

Board of Directors
Superstition Fire & Medical District

We have audited the financial statements of Superstition Fire & Medical District for the year ended June 30, 2016, and have issued our report thereon dated December 27, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated May 3, 2016, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Superstition Fire & Medical District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. However, the standards do not require us to design procedures specifically to identify such matters.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Superstition Fire & Medical District are described in Note 1 to the financial statements. No new accounting policies were adopted and application of existing policies was not changed during the year ended June 30, 2016. We noted no transactions entered into by the Superstition Fire & Medical District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Allowance for doubtful accounts
- Calculation of pension liability

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Attached is a summary of adjustments made to the financial statements that have been recorded by management. Other than those that are trivial, we did not identify any uncorrected misstatements to the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the attached copy of the management representation letter dated December 27, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management’s Discussion & Analysis which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Other Supplementary Information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This communication is intended solely for the information and use of Superstition Fire & Medical District's Board and management of Superstition Fire & Medical District and is not intended to be, and should not be, used by anyone other than these specified parties.

Henry + Horne LLP

Casa Grande, Arizona
December 27, 2016

Henry & Horne, LLP
1115 E Cottonwood Ln.
Casa Grande, AZ 85122

This representation letter is provided in connection with your audit of the financial statements of Superstition Fire & Medical District, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 3, 2016, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax

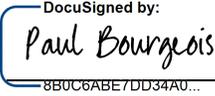
or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 27) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities in accordance with [GASB Statement No. 34](#) .
- 31) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 41) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 43) We have reviewed and approved all adjustments summarized in the accompanying schedule that were made to the financial statement records for the period covered by this letter.
- 44) In regards to the nonattest services, we have:
 - a. Assumed all management responsibilities.
 - b. Overseen the services by designating an individual who possesses suitable skill, knowledge, or experience.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.

The nonattest services provided by you are:

- a. Preparation of financial statements and related notes
- b. Posting entries affecting the financial statements.
- c. Preparing Governmental Accounting Standards Board Statement No 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, conversion entries.

Furthermore, we have reviewed and approved the financial statements and related notes.

Signature:  DocuSigned by:
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Signature:  DocuSigned by:
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Title: Fire Chief

Title: Finance Director

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Client: **0409904 - Superstition Fire & Medical District**
 Engagement: **0409904 - Superstition Fire & Medical District**
 Period Ending: **6/30/2016**
 Trial Balance: **05.00 - Trial Balance**
 Workpaper: **05.01 - GASB Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
GASB Journal Entry JE # 1				
To record beginning of year capital assets.				
000-00-18100-00	Capital assets not being depreciated		1,241,806.00	
000-00-18200-00	Capital assets being depreciated		22,562,685.00	
000-00-18900-00	Accumulated deprecation			10,022,481.00
000-00-31000-00	Net Assets			13,782,010.00
Total			23,804,491.00	23,804,491.00
GASB Journal Entry JE # 2				
To record depreciation expense.				
000-10-70000-00	Depreciation expense/Capital-Admin		85,297.00	
000-20-70000-00	Depreciation expense/Capital-Technical		20,360.00	
000-40-70000-00	Depreciation expense/Capital-Emergency		1,125,277.00	
000-50-70000-00	Depreciation expense/Capital-Community		610.00	
000-00-18900-00	Accumulated deprecation			1,231,544.00
000-30-70000-00	Depreciation expense/Capital-Communication			
Total			1,231,544.00	1,231,544.00
GASB Journal Entry JE # 3				
To record additions to capital assets.				
000-00-18200-00	Capital assets being depreciated		1,497,085.00	
000-10-70000-00	Depreciation expense/Capital-Admin			1,497,085.00
000-40-70000-00	Depreciation expense/Capital-Emergency			
Total			1,497,085.00	1,497,085.00
GASB Journal Entry JE # 4				
To record the change in compensated absences.				
000-40-50000-00	Expense-Emergency		287,555.00	
000-00-27500-00	Comp Absences-LT			287,555.00
Total			287,555.00	287,555.00
GASB Journal Entry JE # 5				
To record beg. of year debt.				
000-00-31000-00	Net Assets		8,816,708.00	
000-00-26300-00	Loan Payable ST			
000--00-26400-00	Capital Lease ST			
000-00-26500-00	Comp Absences-ST			887,460.00
000-00-27200-00	Deferred Bond Premium			270,851.00
000-00-27300-00	Loan Payable LT			6,690,000.00
000-00-27400-00	Capital Lease LT			
000-00-27500-00	Comp Absences-LT			968,397.00
Total			8,816,708.00	8,816,708.00
GASB Journal Entry JE # 6				
To record payments in debt.				
000-00-27200-00	Deferred Bond Premium		45,177.00	
000-00-27300-00	Loan Payable LT		425,000.00	
000-00-27400-00	Capital Lease LT		94,069.00	
000-40-50000-00	Expense-Emergency			45,177.00
000-40-60000-00	Expense Emergency Debt Service			94,069.00
500-60-70500-10	Debt Service Expenditure - Principal			425,000.00
Total			564,246.00	564,246.00
GASB Journal Entry JE # 7				
To record beginning deferred revenues.				
000-00-26000-00	Deferred Revenue		269,071.00	
000-00-31000-00	Net Assets			269,071.00
000-10-41000-10	Property tax revenue			
Total			269,071.00	269,071.00

