

AGENDA

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

Thursday, December 16, 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 **Thursday, December 16, 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. NEW BUSINESS

A. Discussion and Possible Action Regarding Election of Fire Board Chairperson and Board Clerk

B. Presentation, Discussion, and Acceptance of FY 2021 Audit Report as Presented by Henry & Horne

4. 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.

5. 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 - September 27, 2021

B. Approve General Fund Financial Statements

- C. Approve Bond Debt Service Financials
- D. Approve Annexation and Resolution 2021-08, Canavarro, 1500 E. Prescott Ranch Rd., Parcel 305-01-020N
- 6. VOTE TO GO INTO EXECUTIVE SESSION
 - A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Marijuana Tax Payments
- 7. NEW BUSINESS, CONTINUED
 - A. Discussion and Possible Action Regarding Marijuana Tax Payments
 - B. Discussion and Possible Approval of Budget Development Schedule
- 8. ADJOURNMENT

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

Board of Directors
Chino Valley Fire District
Chino Valley, Arizona

We have audited the financial statements of Chino Valley Fire District for the year ended June 30, 2021, and have issued our report thereon dated November 29, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards require that we communicate to you the following information related to our audit.

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

As stated in our engagement letter dated May 10, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

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

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Chino Valley Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the Chino Valley Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Audit Findings (Continued)

Qualitative Aspects of Accounting Practices (Continued)

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

- Joint Venture Equity Allocation from CAFMA

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the attached copy of the management representation letter dated November 29, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to Management’s Discussion & Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Internal Controls Over Financial Reporting

We were engaged to plan and perform our audit in accordance with *Government Auditing Standards* (GAS) issued by the Comptroller General of the United States. We have issued a separate GAS report dated November 29, 2021 in accordance with these standards. Our report did not identify any instances of deficiencies in internal control that we considered to be a material weakness or significant deficiency as defined in that report.

Restriction on Use

This communication is intended solely for the information and use of Chino Valley Fire District and management of Chino Valley Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Henry + Horne, LLP

Tempe, Arizona
November 29, 2021

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

- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all joint ventures with an equity interest, and properly disclose all other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) If applicable investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Special items are appropriately classified and reported, if any.

- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the required supplementary information (RSI) as listed in our engagement letter:
 - a) We acknowledge our responsibility for presenting the RSI in accordance with accounting principles generally accepted in the United States of America, and we believe the RSI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 46) We are in agreement with the adjusting journal entries you have proposed and summarized in the accompanying schedule, and they have been posted to the organization's accounts where applicable.
- 47) In regards to the nonattest services (including nonattest services to affiliates), we have:
 - a. Assumed all management responsibilities.
 - b. Overseen the services by designating an individual who possesses suitable skill, knowledge, or experience.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
 - e. Retained a copy of the work products prepared by you for our records.

The nonattest services provided by you are:

- a. Preparation of financial statements and related notes
- b. Providing our management with templates for compiling the management's discussion and analysis
- c. Posting any standard, adjusting, or correcting journal entries that you have proposed and have been approved by us
- d. Preparing Governmental Accounting Standards Board Statement No 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, conversion entries

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

Dave Tharp

Assistant Chief of Administration

Signature

Title

Client: **0410439 - Central Arizona Fire and Medical Authority**
Engagement: **0410439 - Central Arizona Fire and Medical Authority**
Period Ending: **6/30/2021**
Trial Balance: **05.00 - Trial Balance**
Workpaper: **05.01 - Combined Journal Entries Report - Updated**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry				
Adjusting Journal Entry JE # 101				
Client entry - To correct beginning fund balance related to prior year adjustment.				
3.10.5991.0.0.000	Transfers Out		81,726.00	
3.40.3000.00	Retained Earnings		81,726.00	
3.10.4000.0.0.000	Real Estate Tax			81,726.00
3.40.5990.0.0.000	Transfers In			81,726.00
Total			163,452.00	163,452.00
Adjusting Journal Entry JE # 102				
Client Entry - To remove Due to/Due from balance carried into CY from PY.				
1.10.3100.0.0.000	CVFD Funding Requirement		57,128.00	
1.10.3200.0.0.000	CYFD Funding Requirement		224,466.00	
2.10.2910.0.0.000	CAFMA Accounts Payable		57,128.00	
3.10.2920.0.0.000	CAFMA accounts payable		224,466.00	
1.10.1401.0.0.000	Due from other govts			281,594.00
2.10.6700.1.0.000	Fire Authority Funding			57,128.00
3.10.6700.1.0.000	Fire Authority Funding			224,466.00
Total			563,188.00	563,188.00
Adjusting Journal Entry JE # 103				
Client Entry - To book cash to accrual entry to record Wildland receivables.				
1.10.1325.0.0.000	Accounts Receivable		245,792.00	
1.10.4800.0.0.000	State of AZ/Off-District Fires			245,792.00
Total			245,792.00	245,792.00
Adjusting Journal Entry JE # 104				
Client Entry - to record SAFER grant receivables based on expenditures to date				
1.10.1401.0.0.000	Due from other govts		948,435.00	
1.10.2900.0.0.000	Deferred Revenue Receivable			948,435.00
Total			948,435.00	948,435.00
Adjusting Journal Entry JE # 105				
Client Entry - to recognize unrealized gain/loss for the Fiduciary fund investment account				
3.90.1105	Invest. Fund-Oppenheimer (00220)		13,881.00	
3.90.4101	Unrealized gain/loss			13,881.00
Total			13,881.00	13,881.00
Adjusting Journal Entry JE # 106				
Client Entry - to record principal and interest payment for capital lease				
1.10.3200.0.0.000	CYFD Funding Requirement		56,206.00	
3.10.5991.0.0.000	Transfers Out		56,206.00	
3.40.6000.00	Bond Debt Service Principal Payment		54,405.00	
3.40.6100.00	Bond Debt Service Interest Expense		1,801.00	
1.10.6280.4.1.000	Radio/Pager Maintenance			56,206.00
3.10.6700.1.0.000	Fire Authority Funding			56,206.00
3.40.5990.0.0.000	Transfers In			56,206.00
Total			168,618.00	168,618.00
Total Adjusting Journal Entry			2,103,366.00	2,103,366.00
GASB Journal Entry				
GASB Journal Entry JE # 1				
GASB 34 Journal Entry to recognize beginning ASRS net pension liability (NPL) and related deferrals.				
1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)		255,432.00	
1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)		224,985.00	
1.00.3000.0.0.000	Net Position (Government-Wide)		2,110,444.00	
1.00.2521.2.0.000	Net Pension Liabilities (ASRS)			2,259,796.00
1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)			331,065.00
Total			2,590,861.00	2,590,861.00
GASB Journal Entry JE # 2				
GASB 34 entry to post the change in NPL, the related deferrals and expenses in the CY.				
1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)		300,508.00	
1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)		321,312.00	
1.10.6129.1.0.000	ASRS Retirement/Admin		165,015.00	
1.10.6129.2.0.000	ASRS Retirement/Prevention		45,453.00	
1.10.6129.3.5.000	ASRS Retirement/Training		7,114.00	
1.10.6129.4.1.000	ASRS Retirement/Tech Services		98,823.00	
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance		28,266.00	
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint		61,517.00	
1.10.6129.4.9.000	ASRS Retirement/Warehouse		29,965.00	

1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)		224,985.00
1.00.2521.2.0.000	Net Pension Liabilities (ASRS)		832,988.00
Total		1,057,973.00	1,057,973.00

GASB Journal Entry JE # 3**M311**

GASB 34 entry to reclassify employer pension contributions in CY.

1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)	239,691.00	
1.10.6129.1.0.000	ASRS Retirement/Admin		90,579.00
1.10.6129.2.0.000	ASRS Retirement/Prevention		21,593.00
1.10.6129.3.5.000	ASRS Retirement/Training		3,367.00
1.10.6129.4.1.000	ASRS Retirement/Tech Services		55,615.00
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance		14,840.00
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint		32,969.00
1.10.6129.4.9.000	ASRS Retirement/Warehouse		20,728.00
Total		239,691.00	239,691.00

GASB Journal Entry JE # 4**M321**

GASB 34 entry to post beginning NPL and related deferrals for PSPRS.

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	37,589,545.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	3,935,923.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	3,376,010.00	
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		42,832,468.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		2,069,010.00
1.00.2520.1.0.000	Pension Refund Payable (PSPRS)		
Total		44,901,478.00	44,901,478.00

GASB Journal Entry JE # 5**M321**

GASB 34 entry to properly state the change in NPL in the CY for PSPRS.

1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)	344,835.00	
1.10.6130.1.0.000	PSPRS/Admin	261,012.00	
1.10.6130.2.0.000	PSPRS/Prevention	199,598.00	
1.10.6130.3.0.000	PSPRS Operations	14,263,584.00	
1.10.6130.3.5.000	PSPRS/ CARTA	414,550.00	
1.10.6130.4.8.000	PSPRS/ Fleet Maint	214,952.00	
1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)		6,016,143.00
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		3,912,226.00
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		5,770,162.00
Total		15,698,531.00	15,698,531.00

GASB Journal Entry JE # 6**M321**

GASB 34 entry to reclassify employer PSPRS contributions in the CY to deferred outflows per GASB 68.

1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	4,220,218.00	
1.10.6130.1.0.000	PSPRS/Admin		126,607.00
1.10.6130.3.0.000	PSPRS Operations		3,929,023.00
1.10.6130.3.5.000	PSPRS/ CARTA		97,065.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		67,523.00
1.10.6130.2.0.000	PSPRS/Prevention		
Total		4,220,218.00	4,220,218.00

GASB Journal Entry JE # 7**M322**

GASB 34 entry to post beginning Net OPEB and related deferrals.

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	18,526.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	12,039.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	253,566.00	
1.00.2522.1.0.000	Net OPEB (PSPRS)		12,835.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		271,296.00
Total		284,131.00	284,131.00

GASB Journal Entry JE # 8**M322**

GASB 34 entry to properly state change in Net OPEB in the CY for PSPRS.

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	69,121.00	
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)	24,110.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		12,039.00
1.00.2522.1.0.000	Net OPEB (PSPRS)		62,739.00
1.10.6130.1.0.000	PSPRS/Admin		314.00
1.10.6130.2.0.000	PSPRS/Prevention		240.00
1.10.6130.3.0.000	PSPRS Operations		17,143.00
1.10.6130.3.5.000	PSPRS/ CARTA		498.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		258.00
Total		93,231.00	93,231.00

GASB Journal Entry JE # 9**M322**

GASB 34 entry to reclassify employer OPEB contributions in current year for PSPRS.

1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	38,347.00	
1.10.6130.1.0.000	PSPRS/Admin		1,133.00
1.10.6130.3.0.000	PSPRS Operations		35,710.00
1.10.6130.3.5.000	PSPRS/ CARTA		881.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		623.00
1.10.6130.2.0.000	PSPRS/Prevention		
Total		38,347.00	38,347.00

GASB Journal Entry JE # 10

GASB 34 entry to post beginning debt balances and related deferrals for CVFD.

2.00.1625.0.0.000	CVFD - Deferred Charge on refunding	123,067.00	
2.00.3000.0.0.000	Net Position (Government-Wide)	3,746,933.00	
2.00.2551.0.0.000	Bonds Payable (Long Term)		2,370,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		1,500,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		
Total		3,870,000.00	3,870,000.00

Q101**GASB Journal Entry JE # 11**

GASB 34 entry to record the debt payments for CVFD.

2.00.2551.0.0.000	Bonds Payable (Long Term)	345,000.00	
2.40.6100.0.0.000	Bond Debt Service Interest Expense	17,581.00	
2.00.1625.0.0.000	CVFD - Deferred Charge on refunding		17,581.00
2.40.6000.0.0.000	Bond Debt Service Principle Payment		345,000.00
Total		362,581.00	362,581.00

Q101**GASB Journal Entry JE # 12**

GASB 34 entry to reclass long-term debt to short-term debt for CVFD.

2.00.2551.0.0.000	Bonds Payable (Long Term)	350,000.00	
2.00.2552.0.0.000	Bonds Payable (Short Term)		350,000.00
Total		350,000.00	350,000.00

Q101**GASB Journal Entry JE # 13**

GASB 34 entry to record beginning debt and related deferrals for CYFD.

