

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CEY Regular Meeting
Thursday, May 23, 2024, 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, May 23, 2024 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 - April 22, 2024
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financial Statements

6. OLD BUSINESS

A. Discussion and Approval of Central Yavapai Fire District Tentative Fiscal Year 2024-2025 Budget, Not to Exceed \$29,611,766

7. NEW BUSINESS

A. Discussion and Possible Action Regarding Selection of New Audit Firm

8. ADJOURNMENT

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

MINUTES

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Monday, April 22, 2024, 4:30 pm - 5:00 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,
Prescott Valley**

In-Person Attendance

Cody Rose; Denise Krizo; Gayle Pickett; Lee Barnes; Matt Zurcher; Pete Gordon; Rick Anderson; Susanne Dixson

Remote Attendance

Nicolas Cornelius

Not In Attendance

Andy Reinhardt; Scott A Freitag

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, April 22, 2024 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

Chair Zurcher called the meeting to order at 4:30 p.m.

2. PLEDGE OF ALLEGIANCE

Chair Zurcher led the 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.

Director Pickett shared that Director Gordon was honored at the 2024 Wildfire and Incident Management Academy Tribute Night and presented with the Herb McElwee Loyalty Award.

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.

There were no public comments.

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 - March 25, 2024
- B. Approve Budget Work Study Session Minutes - April 8, 2024
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financial Statements

Motion to approve the Consent Agenda.

Move: Rick Anderson Second: Pete Gordon Status: Passed

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

6. NEW BUSINESS

- A. Discussion and Possible Direction to Staff Regarding FY 2024-2025 Budget Process and Draft Budget Update

Chief Rose explained that we are currently on the 27th version of the budget.

Director Gordon asked for clarification regarding the timeline for getting a new ladder truck, and asked if it deferred getting a new Type-1 engine. Chief Rose explained that getting the ladder truck is just an add to the original capital replacement plan.

Chair Zurcher confirmed that Staff is looking for direction regarding which budget they want presented at the May meeting. Director Pickett stated she would like to see the 13-cent budget. Chair Zurcher said to move forward with that budget for the May meeting.

7. ADJOURNMENT

Motion to adjourn at 4:36 p.m.

Move: Pete Gordon Second: Rick Anderson Status: Passed

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

CENTRAL YAVAPAI FIRE DISTRICT
GENERAL FUND BANK RECONCILIATION APRIL, 2024

Reconciliation:	
Beginning Balance:	\$ 804,166.39
Fire District Deposits:	\$ 5,124.13
Tax Revenue:	\$ 6,757,260.16
Interest Revenue:	\$ 6,494.22
Transfer Out: Fire Authority Funding	\$ (475,533.87)
Other: Outstanding Deposit 4/30/24:	\$ 5,124.13
Other: Outstanding Checks	\$ (85.50)
Other:	\$ -
Ending Balance:	\$ 7,102,549.66

Difference Between Balances: \$ -

Bank Statement Balance:	
Balance Per Bank:	\$ 7,097,511.03
Outstanding Checks:	\$ (85.50)
Outstanding Deposits:	\$ 5,124.13
Ending Balance:	\$ 7,102,549.66

G/L Ending Balance: \$ 7,102,549.66

\$ 7,102,549.66

Deposits Per Bank Statement:	
Real Estate Taxes:	\$ 6,609,087.14
Personal Property Taxes:	\$ 51,762.96
Fire District Assistance Tax:	\$ 96,410.06
Interest Income:	\$ 6,494.22
Fire District Deposits:	\$ 5,124.13
Outstanding Deposit 4/30/24:	\$ 5,124.13
Other: BOS Sale	\$ -
Other:	\$ -
Other:	\$ -
Ending Balance:	\$ 6,774,002.64

Bank Reconciliation Register:	
Checks From Accounts Payable:	\$ 85.50
Other: GL JE Fire Authority Funding	\$ 475,533.87
Other:	\$ -
Total:	\$ 475,619.37

Deposits From Accounts Receivable:	\$ 5,124.13
Other: GL JE Tax Revenue:	\$ 6,763,754.38
Other: Outstanding Deposit	\$ 5,124.13

Ending Balance: \$ 6,774,002.64

Reconciliation Approved By: Scott Freitag
 Scott Freitag, Fire Chief

Reconciliation Reviewed By: Lee Barnes
 Lee Barnes, Assistant Chief of Administration

Reconciliation Prepared By: Karen Mauldin
 Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT GENERAL FUND

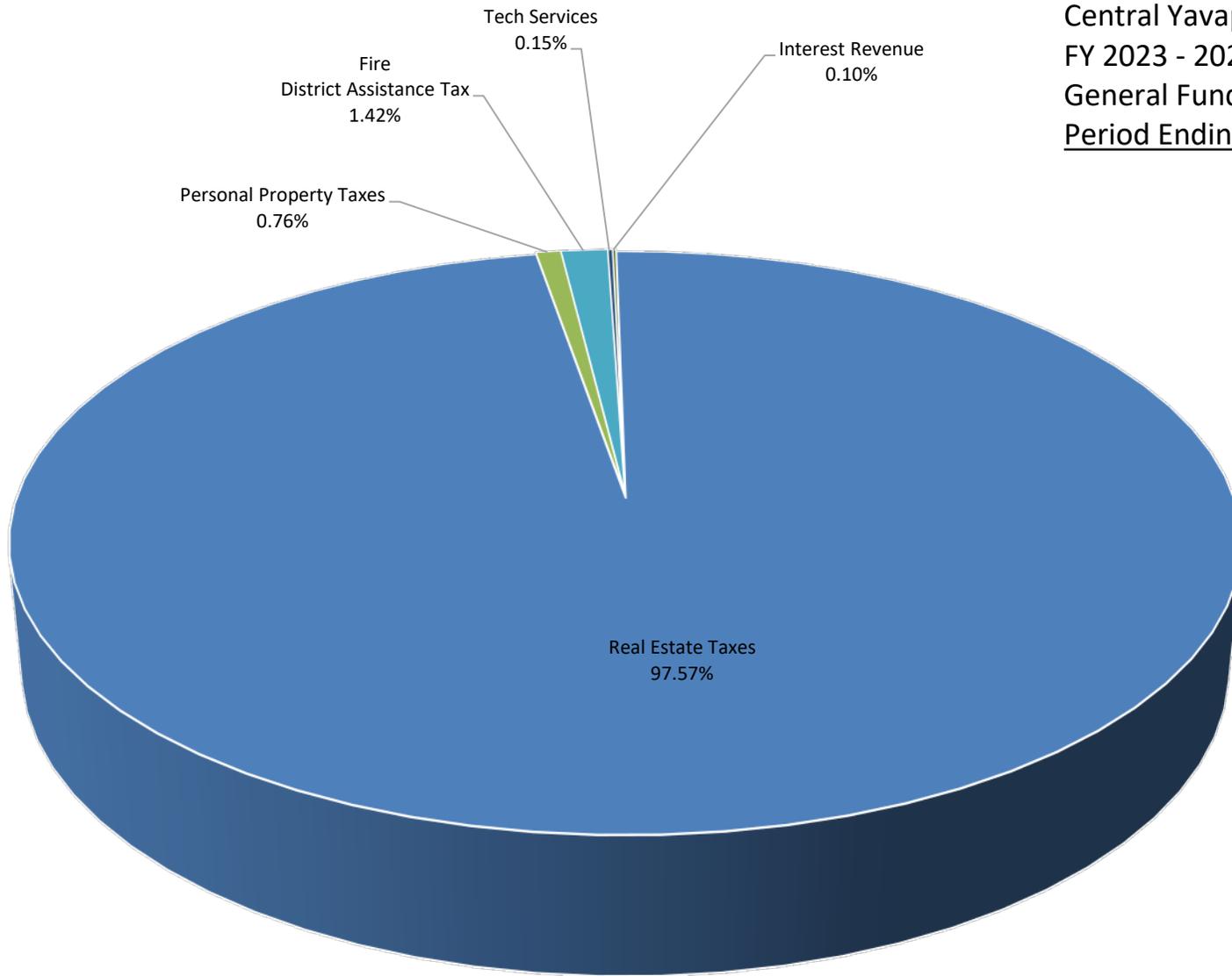
Tax Collection Data

Total Levy Month	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	FY 23-24 \$25,704,360 Collected
July	\$47,993	\$48,809	\$53,398	\$113,844	\$91,719	\$79,538	\$50,936
%	0.295%	0.295%	0.297%	0.586%	0.436%	0.347%	0.198%
% To Date	0.2947%	0.2953%	0.2973%	0.5861%	0.4358%	0.3467%	0.1982%
August	\$25,442	\$29,028	\$18,645	\$21,440	\$30,145	\$22,797	\$21,052
%	0.156%	0.176%	0.104%	0.110%	0.143%	0.099%	0.082%
% To Date	0.4510%	0.4709%	0.4011%	0.6965%	0.5791%	0.4460%	0.2801%
September	\$768,730	\$136,335	\$151,569	\$38,040	\$272,297	\$235,478	\$306,903
%	4.721%	0.825%	0.844%	0.196%	1.294%	1.026%	1.194%
% To Date	5.1721%	1.2957%	1.2450%	0.8924%	1.8730%	1.4724%	1.4740%
October	\$6,179,209	\$6,735,649	\$7,842,869	\$7,733,468	\$8,922,036	\$9,527,769	\$10,745,052
%	37.949%	40.749%	43.667%	39.816%	42.397%	41.527%	41.802%
% To Date	43.1211%	42.0442%	44.9119%	40.7084%	44.2696%	42.9995%	43.2765%
November	\$1,286,322	\$2,208,068	\$1,675,932	\$2,373,821	\$2,237,664	\$2,604,225	\$2,665,941
%	7.900%	13.358%	9.331%	12.222%	10.633%	11.351%	10.372%
% To Date	51.0210%	55.4024%	54.2431%	52.9301%	54.9027%	54.3501%	53.6480%
December	\$987,194	\$1,064,960	\$1,336,392	\$1,753,590	\$1,651,663	\$1,891,266	\$2,362,201
%	6.0628%	6.4427%	7.4407%	9.0284%	7.8485%	8.2432%	9.1899%
% To Date	57.0837%	61.8450%	61.6837%	61.9585%	62.7512%	62.5933%	62.8379%
January	\$609,745	\$416,757	\$428,512	\$450,460	\$783,026	\$821,982	\$887,782
%	3.7447%	2.5212%	2.3858%	2.3192%	3.7209%	3.5826%	3.4538%
% To Date	60.8284%	64.3663%	64.0696%	64.2777%	66.4721%	66.1759%	66.2917%
February	\$350,747	\$328,790	\$452,992	\$306,355	\$262,589	\$295,840	\$341,472
%	2.1541%	1.9891%	2.5221%	1.5773%	1.2478%	1.2894%	1.3285%
% To Date	62.9825%	66.3554%	66.5917%	65.8550%	67.7199%	67.4653%	67.6202%
March	\$629,128	\$657,391	\$623,229	\$520,420	\$466,650	\$593,298	\$462,577
%	3.8637%	3.9770%	3.4700%	2.6794%	2.2175%	2.5859%	1.7996%
% To Date	66.8462%	70.3324%	70.0617%	68.5344%	69.9373%	70.0512%	69.4198%
April	\$3,414,235	\$3,987,889	\$4,164,352	\$4,734,267	\$5,079,814	\$5,852,444	\$6,660,850
%	20.9682%	24.1255%	23.1860%	24.3745%	24.1387%	25.5081%	25.9133%
% To Date	87.8145%	94.4579%	93.2476%	92.9089%	94.0761%	95.5593%	95.3331%
May	\$813,680	\$695,530	\$837,799	\$840,183	\$919,524	\$837,336	\$0
%	4.9971%	4.2077%	4.6646%	4.3257%	4.3695%	3.6496%	0.0000%
% To Date	92.8116%	98.6656%	97.9123%	97.2346%	98.4455%	99.2089%	95.3331%
June	\$187,184	\$220,679	\$201,547	\$325,848	\$366,962	\$205,401	\$0
%	1.1496%	1.3350%	1.1222%	1.6776%	1.7438%	0.8952%	0.0000%
% To Date	93.9612%	100.0006%	99.0344%	98.9122%	100.1893%	100.1041%	95.3331%
TOTALS	\$15,299,608	\$16,529,886	\$17,787,237	\$19,211,735	\$21,084,089	\$22,967,372	\$24,504,766
Delinquency	6.0388%	-0.0006%	0.9656%	1.0878%	-0.1893%	-0.1041%	4.6669%

**CENTRAL YAVAPAI FIRE DISTRICT
REVENUE GRAPH DATA**

	Revenue	YTD Budget	%
Real Estate Taxes	\$ 6,609,087	\$ 25,704,360	97.57
Personal Property Taxes	\$ 51,763	\$ -	0.76
Fire District Assistance Tax	\$ 96,410	\$ 400,000	1.42
Tech Services	\$ 10,248	\$ 55,668	0.15
Interest Revenue	\$ 6,494	\$ -	0.10
Other Revenue	\$ -	\$ -	0.00
TOTALS:	\$ 6,774,003	\$ 26,160,028	100.00

