

AGENDA

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting
Monday, June 24, 2019, 4:00 pm - 4:30 pm
Chino Valley Town Hall,
202 N. State Route 89, Chino Valley, AZ**

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District** will hold a meeting open to the public on **Monday, June 24, 2019 at 4:00 p.m.** The meeting will be held at the **Chino Valley Town Hall, 202 N. State Route 89, Chino Valley, Arizona**. The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS
2. PLEDGE OF ALLEGIANCE
3. CALL TO THE PUBLIC

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 15 minutes per meeting.

4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

- A. Approve Regular Session Minutes - May 23, 2019
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Transfer of May Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$209,543.47

5. PUBLIC HEARING - Fiscal Year 2019-2020 Budget

The Board Chair shall open the public hearing for comments. Comments will be limited 3 minutes and the total time for the public hearings shall not exceed 15 minutes.

6. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Re: Chino Valley and Central Yavapai Fire District's Joint Powers Agreement (JPA) Renewal and Update

7. OLD BUSINESS

- A. Motion, Discussion, and Action Regarding Joint Powers Agreement (JPA) Renewal and Update

8. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Approval of Resolution 2019-03 and Fiscal Year 2019-2020 Final Budget and 5-Year Projection

- B. Motion, Discussion, and Action Regarding Approval of Fiscal Certification for Fiscal Year 2019-2020 Budget
- C. Motion, Discussion, and Action Regarding Approval of Fiscal Year 2020 Bond Tax Rate of \$0.3233
- D. Motion, Discussion, and Action Regarding Approval of Resolution 2019-04 Assignment of Equity for Fiscal Year 2020

9. ADJOURNMENT

Disabled persons needing reasonable accommodations should call 928-772-7711 prior to the scheduled meeting.

MINUTES

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting
Thursday, May 23, 2019, 4:00 pm - 4:30 pm
Central Arizona Fire and Medical Authority, Administration,
8603 E. Eastridge Drive, Prescott Valley, Arizona**

In Attendance

Cyndy Dicus; Dave Dobbs; Julie Pettit; Laura Mowrer; Nicolas Cornelius; Scott A Freitag; Teresa Frawley; Todd League

Not In Attendance

Dave Tharp; Rick Mayday

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District** will hold a meeting open to the public on **Thursday, May 23, 2019 at 4:00 p.m.** The meeting will be held at the **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Dicus called the Chino Valley Fire District Board meeting to order on May 23, 2019 at 4:00 p.m.

Attorney Cornelius attended telephonically.

2. PLEDGE OF ALLEGIANCE

Chair Discus led the Pledge of Allegiance.

3. CALL TO THE PUBLIC

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 15 minutes per meeting.

There were no comments.

4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

- A. Approve CHV CEY CAFMA Budget Work Study Minutes - April 15, 2019
- B. Approve Regular Session Minutes - April 22, 2019
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financials
- E. Approve Bond Fund 2007 Financials

- F. Approve Transfer of April Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$1,035,858.46

Motion to accept consent agenda.

Move: Dave Dobbs Second: Julie Pettit Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League

5. VOTE TO GO INTO EXECUTIVE SESSION

Chair Dicus asked that Item 6. B. be considered at this point.

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Re: Chino Valley and Central Yavapai Fire District's Joint Powers Agreement (JPA) Renewal and Update

Motion by Director Pettit to go into Executive Session.

Attorney Cornelius advised the Board that the draft revised Joint Powers Agreement (JPA) provided them is not subject to public record at this time as it is still under legal review. He advised that specific language related to the creation, calendar/fiscal year, how members would be selected, the transfer of assets/debts, etc. were removed. Language has been added from staff and Board recommendations regarding how the JPA works. This document has also been provided to the CYFD Board. Attorney Cornelius advised that the Chino Valley Board hired him after he was retained by Central Yavapai and that a conflict of interest waiver was signed. He advised that if either Board suggests a conflict, it will be reviewed and if required another attorney may be hired.

Attorney Cornelius advised the Board that if there were questions, they could go into Executive Session.

Executive Session was not needed. Motion rescinded by Director Pettit.

Attorney Cornelius will add legal language and distribute revised draft prior to the next meeting.

6. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Joint Powers Agreement (JPA) Renewal and Update

No further discussion.

- B. Motion, Discussion, and Action Regarding Approval of Chino Valley Fire District Tentative Fiscal Year 2019-2020 Budget

Chief Bliss presented a draft budget with a \$6,100 stipend for paramedic pay and a second draft budget with \$6,500 stipend as the Board had requested. The paramedic stipend is currently \$5,000 annually. The increased stipend would not affect the Chino Valley budget as they are already at the maximum allowable rate. The Central Yavapai budget would have a tax rate of \$2.6151 or \$2.6217 with the \$6,500.

Chief Freitag explained that the \$6,100 falls with the Board's prior budget plan.

It was clarified that the \$6,500 would increase the Central Yavapai tax rate above the long term plan. The Chino Valley budget will not change either way. Staff asked for the Board to approve the Chino Valley Fire District budget.

Motion to accept the budget as presented.

Move: Julie Pettit Second: Todd League Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League

7. ADJOURNMENT

Motion to adjourn at 4:14 p.m.

Move: Dave Dobbs Second: Julie Pettit Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Todd League

Clerk / Date

The Chino Valley Fire District Board of Directors have reviewed and approved the following monthly financial documents to include Income Statements, Balance Sheets, and Bank Reconciliations with supporting documents, Revenue and Expenditure Graphs, and Cash Flow Projections in compliance with ARS §48-805, 807:

CVFD General Fund

CVFD Bond Debt Service

CVFD Bond Fund, 2007

Fire Board Chairperson	Date
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Fire Board Clerk	Date
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CHINO VALLEY FIRE DISTRICT
CHECK RECONCILIATION MAY, 2019

Reconciliation:

Beginning Balance:	\$	1,146,964.09
Deposits:	\$	209,543.47
Transfer Out - Fire Authority:	\$	(1,035,858.46)
	\$	-
Disbursements:	\$	(141.81)
Reverseing Entry: SC CPA 2017	\$	(1,824.32)
Interest Correction - County		
Ending Balance:	\$	318,682.97

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	318,682.97
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-
	\$	-
Reversing Entry: SC CPA FY 2017	\$	-

Ending Balance: \$ 318,682.97

G/L Ending Balance: \$ 318,682.97

\$ 318,682.97

Deposits Per Bank Statement:

Real Estate Taxes:	\$	183,719.21
Personal Property Taxes:	\$	6,206.08
Fire District Assistance Tax:	\$	18,880.85
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	1,035,858.46
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	737.33
Correct errors made by County	\$	-
Ending Balance:	\$	1,245,401.93

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	141.81
Checks From Payroll:		
Total Checks:	\$	141.81
Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	1,245,401.93
	\$	-
	\$	-
Ending Balance:	\$	1,245,401.93

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie Spingola

Debbie Spingola, Finance Manager

Digitally signed by Debbie Spingola
Date: 2019.06.20 13:30:55 -07'00'

