

AGENDA

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

Monday, May 22, 2023, 4:00 pm - 4:15 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, May 22, 2023 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 9 minutes.

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 Joint Budget Work-Study Minutes - April 17, 2023
- B. Approve Regular Session Minutes - April 24, 2023
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financials

5. NEW BUSINESS

- A. Discussion and Possible Approval of Fiscal Year 2023-2024 Bond Tax Rate of \$0.2622

6. ADJOURNMENT

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

MINUTES
Central Yavapai / Chino Valley / Central Arizona Fire and Medical
Budget Work Study
Monday, April 17, 2023, 2:00 pm - 4:00 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Dr.,
Prescott Valley

In Attendance

Andy Reinhardt; Carrie Zambrano; Cyndy Dicus; Dave Tharp; Denise Krizo; Gayle Pickett; Lorette Stewart; Matt Zurcher; Pete Gordon; Rick Anderson; Scott A Freitag; Susanne Dixon

Not In Attendance

Dave Dobbs

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CHINO VALLEY FIRE DISTRICT
Chair Dicus Called the Chino Valley Fire District meeting to order at 2:00 p.m.
2. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL YAVAPAI FIRE DISTRICT
Chair Zurcher called the Central Yavapai Fire District meeting to order at 2:01 p.m.
3. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY
Chair Zurcher called the Central Arizona Fire and Medical Authority meeting to order at 2:01 p.m.
4. PLEDGE OF ALLEGIANCE
Chair Zurcher led the Pledge of Allegiance.
5. PRESENTATIONS
 - A. United Yavapai Firefighters Local 3066: Wage and Benefits for Fiscal Year 2024
This item was addressed out of order.

IAFF United Yavapai Firefighters Local 3066 Vice President Shaun Jones joined the meeting at 2:20 p.m.

Local 3066 Vice President Shaun Jones stated that there were some big asks in the budget this year, with a much-needed increase in Paramedic pay. He commented that he is very grateful for all of the work put into the budget and added that he is very happy with the outcome.

B. Budget Work Study

Chief Freitag reminded the Boards that we have some challenges regarding staffing and equipment. Per previous Board direction, we have included some of those items in the budget this year. He added that he has been out speaking with community leaders, and while no one loves tax increases, they have been very supportive. He has provided them with three years of projections. He also reminded the Board that when new development comes to the area, we begin providing support services 2 to 2.5 years before those properties hit our tax rolls.

Chief Freitag commented that the number of personnel included in the budget projections will likely not be enough personnel, based on information recently provided by key developers in our area. We will likely have to build and staff two stations, rather than one. He stated that he has planted the idea that we will have to obtain general obligation bonds in order to build infrastructure. Overall, we have covered the bases we need to cover, and provided as much information as we can. One commercial property owner replied that based on our ISO rating, if we make no changes, property insurance rates will certainly increase more than the tax rate increases their tax bill.

Director Reinhardt asked what the 10-cent evaluation represented. Chief Tharp replied that it is .10 per one hundred dollars. Director Reinhardt inquired if the tax rate increase would generate the same amount as if Proposition 310 had passed. Chief Freitag explained that Prop 310 would have generated approximately \$7.2 million, this tax rate increase will net approximately \$1 million.

Director Gordon asked if there was an opportunity to educate the general tax-payer public regarding the rate increase. Chief Freitag answered that we will be meeting to discuss what engagement would be appropriate, and will be creating a one-page document for our members to use as talking points. He added that we do plan to engage the general community in small-group settings.

Director Pickett stated that no one is ever happy with tax increases, but sometimes you have to do what you have to do. Chief Freitag agreed and affirmed that we have to make a change in order to keep up with demand.

Chair Zurcher shared a copy of the Assessor's notice for his home to illustrate what the tax rate increase will do for his tax bill.

Director Pickett asked if any of the developers Chief Freitag has spoken with would consider donating land when we need to build stations. Chief Freitag answered in the affirmative. He added that there is also community support for starting new programs such as a Cadet program, which will help with recruitment.

Director Reinhardt asked if the Town of Prescott Valley could designate some of the impact fees they collect to go towards a fire station. Chief Freitag replied, no; the impact fees they collect go towards roads, public services, and other infrastructure.

Local 3066 Vice President Shaun Jones joined the meeting at 2:20 p.m.

Chair Zurcher referred back to Presentations, Item A and invited Vice President Jones to address the Boards.

Chief Tharp shared that the budget before the Boards today is the eighth version, and reminded them that this year is a zero-based budget. He further explained how he and Chief Rose go through the process, the various items they review, and added that all requests considered were valid.

Chief Tharp provided a brief Budget 101 explanation as part of his budget presentation. He further explained our Net Assessed Valuation (NAV) history, and discussed the method we use to forecast our NAV annually. He repeated the sentiment that if we were collecting taxes based on the full-cash value, we likely would not need to raise taxes.

Chief Tharp stated that when projecting expenditures, going out beyond three years gets fuzzy, and commented that as we add Operations positions, we will also need to add Non-Operations positions.

Chief Freitag commented that we are looking to add two Operations positions in addition to the seven personnel requested through two Staffing for Adequate Fire and Emergency Response (SAFER) grants. He stated that he expects to receive letters of support from local elected officials regarding our grant application.

Director Gordon asked for clarification of the amount needed for our Capital Reserve account; Chief Tharp answered that \$14 million is the long-term goal, as the recommendation is to have 50% of our Maintenance and Operations (M&O) budget in reserve.

Chief Freitag commented on the upcoming Wage and Benefit Study, noting that in the past, we have compared ourselves to municipalities, however, we have found it difficult to do as municipalities have numerous sources of income. He cautioned the Boards to be mindful that when looking at municipal fire departments, you are not figuring in costs for Human Resources, and legal expenses which are built in to municipal costs.

Director Reinhardt asked for clarification of expenses labeled "Insurance and Retirement"; Chief Freitag stated the retirement portion is Public Safety Personnel Retirement System (PSPRS) and Arizona State Retirement System (ASRS), and reminded the Boards that we recently refinanced our PSPRS unfunded liability.

Chief Tharp encouraged the Boards to give attention to the summary of the budget, and to be familiar with why certain items have increased significantly. He added that the increase in supplies and other costs are directly related to inflation. He further noted that as our personnel costs increase, our contingency increases as well.

Chief Tharp reminded the Boards that the Central Yavapai and Chino Valley budgets are separate, however, there is not a lot there, as most of their revenue funds CAFMA; the CAFMA budget has more detail.

Chief Freitag acknowledged that most of the area growth and our needs for additional resources is within the Central Yavapai Fire District, and suggested that we will have to look at changing the equity split at some point. He added that we may be able to merge the entities at some point in the future.

Director Reinhardt questioned how much of the new Community Relations position is paid for by Chino Valley District vs. Central Yavapai District. Chief Freitag answered that those amounts are in the budget, and no portion of any position is paid for by either entity specifically. Chief Tharp added that we do analysis at the end of each year, and we are trending more toward a 90-10 split. Chief Freitag added that PSPRS funding issues make it even more complicated to divide the equity between the two districts.