Central Yavapai Fire District
FY 2023 - 2024
General Fund Revenue
Period Ending 04/30/2024

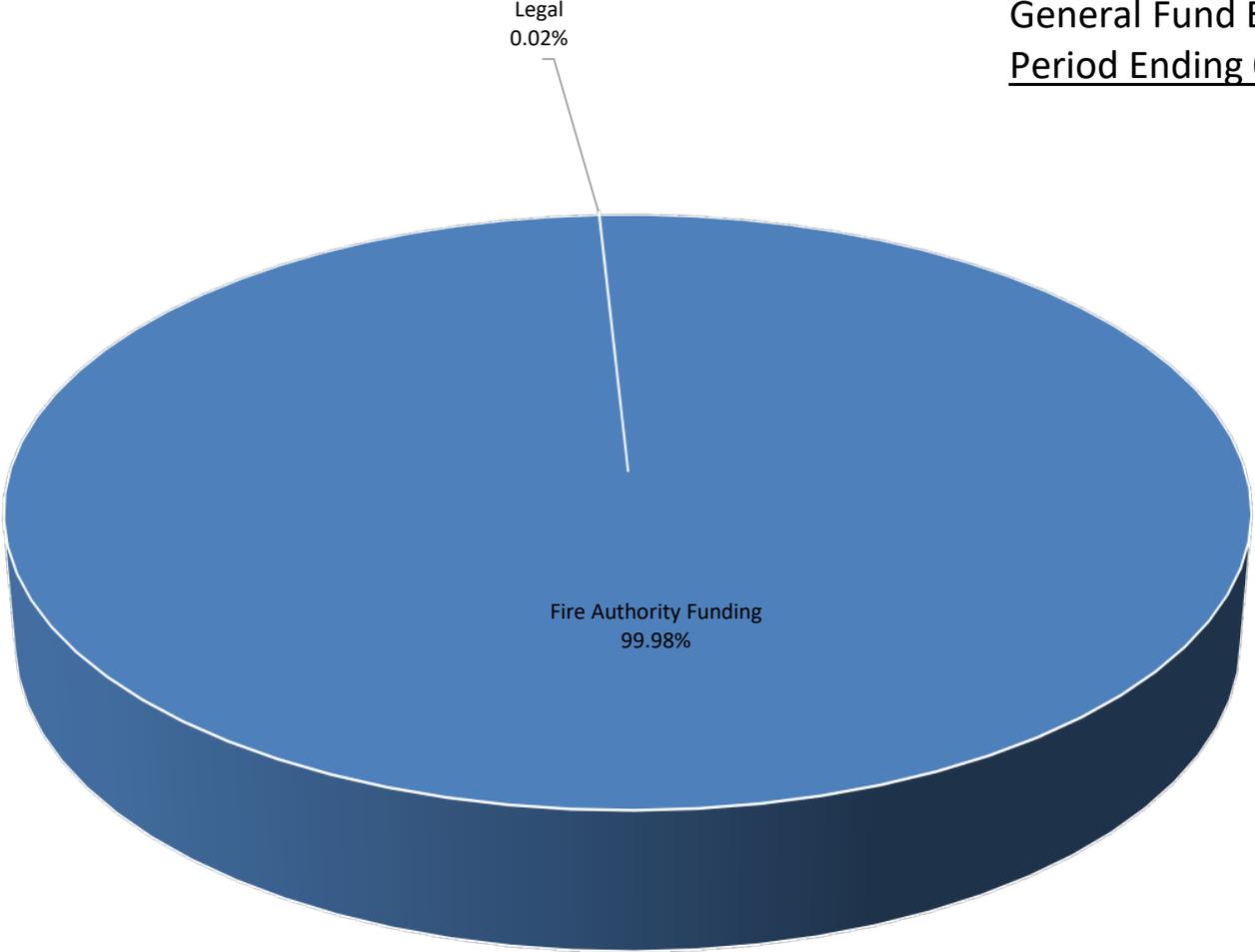


- Real Estate Taxes
- Personal Property Taxes
- Fire District Assistance Tax
- Tech Services
- Interest Revenue

**CENTRAL YAVAPAI FIRE DISTRICT GENERAL FUND
EXPENSE GRAPH DATA**

		YTD		
Expense		Budget		%
Fire Authority Funding	\$ 475,534	\$ 26,146,528		99.98
Audit and Accounting	\$ -	\$ 7,500		0.00
Legal	\$ 86	\$ 5,000		0.02
Fire Board Expenses	\$ -	\$ 1,000		0.00
Miscellaneous Expenses	\$ -	\$ -		0.00
TOTAL:	\$ 475,619	\$ 26,160,028		100.00

Central Yavapai Fire District
FY 2023 - 2024
General Fund Expenditures
Period Ending 04/30/2024



■ Fire Authority Funding

■ Legal

CENTRAL YAVAPAI FIRE DISTRICT
GENERAL FUND - APRIL 2024

Real Estate Taxes:	\$	6,609,087.14
UPP Taxes:	\$	51,762.96
FDAT:	\$	96,410.06
Interest Received:	\$	6,494.22
Fire District Deposits:	\$	5,124.13
Other:	\$	-

TOTAL:	\$	6,768,878.51
---------------	-----------	---------------------

Transferred to CAFMA: <i>Fire Authority Funding</i>	\$	475,533.87
--	-----------	-------------------



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

Central Yavapai Fire Dist - General Fund			
Fund: 6060040000			
8603 E EASTRIDGE RD STE A			
PRESCOTT VALLEY, AZ 86314			
6060040000	Central Yavapai Fire Dist GF		
Begin Balance:	804,166.39	571,513.31	
Income:	6,768,878.51	25,017,334.56	
LOC Advance:	.00	.00	
Expense:	(475,533.87)	(18,491,336.84)	LOC: .00
LOC Payments:	.00	.00	Warrants Outstanding: .00
Cash Balance:	7,097,511.03	7,097,511.03	End: 7,097,511.03



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060040000 Central Yavapai Fire Dist GF		Beginning Balance:	
		804,166.39	571,513.31
11100.2018	2018 Real Estate Taxes	.00	(258.82)
11100.2019	2019 Real Estate Taxes	23,662.70	23,568.52
11100.2020	2020 Real Estate Taxes	24,910.12	24,811.04
11100.2021	2021 Real Estate Taxes	.00	(454.03)
11100.2022	2022 Real Estate Taxes	.00	221,339.34
11100.2023	2023 Real Estate Taxes	6,560,514.32	23,833,779.92
12100.2009	2009 Personal Property Taxes	.00	6.13
12100.2010	2010 Personal Property Taxes	.00	5.58
12100.2012	2012 Personal Property Taxes	.00	3.57
12100.2013	2013 Personal Property Taxes	.00	39.72
12100.2014	2014 Personal Property Taxes	.00	11.63
12100.2015	2015 Personal Property Taxes	.00	71.95
12100.2016	2016 Personal Property Taxes	.00	38.09
12100.2017	2017 Personal Property Taxes	.00	85.78
12100.2018	2018 Personal Property Taxes	.00	109.72
12100.2019	2019 Personal Property Taxes	.00	500.13
12100.2020	2020 Personal Property Taxes	.00	924.78
12100.2021	2021 Personal Property Taxes	169.54	2,779.68
12100.2022	2022 Personal Property Taxes	253.20	8,303.63
12100.2023	2023 Personal Property Taxes	51,340.22	389,099.62
31115.0	BOS Sale-Taxes	.00	65.73
37122.0	Fire District Deposit	5,124.13	55,892.13
37150.0	FDAT Distributions	96,410.06	379,167.40
38109.0	Interest on Investments St Treas	6,494.22	46,007.64
38111.0	Interest on Investments	.00	36.95
38113.0	Interest on Investments-Wells Fargo	.00	31,398.73
90002.0	Interest Pd on Tax Roll Corrections	.00	(338.29)
91032.0	Warrants Redeemed	.00	(6,090.89)
91702.0	Transfer out	(475,533.87)	(18,484,907.66)
		Ending Balance:	7,097,511.03
			7,097,511.03

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6060040000 Central Yavapai Fire Dist GF			Beginning Balance: 804,166.39	
11100.2019	2019 Real Estate Taxes		Source Code Total: 23,662.70	
04/08	Tax Distribution	0	23,662.70	C
11100.2020	2020 Real Estate Taxes		Source Code Total: 24,910.12	
04/08	Tax Distribution	0	24,910.12	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

