

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Monday, June 26, 2023, 4:30 pm - 5:00 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 Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District** will hold a meeting open to the public on **Monday, June 26, 2023 at 4:30 p.m.** The meeting will be held at **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. BOARD MEMBER REPORTS

Reports are informational only. Any item articulated in the reports is subject to clarification, discussion, and direction by the Board; no action will be taken.

4. CALL TO THE PUBLIC

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

5. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Central Yavapai 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 22, 2023
- B. Approve Joint Meeting Minutes - May 22, 2023
- C. Approve General Fund Financial Statements

- D. Approve Bond Debt Service Financial Statements
- 6. PUBLIC HEARING - FISCAL YEAR 2023-2024 BUDGET
- 7. NEW BUSINESS
 - A. Discussion and Possible Approval of Resolution 2023-04 and FY 2023-2024 Final Budget and 3-Year Projection
 - B. Discussion and Possible Approval of Central Yavapai Fire District Fiscal Certification for Fiscal Year Budget 2023-2024
 - C. Discussion and Possible Approval of Resolution 2023-05 Assignment of Equity for Fiscal Year 2024
 - D. Discussion and Possible Approval of Resolution 2023-06 Board Meeting Schedule and Monthly Fund Transfers
- 8. ADJOURNMENT

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

MINUTES
Central Yavapai Fire District Board of Directors
Regular Meeting
Monday, May 22, 2023, 4:15 pm - 4:30 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge
Drive, Prescott Valley

In-Person Attendance

Andy Reinhardt; Dave Tharp; Denise Krizo; Gayle Pickett; Matt Zurcher; Pete Gordon; Rick Anderson;
Susanne Dixon

Remote Attendance

Nicolas Cornelius

Not In Attendance

Scott A Freitag

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Zurcher called the meeting to order at 4:15 p.m.

2. PLEDGE OF ALLEGIANCE

Chair Zurcher led the Pledge of Allegiance.

3. BOARD MEMBER REPORTS

There were no Board member reports.

4. CALL TO THE PUBLIC

There were no public comments.

5. CONSENT AGENDA

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 Financial Statements

Motion to approve the Consent Agenda.

Move: Gayle Pickett Second: Rick Anderson Status: Passed

Yes: Matt Zurcher, Pete Gordon, Rick Anderson, Gayle Pickett, Andy Reinhardt

6. NEW BUSINESS

A. Discussion and Possible Approval of Fiscal Year 2023-2024 Bond Tax Rate of \$0.1485

Chief Tharp explained the purpose and how the Bond Tax Rate is calculated. He added that this amount is reduced from last year's rate, and beginning next year, there will be a significant decrease in the rate.

Motion to approve the Fiscal Year 2023-2024 Bond Tax Rate of \$0.1485.

Move: Pete Gordon Second: Andy Reinhardt Status: Passed

Yes: Matt Zurcher, Pete Gordon, Rick Anderson, Gayle Pickett, Andy Reinhardt

7. ADJOURNMENT

Motion to adjourn at 4:18 p.m.

Move: Andy Reinhardt Second: Gayle Pickett Status: Passed

Yes: Matt Zurcher, Pete Gordon, Rick Anderson, Gayle Pickett, Andy Reinhardt

MINUTES
Central Yavapai / Chino Valley / Central Arizona Fire and Medical
Joint Special Budget Meeting
Monday, May 22, 2023, 4:30 pm - 5:30 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge
Drive, Prescott Valley

In-Person Attendance

Andy Reinhardt; Carrie Zambrano; Cyndy Dicus; Dave Dobbs; Dave Tharp; Denise Krizo; Gayle Pickett;
Jodie Denike; Lorette Stewart; Matt Zurcher; Pete Gordon; Rick Anderson; Susanne Dixon

Remote Attendance

Nicolas Cornelius

Not In Attendance

Scott A Freitag

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS
 - A. Chino Valley Fire District Board of Directors
Chair Dicus called the Chino Valley Fire District meeting to order at 4:30 p.m.
 - B. Central Yavapai Fire District Board of Directors
Chair Zurcher called the Central Yavapai Fire District meeting to order at 4:30 p.m.
 - C. Central Arizona Fire and Medical Authority Board of Directors
Chair Zurcher called the Central Arizona Fire and Medical Authority meeting to order at 4:31 p.m.
2. PLEDGE OF ALLEGIANCE
Chair Zurcher led the Pledge of Allegiance.
3. CALL TO THE PUBLIC
There were no public comments.
4. OLD BUSINESS
 - A. Discussion Regarding Tentative Fiscal Year 2023-2024 Budgets

Chief Tharp explained that multiple versions of the budget were provided, as requested at the last meeting. He made note of the amount allocated to the Capital Reserve Fund in the originally proposed budget, and explained what the tax increase will fund, including an increase to Paramedic pay and several new positions. He stated that Staff's recommendation is to stick with the original increase of 10-cents, so as to not undermine our credibility with the public.

He reminded the boards that after the tentative budget is approved, it can be decreased, but it cannot be increased.

Chair Zurcher commented that our Insurance Services Office (ISO) Rating increase has contributed to the tax rate increase. Chief Tharp confirmed, and added that while we can correct some things, we cannot control the water supply. We have begun conversations with the Town on this matter.

Director Reinhardt asked if the approved increase would be in effect for the next three (3) years. Chief Tharp replied that the increase would be for one (1) year only, and the tax rate for coming years could go up or down based upon a variety of circumstances.

Chief Tharp added that Chief Freitag continues to have the funding conversation at the State level.

Prescott Valley Council member Dickenson commented that the Prescott Valley Economic Development Foundation (PVEDF) has been disbanded, this will save \$1,000 in the budget.

B. Discussion and Approval of Central Yavapai Fire District Tentative Fiscal Year 2023-2024 Budget

Motion to approve the Tentative Fiscal Year 2023-2024 Budget with a tax rate of \$2.7702 not to exceed the amount of \$26,181,175.

Move: Pete Gordon Second: Rick Anderson Status: Passed

Yes: Matt Zurcher, Pete Gordon, Rick Anderson, Gayle Pickett, Andy Reinhardt

C. Discussion and Possible Approval of Chino Valley Fire District Tentative Fiscal Year 2023-2024 Budget

Motion to approve the Tentative Fiscal Year 2023-2024 Budget with a tax rate of \$3.3179, not to exceed the amount of \$6,047,391.

Move: Dave Dobbs Second: Carrie Zambrano Status: Passed

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

D. Discussion and Possible Approval of Central Arizona Fire and Medical Tentative Fiscal Year 2023-2024 Budget

Motion to approve the Tentative Fiscal Year 2023-2024 Budget, not to exceed the amount of \$38,504,009.

Move: Dave Dobbs Second: Gayle Pickett Status: Passed

Yes: Dave Dobbs, Matt Zurcher, Lorette Stewart, Rick Anderson, Gayle Pickett

5. ADJOURNMENT

The meeting was adjourned at 4:50 p.m.

Chair Zurcher reconvened the Central Arizona Fire and Medical Authority Board at 4:57 p.m. to make a correction to the budget amount. Chief Tharp noted that he provided the incorrect total budget amount for Fiscal Year 2023-2024 and provided an updated correct total tentative budget amount for Board approval.

Motion to approve the Tentative Fiscal Year 2023-2024 Budget not to exceed the amount of \$38,516,509.

The meeting was adjourned at 4:58 p.m.

Move: Dave Dobbs Second: Rick Anderson Status: Passed

Yes: Dave Dobbs, Matt Zurcher, Lorette Stewart, Rick Anderson, Gayle Pickett

The Central Yavapai Fire District Board of Directors have reviewed and approved the following 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 A.R.S. § 48-805, 807.

