

AGENDA

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

Monday, June 26, 2023, 4:00 pm - 4:30 pm

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

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District** will hold a meeting open to the public on **Monday, June 26, 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 15 minutes per meeting.

4. CONSENT AGENDA

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

- A. Approve Regular Session Minutes - May 22, 2023
- B. Approve Joint Meeting Minutes - May 22, 2023
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financials
- E. Approve Annexation and Resolution 2023-02, Fulton-Gorton, Parcel 305-01-042D

5. PUBLIC HEARING - FISCAL YEAR 2023-2024 BUDGET
6. NEW BUSINESS

- A. Discussion and Possible Approval of Resolution 2023-03 and FY 2023-2024 Final Budget and 3-Year Projection
 - B. Discussion and Possible Approval of Chino Valley Fire District Fiscal Certification for Fiscal Year Budget 2023-2024
 - C. Discussion and Possible Approval of Resolution 2023-04 Assignment of Equity for Fiscal Year 2024
 - D. Discussion and Possible Approval of Resolution 2023-05 Board Meeting Schedule and Monthly Fund Transfers
7. ADJOURNMENT

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

MINUTES
Chino Valley Fire District Board of Directors
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

In-Person Attendance

Carrie Zambrano; Cyndy Dicus; Dave Dobbs; Dave Tharp; Denise Krizo; Jodie Denike; Lorette Stewart;
Susanne Dixon

Remote Attendance

Nicolas Cornelius

Not In Attendance

Scott A Freitag

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 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

Motion to approve the Consent Agenda.

Move: Dave Dobbs Second: Carrie Zambrano Status: Passed

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

5. NEW BUSINESS

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

Chief Tharp explained the purpose and how the Bond Tax Rate is calculated. He commented that this is a reduction from last year.

Motion to approve Fiscal Year 2023-2024 Bond Tax Rate of \$0.2622.

Move: Carrie Zambrano Second: Lorette Stewart Status: Passed

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

6. ADJOURNMENT

The meeting adjourned at 4:06 p.m.

DRAFT

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

CVFD General Fund

CVFD Bond Debt Service

Fire Board Chairperson	Date
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Fire Board Clerk	Date
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Signatures indicating approval on next page.

CHINO VALLEY FIRE DISTRICT
GENERAL FUND BANK RECONCILIATION MAY, 2023

Reconciliation:	
Beginning Balance:	\$ 1,505,890.19
Tax Revenue:	\$ 260,143.36
Interest Revenue:	\$ -
Fire District Deposits:	\$ -
Checks From Accounts Payable:	\$ (157.50)
Transfer Out - Fire Authority:	\$ (1,408,970.51)
Other: Tax Roll Corrections	\$ -
Ending Balance:	\$ 356,905.54

Difference Between Balances: \$ -

Deposits Per Bank Statement:	
Real Estate Taxes:	\$ 237,721.16
Personal Property Taxes:	\$ 4,903.59
Fire District Assistance Tax:	\$ 17,518.61
Fire District Deposit:	\$ -
Interest Revenue:	\$ -
ADOT & Fish and Game In Lieu:	\$ -
Other:	\$ -
Other:	\$ -
Ending Balance:	\$ 260,143.36

Bank Statement Balance:	
Balance Per Bank:	\$ 356,905.54
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -
Ending Balance:	\$ 356,905.54

G/L Ending Balance: \$ 356,905.54

\$ 356,905.54

Bank Reconciliation Register:	
Checks From Accounts Payable:	\$ 157.50
Other: GL JE Fire Authority Funding	\$ 1,408,970.51
Other:	\$ -
Total Checks:	\$ 1,409,128.01
Other:	\$ -
Other: GL JE Tax & Interest Revenue	\$ 260,143.36
Ending Balance:	\$ 260,143.36

Reconciliation Approved By:

Scott Freitag
Digitally signed by Scott Freitag
Date: 2023.06.19 18:26:49 -07'00'
Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp
Digitally signed by Dave Tharp
Date: 2023.06.19 01:31:15 -07'00'
David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin
Digitally signed by Karen Mauldin
Date: 2023.06.15 15:18:41 -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	\$242,625
%	5.5008%	6.4374%	4.8370%	4.9278%	4.5137%	4.6936%	4.6497%
% To Date	98.1267%	98.1602%	98.3613%	97.3086%	97.6092%	98.0921%	98.5951%
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%	98.5951%
TOTALS	\$3,547,337	\$3,720,297	\$3,947,053	\$4,127,341	\$4,477,533	\$4,827,080	\$5,144,718
Delinquency	0.0102%	-0.3318%	-0.5234%	1.5058%	0.4381%	0.1356%	1.4049%

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	\$17,519
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	4.9058%	4.3797%
% To Date	100.7815%	98.2749%	108.3813%	108.1240%	97.7475%	98.4206%	99.2052%
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%	99.2052%
TOTALS	\$321,035	\$332,635	\$366,951	\$400,799	\$397,977	\$400,660	\$396,821
Delinquency	-2.2732%	0.1966%	-10.0995%	-9.3446%	0.5057%	-0.1651%	0.7948%

