

AGENDA

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

Monday, June 27, 2022, 4:00 pm - 4:30 pm

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

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District** will hold a meeting open to the public on **Monday, June 27, 2022 at 4:00 p.m.** The meeting will be held at the **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action. Members may attend in person or via remote methods of communication.

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

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

4. CONSENT AGENDA

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

- A. Approve Regular Session Minutes - May 23, 2022
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Annexation and Resolution 2022-09, Del Grosso, 25970 N. Emery Drive, Parcel 305-02-382

5. PUBLIC HEARING - FISCAL YEAR 2022-2023 BUDGET

6. NEW BUSINESS

- A. Discussion and Possible Direction to Staff Regarding Chino Valley Fire District Board Vacancy
- B. Discussion and Possible Approval of Resolution 2022-06 and FY 2022-2023 Final Budget and 5-Year Projection
- C. Discussion and Possible Approval of Chino Valley Fire District Fiscal Certification for Fiscal Year Budget 2022-2023
- D. Discussion and Possible Approval of Resolution 2022-07 Assignment of Equity for FY 2023
- E. Discussion and Possible Approval of Resolution 2022-08 Board Meeting Schedule and Monthly Fund Transfers

7. ADJOURNMENT

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

MINUTES

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
Regular Meeting
Monday, May 23, 2022, 4:00 pm - 4:15 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,
Prescott Valley**

In-Person Attendance

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

Remote Attendance

Dave Dobbs; Nicolas Cornelius

Not In Attendance

Lorette Brashear; Owen Mills

NOTICE OF MEETING

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Dicus called the meeting or order at 4:01 p.m.

2. PLEDGE OF ALLEGIANCE

Chair Dicus led the Pledge of Allegiance.

3. CALL TO THE PUBLIC

There were no public comments.

4. CONSENT AGENDA

- A. Approve Joint Special Meeting Minutes - January 24, 2022
- B. Approve Budget Work Study Meeting Minutes - April 18, 2022
- C. Approve Regular Session Minutes - April 25, 2022
- D. Approve General Fund Financial Statements
- E. Approve Bond Debt Service Financials
- F. Approve Annexation and Resolution 2022-04, Blackmore, 1350 E. Cougar Ridge Road, Parcel 305-01-042C
- G. Approve Annexation and Resolution 2022-05, Peterson, 2082 E. Prescott Ranch Road, Parcel 305-01-018E

Motion to approve the Consent Agenda.

Move: Cynthia Gentle Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Cynthia Gentle

5. NEW BUSINESS

- A. Discussion and Possible Approval of Fiscal Year 2022-2023 Bond Tax Rate of \$0.2798

Chief Tharp advised the Board that they set the tax rate for bond debt servicing every year. He reported that the rate slightly decreased from the previous year.

Motion to approve Fiscal Year 2022-2023 Bond Tax Rate of \$0.2798.

Move: Cynthia Gentle Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Cynthia Gentle

6. ADJOURNMENT

Motion to adjourn at 4:05 p.m.

Move: Cynthia Gentle Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Cynthia Gentle

DRAFT

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

CVFD General Fund

CVFD Bond Debt Service

Fire Board Chairperson	Date
------------------------	------

Fire Board Clerk	Date
------------------	------

Signature indicating approval on next page.

CHINO VALLEY FIRE DISTRICT
GENERAL FUND - CHECK RECONCILIATION MAY 2022

Reconciliation:

Beginning Balance:	\$ 1,381,329.46
Deposits:	\$ 246,496.02
Transfer Out - Fire Authority:	\$ (1,278,123.77)
Interest Paid on Tax Roll Correct:	\$ -
Adjustment:	\$ -
Reversing Entry:	\$ -
Disbursements:	\$ (199.50)
Ending Balance:	\$ 349,502.21

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$ 349,502.21
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -
	\$ -

Ending Balance: \$ 349,502.21

G/L Ending Balance: \$ 349,502.21

\$ 349,502.21

Deposits Per Bank Statement:

Real Estate Taxes:	\$ 221,818.24
Personal Property Taxes:	\$ 5,054.57
Fire District Assistance Tax:	\$ 19,623.21
Fire District Deposit:	\$ -
Transfer Out-Fire Authority:	\$ 1,278,123.77
ADOT & Fish and Game In Lieu:	\$ -
Interest Paid - Tax Roll Corrections	\$ -
Adjustment:	\$ -
Interest Income:	\$ -

Ending Balance: \$ 1,524,619.79

Bank Reconciliation Register:

Checks From Accounts Payable: \$ 199.50

Total Checks: \$ 199.50

Deposits From Accounts Receivable: \$ -
Journal Entries From General Ledger: \$ 1,524,619.79

Ending Balance: \$ 1,524,619.79

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2022.06.17 15:07:50
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2022.06.13 17:11:21
-07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2022.06.13 11:41:37 -07'00'

Karen Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT
General Fund Tax Collection Information

Total Levy Month	FY 16-17 Collected	FY 17-18 Collected	FY 18-19 Collected	FY 19-20 Collected	FY 20-21 Collected	FY 21-22 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	\$365,096
%	6.4175%	6.0319%	6.0289%	6.8432%	8.8756%	7.5532%
% To Date	60.3229%	60.1659%	61.2560%	60.2478%	61.2433%	61.1520%
January	\$89,048	\$153,278	\$117,994	\$115,429	\$118,322	\$183,242
%	2.5100%	4.1337%	3.0051%	2.7546%	2.6310%	3.7910%
% To Date	62.8330%	64.2997%	64.2611%	63.0023%	63.8742%	64.9429%
February	\$94,094	\$95,262	\$54,476	\$104,991	\$88,422	\$74,113
%	2.6523%	2.5691%	1.3874%	2.5055%	1.9661%	1.5333%
% To Date	65.4852%	66.8688%	65.6485%	65.5078%	65.8404%	66.4762%
March	\$141,015	\$127,298	\$138,910	\$142,182	\$143,500	\$112,700
%	3.9748%	3.4331%	3.5377%	3.3930%	3.1908%	2.3316%
% To Date	69.4600%	70.3018%	69.1863%	68.9008%	69.0312%	68.8078%
April	\$821,855	\$794,289	\$955,634	\$983,917	\$1,082,230	\$1,188,626
%	23.1659%	21.4210%	24.3380%	23.4800%	24.0643%	24.5907%
% To Date	92.6259%	91.7228%	93.5243%	92.3809%	93.0956%	93.3985%
May	\$195,151	\$238,700	\$189,925	\$206,496	\$202,990	\$226,873
%	5.5008%	6.4374%	4.8370%	4.9278%	4.5137%	4.6936%
% To Date	98.1267%	98.1602%	98.3613%	97.3086%	97.6092%	98.0921%
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%	98.0921%
TOTALS	\$3,547,337	\$3,720,297	\$3,947,053	\$4,127,341	\$4,477,533	\$4,741,416
Delinquency	0.0102%	-0.3318%	-0.5234%	1.5058%	0.4381%	1.9079%

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	\$35,029
%	7.9398%	6.4997%	7.6250%	30.5650%	9.8048%	8.7572%
% To Date	62.8907%	61.2779%	69.0733%	69.2822%	63.0874%	63.8060%
January	\$11,762	\$16,138	\$11,149	\$11,446	\$12,625	\$15,294
%	3.7471%	4.8420%	3.3450%	3.1227%	3.1562%	3.8235%
% To Date	66.6378%	66.1199%	72.4183%	72.4049%	66.2436%	67.6294%
February	\$8,291	\$8,056	\$7,409	\$10,419	\$6,657	\$5,785
%	2.641%	2.417%	2.223%	2.842%	1.664%	1.446%
% To Date	69.2790%	68.5368%	74.6413%	75.2473%	67.9079%	69.0756%
March	\$12,638	\$12,174	\$13,713	\$13,361	\$10,897	\$8,259
%	4.0263%	3.6528%	4.1143%	3.6452%	2.7242%	2.0646%
% To Date	73.3052%	72.1897%	78.7556%	78.8925%	70.6320%	71.1403%
April	\$62,586	\$63,209	\$79,859	\$85,315	\$88,842	\$89,498
%	19.9382%	18.9651%	23.9607%	23.2754%	22.2104%	22.3745%
% To Date	93.2434%	91.1548%	102.7164%	102.1679%	92.8424%	93.5148%
May	\$23,662	\$23,731	\$18,881	\$21,832	\$19,620	\$19,623
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	4.9058%
% To Date	100.7815%	98.2749%	108.3813%	108.1240%	97.7475%	98.4206%
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%	98.4206%
TOTALS	\$321,035	\$332,635	\$366,951	\$400,799	\$397,977	\$393,682
Delinquency	-2.2732%	0.1966%	-10.0995%	-9.3446%	0.5057%	1.5794%