Director Gordon clarified that the tax increase in the previous year was a negotiation between the Boards in order to cover the Cost of Living Adjustment (COLA). Chief Tharp confirmed. Director Gordon remarked that he sees the savings benefits to both entities. Chair Zurcher added that last year was the first year Chino Valley was able to raise their tax rate, and during his tenure, we haven't gone over a 3-cent tax increase.

Chief Tharp highlighted that the Certificates of Participation have helped our PSPRS unfunded liability status, and pointed out that PSPRS forecasted a 7% return, but in reality, came in at -.04%. He highlighted some additional challenges, including the paramedic pay increase and the employee related expenses (EREs) associated with that. Chief Freitag added that a new paramedic wage scale will be added if this budget is approved. He stated that with the increase, we will be more competitive; our proposed wage is a little lower than other local providers, but when you add the EREs and benefits we offer, we are even or come out ahead.

Chief Tharp moved on to Post Employment Health Plan (PEHP) explaining that we currently pay 1% for each employee, and if approved, it will increase to 2%. He then highlighted some additional expenditure increases, largely due to inflation, including fuel costs, property and casualty insurance, and legal expenses.

Chief Tharp covered tax rate projections, from 2019 through the next three years, and explained that we make these projections based on what we know today. Obviously, we can't anticipate every possible change in legislation or area growth.

Chief Freitag added that the proposed new training position is so vital, as we have found it very challenging to hire the number of people we need. Having that position will give us the opportunity to create the Cadet program.

Chief Tharp stated that even with these increases, both organizations have capacity; we have intentionally kept our rates below the cap.

Chief Freitag noted that most of our tax revenues are from commercial properties, and gave the example that the taxes collected from an average home will pay for fuel in an engine for about one month.

Director Reinhardt questioned why it takes 2-years for property taxes to catch up. Chief Tharp explained that property cannot be assessed until it is "turn-key". Depending on when construction is completed in relation to when assessments are made, it could be upwards of 2-3 years for the property to show up on our tax roll.

Chief Tharp clarified that we are also not collecting tax based on the Full-Cash Value (FCV), but are restricted to the Limited Property Value (LPV). Chief Freitag commented that we need more commercial properties, and stated that organizationally, we will continue to remain active in groups like the Prescott Valley Economic Development Foundation (PVEDF) so we can stay in touch with what is going on in the community.

Director Gordon asked how many personnel we would be looking for if we are given our Certificate of Necessity (CON). Chief Freitag stated that we would look for two employees per unit, so twelve in total.

Director Gordon then observed that we are obligated to provide services, whether we are collecting revenue for them or not, i.e., tourists, development that has not been assessed yet, and questioned if we could add some education on those things to our community outreach efforts. Chief Freitag stated that there have been some efforts already, the information is out there, but no one is paying attention to it.

Chair Zurcher asked what direction Staff will be looking for at the meeting next week. Chief Tharp answered that the Board can provide any direction, whether to increase or decrease the tax rate; however, the budget cannot be increased once the tentative budget is approved in May.

Chair Zurcher stated that what sticks out to him most about the budget this year is that everyone is in agreement, Staff and Labor, and thanked both for working so well together.

Director Anderson expressed that he sees the increase to Paramedic pay as a correction rather than a raise. Chief Freitag agreed and thanked him for the perspective.

6. ADJOURNMENT

The Joint Budget Work Study was adjourned at 4:00 p.m.

Move: Rick Anderson Second: Gayle Pickett Status: Passed

Yes: Cyndy Dicus, Matt Zurcher, Pete Gordon, Lorette Stewart, Rick Anderson, Carrie Zambrano, Gayle Pickett, Andy Reinhardt

MINUTES
Chino Valley Fire District Board of Directors
Regular Meeting
Monday, April 24, 2023, 4:00 pm - 4:30 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Dr.,
Prescott Valley

In-Person Attendance

Carrie Zambrano; Cyndy Dicus; Dave Dobbs; Dave Tharp; Denise Krizo; Lorette Stewart; Scott A Freitag;
Susanne Dixon

Remote Attendance

Nicolas Cornelius

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Dicus called the meeting to order at 4:03 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 Regular Session Minutes - March 27, 2023

B. Approve General Fund Financial Statements

C. Approve Bond Debt Service Financials

D. Approve Annexation and Resolution 2023-01, Friends of the Paulden Public Library, Inc,
Parcel 304-06-100

Motion to approve the Consent Agenda.

Move: Dave Dobbs Second: Carrie Zambrano Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Lorette Stewart, Carrie Zambrano

5. NEW BUSINESS

A. Interview Board of Director Candidates

Chair Dicus asked the candidate what interested her to apply for this position. Ms. Denike expressed that she saw the notice on social media, and has always had a passion and interest in EMS and the fire service.

Chief Freitag asked Attorney Cornelius what the next steps should be; Attorney Cornelius stated that the Board could choose to appoint the candidate, or they could choose to put the notice out again.

Motion to offer position to Jodie Denike.

Move: Dave Dobbs Second: Carrie Zambrano Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Lorette Stewart, Carrie Zambrano

6. VOTE TO GO INTO EXECUTIVE SESSION

Executive Session waived.

- A. Legal Advice Pursuant to A.R.S. §38-431-03(A)(3) Related to Selection of New Board Member

7. NEW BUSINESS CONTINUED

- A. Discussion and Possible Selection of New Board Member

Taken in Item 5A.

- B. Swear In New Board Member

Jodie Denike was sworn in by Chair Dicus.

- C. Discussion and Direction to Staff Regarding the Budget Process and Draft Budget Update

Chief Tharp explained that this is the tenth version of the budget and reminded the Board that once the tentative budget is approved, the Board can only request to decrease the budget, not increase it.

Chief Freitag provided details about some of the expense increases that are included in the budget.

8. ADJOURNMENT

Motion to adjourn at 4:18 p.m.

Move: Dave Dobbs Second: Carrie Zambrano Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Lorette Stewart, Carrie Zambrano

CHINO VALLEY FIRE DISTRICT
GENERAL FUND BANK RECONCILIATION APRIL, 2023

Reconciliation:	
Beginning Balance:	\$ 260,963.76
Tax Revenue:	\$ 1,408,970.51
Interest Revenue:	\$ -
Fire District Deposits:	\$ -
Other: ADOT/Game&Fish In Lieu	\$ -
Transfer Out - Fire Authority:	\$ (163,938.07)
Other: Tax Roll Corrections	\$ (106.01)
Ending Balance:	\$ 1,505,890.19

Difference Between Balances: \$ -

Deposits Per Bank Statement:	
Real Estate Taxes:	\$ 1,301,630.72
Personal Property Taxes:	\$ 13,579.99
Fire District Assistance Tax:	\$ 93,759.80
Fire District Deposit:	\$ -
Interest Revenue:	\$ -
ADOT & Fish and Game In Lieu:	\$ -
Other:	\$ -
Other:	\$ -
Ending Balance:	\$ 1,408,970.51

Bank Statement Balance:	
Balance Per Bank:	\$ 1,505,890.19
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -
Ending Balance:	\$ 1,505,890.19

G/L Ending Balance: \$ 1,505,890.19

\$ 1,505,890.19

Bank Reconciliation Register:	
Checks From Accounts Payable:	\$ -
Other: GL JE Fire Authority Funding	\$ 163,938.07
Other: Tax Roll Corrections	\$ 106.01
Total Checks:	\$ 164,044.08