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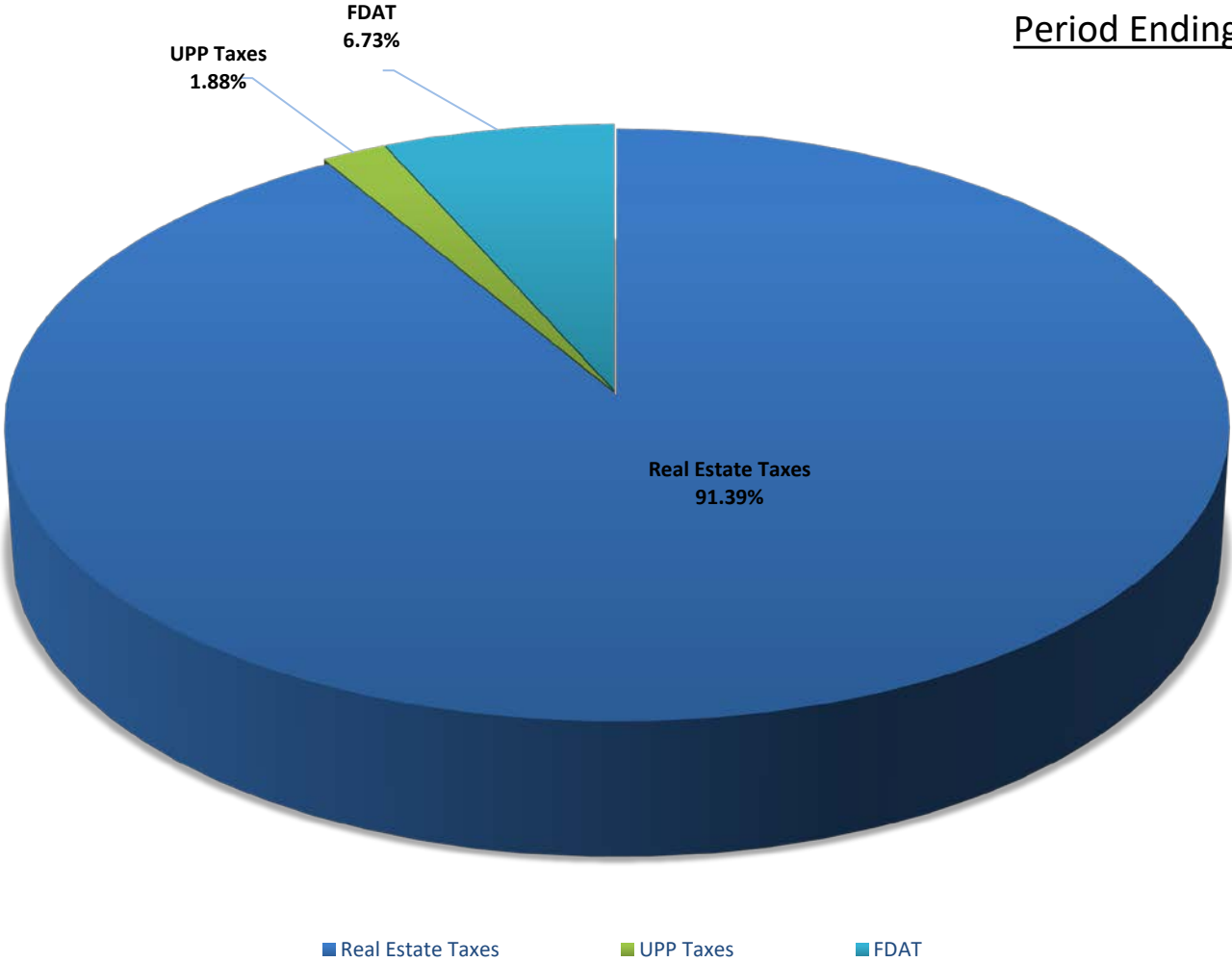
2022 - 2023 Cash Flow by Month : MAY

	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	242,625	434,835
FDAT	2,011	575	4,994	157,752	55,107	35,365	14,833	5,943	8,963	93,760	17,519	33,333
Interest Income	-	233	341	-	-	5,808	-	-	4,497	-	-	-
Other Income	-	-	-	-	-	-	-	-	4	-	-	167
RevenueTotals:	31,406	10,897	69,949	2,258,119	668,576	409,769	181,965	88,690	163,938	1,408,971	260,143	468,335
Expenditures:												
Finance, Election	-	-	878	-	4,045	-	316	668	-	-	158	3,708
Legal, Fire Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	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	1,408,971	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	1,409,128	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	(1,148,985)	
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	180,742	
Cash Balance (Carryover)	20,000	(509)	57,666	2,245,836	652,236	393,371	165,250	71,307	146,554	1,391,481	242,496	

CHINO VALLEY FIRE DISTRICT
REVENUE GRAPH DATA

	Revenue	Budget	%
Real Estate Taxes	\$ 237,721	\$ 5,218,024	91.39
UPP Taxes	\$ 4,904	\$ -	1.88
FDAT	\$ 17,519	\$ 400,000	6.73
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ 2,000	0.00
TOTALS:	\$ 260,143	\$ 5,620,024	100.00

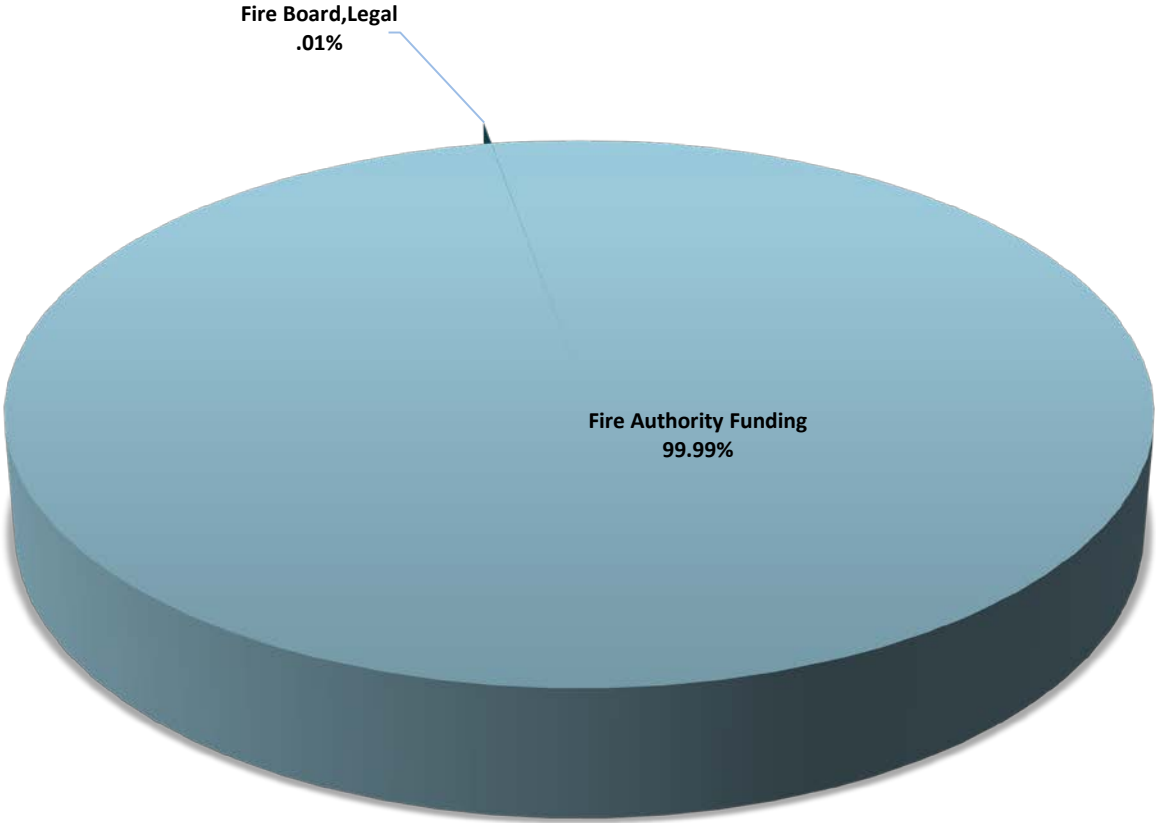
Chino Valley Fire District
FY 2022 - 2023
General Fund Revenue
Period Ending 05/31/23



**CHINO VALLEY FIRE DISTRICT
EXPENSE GRAPH DATA**

	Revenue	Budget	%
Fire Board, Legal, Finance, Other	\$ 158	\$ 44,500	0.01
Miscellaneous	\$ -	\$ -	-
Fire Authority Funding	\$ 1,408,971	\$ 5,575,524	99.99
TOTALS:	\$ 1,409,128	\$ 5,620,024	100.00