100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%



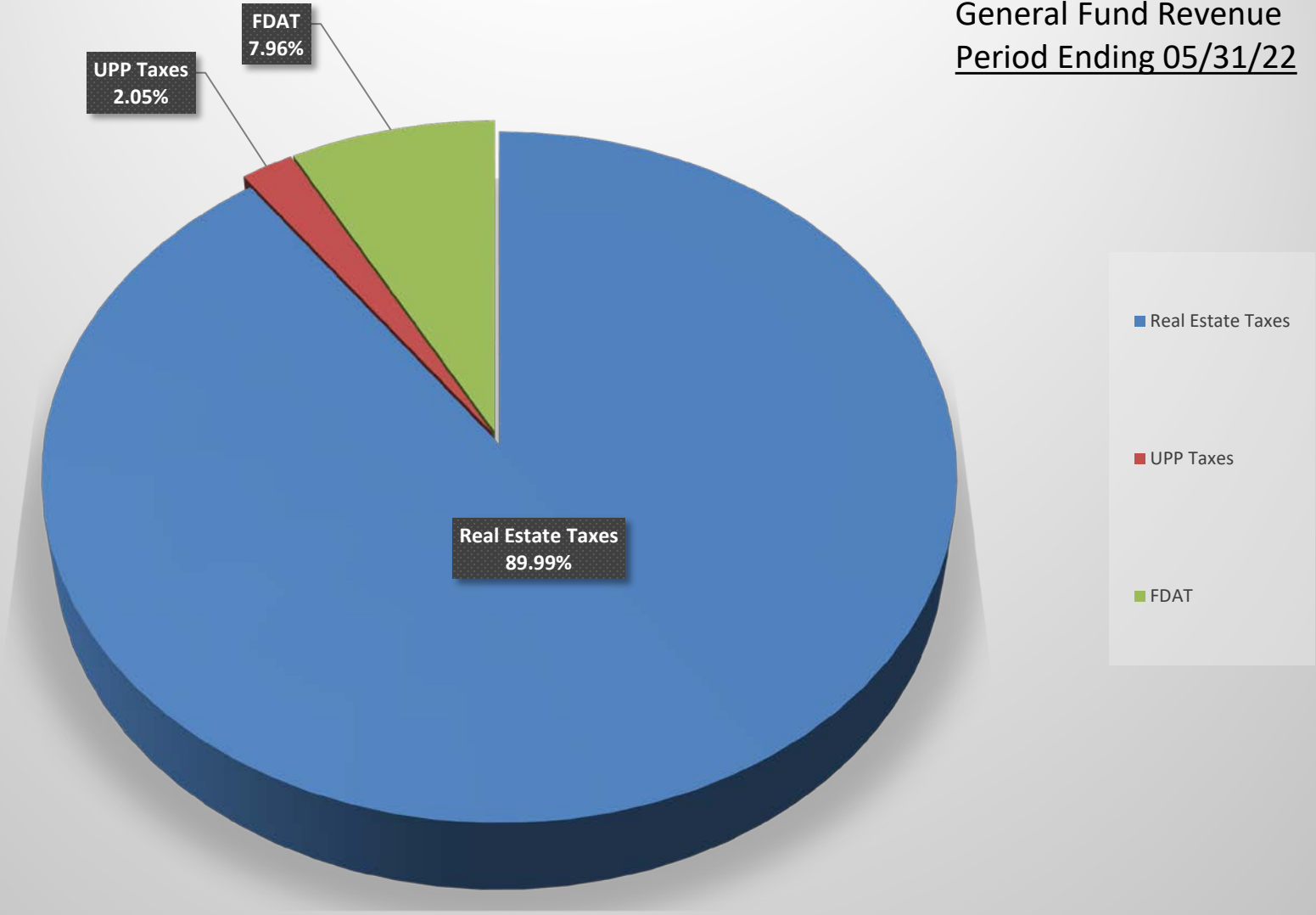
2021 - 2022 Cash Flow by Month : MAY

	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	365,096	183,242	74,113	112,700	1,188,626	226,873	402,803
FDAT	1,871	1,498	4,669	159,909	52,249	35,029	15,294	5,785	8,259	89,498	19,623	33,333
Interest Income	47	117	68	-	-	347	-	-	138	-	-	-
Other Income	-	-	-	-	-	-	-	4	-	-	-	167
RevenueTotals:	28,901	12,872	59,176	2,122,726	587,519	400,471	198,536	79,902	121,096	1,278,124	246,496	436,303
Expenditures:												
Audit/Accounting, Election, Legal, Fire Board Expenses	293	251	-	773	-	4,000	-	383	-	-	200	1,125
Contingency	-	-	-	-	-	-	-	-	-	-	-	1,667
Fire Authority Funding	95,112	28,901	12,872	59,176	2,122,726	587,519	400,471	198,536	79,902	121,096	1,278,124	435,178
Miscellaneous	-	0	3	-	0	2	-	9	-	-	-	-
ExpenditureTotals:	95,404	29,152	12,876	59,949	2,122,726	591,521	400,471	198,927	79,902	121,096	1,278,323	437,970
Monthly Net Cash	(66,503)	(16,280)	46,300	2,062,777	(1,535,207)	(191,050)	(201,935)	(119,025)	41,194	1,157,028	(1,031,827)	(1,667)
Cumulative Net Cash	(46,503)	(62,783)	(16,483)	2,046,294	511,087	320,037	118,102	(923)	40,271	1,197,299	165,472	
Cash Balance (Carryover)	20,000	3,720	50,021	2,112,798	577,591	386,541	184,606	65,581	106,775	1,263,803	231,976	

**CHINO VALLEY FIRE DISTRICT
REVENUE GRAPH DATA**

	Revenue	Budget	%
Real Estate Taxes	\$ 221,818	\$ 4,833,636	89.99
UPP Taxes	\$ 5,055	\$ -	2.05
FDAT	\$ 19,623	\$ 400,000	7.96
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ 2,000	0.00
TOTALS:	\$ 246,496	\$ 5,235,636	100.00

Chino Valley Fire District
FY 2021 - 2022
General Fund Revenue
Period Ending 05/31/22



**CHINO VALLEY FIRE DISTRICT
EXPENSE GRAPH DATA**

Revenue		Budget	%
Fire Board Expenses	\$ 200	\$ 13,500	0.02
Contingency	\$ -	\$ 20,000	-
Miscellaneous	\$ -	\$ -	-
Fire Authority Funding	\$ 1,278,124	\$ 5,222,136	99.98
TOTALS:	\$ 1,278,323	\$ 5,255,636	100.00

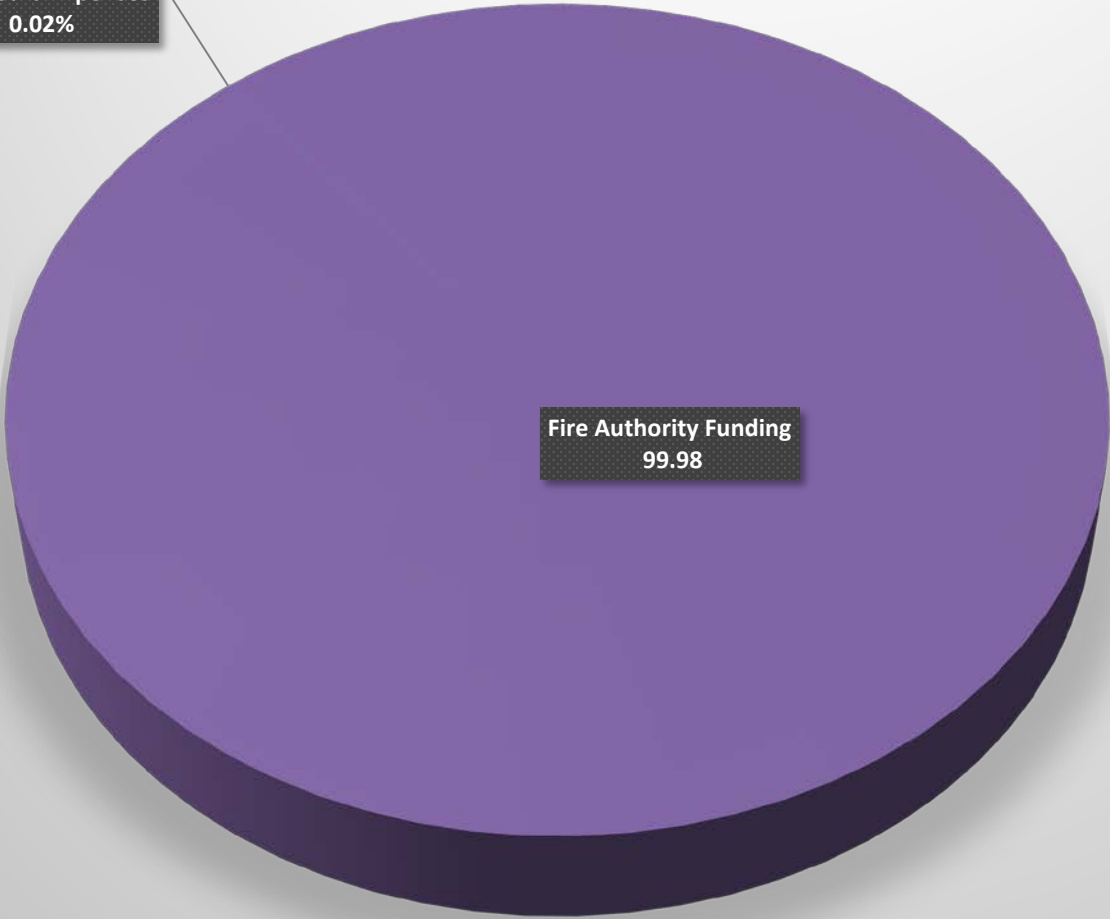
Chino Valley Fire District
FY 2021 - 2022
General Fund Expenditures
Period Ending 05/31/22

Fire Board Expenses
0.02%

Fire Authority Funding
99.98

■ Fire Board Expenses

■ Fire Authority Funding



CHINO VALLEY FIRE DISTRICT
GENERAL FUND - MAY 2022

Real Estate Taxes:	\$	221,818.24
UPP Taxes:	\$	5,054.57
FDAT:	\$	19,623.21
Interest Received:	\$	-
Other:	\$	-
<hr/>		
TOTAL:	\$	246,496.02
<hr/>		

Transferred to CAFMA:	\$	1,278,123.77
-----------------------	----	--------------



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Chino Valley Fire Dist GF
Fund: 6065540000



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	1,381,329.46	204,031.21		
Income:	246,496.02	5,135,819.66		
LOC Advance:	.00	.00		
Expense:	(1,278,323.27)	(4,990,348.66)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	349,502.21	349,502.21	End:	349,502.21

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
-------------	-------------	-----------	-----------