Other: \$ -
Other: GL JE Tax & Interest Revenue \$ 1,408,970.51

Ending Balance:	\$ 1,408,970.51
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Reconciliation Approved By:

Scott Freitag
Digitally signed by Scott Freitag
Date: 2023.05.15 18:46:10 -07'00'
Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp
Digitally signed by Dave Tharp
Date: 2023.05.11 14:46:52 -07'00'
David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin
Digitally signed by Karen Mauldin
Date: 2023.05.09 17:07:37 -07'00'
Karen Mauldin, Finance Manager

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	FY 22-23 \$5,218,024 Collected
July	\$10,160	\$24,936	\$21,890	\$14,597	\$42,316	\$26,983	\$29,396
%	0.286%	0.672%	0.557%	0.348%	0.941%	0.558%	0.563%
% To Date	0.2864%	0.6725%	0.5575%	0.3483%	0.9409%	0.5582%	0.5633%
August	\$18,803	\$10,622	\$12,226	\$10,746	\$15,526	\$11,257	\$10,089
%	0.530%	0.286%	0.311%	0.256%	0.345%	0.233%	0.193%
% To Date	0.8164%	0.9590%	0.8688%	0.6048%	1.2862%	0.7911%	0.7567%
September	\$182,315	\$178,141	\$25,209	\$30,894	\$8,143	\$54,439	\$64,614
%	5.139%	4.804%	0.642%	0.737%	0.181%	1.126%	1.238%
% To Date	5.9553%	5.7632%	1.5109%	1.3420%	1.4673%	1.9174%	1.9950%
October	\$834,512	\$1,503,325	\$1,610,381	\$1,807,742	\$1,780,309	\$1,962,817	\$2,100,367
%	23.523%	40.543%	41.013%	43.140%	39.587%	40.607%	40.252%
% To Date	29.4779%	46.3060%	42.5240%	44.4817%	41.0540%	42.5249%	42.2471%
November	\$866,615	\$290,266	\$498,787	\$373,908	\$508,805	\$535,270	\$613,469
%	24.428%	7.828%	12.703%	8.923%	11.314%	11.074%	11.757%
% To Date	53.9055%	54.1341%	55.2271%	53.4046%	52.3677%	53.5987%	54.0038%
December	\$227,672	\$223,661	\$236,727	\$286,760	\$399,155	\$365,096	\$368,596
%	6.4175%	6.0319%	6.0289%	6.8432%	8.8756%	7.5532%	7.0639%
% To Date	60.3229%	60.1659%	61.2560%	60.2478%	61.2433%	61.1520%	61.0677%
January	\$89,048	\$153,278	\$117,994	\$115,429	\$118,322	\$183,242	\$167,132
%	2.5100%	4.1337%	3.0051%	2.7546%	2.6310%	3.7910%	3.2030%
% To Date	62.8330%	64.2997%	64.2611%	63.0023%	63.8742%	64.9429%	64.2707%
February	\$94,094	\$95,262	\$54,476	\$104,991	\$88,422	\$74,113	\$82,746
%	2.6523%	2.5691%	1.3874%	2.5055%	1.9661%	1.5333%	1.5858%
% To Date	65.4852%	66.8688%	65.6485%	65.5078%	65.8404%	66.4762%	65.8565%
March	\$141,015	\$127,298	\$138,910	\$142,182	\$143,500	\$112,700	\$150,474
%	3.9748%	3.4331%	3.5377%	3.3930%	3.1908%	2.3316%	2.8837%
% To Date	69.4600%	70.3018%	69.1863%	68.9008%	69.0312%	68.8078%	68.7402%
April	\$821,855	\$794,289	\$955,634	\$983,917	\$1,082,230	\$1,188,626	\$1,315,211
%	23.1659%	21.4210%	24.3380%	23.4800%	24.0643%	24.5907%	25.2051%
% To Date	92.6259%	91.7228%	93.5243%	92.3809%	93.0956%	93.3985%	93.9454%
May	\$195,151	\$238,700	\$189,925	\$206,496	\$202,990	\$226,873	\$0
%	5.5008%	6.4374%	4.8370%	4.9278%	4.5137%	4.6936%	0.0000%
% To Date	98.1267%	98.1602%	98.3613%	97.3086%	97.6092%	98.0921%	93.9454%
June	\$66,097	\$80,520	\$84,895	\$49,679	\$87,815	\$85,664	\$0
%	1.8631%	2.1715%	2.1621%	1.1855%	1.9527%	1.7723%	0.0000%
% To Date	99.9898%	100.3318%	100.5234%	98.4942%	99.5619%	99.8644%	93.9454%
TOTALS	\$3,547,337	\$3,720,297	\$3,947,053	\$4,127,341	\$4,477,533	\$4,827,080	\$4,902,093
Delinquency	0.0102%	-0.3318%	-0.5234%	1.5058%	0.4381%	0.1356%	6.0546%

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	FY 22-23 \$400,000 Collected
July	\$1,423	\$1,630	\$1,238	\$1,475	\$2,769	\$1,871	\$2,011
%	0.453%	0.489%	0.371%	0.403%	0.692%	0.468%	0.503%
% To Date	0.4533%	0.4891%	0.3715%	0.4025%	0.6923%	0.4677%	0.5026%
August	\$661	\$554	\$707	\$653	\$662	\$1,498	\$575
%	0.211%	0.166%	0.212%	0.178%	0.166%	0.375%	0.144%
% To Date	0.6638%	0.6553%	0.5835%	0.5806%	0.8579%	0.8422%	0.6465%
September	\$8,777	\$12,654	\$3,182	\$1,853	\$879	\$4,669	\$4,994
%	2.796%	3.797%	0.955%	0.505%	0.220%	1.167%	1.249%
% To Date	3.4600%	4.4520%	1.5382%	1.0861%	1.0777%	2.0095%	1.8950%
October	\$86,411	\$93,081	\$139,813	\$107,270	\$160,480	\$159,909	\$157,752
%	27.528%	27.928%	41.949%	29.265%	40.120%	39.977%	39.438%
% To Date	30.9881%	32.3799%	43.4877%	30.3510%	41.1979%	41.9866%	41.3329%
November	\$75,219	\$74,651	\$59,861	\$30,666	\$48,339	\$52,249	\$55,107
%	23.9628%	22.3983%	17.9606%	8.3663%	12.0848%	13.0622%	13.7768%
% To Date	54.9510%	54.7782%	61.4483%	38.7172%	53.2826%	55.0488%	55.1097%
December	\$24,923	\$21,663	\$25,413	\$112,035	\$39,219	\$35,029	\$35,365
%	7.9398%	6.4997%	7.6250%	30.5650%	9.8048%	8.7572%	8.8413%
% To Date	62.8907%	61.2779%	69.0733%	69.2822%	63.0874%	63.8060%	63.9510%
January	\$11,762	\$16,138	\$11,149	\$11,446	\$12,625	\$15,294	\$14,833
%	3.7471%	4.8420%	3.3450%	3.1227%	3.1562%	3.8235%	3.7081%
% To Date	66.6378%	66.1199%	72.4183%	72.4049%	66.2436%	67.6294%	67.6591%
February	\$8,291	\$8,056	\$7,409	\$10,419	\$6,657	\$5,785	\$5,943
%	2.641%	2.417%	2.223%	2.842%	1.664%	1.446%	1.486%
% To Date	69.2790%	68.5368%	74.6413%	75.2473%	67.9079%	69.0756%	69.1450%
March	\$12,638	\$12,174	\$13,713	\$13,361	\$10,897	\$8,259	\$8,963
%	4.0263%	3.6528%	4.1143%	3.6452%	2.7242%	2.0646%	2.2407%
% To Date	73.3052%	72.1897%	78.7556%	78.8925%	70.6320%	71.1403%	71.3856%
April	\$62,586	\$63,209	\$79,859	\$85,315	\$88,842	\$89,498	\$93,760
%	19.9382%	18.9651%	23.9607%	23.2754%	22.2104%	22.3745%	23.4400%
% To Date	93.2434%	91.1548%	102.7164%	102.1679%	92.8424%	93.5148%	94.8256%
May	\$23,662	\$23,731	\$18,881	\$21,832	\$19,620	\$19,623	\$0
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	4.9058%	0.0000%
% To Date	100.7815%	98.2749%	108.3813%	108.1240%	97.7475%	98.4206%	94.8256%
June	\$4,682	\$5,094	\$5,726	\$4,474	\$6,987	\$6,978	\$0
%	1.4917%	1.5285%	1.7181%	1.2206%	1.7468%	1.7445%	0.0000%
% To Date	102.2732%	99.8034%	110.0995%	109.3446%	99.4943%	100.1651%	94.8256%
TOTALS	\$321,035	\$332,635	\$366,951	\$400,799	\$397,977	\$400,660	\$379,302
Delinquency	-2.2732%	0.1966%	-10.0995%	-9.3446%	0.5057%	-0.1651%	5.1744%