Chino Valley Fire District
FY 2022 - 2023
General Fund Expenditures
Period Ending 05/31/23



■ Fire Board, Legal ■ Fire Authority Funding

CHINO VALLEY FIRE DISTRICT
GENERAL FUND - MAY, 2023

Real Estate Taxes:	\$	237,721.16
UPP Taxes:	\$	4,903.59
FDAT:	\$	17,518.61
Interest Received:	\$	-

TOTAL:	\$	260,143.36
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Transferred to CAFMA:	\$	1,408,970.51
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Yavapai County Treasurer

Monthly Statement

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

Chino Valley Fire Dist GF
Fund: 6065540000



Yavapai County Treasurer

Monthly Statement

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

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	1,505,890.19	196,165.28		
Income:	260,143.36 ✓	5,552,422.18		
LOC Advance:	.00	.00		
Expense:	(1,409,128.01)	(5,391,681.92)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	356,905.54	356,905.54	End:	356,905.54

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065540000 Chino Valley Fire Dist GF		Beginning Balance:	1,505,890.19	196,165.28
11100.2019	2019 Real Estate Taxes		.00	(110.64)
11100.2020	2020 Real Estate Taxes		.00	(387.66)
11100.2021	2021 Real Estate Taxes		.00	89,668.47
11100.2022	2022 Real Estate Taxes		237,721.16	4,940,075.24
12100.2006	2006 Personal Property Taxes		.00	.10
12100.2007	2007 Personal Property Taxes		6.08	29.62
12100.2008	2008 Personal Property Taxes		.00	5.50
12100.2009	2009 Personal Property Taxes		32.15	32.15
12100.2010	2010 Personal Property Taxes		61.91	81.04
12100.2011	2011 Personal Property Taxes		34.20	71.08
12100.2012	2012 Personal Property Taxes		39.48	77.96
12100.2013	2013 Personal Property Taxes		35.36	73.92
12100.2014	2014 Personal Property Taxes		31.33	69.88
12100.2015	2015 Personal Property Taxes		26.14	129.50
12100.2016	2016 Personal Property Taxes		20.33	149.49
12100.2017	2017 Personal Property Taxes		18.32	167.53
12100.2018	2018 Personal Property Taxes		15.26	179.60
12100.2019	2019 Personal Property Taxes		15.26	521.12
12100.2020	2020 Personal Property Taxes		572.81	5,472.18
12100.2021	2021 Personal Property Taxes		43.69	6,234.20
12100.2022	2022 Personal Property Taxes		3,951.27	102,177.83
37130.0	ADOT & Fish and Game in-lieu		.00	4.43
37150.0	FDAT Distributions		17,518.61	396,820.93
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		.00	(180.09)
91032.0	Warrants Redeemed		(157.50)	(6,063.76)
91702.0	Transfer out		(1,408,970.51)	(5,385,438.07)
		Ending Balance:	356,905.54	356,905.54



Yavapai County Treasurer

Monthly Statement

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

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 1,505,890.19	
11100.2022 2022 Real Estate Taxes			Source Code Total: 237,721.16	
05/01	Tax Distribution	0	3,060.64	C
05/01	Tax Distribution	0	116,670.74	C
05/01	Tax Distribution	0	2,473.39	C
05/01	Tax Distribution	0	5,129.89	C
05/02	Tax Distribution	0	3,808.97	C
05/02	Tax Distribution	0	5,196.81	C
05/02	Tax Distribution	0	4,129.24	C
05/02	Tax Distribution	0	3,479.85	C
05/02	Tax Distribution	0	2,914.26	C
05/02	Tax Distribution	0	5,646.52	C
05/03	Tax Distribution	0	6,903.49	C
05/03	Tax Distribution	0	14,368.13	C
05/03	Tax Distribution	0	1,621.04	C
05/03	Tax Distribution	0	1,366.54	C
05/03	Tax Distribution	0	2,380.58	C
05/03	Tax Distribution	0	8,388.56	C
05/04	Tax Distribution	0	81.21	C
05/04	Tax Distribution	0	6,943.80	C
05/04	Tax Distribution	0	829.34	C
05/05	Tax Distribution	0	3,471.84	C
05/05	Tax Distribution	0	500.40	C
05/05	Tax Distribution	0	1,083.38	C
05/08	Tax Distribution	0	233.59	C
05/08	Tax Distribution	0	5,618.32	C
05/08	Tax Distribution	0	196.73	C
05/08	Tax Distribution	0	205.43	C
05/09	Tax Distribution	0	4,057.78	C
05/09	Tax Distribution	0	823.60	C
05/09	Tax Distribution	0	34.72	C
05/10	Tax Distribution	0	144.17	C
05/10	Tax Distribution	0	523.21	C
05/10	Tax Distribution	0	70.65	C
05/10	Tax Distribution	0	436.17	C
05/11	Tax Distribution	0	1,030.04	C
05/11	Tax Distribution	0	3,364.98	C
05/11	Tax Distribution	0	533.12	C
05/12	Tax Distribution	0	405.39	C
05/15	Tax Distribution	0	1,436.37	C



Yavapai County Treasurer

Monthly Statement

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

05/15	Tax Distribution	0	672.55	C
05/16	Tax Distribution	0	359.10	C
05/16	Tax Distribution	0	17.32	C
05/17	Tax Distribution	0	75.68	C
05/17	Tax Distribution	0	474.61	C
05/17	Tax Distribution	0	919.22	C
05/18	Tax Distribution	0	1,739.85	C
05/18	Tax Distribution	0	4,791.43	C
05/19	Tax Distribution	0	262.81	C
05/22	Tax Distribution	0	508.75	C
05/22	Tax Distribution	0	152.94	C
05/22	Tax Distribution	0	160.91	C
05/22	Tax Distribution	0	393.34	C
05/23	Tax Distribution	0	129.09	C
05/23	Tax Distribution	0	100.41	C
05/23	Tax Distribution	0	3.89	C
05/24	Tax Distribution	0	4.56	C
05/24	Tax Distribution	0	1,308.77	C
05/24	Tax Distribution	0	170.39	C
05/25	Tax Distribution	0	1,304.45	C
05/25	Tax Distribution	0	731.48	C
05/26	Tax Distribution	0	158.72	C
05/30	Tax Distribution	0	337.50	C
05/30	Tax Distribution	0	1,793.76	C
05/30	Tax Distribution	0	524.34	C
05/30	Tax Distribution	0	411.58	C
05/31	Tax Distribution	0	544.85	C
05/31	Tax Distribution	0	105.97	C
12100.2007 2007 Personal Property Taxes			Source Code Total: 6.08	
05/05	Tax Distribution	0	6.08	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 32.15	
05/05	Tax Distribution	0	32.15	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 61.91	
05/02	Tax Distribution	0	31.46	C
05/05	Tax Distribution	0	30.45	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 34.20	
05/02	Tax Distribution	0	34.20	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 39.48	
05/02	Tax Distribution	0	39.48	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 35.36	
05/02	Tax Distribution	0	35.36	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 31.33	
05/02	Tax Distribution	0	31.33	C



