

AGENDA

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting**

Monday, June 28, 2021, 4:00 pm - 4:30 pm

**Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,
Prescott Valley**

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 28, 2021 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. Members may attend in person or via remote methods of communication.

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 24, 2021
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials

5. PUBLIC HEARING - FISCAL YEAR 2021-2022 BUDGET
6. VOTE TO TO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Resolution 2021-06 Amending the Joint Powers Authority (JPA) Agreement in Order to Use Certificate of

Participation (COP) to Fund PSPRS Unfunded Liability and Pension Contingency Fund

- B. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Certificate of Participation (COP) Legal Opinion for CAFMA, and Recruitment by Arizona Fire and Medical Authority for Limited Purposes of the Same, with no Apparent Conflict of Interest

7. OLD BUSINESS

- A. Discussion and Possible Approval of Resolution 2021-06 Amending the Joint Powers Authority (JPA) Agreement in Order to Use Certificate of Participation (COP) to Fund PSPRS Unfunded Liability and Pension Contingency Fund

8. NEW BUSINESS

- A. Discussion and Possible Approval of Resolution 2021-03 and Fiscal Year 2021-2022 Final Budget and 5-Year Projection
- B. Discussion and Possible Approval of Chino Valley Fire District Fiscal Certification for Fiscal Year Budget 2021-2022
- C. Discussion and Possible Approval of Resolution 2021-04 Assignment of Equity for Fiscal Year 2022
- D. Discussion and Possible Approval of Fiscal Year 2022 Bond Tax Rate of \$0.2847
- E. Discussion and Possible Approval of Resolution 2021-05 Board Meeting Schedule and Monthly Fund Transfers
- F. Discussion and Possible Action Regarding Certificate of Participation (COP) Legal Opinion for CAFMA, and Recruitment by Arizona Fire and Medical Authority for Limited Purposes of the Same, with no Apparent Conflict of Interest

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
Regular Meeting**

Monday, May 24, 2021, 4:00 pm - 4:30 pm

**Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,
Prescott Valley**

In Attendance

Cyndy Dicus; Cynthia Gentle; Dave Dobbs; Dave Tharp; Kathy Goodman;
Owen Mills; Susanne Dixon

Not In Attendance

Lorette Brashear; Nicolas Cornelius; Scott A Freitag

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, May 24, 2021 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. Members may attend in person or via remote methods of communication.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Dicus called the meeting to order at 4:00 p.m.

2. PLEDGE OF ALLEGIANCE

Chair Dicus 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 public 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 Regular Session Minutes - April 26, 2021
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Annexation and Resolution 2021-02, Gates Family Trust, 25220 N. Monarch Ranch Road, Parcel 305-01-007Q

Motion to accept the Consent Agenda.

Move: Cynthia Gentle Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Cynthia Gentle, Owen Mills

5. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Using Certificates of Participation to Fund PSPRS Unfunded Liability and Pension Contingency Fund

Chief Tharp explained that discussions are ongoing with Stifel and counsel regarding Certificates of Participation (COPs). When Staff has all the information, a Special Meeting for all three Boards will be called regarding the process going forward. He recommended waiving Executive Session.

Executive Session was waived.

6. NEW BUSINESS

- A. Discussion and Possible Action Regarding Using Certificates of Participation to Fund PSPRS Unfunded Liability and Pension Contingency Fund

This item was tabled.

- B. Discussion and Possible Approval of Tentative Fiscal Year 2021-2022 Budget in the Amount of \$5,255,636

Chief Tharp explained that the presented budget has not changed since the last meeting. The amount proposed is \$5,255,636 which will place the District just under 3.25 for the tax rate cap. He reminded the Board that the budget can decrease, but not increase.

Motion to accept the tentative Fiscal Year 2021-2022 budget in the amount of \$5,255,636.

Move: Dave Dobbs Second: Cynthia Gentle Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Cynthia Gentle, Owen Mills

- C. Discussion and Possible Action Regarding Review and Selection of Audit Services for Fiscal Years 2021-2025

Chief Tharp reminded the Board of the RFP that had been sent out for a new auditing firm, which requested five year proposals so the Agency is able to move

to a Comprehensive Annual Financial Report (CAFR) in the final two years. Staff recommendation is Henry+Horne because though the cost for CAFMA is higher, the costs for individual agencies is lower, and they will not charge for the transition to the CAFR, which will save the Agency money.

Chair Dicus stated that in years past the Board has been happy with Henry+Horne.

Director Mills inquired as to whether the auditors only look at financial records, or if they perform a comprehensive general audit. Chief Tharp confirmed that the auditors perform a comprehensive audit.

Motion to select Henry+Horne for our audit services for Fiscal Years 2021-2025.

Move: Dave Dobbs Second: Cynthia Gentle Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Cynthia Gentle, Owen Mills

7. ADJOURNMENT

Motion to adjourn at 4:13 p.m.

Move: Dave Dobbs Second: Cynthia Gentle Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Cynthia Gentle, Owen Mills

CHINO VALLEY FIRE DISTRICT
GENERAL FUND - CHECK RECONCILIATION MAY 2021

Reconciliation:

Beginning Balance:	\$ 1,280,420.19
Deposits:	\$ 222,630.66
Transfer Out - Fire Authority:	\$ (1,171,071.21)
Interest Paid on Tax Roll Correct:	\$ -
Adjustment: County Error Reverse	\$ -
Reversing Entry:	\$ -
Disbursements:	\$ (174.64)
Ending Balance:	\$ 331,805.00

Difference Between Balances: \$ -

Deposits Per Bank Statement:

Real Estate Taxes:	\$ 197,129.43
Personal Property Taxes:	\$ 5,860.74
Fire District Assistance Tax:	\$ 19,620.18
Fire District Deposit:	\$ -
Transfer Out-Fire Authority:	\$ 1,171,071.21
ADOT & Fish and Game In Lieu:	\$ -
Interest Paid - Tax Roll Corrections	\$ -
Adj: County Reverse Dupl Trf	\$ -
Interest Income:	\$ 20.31
Adjustments: Warrants Issued	\$ 174.64
Ending Balance:	\$ 1,393,876.51

Bank Statement Balance:

Balance Per Bank:	\$ 331,805.00
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -
Reversing Entry:	\$ -

Ending Balance: \$ 331,805.00

G/L Ending Balance: \$ 331,805.00

\$ 331,805.00

Bank Reconciliation Register:

Checks From Accounts Payable: \$ 174.64

Total Checks: \$ 174.64

Deposits From Accounts Receivable: \$ -
Journal Entries From General Ledger: \$ 1,393,701.87

Ending Balance: \$ 1,393,876.51

Reconciliation Approved By:

Scott Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott Freitag

Date: 2021.06.22 08:49:11 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by Dave Tharp

Date: 2021.06.21 09:23:33 -07'00'

Reconciliation Prepared By:

Karen Butler Mauldin

Karen Butler Mauldin, Finance Manager

Digitally signed by Karen Butler Mauldin

Date: 2021.06.16 15:26:40 -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	FY 19-20 \$4,190,442 Collected	FY 20-21 \$4,497,237 Collected
July	\$32,572	\$10,160	\$24,936	\$21,890	\$14,597	\$42,316
%	0.936%	0.286%	0.672%	0.557%	0.348%	0.941%
% To Date	0.9357%	0.2864%	0.6725%	0.5575%	0.3483%	0.9409%
August	\$26,909	\$18,803	\$10,622	\$12,226	\$10,746	\$15,526
%	0.773%	0.530%	0.286%	0.311%	0.256%	0.345%
% To Date	1.7087%	0.8164%	0.9590%	0.8688%	0.6048%	1.2862%
September	\$296,716	\$182,315	\$178,141	\$25,209	\$30,894	\$8,143
%	8.524%	5.139%	4.804%	0.642%	0.737%	0.181%
% To Date	10.2324%	5.9553%	5.7632%	1.5109%	1.3420%	1.4673%
October	\$1,237,993	\$834,512	\$1,503,325	\$1,610,381	\$1,807,742	\$1,780,309
%	35.564%	23.523%	40.543%	41.013%	43.140%	39.587%
% To Date	45.7962%	29.4779%	46.3060%	42.5240%	44.4817%	41.0540%
November	\$289,817	\$866,615	\$290,266	\$498,787	\$373,908	\$508,805
%	8.326%	24.428%	7.828%	12.703%	8.923%	11.314%
% To Date	54.1218%	53.9055%	54.1341%	55.2271%	53.4046%	52.3677%
December	\$220,662	\$227,672	\$223,661	\$236,727	\$286,760	\$399,155
%	6.3389%	6.4175%	6.0319%	6.0289%	6.8432%	8.8756%
% To Date	60.4607%	60.3229%	60.1659%	61.2560%	60.2478%	61.2433%
January	\$76,744	\$89,048	\$153,278	\$117,994	\$115,429	\$118,322
%	2.2046%	2.5100%	4.1337%	3.0051%	2.7546%	2.6310%
% To Date	62.6653%	62.8330%	64.2997%	64.2611%	63.0023%	63.8742%
February	\$87,184	\$94,094	\$95,262	\$54,476	\$104,991	\$88,422
%	2.5045%	2.6523%	2.5691%	1.3874%	2.5055%	1.9661%
% To Date	65.1698%	65.4852%	66.8688%	65.6485%	65.5078%	65.8404%
March	\$124,511	\$141,015	\$127,298	\$138,910	\$142,182	\$143,500
%	3.5768%	3.9748%	3.4331%	3.5377%	3.3930%	3.1908%
% To Date	68.7467%	69.4600%	70.3018%	69.1863%	68.9008%	69.0312%
April	\$910,876	\$821,855	\$794,289	\$955,634	\$983,917	\$1,082,230
%	26.1667%	23.1659%	21.4210%	24.3380%	23.4800%	24.0643%
% To Date	94.9134%	92.6259%	91.7228%	93.5243%	92.3809%	93.0956%
May	\$125,156	\$195,151	\$238,700	\$189,925	\$206,496	\$202,990
%	3.5954%	5.5008%	6.4374%	4.8370%	4.9278%	4.5137%
% To Date	98.5087%	98.1267%	98.1602%	98.3613%	97.3086%	97.6092%
June	\$66,848	\$66,097	\$80,520	\$84,895	\$49,679	\$0
%	1.9203%	1.8631%	2.1715%	2.1621%	1.1855%	0.0000%
% To Date	100.4290%	99.9898%	100.3318%	100.5234%	98.4942%	97.6092%
TOTALS	\$3,495,987	\$3,547,337	\$3,720,297	\$3,947,053	\$4,127,341	\$4,389,718
Delinquency	-0.4290%	0.0102%	-0.3318%	-0.5234%	1.5058%	2.3908%