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



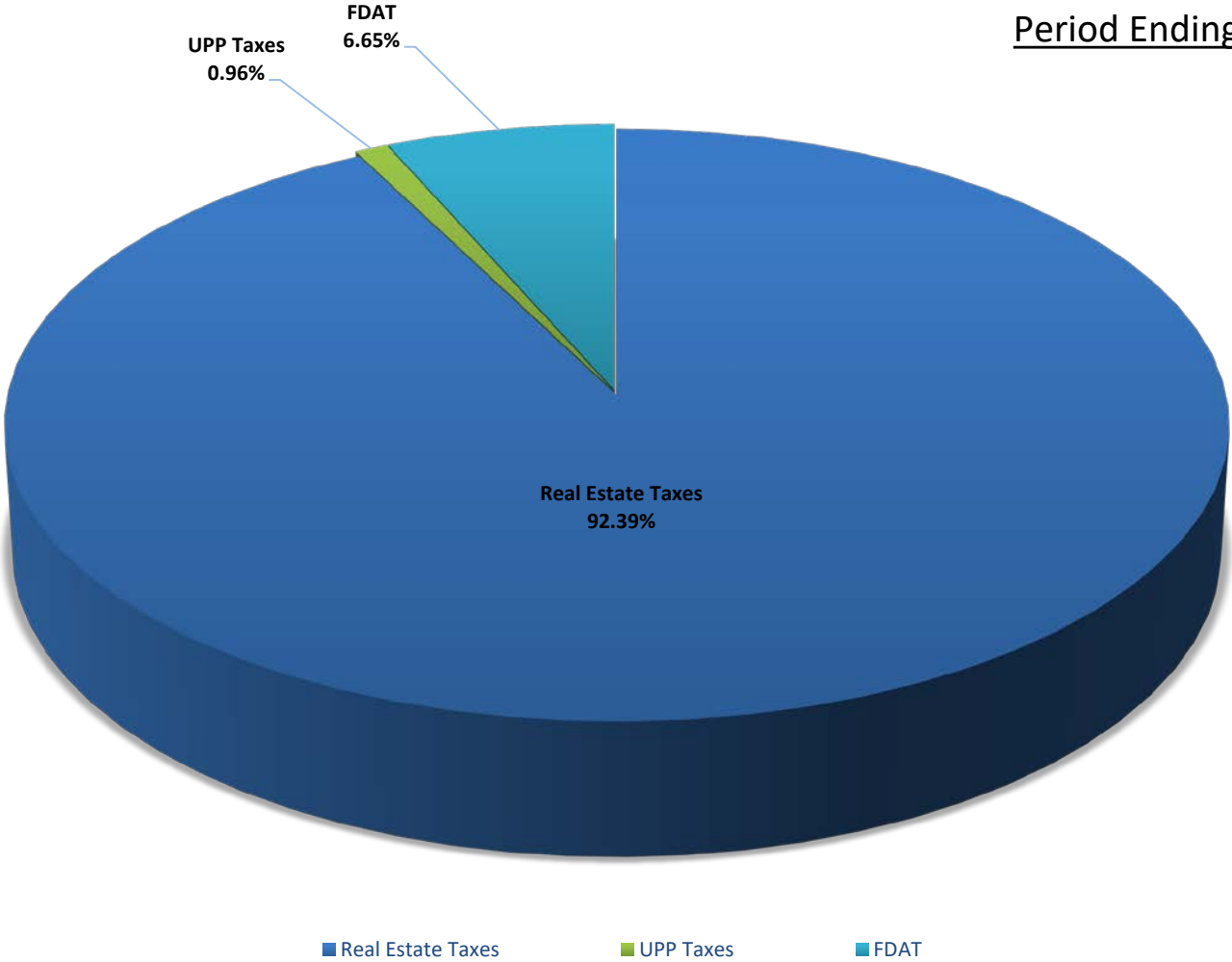
2022 - 2023 Cash Flow by Month : APRIL

	Actual										Projected	
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Revenues:												
Taxes	29,396	10,089	64,614	2,100,367	613,469	368,596	167,132	82,746	150,474	1,315,211	434,835	434,835
FDAT	2,011	575	4,994	157,752	55,107	35,365	14,833	5,943	8,963	93,760	33,333	33,333
Interest Income	-	233	341	-	-	5,808	-	-	4,497	-	-	-
Other Income	-	-	-	-	-	-	-	-	4	-	167	167
RevenueTotals:	31,406	10,897	69,949	2,258,119	668,576	409,769	181,965	88,690	163,938	1,408,971	468,335	468,335
Expenditures:												
Finance, Election	-	-	878	-	4,045	-	316	668	-	-	3,708	3,708
Legal, Fire Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	1,667	1,667
Fire Authority Funding	93,159	31,406	10,897	69,949	2,258,119	668,576	409,769	181,965	88,690	163,938	464,627	464,627
Miscellaneous	1	-	-	-	12	59	1	-	1	106	-	-
ExpenditureTotals:	93,160	31,406	11,774	69,949	2,262,176	668,634	410,086	182,633	88,691	164,044	470,002	470,002
Monthly Net Cash	(61,754)	(20,509)	58,175	2,188,170	(1,593,600)	(258,865)	(228,121)	(93,943)	75,247	1,244,927		
Cumulative Net Cash	(41,754)	(62,263)	(4,088)	2,184,082	590,482	331,617	103,496	9,553	84,800	1,329,727		
Cash Balance (Carryover)	20,000	(509)	57,666	2,245,836	652,236	393,371	165,250	71,307	146,554	1,391,481		

