire District
Reconciliation Summary
106 Wildland Checking, Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	11,040.00
Cleared Balance	11,040.00
Register Balance as of 09/30/2019	11,040.00
Ending Balance	11,040.00

Balanced Oct 11, 2019

Board Approved

Date: _____

Signature: _____

Wildland Acct

1:33 PM

10/11/19

Summit Fire District
Reconciliation Detail
106 Wildland Checking, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						11,040.00
Cleared Balance						11,040.00
Register Balance as of 09/30/2019						11,040.00
Ending Balance						11,040.00

1:19 PM

10/11/19

Summit Fire District
Reconciliation Summary
118 Visa Control Account, Period Ending 09/25/2019

	Sep 25, 19	
Beginning Balance		11,627.14
Cleared Transactions		
Charges and Cash Advances - 48 items	-11,810.72	
Payments and Credits - 1 item	11,627.14	
Total Cleared Transactions	-183.58	
Cleared Balance		<u>11,810.72</u>
Uncleared Transactions		
Charges and Cash Advances - 8 items	-1,127.18	
Payments and Credits - 2 items	2,315.52	
Total Uncleared Transactions	1,188.34	
Register Balance as of 09/25/2019		<u>10,622.38</u>
New Transactions		
Charges and Cash Advances - 7 items	-1,202.98	
Total New Transactions	-1,202.98	
Ending Balance		<u>11,825.36</u>

Balanced Oct 11, 2019

Board Approved

Date: _____

Signature: _____

Visa Acct

1:19 PM

10/11/19

Summit Fire District Reconciliation Detail

118 Visa Control Account, Period Ending 09/25/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						11,627.14
Cleared Transactions						
Charges and Cash Advances - 48 items						
Credit Card Charge	08/25/2019	0294	Food	X	-16.11	-16.11
Credit Card Charge	08/26/2019	5459	NAPA Commercial ...	X	-219.00	-235.11
Credit Card Charge	08/26/2019	5657	Amazon.com	X	-211.19	-446.30
Credit Card Charge	08/26/2019	5657	Amazon.com	X	-119.96	-566.26
Credit Card Charge	08/26/2019	0294	Food	X	-31.51	-597.77
Credit Card Charge	08/26/2019	5657	Home Depot	X	-11.66	-609.43
Credit Card Charge	08/28/2019	3799	Amazon.com	X	-63.28	-672.71
Credit Card Charge	08/28/2019	3799	Amazon.com	X	-57.00	-729.71
Credit Card Charge	08/28/2019	5152	Motor Vehicle Division	X	-8.00	-737.71
Credit Card Charge	08/28/2019	5657	Silver Saddle	X	-5.99	-743.70
Credit Card Charge	08/29/2019	5459	Muffler Magic, Inc	X	-16.34	-760.04
Credit Card Charge	08/30/2019	5756	Northern Arizona Un...	X	-650.00	-1,410.04
Credit Card Charge	08/31/2019	5657	RTIC	X	-183.07	-1,593.11
Credit Card Charge	09/02/2019	0294	Michaels Store	X	-34.94	-1,628.05
Credit Card Charge	09/02/2019	5350	O'Reillys Auto	X	-20.96	-1,649.01
Credit Card Charge	09/03/2019	3690	Home Depot	X	-568.68	-2,217.69
Credit Card Charge	09/03/2019	0294	Matador Coffee Roa...	X	-35.00	-2,252.69
Credit Card Charge	09/04/2019	3799	Amazon.com	X	-22.76	-2,275.45
Credit Card Charge	09/04/2019	3799	Amazon.com	X	-11.38	-2,286.83
Credit Card Charge	09/05/2019	5657	Office Depot	X	-107.11	-2,393.94
Credit Card Charge	09/05/2019	5855	Amazon.com	X	-44.45	-2,438.39
Credit Card Charge	09/05/2019	3591	City of Flagstaff Lan...	X	-20.00	-2,458.39
Credit Card Charge	09/07/2019	5459	Home Depot	X	-166.09	-2,624.48
Credit Card Charge	09/08/2019	5756	Fuel	X	-54.17	-2,678.65
Credit Card Charge	09/08/2019	5756	Fuel	X	-47.99	-2,726.64
Credit Card Charge	09/09/2019	0294	Lodging	X	-269.68	-2,996.32
Credit Card Charge	09/09/2019	0294	Lodging	X	-269.68	-3,266.00
Credit Card Charge	09/09/2019	0294	Lodging	X	-269.68	-3,535.68
Credit Card Charge	09/11/2019	5855	Amazon.com	X	-217.07	-3,752.75
Credit Card Charge	09/11/2019	3799	At-A-Glance	X	-100.55	-3,853.30
Credit Card Charge	09/11/2019	5855	Amazon.com	X	-73.92	-3,927.22
Credit Card Charge	09/11/2019	5855	vistaprint	X	-31.99	-3,959.21
Credit Card Charge	09/12/2019	5855	5.11 Tactical	X	-213.76	-4,172.97
Credit Card Charge	09/12/2019	5657	Home Depot	X	-137.48	-4,310.45
Credit Card Charge	09/14/2019	5855	Amazon.com	X	-585.80	-4,896.25
Credit Card Charge	09/16/2019	5756	Arizona Fire Chiefs ...	X	-425.00	-5,321.25
Credit Card Charge	09/16/2019	5657	Home Depot	X	-208.28	-5,529.53
Credit Card Charge	09/17/2019	5657	carguysgarage.com	X	-1,917.93	-7,447.46
Credit Card Charge	09/17/2019	5855	5.11 Tactical	X	-1,336.20	-8,783.66
Credit Card Charge	09/17/2019	5657	Home Depot	X	-73.42	-8,857.08
Credit Card Charge	09/18/2019	3591	Home Depot	X	-174.48	-9,031.56
Credit Card Charge	09/19/2019	5657	Home Depot	X	-1,970.81	-11,002.37
Credit Card Charge	09/19/2019	5657	Home Depot	X	-155.43	-11,157.80
Credit Card Charge	09/19/2019	5657	Amazon.com	X	-38.83	-11,196.63
Credit Card Charge	09/20/2019	5657	Home Depot	X	-247.92	-11,444.55
Credit Card Charge	09/21/2019	5756	Food	X	-82.01	-11,526.56
Credit Card Charge	09/22/2019	5756	Food	X	-82.26	-11,608.82
Credit Card Charge	09/24/2019	5657	Amazon.com	X	-201.90	-11,810.72
Total Charges and Cash Advances					-11,810.72	-11,810.72
Payments and Credits - 1 item						
Check	09/11/2019	82000...	National Bank of Ari...	X	11,627.14	11,627.14
Total Cleared Transactions					-183.58	-183.58
Cleared Balance					183.58	11,810.72

1:19 PM

10/11/19

Summit Fire District Reconciliation Detail

118 Visa Control Account, Period Ending 09/25/2019

Type	Date	Num	Name	Clr	Amount	Balance
Uncleared Transactions						
Charges and Cash Advances - 8 items						
General Journal	06/30/2018	JE 18-...			-346.03	-346.03
Credit Card Charge	07/21/2019	3690	Misc.OWA Purchases		-35.00	-381.03
Credit Card Charge	08/13/2019	3591	Food		-34.21	-415.24
Credit Card Charge	08/13/2019	3591	Fuel		-20.02	-435.26
Credit Card Charge	08/15/2019	0294	Fuel		-51.85	-487.11
Credit Card Charge	08/24/2019	0294	Food		-30.39	-517.50
Credit Card Charge	09/10/2019	1194	Fire Station Furnitur...		-599.00	-1,116.50
Credit Card Charge	09/25/2019	5350	Homco Ace Home C...		-10.68	-1,127.18
Total Charges and Cash Advances					-1,127.18	-1,127.18
Payments and Credits - 2 items						
General Journal	06/29/2017	JE 17-...	Audit		7.00	7.00
General Journal	06/30/2018	JE 18-...			2,308.52	2,315.52
Total Uncleared Transactions					1,188.34	1,188.34
Register Balance as of 09/25/2019					-1,004.76	10,622.38
New Transactions						
Charges and Cash Advances - 7 items						
Credit Card Charge	10/06/2019	0294	Lodging		-400.92	-400.92
Credit Card Charge	10/06/2019	5855	Gall's Inc.		-352.27	-753.19
Credit Card Charge	10/06/2019	5855	5.11 Tactical		-229.79	-982.98
Credit Card Charge	10/06/2019	5855	Gall's Inc.		-134.00	-1,116.98
Credit Card Charge	10/07/2019	5657	Food		-31.47	-1,148.45
Credit Card Charge	10/07/2019	5350	Marshalls		-27.27	-1,175.72
Credit Card Charge	10/07/2019	5350	Tuesday Morning		-27.26	-1,202.98
Total Charges and Cash Advances					-1,202.98	-1,202.98
Total New Transactions					-1,202.98	-1,202.98
Ending Balance					198.22	11,825.36

4:00 PM

10/11/19

Summit Fire District
Reconciliation Summary
120 Capital Fund, Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	0.00
Cleared Balance	0.00
Register Balance as of 09/30/2019	0.00
Ending Balance	0.00

Balanced Oct 11, 2019

Board Approved

Date: _____

Signature: _____

Capital A/c

4:00 PM

10/11/19

Summit Fire District
Reconciliation Detail
120 Capital Fund, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Balance						0.00
Register Balance as of 09/30/2019						0.00
Ending Balance						0.00

4:08 PM

10/11/19

Summit Fire District
Reconciliation Summary
150 Emergency Fund, Period Ending 09/30/2019

	<u>Sep 30, 19</u>
Beginning Balance	75,633.20
Cleared Transactions	
Deposits and Credits - 1 item	<u>87.94</u>
Total Cleared Transactions	<u>87.94</u>
Cleared Balance	<u><u>75,721.14</u></u>
Register Balance as of 09/30/2019	75,721.14
Ending Balance	75,721.14

Balanced Oct 11, 2019

Board Approved

Date: _____

Signature: _____

Emergency Fund

4:08 PM

10/11/19

Summit Fire District
Reconciliation Detail
150 Emergency Fund, Period Ending 09/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						75,633.20
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2019			X	87.94	87.94
Total Deposits and Credits					87.94	87.94
Total Cleared Transactions					87.94	87.94
Cleared Balance					87.94	75,721.14
Register Balance as of 09/30/2019					87.94	75,721.14
Ending Balance					87.94	75,721.14



Emergency fund

4:56 PM

10/11/19

**Summit GO Bond Account
Reconciliation Summary**
300315 Debt Services Account, Period Ending 09/30/2019

	Sep 30, 19
Beginning Balance	33,757.07
Cleared Transactions	
Checks and Payments - 1 item	-9.78
Deposits and Credits - 2 items	3,951.45
Total Cleared Transactions	3,941.67
Cleared Balance	<u>37,698.74</u>
Register Balance as of 09/30/2019	37,698.74
Ending Balance	37,698.74