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

6065540000 Chino Valley Fire Dist GF		Beginning Balance:	1,381,329.46	204,031.21
11100.2005	2005 Real Estate Taxes		.00	4.96
11100.2006	2006 Real Estate Taxes		.00	6.17
11100.2007	2007 Real Estate Taxes		.00	9.94
11100.2008	2008 Real Estate Taxes		.00	7.60
11100.2009	2009 Real Estate Taxes		.00	4.62
11100.2010	2010 Real Estate Taxes		.00	16.35
11100.2011	2011 Real Estate Taxes		.00	19.63
11100.2012	2012 Real Estate Taxes		.00	95.69
11100.2013	2013 Real Estate Taxes		.00	100.97
11100.2014	2014 Real Estate Taxes		.00	80.22
11100.2015	2015 Real Estate Taxes		.00	85.07
11100.2016	2016 Real Estate Taxes		.00	148.90
11100.2017	2017 Real Estate Taxes		.00	155.02
11100.2018	2018 Real Estate Taxes		.00	151.42
11100.2019	2019 Real Estate Taxes		.00	125.62
11100.2020	2020 Real Estate Taxes		.00	76,377.75
11100.2021	2021 Real Estate Taxes		221,818.24	4,554,535.99
12100.2005	2005 Personal Property Taxes		.00	4.44
12100.2006	2006 Personal Property Taxes		.00	19.69
12100.2010	2010 Personal Property Taxes		.00	4.74
12100.2011	2011 Personal Property Taxes		.00	5.70
12100.2012	2012 Personal Property Taxes		.00	7.00
12100.2013	2013 Personal Property Taxes		.00	65.15
12100.2014	2014 Personal Property Taxes		.00	83.21
12100.2015	2015 Personal Property Taxes		.00	92.98
12100.2016	2016 Personal Property Taxes		.00	140.46
12100.2017	2017 Personal Property Taxes		.00	67.20
12100.2018	2018 Personal Property Taxes		19.59	951.68
12100.2019	2019 Personal Property Taxes		84.50	2,812.26
12100.2020	2020 Personal Property Taxes		84.49	10,366.26
12100.2021	2021 Personal Property Taxes		4,865.99	94,869.62
37130.0	ADOT & Fish and Game in-lieu		.00	4.38
37150.0	FDAT Distributions		19,623.21	393,682.25
38109.0	Interest on Investments St Treas		.00	620.72
38113.0	Interest on Investments-Wells Fargo		.00	96.00
90002.0	Interest Pd on Tax Roll Corrections		.00	(15.02)
91032.0	Warrants Redeemed		(199.50)	(5,898.06)
91702.0	Transfer out		(1,278,123.77)	(4,984,435.58)
		Ending Balance:	349,502.21	349,502.21



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 1,381,329.46	
11100.2021 2021 Real Estate Taxes			Source Code Total: 221,818.24	
05/02	Tax Distribution	0	8,440.15	C
05/02	Tax Distribution	0	788.94	C
05/02	Tax Distribution	0	97,514.16	C
05/02	Tax Distribution	0	3,121.24	C
05/02	Tax Distribution	0	1,978.95	C
05/03	Tax Distribution	0	5,302.94	C
05/03	Tax Distribution	0	6,685.77	C
05/03	Tax Distribution	0	3,250.56	C
05/03	Tax Distribution	0	4,371.83	C
05/04	Tax Distribution	0	2,851.81	C
05/04	Tax Distribution	0	12,108.98	C
05/04	Tax Distribution	0	5,657.13	C
05/04	Tax Distribution	0	4,281.77	C
05/05	Tax Distribution	0	10,988.52	C
05/05	Tax Distribution	0	701.23	C
05/05	Tax Distribution	0	4,705.30	C
05/06	Tax Distribution	0	2,516.80	C
05/06	Tax Distribution	0	11,619.77	C
05/09	Tax Distribution	0	97.94	C
05/09	Tax Distribution	0	(247.36)	C
05/09	Tax Distribution	0	2,465.89	C
05/09	Tax Distribution	0	2,412.24	C
05/10	Tax Distribution	0	250.94	C
05/10	Tax Distribution	0	1,139.58	C
05/10	Tax Distribution	0	329.67	C
05/11	Tax Distribution	0	56.58	C
05/11	Tax Distribution	0	2,438.72	C
05/11	Tax Distribution	0	99.87	C
05/12	Tax Distribution	0	866.01	C
05/12	Tax Distribution	0	2,118.83	C
05/12	Tax Distribution	0	246.96	C
05/13	Tax Distribution	0	(159.32)	C
05/13	Tax Distribution	0	3,351.13	C
05/13	Tax Distribution	0	198.80	C
05/16	Tax Distribution	0	4,361.98	C
05/16	Tax Distribution	0	1,147.57	C
05/16	Tax Distribution	0	100.96	C
05/17	Tax Distribution	0	624.55	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/17	Tax Distribution	0	102.13	C
05/18	Tax Distribution	0	517.09	C
05/19	Tax Distribution	0	1.95	C
05/19	Tax Distribution	0	1,195.15	C
05/20	Tax Distribution	0	1.79	C
05/20	Tax Distribution	0	2,005.57	C
05/23	Tax Distribution	0	639.01	C
05/23	Tax Distribution	0	2.37	C
05/23	Tax Distribution	0	719.15	C
05/23	Tax Distribution	0	814.34	C
05/24	Tax Distribution	0	224.28	C
05/24	Tax Distribution	0	163.07	C
05/25	Tax Distribution	0	353.46	C
05/25	Tax Distribution	0	1,884.86	C
05/26	Tax Distribution	0	1,328.73	C
05/27	Tax Distribution	0	473.56	C
05/31	Tax Distribution	0	2,543.42	C
05/31	Tax Distribution	0	60.92	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 19.59	
05/27	Tax Distribution	0	19.59	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 84.50	
05/10	Tax Distribution	0	84.50	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 84.49	
05/10	Tax Distribution	0	84.49	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 4,865.99	
05/02	Tax Distribution	0	98.18	C
05/02	Tax Distribution	0	369.60	C
05/03	Tax Distribution	0	526.62	C
05/03	Tax Distribution	0	37.33	C
05/03	Tax Distribution	0	227.89	C
05/03	Tax Distribution	0	245.89	C
05/04	Tax Distribution	0	1,210.50	C
05/04	Tax Distribution	0	269.24	C
05/04	Tax Distribution	0	40.95	C
05/04	Tax Distribution	0	110.64	C
05/05	Tax Distribution	0	601.76	C
05/05	Tax Distribution	0	40.64	C
05/06	Tax Distribution	0	179.32	C
05/09	Tax Distribution	0	7.97	C
05/10	Tax Distribution	0	84.50	C
05/11	Tax Distribution	0	229.08	C
05/12	Tax Distribution	0	39.39	C
05/12	Tax Distribution	0	40.25	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/18	Tax Distribution	0	287.25	C
05/19	Tax Distribution	0	28.42	C
05/20	Tax Distribution	0	20.08	C
05/23	Tax Distribution	0	63.87	C
05/23	Tax Distribution	0	6.07	C
05/24	Tax Distribution	0	59.60	C
05/26	Tax Distribution	0	40.95	C
37150.0 FDAT Distributions			Source Code Total: 19,623.21	
05/02	Fire Dist Assistance Tax 0.142976	0	8,748.31	C
05/03	Fire Dist Assistance Tax 0.142976	0	2,314.47	C
05/04	Fire Dist Assistance Tax 0.142976	0	2,934.88	C
05/05	Fire Dist Assistance Tax 0.142976	0	1,558.68	C
05/06	Fire Dist Assistance Tax 0.142976	0	1,426.41	C
05/09	Fire Dist Assistance Tax 0.142976	0	494.29	C
05/10	Fire Dist Assistance Tax 0.142976	0	209.39	C
05/11	Fire Dist Assistance Tax 0.142976	0	166.26	C
05/12	Fire Dist Assistance Tax 0.142976	0	234.85	C
05/13	Fire Dist Assistance Tax 0.142976	0	126.78	C
05/16	Fire Dist Assistance Tax 0.142976	0	219.41	C
05/17	Fire Dist Assistance Tax 0.142976	0	117.18	C
05/18	Fire Dist Assistance Tax 0.142976	0	124.50	C
05/19	Fire Dist Assistance Tax 0.142976	0	85.21	C
05/20	Fire Dist Assistance Tax 0.142976	0	80.83	C
05/23	Fire Dist Assistance Tax 0.142976	0	135.55	C
05/24	Fire Dist Assistance Tax 0.142976	0	120.22	C
05/25	Fire Dist Assistance Tax 0.142976	0	132.36	C
05/26	Fire Dist Assistance Tax 0.142976	0	101.86	C
05/27	Fire Dist Assistance Tax 0.142976	0	98.02	C
05/31	Fire Dist Assistance Tax 0.142976	0	193.75	C
91032.0 Warrants Redeemed			Source Code Total: (199.50)	
05/31	Paid Warrants	0	(199.50)	D
91702.0 Transfer out			Source Code Total: (1,278,123.77)	
05/16	Transfer Request per km	0	(1,278,123.77)	D
6065540000 Chino Valley Fire Dist GF Ending Balance: 349,502.21				



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065540000 Chino Valley Fire Dist GF					Account Total: 199.50
Fund: 0655					Fund Total: 199.50
Status: PAID					Status Total: 199.50
/	0706550037	199.50	05/02/22	05/31/22	
	Count	Amount			
Total PAID:	1	199.50			

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2022

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	05/01/22		\$1,381,329.46
Deposits and Credits:			\$246,496.02
Checks and Charges:			(\$1,278,323.27)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			\$349,502.21
Ending Balance Per Bank Statement:	05/31/22		\$349,502.21
* Outstanding Deposits and Credits:	05/31/22		\$0.00
* Outstanding Checks and Charges:	05/31/22		\$0.00
Ending Book Balance:		05/31/22	\$349,502.21

