

# NOTICE OF A PUBLIC MEETING

THE BOARD OF DIRECTORS FOR VERDE VALLEY FIRE DISTRICT  
WILL HOLD A REGULAR MEETING ON TUESDAY, JANUARY 25, 2022 AT 5:00 P.M.  
IN THE BOARD ROOM AT STATION 31, 2700 E. GODARD ROAD, COTTONWOOD, ARIZONA

**DUE TO COVID VIRUS CONCERNS, PARTICIPATION BY THE PUBLIC MAY BE LIMITED TO ATTENDANCE VIA TELECONFERENCE. THE PUBLIC TELECONFERENCE WILL BEGIN AT 5:00 P.M. MEMBERS OF THE PUBLIC MAY JOIN THE TELECONFERENCE BY FOLLOWING THE INSTRUCTIONS BELOW:**

1. Dial 1-669-900-6833
2. When prompted for meeting ID, enter 733 581 4709
3. For technical support please dial (928) 634-2578 option 0.

OR

Join on-line through Zoom app by going to <https://us02web.zoom.us/j/7335814709>

Public input may be submitted via email to [lelliott@verdevalleyfire.org](mailto:lelliott@verdevalleyfire.org) prior to the start of the meeting or by the phone-in option provided.

The Fire Board of the Verde Valley Fire District will meet in regular session on Tuesday, January 25, 2022 at 5:00 p.m. The Board may vote to go into executive session on any agenda item, pursuant to A.R.S. § 38-431.03(A)(3) 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.

## AGENDA

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE TO THE FLAG
4. MOMENT OF SILENCE – A moment of silence for firefighters who have lost their lives.
5. ORDER OF AGENDA – Discussion and consideration of changing the order of the agenda.
6. MINUTES – Discussion and consideration of the minutes of the Regular Meeting held December 21, 2021.
7. CALL TO THE PUBLIC  
Those wishing to address the Verde Valley Fire District Board need not request permission in advance. The Fire District Board is not permitted to discuss or take action on any item raised in the call to the public due to restrictions under Open Meeting Law. However, individual Board Members may respond to criticism directed to them. Otherwise, the Board may direct that staff review the matter or that the matter be placed on a future agenda.
8. FINANCIAL REPORTS – Discussion and consideration of the financial report for the previous month.
9. REPORTS AND CORRESPONDENCE – Discussion and possible action.
  - A. **Chairperson's Report** – A report from the Chairperson on their recent activities for the District.
  - B. **Board Member Reports** – Reports from members of the Board on their recent activities for the District.
  - C. **Union Report** – A report from the District representative of the Sedona-Verde Valley Firefighters Association on current events and activities for the past month.
  - D. **Fire Inspector Report** – A report from the Fire Inspector, discussion and possible action regarding current events and

activities, including: Public education, fire prevention, meetings and events attended, training, permits issued and closed, and inspections.

- E. **Fire Chief Report** - A report from the Fire Chief, discussion and possible action regarding current events and his recent activities, including: National Line of Duty Firefighter deaths; meetings and events attended; incident calls; grants update; human resource policy updates; hiring processes; facility repairs; information technology and communication network issues and concerns; deannexation issues; out-of-District billing process; cell tower; Clarkdale property; COVID funding; AFDA updates; and other potential updates.

## 10. OLD BUSINESS

## 11. NEW BUSINESS

- A. **Employee Recognition** – Recognition of retiring employees.
- B. **FY2020-2021 Audit Report** – Presentation, discussion and possible approval of the FY2020-2021 Financial Statements and Audit Report for Verde Valley Fire District.
- C. **2022 Board Meeting Dates** – Discussion and consideration of the regular meeting dates for 2022.
- D. **IT Proposal** – Discussion and possible approval of the proposal from Sunstate Technology Group for IT network upgrades.
- E. **Pension Funding Policy** – Discussion and possible adoption of Resolution 2022-01 adopting a Pension Funding Policy.
- F. **Fire Chief Evaluation Process** – Discussion and possible direction to Staff regarding an evaluation process for the Fire Chief.
- G. **Fire Chief Employment Agreement** - Discussion and possible action regarding the Employment Agreement with Daniel Johnson for the position of Fire Chief; the Board may vote to go into Executive Session regarding the Employment Agreement of the Fire Chief pursuant to A.R.S. § 38-431.03. A. 1. for discussion or consideration of employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining or resignation of a public officer, appointee or employee of any public body regarding the same.
- H. **Legal Advice** – Discussion and possible direction to Staff regarding public records requests and incident number 2021-002075; it is anticipated that the Board may vote to go into Executive Session for personnel matters pursuant to A.R.S. § 38-431.03. A. 3. regarding the same.

## 12. ADJOURNMENT

Persons with a disability may request reasonable accommodations by notifying Verde Valley Fire District at (928) 634-2578 as far in advance of the scheduled meeting as possible.

This notice was posted at (Check one prior to posting):

- [www.verdevalleyfire.org](http://www.verdevalleyfire.org) (Official Posting Location)
- Station 31, 2700 E. Godard Rd, Cottonwood, AZ (Official Posting Location)
- Station 32, 1120 S. Page Springs Rd, Cornville, AZ (Courtesy Posting Only)
- Station 36, 895 First South St, Clarkdale, AZ (Courtesy Posting Only)
- Town of Clarkdale, Community Development Building, 890 Main St, Clarkdale, AZ (Courtesy Posting Only)
- Verde Village Clubhouse, 4855 Broken Saddle Rd, Cottonwood, AZ (Courtesy Posting Only)

Posted by: \_\_\_\_\_ Date: \_\_\_\_\_ Time: \_\_\_\_\_

**Minutes of a Regular Meeting of the Board of Directors of the Verde Valley Fire District Meeting Held  
December 21, 2021**

A Regular Meeting of the Verde Valley Fire District Board of Directors was held on December 21, 2021 at 5:00p.m. in person at Station 31, 2700 E. Godard Road, Cottonwood, Arizona and electronically (via Zoom).

Board of Directors:

Ken Bishop, Chairman  
Donald Peck, Board Clerk  
Coleen Gilboy (absent)  
Matthew Kaempfe  
Robert Brummett

Staff Present:

Danny Johnson, Fire Chief  
Lisa Elliott, Administrative Manager  
Shaun McCallum, Battalion Chief  
Cody Harkey, Captain  
Scott Mattix, Firefighter

Others Present:

Gary Svider  
Others who did not display their names.

**CALL TO ORDER** - The meeting was called to order at 5:00 p.m. by Board Chairman Bishop.

**ROLL CALL** – Board Member Gilboy was absent; a quorum was present.

**PLEDGE OF ALLEGIANCE TO THE FLAG** – Those present stood and said the pledge of allegiance to the American flag.

**MOMENT OF SILENCE** - A moment of silence for firefighters who have lost their lives. A moment of silence was observed for the U.S. firefighters who lost their lives in the line of duty in November.

**ORDER OF THE AGENDA** - Discussion and consideration of changing the order of the agenda.  
No change.

**MINUTES** – Discussion and consideration of the minutes of the Regular Meeting and Executive Session Meetings held November 23, 2021. Board Clerk Peck made a motion to approve the minutes of the Regular Meeting and Executive Session Meetings held November 23, 2021. Board Member Kaempfe seconded the motion. The motion passed unanimously.

**CALL TO THE PUBLIC** – None.

**FINANCIAL REPORTS** – Discussion and consideration of the financial report for the previous month (including ambulance billing). Administrative Manager Elliott reviewed the written financial reports noting the following:

- The District is 42% through the fiscal year.
- Total cash in the General Fund at the end of November: \$2,540,887.27.
- Increase in cash of \$95,442 for the month of November.
- Property Tax Revenues received in November: \$583,708.32.
- Fire District Assistance Tax (FDAT) received in November: \$60,649.63.

- Total General Fund operating-only expenditures were 4.16% lower than year-to-date allocation.
- Total General Fund expenditures were 11.32% lower than the year-to-date allocation.
- Ambulance collections and call volume.
- Wildland deployment billing and revenue.

Chief Johnson gave an update on the overtime wages and efforts to recuperate funds due to COVID.

Board Member Kaempfe made a motion to approve the Financial Report. Board Clerk Peck seconded the motion. The motion passed unanimously.

**OLD BUSINESS - None**

**NEW BUSINESS**

**ELECTION OF BOARD OFFICERS – Discussion and consideration of electing a Chairman and Board Clerk from among the Board Members to serve a one (1) year term.**

Chairman Bishop opened the item for nominations. Chief Johnson explained that Board Clerk Peck cannot hold the position of Clerk as he has already fulfilled this position the maximum number of terms.

Board Member Kaempfe made a motion to appoint Board Member Bishop as the Chairman and Board Member Brummett as the Board Clerk. Board Member Peck seconded the motion. The motion passed unanimously.

**ANNUAL PAY SCALE – Discussion and possible approval of a revised FY2021-2022 Annual Pay Scale.**

Chief Johnson reviewed the history of Proposition 206, Minimum Wage and Earned Paid Sick Time Benefits and stated that the Arizona minimum wage will increase to \$12.80 effective 1/1/2022. This increase will affect Reserve Firefighters, the Reserve Paramedic stipend, and the starting wage of the Support Staff.

Board Member Peck made a motion to approve the revised FY2021-2022 Annual Pay Scale effective January 1, 2022. Board Clerk Brummett seconded the motion. The motion passed unanimously.

**CLARKDALE PROPERTY – Discussion and possible action regarding the sale of real property. It is anticipated that the Board may vote to go into Executive Session for property discussions pursuant to A.R.S. §38-431.03 A.7 and A.R.S. §38-431.07 A.3 for legal advice regarding the same.**

Chief Johnson reported on his negotiations with APS as directed by the Board at the November 23, 2021 Board Meeting. APS agreed to purchase the property for \$485,000 and submitted a Purchase and Sale Agreement to the Chief. Chief stated that the Agreement has been reviewed by Aspey, Watkins and Diesel for property sales contract items as well as William Whittington, the District's attorney. Revisions to the Agreement have been made as directed by legal review including date requirements and the removal of the ALTA survey requirement. Chief Johnson stated that he did confirm that the property was not included in the District's 2021 Certificates of Participation bond.

Chief Johnson stated that there is a new Arizona Revised Statute that requires an appraisal of the property and prohibits selling the property for less than 75% of the market value. He stated that a certified appraisal was received on Monday placing a value on the property of \$287,000 and that the District is well within the statutory rights to sell property at the offer of \$485,000. Chief Johnson explained that he and Mr. Whittington disagree on the interpretation of the statute with regards to bids. The statute states that the District may not accept a bid that is less than 75% of the appraised market value. Mr. Whittington's conservative opinion is that the District needed to solicit bids. Chief Johnson stated that he does not agree with this interpretation, he feels that it means that the District cannot accept a bid that is below 75% of the appraised value. He stated that explained to Mr. Whittington that this sale is a result of the easements and other issues that have arose with the property and that he feels that it is the right decision for the taxpayers to sell the property to APS for \$485,000. He stated that the appraisal cost \$2,500 and was paid for by the District as it was a statutory requirement.

Board Member Kaempfe asked if Mr. Whittington is of the same opinion since the conversation with Chief Johnson. Chief Johnson stated that Mr. Whittington did not think we would get the appraisal this soon and that his concern was not putting the Board under any liability. Chief Johnson stated that the Board has a fiduciary responsibility to the District and that the new law has ambiguity. Mr. Whittington does not feel it will be challenged, but this is his view of the statute. Aspey, Watkins and Diesel did not weigh in on the statute as their review was the property sales agreement; they reported that it was a clean agreement.

Board Clerk Brummett made a motion to approve the Purchase and Sale Agreement with APS to sell the Clarkdale property for \$485,000.00. Board Member Peck seconded the motion. The motion passed unanimously.

Chief Johnson stated that the Agreement will be sent to APS tomorrow and that funds should be received by the end of December.

**ADJOURNMENT.** With no further business before the Board, the meeting adjourned at 5:33 p.m.

Submitted By:

Approved:

\_\_\_\_\_  
Lisa Elliott, Administrative Manager

\_\_\_\_\_  
Ken Bishop, Board Chairman

Attest:

\_\_\_\_\_  
Robert Brummett, Board Clerk

# Verde Valley Fire District

## Monthly Financial Report Supplementary Information

### For the Month Ending December 31, 2021

As of December 31, 2021, the District was 50% of the way through the fiscal year.

The following are some highlights from the month of December 2021:

#### Bank Reconciliation Summary Report

- The balances match those reported on the Balance Sheet.

#### Balance Sheet

- Total cash for the General Fund = \$2,864,913.91.
- Account 01-124002 Due From / Due To Capital Projects Fund - \$393,847.57 owed to the General Fund for capital items paid.
- Account 01-124003 Due From / Due To Wildland Fund - \$206,640.58 owed to the Wildland Fund for deployment revenues received.

#### Cash Flow Projection Report

- Increase in cash of \$230,696 during the month.
- Positive cash flow of \$1,585,342 for the fiscal year to date.
- Cash flows show adequate to fund the fiscal year's operations.
- Total cash balances match the General Fund bank account balances on the Balance Sheet.

#### Detail Financial Report

- \$525,035.84 in Property Tax Revenues were received.
- \$40,660.90 in FDAT Revenues were received.
- The following account explanations are for items occurring within the month of December 2021:
  - Page 1 Account 01-455000 Other Income – Fuel tax credit refund, VFIS payment for Tyrone Bell memorial and windshield repair.
  - Page 1 Account 01-479000 Miscellaneous Grant Revenues – 100 Club grant for turnouts.
  - Page 2 Account 01-5000-506000 Overtime – Over YTD budget allocation by 20.44%.
  - Page 3 Account 01-6100-612002 Consulting Services – Appraisal of Clarkdale property.
  - Page 11 Account 02-424000 Smart and Safe Arizona Act Taxes – ½ year disbursement of recreational marijuana sales.
  - Page 11 Account 02-8000-837031 – Final payment on Station 31 garage doors and office furniture for EMS Coordinator and Finance Assistant's office.
  - Page 11 Account 02-8000-867104 Brush Trucks – TPT on new brush truck, equipment, and travel expenses for pickup of truck.
  - Page 12 Account 03-421000 Wildland Revenues – Payment for final FY2020-2021 assignment and two (2) FY2021-2022 assignments.
- Total General Fund expenditures are 13.80% lower than the year-to-date allocation.
- Total operating expenditures ONLY (excluding Contingency, Grants, Other Financing Uses) are 5.28% lower than the year-to-date allocation.

#### Property Tax Collection Comparison

- \$3,566,373.02 (60.77%) of the total budgeted Property Tax revenues were collected year-to-date.

#### Ambulance Billing Report

- 131 billable calls in the month; an increase of 10 calls from the prior month.
- Ambulance cash collections of \$75,040.11 were received.
- Total Ambulance Billing Receivables were \$611,566.37, an increase of \$19,888.58 from the prior month.
  - This amount matches account 122000 Ambulance Billing Receivables on the Balance Sheet.
- \$0.00 was received from the collection agency during the month.

#### Wildland Revenue Report

- Crews have been deployed on eight (8) assignment so far in FY2021-2022.
- The invoice for the Buck Fire has not yet been submitted; it is unknown if the District will receive reimbursement for this fire.
- Payment has been received for the seven (7) FY2021-2022 invoices submitted.
- Payment has been received for all FY2020-2021 deployments.

# Bank Reconciliation Summary Report

For the Month Ending December 31, 2021

	<b>WVFD General Fund</b>	<b>Ambulance Account</b>	<b>Employee Benefits Fund</b>	<b>Capital Fund</b>	<b>Wildland Fund</b>
Opening Balance	\$ 2,239,625.95	\$403,822.80	\$276,841.54	\$3,789,255.60	\$125,816.83
Deposits	\$ 601,059.48	\$ 519,219.86	\$ -	\$ -	\$ -
Interest	\$ 489.30	\$ -	\$ 101.12	\$ 1,384.09	\$ 45.96
Checks / Payments	\$ (515,950.79)	\$ (358,320.74)	\$ -	\$ -	\$ -
Ending Balance	<u>\$ 2,325,223.94</u>	<u>\$ 564,721.92</u>	<u>\$ 276,942.66</u>	<u>\$ 3,790,639.69</u>	<u>\$ 125,862.79</u>
Uncleared Transactions					
Uncleared Deposits	\$ -	\$ -	\$ -	\$ -	\$ -
Uncleared Checks / Payments	\$ (25,083.23)	\$ -	\$ -	\$ -	\$ -
Service Charge	\$ -	\$ (98.72)	\$ -	\$ -	\$ -
Register Balance	<u>\$ 2,300,140.71</u>	<u>\$ 564,623.20</u>	<u>\$ 276,942.66</u>	<u>\$ 3,790,639.69</u>	<u>\$ 125,862.79</u>



Verde Valley Fire District, AZ

# Bank Transaction Report

## Transaction Detail

Issued Date Range: 12/01/2021 - 12/31/2021

Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
Bank Account: 0370010660 - Ambulance Account							
12/01/2021	12/31/2021	DEP0000550	State of AZ - FEMA/DEMA Covid Grant CV-240	General Ledger	Cleared	Deposit	8,702.06
12/02/2021	12/31/2021	DEP0000545	UnitedHealthcare	General Ledger	Cleared	Deposit	738.82
12/02/2021	12/31/2021	DEP0000546	Medicare	General Ledger	Cleared	Deposit	5,073.37
12/02/2021	12/31/2021	DEP0000549	Ambulance Check Deposit	General Ledger	Cleared	Deposit	8,093.02
12/02/2021	12/31/2021	DEP0000551	Healthchoice	General Ledger	Cleared	Deposit	116.49
12/03/2021	12/31/2021	DEP0000547	Aetna	General Ledger	Cleared	Deposit	118.80
12/03/2021	12/31/2021	DEP0000548	AARP	General Ledger	Cleared	Deposit	115.33
12/06/2021	12/31/2021	DEP0000539	UnitedHealthcare	General Ledger	Cleared	Deposit	457.65
12/07/2021	12/31/2021	DEP0000540	UnitedHealthcare	General Ledger	Cleared	Deposit	101.33
12/07/2021	12/31/2021	DEP0000541	UnitedHealthcare	General Ledger	Cleared	Deposit	1,021.61
12/07/2021	12/31/2021	DEI0000445	National Bank of Arizona	Accounts Payable	Cleared	Bank Draft	-17,421.15
12/08/2021	12/31/2021	DEP0000544	UnitedHealthcare	General Ledger	Cleared	Deposit	1,409.90
12/08/2021	12/31/2021	DEP0000568	State of Arizona - Wildland	General Ledger	Cleared	Deposit	63,441.08
12/08/2021	12/31/2021	MISC0000023	November 2021 Credit Card Processing Fee	General Ledger	Cleared	Miscellaneous	-287.36
12/09/2021	12/31/2021	DEP0000542	UMR	General Ledger	Cleared	Deposit	1,351.22
12/09/2021	12/31/2021	DEP0000543	AARP	General Ledger	Cleared	Deposit	123.42
12/10/2021	12/31/2021	12/14/21 PR	12/14/2021 Payroll Transfer from GF	Bank Reconciliation	Cleared	Deposit	90,081.83
12/10/2021	12/31/2021	12/14/21 PR Liab	12/14/2021 Payroll Liability Transfer from GF	Bank Reconciliation	Cleared	Deposit	67,279.18
12/10/2021	12/31/2021	DEP0000552	UnitedHealthcare	General Ledger	Cleared	Deposit	1,403.33
12/10/2021	12/31/2021	DEP0000560	Ambulance Check Deposit	General Ledger	Cleared	Deposit	6,991.89
12/10/2021	12/31/2021	DEP0000561	Zellis	General Ledger	Cleared	Deposit	103.87
12/10/2021	12/31/2021	DEP0000562	Zellis	General Ledger	Cleared	Deposit	163.52
12/10/2021	12/31/2021	DEP0000563	Aetna	General Ledger	Cleared	Deposit	131.04
12/10/2021	12/31/2021	DEP0000564	Aetna	General Ledger	Cleared	Deposit	106.64
12/10/2021	12/31/2021	DEP0000565	Aetna	General Ledger	Cleared	Deposit	106.49
12/10/2021	12/31/2021	DEP0000577	Champva US Treasury	General Ledger	Cleared	Deposit	127.81
12/10/2021	12/31/2021	Nov 21 CC Transfe	November 2021 Credit Card Transfer from Gen Fund	Bank Reconciliation	Cleared	Deposit	17,421.15
12/14/2021	12/31/2021	DEP0000566	Zellis	General Ledger	Cleared	Deposit	101.33
12/14/2021	12/31/2021	DEP0000567	Zellis	General Ledger	Cleared	Deposit	118.80
12/14/2021	12/31/2021	DEI0000428	Nationwide Trust Company - PEHP	Accounts Payable	Cleared	Bank Draft	-4,584.52
12/14/2021	12/31/2021	DEI0000430	Nationwide - 457	Accounts Payable	Cleared	Bank Draft	-4,437.54
12/14/2021	12/31/2021	DEI0000431	Nationwide - 457 PSPRS	Accounts Payable	Cleared	Bank Draft	-600.00
12/14/2021	12/31/2021	DEI0000433	ASRS	Accounts Payable	Cleared	Bank Draft	-3,075.82
12/14/2021	12/31/2021	DEI0000435	Optum Health Bank	Accounts Payable	Cleared	Bank Draft	-9,641.64
12/14/2021	12/31/2021	DEI0000436	Global Life Liberty National Division	Accounts Payable	Cleared	Bank Draft	-87.16
12/14/2021	12/31/2021	DEI0000437	PSPRS	Accounts Payable	Cleared	Bank Draft	-19,663.85