11100.2023 2023 Real Estate Taxes			Source Code Total: 6,560,514.32	
04/01	Tax Distribution	0	3,329.45	C
04/01	Tax Distribution	0	7,422.60	C
04/01	Tax Distribution	0	7,134.35	C
04/01	Tax Distribution	0	5,717.48	C
04/02	Tax Distribution	0	20,402.14	C
04/02	Tax Distribution	0	4,642.77	C
04/02	Tax Distribution	0	1,756.22	C
04/02	Tax Distribution	0	11,805.35	C
04/03	Tax Distribution	0	3,785.32	C
04/03	Tax Distribution	0	15,898.21	C
04/03	Tax Distribution	0	9,354.63	C
04/03	Tax Distribution	0	5,796.48	C
04/04	Tax Distribution	0	8,255.12	C
04/04	Tax Distribution	0	46,899.10	C
04/04	Tax Distribution	0	9,856.39	C
04/04	Tax Distribution	0	10,496.15	C
04/05	Tax Distribution	0	1,261.31	C
04/05	Tax Distribution	0	20,817.82	C
04/05	Tax Distribution	0	6,214.12	C
04/05	Tax Distribution	0	15,276.77	C
04/08	Tax Distribution	0	30,109.70	C
04/08	Tax Distribution	0	32,889.17	C
04/08	Tax Distribution	0	13,324.88	C
04/08	Tax Distribution	0	12,638.04	C
04/09	Tax Distribution	0	18,639.31	C
04/09	Tax Distribution	0	30,568.14	C
04/09	Tax Distribution	0	3,180.95	C
04/09	Tax Distribution	0	6,290.88	C
04/09	Tax Distribution	0	15,885.99	C
04/10	Tax Distribution	0	19,922.31	C
04/10	Tax Distribution	0	45,183.27	C
04/10	Tax Distribution	0	41,509.81	C
04/10	Tax Distribution	0	10,841.64	C
04/10	Tax Distribution	0	33,320.09	C
04/10	Tax Distribution	0	14,462.00	C
04/11	Tax Distribution	0	31,416.45	C
04/11	Tax Distribution	0	31,022.27	C
04/11	Tax Distribution	0	14,465.82	C
04/11	Tax Distribution	0	17,943.18	C
04/11	Tax Distribution	0	7,304.10	C
04/12	Tax Distribution	0	19,122.58	C
04/12	Tax Distribution	0	15,554.14	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/12	Tax Distribution	0	11,137.74	C
04/12	Tax Distribution	0	5,056.36	C
04/12	Tax Distribution	0	13,914.49	C
04/15	Tax Distribution	0	19,293.52	C
04/15	Tax Distribution	0	31,758.24	C
04/15	Tax Distribution	0	5,226.44	C
04/15	Tax Distribution	0	27,934.53	C
04/15	Tax Distribution	0	10,557.98	C
04/15	Tax Distribution	0	24,946.74	C
04/16	Tax Distribution	0	27,595.49	C
04/16	Tax Distribution	0	20,566.64	C
04/16	Tax Distribution	0	13,737.38	C
04/16	Tax Distribution	0	8,683.05	C
04/16	Tax Distribution	0	65,115.29	C
04/17	Tax Distribution	0	20,506.38	C
04/17	Tax Distribution	0	28,786.44	C
04/17	Tax Distribution	0	6,317.90	C
04/17	Tax Distribution	0	5,061.99	C
04/17	Tax Distribution	0	12,336.17	C
04/17	Tax Distribution	0	9,337.03	C
04/18	Tax Distribution	0	30,135.55	C
04/18	Tax Distribution	0	25,593.60	C
04/18	Tax Distribution	0	13,739.09	C
04/18	Tax Distribution	0	17,900.94	C
04/19	Tax Distribution	0	34,778.79	C
04/19	Tax Distribution	0	1,218.76	C
04/19	Tax Distribution	0	28,338.60	C
04/22	Tax Distribution	0	2,526.64	C
04/22	Tax Distribution	0	223,206.39	C
04/22	Tax Distribution	0	25,083.94	C
04/22	Tax Distribution	0	3,591.84	C
04/22	Tax Distribution	0	5,874.85	C
04/22	Tax Distribution	0	21,993.15	C
04/23	Tax Distribution	0	54,758.91	C
04/23	Tax Distribution	0	13,834.64	C
04/23	Tax Distribution	0	97,381.51	C
04/23	Tax Distribution	0	29,892.08	C
04/23	Tax Distribution	0	14,851.89	C
04/24	Tax Distribution	0	59,423.73	C
04/24	Tax Distribution	0	12,563.56	C
04/24	Tax Distribution	0	32,221.14	C
04/24	Tax Distribution	0	9,414.73	C
04/24	Tax Distribution	0	23,795.68	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/25	Tax Distribution	0	12,943.21	C
04/25	Tax Distribution	0	51,565.51	C
04/25	Tax Distribution	0	4,785.59	C
04/25	Tax Distribution	0	5,699.19	C
04/25	Tax Distribution	0	5,990.70	C
04/25	Tax Distribution	0	4,686.70	C
04/26	Tax Distribution	0	72,005.27	C
04/26	Tax Distribution	0	8,867.24	C
04/26	Tax Distribution	0	25,670.36	C
04/29	Tax Distribution	0	61,750.08	C
04/29	Tax Distribution	0	93,543.84	C
04/29	Tax Distribution	0	61,584.76	C
04/29	Tax Distribution	0	35,890.56	C
04/29	Tax Distribution	0	85,981.95	C
04/30	Tax Distribution	0	28,982.29	C
04/30	Tax Distribution	0	497.15	C
04/30	Tax Distribution	0	4,079,410.80	C
04/30	Tax Distribution	0	29,874.21	C
04/30	Tax Distribution	0	12,283.40	C
04/30	Tax Distribution	0	16,825.44	C
04/30	Tax Distribution	0	29,969.76	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 169.54	
04/22	Tax Distribution	0	6.57	C
04/22	Tax Distribution	0	96.22	C
04/24	Tax Distribution	0	66.75	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 253.20	
04/11	Tax Distribution	0	4.26	C
04/15	Tax Distribution	0	2.32	C
04/18	Tax Distribution	0	96.92	C
04/19	Tax Distribution	0	95.74	C
04/22	Tax Distribution	0	6.68	C
04/22	Tax Distribution	0	47.28	C
12100.2023 2023 Personal Property Taxes			Source Code Total: 51,340.22	
04/01	Tax Distribution	0	141.07	C
04/01	Tax Distribution	0	128.11	C
04/01	Tax Distribution	0	222.43	C
04/02	Tax Distribution	0	86.49	C
04/02	Tax Distribution	0	80.58	C
04/02	Tax Distribution	0	62.45	C
04/03	Tax Distribution	0	117.60	C
04/04	Tax Distribution	0	517.03	C
04/04	Tax Distribution	0	836.76	C
04/05	Tax Distribution	0	61.27	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/08	Tax Distribution	0	50.02	C
04/08	Tax Distribution	0	1,264.84	C
04/08	Tax Distribution	0	111.04	C
04/09	Tax Distribution	0	85.42	C
04/09	Tax Distribution	0	300.82	C
04/09	Tax Distribution	0	209.33	C
04/10	Tax Distribution	0	204.77	C
04/10	Tax Distribution	0	337.00	C
04/10	Tax Distribution	0	358.69	C
04/10	Tax Distribution	0	759.61	C
04/10	Tax Distribution	0	6,827.31	C
04/10	Tax Distribution	0	187.54	C
04/11	Tax Distribution	0	456.96	C
04/11	Tax Distribution	0	283.09	C
04/11	Tax Distribution	0	4.42	C
04/11	Tax Distribution	0	199.01	C
04/11	Tax Distribution	0	41.72	C
04/12	Tax Distribution	0	383.80	C
04/12	Tax Distribution	0	3.06	C
04/12	Tax Distribution	0	27.70	C
04/12	Tax Distribution	0	3.17	C
04/15	Tax Distribution	0	172.79	C
04/15	Tax Distribution	0	425.41	C
04/15	Tax Distribution	0	187.12	C
04/15	Tax Distribution	0	1,140.45	C
04/16	Tax Distribution	0	3,282.86	C
04/16	Tax Distribution	0	40.79	C
04/16	Tax Distribution	0	408.64	C
04/16	Tax Distribution	0	210.53	C
04/16	Tax Distribution	0	2,409.14	C
04/17	Tax Distribution	0	187.45	C
04/17	Tax Distribution	0	394.41	C
04/17	Tax Distribution	0	251.68	C
04/17	Tax Distribution	0	309.03	C
04/17	Tax Distribution	0	163.69	C
04/18	Tax Distribution	0	337.41	C
04/18	Tax Distribution	0	80.92	C
04/18	Tax Distribution	0	229.49	C
04/18	Tax Distribution	0	461.66	C
04/19	Tax Distribution	0	273.37	C
04/19	Tax Distribution	0	200.21	C
04/19	Tax Distribution	0	54.56	C
04/22	Tax Distribution	0	2,928.09	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/22	Tax Distribution	0	121.41	C
04/22	Tax Distribution	0	4,251.61	C
04/23	Tax Distribution	0	241.15	C
04/23	Tax Distribution	0	102.43	C
04/24	Tax Distribution	0	2,064.30	C
04/24	Tax Distribution	0	158.73	C
04/24	Tax Distribution	0	159.25	C
04/24	Tax Distribution	0	169.05	C
04/25	Tax Distribution	0	1,502.06	C
04/25	Tax Distribution	0	1,416.00	C
04/25	Tax Distribution	0	1,502.42	C
04/26	Tax Distribution	0	763.99	C
04/26	Tax Distribution	0	286.98	C
04/29	Tax Distribution	0	616.20	C
04/29	Tax Distribution	0	747.90	C
04/29	Tax Distribution	0	121.69	C
04/30	Tax Distribution	0	382.42	C
04/30	Tax Distribution	0	321.52	C
04/30	Tax Distribution	0	39.77	C
04/30	Tax Distribution	0	145.77	C
04/30	Tax Distribution	0	7,722.76	C
37122.0 Fire District Deposit			Source Code Total: 5,124.13	
04/05	Central Yavapai fire District CK#3325472470 AT+T	0	5,124.13	C
37150.0 FDAT Distributions			Source Code Total: 96,410.06	
04/01	Fire Dist Assistance Tax 0.136073	0	450.98	C
04/02	Fire Dist Assistance Tax 0.136073	0	1,315.60	C
04/03	Fire Dist Assistance Tax 0.136073	0	450.45	C
04/04	Fire Dist Assistance Tax 0.136073	0	1,347.53	C
04/05	Fire Dist Assistance Tax 0.136073	0	590.55	C
04/08	Fire Dist Assistance Tax 0.136073	0	1,604.30	C
04/09	Fire Dist Assistance Tax 0.136073	0	1,217.53	C
04/10	Fire Dist Assistance Tax 0.136073	0	2,293.96	C
04/11	Fire Dist Assistance Tax 0.136073	0	1,628.20	C
04/12	Fire Dist Assistance Tax 0.136073	0	1,354.96	C
04/15	Fire Dist Assistance Tax 0.136073	0	1,528.20	C
04/16	Fire Dist Assistance Tax 0.136073	0	2,964.38	C
04/17	Fire Dist Assistance Tax 0.136073	0	1,519.74	C
04/18	Fire Dist Assistance Tax 0.136073	0	1,808.30	C
04/19	Fire Dist Assistance Tax 0.136073	0	916.23	C
04/22	Fire Dist Assistance Tax 0.136073	0	3,553.82	C
04/23	Fire Dist Assistance Tax 0.136073	0	2,285.60	C
04/24	Fire Dist Assistance Tax 0.136073	0	2,620.10	C
04/25	Fire Dist Assistance Tax 0.136073	0	1,773.74	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/26	Fire Dist Assistance Tax 0.136073	0	1,584.79	C
04/29	Fire Dist Assistance Tax 0.136073	0	4,112.95	C
04/30	Fire Dist Assistance Tax 0.136073	0	59,488.15	C
38109.0 Interest on Investments St Treas			Source Code Total: 6,494.22	
04/09	Investment Interest	0	1,670.50	C
04/29	Investment Interest	0	4,823.72	C
91702.0 Transfer out			Source Code Total: (475,533.87)	
04/17	Transfer Request per km	0	(475,533.87)	D
6060040000 Central Yavapai Fire Dist GF			Ending Balance: 7,097,511.03	

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 4/30/2024

BANK CONTROL ID: CYFD - GENERAL FUND	DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/24	\$804,166.39
Deposits and Credits:		\$6,768,878.51
Checks and Charges:		(\$475,533.87)
Adjustments:		\$0.00
Ending Balance Per Reconciliation:		\$7,097,511.03
Ending Balance Per Bank Statement:	04/30/24	\$7,097,511.03
* Outstanding Deposits and Credits:	04/30/24	\$5,124.13
* Outstanding Checks and Charges:	04/30/24	(\$85.50)
Ending Book Balance:	04/30/24	\$7,102,549.66

* 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: 4/30/24

CYFD	General Fund	General Fund			1100
<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
04/30/24	Cash With Yav Cty	Fire Authority Funding	GL	CYFD	\$475,533.87
TOTAL CHECKS AND CHARGES CLEARED:					\$475,533.87

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Outstanding
For the Bank Statement ending: 4/30/24

CYFD		General Fund			1100
<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
04/29/24	706001088	Law Off. of Nicolas Cornelius	AP	CYFD	\$85.50
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$85.50

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Cleared
For the Bank Statement ending: 4/30/24

CYFD	General Fund	General Fund			1100
Date	Document	Description	Module	Company	Amount
04/04/24	5164	Deposit	AR	CYFD	\$5,124.13
04/30/24	Cash With Yav Cty	Tax and Interest Revenue - Apr	GL	CYFD	\$6,763,754.38
TOTAL DEPOSITS AND CREDITS CLEARED:					\$6,768,878.51

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Outstanding
For the Bank Statement ending: 4/30/24

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
04/30/24	5165	Deposit	AR	CYFD	\$5,124.13
TOTAL DEPOSITS AND CREDITS OUTSTANDING:					\$5,124.13

CENTRAL YAVAPAI FIRE DISTRICT

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: CYFD - GENERAL FUND						
706001088	04/29/24	Retrieved	No	Law Off. of Nicolas Cornelius		\$85.50
SUB TOTAL FOR BANK:						\$85.50
TOTAL FOR MODULE:						\$85.50
MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE						
BANK CONTROL ID: CYFD - GENERAL FUND						
5164	04/04/24	Marked	No	Deposit	05/08/24	\$5,124.13
5165	04/30/24	Retrieved	No	Deposit		\$5,124.13
SUB TOTAL FOR BANK:						\$10,248.26
TOTAL FOR MODULE:						\$10,248.26
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFD - GENERAL FUND						
Cash With Yav Cty	04/30/24	Marked	No	Fire Authority Funding	05/08/24	\$475,533.87
Cash With Yav Cty	04/30/24	Marked	No	Tax and Interest Revenue - Apr	05/08/24	\$6,763,754.38
SUB TOTAL FOR BANK:						\$7,239,288.25
TOTAL FOR MODULE:						\$7,239,288.25

CENTRAL YAVAPAI FIRE DISTRICT

BR Adjustments Report

For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>GL Account</u>	<u>Offset Amt</u>	<u>Adj. Amt</u>
-------------	-----------------	--------------------	-------------------	-------------------	-----------------

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

CENTRAL YAVAPAI FIRE DISTRICT
Income Statement
(Original Budget to Actual Comparison)
For the period of 4/1/2024 Through 4/30/2024

	Account	Current Period				Year To Date			
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
Revenues									
Real Estate Tax	400000000	\$6,609,087.14	\$0.00	\$6,609,087.14	0.0%	\$24,102,785.97	\$25,704,360.00	\$(1,601,574.03)	(6.2)%
Personal Property Tax	410000000	51,762.96	0.00	51,762.96	0.0	401,980.01	0.00	401,980.01	0.0
Fire District Assistance Tax	420000000	96,410.06	0.00	96,410.06	0.0	379,167.40	400,000.00	(20,832.60)	(5.2)
Tax Revenue - Other	425000000	0.00	0.00	0.00	0.0	65.73	0.00	65.73	0.0
Cell Tower Lease Revenue	477500000	10,248.26	0.00	10,248.26	0.0	61,016.26	55,668.00	5,348.26	9.6
Interest Income-General Fund	490000000	6,494.22	0.00	6,494.22	0.0	77,443.32	0.00	77,443.32	0.0
Net Revenues		\$6,774,002.64	\$0.00	\$6,774,002.64	0.0 %	\$25,022,458.69	\$26,160,028.00	\$(1,137,569.31)	(4.3)%
Personnel Expenses									
Fire Authority Funding	670010000	\$475,533.87	\$0.00	\$(475,533.87)	0.0%	\$18,484,907.66	\$26,146,528.00	\$7,661,620.34	29.3%
Total Personnel Expenses		\$475,533.87	\$0.00	\$(475,533.87)	0.0 %	\$18,484,907.66	\$26,146,528.00	\$7,661,620.34	29.3 %
Service Expenses									
Audit & Accounting	640010000	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00	\$7,500.00	\$3,500.00	46.7%
Legal Services - Routine	641010000	85.50	0.00	(85.50)	0.0	699.00	5,000.00	4,301.00	86.0
Fire Board Expenses	644110000	0.00	0.00	0.00	0.0	436.78	1,000.00	563.22	56.3
Misc/Admin	661010000	0.00	0.00	0.00	0.0	338.29	0.00	(338.29)	0.0
Total Service Expenses		\$85.50	\$0.00	\$(85.50)	0.0 %	\$5,474.07	\$13,500.00	\$8,025.93	59.5 %
Total Expenses		\$475,619.37		\$(475,619.37)		\$18,490,381.73	\$26,160,028.00	\$7,669,646.27	29.3%
Income (Loss) from Operations		\$6,298,383.27	\$0.00	\$6,298,383.27	0.0%	\$6,532,076.96	\$0.00	\$6,532,076.96	0.0%
Contingency									
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)		\$6,298,383.27	\$0.00	\$6,298,383.27	0.0%	\$6,532,076.96	\$(20,000.00)	\$6,552,076.96	32760.4%