Balanced Oct 11. 2019

Board Approved

Date: _____

Signature: _____

Debt Services

4:56 PM

10/11/19

**Summit GO Bond Account
Reconciliation Detail
300315 Debt Services Account, Period Ending 09/30/2019**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						33,757.07
Cleared Transactions						
Checks and Payments - 1 item						
Check	09/15/2019	EFT	County Correction	X	-9.78	-9.78
Total Checks and Payments					-9.78	-9.78
Deposits and Credits - 2 items						
Deposit	09/15/2019			X	320.59	320.59
Deposit	09/15/2019			X	3,630.86	3,951.45
Total Deposits and Credits					3,951.45	3,951.45
Total Cleared Transactions					3,941.67	3,941.67
Cleared Balance					3,941.67	37,698.74
Register Balance as of 09/30/2019					3,941.67	37,698.74
Ending Balance					<u>3,941.67</u>	<u>37,698.74</u>

COCOONINO
COUNTY ARIZONA

Date	Description	Debit	Credit
09/25/2019	distribution		\$347.14)
09/26/2019	distribution		\$166.13)
09/27/2019	distribution		\$328.81)
09/30/2019	distribution		\$572.80)
	Property Tax-Current Totals	\$0.00	(\$3,630.86)
	5-33304 - Property Tax-Delinquent	(\$132.93)	
09/03/2019	distribution		(\$56.66)
09/04/2019	distribution		(\$18.75)
09/05/2019	distribution		(\$14.82)
09/06/2019	distribution		(\$21.50)
09/13/2019	distribution		(\$39.59)
09/16/2019	distribution		(\$0.47)
09/18/2019	distribution		(\$22.64)
09/19/2019	distribution	\$9.78	
09/19/2019	distribution		(\$85.02)
09/20/2019	distribution		(\$18.28)
09/25/2019	distribution		(\$42.86)
	Property Tax-Delinquent Totals	\$9.78	(\$320.59)
	5-34450 - TR Bond Loan	-	-
5-70000 - Expense Transfer		-	-
5-70001 - Wire Out		-	-
5-78001 - Warrants-Redeemed		-	-
5-78002 - Disbursements-Miscellaneous		-	-
5-78007 - Tax Abatements		-	-
5-78400 - BOND PRINCIPLE PAYMENT		-	-
5-78401 - BOND INTEREST PAYMENT		-	-
5-78404 - TR 1st Yr Bnd Loan Principle		-	-
5-78405 - TR 1st Yr Bnd Loan Interest		-	-
5-78475 - Trustee Fee		-	-
5-11000 - Cash with Treasurer		\$75,633.20	
Cash with Treasurer Totals		\$87.94	\$0.00
5-29000 - Fund Balance		(\$75,405.13)	
5-33001 - Deposits/Misc		-	-
5-33002 - Investment Interest		(\$228.07)	
09/06/2019	Journal fund interest allocation - 08/01/2019 to 08/31/2019		(\$87.94)



Fund Balance Detail Report

Summit Fire District	Fund Range: 300300-300399	Date Range: 9/1/2019 - 9/30/2019			
Account		Beginning Balance	Debits	Credits	Ending Balance
300310-29000 - Fund Balance		(\$459,383.89)			(\$459,383.89)
300310-33001 - Deposits/Misc		-			-
300310-33002 - Investment Interest		(\$1,389.43)			(\$1,925.17)
09/06/2019	Journal fund interest allocation - 08/01/2019 to 08/31/2019	(\$535.74)			
Investment Interest Totals			\$0.00	(\$535.74)	
300310-70000 - Expense Transfer		-			\$31,579.43
09/13/2019	JE 16016 / SUMMIT FD WESTSIDE CAPITAL FUND TO M&O TXFR PER BOARD DIRECTION / bromero		\$31,579.43		
Expense Transfer Totals			\$31,579.43	\$0.00	
300315-11000 - Cash with Treasurer		\$33,757.07			\$37,698.74
Cash with Treasurer Totals			\$3,941.67	\$0.00	
300315-29000 - Fund Balance		(\$31,977.44)			(\$31,977.44)
300315-29050 - Warrants-Outstanding		-			-
300315-31006 - In Lieu Tax-ADOT		-			-
300315-31007 - In Lieu Tax-Salt River Project		-			-
300315-31014 - In Lieu Tax-Arizona Game & Fish		-			-
300315-33001 - Deposits-Misc		-			-
300315-33002 - Investment Interest		-			-
300315-33303 - Property Tax-Current		(\$1,646.70)			(\$5,277.56)
09/03/2019	distribution			(\$86.96)	
09/04/2019	distribution			(\$28.19)	
09/06/2019	distribution			(\$30.15)	
09/09/2019	distribution			(\$79.08)	
09/10/2019	distribution			(\$32.06)	
09/11/2019	distribution			(\$71.40)	
09/12/2019	distribution			(\$14.99)	
09/13/2019	distribution			(\$323.61)	
09/16/2019	distribution			(\$135.56)	
09/17/2019	distribution			(\$149.65)	
09/18/2019	distribution			(\$102.59)	
09/19/2019	distribution			(\$339.88)	
09/20/2019	distribution			(\$441.66)	
09/23/2019	distribution			(\$132.73)	
09/24/2019	distribution			(\$267.47)	

9/15/2019

**9.78

County Correction

Nine and 78/100*****

County Correction

Correction on Delinquent tax collected

County Correction

Correction on Delinquent tax collected

9/15/2019

9.78

300315 Debt Services Correction on Delinquent tax collected

9.78

County Correction

Correction on Delinquent tax collected

9/15/2019

9.78

300315 Debt Services Correction on Delinquent tax collected

9.78

**Summit Fire and Medical District
Fire Board Meeting**

Action

To: SFMD Fire Board
From: SFMD Administration
Date: October 16, 2019
Title: Transfer of funds from sale of Surplus items

Recommended Action: Approve

Action Summary: Approve transfer of funds to from Operational fund to Capital fund

Financial Impacts:

Relation to Goals:

Key Considerations: This will make it official that the Fire Board was moving the funds.

Additional Info: This is from the sale of the 2005 Ford.

Attachments: Transfer Request



To Coconino County Treasures Office

On October 16, 2019, at a Regular Board meeting open to the public, Summit Fire Board voted and approved for the Coconino County Treasures office to move \$5697.00, from Summit Fire and Medical District General Operational Fund to Summit Fire and Medical District Capital fund to balance the fund. These funds were received from the sale of 2005 Ford F-250. Sold in April 2019 through Public Surplus (publicsurplus.com).

Approved on October 16, 2019

Jim Duskocil, Fire Board Chairman _____

Jim Timney, Clerk of the Board _____

Mike Milich, Board Member _____

Rick Parker, Board Member _____

Don Woods, Board Member _____



HINTONBURDICK
CPAs & ADVISORS

Summit Fire District Fiscal Year 2019 Audit Presentation

Presented October 16th, 2019

By HintonBurdick CPAs & Advisors

HintonBurdick.com

Audit Reports

- Independent Auditors Report (pg 1-2)
 - Unmodified or “clean opinion”
- Report on Internal Control over Financial Reporting and on Compliance (pg 61-62)
 - No material weaknesses noted.
 - One significant deficiency.
- Report on State Legal Compliance (pg 63)
 - The District is in compliance.

Government Wide Financial Highlights

- Total net position (equity) was (\$794,795) at June 30, 2019. pg 10.
- Over time, increases or decreases in net position are an indicator of whether the financial health of the District is improving or deteriorating.

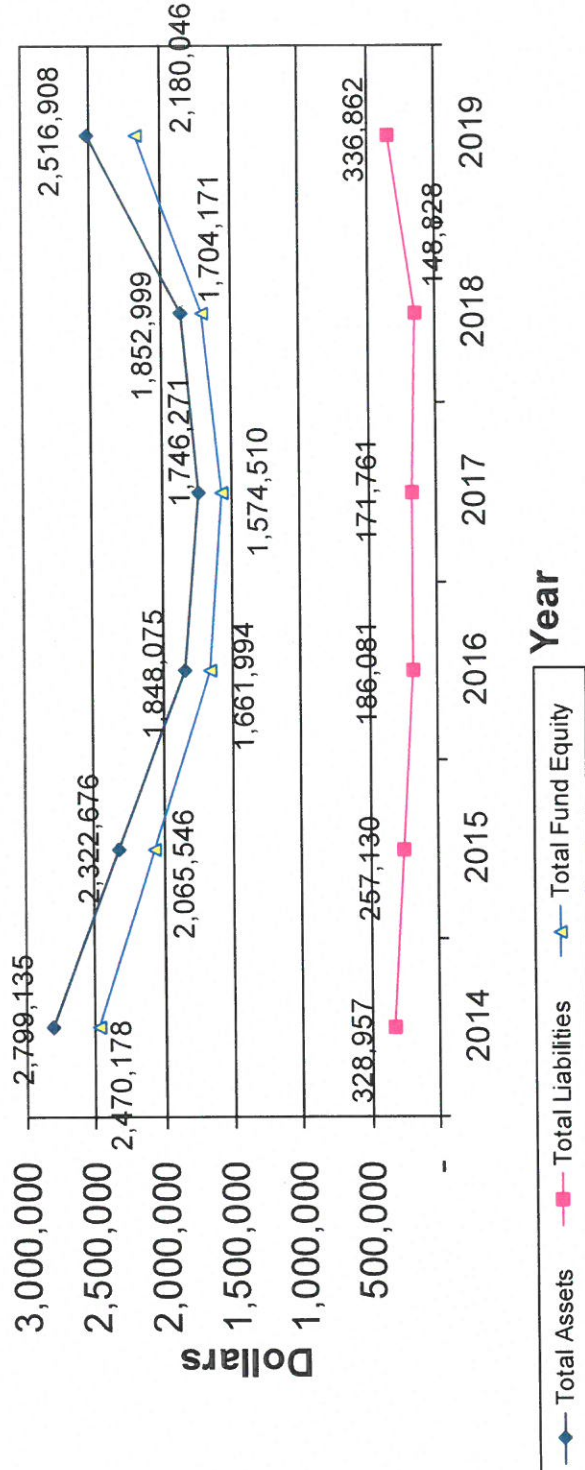
Government Wide Financial Highlights

- Net position increased by \$83,759, prior to the restatement adjustment of \$63,996 during fiscal year 2019. pg 11.
- Governmental capital assets increased by \$451,370 net of depreciation of \$266,997. pg 26.