Yavapai County Treasurer

Monthly Statement

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

12100.2015 2015 Personal Property Taxes			Source Code Total: 26.14	
05/02	Tax Distribution	0	26.14	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 20.33	
05/02	Tax Distribution	0	20.33	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 18.32	
05/02	Tax Distribution	0	18.32	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 15.26	
05/02	Tax Distribution	0	15.26	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 15.26	
05/02	Tax Distribution	0	15.26	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 572.81	
05/02	Tax Distribution	0	15.27	C
05/10	Tax Distribution	0	212.52	C
05/23	Tax Distribution	0	316.58	C
05/30	Tax Distribution	0	28.44	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 43.69	
05/02	Tax Distribution	0	15.26	C
05/15	Tax Distribution	0	28.43	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 3,951.27	
05/01	Tax Distribution	0	71.66	C
05/01	Tax Distribution	0	736.81	C
05/02	Tax Distribution	0	10.37	C
05/02	Tax Distribution	0	481.88	C
05/02	Tax Distribution	0	253.47	C
05/02	Tax Distribution	0	122.56	C
05/03	Tax Distribution	0	639.61	C
05/03	Tax Distribution	0	143.55	C
05/04	Tax Distribution	0	198.44	C
05/04	Tax Distribution	0	67.21	C
05/05	Tax Distribution	0	28.02	C
05/08	Tax Distribution	0	105.84	C
05/08	Tax Distribution	0	75.15	C
05/09	Tax Distribution	0	48.74	C
05/10	Tax Distribution	0	28.65	C
05/11	Tax Distribution	0	103.31	C
05/11	Tax Distribution	0	(2.58)	C
05/15	Tax Distribution	0	112.20	C
05/17	Tax Distribution	0	2.59	C
05/18	Tax Distribution	0	112.84	C
05/22	Tax Distribution	0	50.24	C
05/22	Tax Distribution	0	92.21	C
05/25	Tax Distribution	0	59.37	C
05/26	Tax Distribution	0	79.27	C



Yavapai County Treasurer

Monthly Statement

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

05/30	Tax Distribution	0	246.29	C
05/31	Tax Distribution	0	83.57	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
91032.0 Warrants Redeemed			Source Code Total: (157.50)	
05/30	Paid Warrants	0	(157.50)	D
91702.0 Transfer out			Source Code Total: (1,408,970.51)	
05/18	Transfer Request email per Karen; 5/18/23	0	(1,408,970.51)	D
6065540000 Chino Valley Fire Dist GF			Ending Balance: 356,905.54	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065540000 Chino Valley Fire Dist GF		Account Total: 157.50			
Fund: 0655		Fund Total: 157.50			
Status: PAID		Status Total: 157.50			
/	0706550044	157.50	05/15/23	05/30/23	
		Count	Amount		
Total PAID:		1	157.50		

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2023

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 0000000000000000
Beginning Balance:	05/01/23		\$1,505,890.19
Deposits and Credits:			\$260,143.36
Checks and Charges:			(\$1,409,128.01)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$356,905.54</u>
Ending Balance Per Bank Statement:	05/31/23		\$356,905.54
* Outstanding Deposits and Credits:	05/31/23		\$0.00
* Outstanding Checks and Charges:	05/31/23		\$0.00
Ending Book Balance:			<u>\$356,905.54</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: 5/31/23

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
05/15/23	706550044	Law Off. of Nicolas Cornelius	AP	CHINOV	\$157.50	
05/31/23	Cash With Yav Cty	Fire Authority Funding	GL	CHINOV	\$1,408,970.51	
TOTAL CHECKS AND CHARGES CLEARED:					\$1,409,128.01	

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

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

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/23

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
05/31/23	Cash With Yav Cty	Tax Revenue - May, 2023	GL	CHINOV	\$260,143.36
TOTAL DEPOSITS AND CREDITS CLEARED:					\$260,143.36

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

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

Chino Valley Fire District
Bank Reconciliation Register

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

BANK CONTROL ID: GEN - GENERAL FUND						
706550044	05/15/23	Marked	No	Law Off. of Nicolas Cornelius	06/15/23	\$157.50
SUB TOTAL FOR BANK:						\$157.50
TOTAL FOR MODULE:						\$157.50

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND						
Cash With Yav Cty	05/31/23	Marked	No	Fire Authority Funding	06/15/23	\$1,408,970.51
Cash With Yav Cty	05/31/23	Marked	No	Tax Revenue - May, 2023	06/15/23	\$260,143.36
SUB TOTAL FOR BANK:						\$1,669,113.87
TOTAL FOR MODULE:						\$1,669,113.87

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending:

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

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2023 Through 5/31/2023

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$237,721.16	\$0.00	\$237,721.16	0.0%	\$5,029,245.41	\$5,218,024.00	\$(188,778.59)	(3.6)%
Personal Property Tax	10410000000	4,903.59	0.00	4,903.59	0.0	115,472.70	0.00	115,472.70	0.0
Fire District Assistance Tax	10420000000	17,518.61	0.00	17,518.61	0.0	396,820.93	400,000.00	(3,179.07)	(0.8)
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		\$260,143.36	\$0.00	\$260,143.36	0.0 %	\$5,552,422.18	\$5,620,024.00	\$(67,601.82)	(1.2)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$1,408,970.51	\$0.00	\$(1,408,970.51)	0.0%	\$5,385,438.07	\$5,575,524.00	\$190,085.93	3.4%
Total Program Expenses		\$1,408,970.51	\$0.00	\$(1,408,970.51)	0.0 %	\$5,385,438.07	\$5,575,524.00	\$190,085.93	3.4 %
<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	157.50	0.00	(157.50)	0.0	1,665.00	5,000.00	3,335.00	66.7
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	398.76	1,000.00	601.24	60.1
Misc/Admin	10661010000	0.00	0.00	0.00	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		\$157.50	\$0.00	\$(157.50)	0.0 %	\$6,243.85	\$64,500.00	\$58,256.15	90.3 %
Total Expenses		\$1,409,128.01		\$(1,409,128.01)		\$5,391,681.92	\$5,640,024.00	\$248,342.08	4.4%
Net Income (Loss)		\$(1,148,984.65)	\$0.00	\$(1,148,984.65)	0.0%	\$160,740.26	\$(20,000.00)	\$180,740.26	903.7%

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Chino Valley Fire District

Balance Sheet

As of 5/31/2023

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$356,905.54	
Taxes Receivable	154,159.98	
Total Current Assets		\$511,065.52
Total Assets		\$511,065.52

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	160,740.26	
Total Net Assets		396,120.39
Total Liabilities and Net Assets		\$511,066.09