CYFD General Fund

CYFD Bond Debt Service

Fire Board Chairperson	Date
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Fire Board Clerk	Date
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CENTRAL YAVAPAI FIRE DISTRICT
GENERAL FUND BANK RECONCILIATION MAY, 2023

Reconciliation:

Beginning Balance:	\$ 6,286,963.09
Fire District Deposits:	\$ 5,124.13
Tax Revenue:	\$ 854,854.14
Interest Revenue:	\$ -
Transfer Out: Fire Authority Funding	\$ (5,951,327.81)
Checks and Charges:	\$ (570.55)
Other: Tax Roll Corrections	\$ (3.03)
Ending Balance:	\$ 1,195,039.97

Difference Between Balances: \$ -

Deposits Per Bank Statement:

Real Estate Taxes:	\$ 803,246.24
Personal Property Taxes:	\$ 34,089.29
Fire District Assistance Tax:	\$ 17,518.61
Interest Income:	\$ -
Fire District Deposits:	\$ 5,124.13
Outstanding Deposits:	\$ -
Other:	\$ -
Other:	\$ -

Ending Balance: \$ 859,978.27

Bank Statement Balance:

Balance Per Bank:	\$ 1,195,039.97
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -

Ending Balance: \$ 1,195,039.97

G/L Ending Balance: \$ 1,195,039.97

\$ 1,195,039.97

Bank Reconciliation Register:

Checks From Accounts Payable:	\$ 570.55
Other: GL JE Fire Authority Funding	\$ 5,951,327.81
Other: Tax Roll Corrections	\$ 3.03
Total:	\$ 5,951,901.39

Deposits From Accounts Receivable:	\$ 5,124.13
Other: GL JE Tax Revenue:	\$ 854,854.14

Ending Balance: \$ 859,978.27

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2023.06.19 18:28:10
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2023.06.19 01:19:32
-07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2023.06.15 13:54:32 -07'00'

Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
General Fund Tax Collection Information

Total Levy Month	FY 16-17 \$14,116,233 Collected	FY 17-18 \$16,282,904 Collected	FY 18-19 \$16,529,780 Collected	FY 19-20 \$17,960,663 Collected	FY 20-21 \$19,423,017 Collected	FY 21-22 \$21,044,253 Collected	FY 22-23 \$22,943,481 Collected
July	\$50,468	\$47,993	\$48,809	\$53,398	\$113,844	\$91,719	\$79,538
%	0.358%	0.295%	0.295%	0.297%	0.586%	0.436%	0.347%
% To Date	0.3575%	0.2947%	0.2953%	0.2973%	0.5861%	0.4358%	0.3467%
August	\$26,519	\$25,442	\$29,028	\$18,645	\$21,440	\$30,145	\$22,797
%	0.188%	0.156%	0.176%	0.104%	0.110%	0.143%	0.099%
% To Date	0.5454%	0.4510%	0.4709%	0.4011%	0.6965%	0.5791%	0.4460%
September	\$789,429	\$768,730	\$136,335	\$151,569	\$38,040	\$272,297	\$235,478
%	5.592%	4.721%	0.825%	0.844%	0.196%	1.294%	1.026%
% To Date	6.1377%	5.1721%	1.2957%	1.2450%	0.8924%	1.8730%	1.4724%
October	\$3,589,494	\$6,179,209	\$6,735,649	\$7,842,869	\$7,733,468	\$8,922,036	\$9,527,769
%	25.428%	37.949%	40.749%	43.667%	39.816%	42.397%	41.527%
% To Date	31.5659%	43.1211%	42.0442%	44.9119%	40.7084%	44.2696%	42.9995%
November	\$3,154,358	\$1,286,322	\$2,208,068	\$1,675,932	\$2,373,821	\$2,237,664	\$2,604,225
%	22.346%	7.900%	13.358%	9.331%	12.222%	10.633%	11.351%
% To Date	53.9115%	51.0210%	55.4024%	54.2431%	52.9301%	54.9027%	54.3501%
December	\$896,697	\$987,194	\$1,064,960	\$1,336,392	\$1,753,590	\$1,651,663	\$1,891,266
%	6.3522%	6.0628%	6.4427%	7.4407%	9.0284%	7.8485%	8.2432%
% To Date	60.2637%	57.0837%	61.8450%	61.6837%	61.9585%	62.7512%	62.5933%
January	\$368,574	\$609,745	\$416,757	\$428,512	\$450,460	\$783,026	\$821,982
%	2.6110%	3.7447%	2.5212%	2.3858%	2.3192%	3.7209%	3.5826%
% To Date	62.8747%	60.8284%	64.3663%	64.0696%	64.2777%	66.4721%	66.1759%
February	\$394,891	\$350,747	\$328,790	\$452,992	\$306,355	\$262,589	\$295,840
%	2.7974%	2.1541%	1.9891%	2.5221%	1.5773%	1.2478%	1.2894%
% To Date	65.6721%	62.9825%	66.3554%	66.5917%	65.8550%	67.7199%	67.4653%
March	\$606,436	\$629,128	\$657,391	\$623,229	\$520,420	\$466,650	\$593,298
%	4.2960%	3.8637%	3.9770%	3.4700%	2.6794%	2.2175%	2.5859%
% To Date	69.9681%	66.8462%	70.3324%	70.0617%	68.5344%	69.9373%	70.0512%
April	\$3,343,070	\$3,414,235	\$3,987,889	\$4,164,352	\$4,734,267	\$5,079,814	\$5,852,444
%	23.6824%	20.9682%	24.1255%	23.1860%	24.3745%	24.1387%	25.5081%
% To Date	93.6506%	87.8145%	94.4579%	93.2476%	92.9089%	94.0761%	95.5593%
May	\$678,353	\$813,680	\$695,530	\$837,799	\$840,183	\$919,524	\$837,336
%	4.8055%	4.9971%	4.2077%	4.6646%	4.3257%	4.3695%	3.6496%
% To Date	98.4561%	92.8116%	98.6656%	97.9123%	97.2346%	98.4455%	99.2089%
June	\$183,806	\$187,184	\$220,679	\$201,547	\$325,848	\$366,962	\$0
%	1.3021%	1.1496%	1.3350%	1.1222%	1.6776%	1.7438%	0.0000%
% To Date	99.7582%	93.9612%	100.0006%	99.0344%	98.9122%	100.1893%	99.2089%
TOTALS	\$14,082,095	\$15,299,608	\$16,529,886	\$17,787,237	\$19,211,735	\$21,084,089	\$22,761,971
Delinquency	0.2418%	6.0388%	-0.0006%	0.9656%	1.0878%	-0.1893%	0.7911%

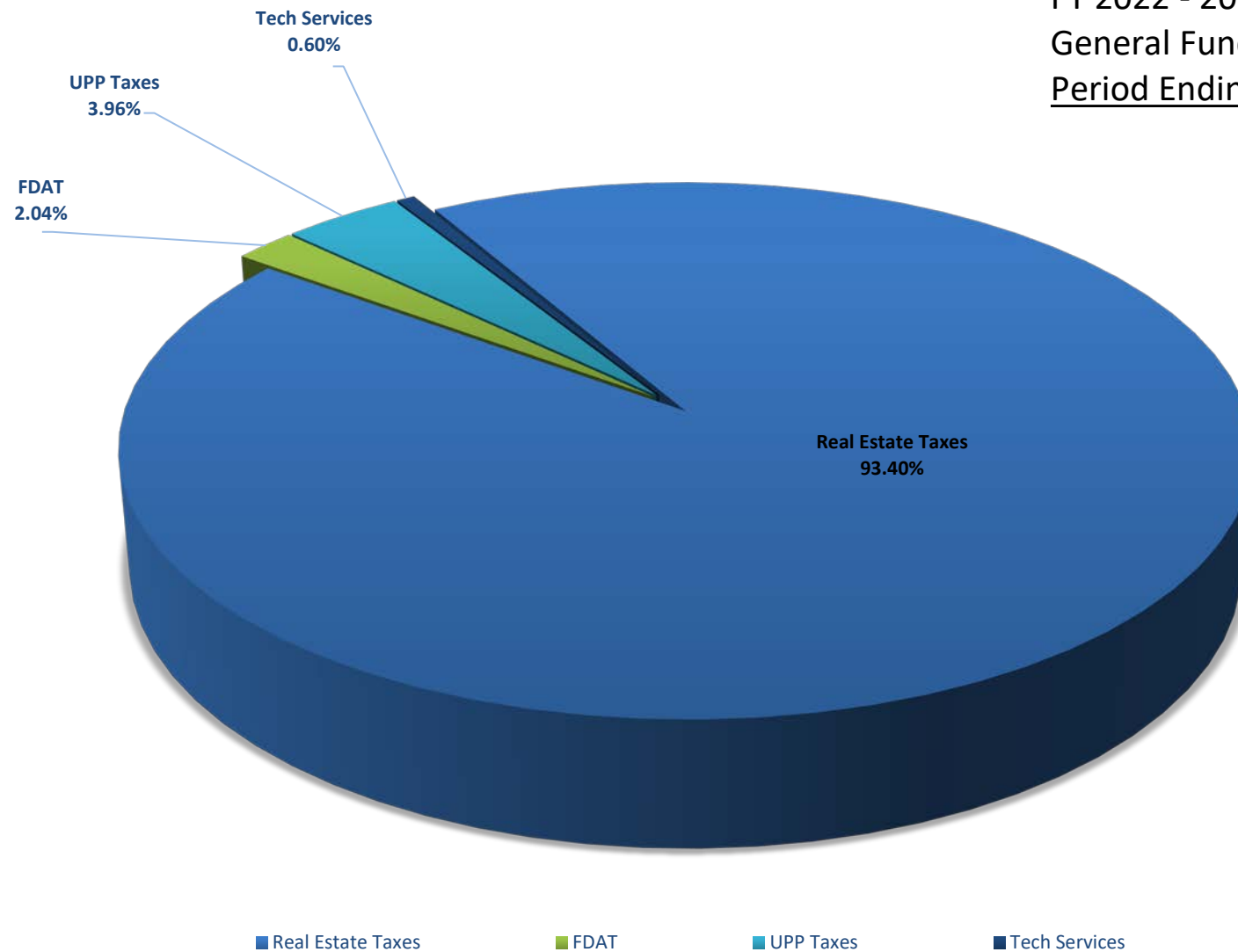
CENTRAL YAVAPAI FIRE DISTRICT
FDAT Collection Information