5/8/24
3:09:29 PM

CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet
As of 4/30/2024

Assets

Current Assets

Cash with Yavapai County	\$7,102,549.66	
Taxes Receivable	369,304.48	
Misc. Receivables	4,218.44	
Receivable from the State	549,608.00	
Total Current Assets		<u>\$8,025,680.58</u>

Total Assets

\$8,025,680.58

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$2,048.00	
Deferred Inflows - Leases	518,482.00	
Deferred Revenue	297,316.81	
Total Current Liabilities		<u>\$817,846.81</u>

Total Liabilities

\$817,846.81

Net Assets

Fund Balance	\$675,756.81	
Current Year Net Assets	6,532,076.96	
Total Net Assets		<u>7,207,833.77</u>

Total Liabilities and Net Assets

\$8,025,680.58

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Period
 4/1/2024 through 4/30/2024

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000						CASH WITH YAVAPAI COUNTY			\$804,166.39
5071	CR	1489798	04/04/24		3325472470	AT&T MOBILITY, LLC -	5,124.13	-	809,290.52
5073	CD	1489803	04/29/24		706001088	Law Off. of Nicolas Cornelius - Cash Disbursement CORNIC	-	85.50	809,205.02
5074	CR	1489805	04/30/24		3325504445	AT&T MOBILITY, LLC -	5,124.13	-	814,329.15
5072	A	1489802	04/30/24		Cash With Yav Cty	Fire Authority Funding	-	475,533.87	338,795.28
5075	A	1489808	04/30/24		Cash With Yav Cty	Tax and Interest Revenue - April 2024	6,763,754.38	-	7,102,549.66
CASH WITH YAVAPAI COUNTY TOTALS:							\$6,774,002.64	\$475,619.37	\$7,102,549.66
TOTAL OF LEDGER:							\$6,774,002.64	\$475,619.37	\$7,102,549.66

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 4/1/2024 through 4/30/2024

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$804,166.39	\$6,774,002.64	\$475,619.37	\$7,102,549.66	
	TOTALS:	\$804,166.39	\$6,774,002.64	\$475,619.37	\$7,102,549.66	

* Inactive accounts are marked and appear in grey.

Document Reference : 52487779-4307-4c7b-90a4-45f5babc2c40
Document Title : CYFD GF BANK REC APRIL 2024
Document Region : Northern Virginia
Sender Name : Karen Mauldin
Sender Email : kmauldin@cazfire.gov
Total Document Pages : 28
Secondary Security : Not Required

Participants

1. Karen Mauldin (kmauldin@cazfire.gov)
2. Chief Barnes (lbarnes@cazfire.gov)
3. Chief Freitag (sfreitag@cazfire.gov)

CC

1. sdixson@cazfire.gov
2. dkrizo@cazfire.gov

Document History

Timestamp	Description
05/09/2024 12:50PM EDT	Sender downloaded document.
05/09/2024 12:54PM EDT	Document sent by Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 12:54PM EDT	Email sent to Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 12:55PM EDT	Document viewed by Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 12:55PM EDT	Document viewed by Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 12:55PM EDT	Karen Mauldin (kmauldin@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 12:55PM EDT	Signed by Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 12:55PM EDT	Email sent to Chief Barnes (lbarnes@cazfire.gov).
05/09/2024 13:03PM EDT	Document viewed by Chief Barnes (lbarnes@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:03PM EDT	Document viewed by Chief Barnes (lbarnes@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:09PM EDT	Chief Barnes (lbarnes@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:09PM EDT	Signed by Chief Barnes (lbarnes@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like

Document History

Timestamp	Description
	Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:09PM EDT	Email sent to Chief Freitag (sfreitag@cazfire.gov).
05/09/2024 18:24PM EDT	Document viewed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:24PM EDT	Document viewed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:24PM EDT	Chief Freitag (sfreitag@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:24PM EDT	Signed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:24PM EDT	Document copy sent to Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 18:24PM EDT	Document copy sent to sdixson@cazfire.gov.
05/09/2024 18:24PM EDT	Document copy sent to dkrizo@cazfire.gov.
05/09/2024 18:24PM EDT	Document copy sent to Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 18:24PM EDT	Document copy sent to Chief Barnes (lbarnes@cazfire.gov).
05/09/2024 18:24PM EDT	Document copy sent to Chief Freitag (sfreitag@cazfire.gov).

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE BANK RECONCILIATION APRIL, 2024

Reconciliation:		
Beginning Balance:	\$	1,049,549.51
Tax Revenue:	\$	357,873.76
Interest Revenue:	\$	3,674.70
Other:	\$	-
Other:	\$	-
Other:	\$	-
Ending Balance:	\$	1,411,097.97

Bank Statement Balance:		
Balance Per Bank:	\$	1,411,097.97
Outstanding Charges:	\$	-
Outstanding Deposits:	\$	-
Ending Balance:	\$	1,411,097.97

Difference Between Balances: \$ -

Deposits Per Bank Statement:		
Real Estate Taxes:	\$	355,095.30
Personal Property Taxes:	\$	2,778.46
Interest Income:	\$	3,674.70
Other:	\$	-
Other:	\$	-
Other:	\$	-
Ending Balance:	\$	361,548.46

Reconciliation Approved By: *Scott Freitag*
 Scott Freitag, Fire Chief

Reconciliation Reviewed By: *Lee Barnes*
 Lee Barnes, Assistant Chief of Administration

Reconciliation Prepared By: *Karen Mauldin*
 Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT FUND - JULY 2024

Real Estate Taxes:	\$	355,095.30
UPP Taxes:	\$	2,778.46
Interest Received:	\$	3,674.70
Other:	\$	-
<hr/>		
TOTAL:	\$	361,548.46
<hr/> <hr/>		



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

Central Yavapai Fire Dist BDS			
Fund: 6060240000			
8603 E EASTRIDGE RD STE A			
PRESCOTT VALLEY, AZ 86314			
6060240000	Central Yavapai Fire Dist BDS		
Begin Balance:	1,049,549.51	117,829.32	
Income:	361,548.46	1,337,730.33	
LOC Advance:	.00	.00	
Expense:	.00	(44,461.68)	LOC: .00
LOC Payments:	.00	.00	Warrants Outstanding: .00
Cash Balance:	1,411,097.97	1,411,097.97	End: 1,411,097.97



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060240000 Central Yavapai Fire Dist BDS		Beginning Balance:	
		1,049,549.51	117,829.32
11100.2018	2018 Real Estate Taxes	.00	(20.58)
11100.2019	2019 Real Estate Taxes	1,685.34	1,678.64
11100.2020	2020 Real Estate Taxes	1,659.14	1,652.54
11100.2021	2021 Real Estate Taxes	.00	(28.21)
11100.2022	2022 Real Estate Taxes	.00	13,297.06
11100.2023	2023 Real Estate Taxes	351,750.82	1,277,879.96
12100.2009	2009 Personal Property Taxes	.00	.60
12100.2010	2010 Personal Property Taxes	.00	.62
12100.2012	2012 Personal Property Taxes	.00	.43
12100.2013	2013 Personal Property Taxes	.00	4.85
12100.2014	2014 Personal Property Taxes	.00	1.22
12100.2015	2015 Personal Property Taxes	.00	7.23
12100.2016	2016 Personal Property Taxes	.00	3.54
12100.2017	2017 Personal Property Taxes	.00	7.34
12100.2018	2018 Personal Property Taxes	.00	8.72
12100.2019	2019 Personal Property Taxes	.00	35.61
12100.2020	2020 Personal Property Taxes	.00	61.60
12100.2021	2021 Personal Property Taxes	10.54	172.74
12100.2022	2022 Personal Property Taxes	15.22	498.89
12100.2023	2023 Personal Property Taxes	2,752.70	20,862.34
31115.0	BOS Sale-Taxes	.00	3.52
37122.0	Fire District Deposit	.00	130.76
38109.0	Interest on Investments St Treas	3,674.70	14,946.68
38111.0	Interest on Investments	.00	11.59
38113.0	Interest on Investments-Wells Fargo	.00	6,512.64
90002.0	Interest Pd on Tax Roll Corrections	.00	(20.43)
92185.0	Paying Agent Fees	.00	(350.00)
92190.0	Bond Interest Payment	.00	(44,091.25)
		Ending Balance:	1,411,097.97

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6060240000 Central Yavapai Fire Dist BDS			Beginning Balance: 1,049,549.51	
11100.2019	2019 Real Estate Taxes		Source Code Total: 1,685.34	
04/08	Tax Distribution	0	1,685.34	C
11100.2020	2020 Real Estate Taxes		Source Code Total: 1,659.14	
04/08	Tax Distribution	0	1,659.14	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