Chino Valley 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
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$1,505,890.19
2309	CD	144156	05/15/23		706550044	Law Off. of Nicolas Cornelius - Cash Disbursement CORNIC	-	157.50	1,505,732.69
2310	GJ	144159	05/31/23		Cash With Yav Cty	Fire Authority Funding	-	1,408,970.51	96,762.18
2311	GJ	144160	05/31/23		Cash With Yav Cty	Tax Revenue - May, 2023	260,143.36	-	356,905.54
CASH WITH YAVAPAI COUNTY TOTALS:							\$260,143.36	\$1,409,128.01	\$356,905.54
TOTAL OF LEDGER:							\$260,143.36	\$1,409,128.01	\$356,905.54

Chino Valley 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	
10.1100.0.0.000	Cash with Yavapai County	\$1,505,890.19	\$260,143.36	\$1,409,128.01	\$356,905.54	
TOTALS:		<u>\$1,505,890.19</u>	<u>\$260,143.36</u>	<u>\$1,409,128.01</u>	<u>\$356,905.54</u>	

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

Reconciliation:		
Beginning Balance (CVFD):	\$	426,574.03
Tax Revenue:	\$	20,664.91
Interest Revenue:	\$	-
Fire District Deposits:	\$	-
Principal/Interest Payments:	\$	-
Interest Paid on Tax Roll Corrections:	\$	-
Ending Balance:	\$	447,238.94

Difference Between Balances: \$ -

Bank Statement Balance:		
Balance Per Bank:	\$	447,238.94
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-
Ending Balance:	\$	447,238.94

Deposits Per Bank Statement:		
Fire District Deposits:	\$	-
Real Estate Taxes:	\$	20,233.68
Personal Property Taxes:	\$	431.23
Interest Revenue:	\$	-
Other:	\$	-
Ending Balance:	\$	20,664.91

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2023.06.19 18:26:08
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2023.06.19 01:35:23
-07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2023.06.15 17:31:54 -07'00'

Karen Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT
BOND DEBT FUND - MAY 2023

Real Estate Taxes:	\$	20,233.68
UPP Taxes:	\$	431.23
Interest Received:	\$	-
Other:	\$	-

TOTAL:	\$	20,664.91
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Yavapai County Treasurer

Monthly Statement

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

Chino Valley Fire Dist BDS
Fund: 6065640700



Yavapai County Treasurer

Monthly Statement

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

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	426,574.03	47,309.77		
Income:	20,664.91 ✓	442,014.32		
LOC Advance:	.00	.00		
Expense:	.00	(42,085.15)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	447,238.94	447,238.94	End:	447,238.94

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700	Chino Valley Fire Dist BDS	Beginning Balance:	426,574.03	47,309.77
11100.2019	2019 Real Estate Taxes		.00	(11.02)
11100.2020	2020 Real Estate Taxes		.00	(35.38)
11100.2021	2021 Real Estate Taxes		.00	7,854.64
11100.2022	2022 Real Estate Taxes		20,233.68	420,476.65
12100.2007	2007 Personal Property Taxes		.46	2.25
12100.2008	2008 Personal Property Taxes		.00	.66
12100.2009	2009 Personal Property Taxes		4.06	4.06
12100.2010	2010 Personal Property Taxes		6.63	8.68
12100.2011	2011 Personal Property Taxes		4.10	8.52
12100.2012	2012 Personal Property Taxes		3.76	7.42
12100.2013	2013 Personal Property Taxes		4.70	9.82
12100.2014	2014 Personal Property Taxes		4.19	9.34
12100.2015	2015 Personal Property Taxes		3.30	16.37
12100.2016	2016 Personal Property Taxes		2.39	17.55
12100.2017	2017 Personal Property Taxes		2.08	18.99
12100.2018	2018 Personal Property Taxes		1.64	19.26
12100.2019	2019 Personal Property Taxes		1.52	51.82
12100.2020	2020 Personal Property Taxes		52.29	499.55
12100.2021	2021 Personal Property Taxes		3.83	546.07
12100.2022	2022 Personal Property Taxes		336.28	8,696.97
38109.0	Interest on Investments St Treas		.00	2,947.35
38113.0	Interest on Investments-Wells Fargo		.00	864.75
90002.0	Interest Pd on Tax Roll Corrections		.00	(16.40)
92190.0	Bond Interest Payment		.00	(42,068.75)
		Ending Balance:	447,238.94	447,238.94

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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Yavapai County Treasurer

Monthly Statement

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

6065640700 Chino Valley Fire Dist BDS			Beginning Balance: 426,574.03	
11100.2022 2022 Real Estate Taxes			Source Code Total: 20,233.68	
05/01	Tax Distribution	0	260.50	C
05/01	Tax Distribution	0	9,930.45	C
05/01	Tax Distribution	0	210.52	C
05/01	Tax Distribution	0	436.63	C
05/02	Tax Distribution	0	324.19	C
05/02	Tax Distribution	0	442.31	C
05/02	Tax Distribution	0	351.46	C
05/02	Tax Distribution	0	296.20	C
05/02	Tax Distribution	0	248.06	C
05/02	Tax Distribution	0	480.61	C
05/03	Tax Distribution	0	587.59	C
05/03	Tax Distribution	0	1,222.96	C
05/03	Tax Distribution	0	137.98	C
05/03	Tax Distribution	0	116.31	C
05/03	Tax Distribution	0	202.64	C
05/03	Tax Distribution	0	713.99	C
05/04	Tax Distribution	0	6.91	C
05/04	Tax Distribution	0	591.03	C
05/04	Tax Distribution	0	70.58	C
05/05	Tax Distribution	0	295.53	C
05/05	Tax Distribution	0	42.59	C
05/05	Tax Distribution	0	92.21	C
05/08	Tax Distribution	0	19.88	C
05/08	Tax Distribution	0	478.22	C
05/08	Tax Distribution	0	16.74	C
05/08	Tax Distribution	0	17.48	C
05/09	Tax Distribution	0	345.38	C
05/09	Tax Distribution	0	70.10	C
05/09	Tax Distribution	0	2.96	C
05/10	Tax Distribution	0	12.27	C
05/10	Tax Distribution	0	44.53	C
05/10	Tax Distribution	0	6.01	C
05/10	Tax Distribution	0	37.13	C
05/11	Tax Distribution	0	87.66	C
05/11	Tax Distribution	0	286.42	C
05/11	Tax Distribution	0	45.38	C
05/12	Tax Distribution	0	34.50	C
05/15	Tax Distribution	0	122.25	C
05/15	Tax Distribution	0	57.24	C
05/16	Tax Distribution	0	30.56	C
05/16	Tax Distribution	0	1.47	C