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 5/31/22

GEN		General Fund		General Fund		000000000000000
Date	Document	Description	Module	Company	Amount	
05/02/22	706550037	Law Off. of Nicolas Cornelius	AP	CHINOV	\$199.50	
05/31/22	Cash With Yav Cty	Fire Authority Funding - May,	GL	CHINOV	\$1,278,123.77	
TOTAL CHECKS AND CHARGES CLEARED:					\$1,278,323.27	

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: 5/31/22

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
05/31/22	Cash With Yav Cty	GF Tax Revenue - May, 2022	GL	CHINOV	\$246,496.02
TOTAL DEPOSITS AND CREDITS CLEARED:					\$246,496.02

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: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: GEN - GENERAL FUND						
706550037	05/02/22	Marked	No	Law Off. of Nicolas Cornelius	06/13/22	\$199.50
SUB TOTAL FOR BANK:						\$199.50
TOTAL FOR MODULE:						\$199.50

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND						
Cash With Yav Cty	05/31/22	Marked	No	Fire Authority Funding - May,	06/13/22	\$1,278,123.77
Cash With Yav Cty	05/31/22	Marked	No	GF Tax Revenue - May, 2022	06/13/22	\$246,496.02
SUB TOTAL FOR BANK:						\$1,524,619.79
TOTAL FOR MODULE:						\$1,524,619.79

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:

6/13/22
11:05:10 AM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2022 Through 5/31/2022

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$221,818.24	\$0.00	\$221,818.24	0.0%	\$4,631,925.92	\$4,833,636.00	\$(201,710.08)	(4.2)%
Personal Property Tax	10410000000	5,054.57	0.00	5,054.57	0.0	109,490.39	0.00	109,490.39	0.0
Fire District Assistance Tax	10420000000	19,623.21	0.00	19,623.21	0.0	393,682.25	400,000.00	(6,317.75)	(1.6)
Interest Income-General Fund	10490000000	0.00	0.00	0.00	0.0	716.72	0.00	716.72	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	4.38	0.00	4.38	0.0
Net Revenues		\$246,496.02	\$0.00	\$246,496.02	0.0 %	\$5,135,819.66	\$5,235,636.00	\$(99,816.34)	(1.9)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$1,278,123.77	\$0.00	\$(1,278,123.77)	0.0%	\$4,984,435.58	\$5,222,136.00	\$237,700.42	4.6%
Total Program Expenses		\$1,278,123.77	\$0.00	\$(1,278,123.77)	0.0 %	\$4,984,435.58	\$5,222,136.00	\$237,700.42	4.6 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00	\$7,500.00	\$3,500.00	46.7%
Legal Services - Routine	10641010000	199.50	0.00	(199.50)	0.0	1,347.00	5,000.00	3,653.00	73.1
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	551.06	1,000.00	448.94	44.9
Misc/Admin	10661010000	0.00	0.00	0.00	0.0	15.02	0.00	(15.02)	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		\$199.50	\$0.00	\$(199.50)	0.0 %	\$5,913.08	\$33,500.00	\$27,586.92	82.3 %
Total Expenses		\$1,278,323.27		\$(1,278,323.27)		\$4,990,348.66	\$5,255,636.00	\$265,287.34	5.0%
Net Income (Loss)		\$(1,031,827.25)	\$0.00	\$(1,031,827.25)	0.0%	\$145,471.00	\$(20,000.00)	\$165,471.00	827.4%

6/13/22
11:05:23 AM

Chino Valley Fire District

Balance Sheet

As of 5/31/2022

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$349,502.21	
Taxes Receivable	134,851.50	
Total Current Assets		\$484,353.71
Total Assets		\$484,353.71

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	145,471.00	
Total Net Assets		387,447.93
Total Liabilities and Net Assets		\$484,354.28

Chino Valley Fire District
GL Account Ledger - Detail By Period
5/1/2022 through 5/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$1,381,329.46
2244	CD	143949	05/02/22		706550037	Law Off. of Nicolas Cornelius - Cash Disbursement CORNIC	-	199.50	1,381,129.96
2247	GJ	143959	05/31/22		Cash With Yav Cty	Fire Authority Funding - May, 2022	-	1,278,123.77	103,006.19
2248	GJ	143960	05/31/22		Cash With Yav Cty	GF Tax Revenue - May, 2022	246,496.02	-	349,502.21
CASH WITH YAVAPAI COUNTY TOTALS:							\$246,496.02	\$1,278,323.27	\$349,502.21
TOTAL OF LEDGER:							\$246,496.02	\$1,278,323.27	\$349,502.21

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 5/1/2022 through 5/31/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$1,381,329.46	\$246,496.02	\$1,278,323.27	\$349,502.21	
TOTALS:		<u>\$1,381,329.46</u>	<u>\$246,496.02</u>	<u>\$1,278,323.27</u>	<u>\$349,502.21</u>	

* Inactive accounts are marked and appear in grey.

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT: 6-65640-7000
BANK RECONCILIATION MAY 2022

Reconciliation:

Beginning Balance (CVFD):	\$	416,252.72
Deposits:	\$	19,874.78
Principal Payments:	\$	-
Interest Income:	\$	-
Interest Payments:	\$	-
Interest Paid on Tax Roll Corrections:	\$	-
Ending Balance:	\$	436,127.50

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	436,127.50
Outstanding Adjustments:	\$	-

Ending Balance: \$ 436,127.50

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	19,430.33
Personal Property Taxes:	\$	444.45
Interest Revenue:	\$	-
Other:		
Ending Balance:	\$	19,874.78

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2022.06.17 15:07:12
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2022.06.13 17:15:00
-07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2022.06.13 13:57:33 -07'00'

Karen Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT

BOND DEBT FUND - MAY 2022

Real Estate Taxes:	\$	19,430.33
UPP Taxes:	\$	444.45
Interest Received:	\$	-
Other:	\$	-

TOTAL:	\$	19,874.78
---------------	-----------	------------------



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Chino Valley Fire Dist BDS
Fund: 6065640700



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	416,252.72	66,685.44		
Income:	19,874.78	416,149.71		
LOC Advance:	.00	.00		
Expense:	.00	(46,707.65)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	436,127.50	436,127.50	End:	436,127.50



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Monthly Statement Summary				
Source Code	Description		MTDAmount	YTDAmount
6065640700	Chino Valley Fire Dist BDS	Beginning Balance:	416,252.72	66,685.44
11100.2007	2007 Real Estate Taxes		.00	.76
11100.2008	2008 Real Estate Taxes		.00	.91
11100.2009	2009 Real Estate Taxes		.00	.58
11100.2010	2010 Real Estate Taxes		.00	1.76
11100.2011	2011 Real Estate Taxes		.00	2.35
11100.2012	2012 Real Estate Taxes		.00	9.11
11100.2013	2013 Real Estate Taxes		.00	13.41
11100.2014	2014 Real Estate Taxes		.00	10.72
11100.2015	2015 Real Estate Taxes		.00	10.75
11100.2016	2016 Real Estate Taxes		.00	17.48
11100.2017	2017 Real Estate Taxes		.00	17.56
11100.2018	2018 Real Estate Taxes		.00	16.24
11100.2019	2019 Real Estate Taxes		.00	12.48
11100.2020	2020 Real Estate Taxes		.00	6,972.60
11100.2021	2021 Real Estate Taxes		19,430.33	398,960.07
12100.2010	2010 Personal Property Taxes		.00	.51
12100.2011	2011 Personal Property Taxes		.00	.68
12100.2012	2012 Personal Property Taxes		.00	.66
12100.2013	2013 Personal Property Taxes		.00	8.66
12100.2014	2014 Personal Property Taxes		.00	11.11
12100.2015	2015 Personal Property Taxes		.00	11.75
12100.2016	2016 Personal Property Taxes		.00	16.50
12100.2017	2017 Personal Property Taxes		.00	7.62
12100.2018	2018 Personal Property Taxes		2.10	102.07
12100.2019	2019 Personal Property Taxes		8.40	279.70
12100.2020	2020 Personal Property Taxes		7.71	946.34
12100.2021	2021 Personal Property Taxes		426.24	8,310.16
38109.0	Interest on Investments St Treas		.00	332.61
38113.0	Interest on Investments-Wells Fargo		.00	74.56
90002.0	Interest Pd on Tax Roll Corrections		.00	(1.40)
92190.0	Bond Interest Payment		.00	(46,706.25)
		Ending Balance:	436,127.50	436,127.50