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CENTRAL YAVAPAI FIRE DISTRICT
REVENUE GRAPH DATA

	Revenue	Budget	%
Real Estate Taxes	\$ 803,246	\$ 22,943,481	93.40
FDAT	\$ 17,519	\$ 400,000	2.04
UPP Taxes	\$ 34,089	\$ -	3.96
Tech Services	\$ 5,124	\$ 55,668	0.60
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ -	0.00
TOTALS:	\$ 859,978	\$ 23,399,149	100.00

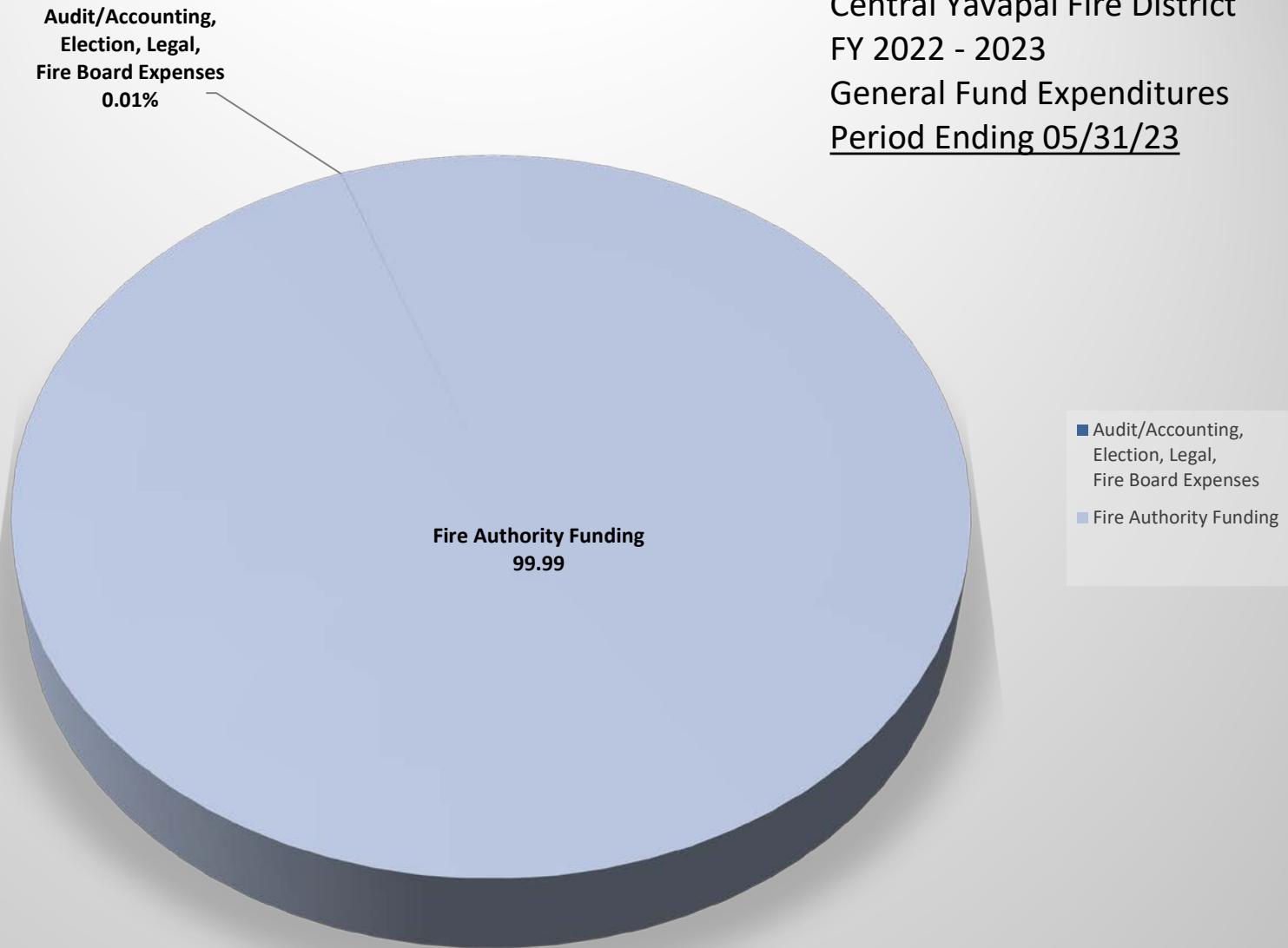
Central Yavapai Fire District
FY 2022 - 2023
General Fund Revenue
Period Ending 05/31/23



**CENTRAL YAVAPAI FIRE DISTRICT
EXPENSE GRAPH DATA**

Expense		Budget	%
Audit/Accounting, Election, Legal, Fire Board Expenses	\$571	\$ 13,500	0.01
Miscellaneous	\$3	\$ -	0.00
Other Prof. Services	\$0	\$ 85,000	0.00
Fire Authority Funding	\$5,951,328	\$ 23,300,649	99.99
TOTAL:	\$5,951,901	\$ 23,399,149	100.00

Central Yavapai Fire District
FY 2022 - 2023
General Fund Expenditures
Period Ending 05/31/23



CENTRAL YAVAPAI FIRE DISTRICT
GENERAL FUND - MAY 2023

Real Estate Taxes:	\$	803,246.24
UPP Taxes:	\$	34,089.29
FDAT:	\$	17,518.61
Interest Received:	\$	-
Fire District Deposits:	\$	5,124.13
Other:	\$	-
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TOTAL:	\$	859,978.27
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Transferred to CAFMA: <i>Fire Authority Funding</i>	\$	5,951,327.81
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Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

Account	Period	YTD		
6060040000	Central Yavapai Fire Dist GF			
Begin Balance:	6,286,963.09	723,390.51		
Income:	859,978.27 ✓	23,265,869.31		
LOC Advance:	.00	.00		
Expense:	(5,951,901.39)	(22,794,219.85)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,195,039.97	1,195,039.97	End:	1,195,039.97

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
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Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

6060040000 Central Yavapai Fire Dist GF		Beginning Balance:	6,286,963.09	723,390.51
11100.2010	2010 Real Estate Taxes		.00	2.79
11100.2011	2011 Real Estate Taxes		.00	14.97
11100.2012	2012 Real Estate Taxes		.00	27.09
11100.2013	2013 Real Estate Taxes		.00	15.11
11100.2014	2014 Real Estate Taxes		.00	15.28
11100.2015	2015 Real Estate Taxes		.00	14.56
11100.2016	2016 Real Estate Taxes		.00	9.31
11100.2017	2017 Real Estate Taxes		.00	9.65
11100.2018	2018 Real Estate Taxes		.00	6.16
11100.2019	2019 Real Estate Taxes		180.52	(198.10)
11100.2020	2020 Real Estate Taxes		.00	(287.47)
11100.2021	2021 Real Estate Taxes		(85.53)	244,190.60
11100.2022	2022 Real Estate Taxes		803,151.25	22,127,244.06
12100.2007	2007 Personal Property Taxes		.00	23.54
12100.2008	2008 Personal Property Taxes		.00	26.40
12100.2009	2009 Personal Property Taxes		.00	26.76
12100.2010	2010 Personal Property Taxes		.00	39.24
12100.2011	2011 Personal Property Taxes		.00	67.02
12100.2012	2012 Personal Property Taxes		1.68	46.14
12100.2013	2013 Personal Property Taxes		.00	98.62
12100.2014	2014 Personal Property Taxes		7.41	117.79
12100.2015	2015 Personal Property Taxes		.00	90.49
12100.2016	2016 Personal Property Taxes		.00	274.79
12100.2017	2017 Personal Property Taxes		.00	106.48
12100.2018	2018 Personal Property Taxes		.00	363.37
12100.2019	2019 Personal Property Taxes		10.01	624.65
12100.2020	2020 Personal Property Taxes		61.41	1,798.91
12100.2021	2021 Personal Property Taxes		327.49	11,498.77
12100.2022	2022 Personal Property Taxes		33,681.29	375,704.40
31115.0	BOS Sale-Taxes		.00	842.36
37122.0	Fire District Deposit		5,124.13 ✓	60,811.67
37150.0	FDAT Distributions		17,518.61 ✓	396,820.93
38109.0	Interest on Investments St Treas		.00	36,411.80
38113.0	Interest on Investments-Wells Fargo		.00	9,011.17
90002.0	Interest Pd on Tax Roll Corrections		(3.03) ✓	(340.37)
91032.0	Warrants Redeemed		(570.55) ✓	(6,925.19)
91702.0	Transfer out		(5,951,327.81)	(22,786,954.29)
92185.0	Paying Agent Fees		.00	.00
		Ending Balance:	1,195,039.97	1,195,039.97