Yavapai County Treasurer

Monthly Statement

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

05/17	Tax Distribution	0	6.44	C
05/17	Tax Distribution	0	40.40	C
05/17	Tax Distribution	0	78.24	C
05/18	Tax Distribution	0	148.08	C
05/18	Tax Distribution	0	407.81	C
05/19	Tax Distribution	0	22.37	C
05/22	Tax Distribution	0	43.31	C
05/22	Tax Distribution	0	13.02	C
05/22	Tax Distribution	0	13.70	C
05/22	Tax Distribution	0	33.48	C
05/23	Tax Distribution	0	10.99	C
05/23	Tax Distribution	0	8.55	C
05/23	Tax Distribution	0	.33	C
05/24	Tax Distribution	0	.39	C
05/24	Tax Distribution	0	111.40	C
05/24	Tax Distribution	0	14.50	C
05/25	Tax Distribution	0	111.03	C
05/25	Tax Distribution	0	62.25	C
05/26	Tax Distribution	0	13.50	C
05/30	Tax Distribution	0	28.73	C
05/30	Tax Distribution	0	152.68	C
05/30	Tax Distribution	0	44.62	C
05/30	Tax Distribution	0	35.03	C
05/31	Tax Distribution	0	46.38	C
05/31	Tax Distribution	0	9.02	C
12100.2007 2007 Personal Property Taxes			Source Code Total: .46	
05/05	Tax Distribution	0	.46	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 4.06	
05/05	Tax Distribution	0	4.06	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 6.63	
05/02	Tax Distribution	0	3.37	C
05/05	Tax Distribution	0	3.26	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 4.10	
05/02	Tax Distribution	0	4.10	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 3.76	
05/02	Tax Distribution	0	3.76	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 4.70	
05/02	Tax Distribution	0	4.70	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 4.19	
05/02	Tax Distribution	0	4.19	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 3.30	
05/02	Tax Distribution	0	3.30	C



Yavapai County Treasurer

Monthly Statement

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

12100.2016 2016 Personal Property Taxes		Source Code Total: 2.39
05/02 Tax Distribution	0	2.39 C
12100.2017 2017 Personal Property Taxes		Source Code Total: 2.08
05/02 Tax Distribution	0	2.08 C
12100.2018 2018 Personal Property Taxes		Source Code Total: 1.64
05/02 Tax Distribution	0	1.64 C
12100.2019 2019 Personal Property Taxes		Source Code Total: 1.52
05/02 Tax Distribution	0	1.52 C
12100.2020 2020 Personal Property Taxes		Source Code Total: 52.29
05/02 Tax Distribution	0	1.39 C
05/10 Tax Distribution	0	19.40 C
05/23 Tax Distribution	0	28.90 C
05/30 Tax Distribution	0	2.60 C
12100.2021 2021 Personal Property Taxes		Source Code Total: 3.83
05/02 Tax Distribution	0	1.34 C
05/15 Tax Distribution	0	2.49 C
12100.2022 2022 Personal Property Taxes		Source Code Total: 336.28
05/01 Tax Distribution	0	6.10 C
05/01 Tax Distribution	0	62.73 C
05/02 Tax Distribution	0	.88 C
05/02 Tax Distribution	0	41.01 C
05/02 Tax Distribution	0	21.57 C
05/02 Tax Distribution	0	10.43 C
05/03 Tax Distribution	0	54.43 C
05/03 Tax Distribution	0	12.22 C
05/04 Tax Distribution	0	16.89 C
05/04 Tax Distribution	0	5.72 C
05/05 Tax Distribution	0	2.38 C
05/08 Tax Distribution	0	9.01 C
05/08 Tax Distribution	0	6.39 C
05/09 Tax Distribution	0	4.15 C
05/10 Tax Distribution	0	2.44 C
05/11 Tax Distribution	0	8.79 C
05/11 Tax Distribution	0	(.23) C
05/15 Tax Distribution	0	9.55 C
05/17 Tax Distribution	0	.22 C
05/18 Tax Distribution	0	9.60 C
05/22 Tax Distribution	0	4.28 C
05/22 Tax Distribution	0	7.85 C
05/25 Tax Distribution	0	5.05 C
05/26 Tax Distribution	0	6.75 C
05/30 Tax Distribution	0	20.96 C



Yavapai County Treasurer

Monthly Statement

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

05/31	Tax Distribution	0	7.11	C
6065640700 Chino Valley Fire Dist BDS				Ending Balance: 447,238.94

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2023

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	05/01/23		\$426,574.03
Deposits and Credits:			\$20,664.91
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$447,238.94</u>
Ending Balance Per Bank Statement:	05/31/23		\$447,238.94
* 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>\$447,238.94</u>

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

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

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

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

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

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/23

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
05/31/23	Cash With Yav Cty	Tax Revenue - May, 2023	GL	CHINOV	\$20,664.91		
TOTAL DEPOSITS AND CREDITS CLEARED:						\$20,664.91	

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: BDS - YAVAPAI COUNTY TREASURER

Cash With Yav Cty	05/31/23	Marked	No	Tax Revenue - May, 2023	06/15/23	\$20,664.91
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SUB TOTAL FOR BANK:	\$20,664.91
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TOTAL FOR MODULE:	\$20,664.91
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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
------	----------	-------------	------------	------------	----------

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2023 Through 5/31/2023

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$20,233.68	\$0.00	\$20,233.68	0.0%	\$428,284.89	\$0.00	\$428,284.89	0.0%
Personal Tax Revenue	40420500000	431.23	0.00	431.23	0.0	9,917.33	0.00	9,917.33	0.0
Net Revenues		\$20,664.91	\$0.00	\$20,664.91	0.0 %	\$438,202.22	\$0.00	\$438,202.22	0.0 %
Income (Loss) from Operations		\$20,664.91	\$0.00	\$20,664.91	0.0%	\$438,202.22	\$0.00	\$438,202.22	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	0.00	0.00	0.00	0.0	(42,085.15)	0.00	(42,085.15)	0.0
Total Other Income (Expense)		\$0.00	\$0.00	\$0.00	0.0 %	\$(38,273.05)	\$0.00	\$(38,273.05)	0.0 %
Net Income (Loss)		\$20,664.91	\$0.00	\$20,664.91	0.0%	\$399,929.17	\$0.00	\$399,929.17	0.0%

6/15/23
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Chino Valley Fire District

Balance Sheet

As of 5/31/2023

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

<u>Current Assets</u>		
Bond Debt Service	\$447,238.94	
Total Current Assets		\$447,238.94
Total Assets		\$447,238.94
Total Liabilities and Net Assets		\$0.00

Chino Valley 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
40.1105.0.0.000						BOND DEBT SERVICE			\$426,574.03
2312	GJ	144164	05/31/23		Cash With Yav Cty	Tax Revenue - May, 2023	20,664.91	-	447,238.94
BOND DEBT SERVICE TOTALS:							\$20,664.91	\$0.00	\$447,238.94
TOTAL OF LEDGER:							\$20,664.91	\$0.00	\$447,238.94

Chino Valley 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	
40.1105.0.0.000	Bond Debt Service	\$426,574.03	\$20,664.91	\$0.00	\$447,238.94	
TOTALS:		<u>\$426,574.03</u>	<u>\$20,664.91</u>	<u>\$0.00</u>	<u>\$447,238.94</u>	

Recorded at the request of:
CHINO VALLEY FIRE DISTRICT

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

CAPTION OF DOCUMENT: RESOLUTION NO. 2023-02

ANNEXATION -
FULTON & GORTON PROPERTY
PARCEL 305-01-042D

CHINO VALLEY FIRE DISTRICT

Resolution No. 2023-02

Annexation – Fulton & Gorton - Parcel 304-01-042D - 1330 E Cougar Ridge Rd, Paulden, AZ

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

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

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

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

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

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

APPROVED AND ADOPTED this 26 day of June 2023.