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Client: **0409904 - Superstition Fire & Medical District**
 Engagement: **0409904 - Superstition Fire & Medical District**
 Period Ending: **6/30/2016**
 Trial Balance: **05.00 - Trial Balance**
 Workpaper: **05.01 - GASB Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
GASB Journal Entry JE # 8				
To record the investment in joint venture.				
000-00-17500-00	Investment in joint venture		100,984.00	
000-00-17500-00	Investment in joint venture			36,093.00
000-00-31000-00	Net Assets			64,891.00
000-10-70000-00	Depreciation expense/Capital-Admin			64,891.00
Total			100,984.00	100,984.00
GASB Journal Entry JE # 9				
To record the change in deferred revenues.				
000-00-26000-00	Deferred Revenue		43,459.00	
000-10-41000-10	Property tax revenue			43,459.00
Total			43,459.00	43,459.00
GASB Journal Entry JE # 10				
To record new capital lease debt				
200-80-48500-10	Cap Lease Proceeds		706,766.00	
000-00-27400-00	Capital Lease LT			706,766.00
Total			706,766.00	706,766.00
GASB Journal Entry JE # 11				
Move LT debt to ST debt.				
000-00-26500-00	Comp Absences-ST		141,332.00	
000-00-27300-00	Loan Payable LT		445,000.00	
000-00-27400-00	Capital Lease LT		55,727.00	
000-00-26300-00	Loan Payable ST			445,000.00
000-00-26400-00	Capital Lease ST			55,727.00
000-00-27500-00	Comp Absences-LT			141,332.00
Total			642,059.00	642,059.00
GASB Journal Entry JE # 20				
ASRS To post beginning Net Pension Liability (NPL) and related deferrals.				
000-00-19000-00	Deferred outflow of employer contributions		86,612.00	
000-00-19500-00	Deferred outflow of resources related to pensions		59,139.00	
000-00-31000-00	Net Assets		1,281,683.00	
000-00-29000-00	Net pension liability			1,163,628.00
000-00-29500-00	Deferred inflow of resources related to pensions			263,806.00
Total			1,427,434.00	1,427,434.00
GASB Journal Entry JE # 21				
ASRS To post the change in NPL, the related deferrals and expenses in the CY.				
000-00-19500-00	Deferred outflow of resources related to pensions		63,646.00	1,238,443.00
000-00-29500-00	Deferred inflow of resources related to pensions		116,342.00	
000-00-53710-10	Pension expense		85,448.00	
000-00-19000-00	Deferred outflow of employer contributions			86,612.00
000-00-29000-00	Net pension liability			178,824.00
Total			265,436.00	265,436.00
GASB Journal Entry JE # 22				
ASRS Reclassify Employer pension contributions in CY.				
000-00-19000-00	Deferred outflow of employer contributions		95,455.00	1,543,024.00
000-00-53710-10	Pension expense			95,455.00
Total			95,455.00	95,455.00
GASB Journal Entry JE # 23				
PSPRS To post beginning Net Pension Liability (NPL) and related deferrals.				
000-00-19000-00	Deferred outflow of employer contributions		1,045,325.00	
000-00-19500-00	Deferred outflow of resources related to pensions		691,099.00	