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D
6060040000 Central Yavapai Fire Dist GF			Beginning Balance: 6,286,963.09	
11100.2019 2019 Real Estate Taxes			Source Code Total: 180.52	
05/08	Tax Distribution	0	180.52	C
11100.2021 2021 Real Estate Taxes			Source Code Total: (85.53)	
05/01	Tax Distribution	0	(85.53)	C
11100.2022 2022 Real Estate Taxes			Source Code Total: 803,151.25	
05/01	Tax Distribution	0	28,616.98	C
05/01	Tax Distribution	0	353,631.58	C
05/01	Tax Distribution	0	1,291.24	C
05/01	Tax Distribution	0	13,425.58	C
05/01	Tax Distribution	0	11,128.47	C
05/02	Tax Distribution	0	8,706.57	C
05/02	Tax Distribution	0	(143.79)	C
05/02	Tax Distribution	0	53,109.13	C
05/02	Tax Distribution	0	24,550.48	C
05/02	Tax Distribution	0	24,052.52	C
05/02	Tax Distribution	0	14,138.00	C
05/02	Tax Distribution	0	15,110.81	C
05/03	Tax Distribution	0	8,043.74	C
05/03	Tax Distribution	0	(461.57)	C
05/03	Tax Distribution	0	86,927.45	C
05/03	Tax Distribution	0	1,860.99	C
05/03	Tax Distribution	0	525.27	C
05/03	Tax Distribution	0	7,341.98	C
05/03	Tax Distribution	0	10,677.86	C
05/04	Tax Distribution	0	36,075.23	C
05/04	Tax Distribution	0	(55.90)	C
05/04	Tax Distribution	0	6,299.30	C
05/05	Tax Distribution	0	5,926.84	C
05/05	Tax Distribution	0	109.34	C
05/05	Tax Distribution	0	1,766.83	C
05/08	Tax Distribution	0	1,386.31	C
05/08	Tax Distribution	0	5.63	C
05/08	Tax Distribution	0	15,479.22	C
05/08	Tax Distribution	0	283.50	C
05/08	Tax Distribution	0	783.33	C
05/09	Tax Distribution	0	1,438.29	C
05/09	Tax Distribution	0	1,383.73	C
05/09	Tax Distribution	0	519.73	C
05/10	Tax Distribution	0	327.20	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

05/10	Tax Distribution	0	2,254.97	C
05/10	Tax Distribution	0	1,368.41	C
05/11	Tax Distribution	0	787.01	C
05/11	Tax Distribution	0	2,876.96	C
05/11	Tax Distribution	0	180.90	C
05/11	Tax Distribution	0	457.25	C
05/12	Tax Distribution	0	1,643.25	C
05/12	Tax Distribution	0	1,136.58	C
05/15	Tax Distribution	0	1,561.76	C
05/15	Tax Distribution	0	3,323.45	C
05/15	Tax Distribution	0	407.12	C
05/16	Tax Distribution	0	2,098.50	C
05/16	Tax Distribution	0	353.56	C
05/17	Tax Distribution	0	74.79	C
05/17	Tax Distribution	0	1,392.88	C
05/17	Tax Distribution	0	1.33	C
05/17	Tax Distribution	0	389.66	C
05/18	Tax Distribution	0	6,102.51	C
05/18	Tax Distribution	0	474.24	C
05/18	Tax Distribution	0	3,742.01	C
05/19	Tax Distribution	0	3,148.72	C
05/19	Tax Distribution	0	431.22	C
05/22	Tax Distribution	0	716.08	C
05/22	Tax Distribution	0	1,760.93	C
05/22	Tax Distribution	0	88.38	C
05/22	Tax Distribution	0	2,998.37	C
05/23	Tax Distribution	0	349.65	C
05/23	Tax Distribution	0	1,840.09	C
05/23	Tax Distribution	0	1,058.70	C
05/24	Tax Distribution	0	212.54	C
05/24	Tax Distribution	0	2,580.44	C
05/24	Tax Distribution	0	658.76	C
05/24	Tax Distribution	0	187.91	C
05/25	Tax Distribution	0	2,114.55	C
05/25	Tax Distribution	0	309.56	C
05/26	Tax Distribution	0	8,422.09	C
05/30	Tax Distribution	0	191.55	C
05/30	Tax Distribution	0	1,072.53	C
05/30	Tax Distribution	0	112.03	C
05/30	Tax Distribution	0	2,082.94	C
05/31	Tax Distribution	0	526.95	C
05/31	Tax Distribution	0	1,544.20	C
05/31	Tax Distribution	0	5,854.05	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

12100.2012 2012 Personal Property Taxes			Source Code Total: 1.68
05/08 Tax Distribution	0	1.68	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 7.41
05/10 Tax Distribution	0	7.41	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 10.01
05/12 Tax Distribution	0	10.01	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 61.41
05/18 Tax Distribution	0	61.41	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 327.49
05/02 Tax Distribution	0	1.34	C
05/03 Tax Distribution	0	261.81	C
05/18 Tax Distribution	0	64.34	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 33,681.29
05/01 Tax Distribution	0	92.47	C
05/01 Tax Distribution	0	2,181.71	C
05/01 Tax Distribution	0	23.57	C
05/01 Tax Distribution	0	121.61	C
05/02 Tax Distribution	0	118.87	C
05/02 Tax Distribution	0	23,642.01	C
05/02 Tax Distribution	0	135.98	C
05/02 Tax Distribution	0	426.65	C
05/02 Tax Distribution	0	34.47	C
05/02 Tax Distribution	0	188.39	C
05/03 Tax Distribution	0	1,695.76	C
05/03 Tax Distribution	0	24.43	C
05/03 Tax Distribution	0	1,164.41	C
05/04 Tax Distribution	0	644.69	C
05/04 Tax Distribution	0	82.31	C
05/05 Tax Distribution	0	37.59	C
05/08 Tax Distribution	0	348.60	C
05/08 Tax Distribution	0	280.18	C
05/09 Tax Distribution	0	14.79	C
05/10 Tax Distribution	0	172.02	C
05/10 Tax Distribution	0	113.03	C
05/12 Tax Distribution	0	268.29	C
05/15 Tax Distribution	0	151.76	C
05/16 Tax Distribution	0	183.50	C
05/17 Tax Distribution	0	270.19	C
05/18 Tax Distribution	0	65.13	C
05/18 Tax Distribution	0	54.13	C
05/22 Tax Distribution	0	21.15	C
05/22 Tax Distribution	0	97.43	C
05/24 Tax Distribution	0	123.57	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

05/25	Tax Distribution	0	313.16	C
05/25	Tax Distribution	0	36.56	C
05/26	Tax Distribution	0	88.22	C
05/30	Tax Distribution	0	347.03	C
05/30	Tax Distribution	0	117.63	C
37122.0	Fire District Deposit		Source Code Total: 5,124.13	
05/04	DEPOSIT	0	5,124.13	C
37150.0	FDAT Distributions		Source Code Total: 17,518.61	
05/01	Fire Dist Assistance Tax 0.139752	0	9,315.38	C
05/02	Fire Dist Assistance Tax 0.139752	0	3,130.61	C
05/03	Fire Dist Assistance Tax 0.139752	0	2,224.64	C
05/04	Fire Dist Assistance Tax 0.139752	0	767.11	C
05/05	Fire Dist Assistance Tax 0.139752	0	189.11	C
05/08	Fire Dist Assistance Tax 0.139752	0	465.60	C
05/09	Fire Dist Assistance Tax 0.139752	0	125.69	C
05/10	Fire Dist Assistance Tax 0.139752	0	138.81	C
05/11	Fire Dist Assistance Tax 0.139752	0	77.96	C
05/12	Fire Dist Assistance Tax 0.139752	0	66.30	C
05/15	Fire Dist Assistance Tax 0.139752	0	103.80	C
05/16	Fire Dist Assistance Tax 0.139752	0	74.41	C
05/17	Fire Dist Assistance Tax 0.139752	0	80.22	C
05/18	Fire Dist Assistance Tax 0.139752	0	140.15	C
05/19	Fire Dist Assistance Tax 0.139752	0	59.19	C
05/22	Fire Dist Assistance Tax 0.139752	0	117.06	C
05/23	Fire Dist Assistance Tax 0.139752	0	36.21	C
05/24	Fire Dist Assistance Tax 0.139752	0	46.39	C
05/25	Fire Dist Assistance Tax 0.139752	0	107.39	C
05/26	Fire Dist Assistance Tax 0.139752	0	55.43	C
05/30	Fire Dist Assistance Tax 0.139752	0	128.96	C
05/31	Fire Dist Assistance Tax 0.139752	0	68.19	C
90002.0	Interest Pd on Tax Roll Corrections		Source Code Total: (3.03)	
05/05	84157 402-17-21202 2022 Adjustment/Corr Refund	84157	(3.03)	D
91032.0	Warrants Redeemed		Source Code Total: (570.55)	
05/16	Paid Warrants	0	(183.05)	D
05/18	Paid Warrants	0	(275.00)	D
05/19	Paid Warrants	0	(112.50)	D
91702.0	Transfer out		Source Code Total: (5,951,327.81)	
05/18	Transfer Request email per Karen; 5/18/23	0	(5,951,327.81)	D
6060040000 Central Yavapai Fire Dist GF			Ending Balance: 1,195,039.97	