3.00.1625.0.0.000	CYFD - Deferred Charge on refunding	112,455.00	
3.00.3000.0.0.000	Net Position (Government-Wide)	6,606,950.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)		3,450,000.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		3,215,000.00
3.00.2561.0.0.000	Capital Leases Payable (Long Term)		54,405.00
3.00.2553.0.0.000	Bond Premium		
Total		6,719,405.00	6,719,405.00

Q101**GASB Journal Entry JE # 14**

GASB 34 entry to recognize scheduled debt payments for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)	830,000.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)	365,000.00	
3.00.2561.0.0.000	Capital Leases Payable (Long Term)	54,405.00	
3.40.6100.0.0.000	Bond Debt Service Interest Expense	43,718.00	
3.00.1625.0.0.000	CYFD - Deferred Charge on refunding		43,718.00
3.40.6000.0.0.000	Bond Debt Service Principal Payment		1,195,000.00
3.40.6000.0.0.000	Bond Debt Service Principal Payment		54,405.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		
Total		1,293,123.00	1,293,123.00

Q101**GASB Journal Entry JE # 15**

GASB 34 entry to recognize newly issued 2018 refunding bond as a liability and remove old 2008B bonds refunded for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)		
3.00.2551.0.0.000	Bonds Payable (Long Term)		
3.00.2553.0.0.000	Bond Premium		
3.40.4021.0.0.000	Refunding bonds issued		
3.40.6100.0.0.000	Bond Debt Service Interest Expense		
3.40.6141.0.0.000	Payments to refunding bond escrow agent		
Total		0.00	0.00

Q101**GASB Journal Entry JE # 16**

GASB 34 entry to reclassify long term debt to short term debt for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)	1,225,000.00	
3.00.2552.0.0.000	Bonds Payable (Short Term)		1,225,000.00
3.00.2561.0.0.000	Capital Leases Payable (Long Term)		
3.00.2562.0.0.000	Capital Leases Payable (Short Term)		
Total		1,225,000.00	1,225,000.00

Q101**GASB Journal Entry JE # 17**

GASB entry to post BOY capital assets.

1.00.1501.0.0.000	Land	3,416,972.00	
1.00.1502.0.0.000	Buildings & Improvements	24,688,812.00	
1.00.1503.0.0.000	Furniture & Equipment	7,025,412.00	
1.00.1504.0.0.000	Vehicles	12,053,646.00	
1.00.1508.0.0.000	Construction in Progress	1,594,776.00	
1.00.1591.0.0.000	A/D - Buildings & Improvements		7,387,462.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		5,027,463.00
1.00.1593.0.0.000	A/D - Vehicles		7,218,753.00
1.00.3000.0.0.000	Net Position (Government-Wide)		29,145,940.00
Total		48,779,618.00	48,779,618.00

1101**GASB Journal Entry JE # 18**

GASB entry to post additions and deletions to CAFMA

1.00.1502.0.0.000	Buildings & Improvements	540,483.00	
-------------------	--------------------------	------------	--

1101

1.00.1503.0.0.000	Furniture & Equipment	1,613,736.00	
1.00.1504.0.0.000	Vehicles	2,001,309.00	
1.00.1508.0.0.000	Construction in Progress	207,629.00	
1.00.1592.0.0.000	A/D - Furniture & Equipment	209,964.00	
1.00.1593.0.0.000	A/D - Vehicles	224,453.00	
1.00.5000.0.0.000	Gain/Loss on disposal of assets	11,721.00	
1.00.5000.0.0.000	Gain/Loss on disposal of assets	10,253.00	
1.00.1501.0.0.000	Land		10,253.00
1.00.1503.0.0.000	Furniture & Equipment		209,964.00
1.00.1504.0.0.000	Vehicles		236,173.00
1.00.1508.0.0.000	Construction in Progress		1,582,785.00
1.00.1508.0.0.000	Construction in Progress		11,992.00
1.10.7720.4.3.000	Capital Outlay/ Facilities		395,918.00
1.10.7730.3.0.000	Capital Outlay/Vehicles/OPS		736,763.00
1.10.7730.3.0.100	Capital Outlay/Vehicles-Equip for engine		1,339.00
1.10.7730.3.5.000	Capital Outlay/ Vehicles/ CARTA		82,038.00
1.10.7730.4.3.000	Capital Outlay/ Vehicles/ Facilities		41,522.00
1.10.7730.4.8.000	Capital Outlay/ Vehicles/ Fleet Maintena		45,192.00
1.10.7730.4.9.000	Capital Outlay/ Vehicles/ Warehouse		70,405.00
1.10.7740.3.0.000	Capital Outlay/ Equip/ OPS		1,199,907.00
1.10.7750.4.1.000	Capital Outlay - Comm/IT		195,297.00
Total		4,819,548.00	4,819,548.00
GASB Journal Entry JE # 19			
GASB entry to recognize depreciation expense.		I101	
1.10.7900.0.0.000	Depreciation Expense	1,767,164.00	
1.00.1591.0.0.000	A/D - Buildings & Improvments		665,230.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		433,653.00
1.00.1593.0.0.000	A/D - Vehicles		668,281.00
Total		1,767,164.00	1,767,164.00
GASB Journal Entry JE # 20			
To post beginning deferred revenues.		P100	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	88,395.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	9,230.00	
3.10.2900.0.0.000	Deferred Revenue	200,687.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	15,329.00	
2.10.3000.0.0.000	Fund Balance		88,395.00
2.40.3000.0.0.000	Fund Balance		9,230.00
3.10.3000.0.0.000	Fund Balance		200,687.00
3.40.3000.0.0.000	Retained Earnings		15,329.00
1.00.3000.0.0.000	Net Position (Government-Wide)		
1.10.2900.0.0.000	Deferred Revenue Receivable		
Total		313,641.00	313,641.00
GASB Journal Entry JE # 21			
Change in deferred revenue.		P100	
1.10.2900.0.0.000	Deferred Revenue Receivable	948,435.00	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	8,241.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	195.00	
3.10.2900.0.0.000	Deferred Revenue	27,454.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	1,850.00	
1.10.5430.0.0.000	Grants-FEMA- SAFER		948,435.00
2.10.4000.0.0.000	Real Estate Tax		4,637.00
2.10.4100.0.0.000	Personal Property Tax		3,604.00
2.40.4200.0.0.002	Real Estate Tax		106.00
2.40.4205.0.0.000	Personal Tax Revenue		89.00
3.10.4000.0.0.000	Real Estate Tax		22,574.00
3.10.4100.0.0.000	Personal Property Tax		4,880.00
3.40.4200.0.0.000	Bond Debt Service Tax Revenue		1,850.00
Total		986,175.00	986,175.00
GASB Journal Entry JE # 22			
To post beg. compensated absences.		Q102	
1.00.3000.0.0.000	Net Position (Government-Wide)	2,106,354.00	
1.00.2511.0.0.000	Compensated Absences (Long Term)		2,106,354.00
Total		2,106,354.00	2,106,354.00
GASB Journal Entry JE # 23			
To post the change in compensated absences for the CY.		Q102	
1.00.2511.0.0.000	Compensated Absences (Long Term)	49,510.00	
1.00.2511.0.0.000	Compensated Absences (Long Term)	1,110,098.00	
1.00.2512.0.0.000	Compensated Absences (Short Term)		1,110,098.00
1.10.6100.1.0.000	Salaries/Admin		49,510.00
Total		1,159,608.00	1,159,608.00
Total GASB Journal Entry		142,876,678.00	142,876,678.00
Total All Journal Entries		144,980,044.00	144,980,044.00

MINUTES

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

Monday, September 27, 2021, 4:00 pm - 4:30 pm

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

In-Person Attendance

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

Remote Attendance

Lorette Brashear; Nicolas Cornelius

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, September 27, 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 - June 28, 2021
- B. Approve Joint Special Meeting Minutes - August 4, 2021
- C. Approve Joint Special Meeting Executive Session Minutes - August 4, 2021
- D. Approve June 2021 General Fund Statements and Bond Debt Service Financials
- E. Approve July 2021 General Fund Statements and Bond Debt Service Financials
- F. Approve August 2021 General Fund Statements and Bond Debt Service Financials

Motion to approve the Consent Agenda.

Move: Owen Mills Second: Dave Dobbs Status: Passed

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

5. OLD BUSINESS

- A. Discussion Regarding the Closing of the Certificates of Participation (COPs)

Chief Tharp gave a summary of the closing of the Certificates of Participation (COPs) which occurred on September 16, 2021. The COPs closed at a total dollar amount of \$53,365,000, of which \$42,178,000 was transferred to PSPRS, \$10 million is retained by CAFMA in a contingency fund with the Yavapai County Treasurer's Office, and the balance went towards the cost of issuance. The ending APR was 2.9%.

Chair Dicus thanked Staff for their hard work.

Chief Tharp reported that the COPs will save the taxpayers \$22 million.

Chief Freitag reminded the Board of CAFMA's participation in pursuing the legislative changes needed to allow Districts to utilize COPs in this manner.

Attorney Cornelius stated that CAFMA is one of only two Fire Authorities in the state of Arizona that have completed this process, and he complimented Staff on exceptional work.

6. NEW BUSINESS

- A. Discussion and Possible Direction to Staff Regarding December Board Meeting Date

Chief Freitag explained that Staff is recommending a move from the currently scheduled fourth Monday of December to Thursday, December 16, 2021, so as not to interfere with the holidays.

The December meeting will be held on December 16, 2021.

7. ADJOURNMENT

Motion to adjourn at 4:09 p.m.

Move: Owen Mills Second: Cynthia Gentle Status: Passed

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

DRAFT

CHINO VALLEY FIRE DISTRICT
GENERAL FUND - CHECK RECONCILIATION NOVEMBER 2021

Reconciliation:

Beginning Balance:	\$ 2,230,325.65
Deposits:	\$ 587,519.05
Transfer Out - Fire Authority:	\$ (2,122,725.83)
Interest Paid on Tax Roll Correct:	\$ (0.31)
Adjustment:	\$ -
Reversing Entry:	\$ -
Disbursements:	\$ -
Ending Balance:	\$ 695,118.56

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$ 695,118.56
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -
Reversing Entry:	\$ -

Ending Balance: \$ 695,118.56

G/L Ending Balance: \$ 695,118.56

\$ 695,118.56

Deposits Per Bank Statement:

Real Estate Taxes:	\$ 517,080.65
Personal Property Taxes:	\$ 18,189.78
Fire District Assistance Tax:	\$ 52,248.62
Fire District Deposit:	\$ -
Transfer Out-Fire Authority:	\$ 2,122,725.83
ADOT & Fish and Game In Lieu:	\$ -
Interest Paid - Tax Roll Corrections	\$ 0.31
Adjustment:	\$ -
Interest Income:	\$ -
Adjustments: Warrants Issued	\$ -
Ending Balance:	\$ 2,710,245.19

Bank Reconciliation Register:

Checks From Accounts Payable:	\$ -
Total Checks:	\$ -

Deposits From Accounts Receivable:	\$ -
Journal Entries From General Ledger:	\$ 2,710,245.19

Ending Balance: \$ 2,710,245.19

Reconciliation Approved By:

Scott Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott Freitag
Date: 2021.12.08 13:53:57 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by Dave Tharp
Date: 2021.12.08 09:33:46 -07'00'

Reconciliation Prepared By:

Karen Butler Mauldin

Karen Butler Mauldin, Finance Manager

Digitally signed by Karen Butler Mauldin
Date: 2021.12.07 13:30:26 -07'00'