**CHINO VALLEY FIRE DISTRICT
REVENUE GRAPH DATA**

	Revenue	Budget	%
Real Estate Taxes	\$ 1,301,631	\$ 5,218,024	92.39
UPP Taxes	\$ 13,580	\$ -	0.96
FDAT	\$ 93,760	\$ 400,000	6.65
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ 2,000	0.00
TOTALS:	\$ 1,408,971	\$ 5,620,024	100.00

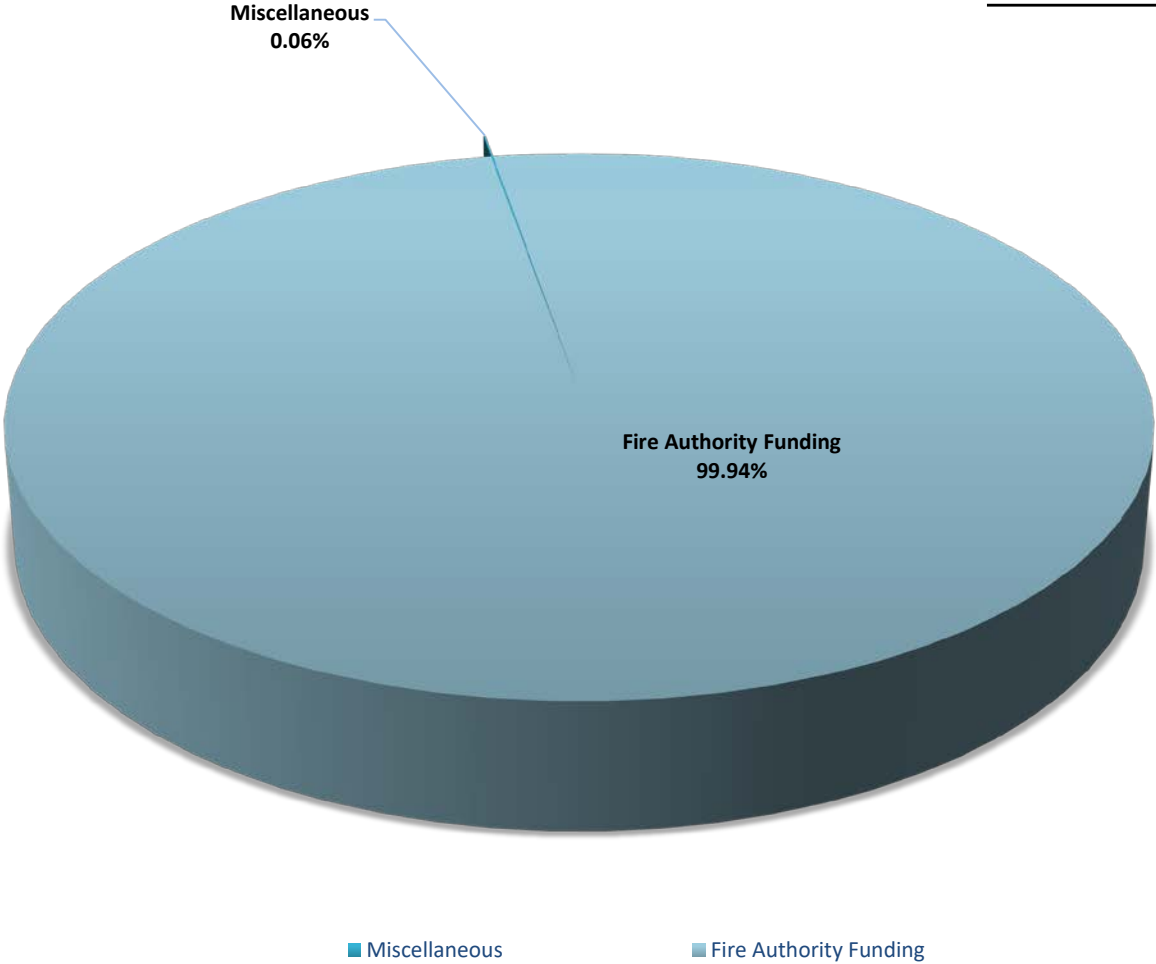
Chino Valley Fire District
FY 2022 - 2023
General Fund Revenue
Period Ending 04/30/23



**CHINO VALLEY FIRE DISTRICT
EXPENSE GRAPH DATA**

	Revenue	Budget	%
Fire Board, Legal, Finance, Other	\$ -	\$ 44,500	-
Miscellaneous	\$ 106	\$ -	0.06
Fire Authority Funding	\$ 163,938	\$ 5,575,524	99.94
TOTALS:	\$ 164,044	\$ 5,620,024	100.00

Chino Valley Fire District
FY 2022 - 2023
General Fund Expenditures
Period Ending 04/30/23



CHINO VALLEY FIRE DISTRICT
GENERAL FUND - APRIL, 2023

Real Estate Taxes:	\$	1,301,630.72
UPP Taxes:	\$	13,579.99
FDAT:	\$	93,759.80
Interest Received:	\$	-

TOTAL:	\$	1,408,970.51
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Transferred to CAFMA:	\$	163,938.07
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Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

Chino Valley Fire Dist GF
Fund: 6065540000



Yavapai County Treasurer

Monthly Statement

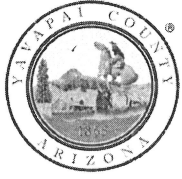
Date Range: 4/1/2023 to 4/30/2023

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	260,963.76	196,165.28		
Income:	1,408,970.51	5,292,278.82		
LOC Advance:	.00	.00		
Expense:	(164,044.08)	(3,982,553.91)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,505,890.19	1,505,890.19	End:	1,505,890.19

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065540000	Chino Valley Fire Dist GF	Beginning Balance:	260,963.76	196,165.28
11100.2019	2019 Real Estate Taxes		.00	(110.64)
11100.2020	2020 Real Estate Taxes		(271.66)	(387.66)
11100.2021	2021 Real Estate Taxes		(285.22)	89,668.47
11100.2022	2022 Real Estate Taxes		1,302,187.60	4,702,354.08
12100.2006	2006 Personal Property Taxes		.00	.10
12100.2007	2007 Personal Property Taxes		.00	23.54
12100.2008	2008 Personal Property Taxes		3.81	5.50
12100.2010	2010 Personal Property Taxes		.00	19.13
12100.2011	2011 Personal Property Taxes		.00	36.88
12100.2012	2012 Personal Property Taxes		.00	38.48
12100.2013	2013 Personal Property Taxes		.00	38.56
12100.2014	2014 Personal Property Taxes		.00	38.55
12100.2015	2015 Personal Property Taxes		.00	103.36
12100.2016	2016 Personal Property Taxes		.00	129.16
12100.2017	2017 Personal Property Taxes		.00	149.21
12100.2018	2018 Personal Property Taxes		.00	164.34
12100.2019	2019 Personal Property Taxes		.00	505.86
12100.2020	2020 Personal Property Taxes		.00	4,899.37
12100.2021	2021 Personal Property Taxes		172.61	6,190.51
12100.2022	2022 Personal Property Taxes		13,403.57	98,226.56
37130.0	ADOT & Fish and Game in-lieu		.00	4.43
37150.0	FDAT Distributions		93,759.80	379,302.32
38109.0	Interest on Investments St Treas		.00	8,737.04
38113.0	Interest on Investments-Wells Fargo		.00	2,141.67
90002.0	Interest Pd on Tax Roll Corrections		(106.01)	(180.09)
91032.0	Warrants Redeemed		.00	(5,906.26)
91702.0	Transfer out		(163,938.07)	(3,976,467.56)
		Ending Balance:	1,505,890.19	1,505,890.19