Fire Board Chairperson
Chino Valley Fire District

Fire Board Clerk
Chino Valley Fire District

Exhibit A
Legal Description

Parcel I:

All that portion of the Southwest quarter of Section 26, Township 18 North, Range 2 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, more particularly described as follows:

COMMENCING at the closing corner at the Southwest corner of said Section 26 marked with a GLO Brass cap monument, from which GLO Brass cap monument marking the South quarter corner of said Section 26 bears East, 3400.10 feet (basis of bearings);

THENCE North 90 degrees 00 minutes 00 seconds East 1815.75 feet along the South line of Section 26 to a ½ inch rebar;

THENCE North 00 degrees 00 minutes 00 seconds East 329.92 feet to a ½ inch rebar and the POINT OF BEGINNING;

THENCE North 00 degrees 00 minutes 00 seconds East, 329.92 feet to a ½ inch rebar;

THENCE North 90 degrees 00 minutes 00 seconds East 264.07 feet to a ½ inch rebar;

THENCE South 00 degrees 00 minutes 00 seconds West, 329.92 feet to a ½ inch rebar;

THENCE North 90 degrees 00 minutes 00 seconds West 1056.27 feet to the POINT OF BEGINNING;

EXCEPTING from said land all oil, gas and mineral claims and rights, heretofore located, granted, leased or conveyed as reserved in Book 168 of Official Records, Page 188, records of Yavapai County, Arizona.

Parcel II:

A 50.00 foot roadway and public utility easement lying 25.00 feet on each side of the following described centerline:

COMMENCING at the closing corner at the Southwest corner of above said Section 26 marked with a GLO Brass cap monument, from which GLO Brass cap monument marking the South quarter corner of Section 26 bears East, 3400.10 feet (basis of bearings);

THENCE East 786.54 feet along the South line of said Section 26 and the POINT OF BEGINNING;

THENCE North 00°24'20" West, 329.93 feet;

THENCE East 766.82 feet to a point hereafter referred to as Point "A";

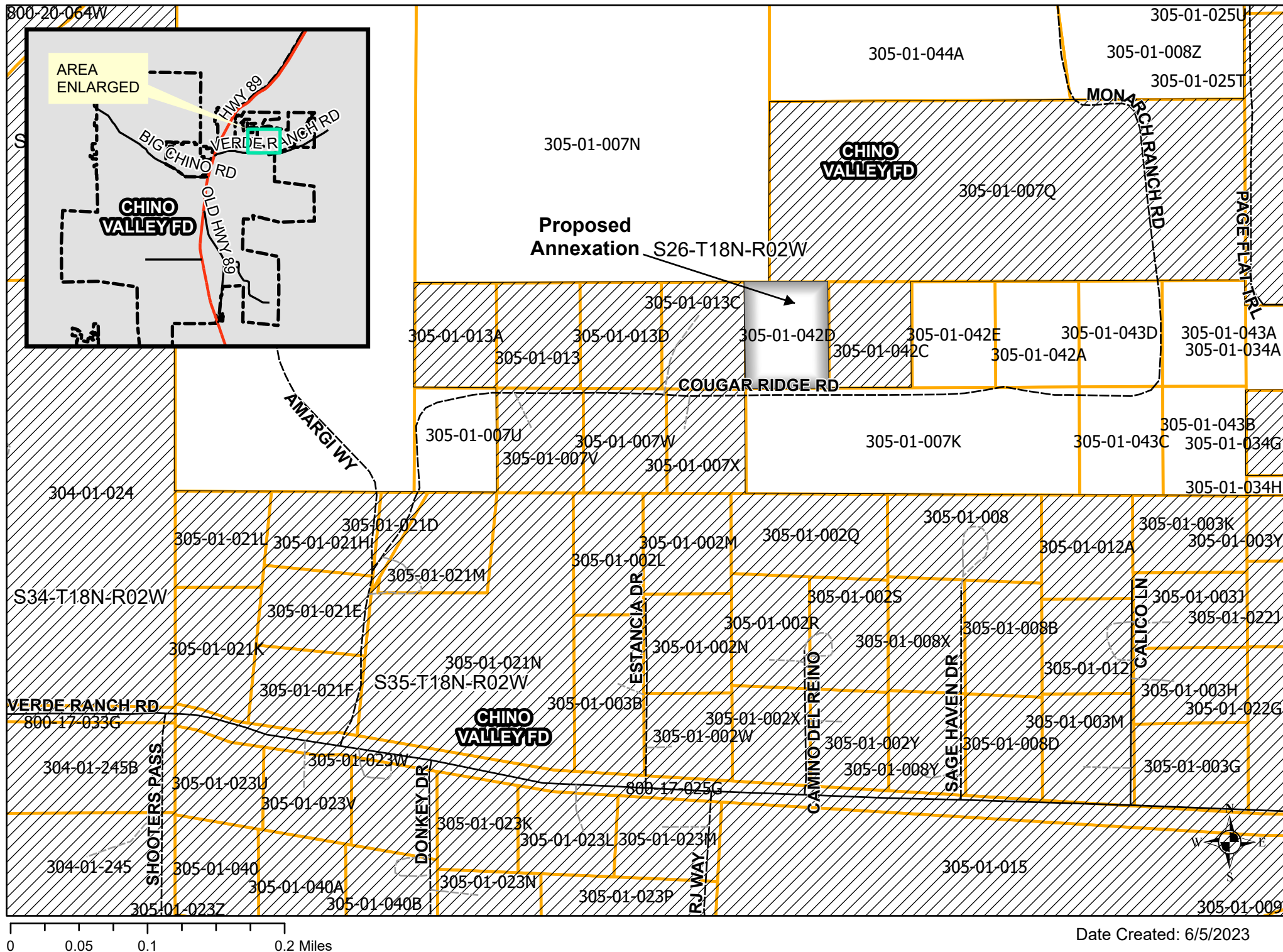
THENCE East 1585.01 feet;

THENCE North 329.92 feet to the END of this easement.

THENCE from above said Point "A", North 329.92 feet to the END of this easement;

EXCEPT any portion lying within the aforementioned Parcel I.