CHINO VALLEY FIRE DISTRICT
General Fund Tax Collection Information

Total Levy Month	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	FY 21-22 \$4,833,636 Collected
July	\$10,160	\$24,936	\$21,890	\$14,597	\$42,316	\$26,983
%	0.286%	0.672%	0.557%	0.348%	0.941%	0.558%
% To Date	0.2864%	0.6725%	0.5575%	0.3483%	0.9409%	0.5582%
August	\$18,803	\$10,622	\$12,226	\$10,746	\$15,526	\$11,257
%	0.530%	0.286%	0.311%	0.256%	0.345%	0.233%
% To Date	0.8164%	0.9590%	0.8688%	0.6048%	1.2862%	0.7911%
September	\$182,315	\$178,141	\$25,209	\$30,894	\$8,143	\$54,439
%	5.139%	4.804%	0.642%	0.737%	0.181%	1.126%
% To Date	5.9553%	5.7632%	1.5109%	1.3420%	1.4673%	1.9174%
October	\$834,512	\$1,503,325	\$1,610,381	\$1,807,742	\$1,780,309	\$1,962,817
%	23.523%	40.543%	41.013%	43.140%	39.587%	40.607%
% To Date	29.4779%	46.3060%	42.5240%	44.4817%	41.0540%	42.5249%
November	\$866,615	\$290,266	\$498,787	\$373,908	\$508,805	\$535,270
%	24.428%	7.828%	12.703%	8.923%	11.314%	11.074%
% To Date	53.9055%	54.1341%	55.2271%	53.4046%	52.3677%	53.5987%
December	\$227,672	\$223,661	\$236,727	\$286,760	\$399,155	\$0
%	6.4175%	6.0319%	6.0289%	6.8432%	8.8756%	0.0000%
% To Date	60.3229%	60.1659%	61.2560%	60.2478%	61.2433%	53.5987%
January	\$89,048	\$153,278	\$117,994	\$115,429	\$118,322	\$0
%	2.5100%	4.1337%	3.0051%	2.7546%	2.6310%	0.0000%
% To Date	62.8330%	64.2997%	64.2611%	63.0023%	63.8742%	53.5987%
February	\$94,094	\$95,262	\$54,476	\$104,991	\$88,422	\$0
%	2.6523%	2.5691%	1.3874%	2.5055%	1.9661%	0.0000%
% To Date	65.4852%	66.8688%	65.6485%	65.5078%	65.8404%	53.5987%
March	\$141,015	\$127,298	\$138,910	\$142,182	\$143,500	\$0
%	3.9748%	3.4331%	3.5377%	3.3930%	3.1908%	0.0000%
% To Date	69.4600%	70.3018%	69.1863%	68.9008%	69.0312%	53.5987%
April	\$821,855	\$794,289	\$955,634	\$983,917	\$1,082,230	\$0
%	23.1659%	21.4210%	24.3380%	23.4800%	24.0643%	0.0000%
% To Date	92.6259%	91.7228%	93.5243%	92.3809%	93.0956%	53.5987%
May	\$195,151	\$238,700	\$189,925	\$206,496	\$202,990	\$0
%	5.5008%	6.4374%	4.8370%	4.9278%	4.5137%	0.0000%
% To Date	98.1267%	98.1602%	98.3613%	97.3086%	97.6092%	53.5987%
June	\$66,097	\$80,520	\$84,895	\$49,679	\$87,815	\$0
%	1.8631%	2.1715%	2.1621%	1.1855%	1.9527%	0.0000%
% To Date	99.9898%	100.3318%	100.5234%	98.4942%	99.5619%	53.5987%
TOTALS	\$3,547,337	\$3,720,297	\$3,947,053	\$4,127,341	\$4,477,533	\$2,590,768
Delinquency	0.0102%	-0.3318%	-0.5234%	1.5058%	0.4381%	46.4013%

CHINO VALLEY FIRE DISTRICT
FDAT Collection Information

Total Levy Month	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	FY 21-22 \$400,000 Collected
July	\$1,423	\$1,630	\$1,238	\$1,475	\$2,769	\$1,871
%	0.453%	0.489%	0.371%	0.403%	0.692%	0.468%
% To Date	0.4533%	0.4891%	0.3715%	0.4025%	0.6923%	0.4677%
August	\$661	\$554	\$707	\$653	\$662	\$1,498
%	0.211%	0.166%	0.212%	0.178%	0.166%	0.375%
% To Date	0.6638%	0.6553%	0.5835%	0.5806%	0.8579%	0.8422%
September	\$8,777	\$12,654	\$3,182	\$1,853	\$879	\$4,669
%	2.796%	3.797%	0.955%	0.505%	0.220%	1.167%
% To Date	3.4600%	4.4520%	1.5382%	1.0861%	1.0777%	2.0095%
October	\$86,411	\$93,081	\$139,813	\$107,270	\$160,480	\$159,909
%	27.528%	27.928%	41.949%	29.265%	40.120%	39.977%
% To Date	30.9881%	32.3799%	43.4877%	30.3510%	41.1979%	41.9866%
November	\$75,219	\$74,651	\$59,861	\$30,666	\$48,339	\$52,249
%	23.9628%	22.3983%	17.9606%	8.3663%	12.0848%	13.0622%
% To Date	54.9510%	54.7782%	61.4483%	38.7172%	53.2826%	55.0488%
December	\$24,923	\$21,663	\$25,413	\$112,035	\$39,219	\$0
%	7.9398%	6.4997%	7.6250%	30.5650%	9.8048%	0.0000%
% To Date	62.8907%	61.2779%	69.0733%	69.2822%	63.0874%	55.0488%
January	\$11,762	\$16,138	\$11,149	\$11,446	\$12,625	\$0
%	3.7471%	4.8420%	3.3450%	3.1227%	3.1562%	0.0000%
% To Date	66.6378%	66.1199%	72.4183%	72.4049%	66.2436%	55.0488%
February	\$8,291	\$8,056	\$7,409	\$10,419	\$6,657	\$0
%	2.641%	2.417%	2.223%	2.842%	1.664%	0.000%
% To Date	69.2790%	68.5368%	74.6413%	75.2473%	67.9079%	55.0488%
March	\$12,638	\$12,174	\$13,713	\$13,361	\$10,897	\$0
%	4.0263%	3.6528%	4.1143%	3.6452%	2.7242%	0.0000%
% To Date	73.3052%	72.1897%	78.7556%	78.8925%	70.6320%	55.0488%
April	\$62,586	\$63,209	\$79,859	\$85,315	\$88,842	\$0
%	19.9382%	18.9651%	23.9607%	23.2754%	22.2104%	0.0000%
% To Date	93.2434%	91.1548%	102.7164%	102.1679%	92.8424%	55.0488%
May	\$23,662	\$23,731	\$18,881	\$21,832	\$19,620	\$0
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	0.0000%
% To Date	100.7815%	98.2749%	108.3813%	108.1240%	97.7475%	55.0488%
June	\$4,682	\$5,094	\$5,726	\$4,474	\$6,987	\$0
%	1.4917%	1.5285%	1.7181%	1.2206%	1.7468%	0.0000%
% To Date	102.2732%	99.8034%	110.0995%	109.3446%	99.4943%	55.0488%
TOTALS	\$321,035	\$332,635	\$366,951	\$400,799	\$397,977	\$220,195
Delinquency	-2.2732%	0.1966%	-10.0995%	-9.3446%	0.5057%	44.9512%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%



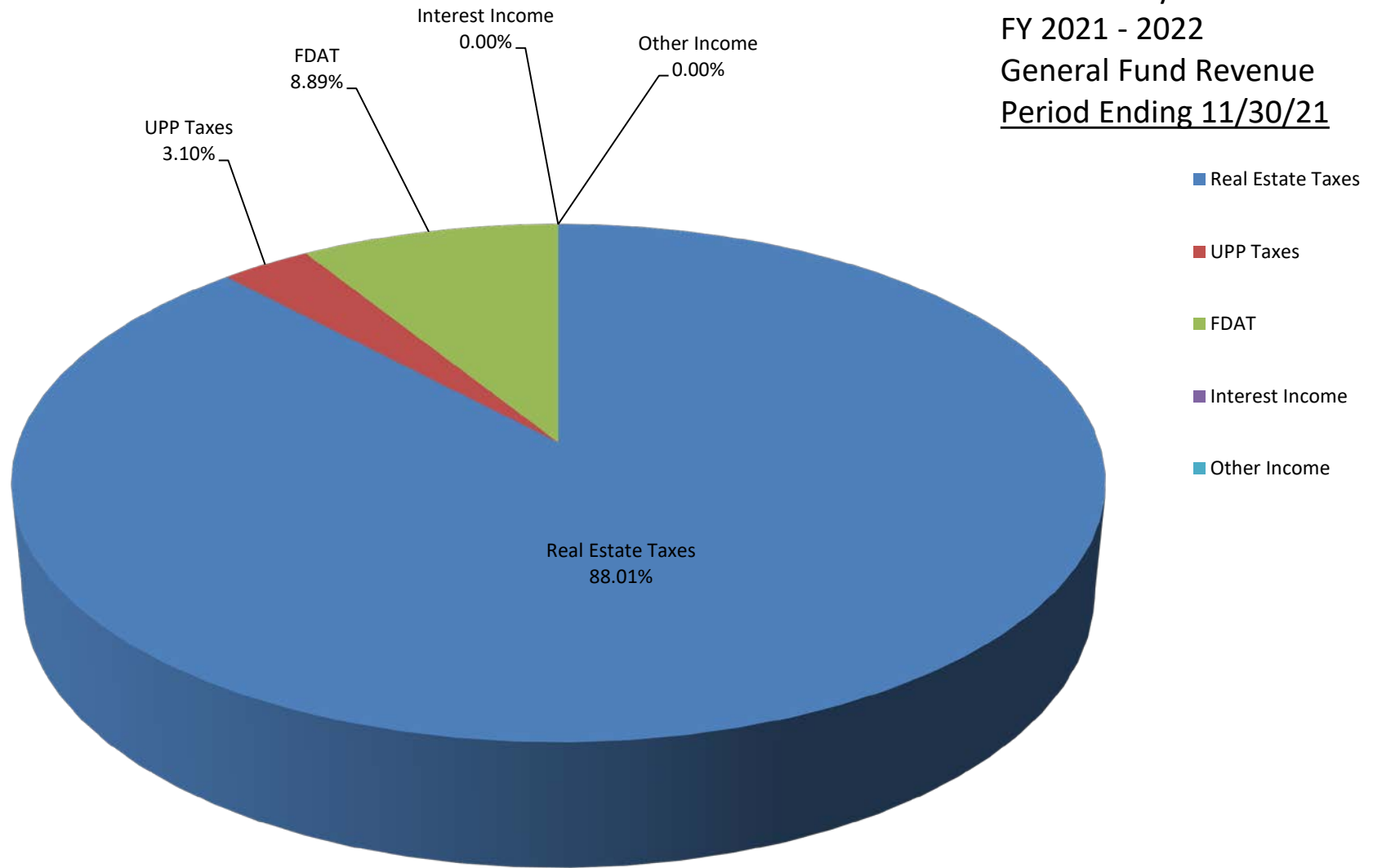
2021 - 2022 Cash Flow by Month : NOVEMBER

	ACTUAL					PROJECTED						
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Revenues:												
Taxes	26,983	11,257	54,439	1,962,817	535,270	402,803	402,803	402,803	402,803	402,803	402,803	402,803
FDAT	1,871	1,498	4,669	159,909	52,249	33,333	33,333	33,333	33,333	33,333	33,333	33,333
Interest Income	47	117	68	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	167	167	167	167	167	167	167
RevenueTotals:	28,901	12,872	59,176	2,122,726	587,519	436,303	436,303	436,303	436,303	436,303	436,303	436,303
Expenditures:												
Audit/Accounting, Election, Legal, Fire Board Expenses	293	251	-	773	-	1,125	1,125	1,125	1,125	1,125	1,125	1,125
Contingency	-	-	-	-	-	1,667	1,667	1,667	1,667	1,667	1,667	1,667
Fire Authority Funding	95,112	28,901	12,872	59,176	2,122,726	435,178	435,178	435,178	435,178	435,178	435,178	435,178
Miscellaneous	-	0	3	-	0	-	-	-	-	-	-	-
ExpenditureTotals:	95,404	29,152	12,876	59,949	2,122,726	437,970	437,970	437,970	437,970	437,970	437,970	437,970
 Monthly Net Cash	 (66,503)	 (16,280)	 46,300	 2,062,777	 (1,535,207)	 (1,667)	 (1,667)	 (1,667)	 (1,667)	 (1,667)	 (1,667)	 (1,667)
 Cumulative Net Cash	 (46,503)	 (62,783)	 (16,483)	 2,046,294	 511,087							
 Cash Balance (Carryover)	 20,000	 (42,783)	 (59,266)	 1,987,028	 2,498,116							