**Bank Transaction Report**

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
12/14/2021	12/31/2021	<a href="#">DFT0000438</a>	Nationwide Trust Company - PSPRS EE	Accounts Payable	Cleared	Bank Draft	-1,480.58
12/14/2021	12/31/2021	<a href="#">DFT0000439</a>	Nationwide Trust Company - PSPRS ER	Accounts Payable	Cleared	Bank Draft	-1,641.84
12/14/2021	12/31/2021	<a href="#">DFT0000440</a>	Nationwide - Roth IRA	Accounts Payable	Cleared	Bank Draft	-976.81
12/14/2021	12/31/2021	<a href="#">DFT0000441</a>	Arizona Department of Revenue	Accounts Payable	Cleared	Bank Draft	-3,947.44
12/14/2021	12/31/2021	<a href="#">DFT0000442</a>	Internal Revenue Service	Accounts Payable	Cleared	Bank Draft	-17,141.98
12/14/2021	12/31/2021	<a href="#">EFT0000041</a>	Payroll EFT	Payroll	Cleared	EFT	-90,081.83
12/15/2021	12/31/2021	<a href="#">DEP0000553</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	3,202.61
12/16/2021	12/31/2021	<a href="#">DEP0000554</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	971.66
12/16/2021	12/31/2021	<a href="#">DEP0000555</a>	Aetna	General Ledger	Cleared	Deposit	573.23
12/16/2021	12/31/2021	<a href="#">DEP0000559</a>	Physicians Mutual	General Ledger	Cleared	Deposit	110.10
12/17/2021	12/31/2021	<a href="#">DEP0000556</a>	Aetna	General Ledger	Cleared	Deposit	558.02
12/17/2021	12/31/2021	<a href="#">DEP0000557</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	114.41
12/17/2021	12/31/2021	<a href="#">DEP0000558</a>	Medicare	General Ledger	Cleared	Deposit	5,360.45
12/17/2021	12/31/2021	<a href="#">DEP0000569</a>	Humana	General Ledger	Cleared	Deposit	1,133.91
12/17/2021	12/31/2021	<a href="#">DEP0000570</a>	Ambulance Check Deposits	General Ledger	Cleared	Deposit	3,897.02
12/17/2021	12/31/2021	<a href="#">DFT0000444</a>	Arizona Department of Revenue TPT	Accounts Payable	Cleared	Bank Draft	-10,845.87
12/18/2021	12/31/2021	<a href="#">DEP0000593</a>	US Treasury	General Ledger	Cleared	Deposit	1,664.05
12/20/2021	12/31/2021	<a href="#">DEP0000571</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	115.56
12/21/2021	12/21/2021	<a href="#">Dec 2021 Bank Fe</a>	Dec 2021 Ambulance Account Svc Fee	Bank Reconciliation	Cleared	Service Charge	-98.72
12/21/2021	12/31/2021	<a href="#">DEP0000572</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	116.26
12/21/2021	12/31/2021	<a href="#">DEP0000573</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	462.27
12/21/2021	12/31/2021	<a href="#">DEP0000574</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	585.92
12/22/2021	12/31/2021	<a href="#">DEP0000575</a>	AARP	General Ledger	Cleared	Deposit	450.57
12/22/2021	12/31/2021	<a href="#">DEP0000588</a>	Ambulance EFT Deposit	General Ledger	Cleared	Deposit	4,992.15
12/22/2021	12/31/2021	<a href="#">DEP0000591</a>	Schwader - 440 Skyline Blvd	General Ledger	Cleared	Deposit	100.00
12/23/2021	12/31/2021	<a href="#">12/28/21 PR</a>	12/28/2021 Payroll Transfer from GF	Bank Reconciliation	Cleared	Deposit	82,101.68
12/23/2021	12/31/2021	<a href="#">12/28/21 PR Liab</a>	12/28/2021 Payroll Liability Transfer from GF	Bank Reconciliation	Cleared	Deposit	61,714.91
12/23/2021	12/31/2021	<a href="#">DEP0000578</a>	Ambulance Deposit	General Ledger	Cleared	Deposit	1,263.05
12/24/2021	12/31/2021	<a href="#">DEP0000579</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	791.02
12/24/2021	12/31/2021	<a href="#">DEP0000580</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	115.56
12/27/2021	12/31/2021	<a href="#">DEP0000581</a>	Medicare	General Ledger	Cleared	Deposit	5,258.97
12/27/2021	12/31/2021	<a href="#">DEP0000581</a>	Medicare	General Ledger	Cleared	Deposit Reversal	-5,258.97
12/27/2021	12/31/2021	<a href="#">DEP0000594</a>	Medicare	General Ledger	Cleared	Deposit	5,258.07
12/28/2021	12/31/2021	<a href="#">DEP0000582</a>	AARP	General Ledger	Cleared	Deposit	102.02
12/28/2021	12/31/2021	<a href="#">DEP0000583</a>	UnitedHealthcare	General Ledger	Cleared	Deposit	449.33
12/28/2021	12/31/2021	<a href="#">DEP0000584</a>	Medicare	General Ledger	Cleared	Deposit	4,274.99
12/28/2021	12/31/2021	<a href="#">DEP0000585</a>	Humana	General Ledger	Cleared	Deposit	583.61
12/28/2021	12/31/2021	<a href="#">DEP0000586</a>	Ambulance Deposit	General Ledger	Cleared	Deposit	7,868.43
12/28/2021	12/31/2021	<a href="#">DEP0000590</a>	Lawler Construction - 507 Powder Box	General Ledger	Cleared	Deposit	100.00
12/28/2021	12/31/2021	<a href="#">DEP0000592</a>	Smart & Safe AZ Fund	General Ledger	Cleared	Deposit	47,978.89
12/28/2021	12/31/2021	<a href="#">DFT0000454</a>	Nationwide Trust Company - PEHP	Accounts Payable	Cleared	Bank Draft	-4,526.83
12/28/2021	12/31/2021	<a href="#">DFT0000456</a>	Nationwide - 457	Accounts Payable	Cleared	Bank Draft	-3,815.66
12/28/2021	12/31/2021	<a href="#">DFT0000457</a>	Nationwide - 457 PSPRS	Accounts Payable	Cleared	Bank Draft	-600.00

Bank Transaction Report

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
12/28/2021	12/31/2021	DFT0000459	ASRS	Accounts Payable	Cleared	Bank Draft	-3,047.96
12/28/2021	12/31/2021	DFT0000461	Optum Health Bank	Accounts Payable	Cleared	Bank Draft	-9,433.31
12/28/2021	12/31/2021	DFT0000462	Global Life Liberty National Division	Accounts Payable	Cleared	Bank Draft	-87.16
12/28/2021	12/31/2021	DFT0000463	PSPRS	Accounts Payable	Cleared	Bank Draft	-17,863.91
12/28/2021	12/31/2021	DFT0000464	Nationwide Trust Company - PSPRS EE	Accounts Payable	Cleared	Bank Draft	-1,385.60
12/28/2021	12/31/2021	DFT0000465	Nationwide Trust Company - PSPRS ER	Accounts Payable	Cleared	Bank Draft	-1,544.61
12/28/2021	12/31/2021	DFT0000466	Nationwide - Roth IRA	Accounts Payable	Cleared	Bank Draft	-939.25
12/28/2021	12/31/2021	DFT0000467	Arizona Department of Revenue	Accounts Payable	Cleared	Bank Draft	-3,675.60
12/28/2021	12/31/2021	DFT0000468	Internal Revenue Service	Accounts Payable	Cleared	Bank Draft	-14,795.02
12/28/2021	12/31/2021	EFT0000042	Payroll EFT	Payroll	Cleared	EFT	-82,101.68
12/29/2021	12/31/2021	DEP0000587	UnitedHealthcare	General Ledger	Cleared	Deposit	1,819.81
12/31/2021	12/31/2021	DEP0000589	UnitedHealthcare	General Ledger	Cleared	Deposit	130.35
12/31/2021	12/31/2021	DFT0000432	AFLAC	Accounts Payable	Cleared	Bank Draft	-1,154.92
12/31/2021	12/31/2021	DFT0000455	Legal Shield	Accounts Payable	Cleared	Bank Draft	-114.60
12/31/2021	12/31/2021	DFT0000460	Colonial Life & Accident Ins. Co.	Accounts Payable	Cleared	Bank Draft	-97.00
<b>Bank Account 0370010660 Total: (94)</b>							<b>182,763.67</b>

Bank Account: 6061040000 - VVFD General Fund

12/02/2021	12/31/2021	706102513	AmeriGas	Accounts Payable	Cleared	Check	-125.29
12/02/2021	12/31/2021	706102514	Central Arizona Fire & Medical Authority	Accounts Payable	Cleared	Check	-1,384.60
12/02/2021	12/31/2021	706102515	Clarkdale Utilities	Accounts Payable	Cleared	Check	-258.64
12/02/2021	12/31/2021	706102516	Daniel Hinds	Accounts Payable	Cleared	Check	-326.28
12/02/2021	12/31/2021	706102517	Denise Smith	Accounts Payable	Cleared	Check	-120.00
12/02/2021	12/31/2021	706102518	LN Curtis & Sons	Accounts Payable	Cleared	Check	-17,644.10
12/02/2021	12/31/2021	706102519	Northern Arizona Healthcare - Pyxis	Accounts Payable	Cleared	Check	-701.18
12/02/2021	12/31/2021	706102520	Sedona Fire District	Accounts Payable	Cleared	Check	-27.00
12/02/2021	12/31/2021	706102521	Sparklight	Accounts Payable	Cleared	Check	-113.41
12/02/2021	12/31/2021	706102522	Teleflex LLC	Accounts Payable	Cleared	Check	-671.60
12/02/2021	12/31/2021	706102523	T-Mobile	Accounts Payable	Cleared	Check	-61.04
12/02/2021	12/31/2021	706102524	VFIS of Arizona	Accounts Payable	Cleared	Check	-310.00
12/02/2021	12/31/2021	706102525	Zoll Medical Corporation	Accounts Payable	Cleared	Check	-124.01
12/08/2021		706102526	Sedona-Verde Valley Firefighter Charities	Accounts Payable	Outstanding	Check	-165.00
12/08/2021		706102527	Sedona-Verde Valley Firefighters Assoc	Accounts Payable	Outstanding	Check	-807.50
12/08/2021		706102528	Sedona-Verde Valley Firefighters PAC	Accounts Payable	Outstanding	Check	-51.50
12/08/2021	12/31/2021	706102529	VVFD	Accounts Payable	Cleared	Check	-90,081.83
12/08/2021	12/31/2021	706102530	VVFD	Accounts Payable	Cleared	Check	-67,279.18
12/08/2021	12/31/2021	706102531	VVFD	Accounts Payable	Cleared	Check	-17,421.15
12/09/2021	12/31/2021	706102532	Central Arizona Fire & Medical Authority	Accounts Payable	Cleared	Check	-938.36
12/09/2021	12/31/2021	706102533	Conn Pest Control- Verde Valley LLC	Accounts Payable	Cleared	Check	-130.00
12/09/2021	12/31/2021	706102534	CTS Office Supply	Accounts Payable	Cleared	Check	-148.19
12/09/2021	12/31/2021	706102535	Elite Garage Doors	Accounts Payable	Cleared	Check	-3,432.25
12/09/2021	12/31/2021	706102536	Granite Telecommunications	Accounts Payable	Cleared	Check	-2,271.89
12/09/2021	12/31/2021	706102537	Joe Moore	Accounts Payable	Cleared	Check	-260.00

Bank Transaction Report

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
12/09/2021	12/31/2021	706102538	Stryker Sales Corporation	Accounts Payable	Cleared	Check	-13,759.20
12/09/2021	12/31/2021	706102539	VFIS of Arizona	Accounts Payable	Cleared	Check	-8,612.00
12/09/2021	12/31/2021	706102540	Weed-Trol of Cottonwood Inc	Accounts Payable	Cleared	Check	-35.00
12/16/2021	12/31/2021	706102541	Central Arizona Fire & Medical Authority	Accounts Payable	Outstanding	Check	-1,639.76
12/16/2021	12/31/2021	706102542	City of Cottonwood	Accounts Payable	Outstanding	Check	-16,652.83
12/16/2021	12/31/2021	706102543	CPR Savers & First Aid Supply LLC	Accounts Payable	Cleared	Check	-1,652.95
12/16/2021	12/31/2021	706102544	Golden West Industrial Supply	Accounts Payable	Cleared	Check	-1,017.54
12/16/2021	12/31/2021	706102545	Huck Appraisal Office	Accounts Payable	Outstanding	Check	-2,500.00
12/16/2021	12/31/2021	706102546	Joel Rosenberg	Accounts Payable	Outstanding	Check	-46.63
12/16/2021	12/31/2021	706102547	Northern Arizona Healthcare - Pyxis	Accounts Payable	Cleared	Check	-701.18
12/16/2021	12/31/2021	706102548	Stryker Sales Corporation	Accounts Payable	Cleared	Check	-1,716.32
12/16/2021	12/31/2021	706102549	United Fire Equipment Co.	Accounts Payable	Cleared	Check	-34.13
12/16/2021	12/31/2021	706102550	Verizon Wireless	Accounts Payable	Cleared	Check	-569.30
12/16/2021	12/31/2021	706102551	Zoll Medical Corporation	Accounts Payable	Cleared	Check	-2,272.53
12/22/2021	12/31/2021	706102552	Sedona-Verde Valley Firefighter Charities	Accounts Payable	Outstanding	Check	-165.00
12/22/2021	12/31/2021	706102553	Sedona-Verde Valley Firefighters Assoc	Accounts Payable	Outstanding	Check	-786.25
12/22/2021	12/31/2021	706102554	Sedona-Verde Valley Firefighters PAC	Accounts Payable	Outstanding	Check	-49.00
12/22/2021	12/31/2021	706102555	VVFD	Accounts Payable	Cleared	Check	-82,101.68
12/22/2021	12/31/2021	706102556	VVFD	Accounts Payable	Cleared	Check	-61,714.91
12/22/2021	12/31/2021	706102557	Kairos Health AZ, Inc.	Accounts Payable	Cleared	Check	-57,537.06
12/28/2021	12/31/2021	DEP0000598	YC VVFD GF Deposit	General Ledger	Cleared	Deposit	16,362.44
12/31/2021	12/31/2021	DEP0000595	Property Tax Received - December 2021	General Ledger	Cleared	Deposit	17,131.76
12/31/2021	12/31/2021	DEP0000596	Property Tax Received - December 2021	General Ledger	Cleared	Deposit	525,035.84
12/31/2021	12/31/2021	DEP0000597	FDAT Received December 2021	General Ledger	Cleared	Deposit	40,660.90
12/31/2021	12/31/2021	INT0000039	Interest Earned - December 2021	General Ledger	Cleared	Interest	489.30
<b>Bank Account: 6061240000 - Employee Benefit Liability Fund</b>							<b>141,262.97</b>
12/31/2021	12/31/2021	INT0000038	YC Employee Liability - December 2021	General Ledger	Cleared	Interest	101.12
<b>Bank Account: 6061240000 Total: (1)</b>							<b>101.12</b>
<b>Bank Account: 6061340000 - Capital Projects Fund</b>							
12/31/2021	12/31/2021	INT0000037	YC Capital Projects - December 2021	General Ledger	Cleared	Interest	1,384.09
<b>Bank Account: 6061340000 Total: (1)</b>							<b>1,384.09</b>
<b>Bank Account: 6061440101 - Wildland Fund</b>							
12/31/2021	12/31/2021	INT0000036	Interest Earned - December 2021	General Ledger	Cleared	Interest	45.96
<b>Bank Account: 6061440101 Total: (1)</b>							<b>45.96</b>
<b>Report Total: (147)</b>							<b>325,557.81</b>

# Summary

Bank Account	Count	Amount
0370010660 Ambulance Account	94	182,763.67
6061040000 VVFD General Fund	50	141,262.97
6061240000 Employee Benefit Liability Fund	1	101.12
6061340000 Capital Projects Fund	1	1,384.09
6061440101 Wildland Fund	1	45.96
<b>Report Total:</b>	<b>147</b>	<b>325,557.81</b>

Cash Account	Count	Amount
**No.Cash.Account**	5	318,598.75
01 01-101000 VVFD General Fund	50	141,262.97
01 01-102000 Ambulance Account	89	-135,835.08
02 02-101000 Capital Projects Fund	1	1,384.09
03 03-101000 Wildland Fund	1	45.96
04 04-101000 Employee Benefit Liability Fund	1	101.12
<b>Report Total:</b>	<b>147</b>	<b>325,557.81</b>

Transaction Type	Count	Amount
Bank Draft	29	-158,627.63
Check	45	-458,417.27
Deposit	64	1,118,410.80
Deposit Reversal	1	-5,258.97
EFT	2	-172,183.51
Interest	4	2,020.47
Miscellaneous	1	-287.36
Service Charge	1	-98.72
<b>Report Total:</b>	<b>147</b>	<b>325,557.81</b>



Verde Valley Fire District, AZ

**Balance Sheet - Detail**  
**Account Summary**  
 As Of 12/31/2021

Account	Name	Balance
<b>Fund: 01 - General Fund</b>		
<b>Assets</b>		
<a href="#">01-101000</a>	VVFD General Fund	2,300,140.71
<a href="#">01-102000</a>	Ambulance Account	564,623.20
<a href="#">01-105000</a>	Petty Cash Fund	150.00
<a href="#">01-121000</a>	Property Tax Receivable	93,795.73
<a href="#">01-122000</a>	Ambulance Billing Receivable	611,566.37
<a href="#">01-122500</a>	Allowance for Doubtful Accounts	-454,539.55
<a href="#">01-123000</a>	Other Receivables	28,168.18
<a href="#">01-124002</a>	Due From / Due To Capital Projects Fund	393,847.57
<a href="#">01-124003</a>	Due From / Due To Wildland Fund	-206,640.58
<a href="#">01-151000</a>	Prepaid Expenses	10,099.28
<a href="#">01-151001</a>	Postage Due Prepaid Account	51.73
<a href="#">01-151003</a>	Securis Capitalization Prepayment	30,001.50
	<b>Total Assets:</b>	<b>3,371,264.14</b>
		<b><u>3,371,264.14</u></b>
<b>Liability</b>		
<a href="#">01-200000</a>	Accounts Payable	18,164.38
<a href="#">01-211700</a>	Unemployment	41.04
<a href="#">01-219000</a>	Misc Deductions - Withholding	86.84
<a href="#">01-222411</a>	Deferred Revenue - Taxes	132,191.74
<a href="#">01-222441</a>	Deferred Revenue - Ambulance	89,955.00
<a href="#">01-222450</a>	Deferred Revenue - Miscellaneous	28,278.81
	<b>Total Liability:</b>	<b>268,717.81</b>
<b>Equity</b>		
<a href="#">01-310000</a>	Unreserved for General Fund	1,517,451.17
	<b>Total Beginning Equity:</b>	<b>1,517,451.17</b>
<b>Total Revenue</b>		4,490,408.61
<b>Total Expense</b>		2,905,313.45
<b>Revenues Over/Under Expenses</b>		1,585,095.16
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,102,546.33</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>3,371,264.14</u></b>

**Balance Sheet - Detail**

**As Of 12/31/2021**

Account	Name	Balance
<b>Fund: 02 - Capital Projects Fund</b>		
<b>Assets</b>		
<a href="#">02-101000</a>	Capital Projects Fund	3,790,639.69
<a href="#">02-124001</a>	Due From / Due To General Fund	-393,847.57
	<b>Total Assets:</b>	<u><b>3,396,792.12</b></u>
		<u><b>3,396,792.12</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">02-310000</a>	Unreserved for Capital Projects Fund	2,628,626.10
	<b>Total Beginning Equity:</b>	<u><b>2,628,626.10</b></u>
Total Revenue		9,547,659.73
Total Expense		<u>8,779,493.71</u>
Revenues Over/Under Expenses		<u><b>768,166.02</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,396,792.12</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>3,396,792.12</b></u>

**Balance Sheet - Detail**

**As Of 12/31/2021**

Account	Name	Balance
<b>Fund: 03 - Wildland Fund</b>		
<b>Assets</b>		
<a href="#">03-101000</a>	Wildland Fund	125,862.79
<a href="#">03-124001</a>	Due From / Due To General Fund	206,640.58
	<b>Total Assets:</b>	<u><b>332,503.37</b></u>
		<u><b>332,503.37</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">03-310000</a>	Unreserved for Wildland Fund	206,243.69
	<b>Total Beginning Equity:</b>	<u><b>206,243.69</b></u>
Total Revenue		352,757.09
Total Expense		<u>226,497.41</u>
<b>Revenues Over/Under Expenses</b>		<u><b>126,259.68</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>332,503.37</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>332,503.37</b></u></u>

**Balance Sheet - Detail**

**As Of 12/31/2021**

Account	Name	Balance	
<b>Fund: 04 - Employee Benefit Liability Fund</b>			
<b>Assets</b>			
<a href="#">04-101000</a>	Employee Benefit Liability Fund	276,942.66	
	<b>Total Assets:</b>	<u>276,942.66</u>	<u><b>276,942.66</b></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">04-310000</a>	Unreserved for Employee Benefit Liability	276,549.57	
	<b>Total Beginning Equity:</b>	<u>276,549.57</u>	
Total Revenue		393.09	
Total Expense		<u>0.00</u>	
<b>Revenues Over/Under Expenses</b>		<b>393.09</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>276,942.66</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><b>276,942.66</b></u>







Verde Valley Fire District, AZ

# Monthly Budget VS Actual - Summary

## Group Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

ExpCategory;RevCategory	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 01 - General Fund</b>						
4100 - Property Tax Revenues	6,333,202.00	6,333,202.00	565,696.74	3,862,634.03	-2,470,567.97	60.99 %
4200 - Intergovernmental Revenues	3,623.00	3,623.00	0.00	0.00	-3,623.00	0.00 %
4300 - Fees For Services	64,242.00	64,242.00	2,175.00	40,743.16	-23,498.84	63.42 %
4400 - Ambulance Revenues	697,000.00	697,000.00	94,928.69	464,226.78	-232,773.22	66.60 %
4500 - Other Income	7,500.00	7,500.00	7,552.88	13,211.93	5,711.93	176.16 %
4700 - Grant Revenue	586,150.00	586,150.00	8,822.05	79,062.16	-507,087.84	13.49 %
4900 - Other Financing Sources	332,879.00	332,879.00	0.00	30,530.55	-302,348.45	9.17 %
<b>Department: 5000 - Personnel Expenses</b>						
5000 - Salaries and Wages	3,453,711.00	3,453,711.00	247,560.04	1,554,480.92	1,899,230.08	45.01 %
<b>Department: 5000 - Personnel Expenses Total:</b>	<b>3,453,711.00</b>	<b>3,453,711.00</b>	<b>247,560.04</b>	<b>1,554,480.92</b>	<b>1,899,230.08</b>	<b>45.01 %</b>
<b>Department: 5100 - Employee Benefits</b>						
5110 - Employment Taxes	194,841.00	194,841.00	4,959.24	101,705.48	93,135.52	52.20 %
5120 - Retirement Benefits	408,504.00	408,504.00	25,976.86	165,696.59	242,807.41	40.56 %
5150 - Health Benefits	1,235,827.00	1,235,827.00	83,672.76	542,986.11	692,840.89	43.94 %
5180 - Uniforms	35,250.00	35,250.00	467.51	18,461.65	16,788.35	52.37 %
<b>Department: 5100 - Employee Benefits Total:</b>	<b>1,874,422.00</b>	<b>1,874,422.00</b>	<b>115,076.37</b>	<b>828,849.83</b>	<b>1,045,572.17</b>	<b>44.22 %</b>
<b>Department: 6000 - Fire Board</b>						
6040 - Supplies	300.00	300.00	0.00	0.00	300.00	0.00 %
6090 - Training	4,400.00	4,400.00	0.00	1,222.12	3,177.88	27.78 %
<b>Department: 6000 - Fire Board Total:</b>	<b>4,700.00</b>	<b>4,700.00</b>	<b>0.00</b>	<b>1,222.12</b>	<b>3,477.88</b>	<b>26.00 %</b>
<b>Department: 6100 - Administration</b>						
6110 - Insurance	35,648.00	35,648.00	8,612.00	26,160.00	9,488.00	73.38 %
6120 - Outside Services	136,479.00	136,479.00	6,769.59	51,853.32	84,625.68	37.99 %
6130 - Memberships / Subscriptions	28,864.00	28,864.00	0.00	25,449.79	3,414.21	88.17 %
6140 - Supplies	31,594.00	31,594.00	1,688.48	11,224.58	20,369.42	35.53 %
6160 - Utilities	73,026.00	73,026.00	5,619.89	36,606.32	36,419.68	50.13 %
6170 - Repair and Maintenance	3,665.00	3,665.00	0.00	943.92	2,721.08	25.75 %
6190 - Training	8,400.00	8,400.00	75.16	1,755.96	6,644.04	20.90 %
<b>Department: 6100 - Administration Total:</b>	<b>317,676.00</b>	<b>317,676.00</b>	<b>22,765.12</b>	<b>153,993.89</b>	<b>163,682.11</b>	<b>48.48 %</b>
<b>Department: 6200 - Fire Prevention</b>						
6230 - Memberships / Subscriptions	9,377.00	9,377.00	131.69	2,580.59	6,796.41	27.52 %
6240 - Supplies	7,440.00	7,440.00	0.00	185.70	7,254.30	2.50 %
6290 - Training	5,500.00	5,500.00	0.00	427.56	5,072.44	7.77 %
<b>Department: 6200 - Fire Prevention Total:</b>	<b>22,317.00</b>	<b>22,317.00</b>	<b>131.69</b>	<b>3,193.85</b>	<b>19,123.15</b>	<b>14.31 %</b>
<b>Department: 6300 - Building Maintenance</b>						
6320 - Outside Services	3,000.00	3,000.00	165.00	600.00	2,400.00	20.00 %
6340 - Supplies	12,916.00	12,916.00	454.57	2,680.75	10,235.25	20.76 %
6370 - Repair and Maintenance	21,350.00	21,350.00	88.64	10,103.37	11,246.63	47.32 %
<b>Department: 6300 - Building Maintenance Total:</b>	<b>37,266.00</b>	<b>37,266.00</b>	<b>708.21</b>	<b>13,384.12</b>	<b>23,881.88</b>	<b>35.92 %</b>
<b>Department: 6400 - EMS Services</b>						
6420 - Outside Services	57,500.00	57,500.00	5,296.46	18,465.30	39,034.70	32.11 %
6430 - Memberships / Subscriptions	7,999.00	7,999.00	2,344.73	9,994.69	-1,995.69	124.95 %
6440 - Supplies	84,840.00	84,840.00	8,777.46	39,446.59	45,393.41	46.50 %
6470 - Repair and Maintenance	23,000.00	23,000.00	16,238.71	21,464.37	1,535.63	93.32 %
6490 - Training	26,628.00	26,628.00	1,819.00	5,877.05	20,750.95	22.07 %
<b>Department: 6400 - EMS Services Total:</b>	<b>199,967.00</b>	<b>199,967.00</b>	<b>34,476.36</b>	<b>95,248.00</b>	<b>104,719.00</b>	<b>47.63 %</b>
<b>Department: 6500 - Operations</b>						
6520 - Outside Services	3,965.00	3,965.00	0.00	1,055.00	2,910.00	26.61 %
6530 - Memberships / Subscriptions	7,666.00	7,666.00	128.52	4,986.56	2,679.44	65.05 %