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	FY 19-20 \$366,547 Collected	FY 20-21 \$400,000 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238	\$1,475	\$2,769
%	0.797%	0.453%	0.489%	0.371%	0.403%	0.692%
% To Date	0.7966%	0.4533%	0.4891%	0.3715%	0.4025%	0.6923%
August	\$1,456	\$661	\$554	\$707	\$653	\$662
%	0.464%	0.211%	0.166%	0.212%	0.178%	0.166%
% To Date	1.2606%	0.6638%	0.6553%	0.5835%	0.5806%	0.8579%
September	\$26,332	\$8,777	\$12,654	\$3,182	\$1,853	\$879
%	8.389%	2.796%	3.797%	0.955%	0.505%	0.220%
% To Date	9.6492%	3.4600%	4.4520%	1.5382%	1.0861%	1.0777%
October	\$97,909	\$86,411	\$93,081	\$139,813	\$107,270	\$160,480
%	31.191%	27.528%	27.928%	41.949%	29.265%	40.120%
% To Date	40.8405%	30.9881%	32.3799%	43.4877%	30.3510%	41.1979%
November	\$43,410	\$75,219	\$74,651	\$59,861	\$30,666	\$48,339
%	13.8292%	23.9628%	22.3983%	17.9606%	8.3663%	12.0848%
% To Date	54.6697%	54.9510%	54.7782%	61.4483%	38.7172%	53.2826%
December	\$20,201	\$24,923	\$21,663	\$25,413	\$112,035	\$39,219
%	6.4354%	7.9398%	6.4997%	7.6250%	30.5650%	9.8048%
% To Date	61.1052%	62.8907%	61.2779%	69.0733%	69.2822%	63.0874%
January	\$10,565	\$11,762	\$16,138	\$11,149	\$11,446	\$12,625
%	3.3658%	3.7471%	4.8420%	3.3450%	3.1227%	3.1562%
% To Date	64.4710%	66.6378%	66.1199%	72.4183%	72.4049%	66.2436%
February	\$7,946	\$8,291	\$8,056	\$7,409	\$10,419	\$6,657
%	2.531%	2.641%	2.417%	2.223%	2.842%	1.664%
% To Date	67.0024%	69.2790%	68.5368%	74.6413%	75.2473%	67.9079%
March	\$12,018	\$12,638	\$12,174	\$13,713	\$13,361	\$10,897
%	3.8286%	4.0263%	3.6528%	4.1143%	3.6452%	2.7242%
% To Date	70.8310%	73.3052%	72.1897%	78.7556%	78.8925%	70.6320%
April	\$35,416	\$62,586	\$63,209	\$79,859	\$85,315	\$88,842
%	11.2825%	19.9382%	18.9651%	23.9607%	23.2754%	22.2104%
% To Date	82.1134%	93.2434%	91.1548%	102.7164%	102.1679%	92.8424%
May	\$51,376	\$23,662	\$23,731	\$18,881	\$21,832	\$19,620
%	16.3671%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%
% To Date	98.4805%	100.7815%	98.2749%	108.3813%	108.1240%	97.7475%
June	\$6,266	\$4,682	\$5,094	\$5,726	\$4,474	\$0
%	1.9962%	1.4917%	1.5285%	1.7181%	1.2206%	0.0000%
% To Date	100.4767%	102.2732%	99.8034%	110.0995%	109.3446%	97.7475%
TOTALS	\$315,396	\$321,035	\$332,635	\$366,951	\$400,799	\$390,990
Delinquency	-0.4767%	-2.2732%	0.1966%	-10.0995%	-9.3446%	2.2525%

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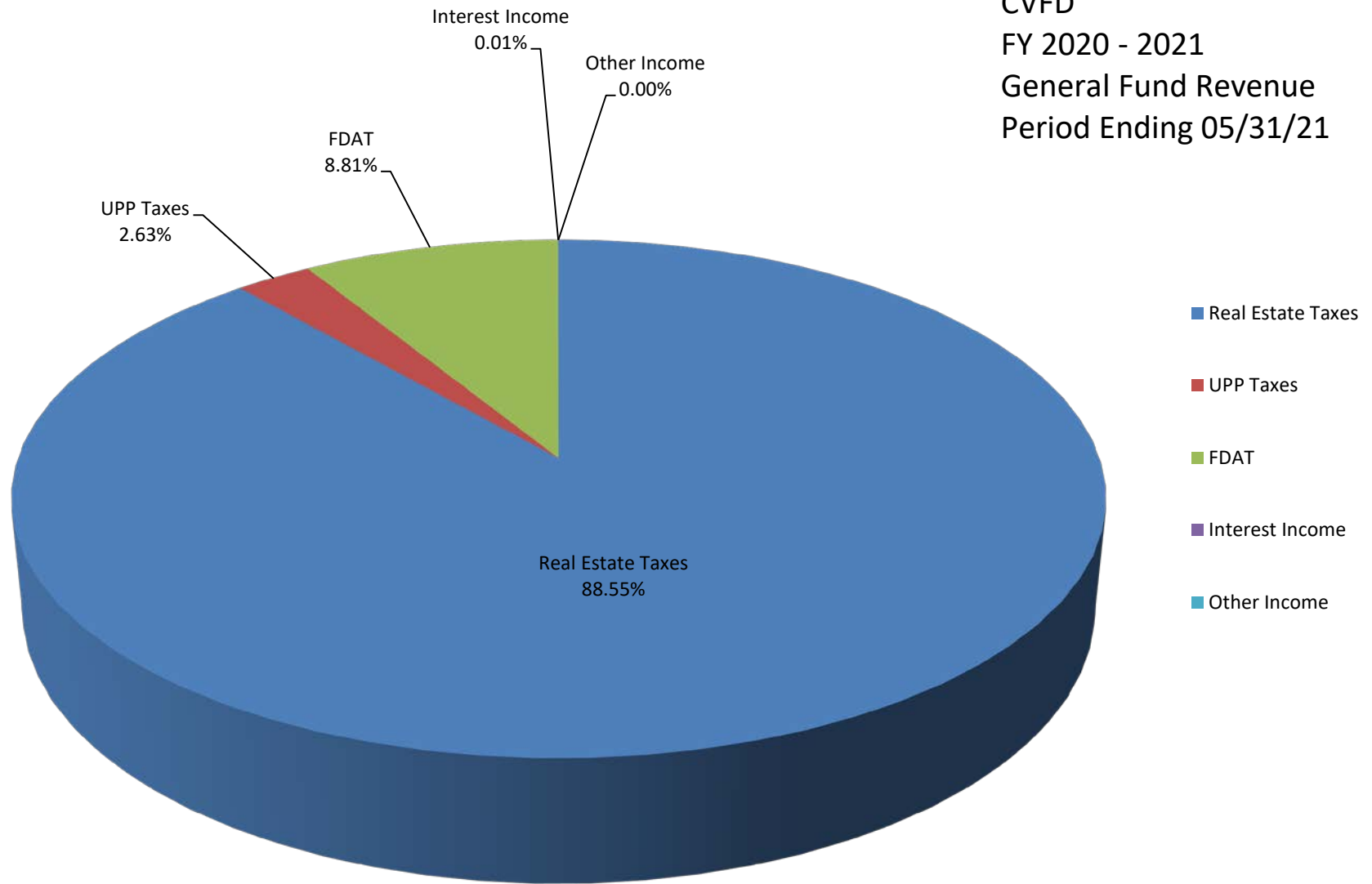
2020 - 2021 Cash Flow By Month: MAY