**CHINO VALLEY FIRE DISTRICT
REVENUE GRAPH DATA**

	Revenue	Budget	%
Real Estate Taxes	\$ 517,081	\$ 4,833,636	88.01
UPP Taxes	\$ 18,190	\$ -	3.10
FDAT	\$ 52,249	\$ 400,000	8.89
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ 2,000	0.00
TOTALS:	\$ 587,519	\$ 5,235,636	100.00

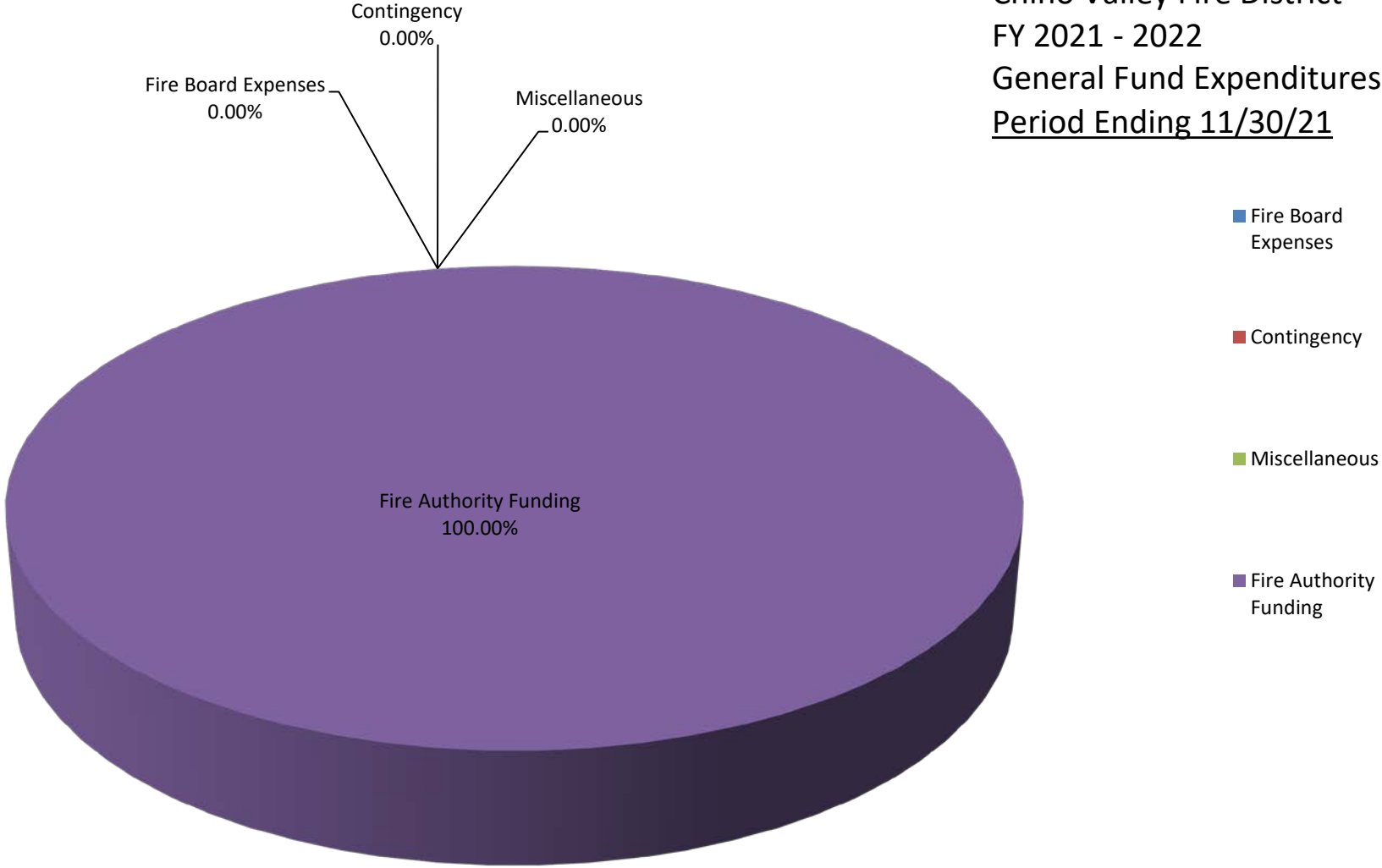
Chino Valley Fire District
FY 2021 - 2022
General Fund Revenue
Period Ending 11/30/21



**CHINO VALLEY FIRE DISTRICT
EXPENSE GRAPH DATA**

Revenue		Budget	%
Fire Board Expenses	\$ -	\$ 13,500	-
Contingency	\$ -	\$ 20,000	-
Miscellaneous	\$ 0	\$ -	0.00
Fire Authority Funding	\$ 2,122,726	\$ 5,222,136	100.00
TOTALS:	\$ 2,122,726	\$ 5,255,636	100.00

Chino Valley Fire District
FY 2021 - 2022
General Fund Expenditures
Period Ending 11/30/21



CHINO VALLEY FIRE DISTRICT
GENERAL FUND - NOVEMBER, 2021

Real Estate Taxes:	\$	517,080.65
UPP Taxes:	\$	18,189.78
FDAT:	\$	52,248.62
Interest Received:	\$	-
<hr/>		
TOTAL:	\$	587,519.05
<hr/>		
Transferred to CAFMA:	\$	2,122,725.83



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Chino Valley Fire Dist GF
Fund: 6065540000



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	2,231,098.15	204,031.21		
Income:	587,519.05	2,811,194.61		
LOC Advance:	.00	.00		
Expense:	(2,123,498.64)	(2,320,107.26)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	695,118.56	695,118.56	End:	695,118.56



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6065540000 Chino Valley Fire Dist GF		Beginning Balance:	2,231,098.15
11100.2010	2010 Real Estate Taxes	.00	11.25
11100.2011	2011 Real Estate Taxes	.00	13.50
11100.2012	2012 Real Estate Taxes	.00	16.89
11100.2013	2013 Real Estate Taxes	5.05	22.00
11100.2014	2014 Real Estate Taxes	5.06	22.00
11100.2015	2015 Real Estate Taxes	5.20	22.62
11100.2016	2016 Real Estate Taxes	2.43	10.59
11100.2017	2017 Real Estate Taxes	2.43	10.59
11100.2018	2018 Real Estate Taxes	2.44	10.60
11100.2019	2019 Real Estate Taxes	2.44	19.92
11100.2020	2020 Real Estate Taxes	4,269.28	43,817.31
11100.2021	2021 Real Estate Taxes	512,786.32	2,481,732.37
12100.2005	2005 Personal Property Taxes	.00	4.44
12100.2006	2006 Personal Property Taxes	.00	19.69
12100.2012	2012 Personal Property Taxes	1.06	1.06
12100.2013	2013 Personal Property Taxes	9.48	9.48
12100.2015	2015 Personal Property Taxes	9.73	71.18
12100.2016	2016 Personal Property Taxes	9.75	112.93
12100.2017	2017 Personal Property Taxes	.00	124.71
12100.2018	2018 Personal Property Taxes	9.75	861.34
12100.2019	2019 Personal Property Taxes	101.24	2,023.23
12100.2020	2020 Personal Property Taxes	264.57	8,249.19
12100.2021	2021 Personal Property Taxes	17,784.20	53,580.66
37150.0	FDAT Distributions	52,248.62	220,195.19
38109.0	Interest on Investments St Treas	.00	135.87
38113.0	Interest on Investments-Wells Fargo	.00	96.00
90002.0	Interest Pd on Tax Roll Corrections	(.31)	(3.70)
91032.0	Warrants Redeemed	(772.50)	(1,316.06)
91702.0	Transfer out	(2,122,725.83)	(2,318,787.50)
Ending Balance:		695,118.56	695,118.56

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 2,231,098.15	
11100.2013	2013 Real Estate Taxes		Source Code Total: 5.05	
11/04	Tax Distribution	0	5.05	C
11100.2014	2014 Real Estate Taxes		Source Code Total: 5.06	
11/04	Tax Distribution	0	5.06	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11100.2015 2015 Real Estate Taxes			Source Code Total: 5.20	
11/04	Tax Distribution	0	5.20	C
11100.2016 2016 Real Estate Taxes			Source Code Total: 2.43	
11/04	Tax Distribution	0	2.43	C
11100.2017 2017 Real Estate Taxes			Source Code Total: 2.43	
11/04	Tax Distribution	0	2.43	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 2.44	
11/04	Tax Distribution	0	2.44	C
11100.2019 2019 Real Estate Taxes			Source Code Total: 2.44	
11/04	Tax Distribution	0	2.44	C
11100.2020 2020 Real Estate Taxes			Source Code Total: 4,269.28	
11/01	Tax Distribution	0	39.51	C
11/03	Tax Distribution	0	744.54	C
11/04	Tax Distribution	0	2.44	C
11/05	Tax Distribution	0	127.54	C
11/05	Tax Distribution	0	70.71	C
11/08	Tax Distribution	0	50.42	C
11/09	Tax Distribution	0	77.94	C
11/10	Tax Distribution	0	157.94	C
11/10	Tax Distribution	0	197.78	C
11/15	Tax Distribution	0	696.37	C
11/17	Tax Distribution	0	163.23	C
11/22	Tax Distribution	0	452.21	C
11/22	Tax Distribution	0	136.42	C
11/22	Tax Distribution	0	55.57	C
11/23	Tax Distribution	0	337.44	C
11/29	Tax Distribution	0	307.77	C
11/30	Tax Distribution	0	651.45	C
11100.2021 2021 Real Estate Taxes			Source Code Total: 512,786.32	
11/01	Tax Distribution	0	6,645.90	C
11/01	Tax Distribution	0	16.34	C
11/01	Tax Distribution	0	98,264.85	C
11/01	Tax Distribution	0	15,578.08	C
11/01	Tax Distribution	0	7,784.88	C
11/01	Tax Distribution	0	724.09	C
11/01	Tax Distribution	0	279.16	C
11/02	Tax Distribution	0	1,957.71	C
11/02	Tax Distribution	0	346.11	C
11/02	Tax Distribution	0	14,886.54	C
11/02	Tax Distribution	0	18,947.94	C
11/02	Tax Distribution	0	19,358.03	C
11/02	Tax Distribution	0	6,714.79	C
11/03	Tax Distribution	0	760.31	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/03	Tax Distribution	0	21,991.37	C
11/03	Tax Distribution	0	3,716.68	C
11/03	Tax Distribution	0	3,125.31	C
11/03	Tax Distribution	0	4,059.33	C
11/03	Tax Distribution	0	9,850.01	C
11/04	Tax Distribution	0	16.99	C
11/04	Tax Distribution	0	1,278.51	C
11/04	Tax Distribution	0	462.33	C
11/04	Tax Distribution	0	30,836.55	C
11/04	Tax Distribution	0	4,233.04	C
11/04	Tax Distribution	0	6,615.04	C
11/04	Tax Distribution	0	10,709.20	C
11/04	Tax Distribution	0	11,196.40	C
11/05	Tax Distribution	0	35.09	C
11/05	Tax Distribution	0	18,073.29	C
11/05	Tax Distribution	0	5,746.12	C
11/05	Tax Distribution	0	16,087.58	C
11/05	Tax Distribution	0	5,868.58	C
11/05	Tax Distribution	0	868.12	C
11/08	Tax Distribution	0	1,703.68	C
11/08	Tax Distribution	0	934.22	C
11/08	Tax Distribution	0	9,537.67	C
11/08	Tax Distribution	0	2,707.67	C
11/08	Tax Distribution	0	4,809.39	C
11/08	Tax Distribution	0	2,857.96	C
11/09	Tax Distribution	0	2,185.94	C
11/09	Tax Distribution	0	1,312.58	C
11/09	Tax Distribution	0	6,545.50	C
11/09	Tax Distribution	0	19,520.37	C
11/09	Tax Distribution	0	77.76	C
11/09	Tax Distribution	0	564.90	C
11/10	Tax Distribution	0	(467.36)	C
11/10	Tax Distribution	0	15,655.32	C
11/10	Tax Distribution	0	434.37	C
11/10	Tax Distribution	0	293.24	C
11/12	Tax Distribution	0	1,438.36	C
11/12	Tax Distribution	0	10,055.01	C
11/12	Tax Distribution	0	1,827.00	C
11/15	Tax Distribution	0	1,432.62	C
11/15	Tax Distribution	0	(150.53)	C
11/15	Tax Distribution	0	4,349.54	C
11/15	Tax Distribution	0	276.78	C
11/15	Tax Distribution	0	1,758.99	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/16	Tax Distribution	0	3,982.12	C
11/16	Tax Distribution	0	5,236.92	C
11/16	Tax Distribution	0	1,941.10	C
11/17	Tax Distribution	0	222.36	C
11/17	Tax Distribution	0	4,877.01	C
11/17	Tax Distribution	0	2,284.34	C
11/18	Tax Distribution	0	1,379.25	C
11/18	Tax Distribution	0	2,827.75	C
11/18	Tax Distribution	0	2,410.90	C
11/19	Tax Distribution	0	11,531.72	C
11/22	Tax Distribution	0	(76.52)	C
11/22	Tax Distribution	0	3,979.90	C
11/22	Tax Distribution	0	1,025.10	C
11/22	Tax Distribution	0	1,975.71	C
11/23	Tax Distribution	0	7,837.15	C
11/23	Tax Distribution	0	(260.84)	C
11/23	Tax Distribution	0	1,191.46	C
11/23	Tax Distribution	0	82.38	C
11/23	Tax Distribution	0	238.77	C
11/23	Tax Distribution	0	3,037.04	C
11/24	Tax Distribution	0	2,132.81	C
11/24	Tax Distribution	0	2,147.45	C
11/29	Tax Distribution	0	1,860.82	C
11/29	Tax Distribution	0	2,748.76	C
11/29	Tax Distribution	0	1,513.45	C
11/29	Tax Distribution	0	6,652.57	C
11/30	Tax Distribution	0	776.04	C
11/30	Tax Distribution	0	1,464.12	C
11/30	Tax Distribution	0	1,071.43	C
12100.2012 2012 Personal Property Taxes			Source Code Total:	1.06
11/03	Tax Distribution	0	1.06	C
12100.2013 2013 Personal Property Taxes			Source Code Total:	9.48
11/03	Tax Distribution	0	9.48	C
12100.2015 2015 Personal Property Taxes			Source Code Total:	9.73
11/03	Tax Distribution	0	9.73	C
12100.2016 2016 Personal Property Taxes			Source Code Total:	9.75
11/03	Tax Distribution	0	9.75	C
12100.2018 2018 Personal Property Taxes			Source Code Total:	9.75
11/03	Tax Distribution	0	9.75	C
12100.2019 2019 Personal Property Taxes			Source Code Total:	101.24
11/03	Tax Distribution	0	1.81	C
11/15	Tax Distribution	0	99.43	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