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Client: **0409904 - Superstition Fire & Medical District**
 Engagement: **0409904 - Superstition Fire & Medical District**
 Period Ending: **6/30/2016**
 Trial Balance: **05.00 - Trial Balance**
 Workpaper: **05.01 - GASB Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
000-00-31000-00	Net Assets		7,022,457.00	
000-00-29000-00	Net pension liability			7,864,595.00
000-00-29500-00	Deferred inflow of resources related to pensions			894,286.00
Total			8,758,881.00	8,758,881.00
GASB Journal Entry JE # 24				
PSPRS To properly state change in NPL in the CY for PSPRS				
000-00-19500-00	Deferred outflow of resources related to pensions		2,433,317.00	
000-00-53710-10	Pension expense		1,152,995.00	
000-00-19000-00	Deferred outflow of employer contributions			1,045,325.00
000-00-29000-00	Net pension liability			1,990,061.00
000-00-29500-00	Deferred inflow of resources related to pensions			550,926.00
Total			3,586,312.00	3,586,312.00
GASB Journal Entry JE # 25				
PSPRS Reclassify Employer pension contributions in 2016 for PSPRS				
000-00-19000-00	Deferred outflow of employer contributions		1,447,569.00	
000-00-53710-10	Pension expense			1,447,569.00
Total			1,447,569.00	1,447,569.00
GASB Journal Entry JE # 27				
ASRS - Reclassify Employer pension contributions in 2016.				
150-0000-1100	Deferred outflow of employer contributions (Ending)		47,845.00	
150-1000-5000	Pension Expense			47,845.00
Total			47,845.00	47,845.00
GASB Journal Entry JE # 28				
PSPRS - Reclassify Employer pension contributions in 2016 for PSPRS.				
150-0000-1100	Deferred outflow of employer contributions (Ending)		20,715.00	
150-1000-5000	Pension Expense			20,715.00
Total			20,715.00	20,715.00

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Client: **0409904 - Superstition Fire & Medical District**
 Engagement: **0409904 - Superstition Fire & Medical District**
 Period Ending: **6/30/2016**
 Trial Balance: **05.00 - Trial Balance**
 Workpaper: **05.02 - Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entry JE # 12 P100

Entry to correct deferred income.

100-10-26000-10	Deferred Revenue		21,462.00	
800-10-45900-10	Other Income		21,462.00	
100-10-45900-10	Other Income			21,462.00
800-10-26000-10	Deferred Revenue			21,462.00
Total			<u>42,924.00</u>	<u>42,924.00</u>

Adjusting Journal Entry JE # 13 Q100

Client entry to reclass debt.

900-10-27000-10	Loan Payable - GADA Bonds 2006		1,579,008.00	
900-10-27400-10	Capital Lease - LT			1,579,008.00
Total			<u>1,579,008.00</u>	<u>1,579,008.00</u>

Adjusting Journal Entry JE # 14 D200

Client entry to correct Due to/ Due from.

100-10-10150-10	Payroll Account		43,753.00	
150-10-25000-10	Due To Other Funds		195.00	
100-10-15000-10	Due From other funds			43,753.00
150-40-50040-10	Assistant Chiefs			195.00
Total			<u>43,948.00</u>	<u>43,948.00</u>

Adjusting Journal Entry JE # 15 Q101

Client adjustment to remove additions that were expensed in the PY.

800-10-31000-10	Fund Balance - Capital Assets		80,716.00	
800-10-18500-10	Machinery and equipment			80,716.00
Total			<u>80,716.00</u>	<u>80,716.00</u>

Adjusting Journal Entry JE # 16 I101

Client entry to correct depreciation.

800-10-18550-10	Accum Deprec - Machinery & Equipment		559.00	
800-10-31000-10	Fund Balance - Capital Assets		6,480.00	
800-10-18500-10	Machinery and equipment			6,480.00
800-70-70700-10	Depreciation expense			559.00
Total			<u>7,039.00</u>	<u>7,039.00</u>

Adjusting Journal Entry JE # 17

Entry to separate Fund 150 from fund 900, 800, and 200.