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF					Account Total: 570.55
Fund: 0600					Fund Total: 570.55
Status: PAID					Status Total: 570.55
/	0706001079	183.05	05/01/23	05/16/23	
/	0706001080	275.00	05/15/23	05/18/23	
/	0706001081	112.50	05/15/23	05/19/23	
	Count	Amount			
Total PAID:	3	570.55			

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2023

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	05/01/23		\$6,286,963.09
Deposits and Credits:			\$859,978.27
Checks and Charges:			(\$5,951,901.39)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,195,039.97</u>
Ending Balance Per Bank Statement:	05/31/23		\$1,195,039.97
* Outstanding Deposits and Credits:	05/31/23		\$0.00
* Outstanding Checks and Charges:	05/31/23		\$0.00
Ending Book Balance:			<u>\$1,195,039.97</u>

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

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Cleared
For the Bank Statement ending: 5/31/23

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
05/01/23	706001079	Action Graphics, Inc	AP	CYFD	\$183.05
05/15/23	706001080	American Express, Inc	AP	CYFD	\$275.00
05/15/23	706001081	Law Off. of Nicolas Cornelius	AP	CYFD	\$112.50
05/31/23	Cash With Yav Cty	Fire Authority Funding	GL	CYFD	\$5,951,327.81
05/31/23	Cash With Yav Cty	Tax Roll Corrections - May, 20	GL	CYFD	\$3.03
TOTAL CHECKS AND CHARGES CLEARED:					\$5,951,901.39

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Outstanding
For the Bank Statement ending:

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

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/23

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
05/04/23	5150	Deposit	AR	CYFD	\$5,124.13
05/31/23	Cash With Yav Cty	Tax Revenue - May, 2023	GL	CYFD	\$854,854.14
TOTAL DEPOSITS AND CREDITS CLEARED:					\$859,978.27

CENTRAL YAVAPAI 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:

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Register

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

BANK CONTROL ID: CYFD - GENERAL FUND						
706001079	05/01/23	Marked	No	Action Graphics, Inc	06/15/23	\$183.05
706001080	05/15/23	Marked	No	American Express, Inc	06/15/23	\$275.00
706001081	05/15/23	Marked	No	Law Off. of Nicolas Cornelius	06/15/23	\$112.50
SUB TOTAL FOR BANK:						\$570.55
TOTAL FOR MODULE:						\$570.55

MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
5150	05/04/23	Marked	No	Deposit	06/15/23	\$5,124.13
SUB TOTAL FOR BANK:						\$5,124.13
TOTAL FOR MODULE:						\$5,124.13

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: CYFD - GENERAL FUND						
Cash With Yav Cty	05/31/23	Marked	No	Fire Authority Funding	06/15/23	\$5,951,327.81
Cash With Yav Cty	05/31/23	Marked	No	Tax Revenue - May, 2023	06/15/23	\$854,854.14
Cash With Yav Cty	05/31/23	Marked	No	Tax Roll Corrections - May, 20	06/15/23	\$3.03
SUB TOTAL FOR BANK:						\$6,806,184.98
TOTAL FOR MODULE:						\$6,806,184.98

CENTRAL YAVAPAI FIRE DISTRICT
BR Adjustments Report
For the Bank Statement ending:

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

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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CENTRAL YAVAPAI FIRE DISTRICT
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2023 Through 5/31/2023

		Current Period				Year To Date			
	Account	Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	400000000	\$803,246.24	\$0.00	\$803,246.24	0.0%	\$22,371,064.01	\$22,943,481.00	\$(572,416.99)	(2.5)%
Personal Property Tax	410000000	34,089.29	0.00	34,089.29	0.0	390,907.37	0.00	390,907.37	0.0
Fire District Assistance Tax	420000000	17,518.61	0.00	17,518.61	0.0	396,820.93	400,000.00	(3,179.07)	(0.8)
Tax Revenue - Other	425000000	0.00	0.00	0.00	0.0	842.36	0.00	842.36	0.0
Cell Tower Lease Revenue	477500000	5,124.13	0.00	5,124.13	0.0	60,811.67	55,668.00	5,143.67	9.2
Interest Income-General Fund	490000000	0.00	0.00	0.00	0.0	45,422.97	0.00	45,422.97	0.0
Net Revenues		\$859,978.27	\$0.00	\$859,978.27	0.0 %	\$23,265,869.31	\$23,399,149.00	\$(133,279.69)	(0.6)%
<u>Personnel Expenses</u>									
Fire Authority Funding	670010000	\$5,951,327.81	\$0.00	\$(5,951,327.81)	0.0%	\$22,786,954.29	\$23,300,649.00	\$513,694.71	2.2%
Total Personnel Expenses		\$5,951,327.81	\$0.00	\$(5,951,327.81)	0.0 %	\$22,786,954.29	\$23,300,649.00	\$513,694.71	2.2 %
<u>Service Expenses</u>									
Audit & Accounting	640010000	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00	\$7,500.00	\$3,500.00	46.7%
Other Prof Services/Admin	640510000	0.00	0.00	0.00	0.0	0.00	85,000.00	85,000.00	100.0
Legal Services - Routine	641010000	112.50	0.00	(112.50)	0.0	1,035.00	5,000.00	3,965.00	79.3
Legal Services - Non-Routine	641010600	0.00	0.00	0.00	0.0	540.00	0.00	(540.00)	0.0
Fire Board Expenses	644110000	458.05	0.00	(458.05)	0.0	1,350.19	1,000.00	(350.19)	(35.0)
Misc/Admin	661010000	3.03	0.00	(3.03)	0.0	340.37	0.00	(340.37)	0.0
Total Service Expenses		\$573.58	\$0.00	\$(573.58)	0.0 %	\$7,265.56	\$98,500.00	\$91,234.44	92.6 %
Total Expenses		\$5,951,901.39		\$(5,951,901.39)		\$22,794,219.85	\$23,399,149.00	\$604,929.15	2.6%
Income (Loss) from Operations		\$(5,091,923.12)	\$0.00	\$(5,091,923.12)	0.0%	\$471,649.46	\$0.00	\$471,649.46	0.0%
<u>Contingency</u>									
Funded Contingency/Admin	780010000	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$(20,000.00)	\$20,000.00	100.0%
Total Contingency		\$0.00	\$0.00	\$0.00	0.0 %	\$0.00	\$(20,000.00)	\$20,000.00	100.0 %
Net Income (Loss)		\$(5,091,923.12)	\$0.00	\$(5,091,923.12)	0.0%	\$471,649.46	\$(20,000.00)	\$491,649.46	2458.2%

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CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet
As of 5/31/2023

Assets

Current Assets

Cash with Yavapai County	\$1,195,039.97	
Taxes Receivable	384,065.97	
Misc. Receivables	4,218.44	
Total Current Assets		\$1,583,324.38
Total Assets		\$1,583,324.38

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$2,048.00	
Deferred Revenue	281,731.05	
Total Current Liabilities		\$283,779.05
Total Liabilities		\$283,779.05

Net Assets

Fund Balance	\$827,895.87	
Current Year Net Assets	471,649.46	
Total Net Assets		1,299,545.33
Total Liabilities and Net Assets		\$1,583,324.38