	ACTUAL											PROJECTED
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Revenues:												
Taxes	42,316	15,526	8,143	1,780,309	508,805	399,155	118,322	88,422	143,500	1,082,230	202,990	374,770
FDAT	2,769	662	879	160,480	48,339	39,219	12,625	6,657	10,897	88,842	19,620	33,333
Interest Income	70	13	-	577	-	148	58	8	44	-	20	-
Other Income	-	-	-	-	-	-	-	4	-	-	-	167
RevenueTotals:	45,156	16,202	9,022	1,941,366	557,144	438,522	131,004	95,092	154,441	1,171,071	222,631	408,270
Expenditures:												
Audit/Accounting, Election, Legal, Fire Board Expenses	270	-	-	248	990	-	4,457	230	-	23	175	3,208
Contingency	-	-	-	-	-	-	-	-	-	-	-	-
Fire Authority Funding	57,128	45,156	16,202	9,022	1,941,366	557,144	438,522	131,004	95,092	154,441	1,171,071	405,061
Miscellaneous	-	-	-	-	-	-	2	4	-	5	-	-
ExpenditureTotals:	57,398	45,156	16,202	9,270	1,942,356	557,144	442,980	131,238	95,092	154,468	1,171,246	408,270
Monthly Net Cash	(12,242)	(28,955)	(7,179)	1,932,096	(1,385,212)	(118,622)	(311,976)	(36,146)	59,349	1,016,603	(948,615)	0
Cumulative Net Cash	7,758	(21,197)	(28,376)	1,903,720	518,508	399,886	87,910	51,764	111,113	1,127,716	179,101	
Cash Balance (\$20,000 Carryover)	20,000	(1,197)	(29,573)	1,874,147	2,392,655	2,792,541	2,880,451	2,932,215	3,043,327	4,171,043	4,350,144	

**CHINO VALLEY FIRE DISTRICT
REVENUE GRAPH DATA**

	Revenue	Budget	%
Real Estate Taxes	\$ 197,129	\$ 4,497,237	88.55
UPP Taxes	\$ 5,861	\$ -	2.63
FDAT	\$ 19,620	\$ 400,000	8.81
Interest Income	\$ 20	\$ -	0.01
Other Income	\$ -	\$ 2,000	0.00
TOTALS:	\$ 222,631	\$ 4,899,237	100.00

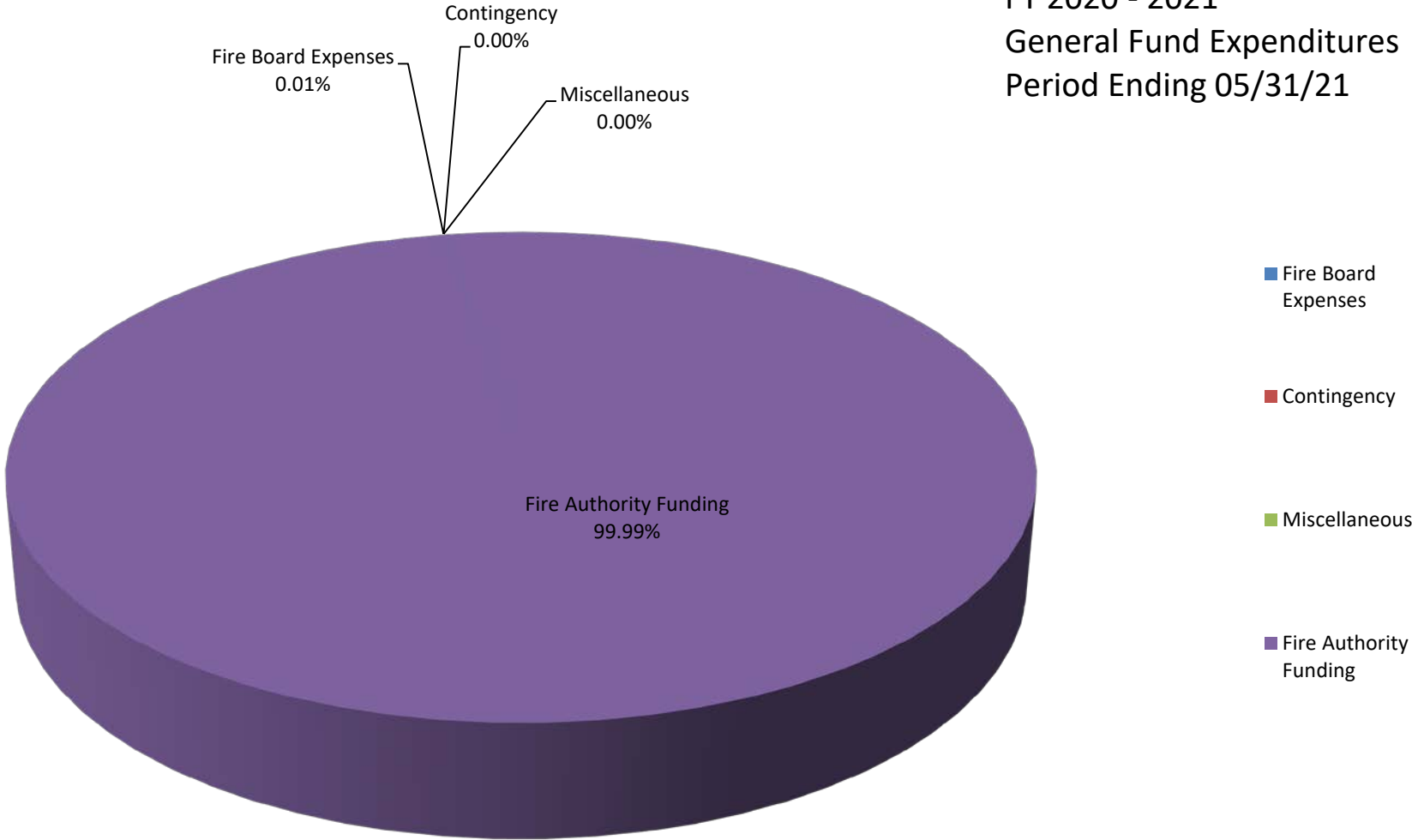
CVFD
FY 2020 - 2021
General Fund Revenue
Period Ending 05/31/21



**CHINO VALLEY FIRE DISTRICT
EXPENSE GRAPH DATA**

Revenue		Budget	%
Fire Board Expenses	\$ 175	\$ 38,500	0.01
Contingency	\$ -	\$ 20,000	-
Miscellaneous	\$ -	\$ -	-
Fire Authority Funding	\$ 1,171,071	\$ 4,860,737	99.99
TOTALS:	\$ 1,171,246	\$ 4,919,237	100.00

CVFD
FY 2020 - 2021
General Fund Expenditures
Period Ending 05/31/21



CHINO VALLEY FIRE DISTRICT
GENERAL FUND - MAY 2021

Real Estate Taxes:	\$	197,129.43
UPP Taxes:	\$	5,860.74
FDAT:	\$	19,620.18
Interest Received:	\$	20.31
Other:	\$	-
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TOTAL:	\$	222,630.66
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Transferred to CAFMA:	\$	1,171,071.21
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Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

Chino Valley Fire Dist GF
Fund: 6065540000





Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	1,280,420.19	172,704.65		
Income:	222,630.66	4,834,300.43		
LOC Advance:	.00	.00		
Expense:	(1,171,245.85)	(4,675,200.08)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	331,805.00	331,805.00	End:	331,805.00



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

Monthly Statement Summary				
Source Code	Description		MTDAmount	YTDAmount
6065540000	Chino Valley Fire Dist GF	Beginning Balance:	1,280,420.19	172,704.65
11100.2006	2006 Real Estate Taxes		.00	101.73
11100.2007	2007 Real Estate Taxes		.00	3.98
11100.2008	2008 Real Estate Taxes		.00	55.64
11100.2009	2009 Real Estate Taxes		.00	6.08
11100.2010	2010 Real Estate Taxes		.00	606.81
11100.2011	2011 Real Estate Taxes		.00	110.48
11100.2012	2012 Real Estate Taxes		.00	180.08
11100.2013	2013 Real Estate Taxes		.00	143.07
11100.2014	2014 Real Estate Taxes		.00	120.34
11100.2015	2015 Real Estate Taxes		.00	123.66
11100.2016	2016 Real Estate Taxes		.00	114.01
11100.2017	2017 Real Estate Taxes		.00	125.66
11100.2018	2018 Real Estate Taxes		.00	115.57
11100.2019	2019 Real Estate Taxes		.00	105,715.67
11100.2020	2020 Real Estate Taxes		197,129.43	4,225,887.63
12100.2009	2009 Personal Property Taxes		.00	4.38
12100.2011	2011 Personal Property Taxes		44.21	52.69
12100.2012	2012 Personal Property Taxes		77.12	299.64
12100.2013	2013 Personal Property Taxes		27.55	157.98
12100.2014	2014 Personal Property Taxes		.00	224.64
12100.2015	2015 Personal Property Taxes		.00	292.14
12100.2016	2016 Personal Property Taxes		.00	431.61
12100.2017	2017 Personal Property Taxes		38.01	674.04
12100.2018	2018 Personal Property Taxes		37.37	2,317.23
12100.2019	2019 Personal Property Taxes		47.29	6,441.87
12100.2020	2020 Personal Property Taxes		5,589.19	88,558.21
37130.0	ADOT & Fish and Game in-lieu		.00	4.30
37150.0	FDAT Distributions		19,620.18	390,989.80
38108.0	Interest on Investments Charles Schwab		.00	222.71
38109.0	Interest on Investments St Treas		20.31	161.07
38113.0	Interest on Investments-Wells Fargo		.00	554.87
7376.0	Transfer in		.00	9,502.84
90002.0	Interest Pd on Tax Roll Corrections		.00	(10.25)
91032.0	Warrants Redeemed		(174.64)	(6,391.80)
91702.0	Transfer out		(1,171,071.21)	(4,668,798.03)
		Ending Balance:	331,805.00	331,805.00