12100.2020 2020 Personal Property Taxes			Source Code Total: 264.57	
11/02	Tax Distribution	0	20.86	C
11/03	Tax Distribution	0	83.30	C
11/22	Tax Distribution	0	.03	C
11/29	Tax Distribution	0	133.82	C
11/30	Tax Distribution	0	26.56	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 17,784.20	
11/01	Tax Distribution	0	62.91	C
11/01	Tax Distribution	0	268.73	C
11/01	Tax Distribution	0	546.29	C
11/01	Tax Distribution	0	79.77	C
11/02	Tax Distribution	0	1,161.80	C
11/02	Tax Distribution	0	282.77	C
11/02	Tax Distribution	0	133.78	C
11/02	Tax Distribution	0	550.44	C
11/03	Tax Distribution	0	132.24	C
11/03	Tax Distribution	0	660.01	C
11/03	Tax Distribution	0	530.66	C
11/03	Tax Distribution	0	89.74	C
11/03	Tax Distribution	0	669.40	C
11/04	Tax Distribution	0	916.86	C
11/04	Tax Distribution	0	111.91	C
11/04	Tax Distribution	0	467.82	C
11/04	Tax Distribution	0	458.97	C
11/05	Tax Distribution	0	51.84	C
11/05	Tax Distribution	0	519.38	C
11/05	Tax Distribution	0	231.83	C
11/05	Tax Distribution	0	1,962.14	C
11/05	Tax Distribution	0	170.32	C
11/08	Tax Distribution	0	42.78	C
11/08	Tax Distribution	0	259.93	C
11/08	Tax Distribution	0	244.91	C
11/08	Tax Distribution	0	505.83	C
11/08	Tax Distribution	0	205.26	C
11/09	Tax Distribution	0	787.68	C
11/09	Tax Distribution	0	24.11	C
11/10	Tax Distribution	0	155.29	C
11/10	Tax Distribution	0	53.89	C
11/12	Tax Distribution	0	385.70	C
11/12	Tax Distribution	0	31.43	C
11/15	Tax Distribution	0	27.68	C
11/15	Tax Distribution	0	221.87	C
11/15	Tax Distribution	0	51.25	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/16	Tax Distribution	0	346.66	C
11/16	Tax Distribution	0	287.46	C
11/17	Tax Distribution	0	76.11	C
11/17	Tax Distribution	0	73.16	C
11/18	Tax Distribution	0	27.28	C
11/18	Tax Distribution	0	99.41	C
11/19	Tax Distribution	0	521.95	C
11/22	Tax Distribution	0	524.56	C
11/23	Tax Distribution	0	170.98	C
11/23	Tax Distribution	0	85.64	C
11/23	Tax Distribution	0	74.62	C
11/23	Tax Distribution	0	151.99	C
11/29	Tax Distribution	0	133.84	C
11/29	Tax Distribution	0	349.93	C
11/29	Tax Distribution	0	1,443.64	C
11/30	Tax Distribution	0	158.37	C
11/30	Tax Distribution	0	66.33	C
11/30	Tax Distribution	0	135.05	C
37150.0 FDAT Distributions			Source Code Total: 52,248.62	
11/01	Fire Dist Assistance Tax 0.142976	0	17,711.72	C
11/02	Fire Dist Assistance Tax 0.142976	0	5,656.21	C
11/03	Fire Dist Assistance Tax 0.142976	0	5,629.56	C
11/04	Fire Dist Assistance Tax 0.142976	0	5,700.05	C
11/05	Fire Dist Assistance Tax 0.142976	0	2,784.15	C
11/08	Fire Dist Assistance Tax 0.142976	0	2,022.06	C
11/09	Fire Dist Assistance Tax 0.142976	0	2,472.54	C
11/10	Fire Dist Assistance Tax 0.142976	0	1,145.48	C
11/12	Fire Dist Assistance Tax 0.142976	0	914.03	C
11/15	Fire Dist Assistance Tax 0.142976	0	807.53	C
11/16	Fire Dist Assistance Tax 0.142976	0	1,326.51	C
11/17	Fire Dist Assistance Tax 0.142976	0	814.14	C
11/18	Fire Dist Assistance Tax 0.142976	0	601.53	C
11/19	Fire Dist Assistance Tax 0.142976	0	735.34	C
11/22	Fire Dist Assistance Tax 0.142976	0	655.28	C
11/23	Fire Dist Assistance Tax 0.142976	0	1,462.73	C
11/24	Fire Dist Assistance Tax 0.142976	0	290.86	C
11/29	Fire Dist Assistance Tax 0.142976	0	732.46	C
11/30	Fire Dist Assistance Tax 0.142976	0	786.44	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (.31)	
11/08	79769 306-40-019L9 2021 Adjustment/Corr Refund	79769	(.31)	D
91032.0 Warrants Redeemed			Source Code Total: (772.50)	
11/04	Paid Warrants	0	(300.00)	D
11/18	Paid Warrants	0	(472.50)	D



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

91702.0 Transfer out		Source Code Total: (2,122,725.83)			
11/17	Transfer Request per KB	0	(2,122,725.83)		D
6065540000 Chino Valley Fire Dist GF Ending Balance: 695,118.56					
Warrant Detail					
Payee Name		Warrant	Amount	Issue Dt	Status Dt Voucher
6065540000 Chino Valley Fire Dist GF					Account Total: 772.50
Fund: 0655					Fund Total: 772.50
Status: PAID					Status Total: 772.50
/		0706550033	300.00	10/04/21	11/04/21
/		0706550034	472.50	10/18/21	11/18/21
		Count	Amount		
Total PAID:		2	772.50		

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 11/30/2021

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	11/01/21		\$2,231,098.15
Deposits and Credits:			\$587,519.05
Checks and Charges:			(\$2,123,498.64)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			\$695,118.56
Ending Balance Per Bank Statement:	11/30/21		\$695,118.56
* Outstanding Deposits and Credits:	11/30/21		\$0.00
* Outstanding Checks and Charges:	11/30/21		\$0.00
Ending Book Balance:		11/30/21	\$695,118.56

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 11/30/21

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
10/04/21	706550033	Arizona Fire District Associat	AP	CHINOV	\$300.00	
10/18/21	706550034	Nicolas J. Cornelius	AP	CHINOV	\$472.50	
11/30/21	Cash With Yav Cty	Fire Authority Funding Novembe	GL	CHINOV	\$2,122,725.83	
11/30/21	Cash With Yav Cty	GF Tax Roll Corrections Novemb	GL	CHINOV	\$0.31	
TOTAL CHECKS AND CHARGES CLEARED:					\$2,123,498.64	

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>
-------------	-----------------	--------------------	---------------	----------------	---------------

TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 11/30/21

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
11/30/21	Cash With Yav Cty	GF Tax Revenue - November, 202	GL	CHINOV	\$587,519.05
TOTAL DEPOSITS AND CREDITS CLEARED:					\$587,519.05

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

Date	Document	Description	Module	Company	Amount
------	----------	-------------	--------	---------	--------

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Chino Valley Fire District
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
-----------------	------	-----------	-------	-------------	--------------	--------

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND						
Cash With Yav Cty	11/30/21	Marked	No	Fire Authority Funding Novembe	12/07/21	\$2,122,725.83
Cash With Yav Cty	11/30/21	Marked	No	GF Tax Revenue - November, 202	12/07/21	\$587,519.05
Cash With Yav Cty	11/30/21	Marked	No	GF Tax Roll Corrections Novemb	12/07/21	\$0.31
SUB TOTAL FOR BANK:						\$2,710,245.19
TOTAL FOR MODULE:						\$2,710,245.19

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:

12/7/21
1:17:22 PM

Chino Valley Fire District

Balance Sheet

As of 11/30/2021

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$695,118.56	
Taxes Receivable	134,851.50	
Total Current Assets		\$829,970.06
Total Assets		\$829,970.06

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$270.00	
Deferred Compensation (Prop Tax)	96,636.35	
Total Current Liabilities		\$96,906.35
Total Liabilities		\$96,906.35

Net Assets

Fund Balance	\$241,976.93	
Current Year Net Assets	491,087.35	
Total Net Assets		733,064.28
Total Liabilities and Net Assets		\$829,970.63

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 11/1/2021 through 11/30/2021

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$2,230,325.65	\$587,519.05	\$2,122,726.14	\$695,118.56	
TOTALS:		<u>\$2,230,325.65</u>	<u>\$587,519.05</u>	<u>\$2,122,726.14</u>	<u>\$695,118.56</u>	

Chino Valley Fire District
GL Account Ledger - Detail By Period
11/1/2021 through 11/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000		CASH WITH YAVAPAI COUNTY							\$2,230,325.65
2218	GJ	143879	11/30/21		Cash With Yav Cty	Fire Authority Funding November 2021	-	2,122,725.83	107,599.82
2219	GJ	143880	11/30/21		Cash With Yav Cty	GF Tax Revenue - November, 2021	587,519.05	-	695,118.87
2220	GJ	143885	11/30/21		Cash With Yav Cty	GF Tax Roll Corrections November 2021	-	0.31	695,118.56
CASH WITH YAVAPAI COUNTY TOTALS:							<u>\$587,519.05</u>	<u>\$2,122,726.14</u>	<u>\$695,118.56</u>
TOTAL OF LEDGER:							<u>\$587,519.05</u>	<u>\$2,122,726.14</u>	<u>\$695,118.56</u>