Government Wide Financial Highlights

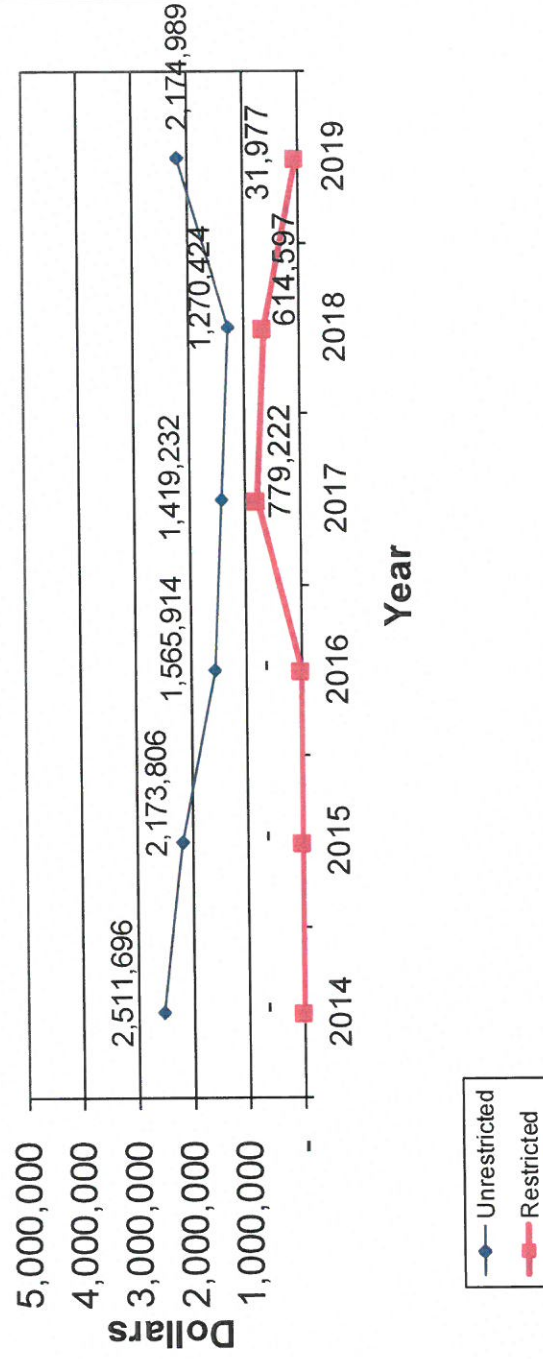
- Total Governmental long-term debt was \$9,584,833 at June 30, 2019. pg 27.
- \$0– Capital Leases
- \$341,015 – Compensated Absences
- \$5,806,817 – Net Pension Liability
- \$193,880 – County Loan
- \$3,070,000 – GO Bond, Series 2017
- \$173,121 – GO Bond, Series 2017 Unamortized Premium

SUMMIT FIRE DISTRICT GENERAL FUND BALANCE SHEET TREND



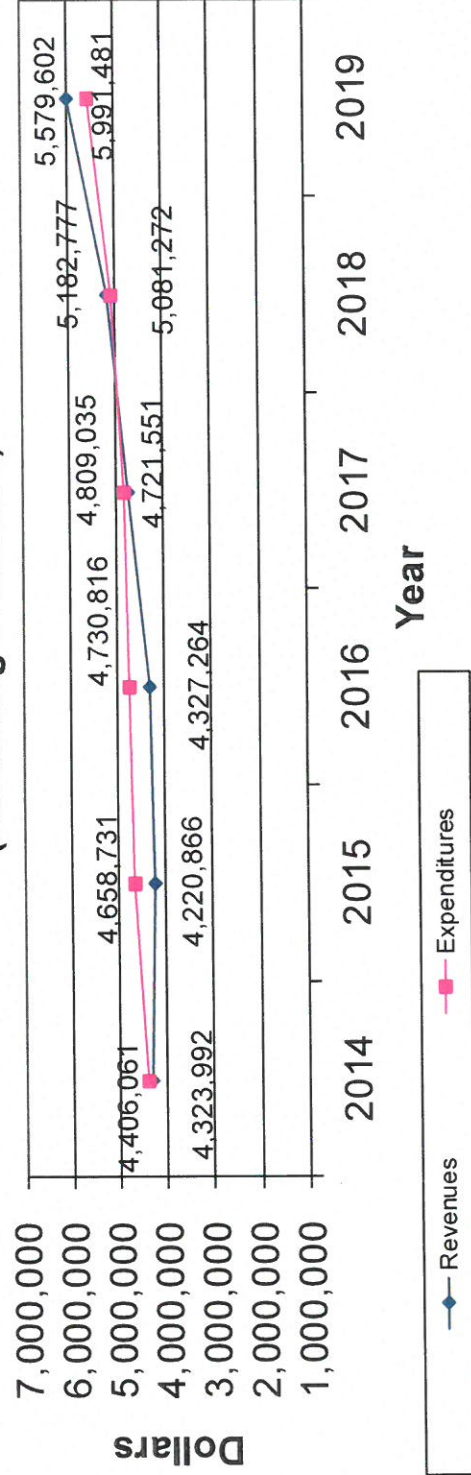
The General Fund's fund balance increased by \$411,879, prior to the restatement adjustment of \$63,996 as a result of revenues in excess of expenditures.

SUMMIT FIRE DISTRICT CASH TREND



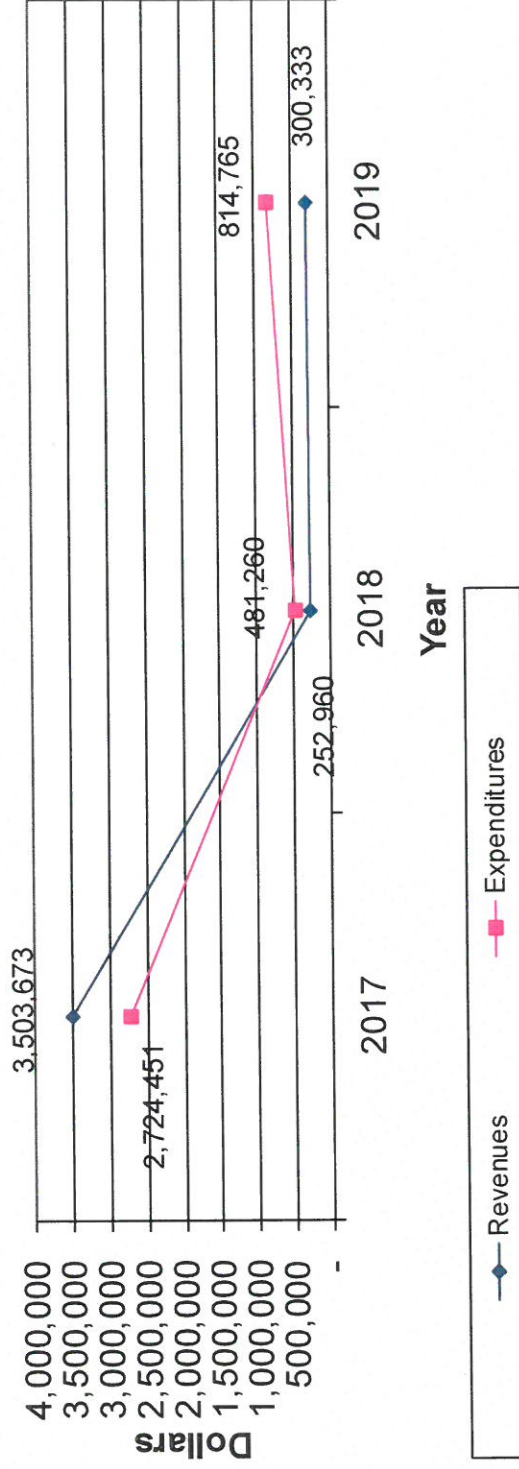
\$31,977 is restricted for capital outlay in the Debt Service Fund.

SUMMIT FIRE DISTRICT GENERAL FUND Revenue and Expenditure Trend (Excluding Transfers)



The General fund is expected to break even over time. Fluctuations between excess revenues and excess expenditures are normal for the General Fund. Fiscal year 2019 resulted in revenues in excess of expenditures of \$411,879.

SUMMIT FIRE DISTRICT DEBT SERVICE FUND Total Revenues and Total Expenditures



The Debt Service Fund is expected to break even over time. Fiscal year 2019 resulted in expenditures in excess of revenues of \$514,432. This is the result of bond funds being spent down related to capital outlay.

Thank You!

- Thank you for the opportunity to work with the District and thanks to those who assisted with this year's audit.



Questions?

- Feel free to contact Steven Palmer, CPA
- Phone: 888-566-1277 ext. 206
- Email: spalmer@hintonburdick.com
- Feel free to contact Jennifer Frank, CPA, CFE, CGFM
- Phone: 888-566-1277 ext. 424
- Email: jfrank@hintonburdick.com



HintonBurdick.com

SUMMIT FIRE DISTRICT
Required Supplementary Information
Notes to the Pension/OPEB Plan Schedules
June 30, 2019

Note 1. Actuarially Determined Contribution Rates

Actuarially determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Individual Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	21 years for unfunded liabilities; 20 years for excess
Asset valuation method	7-Year smoothed market; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In the 2017 actuarial valuation, the projected salary increases were decreased from 4.0%-8.0% to 3.5%-7.5%. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%-8.5% to 4.0%-8.0%. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%-8.5% to 4.0%-8.0%.
Wage growth	In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%-8.5% to 4.0%-8.0%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.

SUMMIT FIRE DISTRICT
Required Supplementary Information
Notes to the Pension/OPEB Plan Schedules
June 30, 2019

Note 1. Actuarially Determined Contribution Rates (Continued)

Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS -required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes increased the PSPRS -required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date. Also, the District refunded excess employee contributions to PSPRS members. PSPRS allowed the District to reduce its actual employer contributions for the refund amounts. As a result, the District's pension contributions were less than the actuarially or statutorily determined contributions for 2018 and 2019.

SUMMIT FIRE DISTRICT
Required Supplementary Information
Required Disclosure for General Obligation Bonds, Series 2017
June 30, 2019

Real and Secured Property Taxes Levied and Collected (a)

Fiscal year	Secondary tax rate	District tax levy	Collected to June 30th of Initial Fiscal Year		Cumulative Collections to August 30, 2019	
			Amount	% of Levy	Amount	% of Levy
2018/19	3.250	\$ 3,869,716	\$ 3,803,101	98.28%	\$ 3,821,938	98.77%
2017/18	3.250	3,652,256	3,577,741	97.96	3,644,435	99.79
2016/17	3.250	3,474,459	3,395,780	97.74	3,467,479	99.80
2015/16	3.250	3,338,836	3,270,322	98.08	3,332,219	99.80
2014/15	3.250	3,242,101	3,167,105	97.43	3,236,042	99.81
2013/14	3.250	3,270,161	3,213,421	97.88	3,264,966	99.84
2012/13	3.110	3,914,145	3,828,774	97.36	3,910,275	99.90

- (a) Taxes are collected by the Treasurer of the County. Taxes in support of debt service are levied by the Board of Supervisors of the County as required by Arizona Revised Statutes. Delinquent taxes are subject to an interest and penalty charge of 16% per annum, which is prorated at a monthly rate of 1.33%. Interest and penalty collections for delinquent taxes are not included in the collection figures above, but are deposited in the County's General Fund. Interest and penalties with respect to the first half tax collects (delinquent November 1) are waived if the full year's taxes are paid by December 31.

Net Limited Assessed Property Value by Property Classification (a)

Class	2018/19	2017/18
Commercial, industrial, utilities and mines	\$ 10,583,970	\$ 10,085,429
Agricultural and vacant	9,432,125	8,769,430
Residential (owner occupied)	84,448,579	73,432,257
Residential (rental)	21,218,172	19,506,976
Railroad	212,944	168,734
Totals (b)	<u>\$ 125,895,790</u>	<u>\$ 111,962,826</u>

- (a) Determined by Net Assessed Property Value. See "PROPERTY TAXES - Limited Property Value" and - "Secondary Taxes" herein for a discussion of the use of Net Limited Assessed Property Value for fiscal years 2015-16 and thereafter.