Monthly Statement Detail



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 1,280,420.19	
11100.2020 2020 Real Estate Taxes			Source Code Total: 197,129.43	
05/03	Tax Distribution	0	90,040.88	C
05/03	Tax Distribution	0	2,760.45	C
05/03	Tax Distribution	0	3,705.16	C
05/03	Tax Distribution	0	1,138.10	C
05/04	Tax Distribution	0	2,638.15	C
05/04	Tax Distribution	0	719.41	C
05/04	Tax Distribution	0	6,255.93	C
05/04	Tax Distribution	0	2,882.45	C
05/04	Tax Distribution	0	4,542.99	C
05/04	Tax Distribution	0	3,148.21	C
05/04	Tax Distribution	0	1,261.62	C
05/05	Tax Distribution	0	2,834.10	C
05/05	Tax Distribution	0	5,617.34	C
05/05	Tax Distribution	0	10,539.15	C
05/05	Tax Distribution	0	5,312.22	C
05/05	Tax Distribution	0	4,457.20	C
05/05	Tax Distribution	0	662.43	C
05/06	Tax Distribution	0	2.29	C
05/06	Tax Distribution	0	2,779.69	C
05/06	Tax Distribution	0	2,937.86	C
05/06	Tax Distribution	0	1,347.52	C
05/06	Tax Distribution	0	640.72	C
05/06	Tax Distribution	0	1,144.11	C
05/07	Tax Distribution	0	2,002.87	C
05/07	Tax Distribution	0	66.61	C
05/10	Tax Distribution	0	1,275.24	C
05/10	Tax Distribution	0	51.29	C
05/11	Tax Distribution	0	403.19	C
05/11	Tax Distribution	0	826.12	C
05/11	Tax Distribution	0	3,654.95	C
05/11	Tax Distribution	0	7,680.33	C
05/12	Tax Distribution	0	34.13	C
05/12	Tax Distribution	0	86.33	C
05/12	Tax Distribution	0	346.07	C
05/12	Tax Distribution	0	2,137.02	C
05/13	Tax Distribution	0	266.10	C
05/13	Tax Distribution	0	528.46	C
05/13	Tax Distribution	0	1,081.40	C
05/13	Tax Distribution	0	785.65	C
05/13	Tax Distribution	0	869.35	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

05/17	Tax Distribution	0	75.74	C
05/17	Tax Distribution	0	53.04	C
05/17	Tax Distribution	0	784.57	C
05/17	Tax Distribution	0	52.95	C
05/18	Tax Distribution	0	384.69	C
05/18	Tax Distribution	0	594.32	C
05/18	Tax Distribution	0	706.51	C
05/18	Tax Distribution	0	1,860.58	C
05/19	Tax Distribution	0	357.04	C
05/19	Tax Distribution	0	6.69	C
05/19	Tax Distribution	0	2,303.03	C
05/20	Tax Distribution	0	115.58	C
05/20	Tax Distribution	0	1,238.67	C
05/21	Tax Distribution	0	916.42	C
05/21	Tax Distribution	0	1,483.08	C
05/24	Tax Distribution	0	45.87	C
05/24	Tax Distribution	0	210.95	C
05/24	Tax Distribution	0	924.68	C
05/24	Tax Distribution	0	853.41	C
05/25	Tax Distribution	0	488.14	C
05/25	Tax Distribution	0	471.48	C
05/25	Tax Distribution	0	689.41	C
05/26	Tax Distribution	0	37.44	C
05/26	Tax Distribution	0	513.90	C
05/27	Tax Distribution	0	738.03	C
05/27	Tax Distribution	0	204.58	C
05/28	Tax Distribution	0	1,555.54	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 44.21	
05/26	Tax Distribution	0	44.21	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 77.12	
05/26	Tax Distribution	0	77.12	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 27.55	
05/26	Tax Distribution	0	27.55	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 38.01	
05/04	Tax Distribution	0	38.01	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 37.37	
05/04	Tax Distribution	0	37.37	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 47.29	
05/10	Tax Distribution	0	.07	C
05/11	Tax Distribution	0	47.22	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 5,589.19	
05/03	Tax Distribution	0	40.95	C
05/03	Tax Distribution	0	165.50	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

05/04	Tax Distribution	0	131.99	C
05/04	Tax Distribution	0	43.98	C
05/04	Tax Distribution	0	20.84	C
05/04	Tax Distribution	0	244.74	C
05/04	Tax Distribution	0	2,690.27	C
05/05	Tax Distribution	0	32.26	C
05/05	Tax Distribution	0	155.53	C
05/05	Tax Distribution	0	249.03	C
05/05	Tax Distribution	0	79.34	C
05/06	Tax Distribution	0	.68	C
05/06	Tax Distribution	0	16.93	C
05/06	Tax Distribution	0	156.81	C
05/06	Tax Distribution	0	312.22	C
05/07	Tax Distribution	0	105.66	C
05/11	Tax Distribution	0	47.23	C
05/11	Tax Distribution	0	49.34	C
05/12	Tax Distribution	0	36.61	C
05/13	Tax Distribution	0	100.05	C
05/17	Tax Distribution	0	325.61	C
05/17	Tax Distribution	0	106.13	C
05/18	Tax Distribution	0	147.15	C
05/18	Tax Distribution	0	253.10	C
05/19	Tax Distribution	0	2.33	C
05/20	Tax Distribution	0	50.51	C
05/25	Tax Distribution	0	.23	C
05/25	Tax Distribution	0	24.17	C
37150.0 FDAT Distributions			Source Code Total: 19,620.18	
05/03	Fire Dist Assistance Tax 0.144320	0	8,676.10	C
05/04	Fire Dist Assistance Tax 0.144320	0	4,267.80	C
05/05	Fire Dist Assistance Tax 0.144320	0	2,836.49	C
05/06	Fire Dist Assistance Tax 0.144320	0	807.29	C
05/07	Fire Dist Assistance Tax 0.144320	0	297.79	C
05/10	Fire Dist Assistance Tax 0.144320	0	213.04	C
05/11	Fire Dist Assistance Tax 0.144320	0	304.76	C
05/12	Fire Dist Assistance Tax 0.144320	0	318.99	C
05/13	Fire Dist Assistance Tax 0.144320	0	206.45	C
05/14	Fire Dist Assistance Tax 0.144320	0	71.00	C
05/17	Fire Dist Assistance Tax 0.144320	0	156.07	C
05/18	Fire Dist Assistance Tax 0.144320	0	300.22	C
05/19	Fire Dist Assistance Tax 0.144320	0	149.19	C
05/20	Fire Dist Assistance Tax 0.144320	0	53.14	C
05/21	Fire Dist Assistance Tax 0.144320	0	101.90	C
05/24	Fire Dist Assistance Tax 0.144320	0	375.48	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

05/25	Fire Dist Assistance Tax 0.144320	0	208.53	C
05/26	Fire Dist Assistance Tax 0.144320	0	83.31	C
05/27	Fire Dist Assistance Tax 0.144320	0	90.59	C
05/28	Fire Dist Assistance Tax 0.144320	0	102.04	C
38109.0 Interest on Investments St Treas			Source Code Total: 20.31	
05/25	Investment Interest	0	20.31	C
91032.0 Warrants Redeemed			Source Code Total: (174.64)	
05/26	Paid Warrants	0	(174.64)	D
91702.0 Transfer out			Source Code Total: (1,171,071.21)	
05/17	Transfer per request dtd 5/17/21 KB	0	(1,171,071.21)	D
6065540000 Chino Valley Fire Dist GF			Ending Balance: 331,805.00	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065540000 Chino Valley Fire Dist GF			Account Total: 174.64		
Fund: 0655			Fund Total: 174.64		
Status: PAID			Status Total: 174.64		
/	0706550029	174.64	05/17/21	05/26/21	
		Count	Amount		
Total PAID:		1	174.64		

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2021

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	05/01/21		\$1,280,420.19
Deposits and Credits:			\$222,630.66
Checks and Charges:			(\$1,171,245.85)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			\$331,805.00
Ending Balance Per Bank Statement:	05/31/21		\$331,805.00
* Outstanding Deposits and Credits:	05/31/21		\$0.00
* Outstanding Checks and Charges:	05/31/21		\$0.00
Ending Book Balance:		05/31/21	\$331,805.00

* 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: 5/31/21

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
05/17/21	706550029	American Express	AP	CHINOV	\$174.64	
05/31/21	Cash With Yav Cty	Fire Authority Funding May 202	GL	CHINOV	\$1,171,071.21	
TOTAL CHECKS AND CHARGES CLEARED:					\$1,171,245.85	

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: 5/31/21

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
05/31/21	Cash With Yav Cty	GF Tax and Interest Revenue Ma	GL	CHINOV	\$222,630.66
TOTAL DEPOSITS AND CREDITS CLEARED:					\$222,630.66

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:

Chino Valley Fire District
Bank Reconciliation Register

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

706550029	05/17/21	Marked	No	American Express	06/16/21	\$174.64
SUB TOTAL FOR BANK:						\$174.64
TOTAL FOR MODULE:						\$174.64

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND

Cash With Yav Cty	05/31/21	Marked	No	Fire Authority Funding May 202	06/16/21	\$1,171,071.21
Cash With Yav Cty	05/31/21	Marked	No	GF Tax and Interest Revenue Ma	06/16/21	\$222,630.66
SUB TOTAL FOR BANK:						\$1,393,701.87
TOTAL FOR MODULE:						\$1,393,701.87