Monthly Statement Detail

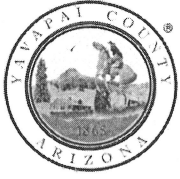


Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 260,963.76	
11100.2020 2020 Real Estate Taxes			Source Code Total: (271.66)	
04/04	Tax Distribution	0	(271.66)	C
11100.2021 2021 Real Estate Taxes			Source Code Total: (285.22)	
04/04	Tax Distribution	0	(285.22)	C
11100.2022 2022 Real Estate Taxes			Source Code Total: 1,302,187.60	
04/03	Tax Distribution	0	2,985.02	C
04/03	Tax Distribution	0	5,154.13	C
04/03	Tax Distribution	0	1,945.82	C
04/03	Tax Distribution	0	1,412.43	C
04/04	Tax Distribution	0	2,648.11	C
04/04	Tax Distribution	0	772.48	C
04/04	Tax Distribution	0	(302.99)	C
04/04	Tax Distribution	0	1,342.11	C
04/04	Tax Distribution	0	726.76	C
04/05	Tax Distribution	0	1,547.06	C
04/05	Tax Distribution	0	2,279.20	C
04/05	Tax Distribution	0	212.12	C
04/05	Tax Distribution	0	1,401.88	C
04/06	Tax Distribution	0	4,925.93	C
04/07	Tax Distribution	0	13,887.48	C
04/07	Tax Distribution	0	2,962.93	C
04/07	Tax Distribution	0	1,926.23	C
04/10	Tax Distribution	0	2,069.62	C
04/10	Tax Distribution	0	17,507.36	C
04/10	Tax Distribution	0	693.74	C
04/10	Tax Distribution	0	3,571.26	C
04/11	Tax Distribution	0	2,561.22	C
04/11	Tax Distribution	0	5.32	C
04/11	Tax Distribution	0	4,646.51	C
04/11	Tax Distribution	0	3,351.56	C
04/11	Tax Distribution	0	4,159.22	C
04/11	Tax Distribution	0	919.16	C
04/12	Tax Distribution	0	7,369.83	C
04/12	Tax Distribution	0	5,973.73	C
04/12	Tax Distribution	0	5,822.04	C
04/12	Tax Distribution	0	8,628.71	C
04/13	Tax Distribution	0	2,064.10	C
04/13	Tax Distribution	0	4,672.00	C
04/13	Tax Distribution	0	5,002.15	C
04/13	Tax Distribution	0	2,671.56	C
04/14	Tax Distribution	0	3,199.42	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/14	Tax Distribution	0	369.55	C
04/17	Tax Distribution	0	1,381.37	C
04/17	Tax Distribution	0	12,510.29	C
04/17	Tax Distribution	0	1,927.26	C
04/17	Tax Distribution	0	3,389.85	C
04/18	Tax Distribution	0	4,958.57	C
04/18	Tax Distribution	0	6,541.16	C
04/18	Tax Distribution	0	1,212.43	C
04/18	Tax Distribution	0	2,109.87	C
04/18	Tax Distribution	0	691.63	C
04/18	Tax Distribution	0	919.10	C
04/19	Tax Distribution	0	2,422.41	C
04/19	Tax Distribution	0	8,699.94	C
04/19	Tax Distribution	0	2,064.03	C
04/19	Tax Distribution	0	401.54	C
04/19	Tax Distribution	0	765.85	C
04/19	Tax Distribution	0	5,014.26	C
04/20	Tax Distribution	0	2,394.41	C
04/20	Tax Distribution	0	3,202.62	C
04/20	Tax Distribution	0	1,151.67	C
04/20	Tax Distribution	0	2,347.20	C
04/20	Tax Distribution	0	819.86	C
04/20	Tax Distribution	0	2,679.96	C
04/21	Tax Distribution	0	6,068.40	C
04/21	Tax Distribution	0	2,266.40	C
04/21	Tax Distribution	0	2,768.25	C
04/24	Tax Distribution	0	1,860.37	C
04/24	Tax Distribution	0	928,531.97	C
04/24	Tax Distribution	0	3,349.02	C
04/24	Tax Distribution	0	4,399.35	C
04/25	Tax Distribution	0	3,189.87	C
04/25	Tax Distribution	0	8,711.96	C
04/25	Tax Distribution	0	695.54	C
04/25	Tax Distribution	0	2,385.77	C
04/25	Tax Distribution	0	1,872.11	C
04/25	Tax Distribution	0	2,409.67	C
04/26	Tax Distribution	0	1,961.18	C
04/26	Tax Distribution	0	54,007.92	C
04/26	Tax Distribution	0	3,575.22	C
04/26	Tax Distribution	0	7,116.53	C
04/27	Tax Distribution	0	2,706.89	C
04/27	Tax Distribution	0	2,100.89	C
04/27	Tax Distribution	0	36,828.26	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/27 Tax Distribution	0	1,933.75	C
04/27 Tax Distribution	0	1,522.92	C
04/28 Tax Distribution	0	15,485.44	C
04/28 Tax Distribution	0	4,138.36	C
04/28 Tax Distribution	0	3,611.52	C
12100.2008 2008 Personal Property Taxes		Source Code Total: 3.81	
04/03 Tax Distribution	0	3.81	C
12100.2021 2021 Personal Property Taxes		Source Code Total: 172.61	
04/13 Tax Distribution	0	141.05	C
04/17 Tax Distribution	0	31.56	C
12100.2022 2022 Personal Property Taxes		Source Code Total: 13,403.57	
04/03 Tax Distribution	0	1.97	C
04/03 Tax Distribution	0	62.06	C
04/04 Tax Distribution	0	53.61	C
04/04 Tax Distribution	0	118.16	C
04/05 Tax Distribution	0	87.98	C
04/06 Tax Distribution	0	49.08	C
04/07 Tax Distribution	0	84.01	C
04/07 Tax Distribution	0	141.54	C
04/10 Tax Distribution	0	36.92	C
04/10 Tax Distribution	0	680.96	C
04/10 Tax Distribution	0	142.84	C
04/11 Tax Distribution	0	54.51	C
04/11 Tax Distribution	0	364.32	C
04/12 Tax Distribution	0	272.79	C
04/12 Tax Distribution	0	538.82	C
04/12 Tax Distribution	0	195.52	C
04/13 Tax Distribution	0	177.47	C
04/13 Tax Distribution	0	265.32	C
04/14 Tax Distribution	0	94.64	C
04/14 Tax Distribution	0	19.35	C
04/17 Tax Distribution	0	606.23	C
04/17 Tax Distribution	0	66.25	C
04/18 Tax Distribution	0	340.47	C
04/18 Tax Distribution	0	215.50	C
04/18 Tax Distribution	0	118.62	C
04/18 Tax Distribution	0	91.24	C
04/19 Tax Distribution	0	164.23	C
04/19 Tax Distribution	0	130.76	C
04/20 Tax Distribution	0	60.39	C
04/20 Tax Distribution	0	313.11	C
04/21 Tax Distribution	0	(23.84)	C
04/21 Tax Distribution	0	1,619.95	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/21	Tax Distribution	0	170.82	C
04/21	Tax Distribution	0	158.10	C
04/24	Tax Distribution	0	1,380.75	C
04/24	Tax Distribution	0	53.61	C
04/25	Tax Distribution	0	80.70	C
04/25	Tax Distribution	0	223.28	C
04/25	Tax Distribution	0	24.91	C
04/25	Tax Distribution	0	127.28	C
04/26	Tax Distribution	0	317.13	C
04/26	Tax Distribution	0	96.22	C
04/27	Tax Distribution	0	575.71	C
04/28	Tax Distribution	0	2,725.70	C
04/28	Tax Distribution	0	251.19	C
04/28	Tax Distribution	0	73.39	C
37150.0 FDAT Distributions			Source Code Total: 93,759.80	
04/03	Fire Dist Assistance Tax 0.139752	0	826.02	C
04/04	Fire Dist Assistance Tax 0.139752	0	684.89	C
04/05	Fire Dist Assistance Tax 0.139752	0	747.39	C
04/06	Fire Dist Assistance Tax 0.139752	0	393.95	C
04/07	Fire Dist Assistance Tax 0.139752	0	2,437.58	C
04/10	Fire Dist Assistance Tax 0.139752	0	1,109.63	C
04/11	Fire Dist Assistance Tax 0.139752	0	1,415.15	C
04/12	Fire Dist Assistance Tax 0.139752	0	2,363.62	C
04/13	Fire Dist Assistance Tax 0.139752	0	1,671.68	C
04/14	Fire Dist Assistance Tax 0.139752	0	672.29	C
04/17	Fire Dist Assistance Tax 0.139752	0	2,756.17	C
04/18	Fire Dist Assistance Tax 0.139752	0	2,758.33	C
04/19	Fire Dist Assistance Tax 0.139752	0	1,939.29	C
04/20	Fire Dist Assistance Tax 0.139752	0	9,023.39	C
04/21	Fire Dist Assistance Tax 0.139752	0	2,234.17	C
04/24	Fire Dist Assistance Tax 0.139752	0	48,493.85	C
04/25	Fire Dist Assistance Tax 0.139752	0	4,081.96	C
04/26	Fire Dist Assistance Tax 0.139752	0	4,218.34	C
04/27	Fire Dist Assistance Tax 0.139752	0	3,753.92	C
04/28	Fire Dist Assistance Tax 0.139752	0	2,178.18	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (106.01)	
04/04	83900 304-01-016P9 2020 Adjustment/Corr Refund	83900	(62.00)	D
04/04	83901 304-01-016P9 2021 Adjustment/Corr Refund	83901	(35.79)	D
04/04	83902 304-01-016P9 2022 Adjustment/Corr Refund	83902	(8.22)	D
91702.0 Transfer out			Source Code Total: (163,938.07)	
04/26	Transfer Request Email per Karen, 4/26/23	0	(163,938.07)	D
6065540000 Chino Valley Fire Dist GF			Ending Balance: 1,505,890.19	