SUMMIT FIRE DISTRICT
Required Supplementary Information
Required Disclosure for General Obligation Bonds, Series 2017
June 30, 2019

2017/18 Net Limited Assessed Property Value of Major Taxpayers

Major Taxpayer (a)	2018/19 Net Limited Assessed Property Value	As % of 2018/19 Net Limited Assessed Property Value
Transwestern Pipeline Company LLC	\$ 2,095,749	1.66%
Arizona Public Service Company	1,237,287	0.98
Doney Park Water	782,331	0.62
Kinder Morgan	612,155	0.49
Unisource Energy Corporation	549,584	0.44
Blazing Oak Inc.	456,426	0.36
Macarco VII	433,814	0.34
Stilley Properties LLC	382,809	0.30
Arizona Snowbowl Resort Ltd Partnership	355,184	0.28
Qwest Corporation	249,491	0.20
	\$ 7,154,830	4.03%

SUMMIT FIRE DISTRICT
Required Supplementary Information
Required Disclosure for General Obligation Bonds, Series 2017
June 30, 2019

Direct General Obligation Bonded Debt Outstanding and to be Outstanding

Total General Obligation Bonded Debt Outstanding	\$ 3,070,000
New Bonds	-
Total General Obligation Bonded Debt Outstanding and to be Outstanding	<u>\$ 3,070,000</u>

Statutory Debt Limited/Unused Borrowing Capacity after Bond Issuance

2018/19 Debt limitation	
(6% of Net Limited Assessed Property Value)	\$ 7,553,747
Less: General Obligation Bonds Outstanding and to be Outstanding (a)	<u>(3,070,000)</u>
Unused Borrowing Capacity	<u>\$ 4,483,747</u>

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SUMMIT FIRE DISTRICT
Required Supplementary Information
Required Disclosure for General Obligation Bonds, Series 2017
June 30, 2019

Direct and Overlapping General Obligation Bonded Debt

Overlapping Jurisdiction	General Obligation Bonded Debt (b)	Portion Applicable to the District (a)	
		Approximate Percent	Net Debt Amount
State of Arizona	None	0.19%	None
Coconino County	None	6.78	None
Coconino County Community College District	\$ 5,990,000	6.78	\$ 406,122
Flagstaff Unified School District No. 1*	40,390,000	9.88	3,990,532
Summit Fire and Medical District	3,300,000	100.00	3,300,000 (c)
Net Direct and Overlapping General Obligation Bonded Debt			<u>\$ 7,696,654</u>

(a) Proportion applicable to the District is computed on the ratio of Net Limited Assessed Property Value for 2016/17

(b) Includes total stated principal amount of general obligation bonds outstanding. Does not include outstanding principal amount of certificates of participation, revenue obligations or loan obligations outstanding for the jurisdictions listed above. Does not include outstanding principal amounts of various County and City improvement districts, as the bonds of these districts are presently being paid from special assessments against property within the various improvement districts.

Does not include presently authorized general obligation bonds of such jurisdictions which may be issued in the future as indicated in the following table. Additional bonds may also be authorized by voters within overlapping jurisdictions pursuant to future elections.

Overlapping Jurisdiction	General Obligation Bonds Authorized but Unissued
Flagstaff Unified District No. 1	None *
Summit Fire and Medical District	None

* Reflects Flagstaff Unified School District No. 1's anticipated sale of \$10,190,000 remaining bonds on February 8, 2017.

Other Communications from Independent Auditors

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HINTONBURDICK
CPAs & ADVISORS

**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance and other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Board of Directors of
Summit Fire District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Summit Fire District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Summit Fire District's basic financial statements, and have issued our report thereon dated October 2, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Summit Fire District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Summit Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Summit Fire District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did, however, note the following significant deficiency:

2018-001 Year end accounting and financial statement controls (reissued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did not identify any deficiencies in internal control, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Summit Fire District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



HintonBurdick, PLLC
Gilbert, Arizona
October 2, 2019



HINTON BURDICK
CPAs & ADVISORS

**Independent Auditors' Report on
State Legal Compliance**

Summit Fire District
Flagstaff, Arizona

We have audited the basic financial statements of Summit Fire District (the District) for the year ended June 30, 2019, and have issued our report thereon dated October 2, 2019. Our audit also included test work on the District's compliance with selected requirements identified in the State of Arizona Revised Statutes and the Arizona State Constitution including, but not limited to, Title 48, Chapter 5, Article 1.

The management of Summit Fire District is responsible for the District's compliance with all requirements identified above. Our responsibility is to express an opinion on compliance with those requirements based on our audit; accordingly, we make the following statements:

ARS 48-805.02 requires the audit or report to include an attestation by the auditor of the District as to the following:

1. That the District has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District general fund except for those liabilities as prescribed in section 48-805, subsection B, paragraph 2 and sections 48-806 and 48-807.
2. That the District complies with subsection F of section 48-805.
3. Whether the audit or report disclosed any information contrary to the certification made as prescribed by subsection D, paragraph 1 of section 48-805.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Summit Fire District complied, in all material respects, with the requirements identified above for the year ended June 30, 2019.

The purpose of this report is solely to describe the scope of our testing of the applicable compliance requirements identified in the Arizona Revised Statutes as noted above and the results of that testing based on the state requirements. Accordingly, this report is not suitable for any other purpose.

Sincerely,

HintonBurdick, PLLC
Gilbert, Arizona
October 2, 2019

SUMMIT FIRE DISTRICT
Schedule of the Proportionate Share of the Net Pension/OPEB Liability
June 30, 2019

ASRS - Pension	Reporting Fiscal Year (Measurement Date)			
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015) 2015 (2014)
Proportion of the net pension liability (asset)	0.001760%	0.001760%	0.001780%	0.001148% 0.001148%
Proportionate share of the net pension liability (asset)	\$ 245,458	\$ 274,174	\$ 287,310	\$ 181,849 \$ 169,899
Covered payroll	\$ 174,784	\$ 171,421	\$ 171,772	\$ 116,192 \$ 79,080
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	140.44%	159.94%	167.26%	156.51% 214.84%
Plan fiduciary net position as a percentage of the total pension liability	73.40%	69.92%	67.06%	68.35% 69.49%

Note: The District implemented GASB 68 in fiscal year 2015. Prior year information is not available.

SUMMIT FIRE DISTRICT
Schedule of the Proportionate Share of the Net Pension/OPEB Liability
June 30, 2019

ASRS - Health insurance premium benefit	Reporting Fiscal Year (Measurement Date)	
	2019	2018
	(2018)	(2017)
Proportion of the net OPEB (asset)	0.001790%	0.001780%
Proportionate share of the net OPEB (asset)	\$ (645)	\$ (969)
Covered payroll	\$ 174,784	\$ 171,421
Proportionate share of the net OPEB (asset) as a percentage of its covered payroll	-0.37%	-0.57%
Plan fiduciary net position as a percentage of the total OPEB liability	102.20%	103.57%

Note: The District implemented GASB 75 in fiscal year 2018. Prior year information is not available.

ASRS - Long-term disability	Reporting Fiscal Year (Measurement Date)	
	2019	2018
	(2018)	(2017)
Proportion of the net OPEB (asset)	0.001760%	0.001760%
Proportionate share of the net OPEB (asset)	\$ 920	\$ 638
Covered payroll	\$ 174,784	\$ 171,421
Proportionate share of the net OPEB (asset) as a percentage of its covered payroll	0.53%	0.37%
Plan fiduciary net position as a percentage of the total OPEB liability	77.83%	84.44%

Note: The District implemented GASB 75 in fiscal year 2018. Prior year information is not available.

SUMMIT FIRE DISTRICT
Schedule of Changes in the Net Pension/OPEB Liability and Related Ratios
June 30, 2019

PSPRS - Pension	Reporting Fiscal Year (Measurement Date)				
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Total pension liability					
Service cost	\$ 482,000	\$ 538,989	\$ 405,614	\$ 422,334	\$ 439,618
Interest on total pension liability	1,098,327	1,002,553	878,953	771,693	708,033
Changes of benefit terms*	-	98,111	1,268,601	-	11,561
Difference between expected and actual experience of the total net pension liability	(249,080)	131,152	(301,119)	683,292	(478,387)
Changes of assumptions	-	332,203	511,145	-	335,837
Benefit payments, including refunds of employee contributions	(662,109)	(537,134)	(781,596)	(223,585)	(170,546)
Net change in total pension liability	669,138	1,565,874	1,981,598	1,653,734	846,116
Total pension liability - beginning	14,932,318	13,366,444	11,384,846	9,731,112	8,884,996
Total pension liability - ending (a)	<u>\$ 15,601,456</u>	<u>\$ 14,932,318</u>	<u>\$ 13,366,444</u>	<u>\$ 11,384,846</u>	<u>\$ 9,731,112</u>
Plan fiduciary net position					
Contributions - employer	\$ 743,606	\$ 469,097	\$ 378,117	\$ 341,378	\$ 358,783
Contributions - employee	219,044	269,996	266,970	304,232	229,772
Net investment income	658,019	976,342	48,805	291,993	910,407
Benefit payments, including refunds of employee contributions	(662,109)	(537,134)	(781,596)	(223,585)	(170,546)
Other (net transfer)	(357,842)	(8,930)	(126,556)	(13,579)	(303,804)
Net change in plan fiduciary net position	600,718	1,169,371	(214,260)	700,439	1,024,612
Plan fiduciary net position - beginning	9,440,299	8,270,928	8,485,188	7,784,749	6,760,137
Plan fiduciary net position - ending (b)	<u>\$ 10,041,017</u>	<u>\$ 9,440,299</u>	<u>\$ 8,270,928</u>	<u>\$ 8,485,188</u>	<u>\$ 7,784,749</u>
Net pension liability - ending (a) - (b)	<u>\$ 5,560,439</u>	<u>\$ 5,492,019</u>	<u>\$ 5,095,516</u>	<u>\$ 2,899,658</u>	<u>\$ 1,946,363</u>
Plan fiduciary net position as a percentage of the total pension liability	64.36%	63.22%	61.88%	74.53%	80%
Covered employee payroll	\$ 2,238,735	\$ 2,427,878	\$ 2,164,428	\$ 2,250,452	\$ 2,220,970
Net pension liability as a percentage of covered-employee payroll	248.37%	226.21%	235.42%	128.85%	87.64%

Note: The District implemented GASB 68 in fiscal year 2018. Information prior to 2015 is not available.

SUMMIT FIRE DISTRICT
Schedule of Changes in the Net Pension/OPEB Liability and Related Ratios
June 30, 2019

PSPRS-Health Insurance Premium Benefit

	Reporting Fiscal Year (Measurement Date)	
	2019 (2018)	2018 (2017)
Total OPEB liability		
Service cost	\$ 7,388	\$ 8,255
Interest on total OPEB liability	21,724	20,938
Changes of benefit terms*	-	3,362
Difference between expected and actual experience of the total net OPEB liability	(6,323)	992
Changes of assumptions or other inputs	-	(16,681)
Benefit payments	(2,041)	(2,025)
Net change in total OPEB liability	20,748	14,841
Total OPEB liability - beginning	290,894	276,053
Total OPEB liability - ending (a)	\$ 311,642	\$ 290,894
Plan fiduciary net position		
Contributions - employer	\$ 4,066	\$ 8,398
Net investment income	22,851	34,094
Benefit payments	(2,041)	(2,025)
Administrative expense	(348)	(302)
Other changes	-	-
Net change in plan fiduciary net position	24,528	40,165
Plan fiduciary net position - beginning	326,909	286,744
Plan fiduciary net position - ending (b)	\$ 351,437	\$ 326,909
Net OPEB liability - ending (a) - (b)	\$ (39,795)	\$ (36,015)
Plan fiduciary net position as a percentage of the total OPEB liability	112.77%	112.38%
Covered employee payroll	\$ 2,238,735	\$ 2,427,878
Net OPEB liability as a percentage of covered-employee payroll	-1.78%	-1.48%

Note: The District implemented GASB 75 in fiscal year 2018. Information prior to 2018 is not available.