11100.2023 2023 Real Estate Taxes			Source Code Total: 351,750.82	
04/01	Tax Distribution	0	178.51	C
04/01	Tax Distribution	0	397.98	C
04/01	Tax Distribution	0	382.53	C
04/01	Tax Distribution	0	306.57	C
04/02	Tax Distribution	0	1,093.88	C
04/02	Tax Distribution	0	248.93	C
04/02	Tax Distribution	0	94.16	C
04/02	Tax Distribution	0	632.96	C
04/03	Tax Distribution	0	202.95	C
04/03	Tax Distribution	0	852.39	C
04/03	Tax Distribution	0	501.55	C
04/03	Tax Distribution	0	310.77	C
04/04	Tax Distribution	0	442.61	C
04/04	Tax Distribution	0	2,514.60	C
04/04	Tax Distribution	0	528.48	C
04/04	Tax Distribution	0	562.78	C
04/05	Tax Distribution	0	67.63	C
04/05	Tax Distribution	0	1,116.19	C
04/05	Tax Distribution	0	333.19	C
04/05	Tax Distribution	0	819.08	C
04/08	Tax Distribution	0	1,614.39	C
04/08	Tax Distribution	0	1,763.42	C
04/08	Tax Distribution	0	714.44	C
04/08	Tax Distribution	0	677.62	C
04/09	Tax Distribution	0	999.43	C
04/09	Tax Distribution	0	1,638.94	C
04/09	Tax Distribution	0	170.55	C
04/09	Tax Distribution	0	337.28	C
04/09	Tax Distribution	0	851.74	C
04/10	Tax Distribution	0	1,068.16	C
04/10	Tax Distribution	0	2,422.59	C
04/10	Tax Distribution	0	2,225.64	C
04/10	Tax Distribution	0	581.29	C
04/10	Tax Distribution	0	1,786.51	C
04/10	Tax Distribution	0	775.39	C
04/11	Tax Distribution	0	1,684.46	C
04/11	Tax Distribution	0	1,663.28	C
04/11	Tax Distribution	0	775.59	C
04/11	Tax Distribution	0	962.04	C
04/11	Tax Distribution	0	391.61	C
04/12	Tax Distribution	0	1,025.26	C
04/12	Tax Distribution	0	833.98	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/12	Tax Distribution	0	597.16	C
04/12	Tax Distribution	0	271.11	C
04/12	Tax Distribution	0	746.05	C
04/15	Tax Distribution	0	1,034.46	C
04/15	Tax Distribution	0	1,702.76	C
04/15	Tax Distribution	0	280.22	C
04/15	Tax Distribution	0	1,497.80	C
04/15	Tax Distribution	0	566.09	C
04/15	Tax Distribution	0	1,337.59	C
04/16	Tax Distribution	0	1,479.58	C
04/16	Tax Distribution	0	1,102.69	C
04/16	Tax Distribution	0	736.52	C
04/16	Tax Distribution	0	465.55	C
04/16	Tax Distribution	0	3,491.25	C
04/17	Tax Distribution	0	1,099.48	C
04/17	Tax Distribution	0	1,543.40	C
04/17	Tax Distribution	0	338.74	C
04/17	Tax Distribution	0	271.40	C
04/17	Tax Distribution	0	661.44	C
04/17	Tax Distribution	0	500.60	C
04/18	Tax Distribution	0	1,615.72	C
04/18	Tax Distribution	0	1,372.26	C
04/18	Tax Distribution	0	736.67	C
04/18	Tax Distribution	0	959.79	C
04/19	Tax Distribution	0	1,864.74	C
04/19	Tax Distribution	0	65.35	C
04/19	Tax Distribution	0	1,519.46	C
04/22	Tax Distribution	0	135.46	C
04/22	Tax Distribution	0	11,967.52	C
04/22	Tax Distribution	0	1,344.91	C
04/22	Tax Distribution	0	192.58	C
04/22	Tax Distribution	0	314.96	C
04/22	Tax Distribution	0	1,179.20	C
04/23	Tax Distribution	0	2,936.02	C
04/23	Tax Distribution	0	741.81	C
04/23	Tax Distribution	0	5,221.21	C
04/23	Tax Distribution	0	1,602.74	C
04/23	Tax Distribution	0	796.35	C
04/24	Tax Distribution	0	3,186.05	C
04/24	Tax Distribution	0	673.59	C
04/24	Tax Distribution	0	1,727.60	C
04/24	Tax Distribution	0	504.77	C
04/24	Tax Distribution	0	1,275.80	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/25	Tax Distribution	0	693.94	C
04/25	Tax Distribution	0	2,764.68	C
04/25	Tax Distribution	0	256.59	C
04/25	Tax Distribution	0	305.59	C
04/25	Tax Distribution	0	321.19	C
04/25	Tax Distribution	0	251.28	C
04/26	Tax Distribution	0	3,860.68	C
04/26	Tax Distribution	0	475.45	C
04/26	Tax Distribution	0	1,376.28	C
04/29	Tax Distribution	0	3,310.82	C
04/29	Tax Distribution	0	5,015.47	C
04/29	Tax Distribution	0	3,301.91	C
04/29	Tax Distribution	0	1,924.33	C
04/29	Tax Distribution	0	4,610.06	C
04/30	Tax Distribution	0	1,553.97	C
04/30	Tax Distribution	0	26.66	C
04/30	Tax Distribution	0	218,722.80	C
04/30	Tax Distribution	0	1,601.72	C
04/30	Tax Distribution	0	658.59	C
04/30	Tax Distribution	0	902.13	C
04/30	Tax Distribution	0	1,606.88	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 10.54	
04/22	Tax Distribution	0	.41	C
04/22	Tax Distribution	0	5.98	C
04/24	Tax Distribution	0	4.15	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 15.22	
04/11	Tax Distribution	0	.26	C
04/15	Tax Distribution	0	.14	C
04/18	Tax Distribution	0	5.82	C
04/19	Tax Distribution	0	5.76	C
04/22	Tax Distribution	0	.40	C
04/22	Tax Distribution	0	2.84	C
12100.2023 2023 Personal Property Taxes			Source Code Total: 2,752.70	
04/01	Tax Distribution	0	7.56	C
04/01	Tax Distribution	0	6.87	C
04/01	Tax Distribution	0	11.93	C
04/02	Tax Distribution	0	4.64	C
04/02	Tax Distribution	0	4.32	C
04/02	Tax Distribution	0	3.35	C
04/03	Tax Distribution	0	6.31	C
04/04	Tax Distribution	0	27.73	C
04/04	Tax Distribution	0	44.87	C
04/05	Tax Distribution	0	3.28	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/08	Tax Distribution	0	2.68	C
04/08	Tax Distribution	0	67.82	C
04/08	Tax Distribution	0	5.95	C
04/09	Tax Distribution	0	4.58	C
04/09	Tax Distribution	0	16.13	C
04/09	Tax Distribution	0	11.22	C
04/10	Tax Distribution	0	10.98	C
04/10	Tax Distribution	0	18.07	C
04/10	Tax Distribution	0	19.23	C
04/10	Tax Distribution	0	40.72	C
04/10	Tax Distribution	0	366.06	C
04/10	Tax Distribution	0	10.06	C
04/11	Tax Distribution	0	24.50	C
04/11	Tax Distribution	0	15.17	C
04/11	Tax Distribution	0	.24	C
04/11	Tax Distribution	0	10.67	C
04/11	Tax Distribution	0	2.24	C
04/12	Tax Distribution	0	20.56	C
04/12	Tax Distribution	0	.16	C
04/12	Tax Distribution	0	1.48	C
04/12	Tax Distribution	0	.17	C
04/15	Tax Distribution	0	9.26	C
04/15	Tax Distribution	0	22.82	C
04/15	Tax Distribution	0	10.04	C
04/15	Tax Distribution	0	61.15	C
04/16	Tax Distribution	0	176.01	C
04/16	Tax Distribution	0	2.19	C
04/16	Tax Distribution	0	21.91	C
04/16	Tax Distribution	0	11.29	C
04/16	Tax Distribution	0	129.17	C
04/17	Tax Distribution	0	10.05	C
04/17	Tax Distribution	0	21.15	C
04/17	Tax Distribution	0	13.49	C
04/17	Tax Distribution	0	16.57	C
04/17	Tax Distribution	0	8.78	C
04/18	Tax Distribution	0	18.09	C
04/18	Tax Distribution	0	4.34	C
04/18	Tax Distribution	0	12.31	C
04/18	Tax Distribution	0	24.74	C
04/19	Tax Distribution	0	14.66	C
04/19	Tax Distribution	0	10.73	C
04/19	Tax Distribution	0	2.93	C
04/22	Tax Distribution	0	156.99	C



Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2024 to 4/30/2024

04/22	Tax Distribution	0	6.51	C
04/22	Tax Distribution	0	227.96	C
04/23	Tax Distribution	0	12.93	C
04/23	Tax Distribution	0	5.50	C
04/24	Tax Distribution	0	110.70	C
04/24	Tax Distribution	0	8.51	C
04/24	Tax Distribution	0	8.54	C
04/24	Tax Distribution	0	9.07	C
04/25	Tax Distribution	0	80.53	C
04/25	Tax Distribution	0	75.92	C
04/25	Tax Distribution	0	80.55	C
04/26	Tax Distribution	0	40.95	C
04/26	Tax Distribution	0	15.37	C
04/29	Tax Distribution	0	33.04	C
04/29	Tax Distribution	0	40.10	C
04/29	Tax Distribution	0	6.52	C
04/30	Tax Distribution	0	20.51	C
04/30	Tax Distribution	0	17.25	C
04/30	Tax Distribution	0	2.13	C
04/30	Tax Distribution	0	7.82	C
04/30	Tax Distribution	0	414.07	C
38109.0 Interest on Investments St Treas			Source Code Total: 3,674.70	
04/09	Investment Interest	0	1,410.79	C
04/29	Investment Interest	0	2,263.91	C
6060240000 Central Yavapai Fire Dist BDS			Ending Balance: 1,411,097.97	

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Summary

For the Bank Statement ending: 4/30/2024

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND	DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/24	\$1,049,549.51
Deposits and Credits:		\$361,548.46
Checks and Charges:		\$0.00
Adjustments:		\$0.00
Ending Balance Per Reconciliation:		\$1,411,097.97
Ending Balance Per Bank Statement:	04/30/24	\$1,411,097.97
* Outstanding Deposits and Credits:	04/30/24	\$0.00
* Outstanding Checks and Charges:	04/30/24	\$0.00
Ending Book Balance:	04/30/24	\$1,411,097.97

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

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Cleared

For the Bank Statement ending:

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

TOTAL CHECKS AND CHARGES CLEARED:

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

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

TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 4/30/24

CYFDA	Cash/Bond Building Fund	Cash/Bond Building Fund	1100
--------------	--------------------------------	--------------------------------	-------------

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
04/30/24	Cash With Yav Cty	Tax and Interest Revenue - Apr	GL	CYFBDS	\$361,548.46
TOTAL DEPOSITS AND CREDITS CLEARED:					\$361,548.46

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Outstanding

For the Bank Statement ending:

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

TOTAL 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	04/30/24	Marked	No	Tax and Interest Revenue - Apr	05/08/24	\$361,548.46
SUB TOTAL FOR BANK:						\$361,548.46
TOTAL FOR MODULE:						\$361,548.46

Central Yavapai Fire Bond Debt Service

BR Adjustments Report

For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>GL Account</u>	<u>Offset Amt</u>	<u>Adj. Amt</u>
-------------	-----------------	--------------------	-------------------	-------------------	-----------------

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

5/8/24
4:24:40 PM

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 4/1/2024 Through 4/30/2024

	Account	Current Period				Year To Date			
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Revenues</u>									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$3.52	\$0.00	\$3.52	0.0%
Net Revenues		\$0.00	\$0.00	\$0.00	0.0 %	\$3.52	\$0.00	\$3.52	0.0 %
<u>General & Administrative Expenses</u>									
Bond Debt Service Interest Expense	610000	\$0.00	\$0.00	\$0.00	0.0%	\$43,980.92	\$0.00	\$(43,980.92)	0.0%
Professional Services	640500	0.00	0.00	0.00	0.0	350.00	0.00	(350.00)	0.0
Total General & Administrative Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$44,330.92	\$0.00	\$(44,330.92)	0.0 %
Total Expenses						\$44,330.92		\$(44,330.92)	
Income (Loss) from Operations		\$0.00	\$0.00	\$0.00	0.0%	\$(44,327.40)	\$0.00	\$(44,327.40)	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Tax Revenue	420000	\$357,873.76	\$0.00	\$357,873.76	0.0%	\$1,316,125.14	\$0.00	\$1,316,125.14	0.0%
Bond Debt Service Interest Revenue	430000	3,674.70	0.00	3,674.70	0.0	21,470.91	0.00	21,470.91	0.0
Total Other Income (Expense)		\$361,548.46	\$0.00	\$361,548.46	0.0 %	\$1,337,596.05	\$0.00	\$1,337,596.05	0.0 %
Net Income (Loss)		\$361,548.46	\$0.00	\$361,548.46	0.0%	\$1,293,268.65	\$0.00	\$1,293,268.65	0.0%

5/8/24
4:24:47 PM

Central Yavapai Fire Bond Debt Service

Balance Sheet
As of 4/30/2024

Assets

Current Assets

Cash / Bond Debt Service	\$1,411,097.97	
Property Tax Receivable	24,181.92	
Deferred Revenue - Prop Tax	(19,857.79)	
Total Current Assets		<u>\$1,415,422.10</u>

Total Assets

\$1,415,422.10

Net Assets

Retained Earnings	\$122,153.45	
Current Year Net Assets	1,293,268.65	

Total Net Assets

1,415,422.10

Total Liabilities and Net Assets

\$1,415,422.10

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
4/1/2024 through 4/30/2024

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$1,049,549.51
326	R	1082	04/30/24		Cash With Yav Cty	Tax and Interest Revenue - April 2024	361,548.46	-	1,411,097.97
						CASH / BOND DEBT SERVICE TOTALS:	\$361,548.46	\$0.00	\$1,411,097.97
						TOTAL OF LEDGER:	\$361,548.46	\$0.00	\$1,411,097.97

Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet
For The Period of 4/1/2024 through 4/30/2024

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,049,549.51	\$361,548.46	\$0.00	\$1,411,097.97	
TOTALS:		\$1,049,549.51	\$361,548.46	\$0.00	\$1,411,097.97	

* Inactive accounts are marked and appear in grey.

Document Reference : c9ed3bbc-c5a0-498d-8156-a93af2189c7f
Document Title : CYFD BDS BANK REC APRIL 2024
Document Region : Northern Virginia
Sender Name : Karen Mauldin
Sender Email : kmauldin@cazfire.gov
Total Document Pages : 20
Secondary Security : Not Required

Participants

1. Karen Mauldin (kmauldin@cazfire.gov)
2. Chief Barnes (lbarnes@cazfire.gov)
3. Chief Freitag (sfreitag@cazfire.gov)

CC

1. sdixson@cazfire.gov
2. dkrizo@cazfire.gov

Document History

Timestamp	Description
05/09/2024 13:00PM EDT	Sender downloaded document.
05/09/2024 13:04PM EDT	Document sent by Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 13:04PM EDT	Email sent to Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 13:04PM EDT	Document viewed by Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:04PM EDT	Document viewed by Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:04PM EDT	Karen Mauldin (kmauldin@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:04PM EDT	Signed by Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:05PM EDT	Email sent to Chief Barnes (lbarnes@cazfire.gov).
05/09/2024 13:09PM EDT	Document viewed by Chief Barnes (lbarnes@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:09PM EDT	Document viewed by Chief Barnes (lbarnes@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:10PM EDT	Chief Barnes (lbarnes@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:10PM EDT	Signed by Chief Barnes (lbarnes@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like

Document History

Timestamp	Description
	Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 13:11PM EDT	Email sent to Chief Freitag (sfreitag@cazfire.gov).
05/09/2024 18:24PM EDT	Document viewed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:24PM EDT	Document viewed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:25PM EDT	Chief Freitag (sfreitag@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:25PM EDT	Signed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/124.0.0.0 Safari/537.36
05/09/2024 18:25PM EDT	Document copy sent to Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 18:25PM EDT	Document copy sent to dkrizo@cazfire.gov.
05/09/2024 18:25PM EDT	Document copy sent to Chief Freitag (sfreitag@cazfire.gov).
05/09/2024 18:25PM EDT	Document copy sent to Chief Barnes (lbarnes@cazfire.gov).
05/09/2024 18:25PM EDT	Document copy sent to Karen Mauldin (kmauldin@cazfire.gov).
05/09/2024 18:25PM EDT	Document copy sent to sdixson@cazfire.gov.



DRAFT 5/9/2024
Fiscal Year 2024-2025
Table of Contents

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

The Central Yavapai Fire District Board of Directors has approved the posting and publication of the Fire District's budget for Fiscal Year 2024-2025 and will hold a Public Hearing to adopt said budget on June __, 2024 at _____ in Prescott Valley, AZ at ___ P.M.