**Chino Valley Fire District
General Fund Tax Collection Information**

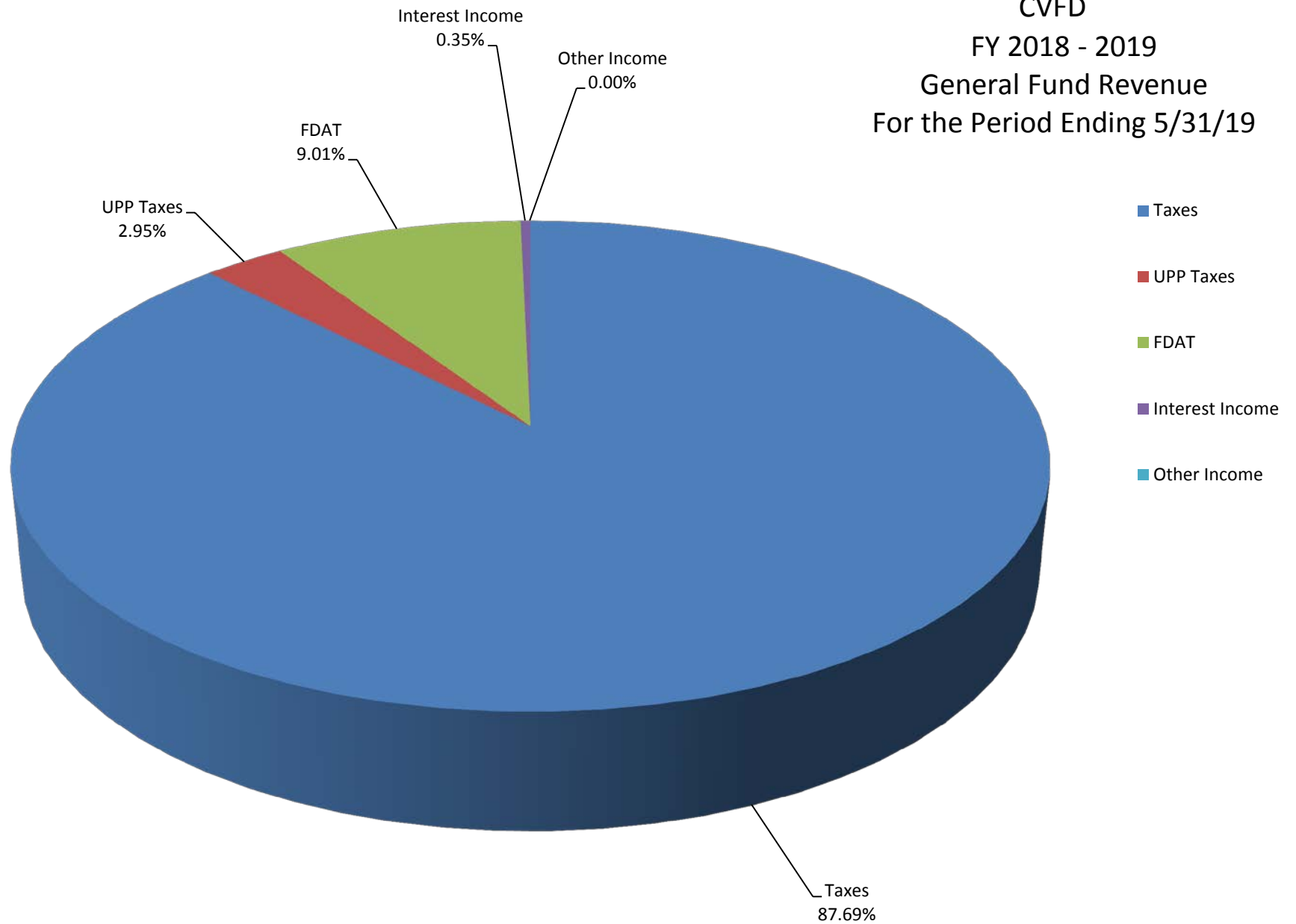
Total Levy Month	FY 15-16 \$3,481,052 Collected	FY 16-17 \$3,547,699 Collected	FY 17-18 \$3,707,996 Collected	FY 18-19 \$3,926,501 Collected
July	\$32,572	\$10,160	\$24,936	\$21,890
%	0.936%	0.286%	0.672%	0.557%
% To Date	0.9357%	0.2864%	0.6725%	0.5575%
August	\$26,909	\$18,803	\$10,622	\$12,226
%	0.773%	0.530%	0.286%	0.311%
% To Date	1.7087%	0.8164%	0.9590%	0.8688%
September	\$296,716	\$182,315	\$178,141	\$25,209
%	8.524%	5.139%	4.804%	0.642%
% To Date	10.2324%	5.9553%	5.7632%	1.5109%
October	\$1,237,993	\$834,512	\$1,503,325	\$1,610,381
%	35.564%	23.523%	40.543%	41.013%
% To Date	45.7962%	29.4779%	46.3060%	42.5240%
November	\$289,817	\$866,615	\$290,266	\$498,787
%	8.326%	24.428%	7.828%	12.703%
% To Date	54.1218%	53.9055%	54.1341%	55.2271%
December	\$220,662	\$227,672	\$223,661	\$236,727
%	6.3389%	6.4175%	6.0319%	6.0289%
% To Date	60.4607%	60.3229%	60.1659%	61.2560%
January	\$76,744	\$89,048	\$153,278	\$117,994
%	2.2046%	2.5100%	4.1337%	3.0051%
% To Date	62.6653%	62.8330%	64.2997%	64.2611%
February	\$87,184	\$94,094	\$95,262	\$54,476
%	2.5045%	2.6523%	2.5691%	1.3874%
% To Date	65.1698%	65.4852%	66.8688%	65.6485%
March	\$124,511	\$141,015	\$127,298	\$138,910
%	3.5768%	3.9748%	3.4331%	3.5377%
% To Date	68.7467%	69.4600%	70.3018%	69.1863%
April	\$910,876	\$821,855	\$794,289	\$955,634
%	26.1667%	23.1659%	21.4210%	24.3380%
% To Date	94.9134%	92.6259%	91.7228%	93.5243%
May	\$125,156	\$195,151	\$238,700	\$189,925
%	3.5954%	5.5008%	6.4374%	4.8370%
% To Date	98.5087%	98.1267%	98.1602%	98.3613%
June	\$66,848	\$66,097	\$80,520	\$0
%	1.9203%	1.8631%	2.1715%	0.0000%
% To Date	100.4290%	99.9898%	100.3318%	98.3613%
TOTALS	\$3,495,987	\$3,547,337	\$3,720,297	\$3,862,158
Delinquency	-0.4290%	0.0102%	-0.3318%	1.6387%

**Chino Valley Fire District
FDAT Collection Information**

Total Levy Month	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238
%	0.797%	0.453%	0.489%	0.371%
% To Date	0.7966%	0.4533%	0.4891%	0.3715%
August	\$1,456	\$661	\$554	\$707
%	0.464%	0.211%	0.166%	0.212%
% To Date	1.2606%	0.6638%	0.6553%	0.5835%
September	\$26,332	\$8,777	\$12,654	\$3,182
%	8.389%	2.796%	3.797%	0.955%
% To Date	9.6492%	3.4600%	4.4520%	1.5382%
October	\$97,909	\$86,411	\$93,081	\$139,813
%	31.191%	27.528%	27.928%	41.949%
% To Date	40.8405%	30.9881%	32.3799%	43.4877%
November	\$43,410	\$75,219	\$74,651	\$59,861
%	13.8292%	23.9628%	22.3983%	17.9606%
% To Date	54.6697%	54.9510%	54.7782%	61.4483%
December	\$20,201	\$24,923	\$21,663	\$25,413
%	6.4354%	7.9398%	6.4997%	7.6250%
% To Date	61.1052%	62.8907%	61.2779%	69.0733%
January	\$10,565	\$11,762	\$16,138	\$11,149
%	3.3658%	3.7471%	4.8420%	3.3450%
% To Date	64.4710%	66.6378%	66.1199%	72.4183%
February	\$7,946	\$8,291	\$8,056	\$7,409
%	2.531%	2.641%	2.417%	2.223%
% To Date	67.0024%	69.2790%	68.5368%	74.6413%
March	\$12,018	\$12,638	\$12,174	\$13,713
%	3.8286%	4.0263%	3.6528%	4.1143%
% To Date	70.8310%	73.3052%	72.1897%	78.7556%
April	\$35,416	\$62,586	\$63,209	\$79,859
%	11.2825%	19.9382%	18.9651%	23.9607%
% To Date	82.1134%	93.2434%	91.1548%	102.7164%
May	\$51,376	\$23,662	\$23,731	\$18,881
%	16.3671%	7.5381%	7.1201%	5.6650%
% To Date	98.4805%	100.7815%	98.2749%	108.3813%
June	\$6,266	\$4,682	\$5,094	\$0
%	1.9962%	1.4917%	1.5285%	0.0000%
% To Date	100.4767%	102.2732%	99.8034%	108.3813%
TOTALS	\$315,396	\$321,035	\$332,635	\$361,224
Delinquency	-0.4767%	-2.2732%	0.1966%	-8.3813%
	100.0000%	100.0000%	100.0000%	100.0000%



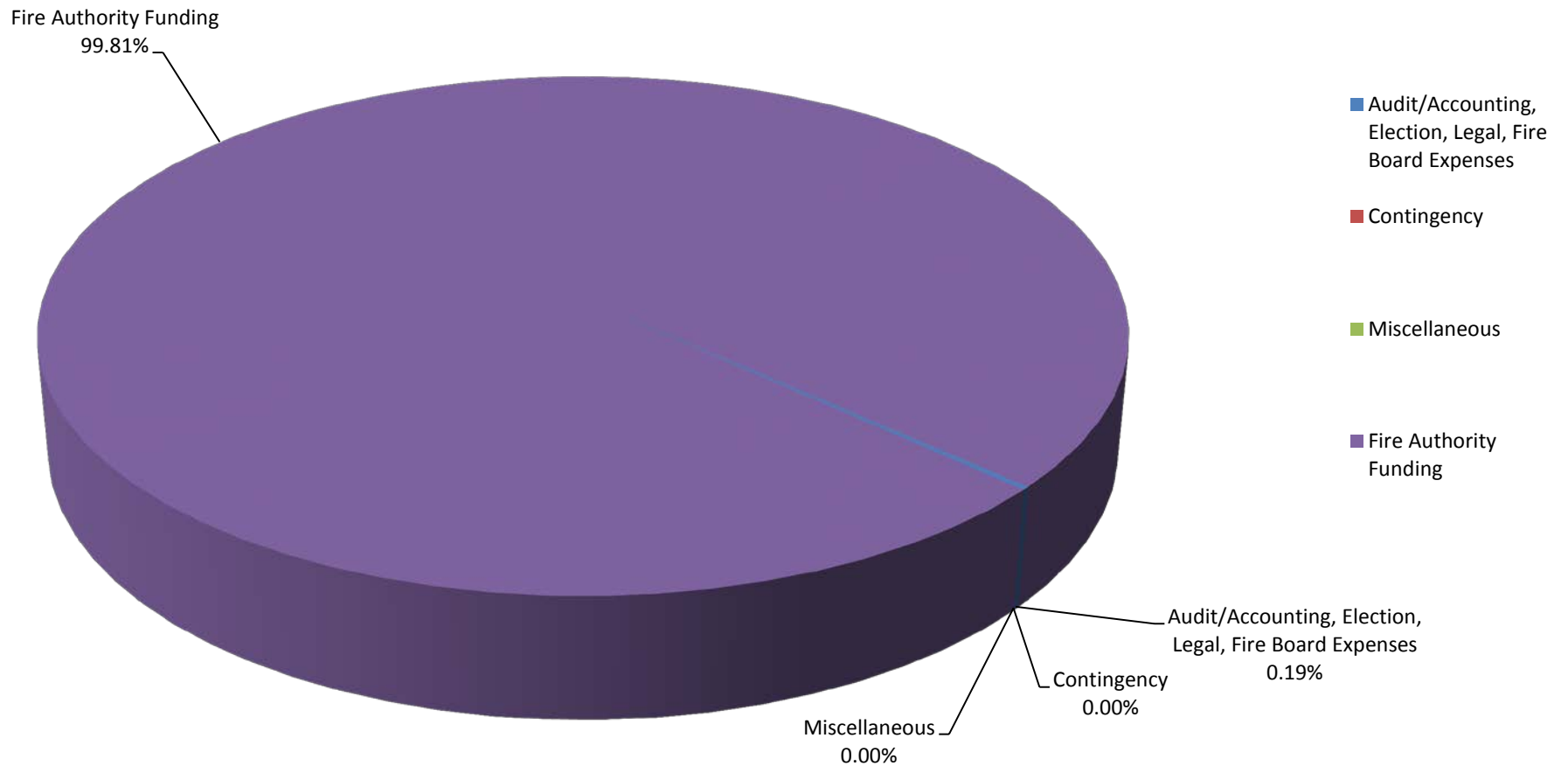
CVFD
FY 2018 - 2019
General Fund Revenue
For the Period Ending 5/31/19