150-10-10100-10	Fund Cash (Transport)		160,432.00	
150-10-18400-10	Vehicles		1,241,092.00	
150-10-27450-10	Capital Lease - LT		107,014.00	
150-10-27450-10	Capital Lease - LT		124,170.00	
150-10-53975-10	Accrued Earned Leave Costs		7,487.00	

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Client: **0409904 - Superstition Fire & Medical District**
 Engagement: **0409904 - Superstition Fire & Medical District**
 Period Ending: **6/30/2016**
 Trial Balance: **05.00 - Trial Balance**
 Workpaper: **05.02 - Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
150-10-53975-10	Accrued Earned Leave Costs		30,585.00	
150-10-63140-10	Interest & Finance Charges		36,261.00	
150-70-70700-10	Depreciation Expense		48,057.00	
200-10-10200-10	Fund Cash - Capital Projects		48,292.00	
200-10-10200-10	Fund Cash - Capital Projects		160,431.00	
200-10-45900-10	Other Income		160,432.00	
800-10-18450-10	Accum Deprec - Vehicles		48,057.00	
800-10-31000-10	Fund Balance - Capital Assets		1,241,092.00	
900-10-26400-10	Capital Lease - ST		107,014.00	
900-10-27100-10	Compensated absences - LT		111,615.00	
900-10-27400-10	Capital Lease - LT		25,392.00	
900-10-27400-10	Capital Lease - LT		961,615.00	
900-10-53975-10	Accrued Earned Leave + ER related costs		88,166.00	
150-10-10100-10	Fund Cash (Transport)			48,292.00
150-10-10100-10	Fund Cash (Transport)			160,431.00
150-10-18450-10	Accumulated Depreciation			48,057.00
150-10-26450-10	Capital Lease ST			107,014.00
150-10-26500-10	Compensated Absences -ST			7,487.00
150-10-27100-10	Compensated Absences - LT			30,585.00
150-10-27450-10	Capital Lease - LT			1,192,800.00
150-10-45900-10	Other Income			160,432.00
200-10-10200-10	Fund Cash - Capital Projects			160,432.00
200-70-72240-20	Vehicles / General Purpose			48,292.00
200-70-72240-20	Vehicles / General Purpose			160,431.00
800-10-18400-10	Vehicles			1,241,092.00
800-70-70700-10	Depreciation expense			48,057.00
900-10-26500-10	Compensated absences - ST			88,166.00
900-10-31000-10	Fund Balance - Long Term Debt			25,392.00
900-10-31000-10	Fund Balance - Long Term Debt			1,068,629.00
900-10-53975-10	Accrued Earned Leave + ER related costs			111,615.00
Total			4,707,204.00	4,707,204.00

Adjusting Journal Entry JE # 18

D101

Client entry to record receivables for Fund 150.

150-10-13000-10	Accounts Receivable		928,165.00	
150-10-42150-10	AHCCCS Settlements		120,565.00	
150-10-42160-10	Medicare Settlements		701,511.00	
150-10-42165-10	Contractual Adjustments		14,638.00	
150-10-42170-10	Bad Debt		460,433.00	
150-10-13001-10	Allowance for Bad Debt			460,433.00
150-10-42100-10	ALS Transport Revenue			1,278,680.00
150-10-42110-10	BLS Transport Revenue			200,356.00
150-10-42120-10	Billed Mileage Revenue			285,843.00
Total			2,225,312.00	2,225,312.00

Adjusting Journal Entry JE # 19

Entry to record capital outlay to Fund 200.

200-70-72240-20	Vehicles / General Purpose		706,766.00	
200-80-48500-10	Cap Lease Proceeds			706,766.00
Total			706,766.00	706,766.00

Adjusting Journal Entry JE # 26

To roll Fund 100

100-10-56340-25	Cleaning Supplies		178.00	
100-10-31000-10	Fund Balance - General Fund			178.00

12/27/2016
4:27 PM

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RW

Client: **0409904 - Superstition Fire & Medical District**
Engagement: **0409904 - Superstition Fire & Medical District**
Period Ending: **6/30/2016**
Trial Balance: **05.00 - Trial Balance**
Workpaper: **05.02 - Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>178.00</u></u>	<u><u>178.00</u></u>