**Central Yavapai Fire District
Revenue Budget FY 2024-2025**

	Budget FY 22	Budget FY 23	Budget FY 24	Actual -	Draft Budget FY 25	Variance	Variance (%)
Total District Budget	21,499,921	23,419,149	26,180,328		29,611,766	3,431,438	13.11%
Carryover	-	(20,000)	(20,000)		(20,000)	-	0.00%
Revenue:							
Communications:							
4775 Cell Tower Lease Agreements	(55,668)	(55,668)	(55,668)		(55,668)	-	0.00%
5140.41 Tech Services Contracting	-	-	-		-	-	-
Total Communications	(55,668)	(55,668)	(55,668)	-	(55,668)	-	0.00%
Grants:							
5260 Fire Act Grant Generator/TIC's	-	-	-		-	-	-
5410 Grant for Fire Training System	-	-	-		-	-	-
5430 Grant - FEMA - SAFER	-	-	-		-	-	-
Total Grants	-	-	-	-	-	-	-
4200 FDAT	(400,000)	(400,000)	(400,000)		(400,000)	-	0.00%
Other:							
4000/4100 Real Estate Tax	-	-	-		-	-	-
4001 Fire Protection Contracts	-	-	-		-	-	-
1200 Capital Reserve Account	-	-	-		-	-	-
4800 Off-District Fires	-	-	-		-	-	-
4900 Interest Income	-	-	-		-	-	-
5100 Miscellaneous Income	-	-	-		-	-	-
5200 Surplus Vehicles	-	-	-		-	-	-
5350 Paramedic Ride-In Charges	-	-	-		-	-	-
5400 Donations	-	-	-		-	-	-
Total Other	-	-	-	-	-	-	-
Total Non-Levy Revenues	(55,668)	(75,668)	(75,668)	-	(75,668)	-	0.00%
Tax Levy Requirement	21,044,253	22,943,481	25,704,660		29,136,098	3,431,438	13.35%
Net A.V.	799,558,835	859,302,015	927,942,187		1,004,688,503	76,746,316	8.27%
Actual/Estimated Tax Rate	\$2.6330	\$2.6700	\$2.7701		\$2.9000	\$0.1299	4.69%

**Central Yavapai Fire District
Draft Budget FY 2024-25
General Fund**

		Budget FY 22	Budget FY 23	Budget FY 24	Actual -	Draft Budget FY 25	Variance	Variance (%)
Retained Funds								
6400.1	Audit & Accounting	7,500	7,500	7,500		7,500	-	0.00%
6405.1	Other Professional Services							
	Fire Board Election	-	85,000	-		85,000	85,000	-
6410.1	Legal Services - Routine	5,000	5,000	5,000		5,000	-	0.00%
6441.1	Fire Board Expenses	1,000	1,000	1,000		1,000	-	0.00%
							-	-
							-	-
	<i>Total Retained Funds</i>	13,500	98,500	13,500	-	98,500	85,000	629.63%
	Contingency	20,000	20,000	20,000		20,000	-	0.00%
	Fire Authority Funding							
6700.1	Fire Authority Funding	21,466,421	23,300,649	26,146,828		29,493,266	3,346,438	12.80%
	Total Expense Budget	21,499,921	23,419,149	26,180,328	-	29,611,766	3,431,438	13.11%



PROPOSAL FOR AUDIT SERVICES
Central Arizona Fire and Medical Authority
Central Yavapai Fire District
Chino Valley Fire District
May 20, 2024



Walker & Armstrong

CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

May 20, 2024

Mr. Lee Barnes, Assistance Chief, Administration
Central Arizona Fire and Medical Authority
8603 East Eastridge Drive
Prescott Valley, Arizona 86314

Dear Mr. Barnes:

Thank you for inviting Walker & Armstrong (W&A) to submit our proposal to provide professional audit services to Central Arizona Fire and Medical Authority, Central Yavapai Fire District, and Chino Valley Fire District and for allowing us to demonstrate our commitment to forging a collegial relationship with you.

Walker & Armstrong is licensed in the state of Arizona and authorized by the Arizona State Board of Accountancy to conduct audits.

We understand that Central Arizona Fire and Medical Authority is a dynamic organization providing critical fire suppression and prevention, and emergency medical services to your citizens while looking for a collaborative relationship with a communicative firm who has extensive fire district audit and advisory expertise and a proven history of bringing a consistent, responsive team that provides quality services, value-added ideas, and an innovative service approach at a fair price. Walker & Armstrong is such a firm.

The Walker & Armstrong difference is evident to the hundreds of organizational leaders and business owners with whom we have served as partners and delivered uncompromising client service. We operate on the simple premise to help our clients enhance their success and achieve their goals.

We are confident that Walker & Armstrong will meet the needs of the Central Arizona Fire and Medical Authority and that we will exceed your expectations. We do not simply help you comply; we help you succeed.

Our value proposition is based on the following:

- We are easy to work with.
- We honor our commitments.
- We add value to your organization.
- We keep your best interests in mind.
- We help you fulfill your mission.

1850 N. Central Ave., Suite 400
Phoenix, Arizona 85004
602.230.1040

Walker & Armstrong LLP
www.wa-cpas.com

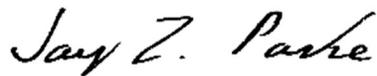
6840 North Oracle Road, Suite 150
Tucson, Arizona 85704
520.229.8674

We will elaborate further on the ways we can add value and partner with Central Arizona Fire and Medical Authority, Central Yavapai Fire District, and Chino Valley Fire District in the following proposal. We are excited about the opportunity to work with you and we look forward to discussing such a possibility in further detail with you.

We are proud of our five-decade tradition of enhancing the success of Arizona governmental entities (with an emphasis on fire districts), the quality services we provide, and the long-lasting relationships we have built. We are confident that Walker & Armstrong should be your strategic audit service provider. Since 2021, we have ranked in the top 3 in the Best of Arizona Businesses' *Ranking Arizona* for firms with 5-28 CPAs.

Walker & Armstrong agrees to be bound by the statements made in this proposal. Should you have any questions or would like to discuss any aspect of this proposal in further detail, we welcome you to contact me at (602) 230-1040.

Very truly yours,

A handwritten signature in black ink that reads "Jay Z. Parke". The signature is written in a cursive, flowing style.

Jay Z. Parke, CPA
jparke@wa-cpas.com

Table of Contents

	<u>Page</u>
▪ Our Service Objectives	1
▪ About W&A.....	2
▪ Your Engagement Team	6
▪ Our Audit Approach	8
▪ Our Fee Proposal	13
▪ Thank You	15
▪ Appendix A: Peer Review	17
▪ Appendix B: References	19
▪ Appendix C: Resumes	20

Our Service Objectives

We understand that Central Arizona Fire and Medical Authority, Central Yavapai Fire District, and Chino Valley Fire District (collectively referred to as the “Authority”) have the mission to provide critical fire suppression and prevention and emergency medical services to protect your customers’ lives and property. We recognize the importance of partnering with the Authority not simply to help you comply with reporting and regulatory requirements, but to also collaborate and help you fulfill your mission. Outlined below is what we strive to achieve to provide you with superior client service. In addition to providing practical recommendations for improvements in internal controls and a timely and efficient service process, the following is our commitment to you and why we believe W&A is the right choice:



About W&A

Our Firm

W&A is a full service Certified Public Accounting (CPA) firm in the state of Arizona founded in 1971 by Archie Walker and Norm Armstrong. During our over **fifty-year** history of providing services to Arizona communities, we are guided by our core values of **integrity**, **accountability**, **positive attitude**, and **respect**. W&A strives to maintain a culture of professional collegiality in our work environment and client relationships by providing mutual respect for all, while recognizing the diversity among us. Our firm professionals are team players and understand that communication with clients is a key factor to our reputation for quality, excellence and collaboration, and our success in the Arizona market. The importance of delivering uncompromising client service is fundamental to our core values, and the importance of exceeding client expectations is instilled at all levels of our firm. We understand a CPA firm is best known for the quality of its service. Our firm reputation reflects the high standards we demand of ourselves. **We do not accept anything else from ourselves and this is what we deliver to you.** Our primary goal as a trusted advisor is to be available to provide insightful advice to enable you to make informed decisions.

W&A has served hundreds of clients throughout Arizona and currently maintains key offices in Phoenix and Tucson. We have been specializing in providing quality service through the active, collaborative involvement of experienced and committed professionals to governmental and nonprofit organizations for over five-decades including fire districts for the past two decades. The partners alone have 90 plus collective years of experience serving governmental organizations. All audit team members have accounting degrees, and all key team members are Certified Public Accountants. As serving the fire district sector is a mission-specific focus of W&A, all our professionals have extensive experience and technical knowledge in providing audit services to governmental entities including fire districts, are engaged in emerging and ongoing issues relevant to governmental entities and receive ongoing training on topics relative to governmental entities. Several members of our team have written newsletter articles and lectured on governmental issues.

Services

The firm's essential professional services encompass:

Professional Services	
▪ Audits	▪ Forensic accounting and financial investigations
▪ Reviews and compilations	▪ Information technology security
▪ Pre-audit services	▪ Agreed-upon procedures
▪ Accounting and advisory	▪ Tax planning and return preparation

The services provided by W&A are rendered by nearly forty dedicated team members. We are large enough to provide the specialized audit services required by the Authority while also being small enough to be responsive to your needs and provide personalized service. Firm partners associated with the audit take a hands-on approach to the services provided by being involved in the planning, staffing, supervision, quality, communication, and delivery of the work.

Our professionals are current on the accounting and reporting requirements that are unique to fire districts including the extensive disclosure requirements including retirement plans; reporting of general obligation bonds, revenue recognition for property taxes, ambulance services and grants; net position/fund balance reporting and the compliance requirements of Arizona Revised Statute §48-253.

W&A understands the unique accounting and financial reporting requirements that deserve experienced attention in the fire district sector. Working in close cooperation with our clients, our knowledgeable professionals can help resolve reporting and disclosure issues and help design approaches to yield more productive operations while maintaining the commitment and values that drive such organizations. W&A professionals are knowledgeable beyond consulting on accounting methods, financial reporting, and taxes.

In addition, we are proactive in having discussions with our client concerning the latest trends in information technology security to help our clients to safeguard against threats.

We also add value to many of our governmental clients by advising them on areas such as:

Value Added Advisory Areas	
▪	Board governance
▪	Budgeting
▪	Grants management
▪	Internal controls
▪	Operational efficiencies
▪	Information technology security
▪	Accounting software
▪	Enterprise risk management

Fire District Industry Experience

Through 20 years of experience in the fire district sector coupled with over 35 years of governmental experience, W&A has developed a significant capability and fluency in the general business issues that face the Authority. Our team of professionals offer the hands-on experience and technical skills necessary to serve your distinctive needs and help you fulfill your mission. We do not simply help you comply; we help you succeed.

Since 1985, governmental entities have been a primary focus of W&A. To this day, we have retained this focus and continue to be a leader in providing professional services and serving the needs of governmental entities, including fire districts. With our in-depth experience, we intuitively understand the specific industry dynamics and have sound relationships within the fire district sector. Regardless of size, our clients all receive the same high quality, professional service designed specifically to match their business and reporting needs by adhering to our service philosophy of **professionalism**, **responsiveness**, and **quality**.

Quality of Work

Our firm is devoted to providing quality services and we have taken extra steps to ensure that we meet the highest professional standards of quality. We are an active member of the AICPA's Center for Audit Quality, which is one way we stay abreast of the latest regulatory requirements and standards.

We have also undergone peer reviews of our quality controls conducted by independent CPA's. The peer reviews have always included governmental entity engagements. We have received unmodified reports with no comments indicating our compliance with our profession's quality control standards. A copy of our most recent peer review is included in Appendix A: Peer Review.

In addition, we have been a primary subcontractor for the state of Arizona, Office of the Auditor General since 1985.

Notable Fire District Clients

Presented below is a partial list of fire districts that we currently serve:

Notable Fire District Clients	
▪ Arizona Fire and Medical District (ACFR)*	▪ North County Fire and Medical District*
▪ St. David Fire District	▪ South County Fire and Medical District*
▪ Sonoita-Elgin Fire District	▪ Mayer Fire District
▪ Mohave Valley Fire District	▪ Palominas Fire District
▪ Sunsites-Pearce Fire District	▪ Northern Arizona Fire District
▪ Mescal J-6 Fire District	▪ San Simon Fire District
▪ Puerco Valley Fire District	▪ Bullhead City Fire District
▪ Buckeye Valley Fire District	▪ Martinez Lake Fire District
▪ Arivaca Fire District	▪ Ash Fork Fire District
▪ Tubac Fire District	▪ Goldfield Ranch Fire District
* Fire district includes a merger, consolidation or a joint powers authority.	

We supplement our technical delivery approach by analyzing and advising our clients on the many elements faced by successful fire districts, such as the Authority. W&A is dedicated to sharing its intellectual capital. Several W&A professionals are recognized as thought leaders within the governmental entity industry. Our professionals believe in the power of industry participation and the importance of staying on top of new issues and regulations. Doing so requires membership in trade associations including the Arizona Fire District Association (AFDA), the American Institute of Certified Public Accountants (AICPA), presenting at industry conferences and seminars, and authoring articles.