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D
6065640700	Chino Valley Fire Dist BDS		Beginning Balance: 416,252.72	
11100.2021	2021 Real Estate Taxes		Source Code Total: 19,430.33	
05/02	Tax Distribution	0	739.32	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/02	Tax Distribution	0	69.10	C
05/02	Tax Distribution	0	8,541.87	C
05/02	Tax Distribution	0	273.38	C
05/02	Tax Distribution	0	173.34	C
05/03	Tax Distribution	0	464.50	C
05/03	Tax Distribution	0	585.62	C
05/03	Tax Distribution	0	284.73	C
05/03	Tax Distribution	0	382.93	C
05/04	Tax Distribution	0	249.80	C
05/04	Tax Distribution	0	1,060.74	C
05/04	Tax Distribution	0	495.54	C
05/04	Tax Distribution	0	375.10	C
05/05	Tax Distribution	0	962.50	C
05/05	Tax Distribution	0	61.42	C
05/05	Tax Distribution	0	412.18	C
05/06	Tax Distribution	0	220.47	C
05/06	Tax Distribution	0	1,017.86	C
05/09	Tax Distribution	0	8.58	C
05/09	Tax Distribution	0	(21.67)	C
05/09	Tax Distribution	0	216.00	C
05/09	Tax Distribution	0	211.31	C
05/10	Tax Distribution	0	21.98	C
05/10	Tax Distribution	0	99.82	C
05/10	Tax Distribution	0	28.87	C
05/11	Tax Distribution	0	4.96	C
05/11	Tax Distribution	0	213.62	C
05/11	Tax Distribution	0	8.75	C
05/12	Tax Distribution	0	75.86	C
05/12	Tax Distribution	0	185.61	C
05/12	Tax Distribution	0	21.63	C
05/13	Tax Distribution	0	(13.96)	C
05/13	Tax Distribution	0	293.53	C
05/13	Tax Distribution	0	17.41	C
05/16	Tax Distribution	0	382.09	C
05/16	Tax Distribution	0	100.53	C
05/16	Tax Distribution	0	8.84	C
05/17	Tax Distribution	0	54.71	C
05/17	Tax Distribution	0	8.95	C
05/18	Tax Distribution	0	45.30	C
05/19	Tax Distribution	0	.16	C
05/19	Tax Distribution	0	104.69	C
05/20	Tax Distribution	0	.15	C
05/20	Tax Distribution	0	175.68	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/23	Tax Distribution	0	55.98	C
05/23	Tax Distribution	0	.20	C
05/23	Tax Distribution	0	63.00	C
05/23	Tax Distribution	0	71.31	C
05/24	Tax Distribution	0	19.65	C
05/24	Tax Distribution	0	14.28	C
05/25	Tax Distribution	0	30.96	C
05/25	Tax Distribution	0	165.12	C
05/26	Tax Distribution	0	116.40	C
05/27	Tax Distribution	0	41.49	C
05/31	Tax Distribution	0	222.80	C
05/31	Tax Distribution	0	5.34	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 2.10	
05/27	Tax Distribution	0	2.10	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 8.40	
05/10	Tax Distribution	0	8.40	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 7.71	
05/10	Tax Distribution	0	7.71	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 426.24	
05/02	Tax Distribution	0	8.60	C
05/02	Tax Distribution	0	32.38	C
05/03	Tax Distribution	0	46.14	C
05/03	Tax Distribution	0	3.27	C
05/03	Tax Distribution	0	19.96	C
05/03	Tax Distribution	0	21.54	C
05/04	Tax Distribution	0	106.04	C
05/04	Tax Distribution	0	23.58	C
05/04	Tax Distribution	0	3.59	C
05/04	Tax Distribution	0	9.69	C
05/05	Tax Distribution	0	52.70	C
05/05	Tax Distribution	0	3.56	C
05/06	Tax Distribution	0	15.70	C
05/09	Tax Distribution	0	.70	C
05/10	Tax Distribution	0	7.40	C
05/11	Tax Distribution	0	20.07	C
05/12	Tax Distribution	0	3.45	C
05/12	Tax Distribution	0	3.53	C
05/18	Tax Distribution	0	25.16	C
05/19	Tax Distribution	0	2.49	C
05/20	Tax Distribution	0	1.76	C
05/23	Tax Distribution	0	5.59	C
05/23	Tax Distribution	0	.53	C
05/24	Tax Distribution	0	5.22	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/26	Tax Distribution	0	3.59	C
6065640700 Chino Valley Fire Dist BDS				Ending Balance: 436,127.50

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2022

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	05/01/22		\$416,252.72
Deposits and Credits:			\$19,874.78
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$436,127.50</u>
Ending Balance Per Bank Statement:	05/31/22		\$436,127.50
* Outstanding Deposits and Credits:	05/31/22		\$0.00
* Outstanding Checks and Charges:	05/31/22		\$0.00
Ending Book Balance:			<u>\$436,127.50</u>

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

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

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

TOTAL CHECKS AND CHARGES CLEARED:

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

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
-------------	-----------------	--------------------	---------------	----------------	---------------

TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/22

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
05/31/22	Cash With Yav Cty	BDS Tax Revenue - May, 2022	GL	CHINOV	\$19,874.78		
TOTAL DEPOSITS AND CREDITS CLEARED:						\$19,874.78	

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: BDS - YAVAPAI COUNTY TREASURER

Cash With Yav Cty	05/31/22	Marked	No	BDS Tax Revenue - May, 2022	06/13/22	\$19,874.78
-------------------	----------	--------	----	-----------------------------	----------	-------------

SUB TOTAL FOR BANK:	\$19,874.78
---------------------	-------------

TOTAL FOR MODULE:	\$19,874.78
-------------------	-------------

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:

6/13/22
12:52:58 PM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2022 Through 5/31/2022

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$19,430.33	\$0.00	\$19,430.33	0.0%	\$406,046.78	\$0.00	\$406,046.78	0.0%
Personal Tax Revenue	40420500000	444.45	0.00	444.45	0.0	9,695.76	0.00	9,695.76	0.0
Net Revenues		\$19,874.78	\$0.00	\$19,874.78	0.0 %	\$415,742.54	\$0.00	\$415,742.54	0.0 %
Income (Loss) from Operations		\$19,874.78	\$0.00	\$19,874.78	0.0%	\$415,742.54	\$0.00	\$415,742.54	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$0.00	\$0.00	\$0.00	0.0%	\$407.17	\$0.00	\$407.17	0.0%
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(46,707.65)	0.00	(46,707.65)	0.0
Total Other Income (Expense)		\$0.00	\$0.00	\$0.00	0.0 %	\$(46,300.48)	\$0.00	\$(46,300.48)	0.0 %
Net Income (Loss)		\$19,874.78	\$0.00	\$19,874.78	0.0%	\$369,442.06	\$0.00	\$369,442.06	0.0%

6/13/22
12:53:01 PM

Chino Valley Fire District

Balance Sheet

As of 5/31/2022

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

Bond Debt Service	\$436,127.50	
Total Current Assets		\$436,127.50
Total Assets		\$436,127.50
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
5/1/2022 through 5/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$416,252.72
2249	GJ	143964	05/31/22		Cash With Yav Cty	BDS Tax Revenue - May, 2022	19,874.78	-	436,127.50
BOND DEBT SERVICE TOTALS:							\$19,874.78	\$0.00	\$436,127.50
TOTAL OF LEDGER:							\$19,874.78	\$0.00	\$436,127.50

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 5/1/2022 through 5/31/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$416,252.72	\$19,874.78	\$0.00	\$436,127.50	
TOTALS:		<u>\$416,252.72</u>	<u>\$19,874.78</u>	<u>\$0.00</u>	<u>\$436,127.50</u>	

* Inactive accounts are marked and appear in grey.

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. 2022-09
	ANNEXATION -
	DEL GROSSO PROPERTY
	PARCEL 305-02-382

CHINO VALLEY FIRE DISTRICT

Resolution No. 2022-09

Annexation – Del Grosso - Parcel 305-02-382 – 25970 N Emery Dr, Paulden, Yavapai County

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 27 day of June, 2022.

Fire Board Chairperson
Chino Valley Fire District

Fire Board Clerk
Chino Valley Fire District

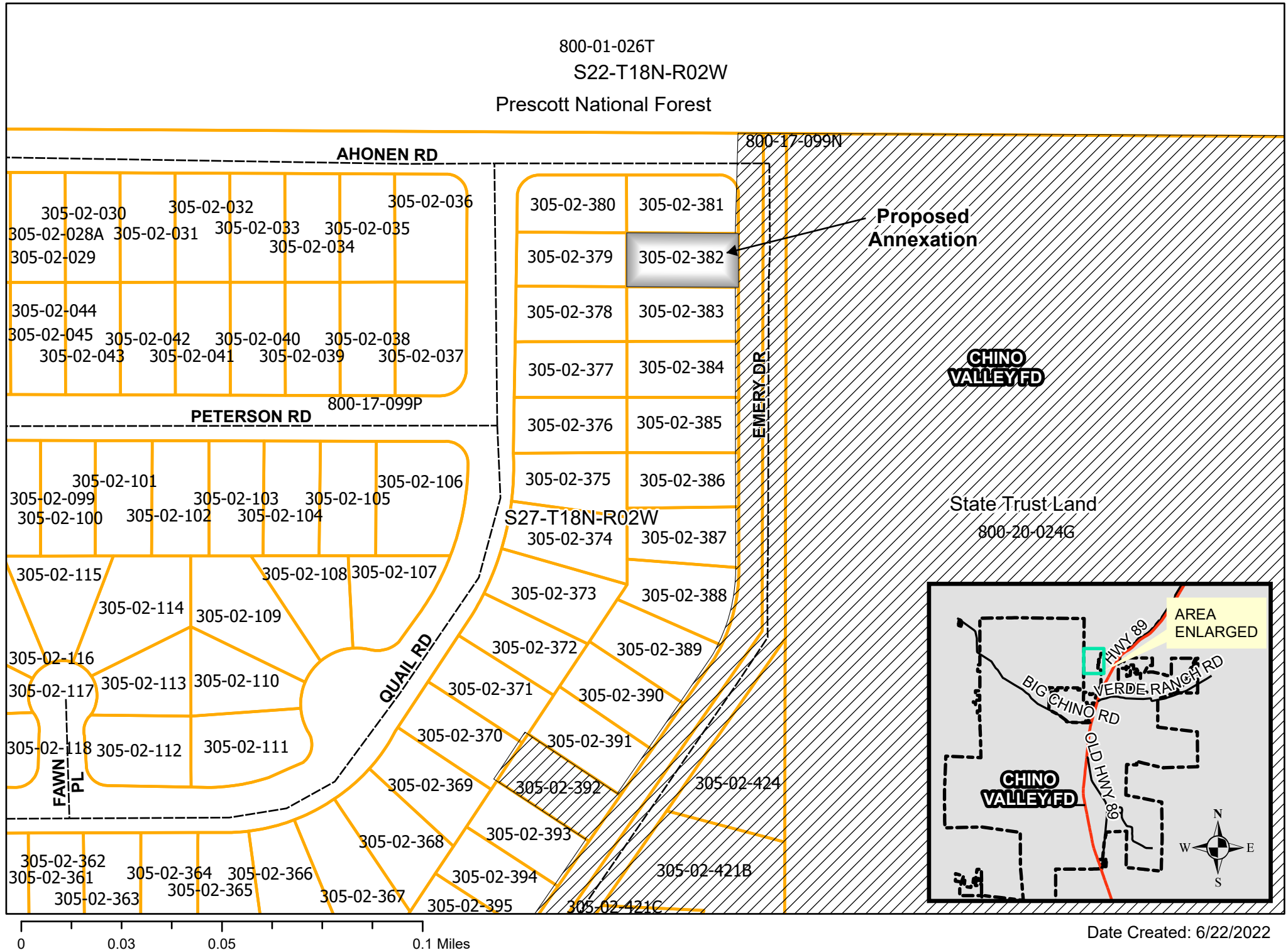
Exhibit A

Lot 392, ANTELOPE LAKES, according to the plat of record in Book 8 of Maps, page 50, records of Yavapai County, Arizona.