EXHIBIT B





Chino Valley Fire District Single Parcel Annexation Request Form

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

Please mail this form and the legal description to:

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

Date: 5/30/2023

Dear Board Chairman,

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

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

Parcel #: 305-01-042D Section/Township/Range: S26 - T18N - R02W

Physical Address: 1330 E Cougar Ridge Rd

Owner's Name: DONALD W FULTON & KATHY GORTON

Mailing Address: P.O. BOX 249
Paulden AZ 86334

Number of people living in this home: 2

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

Signature of Owner: [Signature]

Signature of Co-Owner: [Signature]

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 Chino Valley 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.

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2023-03

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT TO ADOPT THE FISCAL YEAR 2024 BUDGET OF \$6,047,391 TO ENCUMBER SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND TO ENCUMBER ANY CARRYOVER AMOUNT EXCEEDING \$20,000 TO BE TRANSFERRED TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

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

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

WHEREAS, a Public Hearing was held on the proposed Fiscal Year 2024 Budget in compliance with State Law, and:

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

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

THEREFORE, IT IS HEREBY RESOLVED THAT THE CHINO VALLEY FIRE DISTRICT BOARD OF DIRECTORS ADOPTS THE FISCAL YEAR 2024 BUDGET OF \$6,047,039 (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

Chino Valley 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	\$	133,353		
A.2	Actual tax year 2022 secondary property tax rate	\$	3.2879	per \$100 AV	
A.3	Annexed property tax limit adjustment in tax year 2023	\$		4.385	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	\$	169,546,725
A.5	Actual tax year 2022 secondary property tax levy	\$	5,218,024
A.6	Maximum allowed tax year 2022 secondary property tax levy	\$	11,010,540

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])	\$	11,891,383
A.8	Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	11,895,768
A.9	Allowable tax year 2023 secondary tax rate	\$	7.0162 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	\$	5,934,135
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)	\$	5,934,135

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)	\$	6,047,391
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	20,000
A.16	Less—Revenues from sources other than direct property tax	\$	402,000
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-
A.18	Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	5,625,391
A.19	Tax year 2023 tax rate needed for operations:	\$	3.3179 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	\$	3.3179 per \$100 AV

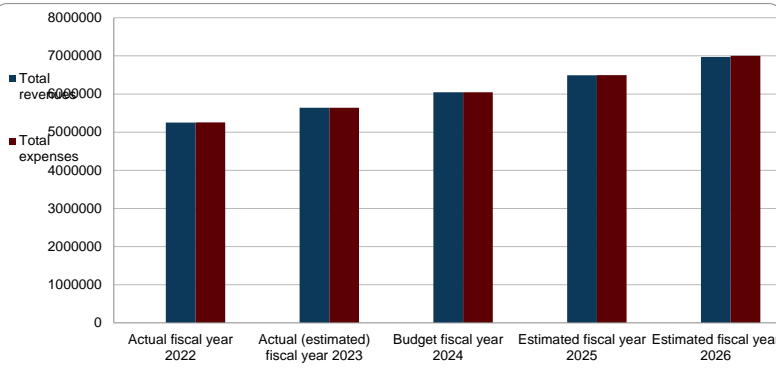
Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2023 secondary property tax levy needed for the repayment of bonds	\$	444,598
A.24	Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$	0.2622 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	\$ 5,250,247	\$ 5,256,845
Actual (estimated) fiscal year 2023	\$ 5,640,024	\$ 5,640,024
Budget fiscal year 2024	\$ 6,047,391	\$ 6,047,391
Estimated fiscal year 2025	\$ 6,491,647	\$ 6,495,789
Estimated fiscal year 2026	\$ 6,969,519	\$ 7,000,616

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	4,828,349.00	\$ 5,218,024	\$ 5,625,391	6,071,976.30	6,550,012.77
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	\$ 1,238			-	-
10. Donations				-	-
11. Miscellaneous				-	-
12. Refunds		\$ 2,000	\$ 2,000	-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 5,250,247	\$ 5,640,024	\$ 6,047,391	\$ 6,491,647	\$ 6,969,519
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	\$ 5,230,932	\$ 5,575,524	\$ 6,013,391	6,447,586.75	6,933,536.82
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	5,250,932.00	5,595,524.00	6,033,391.00	6,467,586.75	6,953,536.82
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	\$ 963	\$ 5,000	\$ 5,000	15,480.27	31,704.01
46. Subscriptions, dues, fees				-	-
47. General administrative expenses				-	-
48. Audit and Accounting	\$ 4,500	\$ 8,000	\$ 8,000	11,111.11	13,271.60
49. Fire Board Expenses	\$ 450	\$ 1,000	\$ 1,000	1,611.11	2,103.40
Fire Election Expenses		\$ 30,500		-	-
50. Total administrative expenses	5,913.00	44,500.00	14,000.00	28,202.49	47,079.01
51. Total expenses	\$ 5,256,845	\$ 5,640,024	\$ 6,047,391	\$ 6,495,789	\$ 7,000,616

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 Chino Valley Fire District Board of Directors hereby certify as follows:

- (a) That the District has not incurred any debt or liability in excess of taxes levied and to be collected and the money actually available and unencumbered at that time in the District general fund, except for those liabilities as described in A.R.S. § 48-805, subsection B, paragraph 2, A.R.S. § 48-806, and A.R.S. § 48-807.
- (b) That the Chino Valley Fire District complies with subsection F of A.R.S. § 48-805.02.

CERTIFIED THIS 26th DAY OF JUNE, 2023

By: _____
Chairman
Chino Valley Fire District Board of Directors

By: _____
Clerk
Chino Valley Fire District Board of Directors

CHINO VALLEY FIRE DISTRICT

RESOLUTION 2023-04

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY 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 Chino Valley Fire District participates in a Joint Powers Authority allowed under ARS Title 48 Section 805.01, and;

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

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

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

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

THEREFORE, IT IS HEREBY RESOLVED THAT THE CHINO VALLEY FIRE DISTRICT BOARD OF DIRECTORS, WITH THE ADOPTION OF THE FISCAL YEAR 2024 BUDGET OF \$6,047,391 DESIGNATES THAT FISCAL YEAR 2024 BUDGETED EXPENSES AND REVENUES SHALL BE ASSIGNED AT 18.70 % BASED ON THE FUNDING REQUIREMENTS TO THE JPA.

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

Board Chairman

ATTEST:

Board Clerk

CHINO VALLEY FIRE DISTRICT

Resolution No. 2023-05

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

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

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

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

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

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

RESOLVED, that the Governing Board of the Chino Valley Fire District allows and directs staff and the Yavapai County Treasurer's Office transfer all revenues as budgeted in the Fiscal Year 2024 approved CVFD budget not to exceed \$6,013,391; and

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

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

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

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

Board Chairman
Chino Valley Fire District

ATTEST:

Board Clerk
Chino Valley Fire District