Over the years, W&A has fostered and appreciated long-standing professional relationships with a variety of governmental organizations including the following:

Governmental Groups	
▪ Fire districts	▪ Flood control districts
▪ Counties	▪ Water and irrigation districts
▪ Municipalities	▪ Special assessment districts
▪ Native American communities	▪ Housing authorities
▪ Airport authorities	▪ Grant schools

Your Engagement Team

Professional Collegiality

Client service and satisfaction are among our prime considerations. One of the most important services we will provide the Authority is monitoring your needs on a continual and on-going basis. This occurs at all levels within our organization. We believe it is imperative that our clients have several firm resources to utilize rather than just one. We have found this type of communicative teamwork facilitates the identification of issues early and enables us to plan for and resolve issues timely.

W&A is proud of the reputation we have achieved for providing quality services and responsive professionals. This reputation has been earned through continued commitment to maintaining the highest technical and ethical standards at all levels of our firm, our culture of professional collegiality, our enduring values, our model of client service and technical excellence, and through our ability to retain dedicated, motivated, and talented team members. W&A has a culture and atmosphere that has allowed us to experience nominal turnover at the manager and partner level which provides our clients with consistency in experienced team members. Our turnover at the associate level is lower than the industry standard.

A key component of the employee process stems from our strong client service approach, which is characterized by partner involvement in client and team relationships. This exposes team members to a flexible, involved, participatory engagement style that distinguishes W&A from other firms that may rely on more of an assembly line approach to client service. The importance of this collegial service approach cannot be overstated.

We pay close attention to establishing an engagement team that has the requisite experience and expertise to provide superior service, a team that will work well with the Authority's management, and has the enthusiasm and commitment to demonstrate is a valued client. Your core **service team**, identified below, has experience working together and has a chemistry and communication protocol that works well.

Core Service Team	
Name	Title
Jay Parke	Managing Partner
Curtis Bright	Audit and Assurance Partner
Lisa Parke	Audit and Assurance Partner

Roles and Biographies

Contact Information	Engagement Role	Biography
 <p>Jay Parke, CPA, CGFM Managing Partner (602) 319-3412 jparke@wa-cpas.com</p>	<p>I have ultimate service delivery responsibility for the Authority's audit services. I will invest whatever time is necessary to provide a quality service and to build an open, collaborative partnership with the Authority. I personally pledge that our team will provide the accessibility, client service, and technical excellence that you deserve.</p>	<p>Jay Parke, a CPA and a CGFM, is an audit partner with over twenty-five years of public accounting experience at national (Big 4) and local firms. Jay is a member of the Arizona Fire District Association. Jay has in-depth experience providing audit, accounting, and consulting services to nonprofit organizations, government entities, and privately-held companies. Jay has published governmental guidance and instructed several continuing professional education courses pertaining to governmental accounting, the Yellow Book and Single Audit.</p>
 <p>Curtis Bright, CPA Audit and Assurance Partner (602) 230-1040 cbright@wa-cpas.com</p>	<p>I will manage the execution of the audit and work collaboratively with you to ensure a smooth process. I will team with you to conduct the audit, proactively identify and address any issues and complete the services without surprises and within established deadlines.</p>	<p>Curtis Bright, a CPA, is an audit and assurance partner with over fifteen years of public accounting experience serving governmental and nonprofit entities including fire districts, and two years of industry accounting experience. He routinely resolves complex technical accounting and reporting matters. Curtis also has experience preparing indirect cost rate proposals and plans, and experience with several computer software applications. He has a proven track record for excellent client service and the timely delivery of quality engagements.</p>
 <p>Lisa S. Parke, CPA Audit and Assurance Partner (520) 229-8674 lparke@wa-cpas.com</p>	<p>I am a technical resource to the audit team and will perform a technical review on significant areas, as needed, to ensure the engagement complies with our stringent quality control standards and other compliance requirements.</p>	<p>Lisa S. Parke is a CPA and an audit and assurance partner with over ten years of public accounting experience and two years of experience managing the accounting for a large closely-held private company in Tucson with construction and multi-entity reporting. Lisa has significant experience with governmental and nonprofit organizations including fire districts.</p>

Each partner noted above also has a professional affiliation with the AICPA and the Arizona Society of CPA's. All audit partners and team members meet and maintain the necessary continuing professional education credits as required by *Government Auditing Standards*.

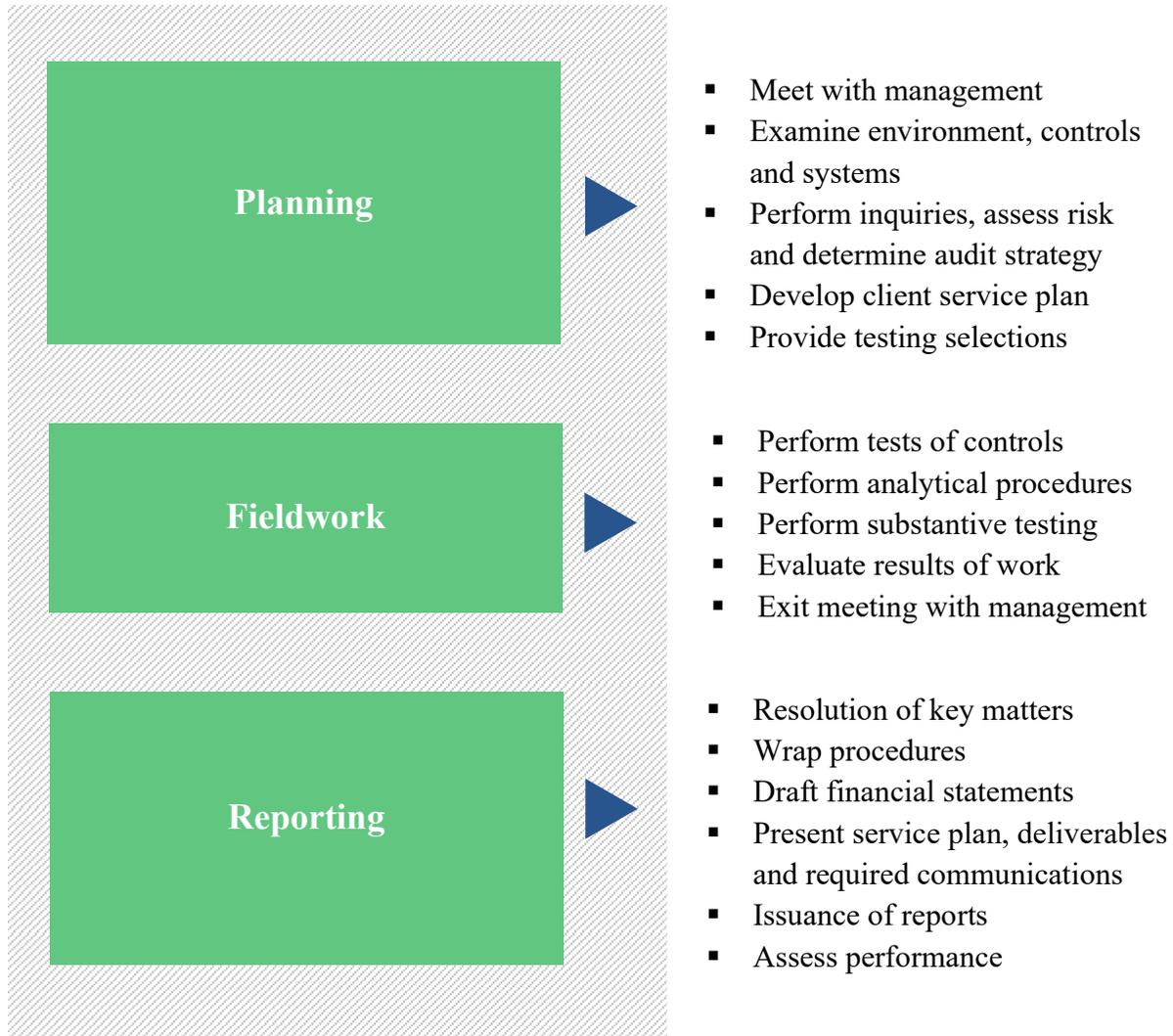
To the extent possible, we try to maintain continuity of team members assigned to the engagement in recognition of the benefit to both organizations. **We are committed** to providing team consistency; however, should there be a need for a change in key personnel, we will discuss our plan and basis for personnel changes with you.

Our Audit Approach

Overview

Your relationship with W&A means far more than mere compliance with complicated reporting and regulatory requirements. We carefully tailor our services to your mission, objectives, service needs and constituents, and everything we do for you is shaped by our “big picture” understanding of what you are striving to achieve to fulfill your mission.

The following is an overview and flow of our approach to the audit. In accordance with professional standards, we follow a risk-based approach to the audit, which requires us to devote our resources to the more critical areas of the Authority. This allows for greater audit efficiency and effectiveness. Ongoing, open communication and sharing of intellectual capital with management and the audit committee is performed throughout the year to ensure there are no surprises.



Planning

Upon selection as auditors, we anticipate holding a planning meeting with you in order to discuss expectations and schedule the fieldwork. We also will meet with your audit committee to discuss timing and critical issues.

We will gain an understanding of your business operations, funding source requirements, transaction processing procedures and internal control structure. These objectives will be achieved through inquiry, observation, examination of documents, and walk-throughs of transactions. We will also draw upon such resources as the budget, organizational charts, manuals and programs, and other management information systems.

As a result of the above procedures, we will tailor our audit programs to fit your reporting requirements. We will also prepare a detailed audit plan and a list of all schedules and documentation to be provided by your team. This listing will be reviewed with your team to facilitate the organization and timeliness of support to be provided during fieldwork.

For purposes of this proposal, we have identified a risk-based audit approach and identified the accounts below to be primary emphasis/focus areas for the audit. We expect at a minimum to request reconciliations, listings and/or support, where applicable, as follows:

Audit Area Focus and Requested Documents	
<ul style="list-style-type: none"> ▪ Trial balance in an electronic format 	<ul style="list-style-type: none"> ▪ Compensated absences payable for accumulated vacation and sick leave
<ul style="list-style-type: none"> ▪ Bank reconciliations for all bank accounts including copies of year-end bank statements 	<ul style="list-style-type: none"> ▪ Bonds payable, if any
<ul style="list-style-type: none"> ▪ Accounts and tax receivables and related subsequent receipts 	<ul style="list-style-type: none"> ▪ Property tax revenue
<ul style="list-style-type: none"> ▪ Prepaid items 	<ul style="list-style-type: none"> ▪ Fire district assistance revenue
<ul style="list-style-type: none"> ▪ Property and equipment and depreciation support 	<ul style="list-style-type: none"> ▪ Charges for service revenue
<ul style="list-style-type: none"> ▪ Accounts payable and accrued expenses 	<ul style="list-style-type: none"> ▪ Expenditure classification and reporting
<ul style="list-style-type: none"> ▪ Wages and payroll taxes payable and related subsequent disbursements 	<ul style="list-style-type: none"> ▪ Program services, salaries and employee benefits records
<ul style="list-style-type: none"> ▪ Year-end payroll cut-off payable 	<ul style="list-style-type: none"> ▪ Fund balance classifications
<ul style="list-style-type: none"> ▪ Pension liability and deferred outflows/inflows 	<ul style="list-style-type: none"> ▪ Access to minutes of the board of directors

Sampling

We plan to use sampling methods to test controls over cash receipts, expenditures and payroll transactions. Sample sizes will be determined based on our assessments of inherent and control risk and will be made both randomly and judgmentally, as deemed necessary.

Fieldwork

We will perform analytical analysis by comparing actual activity with the prior year and the operating budget. This approach helps us to focus our efforts on significant matters and accounts that require detailed testing. We intend to use internal reports for analysis to the extent possible. In addition, we will use technology resources as deemed necessary to facilitate the efficient conduct of the audits.

Our focus on the significant issues at this stage of the audit will facilitate efficient completion of substantive procedures. Those procedures will include inquiry of personnel, confirmation of account balances and transaction amounts, and examination of representative samples of supporting documentation to test the financial statement assertions. We will examine reports and schedules prepared by you for mathematical accuracy including tracing amounts to source documents.

Also, we will prepare the necessary modified accrual basis adjustments for the proper reporting of the Authority's financial statements.

Reporting

When the reports are drafted and reviewed, we will hold an exit conference with management to review the annual financial report and discuss internal control recommendations. Reports on internal control and advisory comments receive substantial attention by us to include practical recommendations for improvements which are intended to assist you in realistic implementation. We view the exit conference as a dynamic function of the audit to communicate audit results, issues and responses.

Communication

We have found that frequent, open communication results in increased efficiency. Accordingly, we will hold periodic progress meetings to discuss the status of the work. We will be responsive to you in returning telephone calls and emails. We will also be available to report on the audit to the Authority's board of directors.

Engagement Efficiency and Effectiveness

Our firm employs highly qualified team members that are provided with an opportunity to serve clients in a variety of industries within a positive work environment with opportunities for career advancement using current technology and software.