SUMMIT FIRE DISTRICT
Schedule of Contributions
June 30, 2019

ASRS - Pension	Reporting Fiscal Year			
	2019	2018	2017	2016
Contractually required contribution	\$ 21,762	\$ 19,051	\$ 18,479	\$ 11,803
				\$ 11,075
Contributions in relation to the contractually required contribution	(21,762)	(19,051)	(18,479)	(11,803)
				(11,075)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 194,654	\$ 174,784	\$ 171,421	\$ 171,772
				\$ 116,192
Contributions as a percentage of covered payroll	11.18%	10.90%	10.78%	6.87%
				9.53%

Note: The District implemented GASB 68 in fiscal year 2015. Prior year information is not available.

SUMMIT FIRE DISTRICT
Schedule of Contributions
June 30, 2019

ASRS - Health insurance premium benefit	Reporting Fiscal Year	
	2019	2018
Contractually required contribution	\$ 895	\$ 962
Contributions in relation to the contractually required contribution	(895)	(962)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 194,654	\$ 174,784
Contributions as a percentage of covered payroll	0.46%	0.55%

Note: The District implemented GASB 75 in fiscal year 2018. Prior year information is not available.

ASRS - Long-term disability	Reporting Fiscal Year	
	2019	2018
Contractually required contribution	\$ 311	\$ 280
Contributions in relation to the contractually required contribution	(311)	(280)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 194,654	\$ 174,784
Contributions as a percentage of covered payroll	0.16%	0.16%

Note: The District implemented GASB 75 in fiscal year 2018. Prior year information is not available.

SUMMIT FIRE DISTRICT
Schedule of Contributions
June 30, 2019

	Reporting Fiscal Year (Measurement Date)				
	2019	2018	2017	2016	2015
PSPRS-Pensions					
Actuarially determined contribution	\$ 720,451	\$ 743,606	\$ 469,097	\$ 378,117	\$ 341,378
					\$ 358,783
Contributions in relation to the actuarially determined contribution	\$ (720,451)	\$ (743,606)	\$ (469,097)	\$ (378,117)	\$ (341,378)
					\$ (358,783)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 2,543,201	\$ 2,238,735	\$ 2,427,878	\$ 2,164,428	\$ 2,250,452
					\$ 2,220,970
Contributions as a percentage of covered-employee payroll	28.33%	33.22%	19.32%	17.47%	15.17%
					16.15%

Note: The District implemented GASB 68 in fiscal year 2015. Information prior to 2015 is not available.

SUMMIT FIRE DISTRICT
Schedule of Contributions
June 30, 2019

PSPRS-Health Insurance Premium Benefit

	Reporting Fiscal Year (Measurement Date)	
	2019	2018
Actuarially determined contribution	\$ 8,583	\$ 8,398
Contributions in relation to the actuarially determined contribution	\$ (8,583)	\$ (8,398)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,543,201	\$ 2,238,735
Contributions as a percentage of covered-employee payroll	0.34%	0.38%

Note: The District implemented GASB 75 in fiscal year 2018. Information prior to 2018 is not available.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Liability – At June 30, 2019, the District reported a net pension liability of \$5,560,439 and a net OPEB asset of \$39,795. The net assets and net liabilities were measured as of June 30, 2018, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

Actuarial assumptions – The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Actuarial valuation date	June 30, 2018
Actuarial cost method	Individual Entry Age Normal
Investment rate of return	7.4%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Cost-of living adjustment	Included for pensions/not applicable for OPEB
Mortality rates	RP-2014 tables using MP 2016 improvement scale with adjustments to match current experience
Healthcare cost trend rates	Not applicable

Actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on PSPRS plan investments was determined to be 7.4 using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
U.S. Equity	16.00%	7.60%
Non-U.S. Equity	14.00%	8.70%
Private Credit	16.00%	6.75%
Fixed Income	5.00%	1.25%
Private Equity	12.00%	5.83%
GTS	12.00%	3.96%
Real Assets	9.00%	4.52%
Real Estate	10.00%	3.75%
Risk Parity	4.00%	5.00%
Total	100.00%	

Discount Rate – At June 30, 2018, the discount rate used to measure the PSPRS total pension/OPEB liabilities was 7.40 percent, which was the same as the discount rate used as of June 30, 2017. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Changes in the Net Pension/OPEB Liability

	Pension			Health insurance premium benefit		
	Increase (decrease)			Increase (decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$ 14,932,318	\$ 9,440,299	\$ 5,492,019	\$ 290,894	\$ 326,909	\$ (36,015)
Changes for the year:						
Service cost	482,000	-	482,000	7,388	-	7,388
Interest on total pension/OPEB liability	1,098,327	-	1,098,327	21,724	-	21,724
Changes of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience in the measurement of the pension/OPEB liability	(249,080)	-	(249,080)	(6,323)	-	(6,323)
Changes of assumptions	-	-	-	-	-	-
Contributions - employer	-	743,606	(743,606)	-	4,066	(4,066)
Contributions - employee	-	219,044	(219,044)	-	-	-
Net investment income	-	658,019	(658,019)	-	22,851	(22,851)
Benefit payments, including refunds of employee contributions	(662,109)	(662,109)	-	(2,041)	(2,041)	-
Plan administrative expenses	-	(10,715)	10,715	-	(348)	348
Other changes*	-	(347,127)	347,127	-	-	-
Net changes	669,138	600,718	68,420	20,748	24,528	(3,780)
Balances at June 30, 2019	\$ 15,601,456	\$ 10,041,017	\$ 5,560,439	\$ 311,642	\$ 351,437	\$ (39,795)

* Other changes include adjustments for prior year GASB 68 and reserve transfer to/from employer and employee reserves.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Sensitivity of the proportionate share of the net pension/OPEB (asset) liability to changes in the discount rate – The following table presents the District's net pension/OPEB (asset) liability calculated using the discount rate of 7.4 percent, as well as what the District's net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.4 percent) or 1 percentage point higher (8.4 percent) than the current rate:

	1% Decrease (6.40%)	Discount Rate (7.40%)	1% Increase (8.40%)
Proportionate share of			
Net pension (asset) / liability	\$ 8,005,789	\$ 5,560,439	\$ 3,596,369
Net OPEB (asset)/ liability	5,932	(39,795)	(77,240)

Plan fiduciary net position – Detailed information about the plan's fiduciary net position is available in the separately issued PSPRS financial report.

Expense and deferred outflows/inflows of resources – For the year ended June 30, 2019, the District recognized pension expense for PSPRS of \$1,152,638 and OPEB expense of \$865. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health Insurance Premium Benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 476,534	\$ 640,263	\$ 796	\$ 5,730
Changes in assumptions	739,230	-	-	13,371
Net difference between projected and actual earnings on pension/OPEB plan investments	131,297	-	-	6,295
Contributions subsequent to the measurement date	711,868	-	8,583	-
Total	<u>\$ 2,058,929</u>	<u>\$ 640,263</u>	<u>\$ 9,379</u>	<u>\$ 25,396</u>

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year Ended December 31	Pension	Health Insurance Premium Benefit
2020	\$ 241,068	\$ (4,342)
2021	174,041	(4,342)
2022	52,649	(4,343)
2023	122,403	(1,868)
2024	118,084	(2,150)
Thereafter	(1,447)	(7,555)

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets and natural disasters. The District has insurance protection and the limit for basic coverage is for \$1,000,000 per occurrence on a claims made basis. No significant reduction in insurance coverage occurred during the year and no settlements exceeded insurance coverage during any of the past three fiscal years.

Note 9. Intergovernmental Agreements

On August 23, 2010, the District entered into an agreement with Pinewood Fire District (Pinewood) and Highlands Fire District (Highlands) for the purpose of establishing, operating and managing the interagency fire crew known as the Bear Jaw Fire and Fuels Module (Module). The purpose of the Module is to perform all aspects of hazard fuel mitigation, primarily thinning and burning, public education and wildfire suppression across the partner agency's jurisdictions. The District, Pinewood and Highlands shall equally share the cost of operating supplies and Americorps positions in the event that insufficient revenue is generated to cover these costs. The agreement may be terminated by any party upon thirty days written notice to the other parties.

On January 1, 2016, the District entered into an agreement with the City of Flagstaff (City) for the City to provide management services to the District. The purpose of this agreement is to authorize the City Fire Chief to also function as the District Fire Chief. The initial term of the agreement is two years. The District and City extended the agreement effective September 2018. The District will compensate the City \$142,500 annually for the management services provided. The agreement may be terminated by either party upon thirty days written notice.

Note 10. Contingencies

The District is involved with various matters of litigation from year to year. It is the opinion of the District that these cases will be handled by the District's insurance coverage or that they will not have a material effect on the District's financial condition.

Note 11. Restatement adjustment

During 2019 it was determined that accounts receivable had been understated by \$63,996 in the prior year as a result of Safer grant billing changes. This resulted in an increase of beginning fund balance in the governmental fund financial statements and the government-wide statements for this amount.

Required Supplementary Information

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions and OPEB will be recognized as expense as follows:

Year Ended June 30,	Pension	Health Insurance Premium Benefit	Long-term disability
2020	\$ 7,193	\$ (250)	\$ 2
2021	(6,324)	(250)	3
2022	(8,954)	(250)	3
2023	(2,647)	25	27
2024	-	85	31
Thereafter	-	-	68

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Actuarial valuation date	June 30, 2017
Actuarial roll forward date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7-7.2% for pensions/not applicable for OPEB
Inflation	2.3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pensions and health insurance
Recovery Rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not Applicable

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Arithmetic Real Rate of Return
Equity	50%	5.50%
Fixed income	30%	3.83%
Real Estate	20%	5.85%
Totals	100%	

Discount Rate – At June 30, 2018, the discount rate used to measure the ASRS total pension/OPEB liability was 7.5 percent, which was a decrease of 0.5 from the discount rate used as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Sensitivity of the proportionate share of the net pension/OPEB (asset) liability to changes in the discount rate – The following table presents the District's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

Proportionate share of the	(6.5%)	7.5%	(8.5%)
Net pension liability	\$ 349,906	\$ 245,458	\$ 158,193
Net insurance premium benefit liability (asset)	2,284	(645)	(3,139)
Net long-term disability liability	1,042	920	801

Plan fiduciary net position – Detailed information about the plan's fiduciary net position is available in the separately issued ASRS financial report.

Public Safety Personnel Retirement System (PSPRS)

Plan description – District employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool).