Monthly Budget VS Actual - Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

ExpCategory;RevCategory	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
6540 - Supplies	64,258.00	64,258.00	272.77	13,246.82	51,011.18	20.62 %
6570 - Repair and Maintenance	7,650.00	7,650.00	381.42	406.69	7,243.31	5.32 %
6590 - Training	50,375.00	50,375.00	1,500.00	8,429.30	41,945.70	16.73 %
<b>Department: 6500 - Operations Total:</b>	<b>133,914.00</b>	<b>133,914.00</b>	<b>2,282.71</b>	<b>28,124.37</b>	<b>105,789.63</b>	<b>21.00 %</b>
<b>Department: 6600 - Fleet Maintenance</b>						
6640 - Supplies	64,500.00	64,500.00	4,644.69	22,688.89	41,811.11	35.18 %
6670 - Repair and Maintenance	98,000.00	98,000.00	3,612.03	72,483.64	25,516.36	73.96 %
<b>Department: 6600 - Fleet Maintenance Total:</b>	<b>162,500.00</b>	<b>162,500.00</b>	<b>8,256.72</b>	<b>95,172.53</b>	<b>67,327.47</b>	<b>58.57 %</b>
<b>Department: 6700 - Wildland</b>						
6740 - Supplies	8,200.00	8,200.00	0.00	-252.08	8,452.08	-3.07 %
<b>Department: 6700 - Wildland Total:</b>	<b>8,200.00</b>	<b>8,200.00</b>	<b>0.00</b>	<b>-252.08</b>	<b>8,452.08</b>	<b>-3.07 %</b>
<b>Department: 6800 - Communications</b>						
6820 - Outside Services	199,834.00	199,834.00	16,652.83	99,916.98	99,917.02	50.00 %
6830 - Memberships / Subscriptions	2,650.00	2,650.00	0.00	496.20	2,153.80	18.72 %
6840 - Supplies	6,814.00	6,814.00	0.00	3,548.27	3,265.73	52.07 %
6860 - Utilities	12,000.00	12,000.00	569.30	4,545.93	7,454.07	37.88 %
6870 - Repair and Maintenance	4,790.00	4,790.00	0.00	-259.26	5,049.26	-5.41 %
6890 - Training	2,800.00	2,800.00	0.00	0.00	2,800.00	0.00 %
<b>Department: 6800 - Communications Total:</b>	<b>228,888.00</b>	<b>228,888.00</b>	<b>17,222.13</b>	<b>108,248.12</b>	<b>120,639.88</b>	<b>47.29 %</b>
<b>Department: 7000 - Grants</b>						
7100 - Assistance to Firefighters Gran	192,127.00	192,127.00	0.00	0.00	192,127.00	0.00 %
7110 - AFG Grant Match Requirements	19,213.00	19,213.00	0.00	0.00	19,213.00	0.00 %
7200 - AZ GOHS Grants	66,032.00	66,032.00	0.00	6,945.14	59,086.86	10.52 %
7300 - Gila River Indian Community Gra	41,271.00	41,271.00	0.00	0.00	41,271.00	0.00 %
7400 - Firehouse Subs Grants	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
7800 - Miscellaneous Grants	19,460.00	19,460.00	0.00	7,012.58	12,447.42	36.04 %
7900 - Unanticipated Grants	250,000.00	250,000.00	0.00	9,022.93	240,977.07	3.61 %
7910 - Unanticipated Grant Match Requi	12,500.00	12,500.00	0.00	0.00	12,500.00	0.00 %
<b>Department: 7000 - Grants Total:</b>	<b>625,603.00</b>	<b>625,603.00</b>	<b>0.00</b>	<b>22,980.65</b>	<b>602,622.35</b>	<b>3.67 %</b>
<b>Department: 8000 - Capital</b>						
8100 - Administrative Equipment	0.00	0.00	0.00	420.00	-420.00	0.00 %
<b>Department: 8000 - Capital Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>420.00</b>	<b>-420.00</b>	<b>0.00 %</b>
<b>Department: 9000 - Other Financing Uses</b>						
9200 - Op Transfers Out - Capital Fund	705,432.00	705,432.00	0.00	0.00	705,432.00	0.00 %
9900 - Contingency	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
<b>Department: 9000 - Other Financing Uses Total:</b>	<b>955,432.00</b>	<b>955,432.00</b>	<b>0.00</b>	<b>0.00</b>	<b>955,432.00</b>	<b>0.00 %</b>
<b>Fund: 01 - General Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>230,696.01</b>	<b>1,585,342.29</b>	<b>1,585,342.29</b>	<b>0.00 %</b>
<b>Fund: 02 - Capital Projects Fund</b>						
4200 - Intergovernmental Revenues	70,000.00	70,000.00	47,978.89	47,978.89	-22,021.11	68.54 %
4500 - Other Income	180.00	180.00	1,384.09	4,680.84	4,500.84	2,600.47 %
4900 - Other Financing Sources	10,200,432.00	10,200,432.00	0.00	9,495,000.00	-705,432.00	93.08 %
<b>Department: 8000 - Capital</b>						
8100 - Administrative Equipment	5,000.00	5,000.00	-1,195.19	3,776.50	1,223.50	75.53 %
8300 - Building Maintenance Equipment	40,061.00	40,061.00	8,403.94	17,474.82	22,586.18	43.62 %
8400 - EMS Services Equipment	194,000.00	194,000.00	0.00	666.33	193,333.67	0.34 %
8500 - Operations Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
8600 - Fleet Maintenance Equipment	453,100.00	453,100.00	13,345.59	206,856.33	246,243.67	45.65 %
8800 - Communications Equipment	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
8900 - Debt Service	8,644,274.00	8,644,274.00	0.00	8,520,189.18	124,084.82	98.56 %
<b>Department: 8000 - Capital Total:</b>	<b>9,361,435.00</b>	<b>9,361,435.00</b>	<b>20,554.34</b>	<b>8,748,963.16</b>	<b>612,471.84</b>	<b>93.46 %</b>
<b>Department: 9000 - Other Financing Uses</b>						
9100 - Operating Transfers Out	39,453.00	39,453.00	0.00	30,530.55	8,922.45	77.38 %
<b>Department: 9000 - Other Financing Uses Total:</b>	<b>39,453.00</b>	<b>39,453.00</b>	<b>0.00</b>	<b>30,530.55</b>	<b>8,922.45</b>	<b>77.38 %</b>
<b>Fund: 02 - Capital Projects Fund Surplus (Deficit):</b>	<b>869,724.00</b>	<b>869,724.00</b>	<b>28,808.64</b>	<b>768,166.02</b>	<b>-101,557.98</b>	<b>88.32 %</b>

Monthly Budget VS Actual - Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

ExpCategory;RevCategory	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 03 - Wildland Fund</b>						
4200 - Intergovernmental Revenues	300,000.00	300,000.00	54,409.25	352,577.91	52,577.91	117.53 %
4500 - Other Income	180.00	180.00	45.96	179.18	-0.82	99.54 %
<b>Department: 5000 - Personnel Expenses</b>						
5000 - Salaries and Wages	200,000.00	200,000.00	0.00	188,875.69	11,124.31	94.44 %
<b>Department: 5000 - Personnel Expenses Total:</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>188,875.69</b>	<b>11,124.31</b>	<b>94.44 %</b>
<b>Department: 5100 - Employee Benefits</b>						
5110 - Employment Taxes	2,900.00	2,900.00	0.00	2,726.78	173.22	94.03 %
5120 - Retirement Benefits	26,100.00	26,100.00	0.00	22,169.97	3,930.03	84.94 %
<b>Department: 5100 - Employee Benefits Total:</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>0.00</b>	<b>24,896.75</b>	<b>4,103.25</b>	<b>85.85 %</b>
<b>Department: 6700 - Wildland</b>						
6720 - Outside Services	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
6740 - Supplies	71,800.00	71,800.00	0.00	12,724.97	59,075.03	17.72 %
6770 - Repair and Maintenance	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
6790 - Training	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00 %
<b>Department: 6700 - Wildland Total:</b>	<b>114,800.00</b>	<b>114,800.00</b>	<b>0.00</b>	<b>12,724.97</b>	<b>102,075.03</b>	<b>11.08 %</b>
<b>Fund: 03 - Wildland Fund Surplus (Deficit):</b>	<b>-43,620.00</b>	<b>-43,620.00</b>	<b>54,455.21</b>	<b>126,259.68</b>	<b>169,879.68</b>	<b>-289.45 %</b>
<b>Fund: 04 - Employee Benefit Liability Fund</b>						
4500 - Other Income	0.00	0.00	101.12	393.09	393.09	0.00 %
<b>Fund: 04 - Employee Benefit Liability Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>101.12</b>	<b>393.09</b>	<b>393.09</b>	<b>0.00 %</b>
<b>Report Surplus (Deficit):</b>	<b>826,104.00</b>	<b>826,104.00</b>	<b>314,060.98</b>	<b>2,480,161.08</b>	<b>1,654,057.08</b>	<b>300.22 %</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - General Fund	0.00	0.00	230,696.01	1,585,342.29	1,585,342.29
02 - Capital Projects Fund	869,724.00	869,724.00	28,808.64	768,166.02	-101,557.98
03 - Wildland Fund	-43,620.00	-43,620.00	54,455.21	126,259.68	169,879.68
04 - Employee Benefit Liability Fur	0.00	0.00	101.12	393.09	393.09
<b>Report Surplus (Deficit):</b>	<b>826,104.00</b>	<b>826,104.00</b>	<b>314,060.98</b>	<b>2,480,161.08</b>	<b>1,654,057.08</b>



Verde Valley Fire District, AZ

# Monthly Financials - Detail

## Account Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 01 - General Fund</b>						
<b>Revenue</b>						
<b>RevCategory: 4100 - Property Tax Revenues</b>						
<a href="#">01-411000</a>	Real Estate / Personal Property	5,868,889.00	5,868,889.00	525,035.84	3,566,373.02	-2,302,515.98 60.77 %
<a href="#">01-412000</a>	Fire District Assistance Tax	464,313.00	464,313.00	40,660.90	296,261.01	-168,051.99 63.81 %
	<b>RevCategory: 4100 - Property Tax Revenues Total:</b>	<b>6,333,202.00</b>	<b>6,333,202.00</b>	<b>565,696.74</b>	<b>3,862,634.03</b>	<b>-2,470,567.97 60.99 %</b>
<b>RevCategory: 4200 - Intergovernmental Revenues</b>						
<a href="#">01-422000</a>	SCBA Calibration	2,200.00	2,200.00	0.00	0.00	-2,200.00 0.00 %
<a href="#">01-423000</a>	In-Lieu Taxes	1,423.00	1,423.00	0.00	0.00	-1,423.00 0.00 %
	<b>RevCategory: 4200 - Intergovernmental Revenues Total:</b>	<b>3,623.00</b>	<b>3,623.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,623.00 0.00 %</b>
<b>RevCategory: 4300 - Fees For Services</b>						
<a href="#">01-430000</a>	Fees For Service - Other	400.00	400.00	0.00	0.00	-400.00 0.00 %
<a href="#">01-431000</a>	Fire Protection Service Agreeme	50,342.00	50,342.00	0.00	29,685.16	-20,656.84 58.97 %
<a href="#">01-432000</a>	Out of District Billings	3,000.00	3,000.00	0.00	0.00	-3,000.00 0.00 %
<a href="#">01-433000</a>	First Aid / CPR Classes	4,000.00	4,000.00	0.00	2,808.00	-1,192.00 70.20 %
<a href="#">01-434000</a>	Inspection / Plan Review Fees	5,000.00	5,000.00	2,175.00	8,250.00	3,250.00 165.00 %
<a href="#">01-435000</a>	BlueCard Training Fees	1,500.00	1,500.00	0.00	0.00	-1,500.00 0.00 %
	<b>RevCategory: 4300 - Fees For Services Total:</b>	<b>64,242.00</b>	<b>64,242.00</b>	<b>2,175.00</b>	<b>40,743.16</b>	<b>-23,498.84 63.42 %</b>
<b>RevCategory: 4400 - Ambulance Revenues</b>						
<a href="#">01-441000</a>	Ambulance Revenues	700,000.00	700,000.00	94,928.69	464,725.21	-235,274.79 66.39 %
<a href="#">01-442000</a>	Ambulance Refunds	-3,000.00	-3,000.00	0.00	-498.43	2,501.57 16.61 %
	<b>RevCategory: 4400 - Ambulance Revenues Total:</b>	<b>697,000.00</b>	<b>697,000.00</b>	<b>94,928.69</b>	<b>464,226.78</b>	<b>-232,773.22 66.60 %</b>
<b>RevCategory: 4500 - Other Income</b>						
<a href="#">01-451000</a>	Interest Income	2,400.00	2,400.00	497.93	2,108.10	-291.90 87.84 %
<a href="#">01-452000</a>	Donations	600.00	600.00	0.00	773.75	173.75 128.96 %
<a href="#">01-453000</a>	Sale of Surplus Property	500.00	500.00	0.00	278.00	-222.00 55.60 %
<a href="#">01-455000</a>	Other Income	4,000.00	4,000.00	7,054.95	10,052.08	6,052.08 251.30 %
	<b>RevCategory: 4500 - Other Income Total:</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,552.88</b>	<b>13,211.93</b>	<b>5,711.93 176.16 %</b>
<b>RevCategory: 4700 - Grant Revenue</b>						
<a href="#">01-471000</a>	Assistance to Firefighters Gran	192,127.00	192,127.00	0.00	0.00	-192,127.00 0.00 %
<a href="#">01-472000</a>	AZ Governor's Office of Highway	66,032.00	66,032.00	0.00	5,596.08	-60,435.92 8.47 %
<a href="#">01-479000</a>	Miscellaneous Grant Revenues	327,991.00	327,991.00	8,822.05	73,466.08	-254,524.92 22.40 %
	<b>RevCategory: 4700 - Grant Revenue Total:</b>	<b>586,150.00</b>	<b>586,150.00</b>	<b>8,822.05</b>	<b>79,062.16</b>	<b>-507,087.84 13.49 %</b>
<b>RevCategory: 4900 - Other Financing Sources</b>						
<a href="#">01-492000</a>	Operating Transfers In - Capital Fun	39,453.00	39,453.00	0.00	30,530.55	-8,922.45 77.38 %
<a href="#">01-494000</a>	Operating Transfers In - Employee B	43,426.00	43,426.00	0.00	0.00	-43,426.00 0.00 %
<a href="#">01-499000</a>	Carryover Funds	250,000.00	250,000.00	0.00	0.00	-250,000.00 0.00 %
	<b>RevCategory: 4900 - Other Financing Sources Total:</b>	<b>332,879.00</b>	<b>332,879.00</b>	<b>0.00</b>	<b>30,530.55</b>	<b>-302,348.45 9.17 %</b>
	<b>Revenue Total:</b>	<b>8,024,596.00</b>	<b>8,024,596.00</b>	<b>679,175.36</b>	<b>4,490,408.61</b>	<b>-3,534,187.39 55.96 %</b>
<b>Expense</b>						
<b>ExpCategory: 5000 - Salaries and Wages</b>						
<a href="#">01-5000-501000</a>	Fire Chief	99,873.00	99,873.00	7,683.20	47,059.60	52,813.40 47.12 %
<a href="#">01-5000-501300</a>	Battalion Chiefs	244,044.00	244,044.00	18,711.12	115,267.56	128,776.44 47.23 %
<a href="#">01-5000-502100</a>	Fire Inspector	50,153.00	50,153.00	3,763.20	7,526.40	42,626.60 15.01 %
<a href="#">01-5000-503000</a>	Captains	614,330.00	614,330.00	50,141.38	292,941.45	321,388.55 47.68 %
<a href="#">01-5000-503100</a>	Engineers	477,347.00	477,347.00	36,384.79	213,120.24	264,226.76 44.65 %
<a href="#">01-5000-503200</a>	Firefighters	801,826.00	801,826.00	55,337.88	346,416.40	455,409.60 43.20 %
<a href="#">01-5000-503300</a>	Reserve Firefighters	162,844.00	162,844.00	1,458.00	25,360.37	137,483.63 15.57 %
<a href="#">01-5000-504000</a>	Administrative Staff	234,374.00	234,374.00	12,950.13	96,557.26	137,816.74 41.20 %
<a href="#">01-5000-504100</a>	Support Staff	29,795.00	29,795.00	485.75	12,987.59	16,807.41 43.59 %