Our team members are trained to work in a paperless work environment where documents are accessed or transmitted remotely and maintained electronically. Accordingly, our firm uses electronic filing systems and a multitude of software to conduct our professional services efficiently and effectively.

Independence

We meet the independence standards under the AICPA Code of Professional Ethics and *Government Auditing Standards* with respect to Central Arizona Fire and Medical Authority, Central Yavapai Fire District, and Chino Valley Fire District. *Government Auditing Standards* require that we comply with independence standards.

Technical Knowledge and Experience

We have the technical knowledge and experience to provide the services requested by you in accordance with professional standards. The partners collectively possess over 90 years of combined experience in providing audit, accounting and advisory services to governmental entities. We are dedicated to the continuing education of our team members to stay abreast of the ongoing changes to audit and accounting standards.

Our documentation is maintained in a fully paperless environment which allows for a more efficient and timely work product. We also have unlimited access to accounting, auditing and consulting research information through proprietary research software (PwC Viewpoint®). We are also current on the implementation of new accounting and auditing standards.

Professional Resources

Our firm has the professional resources to provide the audit services you require. Because we specialize in providing audit and advisory services to fire districts, we are familiar with the unique reporting requirements of the Authority. The firm subscribes to various *internet-based research services* in order to perform any necessary research of reporting or accounting issues related to the Authority. All our team members are knowledgeable about these research services to provide the type of effective and timely response that our clients want and deserve. Should there be a need for additional technical resources outside of those available internally, we have access to the resources of the AICPA's Center for Audit Quality and the technical support services of the AICPA.

As a firm, we emphasize the use of technology and will employ extensive use of electronic spreadsheets for statistical sampling methods, preparation of financial data and specialized audit software to prepare lead schedules, perform our risk assessments and prepare audit programs and checklists.

Transition

The transition in auditors will involve the need for the Authority to provide documentation such as bylaws, operating agreements, policies, procedures and other legal documents that otherwise would not need to be provided to ongoing auditors. In addition, the standards require the auditors to gather an understanding of internal controls over the operations, functions and accounting systems which will require auditor inquiry of your personnel in pursuit of a thorough auditor understanding of the control environment. Also, management will be asked to prepare confirmation requests letters, some of which may not have been issued in the past. Although management will spend additional time for the initial year of transition, we believe that you will benefit from the fresh look and evaluation of controls which is inherent in the transition process.

Transitioning to a new service firm can be viewed as a challenge or a tremendous opportunity. We believe this transition will be a great opportunity for us to work together to reengineer the audit process into a more efficient, effective and collaborative process. We bring a fresh perspective to the process and we are open to your suggestions on how to make this audit process even better. We will gladly invest the upfront time involved in starting a new relationship. We look forward to taking the best of what you have been doing over the years and adding any relevant suggestions we may have to create an even better audit process going forward.

Our Fee Proposal

Scope of Services

We will audit the financial statements of Central Arizona Fire and Medical Authority, Central Yavapai Fire District, and Chino Valley Fire District for the years ending June 30, 2024, through 2026. Our audits will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. We will assist the Authority in preparation of the financial statements and supplemental schedules and prepare the modified accrual adjusting journal entries. Also, we will issue a letter containing required communications to those in charge of governance and, if applicable, a management letter.

Fair and Reasonable Fees

We consider it an important responsibility to manage the costs of the services we provide. Rigorous internal procedures have been instituted to organize the scope and the cost of engagements. W&A has invested in many initiatives over the years to acquire technologies and implement risk-based methodologies that enhance the efficiency of our services. Our approach to professional fees for service is simple: **quality service and value for fair fees.**

We understand that cost/benefit is a key consideration for the Authority in selecting a professional services firm. We will **absorb certain initial year and relationship focused costs**, including:

- Routine and non-complex technical consultations
- Responses to simple requests
- Governing board meeting
- Out-of-pocket engagement related expenses

We do not charge or bill clients for routine, non-complex technical questions or responses to simple requests for information that do not involve substantial time on our part; in fact, we encourage such client inquiries recognizing the value of our client relationship.

Audit Fee Quote - We estimate our fees inclusive of our out-of-pocket expenses (i.e. mileage, copies, per diem, etc.) for the audits Central Arizona Fire and Medical Authority, Central Yavapai Fire District, and Chino Valley Fire District for the years ending June 30, 2024 through 2026, to be as follows:

Audit Fee Quote Including Expenses				
Year Ending June 30,	Central Arizona Fire and Medical Authority	Central Yavapai Fire District	Chino Valley Fire District	Total
2024	\$ 29,000	\$ 9,000	\$ 9,000	\$ 47,000
2025	31,000	9,800	9,800	50,600
2026	33,000	10,400	10,400	53,800

Our yearly fee increases above are based on estimated annual cost of living increases.

Billings for the services set forth in this letter are based upon our rates for this type of work and will be rendered periodically as services are provided and are payable upon receipt.

We are committed to performing the audit and issuing the annual financial report in a timely manner consistent with your expectations, assuming you provide us with the necessary information in a timely manner.

Fee Changes - Extensions or changes in the scope of the work that may be requested or brought about by circumstances arising during the engagement will be discussed with you, and a change in the specific fee mutually agreed upon before proceeding with the additional work.

Other Services – Should you have a need for services outside the scope of the audit, such services will be billed at our standard hourly billing rates as follows:

Standard Hourly Rates	
Service	Fees
Partner	\$220 - \$250
Manager	160 – 190
Senior	110 – 120
Associates	95 - 105

Client Acceptance

Professional standards require us to conduct acceptance procedures. Should you decide to select W&A to be your service provider, our ability to assume this role would be subject to the satisfactory completion of our customary client acceptance procedures.

Thank You

We welcome the opportunity to provide audit services for Central Arizona Fire and Medical Authority, Central Yavapai Fire District, and Chino Valley Fire District. It is our objective that the services provided be responsive, imaginative, and conducted by positive professionals who will use their abilities to facilitate the efficient conduct of the audits and to provide you the highest quality service. We are committed to performing fire district engagements and have made a commitment of personnel and resources to accomplish this objective.

Our experience and focus on a collaborative, risk-based audit approach executed through high quality client service with an uncompromising dedication to an appropriate fee structure makes W&A an excellent choice for the Authority.

- We know your industry and have the experience to exceed your service needs.
- Our client relationships are based on the personal integrity and professionalism of our team.
- Our fire district specialists will serve as a valuable resource to you.
- We have the technical expertise and resources to address all accounting and auditing matters that may affect you.

We thank you for allowing us to present our services and qualifications for serving as your audit service provider. In addition to our professional and industry experience, the following core values embody the standards by which we conduct ourselves and the standards you can expect in all our dealings with you as a client:

- **Respect:** To treat others as we would like to be treated. All members of our firm are treated with courtesy and respect, regardless of title or position.
- **Accountability:** To accomplish what you agree to do. In this firm, members are accountable to themselves and to each other; firm members are to work hard and effectively to provide the very best service to the firm's clients and to support and mentor one another.
- **Positive Attitude:** Embracing a can-do attitude. Firm members embrace a culture that sees challenges as opportunities for professional development and providing solutions to clients' needs.
- **Integrity:** Firm members will abide by an uncompromising adherence to a code of morality, utter sincerity, honesty, candor and avoidance of deception, superficiality or shallowness of any kind.

The W&A Difference: We do not simply help you comply; we help you succeed.

Appendix A: Peer Review

Report on the Firm's System of Quality Control

November 4, 2022

To the Owners of
Walker & Armstrong, LLP
and the Peer Review Committee of the CA Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Walker & Armstrong, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Walker & Armstrong, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Walker & Armstrong, LLP has received a peer review rating of *pass*.



Heidenreich & Heidenreich, CPAs, PLLC

Appendix B: References

These contacts have been selected as references due to their similarity to the Authority. The Authority may feel free to contact the individuals noted. Further references and contact information will be furnished upon request.

Fire District Client References and Contact Information
<ul style="list-style-type: none">▪ Arizona Fire and Medical District Chief Burdick 18818 North Spanish Garden Drive Sun City West, Arizona 85375 Phone: 623-215-1059 Years served: 2013 - current▪ Mohave Valley Fire District Chief Martin 1451 Willow Drive Mohave Valley, Arizona 86440 Phone: 928-768-9113 Years served: 2018 - current▪ Northern Arizona Fire District Chief Hoke 2470 East Butler Avenue Kingman, Arizona 86409 Phone: 928-757-3151 Years served: 2019 - current▪ Palominas Fire District Chief Buonaccorsi 10202 S. Hwy 92 Hereford, Arizona 85615 Phone: 520-803-9919 Years served: 2017 - current

Appendix C: Resumes

Jay Z. Parke, CPA, CGFM

Professional Practice

Title: Audit Partner

Years of Experience: In public accounting since 1998; over twenty-four years with Walker & Armstrong.

Duties: Planning and performance of audit fieldwork, including direct supervision of team members for governmental, nonprofit and corporate entities; technical and financial assurance.

Experience

Auditing, accounting and consulting services provided to governmental, nonprofit organizations and privately-held companies including fire districts, Native American communities, counties, municipalities, construction, health care organizations, housing authorities, and professional trade associations.

Education

College Degree: Central Washington University - Bachelor of Science Degree in Accounting (3.95 GPA).

Continuing Professional Education: Mr. Parke's continuing professional education includes courses in performing single audits for state and local governments and guidance on auditing corporations and nonprofit organizations. He has met the continuing professional education requirements of *Government Auditing Standards*.

Professional and Community Affiliations

Certified Public Accountant in Arizona, June 2001
American Institute of Certified Public Accountants
Arizona Society of Certified Public Accountants
AGA Southern Arizona Chapter – Former treasurer and current member
Saguaro City Musical Theatre (Tucson AZ) – Treasurer
Arts for All, Inc. dba Third Street Kids (Tucson AZ) – Former treasurer
Recognized as a 2024 and 2023 top accounting firm business leader

Activities and Honors

Actively involved in emerging technical issues and assisting for-profit, nonprofit and governmental entities with the implementation of new FASB and GASB pronouncements.

Honored by the state of Arizona for scoring the second highest grades in one sitting on the May 1998 CPA exam.

Curtis N. Bright, CPA

Professional Practice

Title: Audit and Assurance Partner

Years of Experience: In public practice with Walker & Armstrong LLP since 2009; over two years of industry accounting experience including cost accounting.

Duties: Planning and performance of audit, review and accounting engagements; direct supervision of senior and associate accountants; assist with fieldwork; research accounting and reporting issues; guidance and assistance with financial and single audit reporting including implementation of new accounting standards.

Experience

Audit and accounting services provided to a variety of nonprofit and governmental organizations and small to medium-size companies including fire districts, grant and charter schools, private colleges, counties, Tribal governments, municipalities, governmental departments, food banks, housing, health and welfare organizations, professional trade associations, golf courses, wholesale and retail distributors, and employee retirement plans.

Other Experience: Extensive experience with personal computer software applications and experience auditing federal and state program compliance requirements. Preparation of indirect cost rate proposals and indirect cost rate plans.

Education

College Degree: Graduated in 2008 from Arizona State University with a Bachelor of Science Degree in Accountancy.

Continuing Professional Education: Mr. Bright's continuing professional education includes courses in performing single audits and guidance on auditing governmental and nonprofit organizations and various auditing matters. He has met the continuing professional education requirements of *Government Auditing Standards*.

Professional Affiliations

Certified Public Accountant in Arizona, May 2016
American Institute of Certified Public Accountants
Arizona Society of Certified Public Accountants

Lisa S. Parke, CPA

Professional Practice

Title: Audit and Assurance Partner

Years of Experience: In public accounting with Walker & Armstrong since 2013. Previously held an accounting position for over two years in the corporate office of a large privately held corporation where she managed the accounting for multiple entities.

Duties: Planning and performance of audit fieldwork, including direct supervision of senior and associate team members for corporate, governmental and nonprofit entities including fire districts and other special assessment districts; technical and financial assurance.

Experience

Auditing, reviewing, accounting, consulting and tax services provided to governmental entities, nonprofit organizations and privately-held companies.

Education

College Degree: Graduated summa cum laude from the University of Arizona in May 2011 with a Bachelor of Science Degree in Accounting.

Continuing Professional Education: Ms. Parke's continuing professional education includes courses in performing single audits for state and local governments and guidance on auditing corporations and nonprofit organizations. She has met the continuing professional education requirements of *Government Auditing Standards*.

Professional and Community Affiliations

Certified Public Accountant in Arizona, August 2014
American Institute of Certified Public Accountants (AICPA)
Arizona Society of Certified Public Accountants – Board member
American Women's Society of Certified Public Accountants
(part of the AICPA effective November 2017)
Pima Federal Credit Union (Tucson, Arizona) – Former board member and Pension Committee member

Activities and Honors

Volunteer Tax Preparer for Volunteer Income Tax Assistance (VITA) with the United Way
The 2011 Outstanding Academic Achievement in Accounting Award
Recipient from the Eller College of Management.
Volunteer for Everyone Runs, Everyone Walks (Tucson, Arizona)