CHINO VALLEY FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Taxes	\$ 183,719	\$ 3,547,699	87.69
UPP Taxes	\$ 6,206	\$ -	2.95
FDAT	\$ 18,881	\$ 313,900	9.01
Interest Income	\$ 737	\$ -	0.35
Other Income	\$ -	\$ 2,000	0.00
	\$ 209,543	\$ 3,863,599	100.00

CVFD
FY 2018 - 2019
General Fund Expenditures
For the Period Ending 5/31/19



CHINO VALLEY FIRE DISTRICT**EXPENSES**

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 1,966	\$ 29,000	0.19
Contingency	\$ -	\$ 20,000	-
Miscellaneous		\$ -	-
Fire Authority Funding	\$ 1,035,858	\$ 3,850,599	99.81
	\$ 1,037,825	\$ 3,899,599	100



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Chino Valley Fire Dist GF
Fund: 6065540000

Real Estate Taxes	\$ 183,719.21
UPP Taxes	\$ 6,206.08
FDA T	\$ 18,880.85
Interest	\$ 737.33
Total	<u>\$ 209,543.47</u>

Transfer to CAFMA \$ 1,035,858.46



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	1,145,657.27	212,468.11		
Income:	209,574.02	4,233,997.65		
LOC Advance:	.00	.00		
Expense:	(1,036,548.32)	(4,127,782.79)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	318,682.97	318,682.97	End:	318,682.97

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065540000	Chino Valley Fire Dist GF	Beginning Balance:	1,145,657.27	212,468.11
11100.2013	2013 Real Estate Taxes		.00	170.25
11100.2015	2015 Real Estate Taxes		.00	223.11
11100.2016	2016 Real Estate Taxes		(.04)	158.03
11100.2017	2017 Real Estate Taxes		(.02)	81,590.90
11100.2018	2018 Real Estate Taxes		183,719.27	3,656,690.94
12100.2004	2004 Personal Property Taxes		.00	21.30
12100.2005	2005 Personal Property Taxes		.00	21.73
12100.2006	2006 Personal Property Taxes		.00	27.05
12100.2007	2007 Personal Property Taxes		.00	162.26
12100.2008	2008 Personal Property Taxes		.00	84.29
12100.2009	2009 Personal Property Taxes		.00	65.43
12100.2010	2010 Personal Property Taxes		.00	29.36
12100.2011	2011 Personal Property Taxes		39.03	325.07
12100.2012	2012 Personal Property Taxes		96.54	221.40
12100.2013	2013 Personal Property Taxes		96.96	253.84
12100.2014	2014 Personal Property Taxes		88.78	306.98
12100.2015	2015 Personal Property Taxes		81.91	405.56
12100.2016	2016 Personal Property Taxes		79.58	978.70
12100.2017	2017 Personal Property Taxes		86.40	4,300.59
12100.2018	2018 Personal Property Taxes		5,636.88	116,123.19
37130.0	ADOT & Fish and Game in-lieu		.00	4.22
37150.0	FDAT Distributions		18,880.85	361,419.39
38108.0	Interest on Investments ICM		.00	836.91
38109.0	Interest on Investments St Treas		767.88	9,577.15
90002.0	Interest Pd on Tax Roll Corrections		(30.55)	(115.04)
91032.0	Warrants Redeemed		(659.31)	(12,483.12)
91702.0	Transfer out		(1,035,858.46)	(4,115,184.63)
		Ending Balance:	318,682.97	318,682.97