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 5/1/2021 Through 5/31/2021

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$197,129.43	\$0.00	\$197,129.43	0.0%	\$4,290,263.29	\$4,497,237.00	\$(206,973.71)	(4.6)%
Personal Property Tax	10410000000	5,860.74	0.00	5,860.74	0.0	99,454.43	0.00	99,454.43	0.0
Fire District Assistance Tax	10420000000	19,620.18	0.00	19,620.18	0.0	390,989.80	400,000.00	(9,010.20)	(2.3)
Interest Income-General Fund	10490000000	20.31	0.00	20.31	0.0	938.65	0.00	938.65	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	4.30	0.00	4.30	0.0
Net Revenues		\$222,630.66	\$0.00	\$222,630.66	0.0 %	\$4,781,650.47	\$4,899,237.00	\$(117,586.53)	(2.4)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$1,171,071.21	\$0.00	\$(1,171,071.21)	0.0%	\$4,616,148.07	\$4,860,737.00	\$244,588.93	5.0%
Total Program Expenses		\$1,171,071.21	\$0.00	\$(1,171,071.21)	0.0 %	\$4,616,148.07	\$4,860,737.00	\$244,588.93	5.0 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$5,170.00	\$7,500.00	\$2,330.00	31.1%
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	0.00	0.00	0.00	0.0	810.00	5,000.00	4,190.00	83.8
Fire Board Expenses	10644110000	174.64	0.00	(174.64)	0.0	411.80	1,000.00	588.20	58.8
Misc/Admin	10661010000	0.00	0.00	0.00	0.0	10.25	0.00	(10.25)	0.0
Total Fund Raising Expenses		\$174.64	\$0.00	\$(174.64)	0.0 %	\$6,402.05	\$38,500.00	\$32,097.95	83.4 %
Total Expenses		\$1,171,245.85		\$(1,171,245.85)		\$4,622,550.12	\$4,899,237.00	\$276,686.88	5.6%
Net Income (Loss)		\$(948,615.19)	\$0.00	\$(948,615.19)	0.0%	\$159,100.35	\$0.00	\$159,100.35	0.0%

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Chino Valley Fire District

Balance Sheet

As of 5/31/2021

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$331,805.00	
Taxes Receivable	139,760.13	
Total Current Assets		\$471,565.13
Total Assets		\$471,565.13

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$270.00	
Deferred Compensation (Prop Tax)	99,079.00	
CAFMA Accounts Payable	57,128.00	
Total Current Liabilities		\$156,477.00
Total Liabilities		\$156,477.00

Net Assets

Fund Balance	\$(3,943,030.55)	
Current Year Net Assets	159,100.35	
Total Net Assets		(3,783,930.20)
Total Liabilities and Net Assets		\$(3,627,453.20)

Chino Valley Fire District
GL Account Ledger - Detail By Period
5/1/2021 through 5/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$1,280,420.19
2179	CD	143750	05/17/21		706550029	American Express - Cash Disbursement AMER00	-	174.64	1,280,245.55
2180	GJ	143753	05/31/21		Cash With Yav Cty	Fire Authority Funding May 2021	-	1,171,071.21	109,174.34
2182	GJ	143756	05/31/21		Cash With Yav Cty	GF Tax and Interest Revenue May 2021	222,630.66	-	331,805.00
CASH WITH YAVAPAI COUNTY TOTALS:							\$222,630.66	\$1,171,245.85	\$331,805.00
TOTAL OF LEDGER:							\$222,630.66	\$1,171,245.85	\$331,805.00

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 5/1/2021 through 5/31/2021

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$1,280,420.19	\$222,630.66	\$1,171,245.85	\$331,805.00	
TOTALS:		<u>\$1,280,420.19</u>	<u>\$222,630.66</u>	<u>\$1,171,245.85</u>	<u>\$331,805.00</u>	

* Inactive accounts are marked and appear in grey.

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT: 6-65640-7000
BANK RECONCILIATION MAY 2021

Reconciliation:

Beginning Balance (CVFD):	\$	436,228.81
Deposits:	\$	18,535.49
Transfer Out:	\$	-
Interest Income:	\$	28.26
Principal and Interest Payments:	\$	-
Interest Paid on Tax Roll Corrections:	\$	-
Ending Balance:	\$	454,792.56

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	454,792.56
Outstanding Adjustments:	\$	-

Ending Balance: \$ 454,792.56

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	17,995.91
Personal Property Taxes:	\$	539.58
Interest Revenue:	\$	28.26
Transfer In:	\$	-
Ending Balance:	\$	18,563.75

Reconciliation Approved By:

Scott Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott Freitag
Date: 2021.06.22 08:48:19 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by Dave Tharp
Date: 2021.06.21 09:25:08 -07'00'

Reconciliation Prepared By:

Karen Butler Mauldin

Karen Butler Mauldin, Finance Manager

Digitally signed by Karen Butler Mauldin
Date: 2021.06.16 17:02:55 -07'00'

CHINO VALLEY FIRE DISTRICT
BOND DEBT FUND - MAY 2021

Real Estate Taxes:	\$	17,995.91
UPP Taxes:	\$	539.58
Interest Received:	\$	28.26
Other:	\$	-

TOTAL:	\$	18,563.75
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Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

Chino Valley Fire Dist BDS
Fund: 6065640700



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	436,228.81	104,355.10		
Income:	18,563.75	411,218.74		
LOC Advance:	.00	.00		
Expense:	.00	(60,781.28)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	454,792.56	454,792.56	End:	454,792.56



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

Monthly Statement Summary				
Source Code	Description		MTDAmount	YTDAmount
6065640700	Chino Valley Fire Dist BDS	Beginning Balance:	436,228.81	104,355.10
11100.2007	2007 Real Estate Taxes		.00	.30
11100.2008	2008 Real Estate Taxes		.00	6.64
11100.2009	2009 Real Estate Taxes		.00	.76
11100.2010	2010 Real Estate Taxes		.00	65.02
11100.2011	2011 Real Estate Taxes		.00	13.23
11100.2012	2012 Real Estate Taxes		.00	17.14
11100.2013	2013 Real Estate Taxes		.00	19.01
11100.2014	2014 Real Estate Taxes		.00	16.08
11100.2015	2015 Real Estate Taxes		.00	15.64
11100.2016	2016 Real Estate Taxes		.00	13.39
11100.2017	2017 Real Estate Taxes		.00	14.24
11100.2018	2018 Real Estate Taxes		.00	12.39
11100.2019	2019 Real Estate Taxes		.00	10,514.91
11100.2020	2020 Real Estate Taxes		17,995.91	385,782.16
12100.2009	2009 Personal Property Taxes		.00	.55
12100.2011	2011 Personal Property Taxes		5.30	6.32
12100.2012	2012 Personal Property Taxes		7.34	28.51
12100.2013	2013 Personal Property Taxes		3.66	20.99
12100.2014	2014 Personal Property Taxes		.00	29.99
12100.2015	2015 Personal Property Taxes		.00	36.92
12100.2016	2016 Personal Property Taxes		.00	50.66
12100.2017	2017 Personal Property Taxes		4.31	76.40
12100.2018	2018 Personal Property Taxes		4.01	248.56
12100.2019	2019 Personal Property Taxes		4.71	640.75
12100.2020	2020 Personal Property Taxes		510.25	8,084.47
38108.0	Interest on Investments Charles Schwab		.00	186.97
38109.0	Interest on Investments St Treas		28.26	146.70
38113.0	Interest on Investments-Wells Fargo		.00	418.62
7376.0	Transfer in		.00	4,751.42
90002.0	Interest Pd on Tax Roll Corrections		.00	(.94)
91702.0	Transfer out		.00	(9,502.84)
92190.0	Bond Interest Payment		.00	(51,277.50)
		Ending Balance:	454,792.56	454,792.56

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

6065640700 Chino Valley Fire Dist BDS			Beginning Balance: 436,228.81	
11100.2020 2020 Real Estate Taxes			Source Code Total: 17,995.91	
05/03	Tax Distribution	0	8,219.82	C
05/03	Tax Distribution	0	251.97	C
05/03	Tax Distribution	0	338.26	C
05/03	Tax Distribution	0	103.88	C
05/04	Tax Distribution	0	240.82	C
05/04	Tax Distribution	0	65.67	C
05/04	Tax Distribution	0	571.10	C
05/04	Tax Distribution	0	263.14	C
05/04	Tax Distribution	0	414.73	C
05/04	Tax Distribution	0	287.39	C
05/04	Tax Distribution	0	115.17	C
05/05	Tax Distribution	0	258.74	C
05/05	Tax Distribution	0	512.82	C
05/05	Tax Distribution	0	962.12	C
05/05	Tax Distribution	0	484.98	C
05/05	Tax Distribution	0	406.90	C
05/05	Tax Distribution	0	60.48	C
05/06	Tax Distribution	0	.20	C
05/06	Tax Distribution	0	253.76	C
05/06	Tax Distribution	0	268.20	C
05/06	Tax Distribution	0	123.00	C
05/06	Tax Distribution	0	58.50	C
05/06	Tax Distribution	0	104.45	C
05/07	Tax Distribution	0	182.85	C
05/07	Tax Distribution	0	6.08	C
05/10	Tax Distribution	0	116.41	C
05/10	Tax Distribution	0	4.68	C
05/11	Tax Distribution	0	36.81	C
05/11	Tax Distribution	0	75.42	C
05/11	Tax Distribution	0	333.66	C
05/11	Tax Distribution	0	701.13	C
05/12	Tax Distribution	0	3.12	C
05/12	Tax Distribution	0	7.88	C
05/12	Tax Distribution	0	31.59	C
05/12	Tax Distribution	0	195.08	C
05/13	Tax Distribution	0	24.29	C
05/13	Tax Distribution	0	48.24	C
05/13	Tax Distribution	0	98.72	C
05/13	Tax Distribution	0	71.72	C
05/13	Tax Distribution	0	79.38	C
05/17	Tax Distribution	0	6.92	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

