

# TANQUE VERDE VALLEY FIRE DISTRICT

8987 E. Tanque Verde Road 309-175

Tucson, Arizona 85749

(520) 834-5035

January 27, 2016

Robert James Polleys, Accountant  
5501 N Oracle Road, Suite 131  
Tucson, AZ 85704

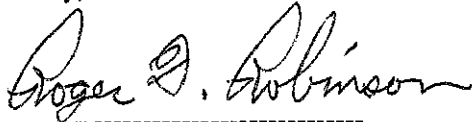
Dear Sir:

In connection with your review of the Annual Report of the Tanque Verde Valley Fire District for the year ended June 30, 2015 for the purpose of expressing limited assurance that there are no material modifications that should be made to the annual Report in order for it to be in conformity with **the cash basis of accounting**, we confirm, to the best of our knowledge and belief, the following representations made to you during your review:

1. The Annual Report referred to above presents the results of operations of the Tanque Verde Valley Fire District in conformity with the cash basis of accounting and in the format required by the State of Arizona. In that connection, we specifically confirm that:
  - A. The District's accounting principles, and the practices and methods followed in applying them are disclosed in the Annual Report.
  - B. There have been no changes during the year ended June 30, 2015 in the District's accounting principles and practices.
  - C. There are no material transactions that have not been properly reflected in the Annual Report.
  - D. There are no material losses that have not been properly disclosed in the Annual Report.
  - E. There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the Annual Report or as a basis for recording a loss contingency, and there are no other material liabilities or gain or loss contingencies that are required to be disclosed.
  - F. The District has satisfactory title to all owned assets, there are no liens or encumbrances on such assets, not has any assets, not has any assts be pledged.
  - G. There are not related party transactions or related amounts that have not been properly disclosed in the Annual Report.

- H. We have complied with all aspects of contractual agreements that would have a material effect on the Annual Report.
  - I. No events have occurred subsequent to June 30, 2015 that would require adjustments to or disclosure in, the Annual Report.
  - J. We acknowledge our responsibility to prevent and detect fraud
  - K. We have no knowledge of any fraud or suspected fraud affecting the entity involving management or others where fraud could have a material effect on the financial statements, including any communications from board members, officers, former board members and officers or others.
  - L. The directors have reviewed the districts insurance coverage for the past and current year and believe it to be adequate.
- 2. We have advised you of all actions taken at meetings of the Board of Directors and Committees of the Board of Directors that may affect the Annual Report.
  - 3. We have responded fully to all inquires made to us during the review.

Sincerely,



-----  
Chairman

-----  
Treasurer

ORIGINAL

# ROBERT JAMES POLLEYS

Polleys and Associates, LLC  
5501 N Oracle Road  
Tucson, AZ 85704-3850  
520-887-1838

January 27, 2016

Board of Directors  
Tanque Verde Valley Fire District

I have reviewed the accompanying Annual Report - Part D of the Tanque Verde Valley Fire District, for the year ended June 30, 2015 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in this Annual Report is the representation of the management of the Tanque Verde Valley Fire District.

A review consists principally of inquiries of District personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the Annual Report taken as a whole. Accordingly, I do not express such an opinion.

The accompanying Annual Report - Part D was prepared pursuant to Arizona Revised Statutes (A.R.S.) 48-253 as described in Note 1, and is presented on the basis of accounting prescribed by the State of Arizona (i.e., cash receipts and cash disbursements), which is a basis of accounting other than generally accepted accounting principles. Accordingly, the Annual Report is not intended to be a complete presentation of the District's revenues and expenditures in conformity with generally accepted accounting principles.

Based on my review, I am not aware of any material modifications that should be made to the accompanying Annual Report in order to be in conformity with the basis of accounting as described in Note 1, and the information required by the State of Arizona.

This report is intended solely for filing with the State of Arizona and should not be used for any other purpose.

The accompanying Annual Report listed as Parts A, B and C in the table of contents is presented for purposes of additional information and is a requirement of the Annual Report. The information has not been audited or reviewed by me and, accordingly, I express no opinion on this information.



Robert James Polleys  
Accountant

**TANQUE VERDE VALLEY FIRE DISTRICT  
REPORT ON REVIEW OF ANNUAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2015**

# TANQUE VERDE VALLEY FIRE DISTRICT

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**PIMA COUNTY, ARIZONA  
THE VERDE VALLEY FIRE DISTRICT  
ANNUAL REPORT  
YEAR ENDED JUNE 30, 2015**

**CITY:** TUCSON

**ZIP CODE: 85749****COMPLETED BY:**

POLLEYS AND ASSOCIATES, LLC

**TITLE:**

ACCOUNTANT

## Part A-Governing Board Members and Officers of the District

[illegible]

**YEAR ENDED JUNE 30, 2015**

## Part B- Schedule of District Governing Board Regular Meetings

[illegible]

### Part C—Legal Description of Boundary Changes Occurring During the Fiscal Year

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**PIMA COUNTY, ARIZONA  
TANQUE VERDE VALLEY FIRE DISTRICT  
ANNUAL REPORT  
YEAR ENDED JUNE 30, 2015**