Monthly Statement Detail



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 1,145,657.27	
11100.2016 2016 Real Estate Taxes			Source Code Total: (.04)	
05/14	Tax Distribution	0	(.04)	C
11100.2017 2017 Real Estate Taxes			Source Code Total: (.02)	
05/14	Tax Distribution	0	(.02)	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 183,719.27	
05/01	Tax Distribution	0	4,657.06	C
05/01	Tax Distribution	0	1,696.71	C
05/01	Tax Distribution	0	836.07	C
05/01	Tax Distribution	0	81,492.83	C
05/01	Tax Distribution	0	1,182.58	C
05/01	Tax Distribution	0	931.59	C
05/01	Tax Distribution	0	1,745.50	C
05/01	Tax Distribution	0	590.54	C
05/01	Tax Distribution	0	86.81	C
05/02	Tax Distribution	0	1,348.72	C
05/02	Tax Distribution	0	932.95	C
05/02	Tax Distribution	0	2,396.35	C
05/02	Tax Distribution	0	3,463.28	C
05/02	Tax Distribution	0	1,978.51	C
05/02	Tax Distribution	0	2,161.04	C
05/02	Tax Distribution	0	11,684.78	C
05/02	Tax Distribution	0	970.90	C
05/02	Tax Distribution	0	3,025.07	C
05/03	Tax Distribution	0	997.90	C
05/03	Tax Distribution	0	1,698.39	C
05/03	Tax Distribution	0	1,980.63	C
05/03	Tax Distribution	0	4,316.75	C
05/03	Tax Distribution	0	1,985.03	C
05/03	Tax Distribution	0	3,825.59	C
05/03	Tax Distribution	0	593.06	C
05/03	Tax Distribution	0	1,037.07	C
05/06	Tax Distribution	0	1,605.75	C
05/06	Tax Distribution	0	3,346.46	C
05/06	Tax Distribution	0	114.38	C
05/06	Tax Distribution	0	4,259.80	C
05/06	Tax Distribution	0	(332.69)	C
05/06	Tax Distribution	0	570.78	C
05/06	Tax Distribution	0	1,620.06	C
05/06	Tax Distribution	0	1,730.06	C
05/06	Tax Distribution	0	753.50	C
05/07	Tax Distribution	0	207.88	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/07	Tax Distribution	0	432.12	C
05/07	Tax Distribution	0	276.43	C
05/07	Tax Distribution	0	93.15	C
05/07	Tax Distribution	0	1,688.00	C
05/07	Tax Distribution	0	3,013.17	C
05/07	Tax Distribution	0	947.08	C
05/07	Tax Distribution	0	970.46	C
05/08	Tax Distribution	0	329.69	C
05/08	Tax Distribution	0	109.31	C
05/08	Tax Distribution	0	2,800.50	C
05/08	Tax Distribution	0	583.57	C
05/08	Tax Distribution	0	462.40	C
05/08	Tax Distribution	0	40.85	C
05/08	Tax Distribution	0	474.35	C
05/09	Tax Distribution	0	457.81	C
05/09	Tax Distribution	0	372.66	C
05/09	Tax Distribution	0	57.13	C
05/09	Tax Distribution	0	(100.23)	C
05/09	Tax Distribution	0	91.85	C
05/09	Tax Distribution	0	(59.65)	C
05/10	Tax Distribution	0	126.02	C
05/10	Tax Distribution	0	736.59	C
05/13	Tax Distribution	0	35.85	C
05/13	Tax Distribution	0	27.62	C
05/13	Tax Distribution	0	116.80	C
05/13	Tax Distribution	0	226.93	C
05/13	Tax Distribution	0	556.64	C
05/14	Tax Distribution	0	1,373.49	C
05/14	Tax Distribution	0	47.09	C
05/15	Tax Distribution	0	318.40	C
05/15	Tax Distribution	0	18.54	C
05/16	Tax Distribution	0	506.04	C
05/16	Tax Distribution	0	57.46	C
05/17	Tax Distribution	0	431.26	C
05/17	Tax Distribution	0	512.13	C
05/17	Tax Distribution	0	842.49	C
05/20	Tax Distribution	0	3,085.41	C
05/20	Tax Distribution	0	2.31	C
05/20	Tax Distribution	0	1,358.28	C
05/20	Tax Distribution	0	334.79	C
05/21	Tax Distribution	0	666.03	C
05/21	Tax Distribution	0	543.30	C
05/21	Tax Distribution	0	394.37	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/22	Tax Distribution	0	607.89	C
05/23	Tax Distribution	0	296.18	C
05/23	Tax Distribution	0	438.33	C
05/24	Tax Distribution	0	586.78	C
05/24	Tax Distribution	0	769.59	C
05/28	Tax Distribution	0	124.58	C
05/28	Tax Distribution	0	85.63	C
05/28	Tax Distribution	0	1,234.12	C
05/29	Tax Distribution	0	167.81	C
05/29	Tax Distribution	0	279.16	C
05/30	Tax Distribution	0	590.11	C
05/30	Tax Distribution	0	184.74	C
05/31	Tax Distribution	0	1,193.16	C
05/31	Tax Distribution	0	311.01	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 39.03	
05/15	Tax Distribution	0	39.03	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 96.54	
05/15	Tax Distribution	0	96.54	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 96.96	
05/08	Tax Distribution	0	3.63	C
05/15	Tax Distribution	0	93.33	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 88.78	
05/15	Tax Distribution	0	88.78	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 81.91	
05/15	Tax Distribution	0	81.91	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 79.58	
05/15	Tax Distribution	0	79.58	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 86.40	
05/01	Tax Distribution	0	1.61	C
05/02	Tax Distribution	0	5.21	C
05/15	Tax Distribution	0	79.58	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 5,636.88	
05/01	Tax Distribution	0	91.88	C
05/01	Tax Distribution	0	1,167.34	C
05/01	Tax Distribution	0	235.09	C
05/01	Tax Distribution	0	36.74	C
05/01	Tax Distribution	0	31.62	C
05/01	Tax Distribution	0	2,083.99	C
05/02	Tax Distribution	0	33.44	C
05/02	Tax Distribution	0	17.18	C
05/02	Tax Distribution	0	104.61	C
05/02	Tax Distribution	0	287.04	C
05/03	Tax Distribution	0	86.16	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/03	Tax Distribution	0	40.95	C
05/03	Tax Distribution	0	64.91	C
05/06	Tax Distribution	0	160.68	C
05/07	Tax Distribution	0	7.70	C
05/07	Tax Distribution	0	167.56	C
05/08	Tax Distribution	0	49.26	C
05/08	Tax Distribution	0	16.92	C
05/08	Tax Distribution	0	148.27	C
05/10	Tax Distribution	0	30.29	C
05/13	Tax Distribution	0	94.53	C
05/14	Tax Distribution	0	62.49	C
05/14	Tax Distribution	0	80.53	C
05/15	Tax Distribution	0	78.41	C
05/21	Tax Distribution	0	62.81	C
05/24	Tax Distribution	0	88.02	C
05/29	Tax Distribution	0	57.17	C
05/31	Tax Distribution	0	251.29	C
37150.0 FDAT Distributions			Source Code Total: 18,880.85	
05/01	Fire Dist Assistance Tax 0.141068	0	8,684.67	C
05/02	Fire Dist Assistance Tax 0.141068	0	3,075.87	C
05/03	Fire Dist Assistance Tax 0.141068	0	2,728.88	C
05/06	Fire Dist Assistance Tax 0.141068	0	1,254.24	C
05/07	Fire Dist Assistance Tax 0.141068	0	1,071.48	C
05/08	Fire Dist Assistance Tax 0.141068	0	352.59	C
05/09	Fire Dist Assistance Tax 0.141068	0	140.55	C
05/10	Fire Dist Assistance Tax 0.141068	0	81.58	C
05/13	Fire Dist Assistance Tax 0.141068	0	197.48	C
05/14	Fire Dist Assistance Tax 0.141068	0	131.86	C
05/15	Fire Dist Assistance Tax 0.141068	0	73.85	C
05/16	Fire Dist Assistance Tax 0.141068	0	83.86	C
05/17	Fire Dist Assistance Tax 0.141068	0	108.90	C
05/20	Fire Dist Assistance Tax 0.141068	0	140.85	C
05/21	Fire Dist Assistance Tax 0.141068	0	117.95	C
05/22	Fire Dist Assistance Tax 0.141068	0	44.58	C
05/23	Fire Dist Assistance Tax 0.141068	0	110.64	C
05/24	Fire Dist Assistance Tax 0.141068	0	73.99	C
05/28	Fire Dist Assistance Tax 0.141068	0	116.80	C
05/29	Fire Dist Assistance Tax 0.141068	0	68.85	C
05/30	Fire Dist Assistance Tax 0.141068	0	84.35	C
05/31	Fire Dist Assistance Tax 0.141068	0	137.03	C
38109.0 Interest on Investments St Treas			Source Code Total: 767.88	
05/30	Investment Interest	0	767.88	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (30.55)	
05/09	70025 304-01-013N2 2018 Adjustment/Corr Refund	70025	(6.51)	D
05/14	70064 306-35-220L1 2016 Adjustment/Corr Refund	70064	(6.91)	D
05/14	70064 306-35-220L1 2016 Adjustment/Corr Refund	70064	(5.57)	D
05/14	70064 306-35-220L1 2017 Adjustment/Corr Refund	70064	(6.84)	D
05/14	70064 306-35-220L1 2017 Adjustment/Corr Refund	70064	(4.72)	D
91032.0 Warrants Redeemed			Source Code Total: (659.31)	
05/01	Paid Warrants	0	(517.50)	D
05/31	Paid Warrants	0	(141.81)	D
91702.0 Transfer out			Source Code Total: (1,035,858.46)	
05/29	Tfr'd per 5/29/19 CAFMA email request	0	(1,035,858.46)	D
6065540000 Chino Valley Fire Dist GF			Ending Balance: 318,682.97	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065540000 Chino Valley Fire Dist GF			Account Total: 659.31		
Fund: 0655			Fund Total: 659.31		
Status: PAID			Status Total: 659.31		
/	0706550004	517.50	04/22/19	05/01/19	
/	0706550005	141.81	05/06/19	05/31/19	
		Count	Amount		
Total PAID:		2	659.31		

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2019

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	05/01/19		\$1,145,657.27
Deposits and Credits:			\$209,543.47
Checks and Charges:			(\$1,036,517.77)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$318,682.97</u>
Ending Balance Per Bank Statement:	05/31/19		\$318,682.97
* Outstanding Deposits and Credits:	05/31/19		\$0.00
* Outstanding Checks and Charges:	05/31/19		(\$1,824.32)
Ending Book Balance:			<u>\$316,858.65</u>

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

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 5/31/19

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
04/22/19	706550004	SC Audit and Accounting	AP	CHINOV	\$517.50	
05/06/19	706550005	Nicolas J. Cornelius	AP	CHINOV	\$141.81	
05/31/19	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$1,035,858.46	
TOTAL CHECKS AND CHARGES CLEARED:					\$1,036,517.77	

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 5/31/19

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
05/31/19	Reverse entry SC 17	Reverse entry SC 2017	GL	CHINOV	\$1,824.32	
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$1,824.32	

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/19

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
05/31/19	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$209,543.47
TOTAL DEPOSITS AND CREDITS CLEARED:					\$209,543.47

Chino Valley Fire District
BR Deposits and Credits Outstanding
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: GEN - GENERAL FUND

706550005	05/06/19	Marked	No	Nicolas J. Cornelius	06/20/19	\$141.81
SUB TOTAL FOR BANK:						\$141.81
TOTAL FOR MODULE:						\$141.81

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND

Cash w/County	05/31/19	Marked	No	Transfer to CAFMA	06/20/19	\$1,035,858.46
Cash w/County	05/31/19	Marked	No	Tax & Interest Revenue	06/20/19	\$209,543.47
Reverse entry SC 17	05/31/19	Retrieved	No	Reverse entry SC 2017		\$1,824.32
SUB TOTAL FOR BANK:						\$1,247,226.25
TOTAL FOR MODULE:						\$1,247,226.25

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
------	----------	-------------	------------	------------	----------

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2019 Through 5/31/2019

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$183,719.21	\$0.00	\$183,719.21	0.0%	\$3,738,833.23	\$3,926,501.00	\$(187,667.77)	(4.8)%
Fire Protection Contracts	10400100000	0.00	0.00	0.00	0.0	(0.20)	0.00	(0.20)	0.0
Personal Property Tax	10410000000	6,206.08	0.00	6,206.08	0.0	123,326.95	0.00	123,326.95	0.0
Fire District Assistance Tax	10420000000	18,880.85	0.00	18,880.85	0.0	361,224.20	333,290.00	27,934.20	8.4
Interest Income-General Fund	10490000000	737.33	0.00	737.33	0.0	10,299.02	0.00	10,299.02	0.0
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Net Revenues		\$209,543.47	\$0.00	\$209,543.47	0.0 %	\$4,233,683.20	\$4,261,791.00	\$(28,107.80)	(0.7)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$1,035,858.46	\$0.00	\$(1,035,858.46)	0.0%	\$4,115,184.63	\$4,227,791.00	\$112,606.37	2.7%
Total Program Expenses		\$1,035,858.46	\$0.00	\$(1,035,858.46)	0.0 %	\$4,115,184.63	\$4,227,791.00	\$112,606.37	2.7 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$10,650.00	\$3,000.00	\$(7,650.00)	(255.0)%
Other Prof Services/Admin	10640510000	0.00	0.00	0.00	0.0	0.00	25,000.00	25,000.00	100.0
Legal Services - Routine	10641010000	141.81	0.00	(141.81)	0.0	1,283.81	5,000.00	3,716.19	74.3
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	356.81	1,000.00	643.19	64.3
Misc/Admin	10661010000	1,824.32	0.00	(1,824.32)	0.0	(204.00)	0.00	204.00	0.0
Total Fund Raising Expenses		\$1,966.13	\$0.00	\$(1,966.13)	0.0 %	\$12,086.62	\$34,000.00	\$21,913.38	64.5 %
Total Expenses		\$1,037,824.59		\$(1,037,824.59)		\$4,127,271.25	\$4,261,791.00	\$134,519.75	3.2%
Net Income (Loss)		\$(828,281.12)	\$0.00	\$(828,281.12)	0.0%	\$106,411.95	\$0.00	\$106,411.95	0.0%