12/7/21
1:17:19 PM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 11/1/2021 Through 11/30/2021

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$517,080.65	\$0.00	\$517,080.65	0.0%	\$2,525,709.64	\$4,833,636.00	\$(2,307,926.36)	(47.7)%
Personal Property Tax	10410000000	18,189.78	0.00	18,189.78	0.0	65,057.91	0.00	65,057.91	0.0
Fire District Assistance Tax	10420000000	52,248.62	0.00	52,248.62	0.0	220,195.19	400,000.00	(179,804.81)	(45.0)
Interest Income-General Fund	10490000000	0.00	0.00	0.00	0.0	231.87	0.00	231.87	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Net Revenues		\$587,519.05	\$0.00	\$587,519.05	0.0 %	\$2,811,194.61	\$5,235,636.00	\$(2,424,441.39)	(46.3)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$2,122,725.83	\$0.00	\$(2,122,725.83)	0.0%	\$2,318,787.50	\$5,222,136.00	\$2,903,348.50	55.6%
Total Program Expenses		\$2,122,725.83	\$0.00	\$(2,122,725.83)	0.0 %	\$2,318,787.50	\$5,222,136.00	\$2,903,348.50	55.6 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$7,500.00	\$7,500.00	100.0%
Legal Services - Routine	10641010000	0.00	0.00	0.00	0.0	765.00	5,000.00	4,235.00	84.7
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	551.06	1,000.00	448.94	44.9
Misc/Admin	10661010000	0.31	0.00	(0.31)	0.0	3.70	0.00	(3.70)	0.0
Contingency Expense - Current	10780130000	0.00	0.00	0.00	0.0	0.00	20,000.00	20,000.00	100.0
Total Fund Raising Expenses		\$0.31	\$0.00	\$(0.31)	0.0 %	\$1,319.76	\$33,500.00	\$32,180.24	96.1 %
Total Expenses		\$2,122,726.14		\$(2,122,726.14)		\$2,320,107.26	\$5,255,636.00	\$2,935,528.74	55.9%
Net Income (Loss)		\$(1,535,207.09)	\$0.00	\$(1,535,207.09)	0.0%	\$491,087.35	\$(20,000.00)	\$511,087.35	2555.4%

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

Reconciliation:

Beginning Balance (CVFD):	\$	247,216.86
Deposits:	\$	46,908.04
Principal Payments:	\$	-
Interest Income:	\$	-
Interest Payments:	\$	-
Interest Paid on Tax Roll Corrections:	\$	(0.03)
Ending Balance:	\$	294,124.87

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	294,124.87
Outstanding Adjustments:	\$	-

Ending Balance: \$ 294,124.87

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	45,311.24
Personal Property Taxes:	\$	1,596.80
Interest Revenue:	\$	-
Other:		
Ending Balance:	\$	46,908.04

Reconciliation Approved By:

Scott Freitag Digitally signed by Scott Freitag
Date: 2021.12.08 13:53:15 -07'00'
Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp Digitally signed by Dave Tharp
Date: 2021.12.08 09:49:38 -07'00'
David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Butler Mauldin Digitally signed by Karen Butler
Mauldin
Date: 2021.12.07 15:24:35 -07'00'
Karen Butler Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT
BOND DEBT FUND - NOVEMBER, 2021

Real Estate Taxes:	\$	45,311.24
UPP Taxes:	\$	1,596.80
Interest Received:	\$	-
Other:	\$	-
<hr/>		
TOTAL:	\$	46,908.04
<hr/>		



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Chino Valley Fire Dist BDS
Fund: 6065640700



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	247,216.86	66,685.44		
Income:	46,908.04	227,439.76		
LOC Advance:	.00	.00		
Expense:	(.03)	(.33)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	294,124.87	294,124.87	End:	294,124.87

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700	Chino Valley Fire Dist BDS	Beginning Balance:	247,216.86	66,685.44
11100.2010	2010 Real Estate Taxes		.00	1.21
11100.2011	2011 Real Estate Taxes		.00	1.62
11100.2012	2012 Real Estate Taxes		.00	1.61
11100.2013	2013 Real Estate Taxes		.67	2.92
11100.2014	2014 Real Estate Taxes		.68	2.94
11100.2015	2015 Real Estate Taxes		.66	2.86
11100.2016	2016 Real Estate Taxes		.29	1.25
11100.2017	2017 Real Estate Taxes		.27	1.19
11100.2018	2018 Real Estate Taxes		.26	1.14
11100.2019	2019 Real Estate Taxes		.24	1.98
11100.2020	2020 Real Estate Taxes		389.74	3,999.98
11100.2021	2021 Real Estate Taxes		44,918.43	217,390.20
12100.2012	2012 Personal Property Taxes		.10	.10
12100.2013	2013 Personal Property Taxes		1.26	1.26
12100.2015	2015 Personal Property Taxes		1.23	9.00
12100.2016	2016 Personal Property Taxes		1.15	13.27
12100.2017	2017 Personal Property Taxes		.00	14.14
12100.2018	2018 Personal Property Taxes		1.05	92.39
12100.2019	2019 Personal Property Taxes		10.07	201.24
12100.2020	2020 Personal Property Taxes		24.14	753.07
12100.2021	2021 Personal Property Taxes		1,557.80	4,693.48
38109.0	Interest on Investments St Treas		.00	178.35
38113.0	Interest on Investments-Wells Fargo		.00	74.56
90002.0	Interest Pd on Tax Roll Corrections		(.03)	(.33)
	Ending Balance:		294,124.87	294,124.87

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
------	-------	-------	--------	-----



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

6065640700 Chino Valley Fire Dist BDS			Beginning Balance: 247,216.86	
11100.2013 2013 Real Estate Taxes			Source Code Total: .67	
11/04	Tax Distribution	0	.67	C
11100.2014 2014 Real Estate Taxes			Source Code Total: .68	
11/04	Tax Distribution	0	.68	C
11100.2015 2015 Real Estate Taxes			Source Code Total: .66	
11/04	Tax Distribution	0	.66	C
11100.2016 2016 Real Estate Taxes			Source Code Total: .29	
11/04	Tax Distribution	0	.29	C
11100.2017 2017 Real Estate Taxes			Source Code Total: .27	
11/04	Tax Distribution	0	.27	C
11100.2018 2018 Real Estate Taxes			Source Code Total: .26	
11/04	Tax Distribution	0	.26	C
11100.2019 2019 Real Estate Taxes			Source Code Total: .24	
11/04	Tax Distribution	0	.24	C
11100.2020 2020 Real Estate Taxes			Source Code Total: 389.74	
11/01	Tax Distribution	0	3.61	C
11/03	Tax Distribution	0	67.97	C
11/04	Tax Distribution	0	.22	C
11/05	Tax Distribution	0	11.64	C
11/05	Tax Distribution	0	6.46	C
11/08	Tax Distribution	0	4.60	C
11/09	Tax Distribution	0	7.12	C
11/10	Tax Distribution	0	14.42	C
11/10	Tax Distribution	0	18.06	C
11/15	Tax Distribution	0	63.57	C
11/17	Tax Distribution	0	14.90	C
11/22	Tax Distribution	0	41.28	C
11/22	Tax Distribution	0	12.45	C
11/22	Tax Distribution	0	5.07	C
11/23	Tax Distribution	0	30.80	C
11/29	Tax Distribution	0	28.10	C
11/30	Tax Distribution	0	59.47	C
11100.2021 2021 Real Estate Taxes			Source Code Total: 44,918.43	
11/01	Tax Distribution	0	582.16	C
11/01	Tax Distribution	0	1.43	C
11/01	Tax Distribution	0	8,607.61	C
11/01	Tax Distribution	0	1,364.67	C
11/01	Tax Distribution	0	681.93	C
11/01	Tax Distribution	0	63.42	C
11/01	Tax Distribution	0	24.46	C
11/02	Tax Distribution	0	171.48	C
11/02	Tax Distribution	0	30.32	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/02	Tax Distribution	0	1,304.00	C
11/02	Tax Distribution	0	1,659.74	C
11/02	Tax Distribution	0	1,695.67	C
11/02	Tax Distribution	0	588.19	C
11/03	Tax Distribution	0	66.60	C
11/03	Tax Distribution	0	1,926.33	C
11/03	Tax Distribution	0	325.57	C
11/03	Tax Distribution	0	273.99	C
11/03	Tax Distribution	0	355.57	C
11/03	Tax Distribution	0	862.82	C
11/04	Tax Distribution	0	1.49	C
11/04	Tax Distribution	0	111.99	C
11/04	Tax Distribution	0	40.50	C
11/04	Tax Distribution	0	2,701.24	C
11/04	Tax Distribution	0	370.77	C
11/04	Tax Distribution	0	579.44	C
11/04	Tax Distribution	0	938.09	C
11/04	Tax Distribution	0	980.77	C
11/05	Tax Distribution	0	3.07	C
11/05	Tax Distribution	0	1,583.11	C
11/05	Tax Distribution	0	503.35	C
11/05	Tax Distribution	0	1,409.19	C
11/05	Tax Distribution	0	514.06	C
11/05	Tax Distribution	0	76.04	C
11/08	Tax Distribution	0	149.24	C
11/08	Tax Distribution	0	81.83	C
11/08	Tax Distribution	0	835.43	C
11/08	Tax Distribution	0	237.17	C
11/08	Tax Distribution	0	421.28	C
11/08	Tax Distribution	0	250.33	C
11/09	Tax Distribution	0	191.48	C
11/09	Tax Distribution	0	114.98	C
11/09	Tax Distribution	0	573.38	C
11/09	Tax Distribution	0	1,709.89	C
11/09	Tax Distribution	0	6.82	C
11/09	Tax Distribution	0	49.48	C
11/10	Tax Distribution	0	(40.94)	C
11/10	Tax Distribution	0	1,371.36	C
11/10	Tax Distribution	0	38.06	C
11/10	Tax Distribution	0	25.69	C
11/12	Tax Distribution	0	126.00	C
11/12	Tax Distribution	0	880.81	C
11/12	Tax Distribution	0	160.06	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/15	Tax Distribution	0	125.50	C
11/15	Tax Distribution	0	(13.18)	C
11/15	Tax Distribution	0	381.03	C
11/15	Tax Distribution	0	24.24	C
11/15	Tax Distribution	0	154.12	C
11/16	Tax Distribution	0	348.83	C
11/16	Tax Distribution	0	458.71	C
11/16	Tax Distribution	0	170.03	C
11/17	Tax Distribution	0	19.57	C
11/17	Tax Distribution	0	427.21	C
11/17	Tax Distribution	0	200.08	C
11/18	Tax Distribution	0	120.82	C
11/18	Tax Distribution	0	247.69	C
11/18	Tax Distribution	0	211.16	C
11/19	Tax Distribution	0	1,010.12	C
11/22	Tax Distribution	0	(6.70)	C
11/22	Tax Distribution	0	348.62	C
11/22	Tax Distribution	0	89.79	C
11/22	Tax Distribution	0	173.07	C
11/23	Tax Distribution	0	686.51	C
11/23	Tax Distribution	0	(22.85)	C
11/23	Tax Distribution	0	104.38	C
11/23	Tax Distribution	0	7.22	C
11/23	Tax Distribution	0	20.92	C
11/23	Tax Distribution	0	266.03	C
11/24	Tax Distribution	0	186.84	C
11/24	Tax Distribution	0	188.09	C
11/29	Tax Distribution	0	163.00	C
11/29	Tax Distribution	0	240.76	C
11/29	Tax Distribution	0	132.58	C
11/29	Tax Distribution	0	582.73	C
11/30	Tax Distribution	0	67.98	C
11/30	Tax Distribution	0	128.26	C
11/30	Tax Distribution	0	93.85	C
12100.2012 2012 Personal Property Taxes			Source Code Total: .10	
11/03	Tax Distribution	0	.10	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 1.26	
11/03	Tax Distribution	0	1.26	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 1.23	
11/03	Tax Distribution	0	1.23	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 1.15	
11/03	Tax Distribution	0	1.15	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