Monthly Financials - Detail

For Fiscal: 2021-2022 Period Ending: 12/31/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">01-5000-505000</a>	FLSA Overtime	180,898.00	180,898.00	12,445.11	80,569.23	100,328.77	44.54 %
<a href="#">01-5000-506000</a>	Overtime	246,662.00	246,662.00	24,035.78	173,758.37	72,903.63	70.44 %
<a href="#">01-5000-507000</a>	Medic Differential	209,565.00	209,565.00	15,141.38	97,032.31	112,532.69	46.30 %
<a href="#">01-5000-509000</a>	Holiday Pay	102,000.00	102,000.00	9,022.32	45,884.14	56,115.86	44.98 %
<b>ExpCategory: 5000 - Salaries and Wages Total:</b>		<b>3,453,711.00</b>	<b>3,453,711.00</b>	<b>247,560.04</b>	<b>1,554,480.92</b>	<b>1,899,230.08</b>	<b>45.01 %</b>
<b>ExpCategory: 5110 - Employment Taxes</b>							
<a href="#">01-5100-511400</a>	Social Security	36,704.00	36,704.00	1,395.94	11,406.59	25,297.41	31.08 %
<a href="#">01-5100-511600</a>	Medicare	49,470.00	49,470.00	3,563.30	22,393.38	27,076.62	45.27 %
<a href="#">01-5100-511700</a>	Unemployment	2,753.00	2,753.00	0.00	129.51	2,623.49	4.70 %
<a href="#">01-5100-511800</a>	Workers Compensation Insurance	105,914.00	105,914.00	0.00	67,776.00	38,138.00	63.99 %
<b>ExpCategory: 5110 - Employment Taxes Total:</b>		<b>194,841.00</b>	<b>194,841.00</b>	<b>4,959.24</b>	<b>101,705.48</b>	<b>93,135.52</b>	<b>52.20 %</b>
<b>ExpCategory: 5120 - Retirement Benefits</b>							
<a href="#">01-5100-512200</a>	PSPRS Retirement	306,352.00	306,352.00	19,728.52	125,307.04	181,044.96	40.90 %
<a href="#">01-5100-512201</a>	PSPRS Cancer Insurance	2,150.00	2,150.00	0.00	1,950.00	200.00	90.70 %
<a href="#">01-5100-512202</a>	PSPRS Defined Contribution	44,609.00	44,609.00	3,186.45	19,279.45	25,329.55	43.22 %
<a href="#">01-5100-512600</a>	ASRS Retirement	54,413.00	54,413.00	3,061.89	19,071.90	35,341.10	35.05 %
<a href="#">01-5100-512900</a>	Support Staff 457 Contributions	980.00	980.00	0.00	88.20	891.80	9.00 %
<b>ExpCategory: 5120 - Retirement Benefits Total:</b>		<b>408,504.00</b>	<b>408,504.00</b>	<b>25,976.86</b>	<b>165,696.59</b>	<b>242,807.41</b>	<b>40.56 %</b>
<b>ExpCategory: 5150 - Health Benefits</b>							
<a href="#">01-5100-515010</a>	Health Insurance	682,025.00	682,025.00	49,915.70	303,810.80	378,214.20	44.55 %
<a href="#">01-5100-515011</a>	Dental Insurance	52,327.00	52,327.00	3,824.30	23,301.20	29,025.80	44.53 %
<a href="#">01-5100-515012</a>	Vision Insurance	12,228.00	12,228.00	897.34	5,483.16	6,744.84	44.84 %
<a href="#">01-5100-515013</a>	Life Insurance	3,051.00	3,051.00	240.12	1,520.97	1,530.03	49.85 %
<a href="#">01-5100-515014</a>	Health Savings Account Contribu	259,600.00	259,600.00	19,074.95	115,908.05	143,691.95	44.65 %
<a href="#">01-5100-515015</a>	Post Employment Health Plan Con	126,886.00	126,886.00	9,111.35	60,269.65	66,616.35	47.50 %
<a href="#">01-5100-515020</a>	Accident, Death & Dismemberment	8,221.00	8,221.00	0.00	7,421.00	800.00	90.27 %
<a href="#">01-5100-515030</a>	Craig Tiger Act Counseling Services	7,740.00	7,740.00	609.00	2,842.00	4,898.00	36.72 %
<a href="#">01-5100-515800</a>	Conversion of Leave to PEHP	43,426.00	43,426.00	0.00	4,808.28	38,617.72	11.07 %
<a href="#">01-5100-517000</a>	Physicals / Vaccinations / Test	5,148.00	5,148.00	0.00	0.00	5,148.00	0.00 %
<a href="#">01-5100-517001</a>	Physicals/Vaccinations/Test-Full-Ti	21,075.00	21,075.00	0.00	16,421.00	4,654.00	77.92 %
<a href="#">01-5100-517002</a>	Physicals/Vaccinations/Test-Reserv	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<a href="#">01-5100-517003</a>	Physicals/Vaccinations/Test-Admini	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
<a href="#">01-5100-517004</a>	Physicals/Vaccinations/Test-Suppor	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-5100-517005</a>	Physicals/Vaccinations/Test-New Hi	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<a href="#">01-5100-517006</a>	Physicals/Vaccinations/Test-New Hi	1,600.00	1,600.00	0.00	1,200.00	400.00	75.00 %
<b>ExpCategory: 5150 - Health Benefits Total:</b>		<b>1,235,827.00</b>	<b>1,235,827.00</b>	<b>83,672.76</b>	<b>542,986.11</b>	<b>692,840.89</b>	<b>43.94 %</b>
<b>ExpCategory: 5180 - Uniforms</b>							
<a href="#">01-5100-518000</a>	Uniforms - Miscellaneous	1,550.00	1,550.00	0.00	1,091.68	458.32	70.43 %
<a href="#">01-5100-518001</a>	Uniforms - New Hire Suppression	1,200.00	1,200.00	0.00	1,785.30	-585.30	148.78 %
<a href="#">01-5100-518100</a>	Uniforms-Full-Time Suppression	25,350.00	25,350.00	-60.88	10,539.29	14,810.71	41.58 %
<a href="#">01-5100-518101</a>	Uniforms-McIlvoy, David	0.00	0.00	0.00	40.00	-40.00	0.00 %
<a href="#">01-5100-518102</a>	Uniforms-Newell, Louis	0.00	0.00	0.00	164.76	-164.76	0.00 %
<a href="#">01-5100-518105</a>	Uniforms-Bailey, Pete	0.00	0.00	0.00	5.00	-5.00	0.00 %
<a href="#">01-5100-518106</a>	Uniforms-James, Ian	0.00	0.00	0.00	30.00	-30.00	0.00 %
<a href="#">01-5100-518107</a>	Uniforms-Poe, Matthew	0.00	0.00	0.00	30.00	-30.00	0.00 %
<a href="#">01-5100-518108</a>	Uniforms-Smith, Stephen	0.00	0.00	0.00	30.00	-30.00	0.00 %
<a href="#">01-5100-518110</a>	Uniforms-Hinds, Daniel	0.00	0.00	0.00	61.81	-61.81	0.00 %
<a href="#">01-5100-518111</a>	Uniforms-Marx, Jacob	0.00	0.00	0.00	202.94	-202.94	0.00 %
<a href="#">01-5100-518112</a>	Uniforms-Robertson, Matthew	0.00	0.00	0.00	55.00	-55.00	0.00 %
<a href="#">01-5100-518113</a>	Uniforms-Graham, Philip	0.00	0.00	298.57	298.57	-298.57	0.00 %
<a href="#">01-5100-518115</a>	Uniforms-Koropatnicki, Dean	0.00	0.00	0.00	68.72	-68.72	0.00 %
<a href="#">01-5100-518116</a>	Uniforms-Wintermute, Richard	0.00	0.00	0.00	287.55	-287.55	0.00 %
<a href="#">01-5100-518117</a>	Uniforms-Morales, Paul	0.00	0.00	0.00	170.27	-170.27	0.00 %
<a href="#">01-5100-518118</a>	Uniforms-Ihrman, Tucker	0.00	0.00	0.00	30.00	-30.00	0.00 %
<a href="#">01-5100-518120</a>	Uniforms-Helsing, Bryan	0.00	0.00	0.00	85.00	-85.00	0.00 %
<a href="#">01-5100-518124</a>	Uniforms-Chavez, Matthew	0.00	0.00	0.00	134.90	-134.90	0.00 %
<a href="#">01-5100-518126</a>	Uniforms-DuFresne, Ryan	0.00	0.00	0.00	137.62	-137.62	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">01-5100-518127</a>	Uniforms-Pizzi, Jonathan	0.00	0.00	0.00	277.05	-277.05	0.00 %
<a href="#">01-5100-518128</a>	Uniforms-Sherman, Dillon	0.00	0.00	99.91	119.91	-119.91	0.00 %
<a href="#">01-5100-518129</a>	Uniforms-McDaniel, Jake	0.00	0.00	0.00	82.90	-82.90	0.00 %
<a href="#">01-5100-518130</a>	Uniforms-Sinica, Jerry	0.00	0.00	95.78	419.91	-419.91	0.00 %
<a href="#">01-5100-518131</a>	Uniforms-Sandoval, Justin	0.00	0.00	0.00	30.00	-30.00	0.00 %
<a href="#">01-5100-518132</a>	Uniforms-Pearson, Chase	0.00	0.00	0.00	60.00	-60.00	0.00 %
<a href="#">01-5100-518133</a>	Uniforms-Ashford, Scott	0.00	0.00	0.00	381.68	-381.68	0.00 %
<a href="#">01-5100-518136</a>	Uniforms-Rosenberg, Joel	0.00	0.00	0.00	90.00	-90.00	0.00 %
<a href="#">01-5100-518137</a>	Uniforms-Chambliss, Dustin	0.00	0.00	0.00	68.72	-68.72	0.00 %
<a href="#">01-5100-518138</a>	Uniforms-McCallum, Shaun	0.00	0.00	34.13	115.94	-115.94	0.00 %
<a href="#">01-5100-518140</a>	Uniforms-Anderson, Ivan	0.00	0.00	0.00	646.42	-646.42	0.00 %
<a href="#">01-5100-518141</a>	Uniforms-Mattix, Scott	0.00	0.00	0.00	87.44	-87.44	0.00 %
<a href="#">01-5100-518144</a>	Uniforms-Bowman, Kevin	0.00	0.00	0.00	146.16	-146.16	0.00 %
<a href="#">01-5100-518145</a>	Uniforms-DeJonge, Guy	0.00	0.00	0.00	76.89	-76.89	0.00 %
<a href="#">01-5100-518146</a>	Uniforms-Fredman, Christopher	0.00	0.00	0.00	76.88	-76.88	0.00 %
<a href="#">01-5100-518147</a>	Uniforms-LaMaide, Adam	0.00	0.00	0.00	76.87	-76.87	0.00 %
<a href="#">01-5100-518700</a>	Uniforms-Reserve Firefighters	3,750.00	3,750.00	0.00	0.00	3,750.00	0.00 %
<a href="#">01-5100-518713</a>	Uniforms-Boehm, Edward	0.00	0.00	0.00	26.01	-26.01	0.00 %
<a href="#">01-5100-519000</a>	Uniforms-Administrative Staff	2,400.00	2,400.00	0.00	45.00	2,355.00	1.88 %
<a href="#">01-5100-519007</a>	Uniforms-Johnson, Daniel	0.00	0.00	0.00	59.18	-59.18	0.00 %
<a href="#">01-5100-519008</a>	Uniforms-Hinds, Daniel	0.00	0.00	0.00	326.28	-326.28	0.00 %
<a href="#">01-5100-519400</a>	Uniforms-Support Staff	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<b>ExpCategory: 5180 - Uniforms Total:</b>		<b>35,250.00</b>	<b>35,250.00</b>	<b>467.51</b>	<b>18,461.65</b>	<b>16,788.35</b>	<b>52.37 %</b>
<b>ExpCategory: 6040 - Supplies</b>							
<a href="#">01-6000-604000</a>	Supplies	300.00	300.00	0.00	0.00	300.00	0.00 %
<b>ExpCategory: 6040 - Supplies Total:</b>		<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00 %</b>
<b>ExpCategory: 6090 - Training</b>							
<a href="#">01-6000-609100</a>	Registration Fees	1,600.00	1,600.00	0.00	675.00	925.00	42.19 %
<a href="#">01-6000-609200</a>	Travel Expenses	2,800.00	2,800.00	0.00	547.12	2,252.88	19.54 %
<b>ExpCategory: 6090 - Training Total:</b>		<b>4,400.00</b>	<b>4,400.00</b>	<b>0.00</b>	<b>1,222.12</b>	<b>3,177.88</b>	<b>27.78 %</b>
<b>ExpCategory: 6110 - Insurance</b>							
<a href="#">01-6100-611001</a>	General Liability, Prop & Auto	29,581.00	29,581.00	8,612.00	26,160.00	3,421.00	88.44 %
<a href="#">01-6100-611002</a>	Excess Liability	6,067.00	6,067.00	0.00	0.00	6,067.00	0.00 %
<b>ExpCategory: 6110 - Insurance Total:</b>		<b>35,648.00</b>	<b>35,648.00</b>	<b>8,612.00</b>	<b>26,160.00</b>	<b>9,488.00</b>	<b>73.38 %</b>
<b>ExpCategory: 6120 - Outside Services</b>							
<a href="#">01-6100-612001</a>	Legal Services	20,000.00	20,000.00	15.00	981.43	19,018.57	4.91 %
<a href="#">01-6100-612002</a>	Consulting Services	10,000.00	10,000.00	2,500.00	2,560.00	7,440.00	25.60 %
<a href="#">01-6100-612003</a>	Accounting / Auditing Services	14,000.00	14,000.00	0.00	0.00	14,000.00	0.00 %
<a href="#">01-6100-612004</a>	IT Services	76,766.00	76,766.00	150.00	34,863.97	41,902.03	45.42 %
<a href="#">01-6100-612005</a>	Support Services	7,035.00	7,035.00	0.00	7,035.00	0.00	100.00 %
<a href="#">01-6100-612006</a>	Bank Service Fees	3,600.00	3,600.00	386.08	2,067.29	1,532.71	57.42 %
<a href="#">01-6100-612007</a>	Shredding Services	250.00	250.00	0.00	60.00	190.00	24.00 %
<a href="#">01-6100-612008</a>	Fingerprinting Fees	704.00	704.00	0.00	176.00	528.00	25.00 %
<a href="#">01-6100-612009</a>	Publishing Fees	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6100-612010</a>	Website Hosting Fees	624.00	624.00	3,625.00	4,016.12	-3,392.12	643.61 %
<a href="#">01-6100-612011</a>	Hiring / Promotion Testing Fees	2,000.00	2,000.00	93.51	93.51	1,906.49	4.68 %
<b>ExpCategory: 6120 - Outside Services Total:</b>		<b>136,479.00</b>	<b>136,479.00</b>	<b>6,769.59</b>	<b>51,853.32</b>	<b>84,625.68</b>	<b>37.99 %</b>
<b>ExpCategory: 6130 - Memberships / Subscriptions</b>							
<a href="#">01-6100-613001</a>	AZ Fire Districts Association	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6100-613002</a>	AZ Fire Chiefs Association	500.00	500.00	0.00	250.00	250.00	50.00 %
<a href="#">01-6100-613003</a>	Verde Valley Fire/EMS Chiefs	3,660.00	3,660.00	0.00	3,160.00	500.00	86.34 %
<a href="#">01-6100-613004</a>	Yavapai Fire Chiefs Association	125.00	125.00	0.00	0.00	125.00	0.00 %
<a href="#">01-6100-613005</a>	International Fire Chiefs Assoc	254.00	254.00	0.00	0.00	254.00	0.00 %
<a href="#">01-6100-613006</a>	Verde Independent	186.00	186.00	0.00	123.99	62.01	66.66 %
<a href="#">01-6100-613010</a>	Government Finance Officers AZ	60.00	60.00	0.00	90.00	-30.00	150.00 %
<a href="#">01-6100-613011</a>	International CISM Foundation	60.00	60.00	0.00	60.00	0.00	100.00 %
<a href="#">01-6100-613013</a>	Financial Software Annual Fees	9,480.00	9,480.00	0.00	9,026.39	453.61	95.22 %



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<a href="#">01-6100-613014</a>	Incident Reporting Software Fee	5,150.00	5,150.00	0.00	5,471.90	-321.90	106.25 %
<a href="#">01-6100-613015</a>	Staffing Program Fees	3,601.00	3,601.00	0.00	1,800.42	1,800.58	50.00 %
<a href="#">01-6100-613017</a>	Lexipol Policy Manual Annual Fe	0.00	0.00	0.00	1,825.00	-1,825.00	0.00 %
<a href="#">01-6100-613019</a>	Video Conferencing Network Fees	600.00	600.00	0.00	112.42	487.58	18.74 %
<a href="#">01-6100-613020</a>	National Testing Network Fees	600.00	600.00	0.00	541.67	58.33	90.28 %
<a href="#">01-6100-613021</a>	Archive Social Annual Fees	2,988.00	2,988.00	0.00	2,988.00	0.00	100.00 %
<a href="#">01-6100-613022</a>	Human Resource Assoc Annual Fe	100.00	100.00	0.00	0.00	100.00	0.00 %
<b>ExpCategory: 6130 - Memberships / Subscriptions Total:</b>		<b>28,864.00</b>	<b>28,864.00</b>	<b>0.00</b>	<b>25,449.79</b>	<b>3,414.21</b>	<b>88.17 %</b>
<b>ExpCategory: 6140 - Supplies</b>							
<a href="#">01-6100-614100</a>	Office Supplies	4,944.00	4,944.00	1,332.79	4,648.99	295.01	94.03 %
<a href="#">01-6100-614104</a>	Checks	650.00	650.00	0.00	329.28	320.72	50.66 %
<a href="#">01-6100-614105</a>	Tax Forms	275.00	275.00	0.00	0.00	275.00	0.00 %
<a href="#">01-6100-614109</a>	Shift Calendars	125.00	125.00	0.00	129.42	-4.42	103.54 %
<a href="#">01-6100-614300</a>	Postage	3,000.00	3,000.00	14.60	906.02	2,093.98	30.20 %
<a href="#">01-6100-614400</a>	Office Furniture	2,500.00	2,500.00	0.00	2,710.19	-210.19	108.41 %
<a href="#">01-6100-614500</a>	Office Equipment	10,100.00	10,100.00	71.15	1,393.81	8,706.19	13.80 %
<a href="#">01-6100-614600</a>	Hiring / Promotional Testing Suppli	8,000.00	8,000.00	0.00	389.11	7,610.89	4.86 %
<a href="#">01-6100-614700</a>	Dept Mtgs / Emp Recognitions	2,000.00	2,000.00	269.94	717.76	1,282.24	35.89 %
<b>ExpCategory: 6140 - Supplies Total:</b>		<b>31,594.00</b>	<b>31,594.00</b>	<b>1,688.48</b>	<b>11,224.58</b>	<b>20,369.42</b>	<b>35.53 %</b>
<b>ExpCategory: 6160 - Utilities</b>							
<a href="#">01-6100-616131</a>	Electricity-Station 31	15,000.00	15,000.00	888.75	6,625.91	8,374.09	44.17 %
<a href="#">01-6100-616132</a>	Electricity-Station 32	11,000.00	11,000.00	560.29	5,306.88	5,693.12	48.24 %
<a href="#">01-6100-616133</a>	Electricity-Station 33	700.00	700.00	53.99	308.95	391.05	44.14 %
<a href="#">01-6100-616136</a>	Electricity-Station 36	5,000.00	5,000.00	241.11	2,128.53	2,871.47	42.57 %
<a href="#">01-6100-616137</a>	Electricity-Station 37	550.00	550.00	41.57	210.10	339.90	38.20 %
<a href="#">01-6100-616231</a>	Propane / Natural Gas-Station 31	4,000.00	4,000.00	194.14	1,030.30	2,969.70	25.76 %
<a href="#">01-6100-616232</a>	Propane / Natural Gas-Station 32	3,000.00	3,000.00	859.17	859.17	2,140.83	28.64 %
<a href="#">01-6100-616236</a>	Propane / Natural Gas-Station 36	1,100.00	1,100.00	82.74	268.03	831.97	24.37 %
<a href="#">01-6100-616237</a>	Propane / Natural Gas-Station 37	500.00	500.00	33.75	202.36	297.64	40.47 %
<a href="#">01-6100-616336</a>	Water	2,500.00	2,500.00	172.35	1,075.30	1,424.70	43.01 %
<a href="#">01-6100-616436</a>	Sewer	900.00	900.00	67.14	413.48	486.52	45.94 %
<a href="#">01-6100-616531</a>	Telephone-Station 31	10,800.00	10,800.00	860.33	6,193.76	4,606.24	57.35 %
<a href="#">01-6100-616532</a>	Telephone-Station 32	7,200.00	7,200.00	564.78	4,115.48	3,084.52	57.16 %
<a href="#">01-6100-616536</a>	Telephone-Station 36	3,000.00	3,000.00	227.09	2,438.10	561.90	81.27 %
<a href="#">01-6100-616631</a>	Trash Services-Station 31	720.00	720.00	60.00	300.00	420.00	41.67 %
<a href="#">01-6100-616632</a>	Trash Services-Station 32	660.00	660.00	55.00	330.00	330.00	50.00 %
<a href="#">01-6100-616636</a>	Trash Services-Station 36	456.00	456.00	38.00	228.00	228.00	50.00 %
<a href="#">01-6100-616731</a>	Internet-Station 31	1,920.00	1,920.00	288.54	2,268.74	-348.74	118.16 %
<a href="#">01-6100-616732</a>	Internet-Station 32	2,040.00	2,040.00	167.03	1,159.07	880.93	56.82 %
<a href="#">01-6100-616736</a>	Internet-Station 36	1,980.00	1,980.00	164.12	1,144.16	835.84	57.79 %
<b>ExpCategory: 6160 - Utilities Total:</b>		<b>73,026.00</b>	<b>73,026.00</b>	<b>5,619.89</b>	<b>36,606.32</b>	<b>36,419.68</b>	<b>50.13 %</b>
<b>ExpCategory: 6170 - Repair and Maintenance</b>							
<a href="#">01-6100-617101</a>	Copier Maintenance Agreement	3,465.00	3,465.00	0.00	943.92	2,521.08	27.24 %
<a href="#">01-6100-617102</a>	Copier Repair & Maintenance	200.00	200.00	0.00	0.00	200.00	0.00 %
<b>ExpCategory: 6170 - Repair and Maintenance Total:</b>		<b>3,665.00</b>	<b>3,665.00</b>	<b>0.00</b>	<b>943.92</b>	<b>2,721.08</b>	<b>25.75 %</b>
<b>ExpCategory: 6190 - Training</b>							
<a href="#">01-6100-619100</a>	Registration Fees	2,200.00	2,200.00	0.00	0.00	2,200.00	0.00 %
<a href="#">01-6100-619101</a>	AFDA / AFCA Conferences	1,800.00	1,800.00	0.00	675.00	1,125.00	37.50 %
<a href="#">01-6100-619102</a>	GFOAz Conferences	400.00	400.00	30.00	60.00	340.00	15.00 %
<a href="#">01-6100-619200</a>	Travel Expenses	4,000.00	4,000.00	45.16	1,020.96	2,979.04	25.52 %
<b>ExpCategory: 6190 - Training Total:</b>		<b>8,400.00</b>	<b>8,400.00</b>	<b>75.16</b>	<b>1,755.96</b>	<b>6,644.04</b>	<b>20.90 %</b>
<b>ExpCategory: 6230 - Memberships / Subscriptions</b>							
<a href="#">01-6200-623001</a>	AZ Fire Marshals Association	20.00	20.00	0.00	0.00	20.00	0.00 %
<a href="#">01-6200-623002</a>	AZ Fire / Burn Educators Assoc	35.00	35.00	0.00	0.00	35.00	0.00 %
<a href="#">01-6200-623003</a>	NFPA	1,721.00	1,721.00	0.00	1,495.00	226.00	86.87 %
<a href="#">01-6200-623004</a>	International Code Council	135.00	135.00	0.00	0.00	135.00	0.00 %
<a href="#">01-6200-623005</a>	International Assoc of Arson In	270.00	270.00	0.00	0.00	270.00	0.00 %

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<a href="#">01-6200-623006</a>	ArcView GIS Annual Subscription	440.00	440.00	0.00	0.00	440.00	0.00 %
<a href="#">01-6200-623007</a>	First Due Software Annual Fee	6,527.00	6,527.00	0.00	910.00	5,617.00	13.94 %
<a href="#">01-6200-623009</a>	Drop Box Fee	174.00	174.00	131.69	175.59	-1.59	100.91 %
<a href="#">01-6200-623010</a>	Car Seat Tech Certifications	55.00	55.00	0.00	0.00	55.00	0.00 %
<b>ExpCategory: 6230 - Memberships / Subscriptions Total:</b>		<b>9,377.00</b>	<b>9,377.00</b>	<b>131.69</b>	<b>2,580.59</b>	<b>6,796.41</b>	<b>27.52 %</b>
<b>ExpCategory: 6240 - Supplies</b>							
<a href="#">01-6200-624000</a>	Miscellaneous Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
<a href="#">01-6200-624001</a>	Disposable Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
<a href="#">01-6200-624002</a>	Non-Disposable Supplies	500.00	500.00	0.00	115.71	384.29	23.14 %
<a href="#">01-6200-624003</a>	Books	300.00	300.00	0.00	69.99	230.01	23.33 %
<a href="#">01-6200-624004</a>	Personal Protective Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6200-624200</a>	Burn Permit Supplies	90.00	90.00	0.00	0.00	90.00	0.00 %
<a href="#">01-6200-624300</a>	Smoke Detector Batteries	500.00	500.00	0.00	0.00	500.00	0.00 %
<a href="#">01-6200-624400</a>	Miscellaneous Childrens Handout	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<a href="#">01-6200-624401</a>	Plastic Fire Helmets	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">01-6200-624402</a>	Pens / Pencils	500.00	500.00	0.00	0.00	500.00	0.00 %
<a href="#">01-6200-624403</a>	Bags	300.00	300.00	0.00	0.00	300.00	0.00 %
<b>ExpCategory: 6240 - Supplies Total:</b>		<b>7,440.00</b>	<b>7,440.00</b>	<b>0.00</b>	<b>185.70</b>	<b>7,254.30</b>	<b>2.50 %</b>
<b>ExpCategory: 6290 - Training</b>							
<a href="#">01-6200-629100</a>	Registration Fees	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<a href="#">01-6200-629101</a>	Certifications	500.00	500.00	0.00	25.00	475.00	5.00 %
<a href="#">01-6200-629200</a>	Travel Expenses	2,000.00	2,000.00	0.00	402.56	1,597.44	20.13 %
<b>ExpCategory: 6290 - Training Total:</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>0.00</b>	<b>427.56</b>	<b>5,072.44</b>	<b>7.77 %</b>
<b>ExpCategory: 6320 - Outside Services</b>							
<a href="#">01-6300-632100</a>	Pest Control	870.00	870.00	130.00	390.00	480.00	44.83 %
<a href="#">01-6300-632200</a>	Carpet Cleaning	950.00	950.00	0.00	0.00	950.00	0.00 %
<a href="#">01-6300-632300</a>	Weed Spray Service	380.00	380.00	35.00	210.00	170.00	55.26 %
<a href="#">01-6300-632400</a>	Fire Extinguisher Service	800.00	800.00	0.00	0.00	800.00	0.00 %
<b>ExpCategory: 6320 - Outside Services Total:</b>		<b>3,000.00</b>	<b>3,000.00</b>	<b>165.00</b>	<b>600.00</b>	<b>2,400.00</b>	<b>20.00 %</b>
<b>ExpCategory: 6340 - Supplies</b>							
<a href="#">01-6300-634200</a>	Station Supplies - Other	9,416.00	9,416.00	454.57	2,212.28	7,203.72	23.49 %
<a href="#">01-6300-634201</a>	Consumable Items	1,800.00	1,800.00	0.00	443.47	1,356.53	24.64 %
<a href="#">01-6300-634203</a>	Water	1,700.00	1,700.00	0.00	25.00	1,675.00	1.47 %
<b>ExpCategory: 6340 - Supplies Total:</b>		<b>12,916.00</b>	<b>12,916.00</b>	<b>454.57</b>	<b>2,680.75</b>	<b>10,235.25</b>	<b>20.76 %</b>
<b>ExpCategory: 6370 - Repair and Maintenance</b>							
<a href="#">01-6300-637131</a>	Misc Repair & Maintenance-Station	10,575.00	10,575.00	88.64	4,177.97	6,397.03	39.51 %
<a href="#">01-6300-637132</a>	Misc Repair & Maintenance-Station	7,050.00	7,050.00	0.00	3,842.31	3,207.69	54.50 %
<a href="#">01-6300-637133</a>	Misc Repair & Maintenance-Station	100.00	100.00	0.00	0.00	100.00	0.00 %
<a href="#">01-6300-637136</a>	Misc Repair & Maintenance-Station	3,525.00	3,525.00	0.00	630.84	2,894.16	17.90 %
<a href="#">01-6300-637137</a>	Misc Repair & Maintenance-Station	100.00	100.00	0.00	0.00	100.00	0.00 %
<a href="#">01-6300-637200</a>	Bay Door Repair & Maintenance	0.00	0.00	0.00	1,452.25	-1,452.25	0.00 %
<b>ExpCategory: 6370 - Repair and Maintenance Total:</b>		<b>21,350.00</b>	<b>21,350.00</b>	<b>88.64</b>	<b>10,103.37</b>	<b>11,246.63</b>	<b>47.32 %</b>
<b>ExpCategory: 6420 - Outside Services</b>							
<a href="#">01-6400-642100</a>	Ambulance Billing	57,500.00	57,500.00	5,296.46	18,465.30	39,034.70	32.11 %
<b>ExpCategory: 6420 - Outside Services Total:</b>		<b>57,500.00</b>	<b>57,500.00</b>	<b>5,296.46</b>	<b>18,465.30</b>	<b>39,034.70</b>	<b>32.11 %</b>
<b>ExpCategory: 6430 - Memberships / Subscriptions</b>							
<a href="#">01-6400-643001</a>	Northern Arizona EMS	50.00	50.00	0.00	0.00	50.00	0.00 %
<a href="#">01-6400-643002</a>	Arizona Ambulance Association	520.00	520.00	0.00	173.33	346.67	33.33 %
<a href="#">01-6400-643003</a>	CLIA Lab	87.00	87.00	0.00	90.00	-3.00	103.45 %
<a href="#">01-6400-643004</a>	Ambulance Registration Fees	150.00	150.00	50.00	50.00	100.00	33.33 %
<a href="#">01-6400-643005</a>	Ambulance Regulatory Fees	600.00	600.00	200.00	200.00	400.00	33.33 %
<a href="#">01-6400-643006</a>	Ambulance Billing Interface Fee	667.00	667.00	0.00	666.67	0.33	99.95 %
<a href="#">01-6400-643007</a>	CAD Interface Annual Fee	2,850.00	2,850.00	2,094.73	3,250.87	-400.87	114.07 %
<a href="#">01-6400-643009</a>	AZ Board of Pharmacy Renewal	0.00	0.00	0.00	100.25	-100.25	0.00 %
<a href="#">01-6400-643010</a>	Pulse Point Subscription	1,000.00	1,000.00	0.00	1,250.00	-250.00	125.00 %
<a href="#">01-6400-643011</a>	Stryker Annual Fees	1,575.00	1,575.00	0.00	3,630.07	-2,055.07	230.48 %