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for PSPRS. The report is available on the PSPRS website at www.psprs.com.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Benefits provided – The PSPRS provides retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial Membership Date Before January 1, 2012	Initial Membership Date On or After January 1, 2012 and before July 1, 2017
Retirement and Disability		
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years months
Benefit percent		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents

Employees covered by benefit terms – At June 30, 2019, the following employees were covered by the agent pension plans' benefit terms:

	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	10	10
Inactive employees entitled to but not yet receiving benefits	12	2
Active employees	34	34
Total	56	46

Contributions – State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements for pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contribution rates for the year ended June 30, 2019, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active member - Pension	District - Pension	District-Health insurance premium
PSPRS	7.65-11.65%	30.15%	0.33%
PSPRS Tier 3 risk pool	9.94%	9.68%	0.26%

Also, statute required the District to contribute at the actuarially determined rate of 16.27 percent (15.84 percent for pension and 0.43 percent for health insurance premium benefit) of the annual covered payroll of District employees who were PSPRS Tier 3 Risk Pool members, in addition to the District's required contributions to the PSPRS Tier 3 Risk Pool for these District employees.

The District's contributions to the plans for the year ended June 30, 2019 were:

	Pension	Health insurance premium benefit
PSPRS	\$ 658,000	\$ 8,488
PSPRS Tier 3 risk pool	53,868	95

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences

Compensated absences consist of vacation leave earned by employees based on services rendered to the District. Fifty-six hour employees may accumulate up to 240 hours and forty hour employees may accumulate up to 160 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at year-end are forfeited. General sick leave benefits are cumulative and vest with employees based on years of service with the District and are accrued as compensated balances. The liability for vested compensated absences is recorded in the government-wide statements as a non-current liability.

Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 2. Reconciliation of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and government-wide statement of net position:

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. The differences primarily result from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

When capital assets (property, plant and equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

Cost of capital assets	\$ 9,365,957
Accumulated depreciation	<u>(4,334,998)</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$ 5,030,959</u></u>

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 2. Reconciliation of Government-Wide and Fund Financial Statements (Continued)

Explanation of differences between governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities:

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The first element of this reconciliation states that capital outlays are reported in the governmental funds as expenditures while the government-wide statement of activities allocates these costs over the useful lives of the assets as depreciation. While shown in the reconciliation as the net difference, the elements of this difference are as follows:

Capital outlay	\$ 911,528
Depreciation expense	<u>(266,997)</u>
Net adjustment to decrease net changes in fund balance - total governmental funds to arrive at changes in net position - governmental activities	<u><u>\$ 644,531</u></u>

Note 3. Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. Budgeted amounts are as originally adopted, or as amended by the Board.

Budgetary Process: State law requires that on or before the third Monday in July of each fiscal year, the Board must adopt a tentative budget. Once this tentative budget has been adopted, the expenditures may not be increased upon final adoption, however, they may be decreased.

Final Budget Adoption: State law specifies that exactly seven days prior to the day the property tax levy is adopted, the Board must adopt the final budget for the fiscal year. The date in State law for adoption of the tax levy is on or before the third Monday in August. The adopted budget then becomes the amount proposed for expenditure in the upcoming fiscal year. The adoption of the final budget may take place through a simple motion approved by the Board.

For management purposes, the District adopts a budget for departments within the General Fund. The Fire Chief is authorized to transfer budgeted amounts within departments; however, any revisions that alter total expenditures must be approved by the Board. Budget amendments are required to increase expenditure budgets. Expenditures may not legally exceed budgeted appropriations at the local activity level.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 3. Stewardship, Compliance and Accountability (Continued)

Expenditures over Appropriations

Expenditures may not legally exceed budgeted appropriations at the fund level. The Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual report as listed in the table of contents present expenditures/expenses over appropriations for the year ended June 30, 2019, if any.

Note 4. Deposits and Investments

Deposits as of the District at June 30, 2019 consist of the following:

	<u>Fair Value</u>
Deposits:	
Cash on hand (General Fund)	2,065
Cash in bank (General Fund)	8,280
Cash on deposit with the	
Coconino County Treasurer (General Fund)	2,164,644
Coconino County Treasurer (Debt Service Fund)	31,977
Total deposits	<u>\$ 2,206,966</u>

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The District does not have a formal policy for custodial credit risk. As of June 30, 2019, none of the District's bank balance of \$2,472,257 was exposed to custodial credit risk because it was insured and collateralized.

The District maintains a bank account at a local bank to record bank activity related to wildland suppression.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 4. Deposits and Investments (Continued)

Investments

The District's policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the county treasurer's pool, and other investments as allowed by state statutes. Eligible Arizona depositories as defined by state statutes are any commercial bank or savings and loan association with its principal place of business in the state of Arizona, which are insured by the federal deposit insurance corporation, or any other insuring instrumentality of the United States. The District had no investments as of June 30, 2019.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had no assets measured at fair value as of June 30, 2019.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the state statutes which define allowable investments.

Credit risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's policy for reducing exposure to credit risk is to comply with the state statutes which define allowable investments.

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SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 5. Capital Assets

The following table summarizes changes to capital assets for the year ended June 30, 2018:

Governmental Activities:	Balance 06/30/18	Additions	Deletions	Transfers	Balance 06/30/19
Capital assets, not being depreciated:					
Land and land improvements	\$ 982,511	\$ -	\$ (65,913)	\$ -	\$ 916,598
Construction in progress	103,863	645,618	-	(333,481)	416,000
Total capital assets, not being depreciated	1,086,374	645,618	(65,913)	(333,481)	1,332,598
Capital assets, being depreciated:					
Buildings and improvements	4,186,658	-	(197,738)	-	3,988,920
Emergency vehicles	2,388,480	30,740	(92,326)	333,481	2,660,375
Equipment	1,101,209	210,520	-	-	1,311,729
Furniture and fixtures	48,353	24,650	(668)	-	72,335
Total capital assets, being depreciated	7,724,700	265,910	(290,732)	333,481	8,033,359
Less accumulated depreciation for:					
Buildings and improvements	(1,382,253)	(128,404)	78,278	-	(1,432,379)
Emergency vehicles	(2,103,393)	(57,654)	84,538	-	(2,076,509)
Equipment	(705,696)	(79,017)	-	-	(784,713)
Furniture and fixtures	(40,143)	(1,922)	668	-	(41,397)
Total accumulated depreciation	(4,231,485)	(266,997)	163,484	-	(4,334,998)
Total capital assets, being depreciated, net	4,579,589	644,531	(193,161)	-	5,030,959
Governmental activities capital assets, net	<u>\$ 4,579,589</u>	<u>\$ 644,531</u>	<u>\$ (193,161)</u>	<u>\$ -</u>	<u>\$ 5,030,959</u>

Depreciation expense of \$266,997 was charged to the public safety function of the District.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 6. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

Governmental Activities:	Balance 6/30/18	Additions	Retirements	Balance 6/30/19	Current Portion
Capital leases	\$ 89,815	\$ -	\$ (89,815)	\$ -	\$ -
Compensated absences	256,175	277,409	(192,569)	341,015	289,863
Net Pension/OPEB Liabilities	5,766,831	39,986	-	5,806,817	-
Notes from Direct Borrowings					
County Loan	242,350	-	(48,470)	193,880	48,470
Bonds from Direct Placements					
GO Bond, Series 2017	3,185,000	-	(115,000)	3,070,000	120,000
Unamortized premium	183,305	-	(10,184)	173,121	10,184
Total	\$ 9,723,476	\$ 317,395	\$ (456,038)	\$ 9,584,833	\$ 468,517

In March 2015, the District entered into a capital lease agreement with Community First National Bank as lessor to finance the purchase of new SCBA equipment. The capital lease payable to Community First National Bank totaled \$244,000. Under the terms of the lease, quarterly payments of \$13,241 shall be made including interest at an effective rate of 3.17%. The capital lease was paid off during fiscal year ended June 30, 2019.

In February 2017, the District entered into a bond purchase agreement with Stifel, Nicolaus & Company, Incorporated. The Arizona General Obligation Bonds, Series 2017 have a par amount of \$3,300,000. Under the terms of the agreement, the average annual payment is \$242,160 with an all-in true interest cost of 3.78%. The balance outstanding at June 30, 2019 was \$3,070,000.

In June 2018, the District entered into a loan agreement with Coconino County in order to finance the first year's bond payments on the Arizona General Obligation Bonds, Series 2017 mentioned above. The loan payable to Coconino County totaled \$242,350. Under the terms of the agreement, annual principal payments will be made in the amount of \$48,470 with semi-annual interest payments at a rate of 2.20%. The balance outstanding at June 30, 2019 was \$193,880.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 6. Long-Term Debt (Continued)

The following is an annual schedule of future minimum debt payments with the present value of the net minimum debt payments for the years ended June 30th:

<u>Year</u>	Bonds Payable from Direct Placements and Notes Payable from Direct Borrowings		
	GO Bond, Series 2017	County Loan	Total
2020	241,600	52,735	294,335
2021	243,000	51,669	294,669
2022	243,000	50,603	293,603
2023	242,800	49,003	291,803
2024	242,400	-	242,400
2024-2028	1,208,800	-	1,208,800
2029-2033	1,208,600	-	1,208,600
2034-2037	730,600	-	730,600
Total remaining debt payments	4,360,800	204,010	4,564,810
Less: amount representing interest	(1,290,800)	(10,130)	(1,300,930)
Present value of net remaining minimum debt payments	<u>\$ 3,070,000</u>	<u>\$ 193,880</u>	<u>\$ 3,263,880</u>

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits

The District contributes to the plans described below. The plans are component units of the State of Arizona.

At June 30, 2019, the District reported the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

Statement of Net Position and Statement of Activities	ASRS	PSPRS	Governmental Activities
Net pension and OPEB asset	\$ 645	\$ 39,795	\$ 40,440
Net pension and OPEB liability	246,378	5,560,439	5,806,817
Deferred outflows of resources	43,990	2,068,308	2,112,298
Deferred inflows of resources	32,260	665,659	697,919
Pension/OPEB expense	35,231	1,153,503	1,188,734

The District's accounts payable and other current liabilities includes \$20,131 of outstanding pension and OPEB contribution amounts payable to all pension plans for the year ended June 30, 2019. Also, the District reported \$741,666 of pension and OPEB contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

Arizona State Retirement System (ASRS)

Plan description – The District participates in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Benefits provided – The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial Membership Date Before July 1, 2011	Initial Membership Date On or After July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

* With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Contributions – In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2019, statute required active ASRS members to contribute at the actuarially determined rate of 11.80 percent (11.64 percent for retirement and 0.16 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 11.80 percent (11.18 percent for retirement, 0.46 percent for health insurance premium benefit, and 0.16 percent for long-term disability) of the active members' annual covered payroll.

The District's contributions to the pension, health insurance premium benefit, and long term disability plans for the year ended June 30, 2019, were \$21,762, \$895, and \$311, respectively.