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Chino Valley Fire District

Balance Sheet

As of 5/31/2019

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$318,682.97	
Taxes Receivable	116,469.00	
Total Current Assets		\$435,151.97
Total Assets		\$435,151.97

Liabilities and Net Assets

Current Liabilities

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

Net Assets

Fund Balance	\$(3,315,696.07)	
Current Year Net Assets	106,411.95	
Total Net Assets		(3,209,284.12)
Total Liabilities and Net Assets		\$(3,033,314.12)

Chino Valley Fire District
GL Account Ledger - Detail By Date Range (Current and History)
05/01/2019 through 05/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$1,146,964.09
2031	CD	143221	05/06/19		706550005	Nicolas J. Cornelius - Cash Disbursement CORNIC	-	141.81	1,146,822.28
2035	GJ	143237	05/31/19		Cash w/County	Transfer to CAFMA	-	1,035,858.46	110,963.82
2037	GJ	143242	05/31/19		Cash w/County	Tax & Interest Revenue	209,543.47	-	320,507.29
2038	GJ	143247	05/31/19		Reverse entry SC 17	Reverse entry SC 2017	-	1,824.32	318,682.97
CASH WITH YAVAPAI COUNTY TOTAL:							\$209,543.47	\$1,037,824.59	\$318,682.97
TOTAL OF LEDGER:							\$209,543.47	\$1,037,824.59	\$318,682.97

Chino Valley Fire District
GL Trial Balance by Date Range (Current and History)
05/01/2019 through 05/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$1,146,964.09	\$209,543.47	\$1,037,824.59	\$318,682.97	
TOTAL OF LEDGER:		<u>\$1,146,964.09</u>	<u>\$209,543.47</u>	<u>\$1,037,824.59</u>	<u>\$318,682.97</u>	

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

Reconciliation:

Beginning Balance (CVFD):	\$	487,193.86
Deposits:	\$	20,379.48
Disbursements:		
Interest Income:	\$	1,340.41
Principal and Interest payments	\$	-
County Adj Interest Correction	\$	0.17
Ending Balance:	\$	508,913.92

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	508,913.92
Outstanding Audit adj	\$	-

Ending Balance: \$ 508,913.92

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	19,706.76
Personal Property Taxes:	\$	672.72
ADOT Game/Fish In Lieu:	\$	-
Ending Balance:	\$	20,379.48

Reconciliation Approved By:

Scott Freitag, Fire Chief


Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie Spingola

Debbie Spingola, Finance Manager

 Digitally signed by Debbie Spingola
Date: 2019.06.20 13:57:28 -07'00'



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Chino Valley Fire Dist BDS
Fund: 6065640700

Real Estate Taxes	\$ 19,706.76
WPP Taxes	\$ 672.72
Interest	\$ 1,340.41
Total	<u>\$ 21,719.89</u>



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	487,194.03	141,546.19		
Income:	21,723.36	427,889.43		
LOC Advance:	.00	.00		
Expense:	(3.47)	(60,521.70)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	508,913.92	508,913.92	End:	508,913.92

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700 Chino Valley Fire Dist BDS		Beginning Balance:	487,194.03	141,546.19
11100.2013	2013 Real Estate Taxes		.00	22.63
11100.2015	2015 Real Estate Taxes		.00	28.21
11100.2016	2016 Real Estate Taxes		.00	18.55
11100.2017	2017 Real Estate Taxes		.00	9,249.02
11100.2018	2018 Real Estate Taxes		19,706.76	392,234.95
12100.2007	2007 Personal Property Taxes		.00	12.37
12100.2008	2008 Personal Property Taxes		.00	10.06
12100.2009	2009 Personal Property Taxes		.00	8.26
12100.2010	2010 Personal Property Taxes		.00	3.14
12100.2011	2011 Personal Property Taxes		4.68	38.96
12100.2012	2012 Personal Property Taxes		9.18	21.06
12100.2013	2013 Personal Property Taxes		12.89	33.73
12100.2014	2014 Personal Property Taxes		11.86	41.00
12100.2015	2015 Personal Property Taxes		10.35	51.25
12100.2016	2016 Personal Property Taxes		9.34	114.90
12100.2017	2017 Personal Property Taxes		9.79	487.51
12100.2018	2018 Personal Property Taxes		604.63	12,455.97
38108.0	Interest on Investments ICM		.00	1,852.87
38109.0	Interest on Investments St Treas		1,343.88	11,204.99
90002.0	Interest Pd on Tax Roll Corrections		(3.47)	(12.95)
92185.0	Paying Agent Fees		.00	(420.00)
92190.0	Bond Interest Payment		.00	(60,088.75)
		Ending Balance:	508,913.92	508,913.92

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640700 Chino Valley Fire Dist BDS			Beginning Balance: 487,194.03	
11100.2018 2018 Real Estate Taxes			Source Code Total: 19,706.76	
05/01	Tax Distribution	0	499.55	C
05/01	Tax Distribution	0	182.00	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/01	Tax Distribution	0	89.68	C
05/01	Tax Distribution	0	8,741.34	C
05/01	Tax Distribution	0	126.86	C
05/01	Tax Distribution	0	99.93	C
05/01	Tax Distribution	0	187.23	C
05/01	Tax Distribution	0	63.35	C
05/01	Tax Distribution	0	9.31	C
05/02	Tax Distribution	0	144.68	C
05/02	Tax Distribution	0	100.06	C
05/02	Tax Distribution	0	257.06	C
05/02	Tax Distribution	0	371.49	C
05/02	Tax Distribution	0	212.21	C
05/02	Tax Distribution	0	231.80	C
05/02	Tax Distribution	0	1,253.37	C
05/02	Tax Distribution	0	104.12	C
05/02	Tax Distribution	0	324.49	C
05/03	Tax Distribution	0	107.02	C
05/03	Tax Distribution	0	182.18	C
05/03	Tax Distribution	0	212.46	C
05/03	Tax Distribution	0	463.04	C
05/03	Tax Distribution	0	212.93	C
05/03	Tax Distribution	0	410.34	C
05/03	Tax Distribution	0	63.61	C
05/03	Tax Distribution	0	111.25	C
05/06	Tax Distribution	0	172.32	C
05/06	Tax Distribution	0	358.97	C
05/06	Tax Distribution	0	12.27	C
05/06	Tax Distribution	0	456.93	C
05/06	Tax Distribution	0	(35.69)	C
05/06	Tax Distribution	0	61.23	C
05/06	Tax Distribution	0	173.76	C
05/06	Tax Distribution	0	185.57	C
05/06	Tax Distribution	0	80.82	C
05/07	Tax Distribution	0	22.30	C
05/07	Tax Distribution	0	46.35	C
05/07	Tax Distribution	0	29.65	C
05/07	Tax Distribution	0	9.99	C
05/07	Tax Distribution	0	181.06	C
05/07	Tax Distribution	0	323.21	C
05/07	Tax Distribution	0	101.59	C
05/07	Tax Distribution	0	104.10	C
05/08	Tax Distribution	0	35.37	C
05/08	Tax Distribution	0	11.73	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/08	Tax Distribution	0	300.38	C
05/08	Tax Distribution	0	62.60	C
05/08	Tax Distribution	0	49.60	C
05/08	Tax Distribution	0	4.38	C
05/08	Tax Distribution	0	50.89	C
05/09	Tax Distribution	0	49.10	C
05/09	Tax Distribution	0	39.97	C
05/09	Tax Distribution	0	6.13	C
05/09	Tax Distribution	0	(10.75)	C
05/09	Tax Distribution	0	9.85	C
05/09	Tax Distribution	0	(6.40)	C
05/10	Tax Distribution	0	13.52	C
05/10	Tax Distribution	0	79.01	C
05/13	Tax Distribution	0	3.85	C
05/13	Tax Distribution	0	2.96	C
05/13	Tax Distribution	0	12.53	C
05/13	Tax Distribution	0	24.34	C
05/13	Tax Distribution	0	59.71	C
05/14	Tax Distribution	0	147.33	C
05/14	Tax Distribution	0	5.05	C
05/15	Tax Distribution	0	34.16	C
05/15	Tax Distribution	0	1.99	C
05/16	Tax Distribution	0	54.28	C
05/16	Tax Distribution	0	6.16	C
05/17	Tax Distribution	0	46.25	C
05/17	Tax Distribution	0	54.93	C
05/17	Tax Distribution	0	90.37	C
05/20	Tax Distribution	0	330.96	C
05/20	Tax Distribution	0	.25	C
05/20	Tax Distribution	0	145.69	C
05/20	Tax Distribution	0	35.92	C
05/21	Tax Distribution	0	71.45	C
05/21	Tax Distribution	0	58.26	C
05/21	Tax Distribution	0	42.31	C
05/22	Tax Distribution	0	65.21	C
05/23	Tax Distribution	0	31.78	C
05/23	Tax Distribution	0	47.02	C
05/24	Tax Distribution	0	62.94	C
05/24	Tax Distribution	0	82.56	C
05/28	Tax Distribution	0	13.37	C
05/28	Tax Distribution	0	9.18	C
05/28	Tax Distribution	0	132.39	C
05/29	Tax Distribution	0	17.99	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/29	Tax Distribution	0	29.95	C
05/30	Tax Distribution	0	63.29	C
05/30	Tax Distribution	0	19.81	C
05/31	Tax Distribution	0	127.98	C
05/31	Tax Distribution	0	33.37	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 4.68	
05/15	Tax Distribution	0	4.68	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 9.18	
05/15	Tax Distribution	0	9.18	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 12.89	
05/08	Tax Distribution	0	.48	C
05/15	Tax Distribution	0	12.41	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 11.86	
05/15	Tax Distribution	0	11.86	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 10.35	
05/15	Tax Distribution	0	10.35	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 9.34	
05/15	Tax Distribution	0	9.34	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 9.79	
05/01	Tax Distribution	0	.18	C
05/02	Tax Distribution	0	.59	C
05/15	Tax Distribution	0	9.02	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 604.63	
05/01	Tax Distribution	0	9.86	C
05/01	Tax Distribution	0	125.22	C
05/01	Tax Distribution	0	25.22	C
05/01	Tax Distribution	0	3.94	C
05/01	Tax Distribution	0	3.39	C
05/01	Tax Distribution	0	223.54	C
05/02	Tax Distribution	0	3.59	C
05/02	Tax Distribution	0	1.84	C
05/02	Tax Distribution	0	11.22	C
05/02	Tax Distribution	0	30.79	C
05/03	Tax Distribution	0	9.24	C
05/03	Tax Distribution	0	4.39	C
05/03	Tax Distribution	0	6.96	C
05/06	Tax Distribution	0	17.24	C
05/07	Tax Distribution	0	.83	C
05/07	Tax Distribution	0	17.97	C
05/08	Tax Distribution	0	5.28	C
05/08	Tax Distribution	0	1.81	C
05/08	Tax Distribution	0	15.90	C
05/10	Tax Distribution	0	3.25	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/13	Tax Distribution	0	10.14	C
05/14	Tax Distribution	0	6.70	C
05/14	Tax Distribution	0	8.64	C
05/15	Tax Distribution	0	8.41	C
05/21	Tax Distribution	0	6.74	C
05/24	Tax Distribution	0	9.44	C
05/29	Tax Distribution	0	6.13	C
05/31	Tax Distribution	0	26.95	C
38109.0 Interest on Investments St Treas			Source Code Total: 1,343.88	
05/30	Investment Interest	0	773.91	C
05/30	Investment Interest	0	569.97	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (3.47)	
05/09	70025 304-01-013N2 2018 Adjustment/Corr Refund	70025	(.70)	D
05/14	70064 306-35-220L1 2016 Adjustment/Corr Refund	70064	(.81)	D
05/14	70064 306-35-220L1 2016 Adjustment/Corr Refund	70064	(.65)	D
05/14	70064 306-35-220L1 2017 Adjustment/Corr Refund	70064	(.78)	D
05/14	70064 306-35-220L1 2017 Adjustment/Corr Refund	70064	(.53)	D
6065640700 Chino Valley Fire Dist BDS			Ending Balance: 508,913.92	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
	Count	Amount			