12100.2018 2018 Personal Property Taxes			Source Code Total: 1.05	
11/03	Tax Distribution	0	1.05	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 10.07	
11/03	Tax Distribution	0	.18	C
11/15	Tax Distribution	0	9.89	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 24.14	
11/02	Tax Distribution	0	1.90	C
11/03	Tax Distribution	0	7.60	C
11/29	Tax Distribution	0	12.22	C
11/30	Tax Distribution	0	2.42	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 1,557.80	
11/01	Tax Distribution	0	5.51	C
11/01	Tax Distribution	0	23.54	C
11/01	Tax Distribution	0	47.85	C
11/01	Tax Distribution	0	6.99	C
11/02	Tax Distribution	0	101.77	C
11/02	Tax Distribution	0	24.79	C
11/02	Tax Distribution	0	11.72	C
11/02	Tax Distribution	0	48.21	C
11/03	Tax Distribution	0	11.58	C
11/03	Tax Distribution	0	57.80	C
11/03	Tax Distribution	0	46.48	C
11/03	Tax Distribution	0	7.86	C
11/03	Tax Distribution	0	58.64	C
11/04	Tax Distribution	0	80.31	C
11/04	Tax Distribution	0	9.79	C
11/04	Tax Distribution	0	40.98	C
11/04	Tax Distribution	0	40.19	C
11/05	Tax Distribution	0	4.54	C
11/05	Tax Distribution	0	45.50	C
11/05	Tax Distribution	0	20.31	C
11/05	Tax Distribution	0	171.87	C
11/05	Tax Distribution	0	14.93	C
11/08	Tax Distribution	0	3.74	C
11/08	Tax Distribution	0	22.77	C
11/08	Tax Distribution	0	21.45	C
11/08	Tax Distribution	0	44.30	C
11/08	Tax Distribution	0	17.98	C
11/09	Tax Distribution	0	69.00	C
11/09	Tax Distribution	0	2.11	C
11/10	Tax Distribution	0	13.61	C
11/10	Tax Distribution	0	4.72	C
11/12	Tax Distribution	0	33.78	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/12	Tax Distribution	0	2.75	C
11/15	Tax Distribution	0	2.43	C
11/15	Tax Distribution	0	19.43	C
11/15	Tax Distribution	0	4.49	C
11/16	Tax Distribution	0	30.36	C
11/16	Tax Distribution	0	25.18	C
11/17	Tax Distribution	0	6.67	C
11/17	Tax Distribution	0	6.42	C
11/18	Tax Distribution	0	2.40	C
11/18	Tax Distribution	0	8.71	C
11/19	Tax Distribution	0	45.73	C
11/22	Tax Distribution	0	45.94	C
11/23	Tax Distribution	0	14.98	C
11/23	Tax Distribution	0	7.50	C
11/23	Tax Distribution	0	6.54	C
11/23	Tax Distribution	0	13.31	C
11/29	Tax Distribution	0	11.72	C
11/29	Tax Distribution	0	30.65	C
11/29	Tax Distribution	0	126.46	C
11/30	Tax Distribution	0	13.87	C
11/30	Tax Distribution	0	5.81	C
11/30	Tax Distribution	0	11.83	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (.03)	
11/08	79769 306-40-019L9 2021 Adjustment/Corr Refund	79769	(.03)	D
6065640700 Chino Valley Fire Dist BDS				Ending Balance: 294,124.87

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 11/30/2021

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	11/01/21		\$247,216.86
Deposits and Credits:			\$46,908.04
Checks and Charges:			(\$0.03)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			\$294,124.87
Ending Balance Per Bank Statement:	11/30/21		\$294,124.87
* Outstanding Deposits and Credits:	11/30/21		\$0.00
* Outstanding Checks and Charges:	11/30/21		\$0.00
Ending Book Balance:			\$294,124.87

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 11/30/21

BDS	Yavapai County Treasurer	Bond Debt Service	6-65640-7000
-----	--------------------------	-------------------	--------------

Date	Document	Description	Module	Company	Amount
11/30/21	Cash With Yav Cty	BDS Tax Roll Corrections Novem	GL	CHINOV	\$0.03
TOTAL CHECKS AND CHARGES CLEARED:					\$0.03

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>
-------------	-----------------	--------------------	---------------	----------------	---------------

TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 11/30/21

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
11/30/21	Cash With Yav Cty	BDS Tax Revenue November 2021	GL	CHINOV	\$46,908.04		
TOTAL DEPOSITS AND CREDITS CLEARED:						\$46,908.04	

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

Date	Document	Description	Module	Company	Amount
------	----------	-------------	--------	---------	--------

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
Cash With Yav Cty	11/30/21	Marked	No	BDS Tax Revenue November 2021	12/07/21	\$46,908.04
Cash With Yav Cty	11/30/21	Marked	No	BDS Tax Roll Corrections Novem	12/07/21	\$0.03
SUB TOTAL FOR BANK:						\$46,908.07
TOTAL FOR MODULE:						\$46,908.07

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:

12/7/21
3:13:25 PM

Chino Valley Fire District

Balance Sheet

As of 11/30/2021

Fund: (40) Bond Service Fund
Account: (1105) Not Defined

Assets

<u>Current Assets</u>		
Bond Debt Service	\$294,124.87	
Total Current Assets		\$294,124.87
Total Assets		\$294,124.87
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 11/1/2021 through 11/30/2021

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$247,216.86	\$46,908.04	\$0.03	\$294,124.87	
TOTALS:		<u>\$247,216.86</u>	<u>\$46,908.04</u>	<u>\$0.03</u>	<u>\$294,124.87</u>	

Chino Valley Fire District
GL Account Ledger - Detail By Period
11/1/2021 through 11/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$247,216.86
2221	GJ	143886	11/30/21		Cash With Yav Cty	BDS Tax Revenue November 2021	46,908.04	-	294,124.90
2222	GJ	143890	11/30/21		Cash With Yav Cty	BDS Tax Roll Corrections November 2021	-	0.03	294,124.87
BOND DEBT SERVICE TOTALS:							<u>\$46,908.04</u>	<u>\$0.03</u>	<u>\$294,124.87</u>
TOTAL OF LEDGER:							<u>\$46,908.04</u>	<u>\$0.03</u>	<u>\$294,124.87</u>

12/7/21
3:13:24 PM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 11/1/2021 Through 11/30/2021

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$45,311.24	\$0.00	\$45,311.24	0.0%	\$221,408.90	\$0.00	\$221,408.90	0.0%
Personal Tax Revenue	40420500000	1,596.80	0.00	1,596.80	0.0	5,777.95	0.00	5,777.95	0.0
Net Revenues		\$46,908.04	\$0.00	\$46,908.04	0.0 %	\$227,186.85	\$0.00	\$227,186.85	0.0 %
Income (Loss) from Operations		\$46,908.04	\$0.00	\$46,908.04	0.0%	\$227,186.85	\$0.00	\$227,186.85	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$0.00	\$0.00	\$0.00	0.0%	\$252.91	\$0.00	\$252.91	0.0%
Bond Debt Service Interest Expense	40610000000	(0.03)	0.00	(0.03)	0.0	(0.33)	0.00	(0.33)	0.0
Total Other Income (Expense)		\$(0.03)	\$0.00	\$(0.03)	0.0 %	\$252.58	\$0.00	\$252.58	0.0 %
Net Income (Loss)		\$46,908.01	\$0.00	\$46,908.01	0.0%	\$227,439.43	\$0.00	\$227,439.43	0.0%

Recorded at the request of:
CHINO VALLEY FIRE DISTRICT

When recorded, mail to:
Chino Valley Fire District
8603 E. Eastridge Drive
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT: RESOLUTION NO. 2021-08

ANNEXATION -
CANAVARRO LIVING TRUST PROPERTY
PARCEL 305-01-020N

CHINO VALLEY FIRE DISTRICT

Resolution No. 2021-08

Annexation – Canavarro Living Trust - Parcel 305-01-020N – 1500 E. Prescott Ranch Rd.

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT “A” AS ATTACHED HERETO;

WHEREAS, Chino Valley Fire District Governing Board has been presented with a valid request for annexation of the area of the property described in Exhibit “A” as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Chino Valley Fire District as shown on the map attached hereto as Exhibit “B”; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Chino Valley Fire District Board has determined that the inclusion of the subject property within the boundaries of the Chino Valley Fire District will benefit the Chino Valley Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description Exhibit "A" and map Exhibit "B".

APPROVED AND ADOPTED this 16 day of December, 2021.

Fire Board Chairperson
Chino Valley Fire District

Fire Board Clerk
Chino Valley Fire District

EXHIBIT A

PARCEL I:

ALL THAT PORTION OF SECTION 26, TOWNSHIP 18 NORTH, RANGE 2 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, YAVAPAI COUNTY, ARIZONA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 26;

THENCE, SOUTH 89 DEGREES 55' 52" WEST, A DISTANCE OF 1681.55 FEET;

THENCE, SOUTH 26 DEGREES 45' 25" EAST, A DISTANCE OF 1236.88 FEET;

THENCE, SOUTH 02 DEGREES 17' 37" EAST, A DISTANCE OF 650.00 FEET,

THENCE NORTH 88 DEGREES 24' 08" EAST, A DISTANCE OF 419.25 FEET TO THE POINT OF BEGINNING;

THENCE, NORTH 88 DEGREES 24' 08" EAST, A DISTANCE OF 419.25 FEET;

THENCE, SOUTH 00 DEGREES 08' 22" WEST, A DISTANCE OF 72.37 FEET;

THENCE, SOUTH 03 DEGREES 25' 07" WEST A DISTANCE OF 152.71 FEET;

THENCE, SOUTH 88 DEGREES 24' 08" WEST A DISTANCE OF 225.00 FEET;

THENCE, NORTH 71 DEGREES 21' 20" WEST A DISTANCE OF 195.23 FEET;

THENCE, NORTH 00 DEGREES 02' 08" EAST, A DISTANCE OF 156.98 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM ONE-HALF INTEREST IN ALL OIL, GAS, PETROLEUM AS RESERVED IN BOOK 173 OF DEEDS, PAGE 218 AND IN BOOK 197 OF DEEDS, PAGE 68.

PARCEL II:

ALL THAT PORTION OF SECTION 26, TOWNSHIP 18 NORTH, RANGE 2 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, YAVAPAI COUNTY, ARIZONA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 26;

THENCE, SOUTH 89 DEGREES 55' 52" WEST, A DISTANCE OF 1681.55 FEET;

THENCE, SOUTH 26 DEGREES 45' 25" EAST, A DISTANCE OF 1236.88 FEET,

THENCE, SOUTH 02 DEGREES 17' 37" EAST, A DISTANCE OF 875.00 FEET;

THENCE, NORTH 88 DEGREES 24' 08" EAST, A DISTANCE OF 225.00 FEET;

THENCE, NORTH 68 DEGREES 47' 58" EAST, A DISTANCE OF 59.68 FEET; TO THE POINT OF BEGINNING;

THENCE, NORTH 68 DEGREES 47' 58" EAST, A DISTANCE OF 138.83 FEET;

THENCE, NORTH 00 DEGREES 02' 08" EAST A DISTANCE OF 1.47 FEET;

THENCE, SOUTH 71 DEGREES 21' 20" EAST A DISTANCE OF 135.06 FEET;

THENCE, SOUTH 02 DEGREES 00' 49" WEST A DISTANCE OF 325.78 FEET;

THENCE, SOUTH 83 DEGREES 21' 29" WEST, A DISTANCE OF 102.29 FEET;

THENCE, SOUTH 89 DEGREES 25' 35" WEST, A DISTANCE OF 131.54 FEET;

THENCE, NORTH 02 DEGREES 13' 23" WEST, A DISTANCE OF 330.47 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM ONE-HALF INTEREST IN ALL OIL, GAS, PETROLEUM AS RESERVED IN BOOK 173 OF DEEDS, PAGE 218 AND IN BOOK 197 OF DEEDS, PAGE 68.