EXCEPT an undivided $\frac{1}{2}$ interest in and to all oil, gas and other petroleum products as reserved in instrument recorded in Book 173 of Deeds, page 218, Records of Yavapai County, Arizona.

ALSO EXCEPT an undivided $\frac{1}{2}$ interest in and to all oil, gas and other petroleum products as reserved in instrument recorded in Book, 197 of Deeds, page 68, Records of Yavapai County, Arizona.

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: 6/22/22

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 #: 305-02-382 Section/Township/Range: S27-T18N-R02 W

Physical Address: 25970 N. Emery DR.

Owner's Name: Robert Del Grosso

Mailing Address: SAME

Number of people living in this home: one

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

Signature of Owner: Robert Del Grosso

Signature of Co-Owner: _____

TO: Fire Board
FROM: Chief Freitag
DATE: June 27, 2022

SUBJECT: PUBLIC HEARING - FISCAL YEAR 2022-2023 BUDGET

Open Public Hearing

The Board Chair should open the hearing by stating:

"I declare the Public Hearing on the Chino Valley Fire District's Fiscal Year 2022-2023 Budget open for public comment."

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

Close Public Hearing

At the conclusion of the public comments, the Board Chair states:

"I declare the Public Hearing to be closed."

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

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2022-06

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT TO ADOPT THE FISCAL YEAR 2023 BUDGET OF \$5,640,024 TO ENCUMBER SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND TO ENCUMBER ANY CARRYOVER AMOUNT EXCEEDING \$20,000 TO BE TRANSFERRED TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

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

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

WHEREAS, a Public Hearing was held on the proposed Fiscal Year 2023 Budget in compliance with State Law, and:

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

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

THEREFORE, IT IS HEREBY RESOLVED THAT THE CHINO VALLEY FIRE DISTRICT BOARD OF DIRECTORS ADOPTS THE FISCAL YEAR 2023 BUDGET OF \$5,640,024 (ATTACHED) AND ENCUMBERS SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND ENCUMBERS ANY CARRYOVER AMOUNT EXCEEDING \$20,000 TO TRANSFER TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

RESOLVED and ADOPTED this 27th day of June, 2022.

Board Chairman

ATTEST:

Board Clerk



Final Budget - Approved 6/27/2022
Fiscal Year 2022-2023
Table of Contents

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

**Chino Valley Fire District
Revenue Budget FY 2022-2023**

		Budget FY 20	Budget FY 21	Budget FY 22	Actual -	Draft Budget FY 23	Variance	Variance (%)
Total District Budget		4,578,989	4,919,237	5,255,636	-	5,640,024	384,388	7.31%
Carryover		(20,000)	(20,000)	(20,000)	-	(20,000)	-	0.00%
Revenue:								
Grants:								
5260	Fire Act Grant						-	-
5430	Grant - FEMA - SAFER						-	-
Total Grants		-	-	-	-	-	-	-
4200	FDAT	(366,547)	(400,000)	(400,000)	-	(400,000)	-	0.00%
Other:								
4000/4100	Real Estate Tax							
4001	Fire Protection Contracts	-	-	-	-	-	-	-
1200	Capital Reserve Account	-	-	-	-	-	-	-
4800	Off-District Fires	-	-	-	-	-	-	-
4900	Interest Income	-	-	-	-	-	-	-
5100	Miscellaneous Income	-	-	-	-	-	-	-
5200	64 Lease	-	-	-	-	-	-	-
5350	Rebates / Refunds	(2,000)	(2,000)	(2,000)	-	(2,000)	-	0.00%
5400	CYFD JMA Expense Reimburseme	-	-	-	-	-	-	-
Total Other		(2,000)	(2,000)	(2,000)	-	(2,000)	-	0.00%
Total Non-Levy Revenues		(22,000)	(22,000)	(22,000)	-	(22,000)	-	0.00%
Tax Levy Requirement		4,190,442	4,497,237	4,833,636	-	5,218,024	384,388	7.95%
Net A.V.		128,940,651	138,380,766	148,731,831	-	158,703,847	9,972,016	6.70%
Actual/Estimated Tax Rate		\$3.2499	\$3.2499	\$3.2499	-	\$3.2879	\$0.0380	1.17%

Chino Valley Fire District
Final Budget FY 2022-23
General Fund

		Budget FY20	Budget FY21	Budget FY22	Draft Budget FY23	Budget Variance \$\$	Budget Variance %
Retained Funds							
6400.1	Audit &Accounting	5,000	7,500	7,500	8,000	500	6.67%
6405.1	Other Professional Services						
	Fire Board Election	-	25,000	-	30,500	30,500	-
6410.1	Legal Services - routine	5,000	5,000	5,000	5,000	-	0.00%
6441.1	Fire Board Expenses	1,000	1,000	1,000	1,000	-	0.00%
						-	-
	<i>Total Retained Funds</i>	11,000	38,500	13,500	44,500	31,000	229.63%
Contingency		20,000	20,000	20,000	20,000	-	0.00%
Fire Authority Funding							
6700.1	Fire Authority Funding	4,547,989	4,860,737	5,222,136	5,575,524	353,388	6.77%
Total Expense Budget		4,578,989	4,919,237	5,255,636	5,640,024	384,388	7.31%

1. Enter fire district name
2. Select the county of the fire district
3. Select the budget year

Chino Valley Fire District

Yavapai

2023



We, the undersigned, hereby certify that the Fire District has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at this time in the district general fund, except for those liabilities as prescribed in A.R.S. §§48-805(B)(2) and (3), 48-806, and 48-807. Additionally, we hereby certify that the Fire District has complied with A.R.S. §48-805.02(F).

4. District chairperson: _____ SIGNED District clerk: _____ SIGNED Date: _____

A. Calculation of the tax year 2022 secondary property tax rate for fiscal year 2023 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2021 (A.R.S. §48-807[I])

A.1	Net assessed value of annexed property in tax year 2021	\$	16,350	
A.2	Actual tax year 2021 secondary property tax rate	\$	3.2499	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2022	\$	531	Check box if newly merged or consolidated: <input type="checkbox"/>

Tax year 2022 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2022 Assessed Value (AV) in the Fire District	\$	158,703,847
A.5	Actual tax year 2021 secondary property tax levy	\$	4,833,636
A.6	Maximum allowed tax year 2021 secondary property tax levy	\$	10,194,451

Calculation of the allowable tax year 2022 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 multiplied by 1.08 (A.R.S. §48-807[F])	\$	11,010,007
A.8	Maximum allowable tax year 2022 levy limit (A.7 - A.3)	\$	11,009,476
A.9	Allowable tax year 2022 secondary tax rate	\$	6.9371 per \$100 AV
A.10	Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or \$3.375)	\$	3.3750 per \$100 AV
A.11	Maximum allowable tax year 2022 secondary tax levy	\$	5,356,255
A.12	Tax year 2021 excess levy or collections: (A.R.S. §48-807[J])	\$	-
A.13	Tax year 2022 maximum allowable levy limit (A.11 - A.12)	\$	5,356,255

Calculation of the proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations

A.14	Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)	\$	5,640,024
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	20,000
A.16	Less—Revenues from sources other than direct property tax	\$	402,000
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-
A.18	Maximum tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	5,218,024
A.19	Tax year 2022 tax rate needed for operations:	\$	3.2879 per \$100 AV
A.20	Tax year 2022 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.3750 per \$100 AV
A.22	Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations	\$	3.2879 per \$100 AV

Calculation of the proposed 2022 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$	444,138
A.24	Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	0.2799 per \$100 AV

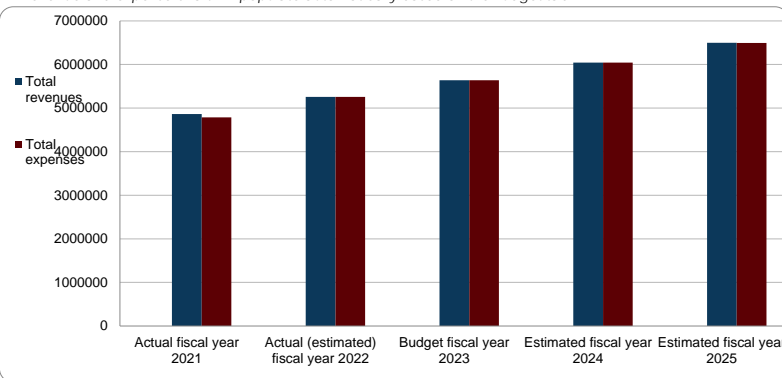
Summary for fiscal years 2021 through 2025:

Special study

No study of merger, consolidation, or joint operating alternative is required

If the district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, A.R.S. §48-805.02(D)(15) requires the district include a study of merger, consolidation, or joint operating alternative. The Fire District is not required to include a study as their estimated expenses are not greater than budgeted revenue for any fiscal year.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2021	\$ 4,863,613	\$ 4,788,308
Actual (estimated) fiscal year 2022	\$ 5,255,636	\$ 5,255,636
Budget fiscal year 2023	\$ 5,640,024	\$ 5,640,024
Estimated fiscal year 2024	\$ 6,044,912	\$ 6,042,438
Estimated fiscal year 2025	\$ 6,498,922	\$ 6,492,796