05/17	Tax Distribution	0	4.84	C
05/17	Tax Distribution	0	71.62	C
05/17	Tax Distribution	0	4.83	C
05/18	Tax Distribution	0	35.12	C
05/18	Tax Distribution	0	54.26	C
05/18	Tax Distribution	0	64.50	C
05/18	Tax Distribution	0	169.86	C
05/19	Tax Distribution	0	32.60	C
05/19	Tax Distribution	0	.62	C
05/19	Tax Distribution	0	210.25	C
05/20	Tax Distribution	0	10.55	C
05/20	Tax Distribution	0	113.08	C
05/21	Tax Distribution	0	83.66	C
05/21	Tax Distribution	0	135.40	C
05/24	Tax Distribution	0	4.20	C
05/24	Tax Distribution	0	19.26	C
05/24	Tax Distribution	0	84.41	C
05/24	Tax Distribution	0	77.90	C
05/25	Tax Distribution	0	44.56	C
05/25	Tax Distribution	0	43.04	C
05/25	Tax Distribution	0	62.94	C
05/26	Tax Distribution	0	3.42	C
05/26	Tax Distribution	0	46.93	C
05/27	Tax Distribution	0	67.37	C
05/27	Tax Distribution	0	18.65	C
05/28	Tax Distribution	0	141.96	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 5.30	
05/26	Tax Distribution	0	5.30	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 7.34	
05/26	Tax Distribution	0	7.34	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 3.66	
05/26	Tax Distribution	0	3.66	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 4.31	
05/04	Tax Distribution	0	4.31	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 4.01	
05/04	Tax Distribution	0	4.01	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 4.71	
05/10	Tax Distribution	0	.01	C
05/11	Tax Distribution	0	4.70	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 510.25	
05/03	Tax Distribution	0	3.74	C
05/03	Tax Distribution	0	15.11	C
05/04	Tax Distribution	0	12.05	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2021 to 5/31/2021

05/04	Tax Distribution	0	4.02	C
05/04	Tax Distribution	0	1.90	C
05/04	Tax Distribution	0	22.35	C
05/04	Tax Distribution	0	245.60	C
05/05	Tax Distribution	0	2.94	C
05/05	Tax Distribution	0	14.20	C
05/05	Tax Distribution	0	22.74	C
05/05	Tax Distribution	0	7.24	C
05/06	Tax Distribution	0	.07	C
05/06	Tax Distribution	0	1.55	C
05/06	Tax Distribution	0	14.31	C
05/06	Tax Distribution	0	28.51	C
05/07	Tax Distribution	0	9.64	C
05/11	Tax Distribution	0	4.31	C
05/11	Tax Distribution	0	4.50	C
05/12	Tax Distribution	0	3.34	C
05/13	Tax Distribution	0	9.13	C
05/17	Tax Distribution	0	29.73	C
05/17	Tax Distribution	0	9.69	C
05/18	Tax Distribution	0	13.43	C
05/18	Tax Distribution	0	23.10	C
05/19	Tax Distribution	0	.21	C
05/20	Tax Distribution	0	4.61	C
05/25	Tax Distribution	0	.02	C
05/25	Tax Distribution	0	2.21	C
38109.0 Interest on Investments St Treas			Source Code Total: 28.26	
05/25	Investment Interest	0	28.26	C
6065640700 Chino Valley Fire Dist BDS Ending Balance: 454,792.56				

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2021

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	05/01/21		\$436,228.81
Deposits and Credits:			\$18,563.75
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$454,792.56</u>
Ending Balance Per Bank Statement:	05/31/21		\$454,792.56
* Outstanding Deposits and Credits:	05/31/21		\$0.00
* Outstanding Checks and Charges:	05/31/21		\$0.00
Ending Book Balance:			<u>\$454,792.56</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: 5/31/21

BDS	Yavapai County Treasurer	Bond Debt Service	6-65640-7000
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Date	Document	Description	Module	Company	Amount
05/31/21	Cash With Yav Cty	BDS Tax and Interest Revenue M	GL	CHINOV	\$18,563.75
TOTAL DEPOSITS AND CREDITS CLEARED:					\$18,563.75

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: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER

Cash With Yav Cty	05/31/21	Marked	No	BDS Tax and Interest Revenue M	06/16/21	\$18,563.75
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SUB TOTAL FOR BANK: \$18,563.75

TOTAL FOR MODULE: \$18,563.75

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 5/1/2021 Through 5/31/2021

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$17,995.91	\$0.00	\$17,995.91	0.0%	\$391,739.49	\$0.00	\$391,739.49	0.0%
Personal Tax Revenue	40420500000	539.58	0.00	539.58	0.0	9,224.12	0.00	9,224.12	0.0
Net Revenues		\$18,535.49	\$0.00	\$18,535.49	0.0 %	\$400,963.61	\$0.00	\$400,963.61	0.0 %
Income (Loss) from Operations		\$18,535.49	\$0.00	\$18,535.49	0.0%	\$400,963.61	\$0.00	\$400,963.61	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$28.26	\$0.00	\$28.26	0.0%	\$752.29	\$0.00	\$752.29	0.0%
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(51,278.44)	0.00	(51,278.44)	0.0
Total Other Income (Expense)		\$28.26	\$0.00	\$28.26	0.0 %	\$(50,526.15)	\$0.00	\$(50,526.15)	0.0 %
Net Income (Loss)		\$18,563.75	\$0.00	\$18,563.75	0.0%	\$350,437.46	\$0.00	\$350,437.46	0.0%

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Chino Valley Fire District

Balance Sheet

As of 5/31/2021

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

Bond Debt Service	\$454,792.56	
Total Current Assets		\$454,792.56
Total Assets		\$454,792.56
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
5/1/2021 through 5/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$436,228.81
2183	GJ	143761	05/31/21		Cash With Yav Cty	BDS Tax and Interest Revenue May 2021	18,563.75	-	454,792.56
BOND DEBT SERVICE TOTALS:							<u>\$18,563.75</u>	<u>\$0.00</u>	<u>\$454,792.56</u>
TOTAL OF LEDGER:							<u>\$18,563.75</u>	<u>\$0.00</u>	<u>\$454,792.56</u>

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 5/1/2021 through 5/31/2021

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$436,228.81	\$18,563.75	\$0.00	\$454,792.56	
TOTALS:		<u>\$436,228.81</u>	<u>\$18,563.75</u>	<u>\$0.00</u>	<u>\$454,792.56</u>	

* Inactive accounts are marked and appear in grey.

TO: Fire Board
FROM: Chief Freitag
DATE: June 28, 2021

SUBJECT: PUBLIC HEARING - FISCAL YEAR 2021-2022 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 2021-2022 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 NO. 2021-06

A FORMAL RESOLUTION OF THE GOVERNING BODY OF THE CHINO VALLEY FIRE DISTRICT AMENDING THE JOINT POWERS AUTHORITY AGREEMENT BETWEEN THE CENTRAL YAVAPAI FIRE DISTRICT AND THE CHINO VALLEY FIRE DISTRICT DATED JULY 01, 2019

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

WHEREAS, the Central Arizona Fire and Medical Authority wishes to issue Certificates of Participation to finance PSPRS Unfunded Liability, and;

WHEREAS, bond counsel has provided direction in regards to the Authority's financing; and

WHEREAS, Article IX, Section F of the Agreement provides that the Agreement may be amended by a written document approved and signed by the duly authorized Board of Directors (hereinafter, the "Fire Board" or "Directors") of each of the Parties.

BE IT RESOLVED, that the Chino Valley Fire District hereby amends the Joint Powers Authority Agreement dated July 01, 2019 to include the following language:

"Notwithstanding anything to the contrary herein, the Parties (i) shall perform or cause the Authority to perform all the provisions of the below-described Lease-Purchase Agreement, and (ii) shall not cause anything to be done or permit the Authority to cause anything to be done that affects adversely the Lease-Purchase Agreement. For purposes hereof, "Lease-Purchase Agreement" means the Lease-Purchase Agreement to be executed and delivered by the Authority in connection with the proposed Certificates of Participation, Taxable Series 2021 of the Authority authorized by a resolution adopted by the Authority Board of Directors in Fiscal Year 2022."

FURTHER RESOLVED, that if any section, subsection, sentence, clause or phrase of this resolution is for any reason held to be unenforceable, illegal, or unconstitutional; such finding shall not affect the validity of the remaining portions of this resolution.

FURTHER RESOLVED, that this resolution and the rules, regulations, provisions,

////

CHINO VALLEY FIRE DISTRICT

RESOLUTION NO. 2021-06

amendments, requirements, orders and matters established and adopted hereby shall take effect and be in full force and effect from and after the date of its approval.

RESOLVED and ADOPTED this 28th day of June, 2021.

Board Chairman
Chino Valley Fire District

ATTEST:

Board Clerk
Chino Valley Fire District

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2021-03

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT TO ADOPT THE FISCAL YEAR 2022 BUDGET OF \$5,255,636 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 2022 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 2022 BUDGET OF \$5,255,636 (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 28th day of June, 2021.

Board Chairman

ATTEST:

Board Clerk



**6/16/2021 0 Cent Tax Increase
Fiscal Year 2021-22
Table of Contents**

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

The Chino Valley Fire District Board of Directors has approved the posting and publication of the Fire District's budget for Fiscal Year 2021-2022 and will hold a Public Hearing to adopt said budget on June 28, 2021 at CAFMA's Administration Building in Prescott Valley, AZ at 4:00 P.M.