**Part D-Schedule of Revenues, Expenditures, and Changes in Fund Balances  
(for governmental fund types)**

Basis of Accounting:	Modified Accrual <input type="checkbox"/>	Cash <input checked="" type="checkbox"/>		
	GENERAL FUND	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	FUNDS
<b>Revenues</b>				
Taxes	221,035			
Special assessments				
Licenses and permits				
Intergovernmental:				
Federal				
State				
County				
Charges for services				
Fines and forfeits				
Interest on investments	802	240		
Rents				
Contributions				
Credit card incentives				
Miscellaneous	13,014			
Other revenues (itemize)				
Fire District Assistance	44,471			
Adjustment	0			
<b>Total Revenues</b>	<b>279,322</b>	<b>240</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
Salaries and wages				
Employee benefits				
Administration	2,068			
Professional services	1,199			
Utilities and communications				
Insurance	1,360			
Repairs and maintenance				
Interest				
Capital outlay:				
Land				
Buildings				
Improvements other than buildings	18,342			
Machinery and equipment	0			
Construction in progress				
Debt service:				
Principal retirement				
Interest and fiscal charges				
Miscellaneous	48			
Other expenditures (itemize)				
Rural Metro	150,349			
Memberships	2,440			
<b>Total Expenditures</b>	<b>175,806</b>	<b>0</b>	<b>0</b>	<b>0</b>



**PIMA COUNTY, ARIZONA  
TANQUE VERDE VALLEY FIRE DISTRICT  
ANNUAL REPORT  
YEAR ENDED JUNE 30, 2015**

**Part D—(Cont'd)**

	<b>GENERAL FUND</b>	<b>CAPITAL PROJECTS FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>0 0 0 FUNDS</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>103,516</u>	<u>240</u>	<u>0</u>	<u>0</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers-in		<u>0</u>		
Transfers-out	<u>0</u>			
Proceeds from the sale of bonds				
Loan proceeds				
Capital lease agreements				
<b>Total other financing sources (uses)</b>	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>103,516</u>	<u>240</u>	<u>0</u>	<u>0</u>
<b>Beginning Fund Balance— 7/1/2012</b>	<u>140,299</u>	<u>50,229</u>		
<b>Ending Fund Balance— 6/30/2013</b>	<u>243,815</u>	<u>50,469</u>	<u>0</u>	<u>0</u>

**PIMA COUNTY, ARIZONA  
TANQUE VERDE VALLEY FIRE DISTRICT  
ANNUAL REPORT  
YEAR ENDED JUNE 30, 2015**

**Part E—Schedule of Revenues, Expenses, and Changes in Fund Net Position  
(for proprietary and similar fund types)**

**Basis of Accounting:**      **Accrual** ☐

**Cash** ☐

	ENTERPRISE FUNDS	PENSION TRUST FUNDS	FUNDS 0
<b><u>Operating Revenues</u></b>			0
Charges for services			
Employer contributions			
Employee contributions			
Investment income			
Miscellaneous			
<b>Total Operating Revenues</b>	0	0	0
<b><u>Operating Expenses</u></b>			
Salaries and wages			
Employee benefits			
Administration			
Professional services			
Utilities and communications			
Insurance			
Repairs and maintenance			
Landfill closure and postclosure care costs			
Depreciation			
Benefits			
Refunds			
Miscellaneous			
<b>Total Operating Expenses</b>	0	0	0
<b>Operating Income (Loss)</b>	0	0	0
<b><u>Nonoperating Revenues (Expenses)</u></b>			
Intergovernmental			
Interest revenue			
Credit card incentives			
Interest expense			
Gain (Loss) on disposal of capital assets			
<b>Total (Net) nonoperating revenues (expenses)</b>	0	0	0
<b>Income (Loss) before contributions and transfers</b>	0	0	0
<b>Capital contributions</b>			
<b>Transfers-in</b>			
<b>Transfers-out</b>			
<b>Net Income (Loss)</b>	0	0	0
<b>Beginning Fund Net Position—</b> /    /    /			
<b>Ending Fund Net Position—</b> /    /    /			

**TANQUE VERDE VALLEY FIRE DISTRICT  
NOTES TO ANNUAL REPORT  
YEAR ENDED JUNE 30, 2015**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Arizona Revised Statutes (A.R.S.) Require special districts to prepare an Annual Report on prescribed forms. Pursuant to Laws 1992, Chapter 248, A.R.S. Section 48-253, Part D of the Annual Report must be reviewed. The more significant accounting policies of the District are described below.

**Reporting Entity:** In accordance with GASB Statement No. 14, the financial reporting entity consists of a primary government and its component units. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the district for financial statement presentation purposes, and it is not included in any other governmental reporting entity. Consequently, the District's annual report includes only the funds of those organizational entities for which its elected governing body is financially accountable.

**Fund Accounting:** The accounts of the District are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds in accordance with the activities or objectives specified for the resources. Each fund is considered a separate accounting entity and its operations are accounted for in a separate set of self-balancing accounts.

**GOVERNMENTAL FUND:**

**General Fund:** The General Fund accounts for all resources used to finance District services except those required to be accounted for in other funds.

**Basis of Accounting:** The cash basis of accounting is followed by the District. The cash basis of accounting is a comprehensive basis of accounting, other than generally accepted accounting principles. Revenue is recorded in the period received. Amounts received and held by the County for the benefit of the District are reflected as revenue when received by the County. Consequently the Annual Report does not reflect accounts receivable including billings for emergency medical services and property taxes. Expenditures are recorded in the period they are paid. Consequently the Annual report does not reflect expenditures paid in advance of services provided or goods received, prepaid assets and inventory, and do not reflect expenditures incurred but not paid, accounts payable, accrued payroll and employee benefits

**TANQUE VERDE VALLEY FIRE DISTRICT  
NOTES TO ANNUAL REPORT  
YEAR ENDED JUNE 30, 2015**

Property Tax Revenues: Property taxes are recognized as revenues in the year they are received.

The County levies real property taxes on or before the third Monday in August, which becomes due and payable in two equal installments. The first installment is due on the first day of November. The second installment is due on the first day of May 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 becomes delinquent 30 (thirty) days thereafter.

However, a lien against real and personal property assessed attaches on the first day of January preceding assessment and levy thereof.