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">01-6400-643012</a> Handtevy Annual Fees	500.00	500.00	0.00	583.50	-83.50	116.70 %
<b>ExpCategory: 6430 - Memberships / Subscriptions Total:</b>	<b>7,999.00</b>	<b>7,999.00</b>	<b>2,344.73</b>	<b>9,994.69</b>	<b>-1,995.69</b>	<b>124.95 %</b>
<b>ExpCategory: 6440 - Supplies</b>						
<a href="#">01-6400-644101</a> Annual Infection Control Update	100.00	100.00	0.00	60.00	40.00	60.00 %
<a href="#">01-6400-644104</a> Auto-Pulse Life Bands	1,500.00	1,500.00	1,174.02	1,174.02	325.98	78.27 %
<a href="#">01-6400-644105</a> Oxygen Bottle Valves	300.00	300.00	0.00	0.00	300.00	0.00 %
<a href="#">01-6400-644106</a> IV Bag Warmers	500.00	500.00	0.00	0.00	500.00	0.00 %
<a href="#">01-6400-644107</a> Suction Units & Batteries	500.00	500.00	912.57	912.57	-412.57	182.51 %
<a href="#">01-6400-644108</a> Backboards	600.00	600.00	0.00	0.00	600.00	0.00 %
<a href="#">01-6400-644109</a> Backboard Straps	400.00	400.00	0.00	0.00	400.00	0.00 %
<a href="#">01-6400-644110</a> Pulse Ox	240.00	240.00	277.35	277.35	-37.35	115.56 %
<a href="#">01-6400-644114</a> Vac-U-Splints	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
<a href="#">01-6400-644115</a> Gurney Equipment & Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6400-644116</a> LP15 Accessories	8,000.00	8,000.00	574.46	3,749.15	4,250.85	46.86 %
<a href="#">01-6400-644117</a> Lift Binder	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
<a href="#">01-6400-644118</a> Reusable Equipment	7,500.00	7,500.00	567.04	1,272.51	6,227.49	16.97 %
<a href="#">01-6400-644119</a> Disposable Medical Supplies	15,500.00	15,500.00	2,709.62	10,981.62	4,518.38	70.85 %
<a href="#">01-6400-644120</a> Safety Control Seals	700.00	700.00	0.00	0.00	700.00	0.00 %
<a href="#">01-6400-644121</a> Drug Box Service Charge	6,000.00	6,000.00	0.00	5,473.84	526.16	91.23 %
<a href="#">01-6400-644122</a> Pyxis Cell Usage	9,600.00	9,600.00	701.18	4,908.26	4,691.74	51.13 %
<a href="#">01-6400-644123</a> EZ-IO Needles	3,800.00	3,800.00	0.00	1,414.60	2,385.40	37.23 %
<a href="#">01-6400-644124</a> Oxygen Tank Rental	1,500.00	1,500.00	114.08	452.64	1,047.36	30.18 %
<a href="#">01-6400-644125</a> Oxygen Tank Refills	950.00	950.00	0.00	180.00	770.00	18.95 %
<a href="#">01-6400-644200</a> CPR Supplies	8,000.00	8,000.00	0.00	2,528.88	5,471.12	31.61 %
<a href="#">01-6400-644300</a> AED Equipment	3,200.00	3,200.00	1,652.95	1,652.95	1,547.05	51.65 %
<a href="#">01-6400-644301</a> AED Batteries & Supplies	1,000.00	1,000.00	0.00	124.01	875.99	12.40 %
<a href="#">01-6400-644302</a> AED Combi-Pads	7,000.00	7,000.00	89.85	1,291.24	5,708.76	18.45 %
<a href="#">01-6400-644310</a> AED Equipment (Operations)	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<a href="#">01-6400-644400</a> EPCR Equipment	1,000.00	1,000.00	4.34	2,992.95	-1,992.95	299.30 %
<b>ExpCategory: 6440 - Supplies Total:</b>	<b>84,840.00</b>	<b>84,840.00</b>	<b>8,777.46</b>	<b>39,446.59</b>	<b>45,393.41</b>	<b>46.50 %</b>
<b>ExpCategory: 6470 - Repair and Maintenance</b>						
<a href="#">01-6400-647100</a> EMS Equipment Repair & Maint	300.00	300.00	215.00	215.00	85.00	71.67 %
<a href="#">01-6400-647200</a> Gurney Service Contract	0.00	0.00	864.51	864.51	-864.51	0.00 %
<a href="#">01-6400-647300</a> Monitor Service Contract	19,500.00	19,500.00	13,759.20	17,468.20	2,031.80	89.58 %
<a href="#">01-6400-647400</a> Auto Pulse Service Contract	3,200.00	3,200.00	1,400.00	2,916.66	283.34	91.15 %
<b>ExpCategory: 6470 - Repair and Maintenance Total:</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>16,238.71</b>	<b>21,464.37</b>	<b>1,535.63</b>	<b>93.32 %</b>
<b>ExpCategory: 6490 - Training</b>						
<a href="#">01-6400-649100</a> Registration Fees	2,500.00	2,500.00	129.00	502.00	1,998.00	20.08 %
<a href="#">01-6400-649101</a> ALS Refresher	6,000.00	6,000.00	1,190.00	2,380.00	3,620.00	39.67 %
<a href="#">01-6400-649102</a> ACLS Refresher	500.00	500.00	0.00	0.00	500.00	0.00 %
<a href="#">01-6400-649103</a> PALS Refresher	125.00	125.00	0.00	190.00	-65.00	152.00 %
<a href="#">01-6400-649104</a> EMT Refresher	2,400.00	2,400.00	500.00	1,000.00	1,400.00	41.67 %
<a href="#">01-6400-649105</a> Paramedic Course Tuition	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<a href="#">01-6400-649106</a> EMS 24/7 Training Program	2,603.00	2,603.00	0.00	1,805.05	797.95	69.34 %
<a href="#">01-6400-649107</a> AZ Ambulance Assoc Conferences	500.00	500.00	0.00	0.00	500.00	0.00 %
<a href="#">01-6400-649200</a> Travel Expenses	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<b>ExpCategory: 6490 - Training Total:</b>	<b>26,628.00</b>	<b>26,628.00</b>	<b>1,819.00</b>	<b>5,877.05</b>	<b>20,750.95</b>	<b>22.07 %</b>
<b>ExpCategory: 6520 - Outside Services</b>						
<a href="#">01-6500-652100</a> Ladder Testing	1,000.00	1,000.00	0.00	1,055.00	-55.00	105.50 %
<a href="#">01-6500-652200</a> Extrication Tools Service Agreemen	1,665.00	1,665.00	0.00	0.00	1,665.00	0.00 %
<a href="#">01-6500-652300</a> PosiChek3 Annual Calibration	900.00	900.00	0.00	0.00	900.00	0.00 %
<a href="#">01-6500-652600</a> Air Quality Checks	400.00	400.00	0.00	0.00	400.00	0.00 %
<b>ExpCategory: 6520 - Outside Services Total:</b>	<b>3,965.00</b>	<b>3,965.00</b>	<b>0.00</b>	<b>1,055.00</b>	<b>2,910.00</b>	<b>26.61 %</b>
<b>ExpCategory: 6530 - Memberships / Subscriptions</b>						
<a href="#">01-6500-653001</a> Training Program Subscription	5,736.00	5,736.00	0.00	4,601.00	1,135.00	80.21 %
<a href="#">01-6500-653002</a> Fire Dept Safety Officers Assoc	385.00	385.00	0.00	0.00	385.00	0.00 %
<a href="#">01-6500-653003</a> Physical Fitness Equipment Subs	1,545.00	1,545.00	128.52	385.56	1,159.44	24.96 %



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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>ExpCategory: 6530 - Memberships / Subscriptions Total:</b>		<b>7,666.00</b>	<b>7,666.00</b>	<b>128.52</b>	<b>4,986.56</b>	<b>2,679.44</b>	<b>65.05 %</b>
<b>ExpCategory: 6540 - Supplies</b>							
<a href="#">01-6500-654101</a>	Class A Foam	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<a href="#">01-6500-654102</a>	PAR System Supplies	400.00	400.00	49.43	49.43	350.57	12.36 %
<a href="#">01-6500-654103</a>	Hose	3,300.00	3,300.00	0.00	1,065.26	2,234.74	32.28 %
<a href="#">01-6500-654104</a>	Hand / Small Tools	500.00	500.00	49.42	225.24	274.76	45.05 %
<a href="#">01-6500-654106</a>	Nozzels	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">01-6500-654107</a>	Fittings & Appliances	6,700.00	6,700.00	0.00	0.00	6,700.00	0.00 %
<a href="#">01-6500-654108</a>	Flashlights / Batteries	400.00	400.00	0.00	0.00	400.00	0.00 %
<a href="#">01-6500-654111</a>	Gas Monitor	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<a href="#">01-6500-654114</a>	Mixed Fuel	300.00	300.00	0.00	141.42	158.58	47.14 %
<a href="#">01-6500-654201</a>	Turn-Outs	14,703.00	14,703.00	0.00	8,822.05	5,880.95	60.00 %
<a href="#">01-6500-654202</a>	Boots	2,200.00	2,200.00	0.00	1,889.42	310.58	85.88 %
<a href="#">01-6500-654203</a>	Helmets	4,150.00	4,150.00	0.00	0.00	4,150.00	0.00 %
<a href="#">01-6500-654204</a>	Hoods	3,800.00	3,800.00	0.00	0.00	3,800.00	0.00 %
<a href="#">01-6500-654205</a>	Structure Gloves	3,416.00	3,416.00	0.00	0.00	3,416.00	0.00 %
<a href="#">01-6500-654206</a>	Gear Bags	200.00	200.00	0.00	570.11	-370.11	285.06 %
<a href="#">01-6500-654207</a>	Reflective Helmet Decals & Cres	100.00	100.00	0.00	99.30	0.70	99.30 %
<a href="#">01-6500-654208</a>	Helmet Shields	300.00	300.00	173.92	173.92	126.08	57.97 %
<a href="#">01-6500-654300</a>	Safety Supplies	300.00	300.00	0.00	0.00	300.00	0.00 %
<a href="#">01-6500-654301</a>	Safety Glasses	216.00	216.00	0.00	0.00	216.00	0.00 %
<a href="#">01-6500-654302</a>	Ear Plugs	180.00	180.00	0.00	0.00	180.00	0.00 %
<a href="#">01-6500-654306</a>	Extrication Gloves	640.00	640.00	0.00	0.00	640.00	0.00 %
<a href="#">01-6500-654307</a>	Work Gloves	360.00	360.00	0.00	0.00	360.00	0.00 %
<a href="#">01-6500-654308</a>	Safety Signs	168.00	168.00	0.00	0.00	168.00	0.00 %
<a href="#">01-6500-654309</a>	Safety Vests	200.00	200.00	0.00	210.67	-10.67	105.34 %
<a href="#">01-6500-654310</a>	Traffic Cones	144.00	144.00	0.00	0.00	144.00	0.00 %
<a href="#">01-6500-654312</a>	Flashlights / Batteries	825.00	825.00	0.00	0.00	825.00	0.00 %
<a href="#">01-6500-654400</a>	SCBA Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">01-6500-654500</a>	Extrication Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6500-654601</a>	Rope Rescue Supplies	5,256.00	5,256.00	0.00	0.00	5,256.00	0.00 %
<a href="#">01-6500-654602</a>	Swift Water Supplies	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<a href="#">01-6500-654700</a>	Physical Fitness Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<b>ExpCategory: 6540 - Supplies Total:</b>		<b>64,258.00</b>	<b>64,258.00</b>	<b>272.77</b>	<b>13,246.82</b>	<b>51,011.18</b>	<b>20.62 %</b>
<b>ExpCategory: 6570 - Repair and Maintenance</b>							
<a href="#">01-6500-657100</a>	Firefighting Equipment R&M	750.00	750.00	0.00	0.00	750.00	0.00 %
<a href="#">01-6500-657200</a>	Turnout R&M	1,500.00	1,500.00	381.42	386.74	1,113.26	25.78 %
<a href="#">01-6500-657301</a>	SCBA R&M	1,400.00	1,400.00	0.00	19.95	1,380.05	1.43 %
<a href="#">01-6500-657302</a>	SCBA Compressor R&M	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<a href="#">01-6500-657400</a>	Extrication Tools R&M	400.00	400.00	0.00	0.00	400.00	0.00 %
<a href="#">01-6500-657500</a>	Physical Fitness Equipment R&M	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
<b>ExpCategory: 6570 - Repair and Maintenance Total:</b>		<b>7,650.00</b>	<b>7,650.00</b>	<b>381.42</b>	<b>406.69</b>	<b>7,243.31</b>	<b>5.32 %</b>
<b>ExpCategory: 6590 - Training</b>							
<a href="#">01-6500-659100</a>	Registration Fees	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6500-659101</a>	Arizona State Fire School	750.00	750.00	1,500.00	2,547.81	-1,797.81	339.71 %
<a href="#">01-6500-659102</a>	AFDA Conference	800.00	800.00	0.00	0.00	800.00	0.00 %
<a href="#">01-6500-659103</a>	Officer Development	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
<a href="#">01-6500-659104</a>	Rope Rescue Training	3,000.00	3,000.00	0.00	750.00	2,250.00	25.00 %
<a href="#">01-6500-659105</a>	Extrication Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6500-659108</a>	Swift Water Training	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00 %
<a href="#">01-6500-659111</a>	College Tuition Reimbursements	5,250.00	5,250.00	0.00	475.88	4,774.12	9.06 %
<a href="#">01-6500-659112</a>	Blue Card Continuing Education	5,750.00	5,750.00	0.00	3,804.17	1,945.83	66.16 %
<a href="#">01-6500-659201</a>	Arizona State Fire School	1,325.00	1,325.00	0.00	763.94	561.06	57.66 %
<a href="#">01-6500-659202</a>	AFDA Conference	3,200.00	3,200.00	0.00	0.00	3,200.00	0.00 %
<a href="#">01-6500-659203</a>	Officer Development	7,000.00	7,000.00	0.00	42.00	6,958.00	0.60 %
<a href="#">01-6500-659204</a>	Rope Rescue Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6500-659208</a>	Swift Water Training	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %

Monthly Financials - Detail

For Fiscal: 2021-2022 Period Ending: 12/31/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">01-6500-659300</a>	Training Materials - Other	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6500-659301</a>	Rehab for Drills	400.00	400.00	0.00	45.50	354.50	11.38 %
<a href="#">01-6500-659302</a>	Materials for Drills	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
	<b>ExpCategory: 6590 - Training Total:</b>	<b>50,375.00</b>	<b>50,375.00</b>	<b>1,500.00</b>	<b>8,429.30</b>	<b>41,945.70</b>	<b>16.73 %</b>
	<b>ExpCategory: 6640 - Supplies</b>						
<a href="#">01-6600-664100</a>	Fleet Maintenance Supplies	2,500.00	2,500.00	60.35	1,192.34	1,307.66	47.69 %
<a href="#">01-6600-664200</a>	Fuel	55,000.00	55,000.00	4,584.34	21,496.55	33,503.45	39.08 %
<a href="#">01-6600-664800</a>	Knox Box Supplies	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00 %
	<b>ExpCategory: 6640 - Supplies Total:</b>	<b>64,500.00</b>	<b>64,500.00</b>	<b>4,644.69</b>	<b>22,688.89</b>	<b>41,811.11</b>	<b>35.18 %</b>
	<b>ExpCategory: 6670 - Repair and Maintenance</b>						
<a href="#">01-6600-667000</a>	Repair and Maintenance - Other	17,500.00	17,500.00	0.00	0.00	17,500.00	0.00 %
<a href="#">01-6600-667100</a>	Repair and Maintenance - Engines	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
<a href="#">01-6600-667107</a>	2005 Rosenbauer	0.00	0.00	770.58	776.93	-776.93	0.00 %
<a href="#">01-6600-667108</a>	2008 American LaFrance	0.00	0.00	0.00	2.95	-2.95	0.00 %
<a href="#">01-6600-667109</a>	2014 Rosenbauer	0.00	0.00	689.73	6,657.22	-6,657.22	0.00 %
<a href="#">01-6600-667112</a>	2020 Pierce Arrow XT Pumper	0.00	0.00	3.28	3,395.51	-3,395.51	0.00 %
<a href="#">01-6600-667113</a>	2020 Pierce Arrow XT Pumper	0.00	0.00	0.00	2,163.66	-2,163.66	0.00 %
<a href="#">01-6600-667199</a>	1941 Chevrolet Parade Truck	0.00	0.00	0.00	194.88	-194.88	0.00 %
<a href="#">01-6600-667200</a>	Repair and Maintenance - Water Te	11,500.00	11,500.00	0.00	0.00	11,500.00	0.00 %
<a href="#">01-6600-667201</a>	2015 Freightliner	0.00	0.00	1,660.41	1,660.41	-1,660.41	0.00 %
<a href="#">01-6600-667205</a>	2004 Freightliner	0.00	0.00	0.00	3,329.53	-3,329.53	0.00 %
<a href="#">01-6600-667206</a>	2004 Freightliner	0.00	0.00	0.00	2,704.44	-2,704.44	0.00 %
<a href="#">01-6600-667300</a>	Repair and Maintenance - Ambulan	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00 %
<a href="#">01-6600-667305</a>	2005 Ford F-350	0.00	0.00	0.00	235.74	-235.74	0.00 %
<a href="#">01-6600-667306</a>	2008 Ford F-350	0.00	0.00	0.00	2,953.88	-2,953.88	0.00 %
<a href="#">01-6600-667307</a>	2015 Dodge Ram	0.00	0.00	0.00	1,478.72	-1,478.72	0.00 %
<a href="#">01-6600-667308</a>	2018 Dodge	0.00	0.00	0.00	36,955.47	-36,955.47	0.00 %
<a href="#">01-6600-667400</a>	Repair and Maintenance - Brush Tr	11,500.00	11,500.00	0.00	0.00	11,500.00	0.00 %
<a href="#">01-6600-667411</a>	2018 Dodge Ram 4500	0.00	0.00	0.00	872.97	-872.97	0.00 %
<a href="#">01-6600-667500</a>	Repair and Maintenance - Administ	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<a href="#">01-6600-667508</a>	2008 Chevrolet Tahoe	0.00	0.00	0.00	3,038.41	-3,038.41	0.00 %
<a href="#">01-6600-667509</a>	2011 Chevrolet Silverado 3/4 Ton	0.00	0.00	0.00	62.18	-62.18	0.00 %
<a href="#">01-6600-667510</a>	2013 Dodge Ram 1/2 Ton	0.00	0.00	86.38	894.05	-894.05	0.00 %
<a href="#">01-6600-667511</a>	2005 Dodge Ram 1/2 Ton	0.00	0.00	0.00	1,131.61	-1,131.61	0.00 %
<a href="#">01-6600-667512</a>	2017 Dodge Ram 3/4 Ton	0.00	0.00	91.45	2,166.00	-2,166.00	0.00 %
<a href="#">01-6600-667513</a>	2019 Dodge Ram 1500	0.00	0.00	48.31	1,547.19	-1,547.19	0.00 %
<a href="#">01-6600-667600</a>	Repair and Maintenance - Light To	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6600-667700</a>	Repair and Maintenance - Technical	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<a href="#">01-6600-667701</a>	2011 Kubota 2T 900 XT	0.00	0.00	261.89	261.89	-261.89	0.00 %
	<b>ExpCategory: 6670 - Repair and Maintenance Total:</b>	<b>98,000.00</b>	<b>98,000.00</b>	<b>3,612.03</b>	<b>72,483.64</b>	<b>25,516.36</b>	<b>73.96 %</b>
	<b>ExpCategory: 6740 - Supplies</b>						
<a href="#">01-6700-674100</a>	Miscellaneous Wildland Supplies	1,000.00	1,000.00	0.00	112.93	887.07	11.29 %
<a href="#">01-6700-674101</a>	Power Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">01-6700-674102</a>	Goggles	150.00	150.00	0.00	0.00	150.00	0.00 %
<a href="#">01-6700-674103</a>	Fire Shelters	1,350.00	1,350.00	0.00	0.00	1,350.00	0.00 %
<a href="#">01-6700-674104</a>	Fire Shelter Plastic Shelters	50.00	50.00	0.00	0.00	50.00	0.00 %
<a href="#">01-6700-674105</a>	Crew Boss Pants	800.00	800.00	0.00	0.00	800.00	0.00 %
<a href="#">01-6700-674106</a>	Button Down Shirts	750.00	750.00	0.00	0.00	750.00	0.00 %
<a href="#">01-6700-674107</a>	Brush Helmets	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
<a href="#">01-6700-674108</a>	Gloves	150.00	150.00	0.00	0.00	150.00	0.00 %
<a href="#">01-6700-674110</a>	Engine Packs	600.00	600.00	0.00	409.15	190.85	68.19 %
<a href="#">01-6700-674111</a>	Hose	600.00	600.00	0.00	0.00	600.00	0.00 %
<a href="#">01-6700-674200</a>	Fuel	0.00	0.00	0.00	22.99	-22.99	0.00 %
<a href="#">01-6700-674300</a>	Deployment Expenses	0.00	0.00	0.00	-797.15	797.15	0.00 %
	<b>ExpCategory: 6740 - Supplies Total:</b>	<b>8,200.00</b>	<b>8,200.00</b>	<b>0.00</b>	<b>-252.08</b>	<b>8,452.08</b>	<b>-3.07 %</b>