Budget

	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered		\$ 20,000	\$ 20,000	-	-
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	4,464,388.00	\$ 4,833,636	\$ 5,218,024	5,641,292.44	6,094,401.58
4. Fire district assistance tax	\$ 397,977	\$ 400,000	\$ 400,000	401,016.64	401,526.25
5. Wildland				-	-
6. Operating revenues				-	-
7. Grants				-	-
8. Bonds				-	-
9. Interest	\$ 1,248	\$ 2,000	\$ 2,000	2,602.56	2,994.62
10. Donations				-	-
11. Miscellaneous				-	-
12. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 4,863,613	\$ 5,255,636	\$ 5,640,024	\$ 6,044,912	\$ 6,498,922
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			0		
16. Salaries & wages				-	-
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-
19. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
20. Total personnel expenses	-	-	-	-	-
Operating:					
21. Fuel				-	-
22. Tools & minor equipment				-	-
23. Contracted services				-	-
24. Supplies				-	-
25. Vehicle repair				-	-
26. Training & prevention				-	-
27. Maintenance & repair—operating				-	-
28. Communications				-	-
29. Contingencies & emergencies				-	-
30. Other (specify) <u>Fire Authority Funding (M&O)</u>	\$ 4,781,651	\$ 5,222,136	\$ 5,575,524	6,020,983.32	6,465,231.54
Other (specify) <u>Contingency</u>		\$ 20,000	\$ 20,000	-	-
Other (specify) _____				-	-
31. Total operating expenses	4,781,651.00	5,242,136.00	5,595,524.00	6,020,983.32	6,465,231.54
Capital:					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	-	-	-	-	-
Administrative:					
42. Administrative equipment				-	-
43. Insurance				-	-
44. Utilities				-	-
45. Professional services	\$ 6,657	\$ 13,500	\$ 14,000	21,454.84	27,564.39
46. Subscriptions, dues, fees				-	-
47. General administrative expenses				-	-
48. Other (specify) <u>Fire Board Election</u>			\$ 30,500	-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	6,657.00	13,500.00	44,500.00	21,454.84	27,564.39
51. Total expenses	\$ 4,788,308	\$ 5,255,636	\$ 5,640,024	\$ 6,042,438	\$ 6,492,796

Central Arizona Fire and Medical Authority Long Term& Expense Projection

	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
Revenue								
District Funding - CYFD (1)	15,626,194	16,792,070	18,334,211	19,573,243	21,466,704	23,300,649	26,372,833	27,409,811
Combined NAV	711,180,585	757,425,156	815,755,323	879,139,608	948,290,666	1,018,005,862	1,081,795,685	1,149,612,819
% of Change	6.24%	6.50%	7.70%	7.77%	7.87%	7.35%	6.27%	6.27%
CYFD Tax rate	\$2.5598	\$2.5964	\$2.6151	\$2.5961	\$2.6320	\$2.6700	\$2.8343	\$2.7759
CVFD	4,132,286	4,227,791	4,547,989	4,860,737	5,222,136	5,575,524	5,972,326	6,399,438
CVFD Tax rate	\$3.2492	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2879	\$3.3701	\$3.4543
CAFMA funding % of Change	7.97%	6.38%	8.86%	6.78%	9.23%	8.20%	12.01%	4.53%
Total District Funding	19,758,480	21,019,861	22,882,200	24,433,980	26,688,840	28,876,173	32,345,158	33,809,249
Non-District Revenue:								
Carryover	944,035	1,002,247	1,064,167	1,170,020	1,248,548	1,613,296	1,613,296	1,721,235
Capital Reserve (5)	1,927,028	2,784,434	1,242,382	2,086,754	2,084,500	560,000	1,229,265	500,000
Grant Funding	-	-	330,934	225,085	71,618	855,235	-	-
Misc. Non-Levy Revenue	534,650	697,050	832,130	883,475	888,856	3,389,627	3,416,744	3,444,078
Total Non-Levy Revenue	3,405,713	4,483,731	3,469,613	4,365,334	4,293,522	6,418,158	6,259,305	5,665,313
Total Budget	23,164,193	25,503,592	26,351,813	28,799,314	30,982,362	35,294,331	38,604,464	39,474,562
% of Change	-3.40%	10.10%	3.33%	9.29%	7.58%	13.92%	9.38%	2.25%
Expense								
CAFMA Personnel (2)	16,798,766	17,772,295	19,665,157	20,737,236	22,439,846	26,191,700	28,025,119	29,986,877
Projected regular increase	6.74%	5.80%	10.65%	5.45%	8.21%	16.72%	7.00%	7.00%
PSPRS increase	-	-	-	-	-	-	-	-
% of Change	6.74%	5.80%	10.65%	5.45%	8.21%	16.72%	7.00%	7.00%
Supplies (3)	1,647,401	1,878,241	1,967,061	2,214,392	2,347,900	2,851,624	2,965,689	3,084,317
% of Change	2.67%	14.01%	4.73%	12.57%	6.03%	21.45%	4.00%	4.00%
Supplies forecast increase	-	-	-	3.20%	3.20%	3.20%	4.00%	4.00%
Services & Charges	1,598,754	1,632,855	1,768,193	1,915,784	2,202,544	3,301,818	3,433,891	3,571,246
% of Change	3.98%	2.13%	8.29%	8.35%	14.97%	49.91%	4.00%	4.00%
Services & Charges forecast increase	-	-	-	3.20%	3.20%	3.20%	4.00%	4.00%
M/O Total	20,044,921	21,283,391	23,400,411	24,867,412	26,990,290	32,345,142	34,424,699	36,642,440
% of Change	6.17%	6.18%	9.95%	6.27%	8.54%	19.84%	6.43%	6.44%
Contingency (4)	1,002,247	1,064,167	1,170,020	1,248,548	1,349,515	1,613,296	1,721,235	1,832,122
% of Change	6.17%	6.18%	9.95%	6.71%	8.09%	19.55%	6.69%	6.44%
Capital Outlay								
Station Repair/Remodel	550,000	28,000	297,000	378,100	717,544	162,695	135,880	55,680
New Fire Stations/Land	-	250,000	-	-	-	134,500	-	-
Training Center	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-
Comm Towers/Equip	220,000	170,000	265,000	230,000	319,141	367,500	30,000	-
Type 1 Eng New/Replace	579,114	1,192,976	-	1,450,000	754,000	-	1,631,052	-
New Multi-Purpose Utility	300,000	100,000	200,000	200,000	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	350,000	-	-	-	150,000	543,928
Patrols New/Replace	100,000	-	137,918	-	144,814	165,583	-	152,054
Staff Vehicles	43,661	70,000	256,320	281,530	98,282	120,000	273,403	165,000
Support Vehicles	-	-	-	53,643	239,500	85,350	101,325	-
Firefighting/EMS/Rescue	84,253	-	76,144	42,893	42,088	23,000	46,870	48,276
SCBA Repl/Compressor	200,000	1,200,000	90,000	-	200,000	127,500	90,000	-
Miscellaneous Capital	40,000	104,430	24,000	-	80,000	100,000	-	-
TNT Vehicle Extrication	-	25,628	65,000	27,188	27,188	28,547	-	-
TIC's	-	15,000	20,000	20,000	20,000	21,218	-	-
Capital Reserve Acct (6)	1,927,028	2,784,434	1,242,382	2,086,754	2,084,500	560,000	1,229,265	500,000
Total Capital Outlay	2,117,028	3,156,034	1,781,382	2,683,354	2,642,557	1,335,893	2,458,530	1,000,000
% of Change	-96%	33%	-77%	34%	-2%	-98%	46%	-146%
Total Budget	23,164,196	25,503,592	26,351,813	28,799,314	30,982,362	35,294,331	38,604,464	39,474,562
% of Change	-3.40%	10.10%	3.33%	9.29%	7.58%	13.92%	9.38%	2.25%

Notes:

(1) **Funding Sources - CYFD and CVFD** FY 17 - 22 Based upon actual figures received from the Yavapai County Assessor's Office
FY 24 - 26 Based upon projected increases to NAV for each District.

(2) **CAFMA Personnel** FY 24 - Calculated by using 7% base + Adding 4 Personnel per year. Possible SAFER through FY26

(3) **Services & Charges** At 4% for FY 24 and FY 25 due to changes in demand for supplies and possible recession. 3% increase after.

(4) **Contingency**
Computed as follows: FY 16 at 5% of M&O expenses and forward

(5) **Capital Reserve** This is provided by revenue generated by unused funds in the prior fiscal years. Reduces tax rate spikes.

(6) **Capital Reserve Account**
Account that is used to reduce the amount of revenues needed to fund capital purchases for CAFMA. These funds require a replacement plan to reduce depletion.