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Period
5/1/2023 through 5/31/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000						CASH WITH YAVAPAI COUNTY			\$6,286,963.09
5011	CD	1489592	05/01/23		706001079	Action Graphics, Inc - Cash Disbursement ACTIO3	-	183.05	6,286,780.04
5013	CR	1489601	05/04/23		3325018236	AT&T MOBILITY, LLC -	5,124.13	-	6,291,904.17
5014	CD	1489604	05/15/23		706001080	American Express, Inc - Cash Disbursement AMEX1	-	275.00	6,291,629.17
5014	CD	1489606	05/15/23		706001081	Law Off. of Nicolas Cornelius - Cash Disbursement CORNIC	-	112.50	6,291,516.67
5015	A	1489609	05/31/23		Cash With Yav Cty	Fire Authority Funding	-	5,951,327.81	340,188.86
5016	A	1489610	05/31/23		Cash With Yav Cty	Tax Revenue - May, 2023	854,854.14	-	1,195,043.00
5017	A	1489615	05/31/23		Cash With Yav Cty	Tax Roll Corrections - May, 2023	-	3.03	1,195,039.97
CASH WITH YAVAPAI COUNTY TOTALS:							\$859,978.27	\$5,951,901.39	\$1,195,039.97
TOTAL OF LEDGER:							\$859,978.27	\$5,951,901.39	\$1,195,039.97

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 5/1/2023 through 5/31/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$6,286,963.09	\$859,978.27	\$5,951,901.39	\$1,195,039.97	
TOTALS:		<u>\$6,286,963.09</u>	<u>\$859,978.27</u>	<u>\$5,951,901.39</u>	<u>\$1,195,039.97</u>	

* Inactive accounts are marked and appear in grey.

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE BANK RECONCILIATION MAY, 2023

Reconciliation:

Beginning Balance:	\$	1,363,583.19
Tax Revenue:	\$	50,306.59
Interest Revenue:	\$	-
Other: Tax Roll Corrections	\$	(0.18)
Other: Interest Payments	\$	-

Ending Balance: \$ **1,413,889.60**

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	1,413,889.60
Outstanding Charges:	\$	-
Outstanding Deposits:	\$	-

Ending Balance: \$ **1,413,889.60**

Deposits Per Bank Statement:

Real Estate Taxes:	\$	48,257.01
Personal Property Taxes:	\$	2,049.58
Interest Income:	\$	-

Ending Balance: \$ **50,306.59**

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2023.06.19 18:27:30
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2023.06.19 01:24:52
-07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2023.06.15 16:45:54 -07'00'

Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT FUND - MAY 2023

Real Estate Taxes:	\$	48,257.01
UPP Taxes:	\$	2,049.58
Interest Received:	\$	-
Other:	\$	-

TOTAL:	\$	50,306.59
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Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

Central Yavapai Fire Dist BDS
Fund: 6060240000

8603 E Eastridge Rd Ste A
Prescott Valley, AZ 86314



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

Account	Period	YTD		
6060240000	Central Yavapai Fire Dist BDS			
Begin Balance:	1,363,583.19	96,527.25		
Income:	50,306.59 ✓	1,379,759.06		
LOC Advance:	.00	.00		
Expense:	(.18)	(62,396.71)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,413,889.60	1,413,889.60	End:	1,413,889.60



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6060240000	Central Yavapai Fire Dist BDS	Beginning Balance:	1,363,583.19	96,527.25
11100.2010	2010 Real Estate Taxes		.00	.31
11100.2011	2011 Real Estate Taxes		.00	1.79
11100.2012	2012 Real Estate Taxes		.00	3.25
11100.2013	2013 Real Estate Taxes		.00	1.83
11100.2014	2014 Real Estate Taxes		.00	1.60
11100.2015	2015 Real Estate Taxes		.00	1.46
11100.2016	2016 Real Estate Taxes		.00	.87
11100.2017	2017 Real Estate Taxes		.00	.83
11100.2018	2018 Real Estate Taxes		.00	.48
11100.2019	2019 Real Estate Taxes		12.86	(14.12)
11100.2020	2020 Real Estate Taxes		.00	(19.17)
11100.2021	2021 Real Estate Taxes		(5.31)	15,173.83
11100.2022	2022 Real Estate Taxes		48,249.46	1,329,304.56
12100.2007	2007 Personal Property Taxes		.00	2.00
12100.2008	2008 Personal Property Taxes		.00	2.67
12100.2009	2009 Personal Property Taxes		.00	2.62
12100.2010	2010 Personal Property Taxes		.00	4.33
12100.2011	2011 Personal Property Taxes		.00	8.01
12100.2012	2012 Personal Property Taxes		.20	5.57
12100.2013	2013 Personal Property Taxes		.00	12.02
12100.2014	2014 Personal Property Taxes		.78	12.38
12100.2015	2015 Personal Property Taxes		.00	9.09
12100.2016	2016 Personal Property Taxes		.00	25.53
12100.2017	2017 Personal Property Taxes		.00	9.09
12100.2018	2018 Personal Property Taxes		.00	28.89
12100.2019	2019 Personal Property Taxes		.71	44.48
12100.2020	2020 Personal Property Taxes		4.09	119.82
12100.2021	2021 Personal Property Taxes		20.35	714.50
12100.2022	2022 Personal Property Taxes		2,023.45	22,570.82
31115.0	BOS Sale-Taxes		.00	52.34
38109.0	Interest on Investments St Treas		.00	8,985.51
38113.0	Interest on Investments-Wells Fargo		.00	2,691.87
90002.0	Interest Pd on Tax Roll Corrections		(.18)	(22.71)
92185.0	Paying Agent Fees		.00	(700.00)
92190.0	Bond Interest Payment		.00	(61,674.00)
		Ending Balance:	1,413,889.60	1,413,889.60

Monthly Statement Detail



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

Date	Notes	Doc #	Amount	C/D
6060240000 Central Yavapai Fire Dist BDS			Beginning Balance: 1,363,583.19	
11100.2019 2019 Real Estate Taxes			Source Code Total: 12.86	
05/08	Tax Distribution	0	12.86	C
11100.2021 2021 Real Estate Taxes			Source Code Total: (5.31)	
05/01	Tax Distribution	0	(5.31)	C
11100.2022 2022 Real Estate Taxes			Source Code Total: 48,249.46	
05/01	Tax Distribution	0	1,719.20	C
05/01	Tax Distribution	0	21,244.62	C
05/01	Tax Distribution	0	77.58	C
05/01	Tax Distribution	0	806.56	C
05/01	Tax Distribution	0	668.52	C
05/02	Tax Distribution	0	523.07	C
05/02	Tax Distribution	0	(8.64)	C
05/02	Tax Distribution	0	3,190.53	C
05/02	Tax Distribution	0	1,474.84	C
05/02	Tax Distribution	0	1,444.92	C
05/02	Tax Distribution	0	849.34	C
05/02	Tax Distribution	0	907.80	C
05/03	Tax Distribution	0	483.24	C
05/03	Tax Distribution	0	(27.73)	C
05/03	Tax Distribution	0	5,222.00	C
05/03	Tax Distribution	0	111.81	C
05/03	Tax Distribution	0	31.55	C
05/03	Tax Distribution	0	441.09	C
05/03	Tax Distribution	0	641.45	C
05/04	Tax Distribution	0	2,167.29	C
05/04	Tax Distribution	0	(3.37)	C
05/04	Tax Distribution	0	378.45	C
05/05	Tax Distribution	0	356.05	C
05/05	Tax Distribution	0	6.56	C
05/05	Tax Distribution	0	106.15	C
05/08	Tax Distribution	0	83.27	C
05/08	Tax Distribution	0	.33	C
05/08	Tax Distribution	0	929.92	C
05/08	Tax Distribution	0	17.04	C
05/08	Tax Distribution	0	47.06	C
05/09	Tax Distribution	0	86.42	C
05/09	Tax Distribution	0	83.13	C
05/09	Tax Distribution	0	31.22	C
05/10	Tax Distribution	0	19.64	C
05/10	Tax Distribution	0	135.46	C
05/10	Tax Distribution	0	82.21	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