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>ExpCategory: 6820 - Outside Services</b>						
<a href="#">01-6800-682100</a> Dispatching Services	199,834.00	199,834.00	16,652.83	99,916.98	99,917.02	50.00 %
<b>ExpCategory: 6820 - Outside Services Total:</b>	<b>199,834.00</b>	<b>199,834.00</b>	<b>16,652.83</b>	<b>99,916.98</b>	<b>99,917.02</b>	<b>50.00 %</b>
<b>ExpCategory: 6830 - Memberships / Subscriptions</b>						
<a href="#">01-6800-683200</a> Jerome Historical Society Lease	2,100.00	2,100.00	0.00	0.00	2,100.00	0.00 %
<a href="#">01-6800-683300</a> Active 9-1-1	50.00	50.00	0.00	496.20	-446.20	992.40 %
<a href="#">01-6800-683400</a> Sierra Wireless	500.00	500.00	0.00	0.00	500.00	0.00 %
<b>ExpCategory: 6830 - Memberships / Subscriptions Total:</b>	<b>2,650.00</b>	<b>2,650.00</b>	<b>0.00</b>	<b>496.20</b>	<b>2,153.80</b>	<b>18.72 %</b>
<b>ExpCategory: 6840 - Supplies</b>						
<a href="#">01-6800-684100</a> Communications Supplies	2,487.00	2,487.00	0.00	3,523.02	-1,036.02	141.66 %
<a href="#">01-6800-684101</a> Batteries	1,627.00	1,627.00	0.00	25.25	1,601.75	1.55 %
<a href="#">01-6800-684104</a> Mobile Radios	2,700.00	2,700.00	0.00	0.00	2,700.00	0.00 %
<b>ExpCategory: 6840 - Supplies Total:</b>	<b>6,814.00</b>	<b>6,814.00</b>	<b>0.00</b>	<b>3,548.27</b>	<b>3,265.73</b>	<b>52.07 %</b>
<b>ExpCategory: 6860 - Utilities</b>						
<a href="#">01-6800-686100</a> Cell Phones	12,000.00	12,000.00	569.30	4,545.93	7,454.07	37.88 %
<b>ExpCategory: 6860 - Utilities Total:</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>569.30</b>	<b>4,545.93</b>	<b>7,454.07</b>	<b>37.88 %</b>
<b>ExpCategory: 6870 - Repair and Maintenance</b>						
<a href="#">01-6800-687100</a> Communications Equipment R&M	4,326.00	4,326.00	0.00	0.00	4,326.00	0.00 %
<a href="#">01-6800-687200</a> Pager R&M	464.00	464.00	0.00	-259.26	723.26	-55.88 %
<b>ExpCategory: 6870 - Repair and Maintenance Total:</b>	<b>4,790.00</b>	<b>4,790.00</b>	<b>0.00</b>	<b>-259.26</b>	<b>5,049.26</b>	<b>-5.41 %</b>
<b>ExpCategory: 6890 - Training</b>						
<a href="#">01-6800-689100</a> Registration Fees	1,700.00	1,700.00	0.00	0.00	1,700.00	0.00 %
<a href="#">01-6800-689200</a> Travel Expenses	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
<b>ExpCategory: 6890 - Training Total:</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,800.00</b>	<b>0.00 %</b>
<b>ExpCategory: 7100 - Assistance to Firefighters Gran</b>						
<a href="#">01-7000-710000</a> Assistance to Firefighters Gran	192,127.00	192,127.00	0.00	0.00	192,127.00	0.00 %
<b>ExpCategory: 7100 - Assistance to Firefighters Gran Total:</b>	<b>192,127.00</b>	<b>192,127.00</b>	<b>0.00</b>	<b>0.00</b>	<b>192,127.00</b>	<b>0.00 %</b>
<b>ExpCategory: 7110 - AFG Grant Match Requirements</b>						
<a href="#">01-7000-711000</a> AFG Grant Match Requirements	19,213.00	19,213.00	0.00	0.00	19,213.00	0.00 %
<b>ExpCategory: 7110 - AFG Grant Match Requirements Total:</b>	<b>19,213.00</b>	<b>19,213.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,213.00</b>	<b>0.00 %</b>
<b>ExpCategory: 7200 - AZ GOHS Grants</b>						
<a href="#">01-7000-721000</a> GOHS Car Seat Grants	20,495.00	20,495.00	0.00	6,945.14	13,549.86	33.89 %
<a href="#">01-7000-722000</a> GOHS Miscellaneous Grants	45,537.00	45,537.00	0.00	0.00	45,537.00	0.00 %
<b>ExpCategory: 7200 - AZ GOHS Grants Total:</b>	<b>66,032.00</b>	<b>66,032.00</b>	<b>0.00</b>	<b>6,945.14</b>	<b>59,086.86</b>	<b>10.52 %</b>
<b>ExpCategory: 7300 - Gila River Indian Community Gra</b>						
<a href="#">01-7000-730000</a> Gila River Indian Community Gra	41,271.00	41,271.00	0.00	0.00	41,271.00	0.00 %
<b>ExpCategory: 7300 - Gila River Indian Community Gra Total:</b>	<b>41,271.00</b>	<b>41,271.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,271.00</b>	<b>0.00 %</b>
<b>ExpCategory: 7400 - Firehouse Subs Grants</b>						
<a href="#">01-7000-740000</a> Firehouse Subs Grants	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
<b>ExpCategory: 7400 - Firehouse Subs Grants Total:</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00 %</b>
<b>ExpCategory: 7800 - Miscellaneous Grants</b>						
<a href="#">01-7000-780000</a> Miscellaneous Grant Expenses	11,720.00	11,720.00	0.00	6,987.32	4,732.68	59.62 %
<a href="#">01-7000-781000</a> Miscellaneous Grant Match Expens	7,740.00	7,740.00	0.00	25.26	7,714.74	0.33 %
<b>ExpCategory: 7800 - Miscellaneous Grants Total:</b>	<b>19,460.00</b>	<b>19,460.00</b>	<b>0.00</b>	<b>7,012.58</b>	<b>12,447.42</b>	<b>36.04 %</b>
<b>ExpCategory: 7900 - Unanticipated Grants</b>						
<a href="#">01-7000-790000</a> Unanticipated Grant Expenses	250,000.00	250,000.00	0.00	8,822.05	241,177.95	3.53 %
<a href="#">01-7000-790001</a> COVID Grant Expenses	0.00	0.00	0.00	200.88	-200.88	0.00 %
<b>ExpCategory: 7900 - Unanticipated Grants Total:</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>9,022.93</b>	<b>240,977.07</b>	<b>3.61 %</b>
<b>ExpCategory: 7910 - Unanticipated Grant Match Requi</b>						
<a href="#">01-7000-791000</a> Unanticipated Grant Match Requi	12,500.00	12,500.00	0.00	0.00	12,500.00	0.00 %
<b>ExpCategory: 7910 - Unanticipated Grant Match Requi Total:</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>0.00 %</b>

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>ExpCategory: 8100 - Administrative Equipment</b>						
<a href="#">01-8000-814003</a> Office Equipment	0.00	0.00	0.00	420.00	-420.00	0.00 %
<b>ExpCategory: 8100 - Administrative Equipment Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>420.00</b>	<b>-420.00</b>	<b>0.00 %</b>
<b>ExpCategory: 9200 - Op Transfers Out - Capital Fund</b>						
<a href="#">01-9000-920000</a> Op Transfers Out - Capital Fund	705,432.00	705,432.00	0.00	0.00	705,432.00	0.00 %
<b>ExpCategory: 9200 - Op Transfers Out - Capital Fund Total:</b>	<b>705,432.00</b>	<b>705,432.00</b>	<b>0.00</b>	<b>0.00</b>	<b>705,432.00</b>	<b>0.00 %</b>
<b>ExpCategory: 9900 - Contingency</b>						
<a href="#">01-9000-990000</a> Contingency	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
<b>ExpCategory: 9900 - Contingency Total:</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00 %</b>
<b>Expense Total:</b>	<b>8,024,596.00</b>	<b>8,024,596.00</b>	<b>448,479.35</b>	<b>2,905,066.32</b>	<b>5,119,529.68</b>	<b>36.20 %</b>
<b>Fund: 01 - General Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>230,696.01</b>	<b>1,585,342.29</b>	<b>1,585,342.29</b>	<b>0.00 %</b>



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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 02 - Capital Projects Fund</b>						
<b>Revenue</b>						
<b>RevCategory: 4200 - Intergovernmental Revenues</b>						
<a href="#">02-424000</a> Smart and Safe Arizona Act Taxes	70,000.00	70,000.00	47,978.89	47,978.89	-22,021.11	68.54 %
<b>RevCategory: 4200 - Intergovernmental Revenues Total:</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>47,978.89</b>	<b>47,978.89</b>	<b>-22,021.11</b>	<b>68.54 %</b>
<b>RevCategory: 4500 - Other Income</b>						
<a href="#">02-451000</a> Interest Income	180.00	180.00	1,384.09	4,680.84	4,500.84	2,600.47 %
<b>RevCategory: 4500 - Other Income Total:</b>	<b>180.00</b>	<b>180.00</b>	<b>1,384.09</b>	<b>4,680.84</b>	<b>4,500.84</b>	<b>2,600.47 %</b>
<b>RevCategory: 4900 - Other Financing Sources</b>						
<a href="#">02-491000</a> Operating Transfers In - General	705,432.00	705,432.00	0.00	0.00	-705,432.00	0.00 %
<a href="#">02-498000</a> Loan Proceeds	9,495,000.00	9,495,000.00	0.00	9,495,000.00	0.00	100.00 %
<b>RevCategory: 4900 - Other Financing Sources Total:</b>	<b>10,200,432.00</b>	<b>10,200,432.00</b>	<b>0.00</b>	<b>9,495,000.00</b>	<b>-705,432.00</b>	<b>93.08 %</b>
<b>Revenue Total:</b>	<b>10,270,612.00</b>	<b>10,270,612.00</b>	<b>49,362.98</b>	<b>9,547,659.73</b>	<b>-722,952.27</b>	<b>92.96 %</b>
<b>Expense</b>						
<b>ExpCategory: 8100 - Administrative Equipment</b>						
<a href="#">02-8000-814002</a> IT Network Upgrades	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<a href="#">02-8000-814003</a> Office Equipment	0.00	0.00	-1,195.19	3,776.50	-3,776.50	0.00 %
<b>ExpCategory: 8100 - Administrative Equipment Total:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-1,195.19</b>	<b>3,776.50</b>	<b>1,223.50</b>	<b>75.53 %</b>
<b>ExpCategory: 8300 - Building Maintenance Equipment</b>						
<a href="#">02-8000-837031</a> Station 31	20,576.00	20,576.00	8,403.94	17,474.82	3,101.18	84.93 %
<a href="#">02-8000-837032</a> Station 32	9,747.00	9,747.00	0.00	0.00	9,747.00	0.00 %
<a href="#">02-8000-837036</a> Station 36	9,738.00	9,738.00	0.00	0.00	9,738.00	0.00 %
<b>ExpCategory: 8300 - Building Maintenance Equipment Total:</b>	<b>40,061.00</b>	<b>40,061.00</b>	<b>8,403.94</b>	<b>17,474.82</b>	<b>22,586.18</b>	<b>43.62 %</b>
<b>ExpCategory: 8400 - EMS Services Equipment</b>						
<a href="#">02-8000-844002</a> Monitor / Defibrillator	160,000.00	160,000.00	0.00	0.00	160,000.00	0.00 %
<a href="#">02-8000-844003</a> Gurneys	0.00	0.00	0.00	666.33	-666.33	0.00 %
<a href="#">02-8000-844005</a> Auto Vents	34,000.00	34,000.00	0.00	0.00	34,000.00	0.00 %
<b>ExpCategory: 8400 - EMS Services Equipment Total:</b>	<b>194,000.00</b>	<b>194,000.00</b>	<b>0.00</b>	<b>666.33</b>	<b>193,333.67</b>	<b>0.34 %</b>
<b>ExpCategory: 8500 - Operations Equipment</b>						
<a href="#">02-8000-854100</a> Firefighting Equipment	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<a href="#">02-8000-854700</a> Physical Fitness Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<b>ExpCategory: 8500 - Operations Equipment Total:</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00 %</b>
<b>ExpCategory: 8600 - Fleet Maintenance Equipment</b>						
<a href="#">02-8000-867102</a> Ambulances	210,100.00	210,100.00	0.00	186.81	209,913.19	0.09 %
<a href="#">02-8000-867104</a> Brush Trucks	243,000.00	243,000.00	13,345.59	206,669.52	36,330.48	85.05 %
<b>ExpCategory: 8600 - Fleet Maintenance Equipment Total:</b>	<b>453,100.00</b>	<b>453,100.00</b>	<b>13,345.59</b>	<b>206,856.33</b>	<b>246,243.67</b>	<b>45.65 %</b>
<b>ExpCategory: 8800 - Communications Equipment</b>						
<a href="#">02-8000-884001</a> Radio Infrastructure	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<b>ExpCategory: 8800 - Communications Equipment Total:</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00 %</b>
<b>ExpCategory: 8900 - Debt Service</b>						
<a href="#">02-8000-891000</a> Principal Payments	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
<a href="#">02-8000-892000</a> Interest Payments	0.00	0.00	0.00	87,486.18	-87,486.18	0.00 %
<a href="#">02-8000-898000</a> Disbursement of Loan Proceeds	8,144,274.00	8,144,274.00	0.00	8,432,703.00	-288,429.00	103.54 %
<b>ExpCategory: 8900 - Debt Service Total:</b>	<b>8,644,274.00</b>	<b>8,644,274.00</b>	<b>0.00</b>	<b>8,520,189.18</b>	<b>124,084.82</b>	<b>98.56 %</b>
<b>ExpCategory: 9100 - Operating Transfers Out</b>						
<a href="#">02-9000-910000</a> Operating Transfers Out - General F	39,453.00	39,453.00	0.00	30,530.55	8,922.45	77.38 %
<b>ExpCategory: 9100 - Operating Transfers Out Total:</b>	<b>39,453.00</b>	<b>39,453.00</b>	<b>0.00</b>	<b>30,530.55</b>	<b>8,922.45</b>	<b>77.38 %</b>
<b>Expense Total:</b>	<b>9,400,888.00</b>	<b>9,400,888.00</b>	<b>20,554.34</b>	<b>8,779,493.71</b>	<b>621,394.29</b>	<b>93.39 %</b>
<b>Fund: 02 - Capital Projects Fund Surplus (Deficit):</b>	<b>869,724.00</b>	<b>869,724.00</b>	<b>28,808.64</b>	<b>768,166.02</b>	<b>-101,557.98</b>	<b>88.32 %</b>



Monthly Financials - Detail

For Fiscal: 2021-2022 Period Ending: 12/31/2021

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 03 - Wildland Fund</b>						
<b>Revenue</b>						
<b>RevCategory: 4200 - Intergovernmental Revenues</b>						
<a href="#">03-421000</a> Wildland Revenues	300,000.00	300,000.00	54,409.25	352,577.91	52,577.91	117.53 %
<b>RevCategory: 4200 - Intergovernmental Revenues Total:</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>54,409.25</b>	<b>352,577.91</b>	<b>52,577.91</b>	<b>117.53 %</b>
<b>RevCategory: 4500 - Other Income</b>						
<a href="#">03-451000</a> Interest Income	180.00	180.00	45.96	179.18	-0.82	99.54 %
<b>RevCategory: 4500 - Other Income Total:</b>	<b>180.00</b>	<b>180.00</b>	<b>45.96</b>	<b>179.18</b>	<b>-0.82</b>	<b>99.54 %</b>
<b>Revenue Total:</b>	<b>300,180.00</b>	<b>300,180.00</b>	<b>54,455.21</b>	<b>352,757.09</b>	<b>52,577.09</b>	<b>117.52 %</b>
<b>Expense</b>						
<b>ExpCategory: 5000 - Salaries and Wages</b>						
<a href="#">03-5000-505000</a> FLSA Overtime	0.00	0.00	0.00	2,461.74	-2,461.74	0.00 %
<a href="#">03-5000-507000</a> Medic Pay	0.00	0.00	0.00	11,288.72	-11,288.72	0.00 %
<a href="#">03-5000-508000</a> Wildland Wages	200,000.00	200,000.00	0.00	175,125.23	24,874.77	87.56 %
<b>ExpCategory: 5000 - Salaries and Wages Total:</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>188,875.69</b>	<b>11,124.31</b>	<b>94.44 %</b>
<b>ExpCategory: 5110 - Employment Taxes</b>						
<a href="#">03-5100-511600</a> Medicare	2,900.00	2,900.00	0.00	2,726.78	173.22	94.03 %
<b>ExpCategory: 5110 - Employment Taxes Total:</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>0.00</b>	<b>2,726.78</b>	<b>173.22</b>	<b>94.03 %</b>
<b>ExpCategory: 5120 - Retirement Benefits</b>						
<a href="#">03-5100-512200</a> PSPRS Retirement	26,100.00	26,100.00	0.00	19,441.73	6,658.27	74.49 %
<a href="#">03-5100-512202</a> PSPRS Defined Contribution	0.00	0.00	0.00	2,728.24	-2,728.24	0.00 %
<b>ExpCategory: 5120 - Retirement Benefits Total:</b>	<b>26,100.00</b>	<b>26,100.00</b>	<b>0.00</b>	<b>22,169.97</b>	<b>3,930.03</b>	<b>84.94 %</b>
<b>ExpCategory: 6720 - Outside Services</b>						
<a href="#">03-6700-672100</a> Revenue Sharing	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<b>ExpCategory: 6720 - Outside Services Total:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00 %</b>
<b>ExpCategory: 6740 - Supplies</b>						
<a href="#">03-6700-674100</a> Miscellaneous Wildland Supplies	8,000.00	8,000.00	0.00	60.47	7,939.53	0.76 %
<a href="#">03-6700-674101</a> Power Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<a href="#">03-6700-674102</a> Goggles	150.00	150.00	0.00	0.00	150.00	0.00 %
<a href="#">03-6700-674103</a> Fire Shelters	1,350.00	1,350.00	0.00	0.00	1,350.00	0.00 %
<a href="#">03-6700-674104</a> Fire Shelter Plastic Shelters	50.00	50.00	0.00	0.00	50.00	0.00 %
<a href="#">03-6700-674105</a> Crew Boss Pants	1,000.00	1,000.00	0.00	763.16	236.84	76.32 %
<a href="#">03-6700-674106</a> Button Down Shirts	400.00	400.00	0.00	181.44	218.56	45.36 %
<a href="#">03-6700-674107</a> Brush Helmets	800.00	800.00	0.00	0.00	800.00	0.00 %
<a href="#">03-6700-674108</a> Gloves	150.00	150.00	0.00	0.00	150.00	0.00 %
<a href="#">03-6700-674109</a> Head Lamps	300.00	300.00	0.00	0.00	300.00	0.00 %
<a href="#">03-6700-674110</a> Engine Packs	400.00	400.00	0.00	0.00	400.00	0.00 %
<a href="#">03-6700-674111</a> Hose	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
<a href="#">03-6700-674200</a> Fuel	12,000.00	12,000.00	0.00	5,973.30	6,026.70	49.78 %
<a href="#">03-6700-674300</a> Deployment Expenses	45,000.00	45,000.00	0.00	5,746.60	39,253.40	12.77 %
<b>ExpCategory: 6740 - Supplies Total:</b>	<b>71,800.00</b>	<b>71,800.00</b>	<b>0.00</b>	<b>12,724.97</b>	<b>59,075.03</b>	<b>17.72 %</b>
<b>ExpCategory: 6770 - Repair and Maintenance</b>						
<a href="#">03-6700-677100</a> Engine Repair and Maintenance	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<a href="#">03-6700-677200</a> Water Tender Repair and Maintena	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<a href="#">03-6700-677300</a> Ambulance Repair and Maintenanc	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<b>ExpCategory: 6770 - Repair and Maintenance Total:</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00 %</b>
<b>ExpCategory: 6790 - Training</b>						
<a href="#">03-6700-679100</a> Registration Fees	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<a href="#">03-6700-679101</a> Wildland Refresher Training	500.00	500.00	0.00	0.00	500.00	0.00 %
<a href="#">03-6700-679200</a> Travel Expenses	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
<b>ExpCategory: 6790 - Training Total:</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00 %</b>
<b>Expense Total:</b>	<b>343,800.00</b>	<b>343,800.00</b>	<b>0.00</b>	<b>226,497.41</b>	<b>117,302.59</b>	<b>65.88 %</b>
<b>Fund: 03 - Wildland Fund Surplus (Deficit):</b>	<b>-43,620.00</b>	<b>-43,620.00</b>	<b>54,455.21</b>	<b>126,259.68</b>	<b>169,879.68</b>	<b>-289.45 %</b>

Monthly Financials - Detail

For Fiscal: 2021-2022 Period Ending: 12/31/2021

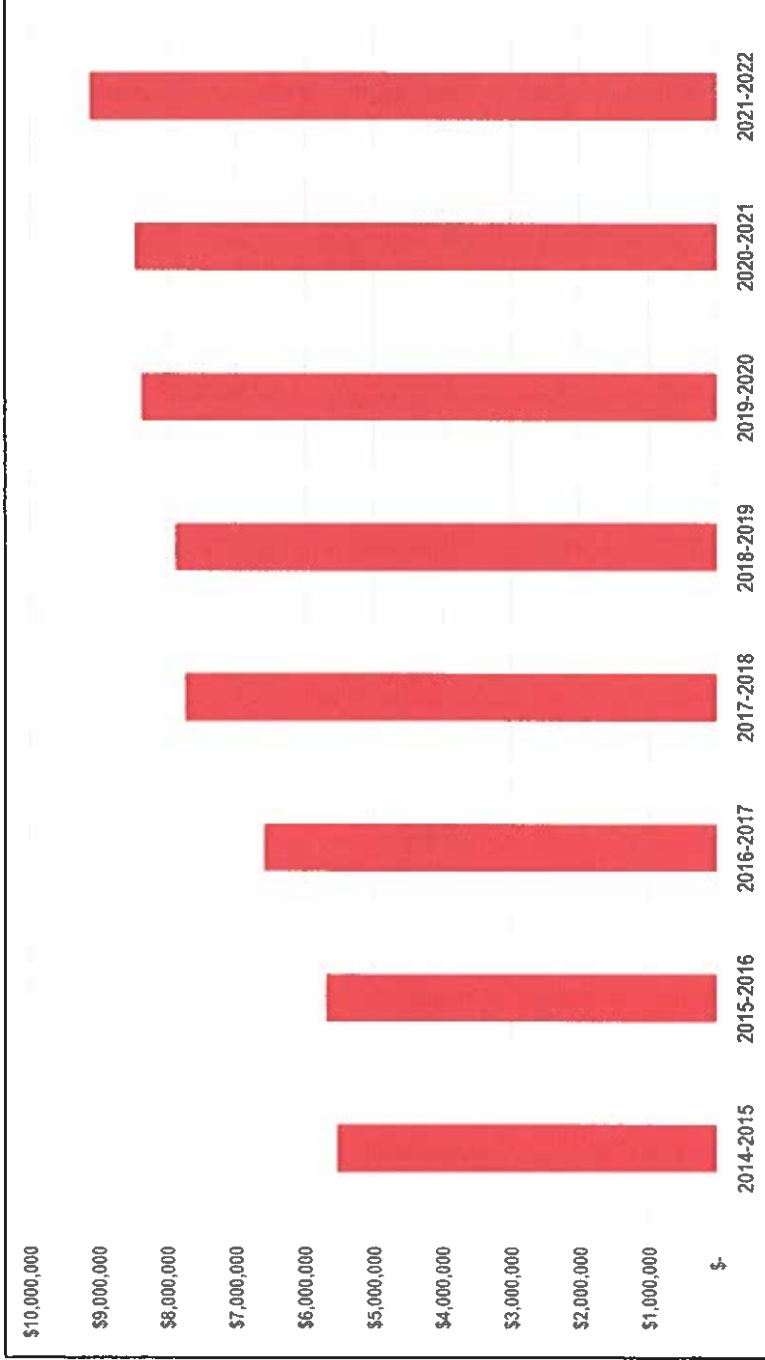
	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 04 - Employee Benefit Liability Fund</b>						
<b>Revenue</b>						
<b>RevCategory: 4500 - Other Income</b>						
<u>04-451000</u> Interest Income	0.00	0.00	101.12	393.09	393.09	0.00 %
<b>RevCategory: 4500 - Other Income Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>101.12</b>	<b>393.09</b>	<b>393.09</b>	<b>0.00 %</b>
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>101.12</b>	<b>393.09</b>	<b>393.09</b>	<b>0.00 %</b>
<b>Fund: 04 - Employee Benefit Liability Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>101.12</b>	<b>393.09</b>	<b>393.09</b>	<b>0.00 %</b>
<b>Report Surplus (Deficit):</b>	<b>826,104.00</b>	<b>826,104.00</b>	<b>314,060.98</b>	<b>2,480,161.08</b>	<b>1,654,057.08</b>	<b>300.22 %</b>