RESERVING UNTO THE GRANTOR, THEIR HEIRS AND ASSIGNS AN EASEMENT 20 FEET IN WIDTH ON EITHER SIDE OF CENTERLINE FOR INGRESS , EGRESS AND PUBLIC UTILITIES, LOCATED IN SECTION 26, TOWNSHIP 18 NORTH, RANGE 2 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, YAVAPAI COUNTY, ARIZONA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 26;

THENCE, SOUTH 89 DEGREES 55' 52" WEST, A DISTANCE OF 1681.55 FEET;

THENCE, SOUTH 26 DEGREES 45' 25" EAST, A DISTANCE OF 1236.88 FEET,

THENCE, SOUTH 02 DEGREES 17' 37" EAST, A DISTANCE OF 1180.12 FEET;

THENCE, NORTH 89 DEGREES 35' 32" EAST, A DISTANCE OF 104.61 FEET TO THE POINT OF BEGINNING;

THENCE, NORTH 54 DEGREES 06' 20" EAST, A DISTANCE OF 143.99 FEET TO THE BEGINNING OF A CURVE TO THE LEFT;

THENCE, NORTHERLY, A DISTANCE OF 91.42 FEET ALONG THE CURVE WITH A DELTA OF 55 DEGREES 59 MINUTES 13 SECONDS AND A RADIUS OF 93.56 FEET;

THENCE, NORTH 02 DEGREES 13' 23" WEST, A DISTANCE OF 97.23 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT;

THENCE, EASTERLY, A DISTANCE OF 86.86 FEET ALONG THE CURVE WITH A DELTA OF 71 DEGREES 01 MINUTES 21 SECONDS AND A RADIUS OF 70.07 FEET;

THENCE, NORTH 68 DEGREES 47' 58" EAST A DISTANCE OF 130.00 FEET TO THE TERMINATION OF THIS EASEMENT

EXCEPT ANY PORTION NOT LYING WITHIN PARCEL II ABOVE

PARCEL III:

ALL THAT PORTION OF SECTION 26, TOWNSHIP 18 NORTH, RANGE 2 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, YAVAPAI COUNTY, ARIZONA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 26;

THENCE SOUTH 89 DEGREES, 55 MINUTES, 52 SECONDS WEST, A DISTANCE OF 1681.55 FEET;

THENCE SOUTH 26 DEGREES, 45 MINUTES, 25 SECONDS EAST, A DISTANCE OF 1236.88 FEET;

THENCE SOUTH 02 DEGREES, 17 MINUTES, 37 SECONDS EAST, A DISTANCE OF 650.00 FEET TO THE POINT OF BEGINNING;

THENCE NORTH 88 DEGREES, 24 MINUTES, 08 SECONDS EAST, A DISTANCE OF 838.50 FEET;

THENCE SOUTH 00 DEGREES, 08 MINUTES, 22 SECONDS WEST, A DISTANCE OF 72.37 FEET;

THENCE SOUTH 03 DEGREES, 25 MINUTES, 07 SECONDS WEST, A DISTANCE OF 508.05 FEET;

THENCE NORTH 65 DEGREES, 56 MINUTES, 12 SECONDS WEST, A DISTANCE OF 143.54 FEET;

THENCE SOUTH 83 DEGREES, 21 MINUTES, 29 SECONDS WEST, A DISTANCE OF 244.36 FEET;

THENCE SOUTH 89 DEGREES, 25 MINUTES, 35 SECONDS WEST, A DISTANCE OF 308.14 FEET;

THENCE SOUTH 89 DEGREES, 35 MINUTES, 32 SECONDS WEST, A DISTANCE OF 104.61 FEET;

THENCE NORTH 02 DEGREES, 17 MINUTES, 37 SECONDS WEST, A DISTANCE OF 530.12 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM ONE-HALF INTEREST IN ALL OIL, GAS, PETROLEUM AS RESERVED IN BOOK 173 OF DEEDS PAGE 218 AND IN BOOK 197 OF DEEDS, PAGE 68.

EXCEPT ANY PORTION LYING WITHIN PARCELS I AND 2 ABOVE.

AND EXCEPT ANY PORTION LYING WITHIN THE FOLLOWING:

ALL THAT PORTION OF SECTION 26, TOWNSHIP 18 NORTH, RANGE 2 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, YAVAPAI COUNTY, ARIZONA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 26;

AN EASEMENT 20 FEET IN WIDTH ON EITHER SIDE OF CENTERLINE FOR INGRESS , EGRESS AND PUBLIC UTILITIES, LOCATED IN SECTION 26, TOWNSHIP 18 NORTH, RANGE 2 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, YAVAPAI COUNTY, ARIZONA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 26;

THENCE, SOUTH 89 DEGREES 55' 52" WEST, A DISTANCE OF 1681.55 FEET;

THENCE, SOUTH 26 DEGREES 45' 25" EAST, A DISTANCE OF 1236.88 FEET,

THENCE, SOUTH 02 DEGREES 17' 37" EAST, A DISTANCE OF 1180.12 FEET;

THENCE, NORTH 89 DEGREES 35' 32" EAST, A DISTANCE OF 104.61 FEET TO THE POINT OF BEGINNING;

THENCE, NORTH 54 DEGREES 06' 20" EAST, A DISTANCE OF 143.99 FEET TO THE BEGINNING OF A CURVE TO THE LEFT;

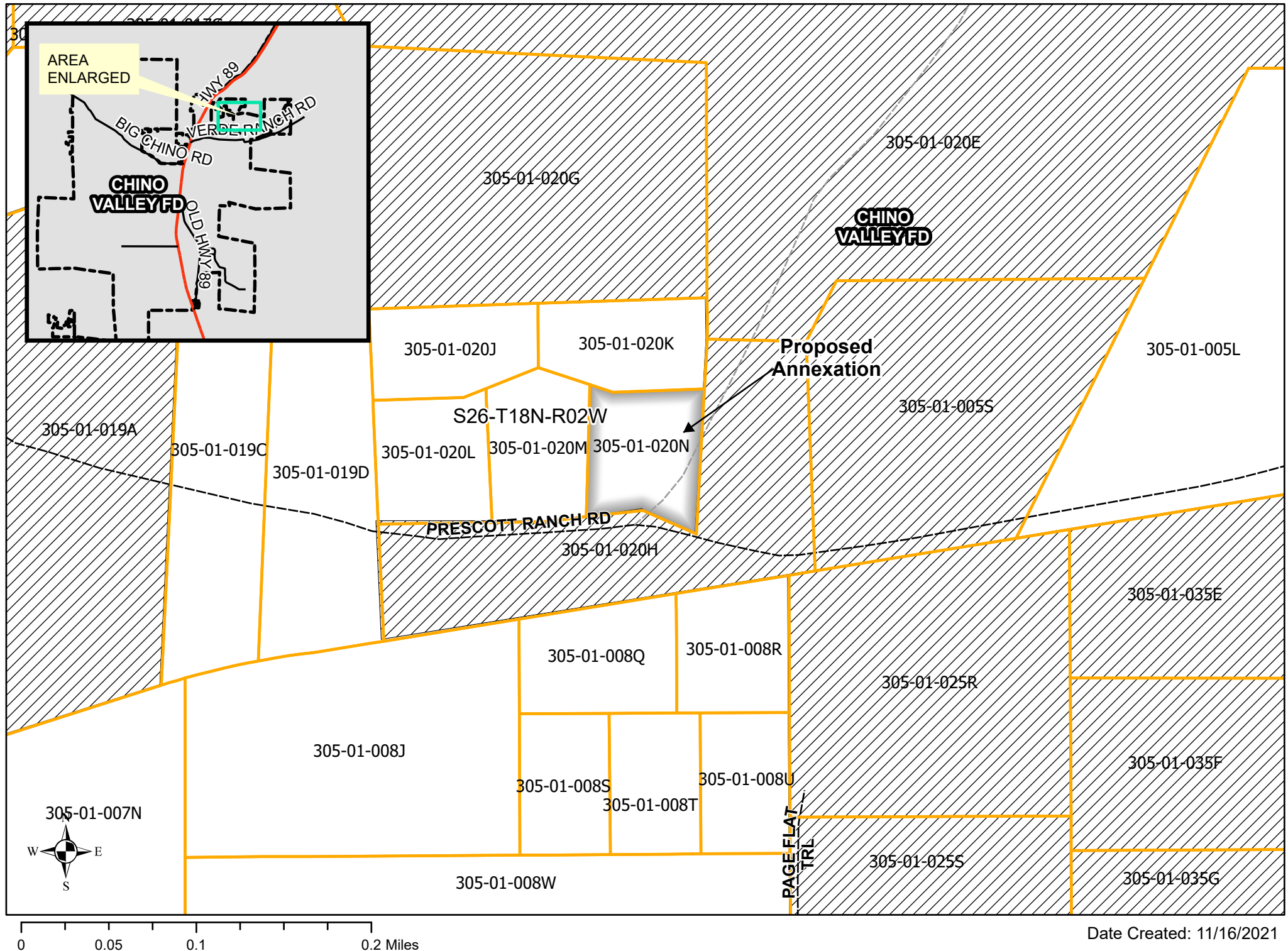
THENCE, NORTHERLY, A DISTANCE OF 91.42 FEET ALONG THE CURVE WITH A DELTA OF 55 DEGREES 59 MINUTES 13 SECONDS AND A RADIUS OF 93.56 FEET;

THENCE, NORTH 02 DEGREES 13' 23" WEST, A DISTANCE OF 97.23 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT;

THENCE, EASTERLY, A DISTANCE OF 86.86 FEET ALONG THE CURVE WITH A DELTA OF 71 DEGREES 01 MINUTES 21 SECONDS AND A RADIUS OF 70.07 FEET;

THENCE, NORTH 68 DEGREES 47' 58" EAST A DISTANCE OF 130.00 FEET TO THE TERMINATION OF THIS EASEMENT

EXHIBIT B





Chino Valley Fire District Single Parcel Annexation Request Form

Please return completed form along with the legal description to begin the process. A 'clean' legal description is necessary to annex, meaning re-typed and void of a title, headers, footers, page numbers, watermarks, handwriting, or other excess information. Refer to included checklist for further guidance.

Please mail this form and the legal description to:

Chino Valley Fire District
Governing Board
8603 E. Eastridge Drive
Prescott Valley, Arizona 86314

Date: 09/20/2021

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property be annexed into the boundaries of the Chino Valley Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel #: 305-01-020N Section/Township/Range: _____

Physical Address: 1500 E Prescott Ranch Rd, Paulden, AZ 86334

Owner's Name: Canavarro Gregory D Revocable Living Trust

Mailing Address: 303 E Gurley St, Ste 410, Prescott, AZ 86301

Number of people living in this home: 1

I appreciate your consideration on this matter and look forward to hearing from you.

Signature of Owner: 

Signature of Co-Owner: _____



2023 – 2023 FISCAL YEAR

BUDGET DEVELOPMENT SCHEDULE

December	16	1600 hrs.	Establish Budget Schedule – CVFD, CYFD, CAFMA
January	20	1700 hrs.	<u>All Base Budget forms</u> submitted to Appropriate Chiefs with written justifications
January	27	1700 hrs.	All Base Budget changes to Assistant Chief Admin
February	07	1000 hrs.	Senior Staff Discuss Base Budget's
February	08	0900 hrs.	Wage & Benefit Committee Meeting – discuss requests
February	15		Obtain Final Assessed Value from Yavapai County
February	24	1700 hrs.	PIR's / special requests must be submitted to Assistant Chiefs with written justifications
February	28	1600 hrs.	Board Meeting – Discuss Budget Guidelines/ Fiscal Projections
March	07	1000 hrs.	Senior Staff Discuss Base Budgets and PIR's / special requests
March	08	0900 hrs.	Labor/ Management Meeting – wage/ benefit requests
March	15	0900 hrs.	Wage & Benefit Committee Meeting – discuss requests
March	28	1600 hrs.	Board Meeting – Budget Progress Report
April		TBD	Fire Board Special Budget Workshop – Labor Presentation
April	25	1600 hrs.	Board Meeting – Present Draft Budget
May	23	1600 hrs.	Board Meeting – Approve Tentative Budget
May	25		Publish and Post Tentative Budget (website & 3 public locations)
June	27	1600 hrs.	Board Meeting - <u>Public Hearing & Final Budget Adoption</u>
June	28	ASAP	Deliver Budget to Yavapai County (Due August 1 st)
July	01		Beginning of New Budget and Fiscal Year
August	01		Tax Rate Set by Yavapai County Board of Supervisors