Central Yavapai Fire District
Five-Year Revenue & Expense Projection
Final Budget FY 2018 - 2019

	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
Revenue									
NAV (1)	560,250,069	597,058,499	636,609,662	686,814,672	740,758,842	799,558,835	859,302,015	915,156,646	974,641,828
% of Change	4.87%	6.57%	6.62%	7.89%	7.85%	7.94%	7.47%	6.50%	6.50%
Total Budget	14,552,730	15,654,194	16,901,072	18,365,211	19,686,743	21,500,204	23,419,149	26,412,833	27,529,811
FDAT (6)	313,900	333,290	333,290	366,547	400,000	400,000	400,000	400,000	400,000
Non-Levy Revenue:									
Carryover	-	-	-	-	-	-	20,000	20,000	20,000
Capital Reserve (5)	20,000	-	-	-	-	-	-	-	-
Misc. Non-Levy Revenue	103,000	38,000	38,000	38,000	55,668	55,668	55,668	55,000	55,000
Total Non-Levy Revenue	123,000	38,000	38,000	38,000	55,668	55,668	75,668	75,000	75,000
Total Levy	14,115,830	15,282,904	16,529,782	17,960,664	19,231,075	21,044,536	22,943,481	25,937,833	27,054,811
% of Change	6.26%	8.27%	8.16%	8.66%	7.07%	9.43%	9.02%	13.05%	4.31%
Projected Tax Rate	\$2.5196	\$2.5598	\$2.5964	\$2.6151	\$2.5961	\$2.6320	\$2.6700	\$2.8343	\$2.7759
Levy Limit	8%	8%	8%	8%	8%	8%	8%	8%	8%
Capacity	27.82%	27.55%	27.39%	26.74%	27.66%	26.23%	25.21%	20.16%	23.85%
Expense									
CAFMA Funding (2)	14,449,230	15,626,194	16,792,072	18,334,211	19,573,243	21,466,704	23,300,649	26,372,833	27,409,811
% of Change	19.35%	8.15%	7.46%	9.18%	6.76%	9.67%	8.54%	13.18%	3.93%
Services & Charges (3)	83,500	8,000	89,000	11,000	93,500	13,500	98,500	20,000	100,000
% of Change	-93.18%	-90.42%	1012.50%	-87.64%	750.00%	-85.56%	629.63%	-79.70%	400.00%
Contingency (4)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
% of Change	-97.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital Outlay									
Station Repair/Remodel	-	-	-	-	-	-	-	-	-
New Fire Stations/Land	-	-	-	-	-	-	-	-	-
Training Center	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Comm Towers/Equip	-	-	-	-	-	-	-	-	-
Type 1 Eng New/Replace	-	-	-	-	-	-	-	-	-
New Multi-Purpose Utility	-	-	-	-	-	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	-	-	-	-	-	-	-
Joint HAZ MAT Vehicle	-	-	-	-	-	-	-	-	-
Patrols New/Replace	-	-	-	-	-	-	-	-	-
Staff Vehicles	-	-	-	-	-	-	-	-	-
Firefighting/EMS/Rescue	-	-	-	-	-	-	-	-	-
SCBA Repl/Compressor	-	-	-	-	-	-	-	-	-
Miscellaneous Capital	-	-	-	-	-	-	-	-	-
TNT Vehicle Extrication	-	-	-	-	-	-	-	-	-
TIC's	-	-	-	-	-	-	-	-	-
Capital Reserve Acct	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-	-
% of Change	-100%	0%	0%	0%	0%	0%	0%	0%	0%
Total Budget	14,552,730	15,654,194	16,901,072	18,365,211	19,686,743	21,500,204	23,419,149	26,412,833	27,529,811
% of Change	3.48%	7.57%	7.97%	8.66%	7.20%	9.21%	8.93%	12.78%	4.23%

Notes:

- (1) **Net Assessed Valuations (NAV)** FY 17 - 23 Based upon actual figures received from the Yavapai County Assessor's Office
FY 24- 26 Based upon projections that Assessed Values will increase 6.5% in FY 24/25 and then in the following years to 6.0% for future years
- (2) **CAFMA Funding** 9.18% with % increases going down over following years.
- (3) **Services & Charges** FY 19/20 decreased due to no election. Changes in this line due to election cycle and assumed 2.5% increase in regular expense.
- (4) **Contingency**
Computed as follows: FY 19/20 computed at \$20,000 and forward
- (5) **Capital Reserve** This expense is primarily used for offset revenue generated by unused funds in the prior fiscal year.
- (6) **Fire District Assistance Tax (FDAT)**
FDAT is still maintained at a pro rated amount based on total funds received from the Yavapai County for collected taxes. The maximum allowed by law is \$400,000.

Chino Valley Fire District
Five-Year Revenue & Expense Projection
Final Budget FY 2018 - 2019

	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
Revenue									
NAV (1)	109,186,841	114,122,086	120,815,494	128,940,651	138,380,766	148,731,831	158,703,847	166,639,039	174,970,991
% of Change	1.85%	4.52%	5.87%	6.73%	7.32%	7.48%	6.70%	5.00%	5.00%
Total Budget	3,899,599	4,160,286	4,281,791	4,578,989	4,919,237	5,255,636	5,640,024	6,037,938	6,466,191
FDAT (8)	313,900	333,290	333,290	366,547	400,000	400,000	400,000	400,000	400,000
Non-Levy Revenue:									
Carryover	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Capital Reserve	36,000								
Misc. Non-Levy Revenue	2,000	99,000	2,000	2,000	2,000	2,000	2,000	2,040	2,081
Total Non-Levy Revenue	38,000	119,000	22,000	22,000	22,000	22,000	22,000	22,040	22,081
Total Levy	3,547,699	3,707,996	3,926,501	4,190,442	4,497,237	4,833,636	5,218,024	5,615,898	6,044,110
% of Change	2.90%	4.52%	5.89%	6.72%	7.32%	7.48%	7.95%	7.62%	7.63%
Projected Tax Rate	\$3.2492	\$3.2492	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2879	\$3.37	\$3.45
Levy Limit	8%	8%	8%	8%	8%	8%	8%	8%	8%
Capacity	44.45%	47.93%	50.04%	51.32%	52.00%	52.52%	52.56%	52.94%	53.31%
Expense									
CAFMA Funding (2)	3,850,599	4,132,286	4,227,791	4,547,989	4,860,737	5,222,136	5,575,524	5,972,326	6,399,438
% of Change	15.71%	7.32%	2.31%	7.57%	6.88%	7.44%	6.77%	7.12%	7.15%
Services & Charges (3)	29,000	8,000	34,000	11,000	38,500	13,500	44,500	45,613	46,753
% of Change	-93.25%	-72.41%	325.00%	-67.65%	250.00%	-64.94%	229.63%	2.50%	2.50%
Contingency (4)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
% of Change	-81.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital Outlay									
Comm Towers/Equip	-	-	-	-	-	-	-	-	-
Type 1 Eng New/Replace	-	-	-	-	-	-	-	-	-
New Multi-Purpose Utility	-	-	-	-	-	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	-	-	-	-	-	-	-
Joint HAZ MAT Vehicle	-	-	-	-	-	-	-	-	-
Patrols New/Replace	-	-	-	-	-	-	-	-	-
Staff Vehicles	-	-	-	-	-	-	-	-	-
Firefighting/EMS/Rescue	-	-	-	-	-	-	-	-	-
SCBA Repl/Compressor	-	-	-	-	-	-	-	-	-
Grant Requests	-	-	-	-	-	-	-	-	-
Miscellaneous Capital	-	-	-	-	-	-	-	-	-
TNT Vehicle Extrication	-	-	-	-	-	-	-	-	-
TIC's	-	-	-	-	-	-	-	-	-
Station Generators	-	-	-	-	-	-	-	-	-
Capital Reserve Acct (5)	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-	-
% of Change	-100%	0%	0%	0%	0%	0%	0%	0%	0%
Total Budget	3,899,599	4,160,286	4,281,791	4,578,989	4,919,237	5,255,636	5,640,024	6,037,938	6,466,191
% of Change	0.07%	6.68%	2.92%	6.94%	7.43%	6.84%	7.31%	7.06%	7.09%

Notes:

- (1) **Net Assessed Valuations (NAV)** FY 17 - 23 Based upon actual figures received from the Yavapai County Assessor's Office
FY 24 - 26 Based upon projections that Assessed Values will increase 5.0% in FY 24 and FY25 then in the following years to 4.5% forward (due to inflation and possible recession).
- (2) **CAFMA Funding** 7.57% with % increases remaining in the 4-5% range for following years
- (3) **Services & Charges** FY 19/20 decreased due to no election. Changes in this line due to election cycle and assumed 2.5% increase in regular expense.
- (4) **Contingency** FY 17 (and forward) remains at \$20,000
- (5) **Capital Reserve Acct** No longer used on a local level - all held with CAFMA for future needs
- (8) **Fire District Assistance** FDAT is still maintained at a pro rated amount based on total funds received from the Yavapai County for collected taxes. The maximum allowed by law is \$400,000

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

Fiscal Year 2022-2023 Budget

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

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

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

CERTIFIED THIS 27TH DAY OF JUNE, 2022

By: _____
Chairman
Chino Valley Fire District Board of Directors

By: _____
Clerk
Chino Valley Fire District Board of Directors

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2022-07

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT TO DESIGNATE THE EQUITY ASSIGNMENT FOR FISCAL YEAR 2022-2023 AS NOTED IN THE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT #14 – JOINT VENTURE ACCOUNTING.

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

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

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

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

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

THEREFORE, IT IS HEREBY RESOLVED THAT THE CHINO VALLEY FIRE DISTRICT BOARD OF DIRECTORS, WITH THE ADOPTION OF THE FISCAL YEAR 2023 BUDGET OF \$5,640,024 DESIGNATES THAT FISCAL YEAR 2023 BUDGETED EXPENSES AND REVENUES SHALL BE ASSIGNED AT 19.31% BASED ON THE FUNDING REQUIREMENTS TO THE JPA.

RESOLVED and ADOPTED this 27th day of June, 2022.

Board Chairman

ATTEST:

Board Clerk

CHINO VALLEY FIRE DISTRICT

Resolution No. 2022-08

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

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

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

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

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

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

RESOLVED, that the Governing Board of the Chino Valley Fire District allows and directs staff and the Yavapai County Treasurer's Office transfer all revenues as budgeted in the Fiscal Year 2023 approved CVFD budget not to exceed \$5,640,024; and

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

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

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

APPROVED AND ADOPTED this 27th day of June, 2022.

Board Chairman
Chino Valley Fire District

ATTEST:

Board Clerk
Chino Valley Fire District