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2019

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	05/01/19		\$487,194.03
Deposits and Credits:			\$21,719.89
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$508,913.92</u>
Ending Balance Per Bank Statement:	05/31/19		\$508,913.92
* Outstanding Deposits and Credits:	05/31/19		\$0.17
* Outstanding Checks and Charges:	05/31/19		\$0.00
Ending Book Balance:			<u>\$508,914.09</u>

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

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES CLEARED:

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/19

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
05/31/19	BDS Cash	Tax & Interest Revenue	GL	CHINOV	\$21,719.89	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$21,719.89	

Chino Valley Fire District
BR Deposits and Credits Outstanding
For the Bank Statement ending: 5/31/19

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
05/31/19	Correct county error	Correct county error	GL	CHINOV	\$0.17		
TOTAL DEPOSITS AND CREDITS OUTSTANDING:					\$0.17		

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
BDS Cash	05/31/19	Marked	No	Tax & Interest Revenue	06/20/19	\$21,719.89
Correct county error	05/31/19	Retrieved	No	Correct county error		\$0.17
SUB TOTAL FOR BANK:						\$21,720.06
TOTAL FOR MODULE:						\$21,720.06

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2019 Through 5/31/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$19,706.76	\$0.00	\$19,706.76	0.0%	\$401,553.66	\$0.00	\$401,553.66	0.0%
Personal Tax Revenue	40420500000	672.72	0.00	672.72	0.0	13,278.21	0.00	13,278.21	0.0
Net Revenues		\$20,379.48	\$0.00	\$20,379.48	0.0 %	\$414,831.87	\$0.00	\$414,831.87	0.0 %
<u>Fund Raising Expenses</u>									
BDS - Bank Agent Fees	40640500000	\$0.00	\$0.00	\$0.00	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
Total Fund Raising Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$420.00	\$0.00	\$(420.00)	0.0 %
Total Expenses						\$420.00		\$(420.00)	
Income (Loss) from Operations		\$20,379.48	\$0.00	\$20,379.48	0.0%	\$414,411.87	\$0.00	\$414,411.87	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$1,340.41	\$0.00	\$1,340.41	0.0%	\$13,044.61	\$0.00	\$13,044.61	0.0%
Bond Debt Service Interest Expense	40610000000	0.17	0.00	0.17	0.0	(60,088.58)	0.00	(60,088.58)	0.0
Capital Outlay-Building - OPS	40772030000	(42,714.00)	0.00	(42,714.00)	0.0	(78,156.52)	0.00	(78,156.52)	0.0
Capital OutLay-Vehicles/OPS	40773030000	0.00	0.00	0.00	0.0	(1,684.49)	0.00	(1,684.49)	0.0
Total Other Income (Expense)		\$(41,373.42)	\$0.00	\$(41,373.42)	0.0 %	\$(126,884.98)	\$0.00	\$(126,884.98)	0.0 %
Net Income (Loss)		\$(20,993.94)	\$0.00	\$(20,993.94)	0.0%	\$287,526.89	\$0.00	\$287,526.89	0.0%

Chino Valley Fire District

Balance Sheet

As of 5/31/2019

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

<u>Current Assets</u>		
Bond Debt Service	\$508,913.92	
Total Current Assets		\$508,913.92
Total Assets		\$508,913.92
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
5/1/2019 through 5/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$487,193.86
2039	GJ	143249	05/31/19		BDS Cash	Tax & Interest Revenue	21,719.89	-	508,913.75
2040	GJ	143253	05/31/19		Correct county error	Correct county error	0.17	-	508,913.92
BOND DEBT SERVICE TOTALS:							\$21,720.06	\$0.00	\$508,913.92
TOTAL OF LEDGER:							\$21,720.06	\$0.00	\$508,913.92

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 5/1/2019 through 5/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$487,193.86	\$21,720.06	\$0.00	\$508,913.92	
TOTALS:		<u>\$487,193.86</u>	<u>\$21,720.06</u>	<u>\$0.00</u>	<u>\$508,913.92</u>	

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

Reconciliation:		
Beginning Balance (CVFD):	\$	542,228.08
Deposits:	\$	-
Disbursements:	\$	(42,449.00)
Interest Income:		
Checks:	\$	(265.00)
Adj	\$	0.20
Ending Balance:	\$	499,514.28

Difference Between Balances: \$ (0.00)

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

Bank Statement Balance:		
Balance Per Bank:	\$	499,779.28
Outstanding checks	\$	(265.00)
FY 17 Correction		
Ending Balance:	\$	499,514.28

Reconciliation Approved By: Scott Freitag, Fire Chief

Reconciliation Reviewed By: David Tharp, Assistant Chief of Administration

Reconciliation Prepared By: Debbie Spingola Digitally signed by Debbie Spingola
Date: 2019.06.20 14:18:24 -07'00'
Debbie Spingola, Finance Manager



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Chino Valley Fire Dist Bond Fund
Fund: 6065640000



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Account	Period	YTD		
6065640000	Chino Valley Fire Dist Bond Fund			
Begin Balance:	542,228.28	582,005.29		
Income:	.00	.00		
LOC Advance:	.00	.00		
Expense:	(42,449.00)	(82,226.01)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	499,779.28	499,779.28	End:	499,779.28

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640000	Chino Valley Fire Dist Bond Fund	Beginning Balance:	542,228.28	582,005.29
91032.0	Warrants Redeemed		(42,449.00)	(82,226.01)
		Ending Balance:	499,779.28	499,779.28

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640000	Chino Valley Fire Dist Bond Fund		Beginning Balance: 542,228.28	
91032.0	Warrants Redeemed		Source Code Total: (42,449.00)	
05/20	Paid Warrants	0	(42,449.00)	D
	6065640000 Chino Valley Fire Dist Bond Fund		Ending Balance: 499,779.28	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065640000	Chino Valley Fire Dist Bond Fund				Account Total: 42,449.00
Fund: 0656					Fund Total: 42,449.00
Status: PAID					Status Total: 42,449.00
/	0706560362	42,449.00	05/06/19	05/20/19	
	Count	Amount			
Total PAID:	1	42,449.00			