**Chino Valley Fire District
Revenue Budget FY 2021-22**

		Budget FY 19	Budget FY 20	Budget FY 21	Actual -	Draft Budget FY 22	Variance	Variance (%)
Total District Budget		4,281,791	4,578,989	4,919,237		5,255,636	336,399	6.84%
Carryover		(20,000)	(20,000)	(20,000)		(20,000)	-	0.00%
Revenue:								
Grants:								
5260	Fire Act Grant						-	-
5430	Grant - FEMA - SAFER						-	-
Total Grants		-	-	-	-	-	-	-
4200	FDAT	(333,290)	(366,547)	(400,000)		(400,000)	-	0.00%
Other:								
4000/4100	Real Estate Tax							
4001	Fire Protection Contracts	-	-	-		-	-	-
1200	Capital Reserve Account	-	-	-		-	-	-
4800	Off-District Fires	-	-	-		-	-	-
4900	Interest Income	-	-	-		-	-	-
5100	Miscellaneous Income	-	-	-		-	-	-
5200	64 Lease	-	-	-		-	-	-
5350	Rebates / Refunds	(2,000)	(2,000)	(2,000)		(2,000)	-	0.00%
5400	CYFD JMA Expense Reimburseme	-	-	-		-	-	-
Total Other		(2,000)	(2,000)	(2,000)	-	(2,000)	-	0.00%
Total Non-Levy Revenues		(22,000)	(22,000)	(22,000)	-	(22,000)	-	0.00%
Tax Levy Requirement		3,926,501	4,190,442	4,497,237		4,833,636	336,399	7.48%
Net A.V.		120,815,494	128,940,651	138,380,766		148,731,831	10,351,065	7.48%
Actual/Estimated Tax Rate		\$3.2499	\$3.2499	\$3.2499		\$3.2499	\$0.0000	0.00%

Chino Valley Fire District
Draft Budget FY 2021-22
General Fund

		Budget FY19	Budget FY20	Budget FY21	Draft Budget FY22	Budget Variance \$\$	Budget Variance %
Retained Funds							
6400.1	Audit &Accounting	3,000	5,000	7,500	7,500	-	0.00%
6405.1	Other Professional Services						
	Fire Board Election	25,000	-	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>		34,000	11,000	38,500	13,500	(25,000)	-64.94%
Contingency		20,000	20,000	20,000	20,000	-	0.00%
Fire Authority Funding							
6700.1	Fire Authority Funding	4,227,791	4,547,989	4,860,737	5,222,136	361,399	7.44%
Total Expense Budget		4,281,791	4,578,989	4,919,237	5,255,636	336,399	6.84%

Central Arizona Fire and Medical Authority
Long Term & Expense Projection
Final Budget FY 2021 - 22

	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
Revenue					
District Funding - CYFD (1)	19,765,146	21,617,842	22,815,426	24,140,284	25,540,987
CVFD	4,860,777	5,196,254	5,436,991	5,689,788	5,928,604
CAFMA funding % of Change	7.62%	8.89%	5.36%	5.58%	5.50%
Total District Funding	24,625,923	26,814,096	28,252,417	29,830,072	31,469,591
Non-District Revenue:					
Carryover	1,170,020	1,248,548	1,349,515	1,415,600	1,483,358
Capital Reserve (5)	2,086,754	2,012,705	1,407,888	2,354,125	1,431,429
Grant Funding	225,085	71,618	-	-	-
Misc. Non-Levy Revenue	883,475	890,543	897,667	904,848	912,087
Total Non-Levy Revenue	4,365,334	4,223,414	3,655,070	4,674,573	3,826,875
Total Budget	28,991,257	31,037,510	31,907,487	34,504,646	35,296,466
% of Change	10.02%	7.06%	2.80%	8.14%	2.29%
Expense					
CAFMA Personnel (2)	20,840,779	22,439,846	23,625,041	24,839,597	25,984,785
% of Change	5.98%	7.67%	5.28%	5.14%	4.61%
Supplies (3)	2,214,392	2,347,900	2,418,337	2,490,887	2,565,614
% of Change	12.57%	6.03%	3.00%	3.00%	3.00%
Services & Charges	1,915,784	2,202,544	2,268,620	2,336,679	2,406,779
% of Change	8.35%	14.97%	3.00%	3.00%	3.00%
Contingency (4)	1,248,548	1,349,515	1,415,600	1,483,358	1,547,859
% of Change	6.71%	8.09%	4.90%	4.79%	4.35%
Capital Outlay					
Allocation to Capital Reserve	-	-	-	200,000	400,000
Station Repair/Remodel	466,500	730,000	400,000	135,880	55,680
New Fire Stations/Land/Bldg	-	-	250,000	500,000	750,000
Training Center	-	-	-	-	-
Admin Building	-	-	-	-	400,000
Comm Towers/Equip	230,000	270,000	157,500	30,000	18,000
Type 1 Eng New/Replace	1,450,000	754,000	-	1,631,052	-
New Multi-Purpose Utility	200,000	200,000	200,000	-	-
New Ladder Truck	-	-	-	-	-
New Type 3	-	-	-	-	-
Opticom Equip/Install/Maint.	-	-	140,000	120,000	115,000
Water Tenders New/Repl	-	-	-	150,000	543,928
Patrols New/Replace	-	144,814	-	-	152,054
Staff Vehicles	281,530	276,423	208,811	293,998	225,000
Support Vehicles	53,643	230,500	682,025	101,325	30,000
Firefighting/EMS/Rescue	42,893	44,180	45,505	46,870	48,276
SCBA Repl/Compressor	-	-	-	90,000	-
Miscellaneous Capital	-	-	67,500	55,000	-
TNT Vehicle Extrication	27,188	27,188	28,547	-	30,831
TIC's	20,000	20,600	-	-	22,660
Capital Reserve Acct (6)	2,086,754	2,012,705	1,407,888	2,354,125	1,431,429
Total Capital Outlay	2,771,754	2,697,705	2,179,888	3,354,125	2,791,429
% of Change	-3%	-3%	-24%	35%	-20%
Total Budget	28,991,257	31,037,510	31,907,487	34,504,646	35,296,466
% of Change	5.67%	7.06%	2.80%	8.14%	2.29%

Notes:

(1) Funding Sources - CYFD and CVFD	FY 20	Based upon actual figures received from the Yavapai County Assessor's Office
	FY 21 - 24	Based upon projected increases to NAV for each District.
(2) CAFMA Personnel	Calculated by using 3% base + estimated PSPRS increases. 22-23 higher due increased personnel positions. This also includes personnel that have been allocated as per the 5 year staffing plan.	
(3) Services & Charges	At 3.2% for FY 20/21 and FY 21/22 due to changes in approach for Tech and Facilities budgeting after.	
(4) Contingency	5% of M&O expenses	
(5) Capital Reserve	This is provided by revenue generated by unused funds in the prior fiscal years. Reduces tax rate. This also includes a 1 cent increase annually allocated to increasing the Capital Reserve fund.	
(6) Capital Reserve Account	Savings account money that is used to reduce the amount of tax revenues needed to fund capital CAFMA. These funds require a replacement plan to reduce depletion.	

Central Yavapai Fire District
Five-Year Revenue & Expense Projection
Final Budget FY 2021 - 22

	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
Revenue					
NAV (1)	740,758,842	799,558,835	847,532,365	894,146,645	943,324,711
% of Change	7.85%	7.94%	6.00%	5.50%	5.50%
Total Budget	19,878,646	21,499,679	22,933,660	24,260,974	25,664,194
FDAT (5)	400,000	400,000	400,000	400,000	400,000
Non-Levy Revenue:					
Carryover	-	-	-	-	-
Capital Reserve	-	-	-	-	-
Misc. Non-Levy Revenue	55,668	55,668	55,668	55,668	55,668
Total Non-Levy Revenue	55,668	55,668	55,668	55,668	55,668
Total Levy	19,422,978	21,044,011	22,477,992	23,805,306	25,208,526
% of Change	8.14%	8.35%	6.81%	5.90%	5.89%
Projected Tax Rate	\$2.6220	\$2.6320	\$2.6522	\$2.6623	\$2.6723
Levy Limit	8%	8%	8%	8%	8%
Capacity	26.60%	26.25%	27.44%	29.53%	31.64%
Expense					
CAFMA Funding (2)	19,765,146	21,617,842	22,815,426	24,140,284	25,540,987
% of Change	7.80%	9.37%	5.54%	5.81%	5.80%
Services & Charges (3)	93,500	95,838	98,233	100,689	103,207
% of Change	750.00%	2.50%	2.50%	2.50%	2.50%
Contingency (4)	20,000	20,000	20,000	20,000	20,000
% of Change	0.00%	0.00%	0.00%	0.00%	0.00%
Total Budget	19,878,646	21,499,679	22,933,660	24,260,974	25,664,194
% of Change	8.24%	8.15%	6.67%	5.79%	5.78%

Notes:

(1) Net Assessed Valuations (NAV) Based upon actual figures received from the Yavapai County Assessor's Office
Based upon projections that Assessed Values will increase 6.5% in FY 20/21 and the 4.5% for FY 21/22 and 22/23 before beginning to increase again in FY 23/24. These conservative estimates that were made due to COVID and should be re-evaluated as information is available.