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 4/30/2023

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	04/01/23		\$260,963.76
Deposits and Credits:			\$1,408,970.51
Checks and Charges:			(\$164,044.08)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,505,890.19</u>
Ending Balance Per Bank Statement:	04/30/23		\$1,505,890.19
* Outstanding Deposits and Credits:	04/30/23		\$0.00
* Outstanding Checks and Charges:	04/30/23		\$0.00
Ending Book Balance:	04/30/23		<u>\$1,505,890.19</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: 4/30/23

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
04/30/23	Cash With Yav Cty	Fire Authority Funding	GL	CHINOV	\$163,938.07	
04/30/23	Cash With Yav Cty	Tax Roll Corrections - April 2	GL	CHINOV	\$106.01	
TOTAL CHECKS AND CHARGES CLEARED:					\$164,044.08	

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

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

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 4/30/23

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
04/30/23	Cash With Yav Cty	Tax and Interest Revenue - Apr	GL	CHINOV	\$1,408,970.51
TOTAL DEPOSITS AND CREDITS CLEARED:					\$1,408,970.51

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

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

Chino Valley Fire District
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND						
Cash With Yav Cty	04/30/23	Marked	No	Fire Authority Funding	05/09/23	\$163,938.07
Cash With Yav Cty	04/30/23	Marked	No	Tax and Interest Revenue - Apr	05/09/23	\$1,408,970.51
Cash With Yav Cty	04/30/23	Marked	No	Tax Roll Corrections - April 2	05/09/23	\$106.01
SUB TOTAL FOR BANK:						\$1,573,014.59
TOTAL FOR MODULE:						\$1,573,014.59

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:

5/9/23
4:53:45 PM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 4/1/2023 Through 4/30/2023

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$1,301,630.72	\$0.00	\$1,301,630.72	0.0%	\$4,791,524.25	\$5,218,024.00	\$(426,499.75)	(8.2)%
Personal Property Tax	10410000000	13,579.99	0.00	13,579.99	0.0	110,569.11	0.00	110,569.11	0.0
Fire District Assistance Tax	10420000000	93,759.80	0.00	93,759.80	0.0	379,302.32	400,000.00	(20,697.68)	(5.2)
Interest Income-General Fund	10490000000	0.00	0.00	0.00	0.0	10,878.71	0.00	10,878.71	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	4.43	0.00	4.43	0.0
Net Revenues		\$1,408,970.51	\$0.00	\$1,408,970.51	0.0 %	\$5,292,278.82	\$5,620,024.00	\$(327,745.18)	(5.8)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$163,938.07	\$0.00	\$(163,938.07)	0.0%	\$3,976,467.56	\$5,575,524.00	\$1,599,056.44	28.7%
Total Program Expenses		\$163,938.07	\$0.00	\$(163,938.07)	0.0 %	\$3,976,467.56	\$5,575,524.00	\$1,599,056.44	28.7 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00	\$8,000.00	\$4,000.00	50.0%
Other Prof Services/Admin	10640510000	0.00	0.00	0.00	0.0	0.00	30,500.00	30,500.00	100.0
Legal Services - Routine	10641010000	0.00	0.00	0.00	0.0	1,507.50	5,000.00	3,492.50	69.9
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	398.76	1,000.00	601.24	60.1
Misc/Admin	10661010000	106.01	0.00	(106.01)	0.0	180.09	0.00	(180.09)	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		\$106.01	\$0.00	\$(106.01)	0.0 %	\$6,086.35	\$64,500.00	\$58,413.65	90.6 %
Total Expenses		\$164,044.08		\$(164,044.08)		\$3,982,553.91	\$5,640,024.00	\$1,657,470.09	29.4%
Net Income (Loss)		\$1,244,926.43	\$0.00	\$1,244,926.43	0.0%	\$1,309,724.91	\$(20,000.00)	\$1,329,724.91	6648.6%