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
01 - General Fund	0.00	0.00	230,696.01	1,585,342.29	1,585,342.29
02 - Capital Projects Fund	869,724.00	869,724.00	28,808.64	768,166.02	-101,557.98
03 - Wildland Fund	-43,620.00	-43,620.00	54,455.21	126,259.68	169,879.68
04 - Employee Benefit Liability Fur	0.00	0.00	101.12	393.09	393.09
<b>Report Surplus (Deficit):</b>	<b>826,104.00</b>	<b>826,104.00</b>	<b>314,060.98</b>	<b>2,480,161.08</b>	<b>1,654,057.08</b>

# Property Tax Collection Comparison

Amounts are Based on Actual Cash Collections Through the Month of December of Each Fiscal Year



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
July	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ -	\$ 404	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -
September	\$ 322,957	\$ 306,152	\$ 243,801	\$ 207,578	\$ 38,449	\$ 31,337	\$ 3,242	\$ 57,452
October	\$ 1,503,875	\$ 1,536,196	\$ 1,299,477	\$ 2,156,981	\$ 2,067,401	\$ 2,313,879	\$ 2,220,504	\$ 2,457,629
November	\$ 1,731,611	\$ 1,788,639	\$ 2,351,720	\$ 2,527,582	\$ 2,707,548	\$ 2,821,010	\$ 2,844,398	\$ 3,041,337
December	\$ 1,972,041	\$ 2,055,076	\$ 2,684,217	\$ 2,844,031	\$ 3,060,985	\$ 3,202,562	\$ 3,395,383	\$ 3,566,373
January	\$ 2,060,485	\$ 2,131,593	\$ 2,828,457	\$ 3,032,031	\$ 3,218,979	\$ 3,344,744	\$ 3,567,442	
February	\$ 2,116,697	\$ 2,204,610	\$ 2,910,444	\$ 3,122,207	\$ 3,293,902	\$ 3,444,043	\$ 3,628,234	
March	\$ 2,229,446	\$ 2,321,572	\$ 3,106,878	\$ 3,288,786	\$ 3,486,782	\$ 3,624,820	\$ 3,776,013	
April	\$ 3,084,015	\$ 3,184,208	\$ 4,147,184	\$ 4,310,164	\$ 4,683,139	\$ 4,847,381	\$ 5,070,953	
May	\$ 3,199,056	\$ 3,310,982	\$ 4,377,924	\$ 4,610,676	\$ 4,918,243	\$ 5,103,500	\$ 5,324,494	
June	\$ 3,397,974	\$ 3,374,719	\$ 4,537,670	\$ 4,769,434	\$ 5,132,538	\$ 5,276,536	\$ 5,548,479	

# Verde Valley Fire District

## Ambulance Billing Report

### FY 2021-2022

Month	Billable Transports	Beginning Accounts Receivable	Amount Billed	Payments Collected	In-District Write Off	Insurance Contractual Adjustments	Ending Accounts Receivable
JUL	101	\$ 564,777.86	\$ 152,170.95	\$ 74,061.53	\$ 26,464.92	\$ 83,086.19	\$ 533,336.17
AUG	125	\$ 533,336.17	\$ 189,207.20	\$ 56,246.78	\$ 25,081.79	\$ 57,531.20	\$ 583,683.60
SEP	114	\$ 583,683.60	\$ 173,459.70	\$ 78,036.62	\$ 10,790.13	\$ 97,700.32	\$ 570,616.23
OCT	122	\$ 570,616.23	\$ 185,546.06	\$ 59,313.19	\$ 19,958.84	\$ 69,726.44	\$ 607,163.82
NOV	121	\$ 607,163.82	\$ 184,237.52	\$ 75,663.59	\$ 31,641.33	\$ 92,418.63	\$ 591,677.79
DEC	131	\$ 591,677.79	\$ 198,767.98	\$ 75,040.11	\$ 15,948.91	\$ 87,890.38	\$ 611,566.37
JAN		\$ 611,566.37					\$ 611,566.37
FEB		\$ 611,566.37					\$ 611,566.37
MAR		\$ 611,566.37					\$ 611,566.37
APR		\$ 611,566.37					\$ 611,566.37
MAY		\$ 611,566.37					\$ 611,566.37
JUN		\$ 611,566.37					\$ 611,566.37

**Totals:** 714      \$ 1,083,389.41      \$ 418,361.82      \$ 129,885.92      \$ 488,353.16

**LESS: Allowance for Doubtful Accounts**      \$ 454,539.55

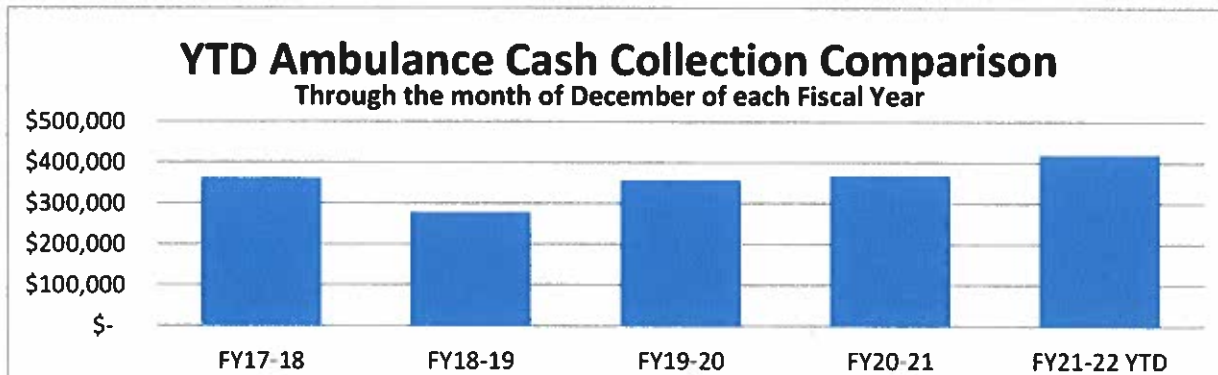
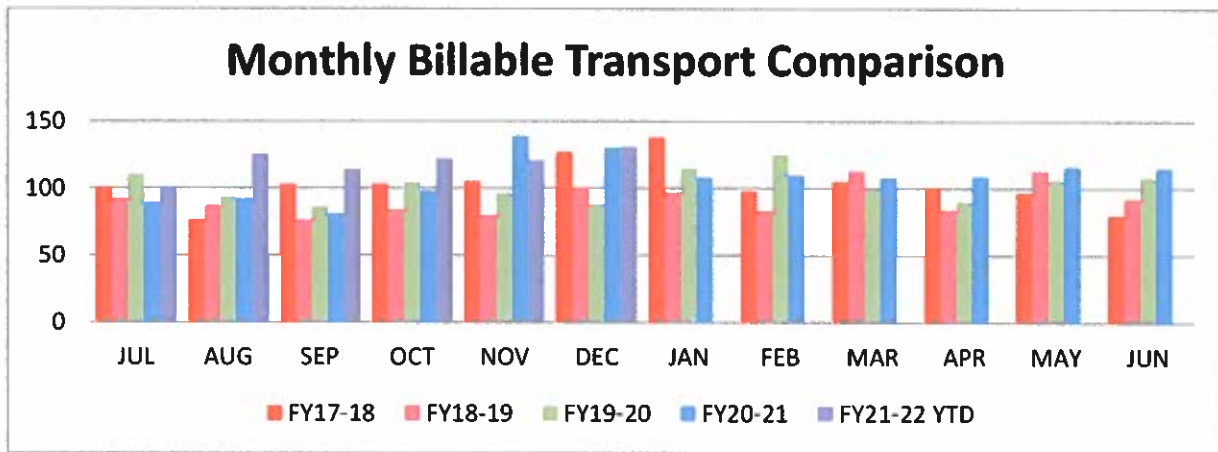
**Net Ambulance Billing Receivable (per Balance Sheet):**      \$ 157,026.82

Amount of Ending Accounts Receivable Balance at Collections:      **\$303,674.61**

Cash Collection Rate AFTER Adjustments:      90%

Collection Rate BEFORE Adjustments:      39%

Write-Off Rate:      12%







**Verde Valley Fire District**  
**FY2020-2021**  
**Estimated Wildland Deployment Revenue**

Date Deployed	Date Returned	Fire Name	Incident Number	Request #	State	Amount Invoiced	Invoice Date	Invoice Number	Date Money Received	Amount Received	Amount Available for Transfer to Wildland Fund
7/21/2020	7/24/2020	Thumb	AZ-TCA-000551	O-16.4	AZ	\$ 3,462.64	9/11/2020	9	9/30/2020	\$ 3,462.64	\$ -
7/21/2020	7/24/2020	Thumb	AZ-TCA-000551	O-26	AZ	\$ 10,295.59	9/11/2020	6	9/17/2020	\$ 10,295.59	\$ 2,301.28
7/25/2020	8/2/2020	July Complex	CA-MDF-000487	E-128	CA	\$ 43,525.38	9/11/2020	5	9/17/2020	\$ 43,525.38	\$ 16,355.75
8/1/2020	8/8/2020	Pig Fire	AZ-COF-001277	E-5	AZ	\$ 24,367.44	10/2/2020	7	10/8/2020	\$ 24,367.44	\$ 9,520.00
8/1/2020	8/11/2020	Slump	CA-LNF-004290	E-2	CA	\$ 53,540.81	10/2/2020	10	10/6/2020	\$ 53,540.81	\$ 20,223.00
8/10/2020	8/12/2020	Goldfield	AZ-A4S-001646	E-5	AZ	\$ 8,285.54	10/2/2020	8	11/9/2020	\$ 8,285.54	\$ 2,125.00
8/20/2020	9/5/2020	State Wide Lightening Mobilization	CA-CDF-000557	E-5	CA	\$ 22,336.22	10/15/2020	12	10/28/2020	\$ 22,336.22	\$ 2,844.33
9/11/2020	10/5/2020	Red Salmon Complex	CA-SRF-000656	E-519	CA	\$ 132,913.48	10/29/2020	13	1/27/2021	\$ 132,913.48	\$ 49,392.00
9/14/2020	9/5/2020	2020 CNF Support	CA-CNF-000007	E-56	CA	\$ 123,242.65	10/7/2020	11	10/28/2020	\$ 123,242.65	\$ 43,155.00
10/2/2020	10/19/2020	Cameron Peak	CO-ARF-000636	O-1360	CO	\$ 22,292.85	12/18/2020	16	2/19/2021	\$ 22,292.85	\$ 2,834.07
10/15/2020	10/22/2020	Horse Fire (billed to CCFMD)	AZ-PNF-002178	E-4.3	AZ	\$ 5,774.04	10/29/2020	15	12/30/2020	\$ 5,774.04	\$ -
10/18/2020	10/20/2020	2020 Communications Advance Team	NM-SWC-000002	O-28	NM	\$ 3,053.25	11/17/2020	14	1/15/2021	\$ 3,053.25	\$ 395.92
10/26/2020	11/9/2020	2020 ANF / OSC Preposition	CA-ANF-002219	E-19	CA	\$ 59,527.82	2/11/2021	17	4/14/2021	\$ 59,527.82	\$ 19,467.00
11/6/2020	11/9/2020	San Dimas	CA-LA-3354002	E-45	CA	\$ 23,644.63	1/21/2021	18	4/14/2021	\$ 23,644.63	\$ 6,615.00
1/10/2021	1/10/2021	Goat	AZ-PNF-000017	E-1	AZ	\$ 779.31	2/24/2021	19	4/14/2021	\$ 779.31	\$ 678.00
4/10/2021	4/17/2021	G-22	AZ-FTA-000075	E-31	AZ	\$ 18,455.74	6/3/2021	1	7/8/2021	\$ 18,455.74	\$ 7,260.00
4/26/2021	4/28/2021	Flag	AZ-CRD-000362	O-17.47	AZ	\$ 2,477.67	6/3/2021	2	7/19/2021	\$ 2,477.67	\$ 244.96
4/28/2021	5/8/2021	Three Rivers	NM-LNF-000130	O-129	NM	\$ 11,599.40	6/4/2021	3	7/8/2021	\$ 11,599.40	\$ 1,075.84
5/10/2021	5/18/2021	Tussock	AZ-PHD-000455	O-13-31	AZ	\$ 9,737.10	6/3/2021	4	7/8/2021	\$ 9,737.10	\$ 882.28
5/29/2021	6/2/2021	Sycamore Canyon	AZ-PPA-000327	O-98	AZ	\$ 9,705.84	6/4/2021	5	7/8/2021	\$ 9,705.84	\$ 3,700.00
6/5/2021	6/20/2021	Telegraph Fire	AZ-TNF-001255	O-127	AZ	\$ 18,813.38	7/30/2021	21-06	9/22/2021	\$ 18,813.38	\$ 1,673.56
6/23/2021	7/6/2021	Rafael Fire	AZ-PNF-000863	O-107	AZ	\$ 15,219.32	7/30/2021	21-07	12/8/2021	\$ 15,219.32	\$ 1,357.72
6/3/2021	6/15/2021	Mescal Fire	AZ-GID-000387	O-56	AZ	\$ 14,637.74	8/24/2021	21-08	9/22/2021	\$ 14,637.74	\$ 1,451.59
6/20/2021	6/29/2021	Backbone Fire	AZ-COF-000642	E-60	AZ	\$ 38,766.26	8/25/2021	21-09	9/22/2021	\$ 38,766.26	\$ 19,467.00
<b>Total Invoiced</b>						<b>\$ 676,454.10</b>	<b>Total Available for Transfer to Wildland Fund</b>		<b>\$ 213,019.30</b>		
<b>Total Collected to date</b>						<b>\$ 676,454.10</b>	<b>Less: Wildland Division Expenses</b>		<b>\$ 60,561.01</b>		
<b>Balance Due</b>						<b>\$ -</b>	<b>Amount Available to Transfer to Wildland Fund</b>		<b>\$ 152,488.29</b>		



# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> Fire Inspector Report	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input type="checkbox"/> Motion <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> No Action Required, Information Only <input type="checkbox"/> Other (Explain):	<b>Submitted By:</b> Danny Hinds, Fire Inspector <b>Date Submitted:</b> January 18, 2022

<p><b>Agenda Title:</b> Fire Inspector Monthly Report</p> <p>There is the potential for many projects currently being addressed by the Fire Prevention Division to cover multiple months. These range from commercial and residential construction, scheduled and follow-up inspections and proposed projects still in the preliminary stages, complaints, and their follow-up as well as general questions.</p> <p><b>Statistics</b> New Permits – 9 Complaints – 0 new, with 1 resolved and 0 In progress General and Final Inspections – 11 General correspondence including site visits, emails, phone calls, and letters – 25+ Plan reviews -3 Preliminary Code Reviews – 3 Variances for Hot Work Awarded -- 0</p> <p>Significant projects pending are: There is a proposed 13 Building 52-unit subdivision that is in the planning phase for the Town of Clarkdale.</p> <p>There is a large, covered patio addition in the works for the Verde Canyon Railroad.</p> <p>They are in the planning phase of remodeling and reopening the Newstand Bar in Clarkdale.</p> <p>Life Sparks Ministry is in the planning phase of building a large retreat center in Cornville.</p> <p>There is a developer in the planning phase to build an 82 single and multi-family unit subdivision on almost 20 acres in Clarkdale at Broadway and Park.</p> <p>The new burn permit site is up and running. If anyone wants to check it out the web site is <a href="http://www.vvbumpermits.org">www.vvbumpermits.org</a>.</p> <p><b>Car Seat Program:</b> The car seat program is now ran by FF Dufresne.</p>
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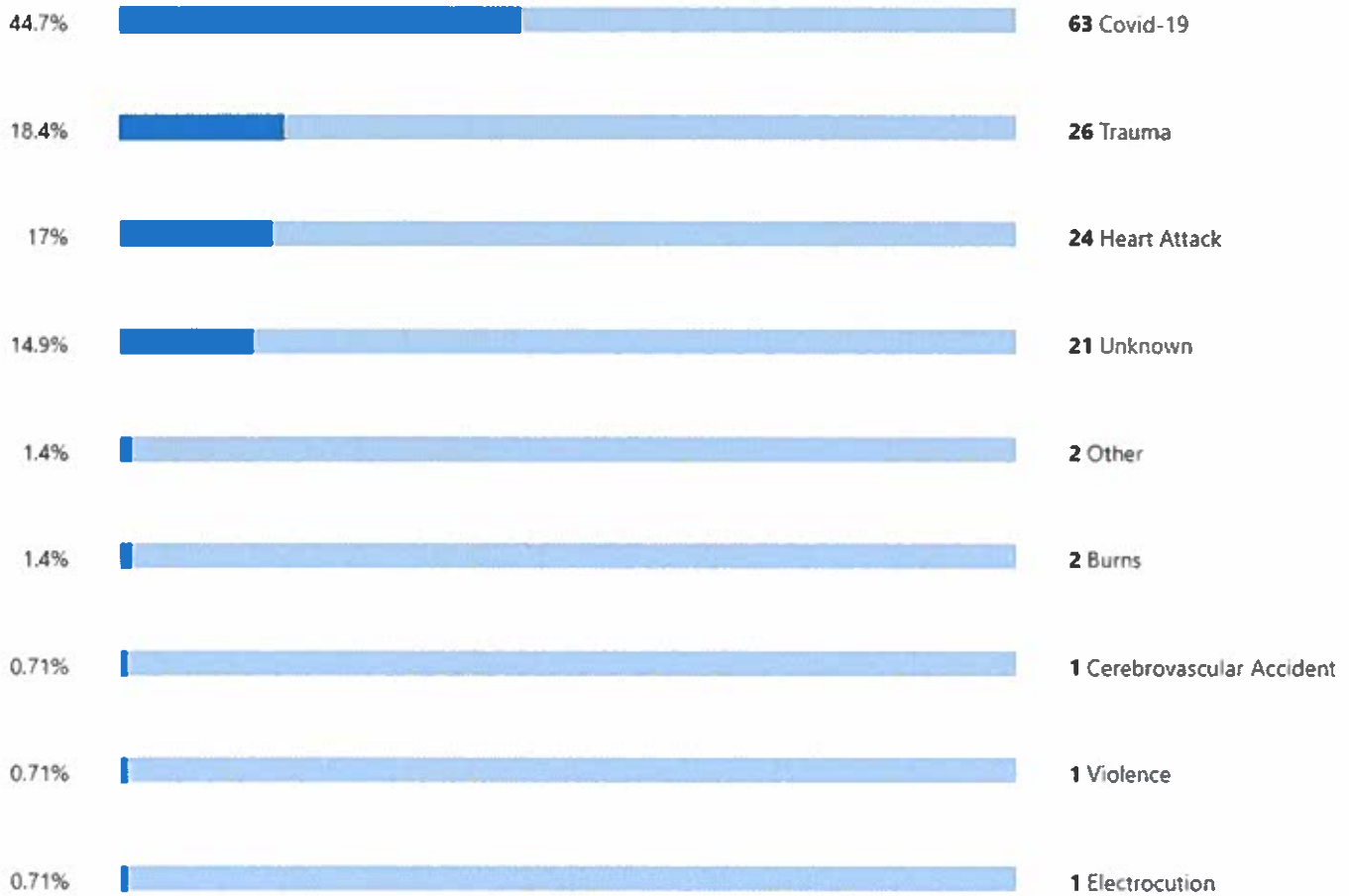


# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> Chief's Report	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input type="checkbox"/> Motion <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Information, Discussion and Possible Action <input type="checkbox"/> Other (Explain):	<b>Submitted By:</b> Danny Johnson, Fire Chief <b>Date Submitted:</b> January 18, 2022

## **LODD:**

Entire Year of 2021 the fire service had 141 LODD.



**Meetings and Events:**

Jan	4	GovOffice new website meeting
	4	Clarkdale Department Head
	5	VVFEMS Chiefs Meeting
	6	AFDA board meeting
	10	Lateral New Hire Process
	11	VVFD and Securis meeting
	11	Comville Community Association (Crazy Tony's Cell Tower)
	12	Policy Review Committee
	13	Shared manpower meeting with Cottonwood
	19-21	AFDA Conference (Tucson)
	24	MOU Workshop

**New Grant Applications or Updates on Submitted Grants**

Firehouse Subs grant for \$29,899.16 was submitted. VVFD requested 3 gas monitors and 1 Thermal Imaging Camera. The submission of this grant was a coordinated effort by Matt Robertson, Pete Bailey, and Lisa Elliott.

**Human Resources:**

Policy Review Committee met to discuss the new policy manual.  
Lateral hiring process was successful and 3 new firefighters will begin February 1<sup>st</sup>.  
Posted the position for Administrative Specialist, applications accepted through end of January.  
Member updates.

**Special Projects/Other:****Facilities**

Station 31 Roof Assessment

**Website Update**

We have been working on the new website design and working with our vendor for web payment services.

**De-annexation issues**

Sawmill Gardens request for repayment.  
Craypsr Residence request for de-annexation.

**Out of District Billing Process**

Cement Plant is still in the process of reviewing the unbilled call history.

**Cell Tower**

Verde Valley was contacted by APWireless to get a feel for our interest in co-location of a cell phone tower at Station 32.

**APS Substation / Clarkdale Property**

Clarkdale property sale has been finalized and check has been deposited. \$485,000 was the final sale price.

## **County and State Updates**

### **Fire Districts COVID Funding**

Chief Johnson will be leading an effort to receive COVID reimbursements for all Yavapai County Fire Districts through our County Supervisors for some COVID relief funds.

### **AFDA Updates**

55<sup>th</sup> Arizona Legislature – 2<sup>nd</sup> Regular Session. There are 847 bills posted as of this morning, with an estimated 1,500+ bills to be introduced for the session. The weekly fire service legislative report is attached, which includes 49 bills of interest to Arizona's fire services.

The Governor released his proposed \$14.2 billion FY23 spending plan, which lays out the executive's funding for the state's operations and new programs for FY23. Specific to wildfire mitigation, the Governor's proposed FY23 budget includes \$36.2 million to protect Arizona's land through the Arizona Healthy Forest Initiative Phase II, bringing the state's total investment for forest treatments to \$42.4 million for FY 2023. Additionally, \$16.8 million has been allocated to increase the Fire Suppression Revolving Fund to \$20 million annually, allowing the state to quickly reimburse local fire departments and fire districts who are wildfire response cooperators.

- Important fire service bills to be introduced this session include (sponsor/ requestor in parentheses):
  - Arizona Fire District Safety Act (PFFA) – legislative ballot referral (HCR2004) for fire district sales tax measure (read full measure text: [1-12-2022](#)).
  - Ambulance CON reform (AFCA)- amends numerous items specific to 9-1-1 ambulance operations.
  - Fire District Workers Comp Risk Pool (AFDA) – secure funding for reserves.
  - Amend Smart & Safe Az Act (AFDA) – tech correction to address fire district JPA funding.
  - Address GO Bond payment at FD merger / consolidation (AFDA) – eliminate expansion of GO Bond repayment across new territory.
  - PTSD Benefit Items (PFFA) – two separate bills addressing PTSD benefits.