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2019

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	05/01/19		\$542,228.28
Deposits and Credits:			\$0.20
Checks and Charges:			(\$42,449.00)
Adjustments:			(\$0.20)
Ending Balance Per Reconciliation:			<u>\$499,779.28</u>
Ending Balance Per Bank Statement:	05/31/19		\$499,779.28
* Outstanding Deposits and Credits:	05/31/19		\$0.00
* Outstanding Checks and Charges:	05/31/19		(\$265.00)
Ending Book Balance:			<u>\$499,514.28</u>

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

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 5/31/19

Yavapai County Treasurer			Bond Fund Warrant 2007		6-65640-0000
Date	Document	Description	Module	Company	Amount
05/06/19	79000362	Haley Consruction Company	AP	CHINOV	\$42,449.00
TOTAL CHECKS AND CHARGES CLEARED:					\$42,449.00

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 5/31/19

BF		Yavapai County Treasurer		Bond Fund Warrant 2007		6-65640-0000	
Date	Document	Description	Module	Company	Amount		
05/20/19	79000363	Headwaters Architecture, P.C.	AP	CHINOV	\$265.00		
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$265.00		

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/19

Yavapai County Treasurer			Bond Fund Warrant 2007		6-65640-0000
Date	Document	Description	Module	Company	Amount
05/31/19	Correct county error	Correct county error	GL	CHINOV	\$0.20
TOTAL DEPOSITS AND CREDITS CLEARED:					\$0.20

Chino Valley Fire District
BR Deposits and Credits Outstanding
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER						
79000362	05/06/19	Marked	No	Haley Consruction Company	06/20/19	\$42,449.00
79000363	05/20/19	Retrieved	No	Headwaters Architecture, P.C.		\$265.00
SUB TOTAL FOR BANK:						\$42,714.00
TOTAL FOR MODULE:						\$42,714.00

MODULE: ADJUSTMENTS FROM BANK RECONCILIATION

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER						
correct county error	05/31/19	Marked	No	Correct county error	06/20/19	(\$0.20)
SUB TOTAL FOR BANK:						(\$0.20)
TOTAL FOR MODULE:						(\$0.20)

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER						
Correct county error	05/31/19	Marked	No	Correct county error	06/20/19	\$0.20
SUB TOTAL FOR BANK:						\$0.20
TOTAL FOR MODULE:						\$0.20

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending: 5/31/19

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT: CORRECT COUNTY ERROR			6-65640-0000		BANK: BF
05/31/19	correct county error	Correct county error	Excluded from GL	(\$0.20)	
05/31/19	correct county error	Correct county error	40.1250.0.0.000		\$0.20
ADJUSTMENT DOCUMENT 'CORRECT COUNTY ERROR' TOTAL:					<hr/> \$0.20
TOTAL FOR ALL ADJUSTMENTS:					<hr/> <hr/> \$0.20

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2019 Through 5/31/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$19,706.76	\$0.00	\$19,706.76	0.0%	\$401,553.66	\$0.00	\$401,553.66	0.0%
Personal Tax Revenue	40420500000	672.72	0.00	672.72	0.0	13,278.21	0.00	13,278.21	0.0
Net Revenues		\$20,379.48	\$0.00	\$20,379.48	0.0 %	\$414,831.87	\$0.00	\$414,831.87	0.0 %
<u>Fund Raising Expenses</u>									
BDS - Bank Agent Fees	40640500000	\$0.00	\$0.00	\$0.00	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
Total Fund Raising Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$420.00	\$0.00	\$(420.00)	0.0 %
Total Expenses						\$420.00		\$(420.00)	
Income (Loss) from Operations		\$20,379.48	\$0.00	\$20,379.48	0.0%	\$414,411.87	\$0.00	\$414,411.87	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$1,340.41	\$0.00	\$1,340.41	0.0%	\$13,044.61	\$0.00	\$13,044.61	0.0%
Bond Debt Service Interest Expense	40610000000	0.37	0.00	0.37	0.0	(60,088.38)	0.00	(60,088.38)	0.0
Capital Outlay-Building - OPS	40772030000	(42,714.00)	0.00	(42,714.00)	0.0	(78,156.52)	0.00	(78,156.52)	0.0
Capital OutLay-Vehicles/OPS	40773030000	0.00	0.00	0.00	0.0	(1,684.49)	0.00	(1,684.49)	0.0
Total Other Income (Expense)		\$(41,373.22)	\$0.00	\$(41,373.22)	0.0 %	\$(126,884.78)	\$0.00	\$(126,884.78)	0.0 %
Net Income (Loss)		\$(20,993.74)	\$0.00	\$(20,993.74)	0.0%	\$287,527.09	\$0.00	\$287,527.09	0.0%

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Chino Valley Fire District

Balance Sheet

As of 5/31/2019

Fund: (40) Bond Service Fund

Account: (1250) Not Defined

Assets

<u>Current Assets</u>		
Bond Fund Account	\$499,514.28	
Total Current Assets		\$499,514.28
Total Assets		\$499,514.28
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
5/1/2019 through 5/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1250.0.0.000			BOND FUND ACCOUNT						\$542,228.08
2031	CD	143223	05/06/19		79000362	Haley Consruction Company - Cash Disbursement HACOCO	-	42,449.00	499,779.08
2034	CD	143234	05/20/19		79000363	Headwaters Architecture, P.C. - Cash Disbursement HEAARC	-	265.00	499,514.08
2041	GJ	143255	05/31/19		Correct county error	Correct county error	0.20	-	499,514.28
BOND FUND ACCOUNT TOTALS:							\$0.20	\$42,714.00	\$499,514.28
TOTAL OF LEDGER:							\$0.20	\$42,714.00	\$499,514.28

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 5/1/2019 through 5/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1250.0.0.000	Bond Fund Account	\$542,228.08	\$0.20	\$42,714.00	\$499,514.28	
TOTALS:		<u>\$542,228.08</u>	<u>\$0.20</u>	<u>\$42,714.00</u>	<u>\$499,514.28</u>	

* Inactive accounts are marked and appear in grey.

TO: Fire Board
FROM: Chief Freitag
DATE: June 12, 2019

SUBJECT: PUBLIC HEARING - FISCAL YEAR 2019-2020 BUDGET

Open Public Hearing

The Board Chair should open the hearing by stating: "I declare the Public Hearing on the Chino Valley Fire District's Fiscal Year 2019-2020 Budget open for public comment".

The public hearing notification was posted in accordance with Arizona Revised Statutes. At this time, we have not received any comments from the public.

Close Public Hearing

At the conclusion of the public comments, the Board Chair states: "I declare the Public Hearing to be closed".

If you have any questions, please call Assistant Chief Tharp or myself at 772-7711.

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2019-03

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT TO ADOPT THE FISCAL YEAR 2020 BUDGET OF \$4,578,989 TO ENCUMBER SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND TO ENCUMBER ANY CARRYOVER AMOUNT EXCEEDING \$20,000 TO BE TRANSFERRED TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

WHEREAS, Arizona Revised Statutes Title 48 requires the Chino Valley Fire District to adopt an annual budget, and;

WHEREAS, the Chino Valley Fire District has posted and published its proposed annual budget in compliance with State Law, and;

WHEREAS, a Public Hearing was held on the proposed Fiscal Year 2020 Budget in compliance with State Law, and:

WHEREAS, it is necessary to encumber sufficient funds to cover outstanding warrants from the previous fiscal year, and;

WHEREAS, the Chino Valley Fire District wishes to encumber any carryover amount exceeding \$20,000 to transfer to the Central Arizona Fire and Medical Authority's Capital Reserve Fund for future capital expenditures;

THEREFORE, IT IS HEREBY RESOLVED THAT THE CHINO VALLEY FIRE DISTRICT BOARD OF DIRECTORS ADOPTS THE FISCAL YEAR 2020 BUDGET OF \$4,578,989 (ATTACHED) AND ENCUMBERS SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND ENCUMBERS ANY CARRYOVER AMOUNT EXCEEDING \$20,000 TO TRANSFER TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

RESOLVED and ADOPTED this 24th day of June, 2019.