05/11	Tax Distribution	0	47.28	C
05/11	Tax Distribution	0	172.84	C
05/11	Tax Distribution	0	10.87	C
05/11	Tax Distribution	0	27.47	C
05/12	Tax Distribution	0	98.71	C
05/12	Tax Distribution	0	68.28	C
05/15	Tax Distribution	0	93.81	C
05/15	Tax Distribution	0	199.68	C
05/15	Tax Distribution	0	24.46	C
05/16	Tax Distribution	0	126.06	C
05/16	Tax Distribution	0	21.24	C
05/17	Tax Distribution	0	4.49	C
05/17	Tax Distribution	0	83.67	C
05/17	Tax Distribution	0	.08	C
05/17	Tax Distribution	0	23.41	C
05/18	Tax Distribution	0	366.61	C
05/18	Tax Distribution	0	28.50	C
05/18	Tax Distribution	0	224.80	C
05/19	Tax Distribution	0	189.15	C
05/19	Tax Distribution	0	25.91	C
05/22	Tax Distribution	0	43.02	C
05/22	Tax Distribution	0	105.79	C
05/22	Tax Distribution	0	5.31	C
05/22	Tax Distribution	0	180.12	C
05/23	Tax Distribution	0	21.01	C
05/23	Tax Distribution	0	110.55	C
05/23	Tax Distribution	0	63.60	C
05/24	Tax Distribution	0	12.77	C
05/24	Tax Distribution	0	155.02	C
05/24	Tax Distribution	0	39.58	C
05/24	Tax Distribution	0	11.29	C
05/25	Tax Distribution	0	127.03	C
05/25	Tax Distribution	0	18.60	C
05/26	Tax Distribution	0	505.98	C
05/30	Tax Distribution	0	11.51	C
05/30	Tax Distribution	0	64.42	C
05/30	Tax Distribution	0	6.73	C
05/30	Tax Distribution	0	125.12	C
05/31	Tax Distribution	0	31.66	C
05/31	Tax Distribution	0	92.76	C
05/31	Tax Distribution	0	351.69	C
12100.2012 2012 Personal Property Taxes			Source Code Total: .20	
05/08	Tax Distribution	0	.20	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

12100.2014 2014 Personal Property Taxes		Source Code Total: .78
05/10 Tax Distribution	0	.78 C
12100.2019 2019 Personal Property Taxes		Source Code Total: .71
05/12 Tax Distribution	0	.71 C
12100.2020 2020 Personal Property Taxes		Source Code Total: 4.09
05/18 Tax Distribution	0	4.09 C
12100.2021 2021 Personal Property Taxes		Source Code Total: 20.35
05/02 Tax Distribution	0	.08 C
05/03 Tax Distribution	0	16.27 C
05/18 Tax Distribution	0	4.00 C
12100.2022 2022 Personal Property Taxes		Source Code Total: 2,023.45
05/01 Tax Distribution	0	5.56 C
05/01 Tax Distribution	0	131.09 C
05/01 Tax Distribution	0	1.42 C
05/01 Tax Distribution	0	7.31 C
05/02 Tax Distribution	0	7.14 C
05/02 Tax Distribution	0	1,420.30 C
05/02 Tax Distribution	0	8.17 C
05/02 Tax Distribution	0	25.64 C
05/02 Tax Distribution	0	2.07 C
05/02 Tax Distribution	0	11.32 C
05/03 Tax Distribution	0	101.88 C
05/03 Tax Distribution	0	1.47 C
05/03 Tax Distribution	0	69.95 C
05/04 Tax Distribution	0	38.73 C
05/04 Tax Distribution	0	4.95 C
05/05 Tax Distribution	0	2.26 C
05/08 Tax Distribution	0	20.94 C
05/08 Tax Distribution	0	16.83 C
05/09 Tax Distribution	0	.89 C
05/10 Tax Distribution	0	10.34 C
05/10 Tax Distribution	0	6.79 C
05/12 Tax Distribution	0	16.11 C
05/15 Tax Distribution	0	9.12 C
05/16 Tax Distribution	0	11.02 C
05/17 Tax Distribution	0	16.23 C
05/18 Tax Distribution	0	3.91 C
05/18 Tax Distribution	0	3.25 C
05/22 Tax Distribution	0	1.27 C
05/22 Tax Distribution	0	5.85 C
05/24 Tax Distribution	0	7.42 C
05/25 Tax Distribution	0	18.81 C
05/25 Tax Distribution	0	2.20 C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2023 to 5/31/2023

05/26	Tax Distribution	0	5.30	C
05/30	Tax Distribution	0	20.85	C
05/30	Tax Distribution	0	7.06	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (.18)	
05/05	84157 402-17-21202 2022 Adjustment/Corr Refund	84157	(.18)	D
6060240000 Central Yavapai Fire Dist BDS			Ending Balance: 1,413,889.60	

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Summary

For the Bank Statement ending: 5/31/2023

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	05/01/23		\$1,363,583.19
Deposits and Credits:			\$50,306.59
Checks and Charges:			(\$0.18)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,413,889.60</u>
Ending Balance Per Bank Statement:	05/31/23		\$1,413,889.60
* Outstanding Deposits and Credits:	05/31/23		\$0.00
* Outstanding Checks and Charges:	05/31/23		\$0.00
Ending Book Balance:	05/31/23		<u>\$1,413,889.60</u>

Central Yavapai Fire Bond Debt Service
BR Checks and Charges Cleared
For the Bank Statement ending: 5/31/23

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund	1100	
Date	Document	Description	Module	Company	Amount
05/31/23	Cash With Yav Cty	Tax Roll Corrections - May, 20	GL	CYFBDS	\$0.18
TOTAL CHECKS AND CHARGES CLEARED:					\$0.18

Central Yavapai Fire Bond Debt Service
BR Checks and Charges Outstanding
For the Bank Statement ending:

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

Central Yavapai Fire Bond Debt Service
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/23

CYFDA		Cash/Bond Building Fund			1100
Date	Document	Description	Module	Company	Amount
05/31/23	Cash With Yav Cty	Tax Revenue - May, 2023	GL	CYFBDS	\$50,306.59
TOTAL DEPOSITS AND CREDITS CLEARED:					\$50,306.59

Central Yavapai Fire Bond Debt Service
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:

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND						
Cash With Yav Cty	05/31/23	Marked	No	Tax Revenue - May, 2023	06/15/23	\$50,306.59
Cash With Yav Cty	05/31/23	Marked	No	Tax Roll Corrections - May, 20	06/15/23	\$0.18
SUB TOTAL FOR BANK:						\$50,306.77
TOTAL FOR MODULE:						\$50,306.77

Central Yavapai Fire Bond Debt Service
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:

6/15/23
4:34:36 PM

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2023 Through 5/31/2023

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$52.34	\$0.00	\$52.34	0.0%
Net Revenues		\$0.00	\$0.00	\$0.00	0.0 %	\$52.34	\$0.00	\$52.34	0.0 %
<u>General & Administrative Expenses</u>									
Bond Debt Service Interest Expense	610000	\$0.18	\$0.00	\$(0.18)	0.0%	\$61,696.71	\$0.00	\$(61,696.71)	0.0%
Professional Services	640500	0.00	0.00	0.00	0.0	700.00	0.00	(700.00)	0.0
Total General & Administrative Expenses		\$0.18	\$0.00	\$(0.18)	0.0 %	\$62,396.71	\$0.00	\$(62,396.71)	0.0 %
Total Expenses		\$0.18		\$(0.18)		\$62,396.71		\$(62,396.71)	
Income (Loss) from Operations		\$(0.18)	\$0.00	\$(0.18)	0.0%	\$(62,344.37)	\$0.00	\$(62,344.37)	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Tax Revenue	420000	\$50,306.59	\$0.00	\$50,306.59	0.0%	\$1,368,029.34	\$0.00	\$1,368,029.34	0.0%
Bond Debt Service Interest Revenue	430000	0.00	0.00	0.00	0.0	11,677.38	0.00	11,677.38	0.0
Total Other Income (Expense)		\$50,306.59	\$0.00	\$50,306.59	0.0 %	\$1,379,706.72	\$0.00	\$1,379,706.72	0.0 %
Net Income (Loss)		\$50,306.41	\$0.00	\$50,306.41	0.0%	\$1,317,362.35	\$0.00	\$1,317,362.35	0.0%

Central Yavapai Fire Bond Debt Service
Balance Sheet
As of 5/31/2023

Assets

<u>Current Assets</u>		
Cash / Bond Debt Service	\$1,413,889.60	
Property Tax Receivable	25,732.74	
Deferred Revenue - Prop Tax	(17,510.05)	
Total Current Assets		\$1,422,112.29
Total Assets		\$1,422,112.29
 <u>Net Assets</u>		
Retained Earnings	\$104,749.94	
Current Year Net Assets	1,317,362.35	
Total Net Assets		1,422,112.29
Total Liabilities and Net Assets		\$1,422,112.29

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
5/1/2023 through 5/31/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00			CASH / BOND DEBT SERVICE						\$1,363,583.19
297	R	989	05/31/23		Cash With Yav Cty	Tax Revenue - May, 2023	50,306.59	-	1,413,889.78
298	A	993	05/31/23		Cash With Yav Cty	Tax Roll Corrections - May, 2023	-	0.18	1,413,889.60
CASH / BOND DEBT SERVICE TOTALS:							\$50,306.59	\$0.18	\$1,413,889.60
TOTAL OF LEDGER:							\$50,306.59	\$0.18	\$1,413,889.60

Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet
For The Period of 5/1/2023 through 5/31/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,363,583.19	\$50,306.59	\$0.18	\$1,413,889.60	
TOTALS:		<u>\$1,363,583.19</u>	<u>\$50,306.59</u>	<u>\$0.18</u>	<u>\$1,413,889.60</u>	

* Inactive accounts are marked and appear in grey.