Liability – At June 30, 2019, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	Net pension/OPEB
	(asset) liability
Pension	\$ 245,458
Health insurance premium benefit	(645)
Long-term disability	920

The net asset and liabilities were measured as of June 30, 2018. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2017, to the measurement date of June 30, 2018. The total liabilities as of June 30, 2018, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the discount rate from 8 percent to 7.5 percent, changing the projected salary increases from 3–6.75 percent to 2.7–7.2 percent, decreasing the inflation rate from 3 percent to 2.3 percent, and changing the mortality rates.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

The District's proportion of the net asset or liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2018. The District's proportion measured as of June 30, 2018, and the change from its proportions measured as of June 30, 2017 were:

	Proportion June 30, 2017	Proportion June 30, 2018	Increase (decrease) from June 30, 2017
Pension	0.00176%	0.00176%	0.00000%
Health insurance premium benefit	0.00178%	0.00179%	0.00001%
Long-term disability	0.00176%	0.00176%	0.00000%

* information not available

Expense—For the year ended June 30, 2019, the District recognized the following pension and OPEB expense.

	Pension/OPEB Expense
Pension	\$ 34,254
Health insurance premium benefit	642
Long-term disability	333

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 7. Pensions and Other Postemployment Benefits (Continued)

Deferred outflows/inflows of resources –At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health Insurance Premium Benefit		Long-term disability	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,762	\$ 1,353	\$ -	\$ 595	\$ 24	\$ -
Changes of assumptions or other inputs	6,495	21,763	1,243	-	199	-
Net difference between projected and actual earnings on pension plan investments	-	5,903	-	1,288	-	89
Changes in proportion and differences between contributions and proportionate share of contributions	6,299	1,269	-	-	-	-
Contributions subsequent to the measurement date	21,762	-	895	-	311	-
Total	\$ 41,318	\$ 30,288	\$ 2,138	\$ 1,883	\$ 534	\$ 89

SUMMIT FIRE DISTRICT
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Debt Service Fund	Total Governmental Funds
Assets:			
Cash	2,174,989	\$ 31,977	\$ 2,206,966
Property tax receivables	98,250	5,094	103,344
Due from other governments	200,943	-	200,943
Other receivables	6,552	-	6,552
Prepaid insurance	33,660	3,072	36,732
Inventory	2,514	-	2,514
Total Assets	<u>2,516,908</u>	<u>40,143</u>	<u>2,557,051</u>
Liabilities:			
Accounts payable	147,861	-	147,861
Accrued liabilities	104,930	-	104,930
Total Liabilities	<u>252,791</u>	<u>-</u>	<u>252,791</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	84,071	3,653	87,724
Total deferred inflows of resources	<u>84,071</u>	<u>3,653</u>	<u>87,724</u>
Fund Balance:			
Nonspendable	36,174	3,072	39,246
Restricted	-	33,418	33,418
Assigned	569,276	-	569,276
Unassigned	1,574,596	-	1,574,596
Total Fund Balance	<u>2,180,046</u>	<u>36,490</u>	<u>2,216,536</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,516,908</u>	<u>\$ 40,143</u>	

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 funds.	5,030,959
Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred in the funds.	87,724
Some liabilities, including capital leases and net pension/OPEB liabilities are not due and payable in the current period and therefore are not reported in the funds.	(9,544,393)
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future reporting periods and, therefore, are not reported in the funds.	1,414,379
Net position of governmental activities	<u>\$ (794,795)</u>

The accompanying notes are an integral part of the financial statements.

SUMMIT FIRE DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2019

	General Fund	Debt Service Fund	Total Governmental Funds
Revenues:			
Property taxes	\$ 3,868,123	\$ 292,232	\$ 4,160,355
Fire district assistance tax	355,413	-	355,413
Grant income	518,852	-	518,852
Charges for services	671,560	-	671,560
Interest income	39,646	8,101	47,747
Miscellaneous income	50,271	-	50,271
Total Revenues	<u>5,503,865</u>	<u>300,333</u>	<u>5,804,198</u>
Expenditures:			
Current:			
Salaries and wages	2,779,020	-	2,779,020
Employee benefits	1,387,702	-	1,387,702
Legal and professional	283,915	350	284,265
Education and training	14,267	-	14,267
Insurance	46,934	-	46,934
Repairs and maintenance	227,077	-	227,077
Supplies	155,290	-	155,290
Utilities	105,221	-	105,221
Grant related expense	10,000	-	10,000
Miscellaneous	90,980	-	90,980
Debt service:			
Principal	55,695	197,589	253,284
Interest	3,825	127,716	131,541
Capital outlay	419,676	489,110	908,786
Total Expenditures	<u>5,579,602</u>	<u>814,765</u>	<u>6,394,367</u>
Excess of Revenues Over (Under) Expenditures	<u>(75,737)</u>	<u>(514,432)</u>	<u>(590,169)</u>
Other financing sources (uses)			
Proceeds from the sale of capital assets	487,616	-	487,616
Total other financing sources (uses):	<u>487,616</u>	<u>-</u>	<u>487,616</u>
Net change in fund balance	411,879	(514,432)	(102,553)
Fund Balance - Beginning of Year	1,704,171	550,922	2,255,093
Restatement adjustment	63,996	-	63,996
Fund Balance - End of Year	<u><u>\$ 2,180,046</u></u>	<u><u>\$ 36,490</u></u>	<u><u>\$ 2,216,536</u></u>

The accompanying notes are an integral part of the financial statements.

SUMMIT FIRE DISTRICT
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended June 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - total governmental funds	\$ (102,553)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs 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.	644,531
--	---------

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, etc.) is to decrease net position.	(193,161)
--	-----------

The issuance of long-term debt (e.g., bonds, leases) 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.	263,469
--	---------

Pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the net pension liability is measured a year before the District's report date. Pension expense, which is the change in net pension liability adjusted for changed in deferred outflows and inflows of resources related to pension, is reported in the Statement of Activities.	(449,208)
--	-----------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This amount represents the change in unavailable revenue - property taxes.	5,521
---	-------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represent the change in accrued compensated absences and PSPRS refunds payable.	<u>(84,840)</u>
---	-----------------

Change in net position of governmental activities	<u><u>\$ 83,759</u></u>
---	-------------------------

The accompanying notes are an integral part of the financial statements.

SUMMIT FIRE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund – Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
Revenues:				
Property taxes	\$ 3,855,003	3,855,003	\$ 3,868,123	\$ 13,120
Fire district assistance tax	360,000	360,000	355,413	(4,587)
Grant income	908,100	908,100	518,852	(389,248)
Charges for services	1,006,562	1,006,562	671,560	(335,002)
Interest income	-	-	39,646	39,646
Miscellaneous income	86,600	86,600	50,271	(36,329)
Total Revenues	6,216,265	6,216,265	5,503,865	(712,400)
Expenditures:				
Current:				
Salaries and wages	3,264,378	3,264,378	2,779,020	485,358
Employee benefits	1,231,377	1,231,377	1,387,702	(156,325)
Legal and professional	353,587	353,587	283,915	69,672
Education and training	-	-	14,267	(14,267)
Insurance	-	-	46,934	(46,934)
Repairs and maintenance	349,280	349,280	227,077	122,203
Supplies	188,280	188,280	155,290	32,990
Utilities	-	-	105,221	(105,221)
Grant related expense	779,000	779,000	10,000	769,000
Cooperative assignment	-	-	-	-
Miscellaneous	-	-	90,980	(90,980)
Debt service:	-	-	-	-
Principal	-	-	55,695	(55,695)
Interest	-	-	3,825	(3,825)
Capital outlay	49,138	49,138	419,676	(370,538)
Total Expenditures	6,215,040	6,215,040	5,579,602	635,438
Excess of Revenues Over/(Under) Expenditures	1,225	1,225	(75,737)	(76,962)
Other Financing Sources (Uses):				
Proceeds from the sale of capital assets	-	-	487,616	487,616
Total other financing sources (uses):	-	-	487,616	487,616
Net change in fund balance	1,225	1,225	411,879	410,654
Fund Balance - Beginning of Year	1,704,171	1,704,171	1,704,171	-
Restatement adjustment	-	-	63,996	63,996
Fund Balance - End of Year	\$ 1,705,396	\$ 1,705,396	\$ 2,180,046	\$ 474,650

The accompanying notes are an integral part of the financial statements.

SUMMIT FIRE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Debt Service Fund – Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Property taxes	\$ 294,014	\$ 294,014	\$ 292,232	\$ (1,782)
Interest income	-	-	8,101	8,101
Total Revenues	294,014	294,014	300,333	6,319
Expenditures:				
Current:				
Legal and professional	-	-	350	(350)
Debt service:				
Principal	-	-	197,589	(197,589)
Interest	-	-	127,716	(127,716)
Capital outlay	649,001	649,001	489,110	159,891
Total Expenditures	649,001	649,001	814,765	(165,764)
Excess of Revenues Over/(Under) Expenditures	(354,987)	(354,987)	(514,432)	(159,445)
Fund Balance - Beginning of Year	550,922	550,922	550,922	-
Fund Balance - End of Year	\$ 195,935	\$ 195,935	\$ 36,490	\$ -

The accompanying notes are an integral part of the financial statements.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 1. Summary of Significant Accounting Policies

Description of government-wide financial 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 primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Reporting entity

Summit Fire District (the District) was organized as a Special Service District pursuant to the provisions of Chapter 5 of Title 48 of the Arizona Revised Statutes – Special Taxing Districts, which sets forth the legal framework for a fire district. The District is located north of Flagstaff, Arizona and is established to provide fire services to the citizens in the communities of Doney Park, Timberline, Fernwood and Highway 180 identified as the Fort Valley area. The District is governed by a board of directors that is elected by the residents of the District. The terms of the directors are staggered and each director serves for four years. The District has five fire stations to serve the residents of the District and also assists in out-of-district fires. The District does not have any component units, meaning entities for which the District is considered to be financially accountable.

Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds. The emphasis of the District's fund financial statements is on major governmental funds, each is displayed in a separate column. Currently the District has only one fund, the General Fund.

The District reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government.

The **Debt Service Fund** is used to account for legally restricted tax levies of the District which are used to meet ongoing debt service requirements.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, Fire District Assistance Taxes (FDAT), and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash, cash equivalents, and investments

Cash includes cash on hand, demand deposits with banks and deposits with the Coconino County Treasurer. The District's policy allows for the investment of funds in time certificates of deposit with federally insured depositories and other investments as allowed by state statutes.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 1. Summary of Significant Accounting Policies (Continued)

Inventories and prepaid items

The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. The District's inventory of materials and supplies related to the maintenance facility is recorded at cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings, improvements, vehicles, equipment and furniture and fixtures, are reported in the governmental activities column in the government-wide statement of net position. In accordance with GASB 34, the District has opted not to retroactively report infrastructure assets. Capital assets are defined by the District as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings and improvements	5-39 years
Vehicles and equipment	5-20 years
Furniture and fixtures	5-15 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 that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government currently has one type of item which qualifies for reporting in this category. It is pension and OPEB related items reported on the government-wide financial statements. See footnote 7 for more information.