Board Chairman

ATTEST:

Board Clerk



**Final (6-11-2019)
Fiscal Year 2019-20
Table of Contents**

<u>Description</u>	<u>Page #</u>
Revenue	2
Expense	3

**Chino Valley Fire District
Revenue Budget FY 2019-20**

		Budget FY 17	Budget FY 18	Budget FY 19	Actual -	Draft Budget FY 20	Variance	Variance (%)
Total District Budget		3,899,599	4,160,286	4,281,791		4,578,989	297,198	6.94%
Carryover		-	(20,000)	(20,000)		(20,000)	-	0.00%
Revenue:								
Grants:								
5260	Fire Act Grant						-	-
5430	Grant - FEMA - SAFER						-	-
Total Grants		-	-	-	-	-	-	-
4200	FDAT	(313,900)	(333,290)	(333,290)		(366,547)	33,257	9.98%
Other:								
4000/4100	Real Estate Tax							
4001	Fire Protection Contracts	-	-	-		-	-	-
1200	Capital Reserve Account	(36,000)	-	-		-	-	-
4800	Off-District Fires	-	-	-		-	-	-
4900	Interest Income	-	-	-		-	-	-
5100	Miscellaneous Income		(97,000)	-		-	-	-
5200	64 Lease	-	-	-		-	-	-
5350	Rebates / Refunds	(2,000)	(2,000)	(2,000)		(2,000)	-	0.00%
5400	CYFD JMA Expense Reimburseme	-	-	-		-	-	-
Total Other		(38,000)	(99,000)	(2,000)	-	(2,000)	-	0.00%
Total Non-Levy Revenues		(38,000)	(119,000)	(22,000)	-	(22,000)	-	0.00%
Tax Levy Requirement		3,547,699	3,707,996	3,926,501		4,190,442	263,941	6.72%
Net A.V.		109,186,841	114,120,282	120,815,494		128,940,651	8,125,157	6.73%
Actual/Estimated Tax Rate		\$3.2472	\$3.2492	\$3.2499		\$3.2499	\$0.0000	0.00%

Chino Valley Fire District
Final Budget FY 2019 -20
General Fund

		Budget FY17	Budget FY18	Budget FY19	Draft Budget FY20	Budget Variance \$\$	Budget Variance %
Retained Funds							
6400.1	Audit & Accounting	2,000	2,000	3,000	5,000	2,000	66.67%
6405.1	Other Professional Services						
	Fire Board Election	21,000	-	25,000	-	(25,000)	-100.00%
6410.1	Legal Services - routine	5,000	5,000	5,000	5,000	-	0.00%
6441.1	Fire Board Expenses	1,000	1,000	1,000	1,000	-	0.00%
						-	-
						-	-
	<i>Total Retained Funds</i>	29,000	8,000	34,000	11,000	(23,000)	-67.65%
Contingency		20,000	20,000	20,000	20,000	-	0.00%
Fire Authority Funding							
6700.1	Fire Authority Funding		4,132,286	4,227,791	4,547,989	320,198	7.57%
Total Expense Budget			4,160,286	4,281,791	4,578,989	297,198	6.94%

Chino Valley Fire District
Five-Year Revenue & Expense Projection
Final Budget FY 2019 - 2020

	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24
Revenue								
NAV (1)	109,186,841	114,122,086	120,815,494	128,940,651	136,032,387	142,834,006	149,975,706	156,724,613
% of Change	1.85%	4.52%	5.87%	6.73%	5.50%	5.00%	5.00%	4.50%
Total Budget	3,899,599	4,160,286	4,281,791	4,578,989	4,809,504	5,030,590	5,262,729	5,482,105
FDAT (8)	313,900	333,290	333,290	366,547	366,547	366,547	366,547	366,547
Non-Levy Revenue:								
Carryover	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Capital Reserve (2)	36,000	-	-	-	-	-	-	-
Misc. Non-Levy Revenue	2,000	99,000	2,000	2,000	2,040	2,081	2,122	2,165
Total Non-Levy Revenue	38,000	119,000	22,000	22,000	22,040	22,081	22,122	22,165
Total Levy	3,547,699	3,707,996	3,926,501	4,190,442	4,420,917	4,641,962	4,874,060	5,093,393
% of Change	0.29%	4.52%	5.89%	6.72%	5.50%	5.00%	5.00%	4.50%
Projected Tax Rate \$	3.2492	\$ 3.2491	\$ 3.2499	\$ 3.2499	\$ 3.2499	\$ 3.2499	\$ 3.2499	\$ 3.2499
Levy Limit	8%	8%	8%	8%	8%	8%	8%	8%
Capacity	44.45%	47.93%	50.04%	51.32%	53.82%	56.82%	59.82%	63.32%
Expense								
CAFMA Funding (3)	3,850,599	4,132,286	4,227,791	4,547,989	4,752,229	4,999,090	5,204,942	5,450,355
% of Change	15.71%	7.32%	2.31%	7.57%	4.49%	5.19%	4.12%	4.71%
Services & Charges (4)	29,000	8,000	34,000	11,000	37,275	11,500	37,788	11,750
% of Change	-93.25%	-72.41%	325.00%	-67.65%	238.86%	-69.15%	228.59%	-68.91%
Contingency (5)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
% of Change	-81.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital Outlay								
Comm Towers/Equip	-	-	-	-	-	-	-	-
Type 1 Eng New/Replace	-	-	-	-	-	-	-	-
New Multi-Purpose Utility	-	-	-	-	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	-	-	-	-	-	-
Joint HAZ MAT Vehicle	-	-	-	-	-	-	-	-
Patrols New/Replace	-	-	-	-	-	-	-	-
Staff Vehicles	-	-	-	-	-	-	-	-
Firefighting/EMS/Rescue	-	-	-	-	-	-	-	-
SCBA Repl/Compressor	-	-	-	-	-	-	-	-
Grant Requests	-	-	-	-	-	-	-	-
Miscellaneous Capital	-	-	-	-	-	-	-	-
TNT Vehicle Extrication	-	-	-	-	-	-	-	-
TIC's	-	-	-	-	-	-	-	-
Station Generators	-	-	-	-	-	-	-	-
Capital Reserve Acct (6)	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
% of Change	-100%	0%	0%	0%	0%	0%	0%	0%
Total Budget	3,899,599	4,160,286	4,281,791	4,578,989	4,809,504	5,030,590	5,262,729	5,482,105
% of Change	0.07%	6.68%	2.92%	6.94%	5.03%	4.60%	4.61%	4.17%

Notes:

(1) **Net Assessed Valuations (NAV)** FY 16 - 20 Based upon actual figures received from the Yavapai County Assessor's Office
FY 21 - 24 Based upon projections that Assessed Values will increase 5.5% in FY 20/21 and then in the following years to 5.0% for FY 21/22 and 22/23 and then 4.5 for FY 23/24

(2) **Capital Reserve** This revenue is primarily used to offset levy requirements and is generated by unused funds in the prior fiscal year.

(3) **CAFMA Funding** 7.57% with % increases remaining in the 4-5% range for following years

(4) **Services & Charges** FY 19/20 decreased due to no election. Changes in this line due to election cycle and assumed 2.5% increase in regular expense.

(5) **Contingency** FY 19/20 remains at \$20,000

(8) **Fire District Assistance** FDAT is still maintained at a pro rated amount based on total funds received from the Yavapai County for collected taxes. The maximum allowed by law is \$400,000

CERTIFICATION PURSUANT TO A.R.S. §48-805.02.D

Fiscal Year 2019-2020 Budget

In accordance with the requirements of Arizona Revised Statutes §48-805.02.D, the Chairman and the Clerk of the Chino Valley Fire District Board of Directors hereby certify as follows:

(a) That the District has not incurred any debt or liability in excess of taxes levied and to be collected and the money actually available and unencumbered at that time in the District general fund, except for those liabilities as described in A.R.S. § 48-805, subsection B, paragraph 2, A.R.S. § 48-806, and A.R.S. § 48-807.

(b) That the Chino Valley Fire District complies with subsection F of A.R.S. § 48-805.02.

CERTIFIED THIS 24TH DAY OF JUNE, 2019

By: _____
Chairman
Chino Valley Fire District Board of Directors

By: _____
Clerk
Chino Valley Fire District Board of Directors

TO: Fire Board
FROM: Chief Freitag
DATE: June 12, 2019

SUBJECT: MOTION, DISCUSSION, AND ACTION REGARDING APPROVAL OF
FISCAL YEAR 2020 BOND TAX RATE OF \$0.3233

For the Fiscal Year 2019-2020, the Chino Valley Fire District would like to levy \$416,805 in bond tax revenues. The revenues would be applied to the Bond Debt Servicing for the 2016(B) bond refunding obligation of \$445,805. However, this bond debt obligation would be reduced by \$29,000 due to retained Bond Debt Service Funds that are currently held in this account. The resulting levy requirement is \$416,805 for a tax rate of \$0.3233 (reduction of \$0.0253 from prior year).

Suggested Motion: Approve Fiscal Year 2020 bond tax rate of \$0.3233

If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2019-04

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT TO DESIGNATE THE EQUITY ASSIGNMENT FOR FISCAL YEAR 2019-2020 AS NOTED IN THE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT #14 – JOINT VENTURE ACCOUNTING.

WHEREAS, the Chino Valley Fire District participates in a Joint Powers Authority allowed under ARS Title 48 Section 805.01, and;

WHEREAS, the Chino Valley Fire District Board of Directors annually approves a Fiscal Year budget as directed by ARS Title 48 Section 805.02, and;

WHEREAS, the Chino Valley Fire District, through its approved budget, contributes budgeted funds to the Central Arizona Fire and Medical Authority for its operation, and;

WHEREAS, the Chino Valley Fire District is participating in Joint Venture Accounting as defined by GASB Statement #14, and;

WHEREAS, the Chino Valley Fire District wishes to clearly designate the assignment of equity for each fiscal year as outlined in GASB Statement #14;

THEREFORE, IT IS HEREBY RESOLVED THAT THE CHINO VALLEY FIRE DISTRICT BOARD OF DIRECTORS, WITH THE ADOPTION OF THE FISCAL YEAR 2020 BUDGET OF \$4,578,989 DESIGNATES THAT FISCAL YEAR 2020 BUDGETED EXPENSES AND REVENUES SHALL BE ASSIGNED AT 18.88% BASED ON THE FUNDING REQUIREMENTS TO THE JPA.

RESOLVED and ADOPTED this 24th day of June, 2019.

Board Chairman

ATTEST:

Board Clerk