TO: Fire Board
FROM: Chief Freitag
DATE: June 26, 2023

SUBJECT: PUBLIC HEARING - FISCAL YEAR 2023-2024 BUDGET

Open Public Hearing

The Board Chair should open the hearing by stating:

"I declare the Public Hearing on the Central Yavapai Fire District's Fiscal Year 2023-2024 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.

CENTRAL YAVAPAI FIRE DISTRICT

RESOLUTION 2023-04

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT TO ADOPT THE FISCAL YEAR 2024 BUDGET OF \$26,180,028 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 Central Yavapai Fire District to adopt an annual budget, and;

WHEREAS, the Central Yavapai 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 2019 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 Central Yavapai 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 CENTRAL YAVAPAI FIRE DISTRICT BOARD OF DIRECTORS ADOPTS THE FISCAL YEAR 2024 BUDGET OF \$26,180,028 (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 26th day of June, 2023.

Board Chairman

ATTEST:

Board Clerk

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

Central Yavapai Fire District

Yavapai

2024



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 2023 secondary property tax rate for fiscal year 2024 operations:**Adjustment to secondary property tax levy for territory annexed during the tax year 2022 (A.R.S. §48-807[I])**

A.1	Net assessed value of annexed property in tax year 2022	\$	56,625		
A.2	Actual tax year 2022 secondary property tax rate	\$	2,6700	per \$100 AV	
A.3	Annexed property tax limit adjustment in tax year 2023	\$		1,512	Check box if newly merged or consolidated: <input type="checkbox"/>

Tax year 2023 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2023 Assessed Value (AV) in the Fire District	\$	927,942,187
A.5	Actual tax year 2022 secondary property tax levy	\$	23,943,481
A.6	Maximum allowed tax year 2022 secondary property tax levy	\$	39,404,181

Calculation of the allowable tax year 2023 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])	\$	42,556,515
A.8	Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	42,558,027
A.9	Allowable tax year 2023 secondary tax rate	\$	4,5863 per \$100 AV
A.10	Maximum allowable 2023 secondary tax rate (lessor of A.9 or \$3.50)	\$	3,5000 per \$100 AV
A.11	Maximum allowable tax year 2023 secondary tax levy	\$	32,477,977
A.12	Tax year 2022 excess levy or collections: (A.R.S. §48-807[J])	\$	-
A.13	Tax year 2023 maximum allowable levy limit (A.11 - A.12)	\$	32,477,977

Calculation of the proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations

A.14	Total budgeted expenses in fiscal year 2024 (Budget tab, line 51)	\$	26,180,028
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	20,000
A.16	Less—Revenues from sources other than direct property tax	\$	455,668
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-
A.18	Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	25,704,360
A.19	Tax year 2023 tax rate needed for operations:	\$	2,7700 per \$100 AV
A.20	Tax year 2023 maximum allowable levy rate (A.13/(A.4/100)):	\$	3,5000 per \$100 AV
A.22	Proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations	\$	2,7700 per \$100 AV

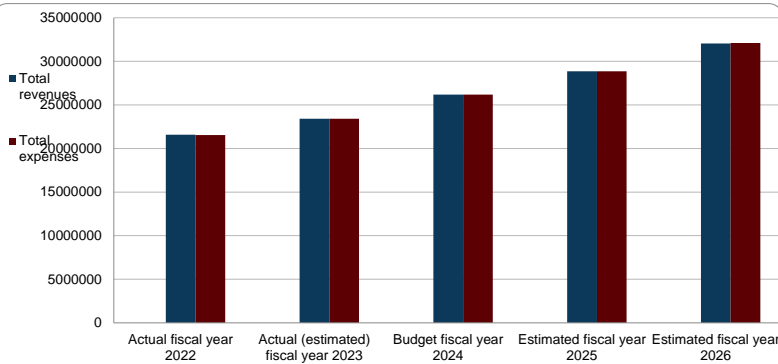
Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2023 secondary property tax levy needed for the repayment of bonds	\$	1,378,183
A.24	Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$	0.1485 per \$100 AV

Summary for fiscal years 2022 through 2026:**Special study****Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

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



Year	Total revenues	Total expenses
Actual fiscal year 2022	\$ 21,589,219	\$ 21,551,622
Actual (estimated) fiscal year 2023	\$ 23,419,149	\$ 23,419,149
Budget fiscal year 2024	\$ 26,180,028	\$ 26,180,028
Estimated fiscal year 2025	\$ 28,857,355	\$ 28,863,559
Estimated fiscal year 2026	\$ 32,044,026	\$ 32,106,456

Budget

	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 20,000	\$ 20,000	\$ 20,000	20,000.00	20,000.00
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	21,081,060.00	\$ 22,943,481	\$ 25,704,360	28,386,348.03	31,575,181.37
4. Fire district assistance tax	\$ 400,660	\$ 400,000	\$ 400,000	399,670.54	399,505.95
5. Wildland				-	-
6. Operating revenues				-	-
7. Grants				-	-
8. Bonds				-	-
9. Interest	\$ 21,571	\$ -		-	-
10. Donations				-	-
11. Miscellaneous				-	-
12. Cell Tower Lease	\$ 65,928	\$ 55,668	\$ 55,668	51,336.35	49,339.06
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 21,589,219	\$ 23,419,149	\$ 26,180,028	\$ 28,857,355	\$ 32,044,026
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			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	\$ 20,000	\$ 20,000	\$ 20,000	20,000.00	20,000.00
30. Funding CAFMA Operations	\$ 21,524,109	\$ 23,300,649	\$ 26,146,528	28,822,292.32	32,057,228.57
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	21,544,109.00	23,320,649.00	26,166,528.00	28,842,292.32	32,077,228.57
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	\$ 1,814	\$ 5,000	\$ 5,000	9,390.85	13,514.23
46. Subscriptions, dues, fees				-	-
47. General administrative expenses				-	-
48. Audit and Accounting	\$ 5,500	\$ 7,500	\$ 7,500	8,863.64	9,669.42
49. Fire Board Expenses	\$ 199	\$ 1,000	\$ 1,000	3,012.56	6,044.05
Election Expenses		\$ 85,000		-	-
50. Total administrative expenses	7,513.00	98,500.00	13,500.00	21,267.05	29,227.70
51. Total expenses	\$ 21,551,622	\$ 23,419,149	\$ 26,180,028	\$ 28,863,559	\$ 32,106,456

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

Fiscal Year 2023-2024 Budget

In accordance with the requirements of Arizona Revised Statutes §48-805.02.D, the Chairman and the Clerk of the Central Yavapai 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 Central Yavapai Fire District complies with subsection F of A.R.S. § 48-805.02.

CERTIFIED THIS 26th DAY OF JUNE, 2023

By: _____
Chairman
Central Yavapai Fire District Board of Directors

By: _____
Clerk
Central Yavapai Fire District Board of Directors

CENTRAL YAVAPAI FIRE DISTRICT

RESOLUTION 2023-05

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT TO DESIGNATE THE EQUITY ASSIGNMENT FOR FISCAL YEAR 2023-2024 AS NOTED IN THE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT #14 – JOINT VENTURE ACCOUNTING.

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

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

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

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

WHEREAS, the Central Yavapai 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 CENTRAL YAVAPAI FIRE DISTRICT BOARD OF DIRECTORS, WITH THE ADOPTION OF THE FISCAL YEAR 2024 BUDGET OF \$26,180, 028 DESIGNATES THAT FISCAL YEAR 2024 BUDGETED EXPENSES AND REVENUES SHALL BE ASSIGNED AT 81.30% BASED ON THE FUNDING REQUIREMENTS TO THE JPA.

RESOLVED and ADOPTED this 26th day of June, 2023.

Board Chairman

ATTEST:

Board Clerk

CENTRAL YAVAPAI FIRE DISTRICT

Resolution No. 2023-06

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

A FORMAL RESOLUTION OF THE GOVERNING BOARD OF THE CENTRAL YAVPAI FIRE DISTRICT ("CYFD") TO ALLOW INTERAGENCY FUND TRANSFERS FROM THE CENTRAL YAVAPAI 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 CYFD 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 CYFD 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 Central Yavapai Fire District allows and directs staff and the Yavapai County Treasurer's Office transfer all revenues as budgeted in the Fiscal Year 2024 approved CYFD budget not to exceed \$26,146,528; 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 CYFD General Fund to the CAFMA General Fund and shall not deviate to any other fund in withdraw or deposit.

APPROVED AND ADOPTED this 26th day of June, 2023.

Board Chairman
Central Yavapai Fire District

ATTEST:

Board Clerk
Central Yavapai Fire District