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Chino Valley Fire District

Balance Sheet

As of 4/30/2023

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$1,505,890.19	
Taxes Receivable	154,159.98	
Total Current Assets		\$1,660,050.17
Total Assets		\$1,660,050.17

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$270.00	
Deferred Compensation (Prop Tax)	114,675.70	
Total Current Liabilities		\$114,945.70
Total Liabilities		\$114,945.70

Net Assets

Fund Balance	\$235,380.13	
Current Year Net Assets	1,309,724.91	
Total Net Assets		1,545,105.04
Total Liabilities and Net Assets		\$1,660,050.74

Chino Valley Fire District
GL Account Ledger - Detail By Period
4/1/2023 through 4/30/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$260,963.76
2304	GJ	144143	04/30/23		Cash With Yav Cty	Fire Authority Funding	-	163,938.07	97,025.69
2305	GJ	144144	04/30/23		Cash With Yav Cty	Tax and Interest Revenue - April 2023	1,408,970.51	-	1,505,996.20
2306	GJ	144149	04/30/23		Cash With Yav Cty	Tax Roll Corrections - April 2023	-	106.01	1,505,890.19
CASH WITH YAVAPAI COUNTY TOTALS:							\$1,408,970.51	\$164,044.08	\$1,505,890.19
TOTAL OF LEDGER:							\$1,408,970.51	\$164,044.08	\$1,505,890.19

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 4/1/2023 through 4/30/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$260,963.76	\$1,408,970.51	\$164,044.08	\$1,505,890.19	
TOTALS:		<u>\$260,963.76</u>	<u>\$1,408,970.51</u>	<u>\$164,044.08</u>	<u>\$1,505,890.19</u>	

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT BANK RECONCILIATION APRIL, 2023

Reconciliation:		
Beginning Balance (CVFD):	\$	314,640.67
Tax Revenue:	\$	111,942.86
Interest Revenue:	\$	-
Fire District Deposits:	\$	-
Principal/Interest Payments:	\$	-
Interest Paid on Tax Roll Corrections:	\$	(9.50)
Ending Balance:	\$	426,574.03

Difference Between Balances: \$ -

Bank Statement Balance:		
Balance Per Bank:	\$	426,574.03
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-
Ending Balance:	\$	426,574.03

Deposits Per Bank Statement:		
Fire District Deposits:	\$	-
Real Estate Taxes:	\$	110,786.37
Personal Property Taxes:	\$	1,156.49
Interest Revenue:	\$	-
Other:	\$	-
Ending Balance:	\$	111,942.86

Reconciliation Approved By:

Scott Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott Freitag
Date: 2023.05.15 18:46:56 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by Dave Tharp
Date: 2023.05.11 14:50:26 -07'00'

Reconciliation Prepared By:

Katie Reeves

Katie Reeves, Finance Specialist III

Digitally signed by Katie Reeves
Date: 2023.05.11 07:52:58 -07'00'

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 4/30/2023

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	04/01/23		\$314,640.67
Deposits and Credits:			\$111,942.86
Checks and Charges:			(\$9.50)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$426,574.03</u>
Ending Balance Per Bank Statement:	04/30/23		\$426,574.03
* Outstanding Deposits and Credits:	04/30/23		\$0.00
* Outstanding Checks and Charges:	04/30/23		\$0.00
Ending Book Balance:			<u>\$426,574.03</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: 4/30/23

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
04/30/23	Cash With Yav Cty	BDS Tax Roll Corrections - Apr	GL	CHINOV	\$9.50	
TOTAL CHECKS AND CHARGES CLEARED:					\$9.50	

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

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

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 4/30/23

BDS		Yavapai County Treasurer	Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount
04/30/23	Cash With Yav Cty	BDS Tax Revenue - April, 2023	GL	CHINOV	\$111,942.86
TOTAL DEPOSITS AND CREDITS CLEARED:					\$111,942.86

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

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

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER

Cash With Yav Cty	04/30/23	Marked	No	BDS Tax Revenue - April, 2023	05/10/23	\$111,942.86
Cash With Yav Cty	04/30/23	Marked	No	BDS Tax Roll Corrections - Apr	05/10/23	\$9.50

SUB TOTAL FOR BANK:	\$111,952.36
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TOTAL FOR MODULE:	\$111,952.36
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Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending:

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 4/1/2023 Through 4/30/2023

Fund: (40) Bond Service Fund

		Current Period				Year To Date			
	Account	Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$110,786.37	\$0.00	\$110,786.37	0.0%	\$408,051.21	\$0.00	\$408,051.21	0.0%
Personal Tax Revenue	40420500000	1,156.49	0.00	1,156.49	0.0	9,486.10	0.00	9,486.10	0.0
Net Revenues		\$111,942.86	\$0.00	\$111,942.86	0.0 %	\$417,537.31	\$0.00	\$417,537.31	0.0 %
Income (Loss) from Operations		\$111,942.86	\$0.00	\$111,942.86	0.0%	\$417,537.31	\$0.00	\$417,537.31	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$0.00	\$0.00	\$0.00	0.0%	\$3,812.10	\$0.00	\$3,812.10	0.0%
Bond Debt Service Interest Expense	40610000000	(9.50)	0.00	(9.50)	0.0	(42,085.15)	0.00	(42,085.15)	0.0
Total Other Income (Expense)		\$(9.50)	\$0.00	\$(9.50)	0.0 %	\$(38,273.05)	\$0.00	\$(38,273.05)	0.0 %
Net Income (Loss)		\$111,933.36	\$0.00	\$111,933.36	0.0%	\$379,264.26	\$0.00	\$379,264.26	0.0%

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Chino Valley Fire District

Balance Sheet

As of 4/30/2023

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

Bond Debt Service	\$426,574.03	
Total Current Assets		\$426,574.03
Total Assets		\$426,574.03
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
4/1/2023 through 4/30/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$314,640.67
2307	GJ	144150	04/30/23		Cash With Yav Cty	BDS Tax Revenue - April, 2023	111,942.86	-	426,583.53
2308	GJ	144155	04/30/23		Cash With Yav Cty	BDS Tax Roll Corrections - April, 2023	-	9.50	426,574.03
BOND DEBT SERVICE TOTALS:							<u>\$111,942.86</u>	<u>\$9.50</u>	<u>\$426,574.03</u>
TOTAL OF LEDGER:							<u>\$111,942.86</u>	<u>\$9.50</u>	<u>\$426,574.03</u>

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 4/1/2023 through 4/30/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$314,640.67	\$111,942.86	\$9.50	\$426,574.03	
TOTALS:		<u>\$314,640.67</u>	<u>\$111,942.86</u>	<u>\$9.50</u>	<u>\$426,574.03</u>	

* Inactive accounts are marked and appear in grey.

TO: Fire Board
FROM: Chief Freitag
DATE: May 22, 2023

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF FISCAL YEAR 2023-
2024 BOND TAX RATE OF \$0.2622

For the Fiscal Year 2023-2024, the Chino Valley Fire District would like to levy \$444,598 in bond tax revenues. The revenues would be applied to the Bond Debt Servicing for the 2016(B) Bond refunding obligation of \$444,598. The resulting levy requirement yields a tax rate of \$0.2622 (reduction of \$0.017 from prior year).

Suggested Motion: Approve Fiscal Year 2024 bond tax rate of \$0.2622

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