(2) CAFMA Funding

(3) Services & Charges

(4) Contingency

(5) Fire District Assistance Tax (FDAT)

Chino Valley Fire District
Five-Year Revenue & Expense Projection
Final Budget FY 2021 - 22

	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
Revenue					
NAV (1)	138,380,766	148,731,831	156,168,423	163,976,844	171,355,802
% of Change	7.32%	7.48%	5.00%	5.00%	4.50%
Total Budget	4,919,277	5,255,717	5,497,440	5,751,248	5,991,100
FDAT (5)	400,000	400,000	400,000	400,000	400,000
Non-Levy Revenue:					
Carryover	20,000	20,000	20,000	20,000	20,000
Capital Reserve					
Misc. Non-Levy Revenue	2,040	2,081	2,122	2,165	2,208
Total Non-Levy Revenue	22,040	22,081	22,122	22,165	22,208
Total Levy	4,497,237	4,833,636	5,075,318	5,329,083	5,568,892
% of Change	7.32%	7.48%	5.00%	5.00%	4.50%
Projected Tax Rate	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2499
Levy Limit	8%	8%	8%	8%	8%
Capacity	52.00%	52.52%	55.52%	58.52%	62.02%
Expense					
CAFMA Funding (2)	4,860,777	5,196,254	5,436,991	5,689,788	5,928,604
% of Change	6.88%	6.90%	4.63%	4.65%	4.20%
Services & Charges (3)	38,500	39,463	40,449	41,460	42,497
% of Change	250.00%	2.50%	2.50%	2.50%	2.50%
Contingency (4)	20,000	20,000	20,000	20,000	20,000
% of Change	0.00%	0.00%	0.00%	0.00%	0.00%
Total Budget	4,919,277	5,255,717	5,497,440	5,751,248	5,991,100
% of Change	7.43%	6.84%	4.60%	4.62%	4.17%

Notes:

(1) Net Assessed Valuations (NAV) Based upon actual figures received from the Yavapai County Assessor's Office
Based upon projections that Assessed Values will increase 6.0% in FY 20/21 and then 3.5% for FY 21/22 and 22/23 before beginning to increase again in FY 23/24. These are conservative estimates that were made due to COVID and should be re-evaluated as more information is available.

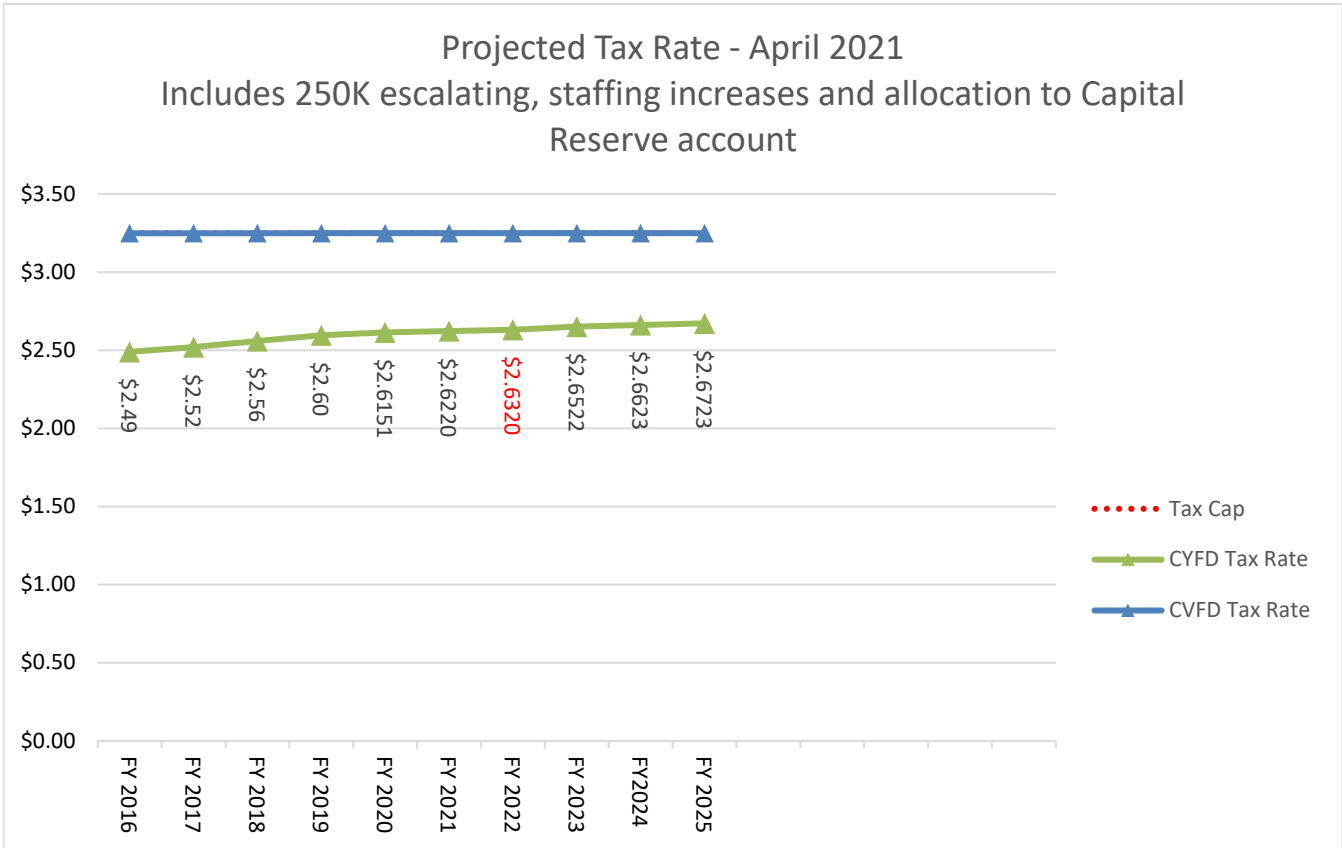
(2) CAFMA Funding

(3) Services & Charges

(4) Contingency

(5) Fire District Assistance Tax (FDAT)

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	FY 2025
3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
\$2.49	\$2.52	\$2.56	\$2.60	\$2.6151	\$2.6220	\$2.6320	\$2.6522	\$2.6623	\$2.6723
\$3.2492	\$3.2492	\$3.2492	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2499



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

Fiscal Year 2021-2022 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 28TH DAY OF JUNE, 2021

By: _____
Chairman
Chino Valley Fire District Board of Directors

By: _____
Clerk
Chino Valley Fire District Board of Directors

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2021-04

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT TO DESIGNATE THE EQUITY ASSIGNMENT FOR FISCAL YEAR 2021-2022 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 2022 BUDGET OF \$5,255,636 DESIGNATES THAT FISCAL YEAR 2022 BUDGETED EXPENSES AND REVENUES SHALL BE ASSIGNED AT 19.57% BASED ON THE FUNDING REQUIREMENTS TO THE JPA.

RESOLVED and ADOPTED this 28th day of June, 2021.

Board Chairman

ATTEST:

Board Clerk

TO: Fire Board
FROM: Chief Tharp
DATE: June 28, 2021

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF FISCAL YEAR 2022
BOND TAX RATE OF \$0.2847

For the Fiscal Year 2020-2021, the Chino Valley Fire District would like to levy \$423,413 in bond tax revenues. The revenues would be applied to the Bond Debt Servicing for the 2016(B) Bond refunding obligation of \$443,413. However, this bond debt obligation would be reduced by \$20,000 due to retained Bond Debt Service Funds that are currently held in this account. The resulting levy requirement is \$423,413 for a tax rate of \$0.2847 (reduction of \$0.0120 from prior year).

Suggested Motion: Approve Fiscal Year 2022 bond tax rate of \$0.2847

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

CHINO VALLEY FIRE DISTRICT

Resolution No. 2021-05

**FUND TRANSFERS BETWEEN THE CHINO VALLEY FIRE DISTRICT AND THE
CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY**

A FORMAL RESOLUTION OF THE GOVERNING BOARD OF THE CHINO VALLEY FIRE DISTRICT ("CVFD") TO ALLOW INTERAGENCY FUND TRANSFERS FROM THE CHINO VALLEY FIRE DISTRICT TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY ("CAFMA" or "Authority")

WHEREAS, ARS 48 §805.01. E allows a fire district participating in a Joint Powers Authority to conduct a board meeting every 90 days; and

WHEREAS, the CVFD desires to set their regular scheduled meetings in the months of March, April, May, June, September and December; and

WHEREAS, the transfer of revenues from the CVFD to the Authority must occur on a monthly basis,

THEREFORE IT IS HEREBY RESOLVED, APPROVED, ADOPTED, AND DIRECTED AS FOLLOWS:

RESOLVED, that the Governing Board of the Chino Valley Fire District allows and directs staff and the Yavapai County Treasurer's Office transfer all revenues as budgeted in the Fiscal Year 2022 approved CVFD budget not to exceed \$5,255,636; and

FURTHER RESOLVED that the monthly transfers shall be based on the reported revenues by the Yavapai County Treasurer's Office; and

FURTHER RESOLVED that the monthly transfers shall be requested by the CAFMA Financial Staff via written or electronic communication (email); and

FURTHER RESOLVED that the monthly transfers shall only be from the CVFD General Fund to the CAFMA General Fund and shall not deviate to any other fund in withdraw or deposit.

APPROVED AND ADOPTED this 28th day of June, 2021.

Board Chairman
Chino Valley Fire District

ATTEST:

Board Clerk
Chino Valley Fire District