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 that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. The item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from only one source, property taxes.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 1. Summary of Significant Accounting Policies (Continued)

These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other item is pension and OPEB related items reported on the government-wide financial statements. See footnote 7 for more information.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position of the Arizona State Retirement System (ASRS) and Public Safety Personnel Retirement System (PSPRS) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by ASRS and PSPRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

SUMMIT FIRE DISTRICT
Notes to the Financial Statements
June 30, 2019

Note 1. Summary of Significant Accounting Policies (Continued)

The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The governing board (board) has by resolution authorized the board chairman to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and expenditures/expenses

Program revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges 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. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes

Property tax revenues are recognized as revenues in the year collected or if collected within 60 days thereafter unless they are prepaid.

The County levies real property taxes on or before the third Monday in August, which 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 County also levies various personal property taxes during the year, which are due the second Monday of the month following receipt of the tax notice and become delinquent 30 days thereafter. A lien against real and personal property assessed attaches on the first day of January preceding the assessment and levy thereof.

SUMMIT FIRE DISTRICT
FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2019
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

SUMMIT FIRE DISTRICT

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HINTON BURDICK
CPAs & ADVISORS

Independent Auditors' Report

To the Board of Directors of
Summit Fire District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Summit Fire District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Summit Fire District, as of June 30, 2019, and the respective changes in financial position, and the respective budgetary comparison for the general fund.

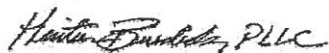
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the pension/OPEB related schedules and notes and the required disclosures for general obligation bonds on pages 4-7, pages 45-54 and pages 55-58 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2019 on our consideration of the Summit Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Summit Fire District's internal control over financial reporting and compliance.



HintonBurdick, PLLC
Gilbert, Arizona
October 2, 2019

BOARD OF DIRECTORS

Rick Parker

Chair

Jim Timney

Clerk

Jim Daskocil

Member

Michael Milich

Member

Don Woods

Member

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Summit Fire District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total liabilities exceed total assets (net position) by \$794,795 at the close of the fiscal year.
- Total net position increased by \$83,759, prior to the restatement adjustment.
- Total revenues from all sources were \$6,104,174 and the total cost of all District programs was \$6,020,415.
- Total revenue received in the General Fund was \$712,400 less than the final budget and expenditures were \$635,438 less than the final budget.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the District as a whole. (2) Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements. (3) Notes to the financial statements.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities (Government-wide)

A frequently asked question regarding the District's financial health is whether the year's activities contributed positively to the overall financial well-being. The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 for some items that will only result in cash flows in future fiscal periods.

The Statement of Net Position and the Statement of Activities, present information about the following:

- Government activities – All of the District's basic services are considered to be governmental activities. Property and fire assistance taxes, intergovernmental revenues and charges for services finance most of this activity.
- Proprietary activities/Business type activities – The District currently does not maintain any proprietary activities; all activities are accounted for as governmental activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the District as a whole. The District's major fund uses the accounting approaches as explained below.

- **Governmental funds** – All of the District's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the Basic Financial Statements and in footnote 2.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. The District's combined liabilities exceed assets by \$794,795 as of June 30, 2019 as shown on the following condensed statement of net position.

	Governmental activities	
	June 30, 2019	June 30, 2018
Current and other assets	\$ 2,597,491	\$ 2,504,580
Capital assets	5,030,959	4,579,589
Total assets	7,628,450	7,084,169
Deferred outflows	2,112,298	2,367,164
Long-term liabilities outstanding	9,116,316	9,291,543
Other liabilities	721,308	562,233
Total liabilities	9,837,624	9,853,776
Deferred inflows	697,919	540,107
Net position:		
Invested in capital assets, net of related debt	1,593,958	879,119
Restricted - debt service and capital outlay	33,418	550,922
Unrestricted	(2,422,171)	(2,372,591)
Total net position	\$ (794,795)	\$ (942,550)

Governmental Activities

The cost of all Governmental activities this year was \$6,020,415. Program revenues totaled \$1,190,412 and general revenues, including taxes, investment earnings and other revenues totaled \$4,913,762.

The District's programs include: Public Safety (fire protection services). Each program's revenues and expenses are presented below.

	Governmental activities	
	June 30, 2019	June 30, 2018
Revenues:		
Program revenues:		
Charges for services	\$ 671,560	\$ 928,908
Operating grants and contributions	101,521	187,295
Capital grants and contributions	417,331	-
General revenues:		
Taxes	4,521,289	3,995,048
Unrestricted interest earnings	47,747	27,386
Other revenues	344,726	48,368
Total revenues	6,104,174	5,187,005
Expenses:		
Public Safety	6,020,415	5,350,958
Total expenses	6,020,415	5,350,958
Increase/(decrease) in net position	83,759	(163,953)
Net position, beginning	(942,550)	(825,900)
Restatement adjustment	63,996	47,303
Net position, ending	\$ (794,795)	\$ (942,550)

Total resources available during the year to finance governmental operations were \$5,225,620 consisting of restated net position at July 1, 2018 of (\$878,554), program revenues of \$1,190,412 and General Revenues of \$4,913,762. Total Governmental Activities expenses during the year were \$6,020,415; thus Governmental Net Position increased by \$83,759 to (\$794,795).

General Fund Budgetary Highlights

The final appropriations for the General Fund at year-end were \$635,438 more than actual expenditures. Actual revenues were less than the final budget by \$712,400.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the District are those assets that are used in performance of District functions. Capital Assets include land, buildings and improvements, emergency vehicles, equipment and furniture and fixtures. At the end of fiscal year 2019, net capital assets of the government activities totaled \$5,030,959. Depreciation on capital assets is recognized in the Government-Wide financial statements. (See notes to the financial statements.)

Debt

At year end, the District had \$9,584,833 in governmental-type debt. This amount includes compensated absences, capital leases, GO Bonds and related premium and net pension liability. The capital leases are secured by the equipment of the District. (See note 6 to the financial statements for detailed descriptions.)

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the District Budget for fiscal year 2020, the District Board and management were cautious as to the growth of revenues and expenditures. Overall General Fund operating expenditures were budgeted so as to contain costs at the same level as fiscal year 2019.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mark Gaillard, Chief, 8905 Koch Field Road, Flagstaff, AZ 86004 or call (928) 526-9537.

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BASIC FINANCIAL STATEMENTS

SUMMIT FIRE DISTRICT
Statement of Net Position
June 30, 2019

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 2,206,966
Receivables	310,839
Prepaid insurance	36,732
Inventory	2,514
Net OPEB asset	40,440
Capital assets not being depreciated:	
Land	916,598
Construction in progress	416,000
Capital assets, net of accumulated depreciation:	
Buildings and improvements	2,556,541
Emergency vehicles	583,866
Equipment	527,016
Furniture and fixtures	30,938
Total assets	<u>7,628,450</u>
Deferred Outflows of Resources	
Deferred outflows related to pensions	2,100,247
Deferred outflows related to OPEB	12,051
Total deferred outflows	<u>2,112,298</u>
Liabilities	
Accounts payable and other current liabilities	252,791
Noncurrent liabilities:	
Due within one year	468,517
Due in more than one year	9,116,316
Total liabilities	<u>9,837,624</u>
Deferred Inflows of Resources	
Deferred inflows related to pensions	670,551
Deferred inflows related to OPEB	27,368
Total deferred inflows	<u>697,919</u>
Net Position	
Net investment in capital assets	1,593,958
Restricted for:	
Debt service and capital outlay	33,418
Unrestricted	(2,422,171)
Total net position	<u>\$ (794,795)</u>

The accompanying notes are an integral part of the financial statements.

SUMMIT FIRE DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2019

	Governmental Activities
Expenses:	
Public safety - fire protection and emergency services	
Salaries, wages, and benefits	\$ 4,700,769
Repairs and maintenance	227,077
Insurance	46,934
Legal and professional	283,915
Operating expenses	373,366
Depreciation	266,997
Interest	121,357
	<hr/>
Total program expenses	6,020,415
	<hr/>
Program revenues:	
Charges for services	671,560
Operating grants and contributions	101,521
Capital grants and contributions	417,331
	<hr/>
Total program revenues	1,190,412
	<hr/>
Net program expenses	4,830,003
	<hr/>
General revenues	
Property taxes	4,165,876
Fire District Assistance Tax (FDAT)	355,413
Investment earnings	47,747
Gain on sale of capital assets	294,455
	<hr/>
Total general revenues	4,913,762
	<hr/>
Change in net position	83,759
	<hr/>
Net position - beginning	(942,550)
Restatement adjustment	63,996
	<hr/>
Net position - ending	\$ (794,795)
	<hr/>

The accompanying notes are an integral part of the financial statements.



Jean Libby
6351 N. Cosnino Rd.
Flagstaff, AZ 86004

Oct. 10, 2019

To Summit Fire Dept. District
Administration and
Board of Directors

re: purchase of 10' flag lot
along East boundary of
Summit Station 31 East boundary
adjacent to USFS.

I have enclosed a copy of your
"Conditions of Sale". They are
acceptable to me with the addition
of another five feet to the
width of the flag lot.
So you will need to add to the
cost of the land.

I discussed the width with the diggers
and the surveyor. They agree with
your suggestion of a 10' width.

If you double the land cost to \$2400,
your total will be about \$5,241.37 -
This is acceptable to me -

Jean Libby
personal representative for Jacob Brookins
children -



Jean Libby
6351 N. Cosnino Rd.
Flagstaff, AZ 86004

purchase of flag lot from Summit
by Jean Libby (cont.)

I will be working with AZ North Realty
Blake Schaufnagel, realtor
and
Sarah Holcomb, Esq. lawyer

I am marketing the vacant lot parcel
south of Station 31 and next to
Paul Kimbrell's lot to the west,
working with Blake S. to raise
the \$ it will take to dig the
water lines

Please advise me on sale purchase
with RE/MAX so I can proceed,
hopefully this fall season.

Thank you for your
time and consideration

Jean
928-527-1240

Summit Fire Department

Sale of 5 foot strip for Doney Park Water to Jean Libbey

Conditions of sale

Price for land \$1,200 based on value of land at \$130,000 for 2.5 acres

Verified with appraiser

Real estate fee \$1,200 includes minimum fee and coverage of Errors and Omissions insurance

? Attorney fee to be reimbursed by buyer \$836.37 who?

Escrow and title fees through Pioneer Title Co. Cabrina Weems \$805

All fees to be payable through title company as part of the purchase.

Total above fees \$4,041.37

1. RE/MAX Peak Properties to represent seller only. Buyer to sign clause that RE/MAX is not representing buyer. If buyer desires representation, buyer to pay for and provide their own real estate representative or attorney. RE/MAX Peak Properties will provide the ARizona Association of REaltors land purchase contract with terms as described herein to buyer. Seller to sign contract and fill out and sign any required disclosure forms required by law.

Buyer shall have responsibility to do their own due diligence and not rely on RE/MAX Peak Properties for direction, clarification or advice during transaction.

2. The land split to be approved by Coconino County Community Development prior to close of escrow. Delivery of approved land split to be delivered to escrow prior to close. Summit Fire Department should hire an attorney to prepare the deed and review the legal descriptions provided by the surveyor for the land split. Buyer shall pay for this cost and have it billed through escrow.

3. All costs of required land split and county permit fee for division to be paid for by buyer.

4. All costs associated with the bring in water to Libbey's property to be Libbey's responsibility.

Water Hauling } Right Water Haul
ABC Water - ABC Supply Co., ??

5 26 9334
Fanning