# Verde Valley Fire District

## Incident Report

December 2021

Incident Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2021 YTD	2020 Total
Wildland	1	2	3	4	8	12	4	1	2	1	2	0	40	67
Still	9	8	11	17	10	12	23	14	14	19	18	10	165	151
Residential	8	8	6	4	5	4	2	7	3	4	2	5	58	78
Special Duty	55	44	31	32	44	72	76	56	64	62	50	40	626	587
Commercial	1	6	4	3	1	1	1	7	2	6	2	4	38	61
EMS ALS	159	104	125	156	160	142	139	164	143	162	164	194	1812	1624
EMS BLS	71	79	64	67	69	75	57	67	63	76	83	83	854	729
False Alarm	1	0	1	0	0	4	3	0	0	1	2	0	12	8
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Rescue Assignment	21	15	14	22	28	15	26	12	11	21	14	14	213	196
<b>Monthly Totals</b>	<b>326</b>	<b>266</b>	<b>259</b>	<b>305</b>	<b>325</b>	<b>337</b>	<b>331</b>	<b>328</b>	<b>302</b>	<b>352</b>	<b>337</b>	<b>350</b>	<b>3818</b>	
<b>2020 Monthly Totals</b>	<b>291</b>	<b>268</b>	<b>257</b>	<b>253</b>	<b>295</b>	<b>305</b>	<b>303</b>	<b>301</b>	<b>253</b>	<b>292</b>	<b>335</b>	<b>349</b>		<b>3502</b>
<b>2020 YTD Total</b>	<b>291</b>	<b>559</b>	<b>816</b>	<b>1069</b>	<b>1364</b>	<b>1669</b>	<b>1972</b>	<b>2273</b>	<b>2526</b>	<b>2818</b>	<b>3153</b>	<b>3502</b>		

### Responses by Station

Station	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2021 YTD	2020 Total
Station 31	175	148	136	181	194	175	166	152	161	181	170	190	2029	1855
Station 32	82	73	73	78	73	85	87	86	81	99	92	78	987	983
Station 36	69	45	50	46	58	77	78	90	60	72	75	82	802	664
<b>Monthly Totals</b>	<b>326</b>	<b>266</b>	<b>259</b>	<b>305</b>	<b>325</b>	<b>337</b>	<b>331</b>	<b>328</b>	<b>302</b>	<b>352</b>	<b>337</b>	<b>350</b>	<b>3818</b>	

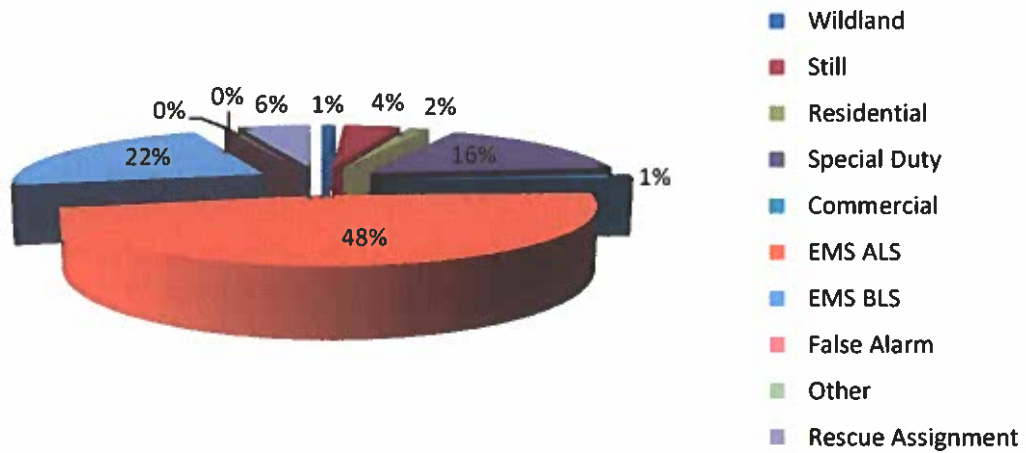
### Mutual Aid & Automatic Aid RECEIVED by Agency

Agency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2021 YTD	2020 Total
Cottonwood Fire	17	19	14	14	39	16	30	16	18	21	18	19	241	214
Copper Canyon	0	1	0	2	4	1	3	3	0	3	1	1	19	18
Jerome Fire	0	0	0	1	1	2	1	2	1	0	0	2	10	6
Sedona Fire District	1	4	3	0	1	3	2	4	0	2	0	1	21	18
Verde Valley Ambulance	7	3	4	5	13	7	6	1	23	10	8	10	97	67
<b>Monthly Totals</b>	<b>25</b>	<b>27</b>	<b>21</b>	<b>22</b>	<b>58</b>	<b>29</b>	<b>42</b>	<b>26</b>	<b>42</b>	<b>36</b>	<b>27</b>	<b>33</b>	<b>388</b>	

### Mutual Aid & Automatic Aid GIVEN by Agency

Agency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2021 YTD	2020 Total
Cottonwood Fire	13	8	5	21	7	4	7	16	11	12	12	12	128	109
Copper Canyon	28	15	16	23	24	22	28	19	16	21	6	11	229	297
Jerome Fire	1	2	0	0	2	2	2	2	1	6	1	0	19	11
Sedona Fire District	1	0	4	1	0	4	0	1	0	0	1	0	12	17
<b>Monthly Totals</b>	<b>43</b>	<b>25</b>	<b>25</b>	<b>45</b>	<b>33</b>	<b>32</b>	<b>37</b>	<b>38</b>	<b>28</b>	<b>39</b>	<b>20</b>	<b>23</b>	<b>388</b>	

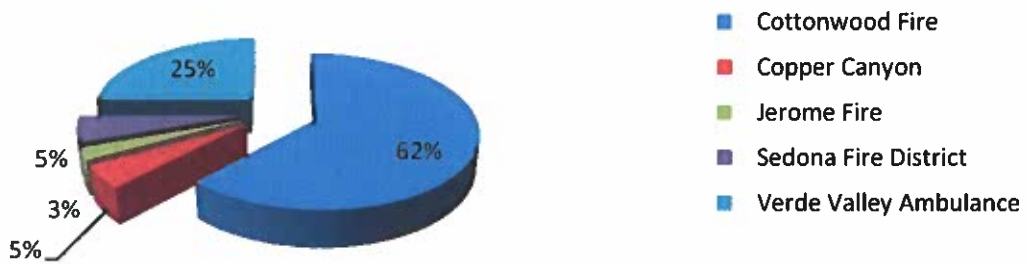
### YTD Incident Type



### YTD Responses by Station



### YTD Mutual Aid & Automatic Aid RECEIVED



### YTD Mutual Aid & Automatic Aid Given





# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> Employee Recognition	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input type="checkbox"/> Motion <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> No Action Required, Information Only <input type="checkbox"/> Other (Explain):	<b>Submitted By:</b> Daniel Johnson, Fire Chief <b>Date Submitted:</b> January 5, 2022
<b>Project/Issue Relates to VVFD Strategic Plan:</b> N/A	

<b>Agenda Title:</b> Employee Recognition – Recognition of retiring employees.
<b>Background Information:</b> Skip Heyer, Chris Heyer and Ron Ballatore are retiring from their positions as CPR Instructors effective January 31, 2022. These three have been essential in the success of the CPR program at Verde Valley Fire District and have collectively certified over 20,154 individuals in CPR.  Skip Heyer began his career with Cornville-Page Springs Fire District on March 16, 1999. After the Verde Rural and Cornville-Page Springs merger on January 1, 2002, Skip continued to serve the communities of Verde Valley Fire District. He has a total combined years of service to our communities of 23 years.  Chris Heyer began helping with the CPR classes in August of 2017 as a volunteer. Her assistance in providing these classes has greatly contributed to the success of the program.  Ron Ballatore began his career with Clarkdale Fire District on March 1, 2006. After the consolidation of Clarkdale Fire District, Ron continued to serve the communities of Verde Valley Fire District. He has a total combined years of service to our communities of 16 years.
<b>Financial Impact:</b> N/A <b>Is this a budgeted expense?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If Yes, Account Number:</b>
<b>Fire Chief's Recommendation:</b> N/A
<b>Attorney Recommendation:</b> N/A
<b>Suggested Motion:</b> N/A
<b>List of Attachments:</b> N/A





# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> FY 2020-2021 Audit Report	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input checked="" type="checkbox"/> <b>Motion</b> <input type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>No Action Required, Information Only</b> <input type="checkbox"/> <b>Other (Explain):</b>	<b>Submitted By:</b> Lisa Elliott, Administrative Manager <b>Date Submitted:</b> January 10, 2022
<b>Project/Issue Relates to VVFD Strategic Plan:</b> N/A	

<b>Agenda Title:</b> Presentation, discussion and possible approval of the FY 2020-2021 Financial Statements and Audit Report for Verde Valley Fire District.
<b>Background Information:</b> Arizona Revised Statutes §48-253.G, requires fire districts with budgets of one million dollars or more to have an annual audit. The Financial Statements for Verde Valley Fire District for FY 2020-2021 are prepared using the modified accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP).  A representative from Henry + Horne, will present the FY 2020-2021 Financial Statements and Audit Report to the Board. They will also answer any questions that the Board has regarding the financial operations of the District that were observed during the audit, as well as the financial position of the District.
<b>Financial Impact:</b> The audit fee is a budgeted expense <b>Is this a budgeted expense?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <b>If Yes, Account Number:</b> 01-6100-612003
<b>Fire Chief's Recommendation:</b> Approve the FY 2020-2021 Financial Statements and Audit Report for Verde Valley Fire District.
<b>Attorney Recommendation:</b> N/A
<b>Suggested Motion:</b> Approve the FY 2020-2021 Financial Statements and Audit Report for Verde Valley Fire District.
<b>List of Attachments:</b> Governance Communication Verde Valley Fire District FY 2020-2021 Financial Statements and Audit Report



Board of Directors  
Verde Valley Fire District  
Cottonwood, Arizona

We have audited the financial statements of Verde Valley Fire District for the year ended June 30, 2021, and have issued our report thereon dated January 18, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated May 10, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Verde Valley Fire District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. However, the standards do not require us to design procedures specifically to identify such matters.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Verde Valley Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the Verde Valley Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Audit Findings (Continued)

*Qualitative Aspects of Accounting Practices (Continued)*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Calculation of pension/OPEB liabilities and assets
- Allowance for doubtful accounts
- Compensated absences – We evaluated the District policy and assumptions used to develop the compensated absences estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Attached is a summary of adjustments made to the financial statements that have been recorded by management. Other than those that are trivial, we did not identify any uncorrected misstatements to the financial statements.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the attached copy of the management representation letter dated January 18, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, Budget and Actual Schedules, and the schedules related to the organizations pensions and OPEB reporting requirements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Internal Controls Over Financial Reporting

We were engaged to plan and perform our audit in accordance with *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States. We have issued a separate GAS report dated January 18, 2022 in accordance with these standards. Our report did not identify any instances of a deficiency in internal control that we considered to be a material weakness or significant deficiency as defined in that report.

Restriction on Use

This communication is intended solely for the information and use of Verde Valley Fire District Board and management and is not intended to be, and should not be, used by anyone other than these specified parties.

*Henry + Horn, LLP*

Tempe, Arizona  
January 18, 2022

Henry & Horne, LLP  
2055 E Warner Rd #101,  
Tempe, AZ 85284

This representation letter is provided in connection with your audit(s) of the financial statements of Verde Valley Fire District, which comprise the respective financial position of the governmental activities, and each major fund, as of June 30, 2021, and the respective changes in financial position, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date this letter is signed, the following representations made to you during your audit.

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 10, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP, and the Fire Chief had recused himself in all decision making surrounding the Verde Valley Ambulance Company.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter, if applicable.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.
- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.



- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, or equity.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparing financial statements and related notes and management's discussion and analysis, proposing entries, and preparing Governmental Accounting Standards Board Statement No 34, conversion entries. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 30) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 32) If any, the financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 , as amended, and GASBS No. 84.
- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

- 46) We have not been contacted by or designated by the Environmental Protection Agency or the State Environmental Quality Department as a potentially responsible party, nor are there any environmental liabilities that are known to exist that would need to be accrued or disclosed including the sale or abandonment or change in use of assets in accordance with Accounting Standards.
- 47) We have and do maintain adequate general liability insurance.
- 48) We have not had any OSHA findings nor are we aware of any OSHA violations that could result in significant penalties or disruption of business.
- 49) We are not under audit by the Internal Revenue Service or applicable state taxing authority nor have we been notified that such an audit will be performed.
- 50) We are in compliance with all of our debt covenants as of the balance sheet date and all subsequent measurement periods.
- 51) We believe that the pension liabilities and related OPEB costs have been properly reported for financial accounting purposes based on the reports issued by the respective pension plans.
- 52) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 53) We have reviewed and approved all adjustments summarized in the accompanying schedule that were made to the financial statement records for the period covered by this letter.
- 54) We intend to take corrective action on your recommendation addressed in your management letter and audit reports, if any.
- 55) To the extent our normal procedures and controls related to our financial close and other reporting processes at any of our locations were adversely impacted by the COVID-19 outbreak, we took appropriate actions and safeguards to reasonably ensure the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
- 56) We have corrected your prior year finding regarding the circumvention of our procurement policies in awarding ambulatory services. We will re-solicit any RFP that management or the Board of Directors has rejected in full with amended criteria to all RFP respondents.


57) In regards to the nonattest services (including nonattest services to affiliates), we have:

- a. Assumed all management responsibilities.
- b. Overseen the services by designating an individual who possesses suitable skill, knowledge, or experience.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.
- e. Retained a copy of the work products prepared by you for our records.

58) The nonattest services provided by you are:

- a. Preparing financial statements and related notes;
- b. Providing management with templates for compiling the management's discussion and analysis (MD&A);
- c. Proposing entries affecting the financial statements;
- d. Preparing Governmental Accounting Standards Board Statement No 34, Basic Financial Statements – and Management's discussion and Analysis – for State and Local Governments, conversion entries;

Furthermore, we have reviewed and approved the financial statements and related notes.

Signature:  \_\_\_\_\_

Fire Chief  
Title: \_\_\_\_\_

*D. J. ...*

Client: **0410517 - Verde Valley Fire District**  
 Engagement: **0410517 - Verde Valley Fire District**  
 Period Ending: **6/30/2021**  
 Trial Balance: **05.00 - Trial Balance**  
 Workpaper: **05.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entry</b>				
<b>Adjusting Journal Entry JE # 200</b>				
Client Entry - TB was not finalized, client had adjusting entries for various accounts				
		<b>Client</b>		
01-102000	Ambulance Account		3,538.00	
01-123000	Other Receivables		218.00	
01-123000	Other Receivables		1,650.00	
01-211600	Medicare		3,538.00	
01-5100-511700	Unemployment		5.00	
01-7000-722001	GOHS Extrication Equip EM-007		5,653.00	
01-7000-790001	COVID Grant Expenses		20,326.00	
01-7000-790001	COVID Grant Expenses		4,826.00	
01-211100	Federal Withholding			132.00
01-211200	State Withholding			59.00
01-211400	Social Security			3,538.00
01-211600	Medicare			27.00
01-211600	Medicare			107.00
01-211600	Medicare			3,431.00
01-211700	Unemployment			5.00
01-222450	Deferred Revenue - Miscellaneous			1,650.00
01-6100-618101	COVID-19 Expenses			5,653.00
01-6100-618101	COVID-19 Expenses			4,826.00
01-7000-710001	2020 AFG-S Expenses			7,343.00
01-7000-710001	2020 AFG-S Expenses			9,548.00
01-7000-710001	2020 AFG-S Expenses			3,435.00
<b>Total</b>			<b>39,754.00</b>	<b>39,754.00</b>
<b>Adjusting Journal Entry JE # 201</b>				
Client Entry - to record additional property taxes				
		<b>D201</b>		
01-121000	Property Tax Receivable		13,722.00	
01-222411	Deferred Revenue - Taxes			13,722.00
<b>Total</b>			<b>13,722.00</b>	<b>13,722.00</b>
<b>Adjusting Journal Entry JE # 202</b>				
Client Entry - to recode AR after final TB received				
01-123000	Other Receivables		92.00	
01-124002	Due From / Due To Capital Projects Fund		125,566.00	
01-219000	Misc Deductions - Withholding		60.00	
01-7000-710001	2020 AFG-S Expenses		5,653.00	
01-9000-930000	Op Transfers Out - Wildland Fun		80,560.00	
02-9000-910000	Operating Transfers Out - General Fund		125,566.00	
03-124001	Due From / Due To General Fund		80,560.00	
01-124003	Due From / Due To Wildland Fund			80,560.00
01-219000	Misc Deductions - Withholding			92.00
01-455000	Other Income			60.00
01-492000	Operating Transfers In - Capital Fund			125,566.00
01-7000-722001	GOHS Extrication Equip EM-007			5,653.00
02-124001	Due From / Due To General Fund			125,566.00
03-491000	Operating Transfers In - General			80,560.00
<b>Total</b>			<b>418,057.00</b>	<b>418,057.00</b>
<b>Adjusting Journal Entry JE # 203</b>				
Client Entry - to record revenue from prior year audit AJE				
		<b>S100</b>		
01-310000	Unreserved for General Fund		46,966.00	
01-421000	Wildland Revenues			46,966.00
<b>Total</b>			<b>46,966.00</b>	<b>46,966.00</b>

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**Adjusting Journal Entry JE # 204**

**Q100**

Reclass entry - to re-allocate principal and interest on lease payment

01-8000-891000	Principal Payments	2,648.00	
01-8000-892000	Interest Payments		2,648.00
<b>Total</b>		<u>2,648.00</u>	<u>2,648.00</u>

**Adjusting Journal Entry JE # 205**

Reclass entry - to balance transfers

01-453000	Sale of Surplus Property	28,500.00	
01-9000-920000	Op Transfers Out - Capital Fund		28,500.00
<b>Total</b>		<u>28,500.00</u>	<u>28,500.00</u>

**Adjusting Journal Entry JE # 206**

**L100**

Client Entry - to accrue for ambulance invoice for May

01-6400-642100	Ambulance Billing	5,095.00	
01-200000	Accounts Payable		5,095.00
<b>Total</b>		<u>5,095.00</u>	<u>5,095.00</u>

**Total Adjusting Journal Entry**

<u>554,742.00</u>	<u>554,742.00</u>
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**GASB Journal Entry**

**GASB Journal Entry JE # 1**

**H101**

To record beginning of year capital assets

800.151	Land	545,540.00	
800.152	Construction In Progress	106,944.00	
800.153	Buildings & Improvements	2,855,869.00	
800.154	Vehicles & Equipment	5,726,641.00	
000.301	Net Position		4,607,502.00
800.163	A/D Buildings & Improvements		1,114,867.00
800.164	A/D Vehicles & Equipment		3,312,625.00
<b>Total</b>		<u>9,034,994.00</u>	<u>9,034,994.00</u>

**GASB Journal Entry JE # 2**

**H101**

To record capital additions.

800.152	Construction in Progress	56,310.00	
800.154	Vehicles & Equipment	61,095.00	
800.801	Capital Outlay		117,405.00
<b>Total</b>		<u>117,405.00</u>	<u>117,405.00</u>

**GASB Journal Entry JE # 3**

**H101**

To record capital asset deletions and CIP transfers.

800.164	A/D Vehicles & Equipment	459,476.00	
800.453	Gain/Loss on Sale of Capital	10,022.00	
800.154	Vehicles & Equipment		469,498.00
800.152	Construction in Progress		
800.154	Vehicles & Equipment		
<b>Total</b>		<u>469,498.00</u>	<u>469,498.00</u>

**GASB Journal Entry JE # 4**

**H101**

To record depreciation expense.

800.651	Depreciation expense	516,734.00	
800.163	A/D Buildings & Improvements		62,988.00
800.164	A/D Vehicles & Equipment		453,746.00
<b>Total</b>		<u>516,734.00</u>	<u>516,734.00</u>

**GASB Journal Entry JE # 5**

**M321**

To post beginning ASRS NPL and related deferrals.

000.301	Net Position	356,437.00	
900.190	ASRS Deferred Outflows Related to Pensions	35,399.00	
900.190	ASRS Deferred Outflows Related to Pensions	32,773.00	
900.290	ASRS Deferred Inflows Related to Pensions		27,362.00
900.293	ASRS Net Pension Liability		397,247.00



<b>Total</b>		<u>424,609.00</u>	<u>424,609.00</u>
<b>GASB Journal Entry JE # 6</b>	<b>M321</b>		
To record changes in ASRS NPL, the related deferrals and expense for the CY.			
900.190	ASRS Deferred Outflows Related to Pensions	35,420.00	
900.290	ASRS Deferred Inflows Related to Pensions	27,362.00	
900.650	ASRS Pension Expense Admin	60,513.00	
900.190	ASRS Deferred Outflows Related to Pensions		35,399.00
900.293	ASRS Net Pension Liability		87,896.00
<b>Total</b>		<u>123,295.00</u>	<u>123,295.00</u>
<b>GASB Journal Entry JE # 7</b>	<b>M321</b>		
To reclassify employer pension contributions in CY.			
900.190	ASRS Deferred Outflows Related to Pensions	35,802.00	
900.650	ASRS Pension Expense Admin		35,802.00
<b>Total</b>		<u>35,802.00</u>	<u>35,802.00</u>
<b>GASB Journal Entry JE # 8</b>	<b>M322</b>		
To post beginning ASRS OPEB and related deferrals.			
900.191	ASRS Deferred Outflows Related to OPEB	2,040.00	
900.191	ASRS Deferred Outflows Related to OPEB	2,113.00	
900.192	ASRS Net OPEB Asset	771.00	
000.301	Net Position		1,156.00
900.292	ASRS Deferred Inflows Related to OPEB		1,963.00
900.294	ASRS Net OPEB Liability		1,805.00
<b>Total</b>		<u>4,924.00</u>	<u>4,924.00</u>
<b>GASB Journal Entry JE # 9</b>	<b>M322</b>		
To post the change in NOLA, the related deferrals, and OPEB expenses for the CY.			
900.191	ASRS Deferred Outflows Related to OPEB	1,872.00	
900.191	ASRS Deferred Outflows Related to OPEB	1,752.00	
900.192	ASRS Net OPEB Asset	1,261.00	
900.651	ASRS OPEB Expense Admin	1,361.00	
900.191	ASRS Deferred Outflows Related to OPEB		2,040.00
900.292	ASRS Deferred Inflows Related to OPEB		2,105.00
900.294	ASRS Net OPEB Liability		349.00
900.651	ASRS OPEB Expense Admin		1,752.00
<b>Total</b>		<u>6,246.00</u>	<u>6,246.00</u>
<b>GASB Journal Entry JE # 10</b>	<b>M351</b>		
To post beginning PSPRS Net Pension Liability and related deferrals.			
000.301	Net Position	2,636,972.00	
900.195	PSPRS Deferred Outflows Related to Pensions	830,586.00	
900.195	PSPRS Deferred Outflows Related to Pensions	2,741,565.00	
900.295	PSPRS Deferred Inflows Related to Pensions		111,752.00
900.296	PSPRS Net Pension Liability		6,097,371.00
<b>Total</b>		<u>6,209,123.00</u>	<u>6,209,123.00</u>
<b>GASB Journal Entry JE # 11</b>	<b>M351</b>		
To post the change in PSPRS NPL, related deferrals and expense for the CY.			
900.295	PSPRS Deferred Inflows Related to Pensions	28,119.00	
900.655	PSPRS Pension Expense Emergency Services	1,365,648.00	
900.195	PSPRS Deferred Outflows Related to Pensions		23,221.00
900.195	PSPRS Deferred Outflows Related to Pensions		830,586.00
900.296	PSPRS Net Pension Liability		539,960.00
<b>Total</b>		<u>1,393,767.00</u>	<u>1,393,767.00</u>
<b>GASB Journal Entry JE # 12</b>	<b>M351</b>		
To reclassify PSPRS employer pension contributions for the CY.			
900.195	PSPRS Deferred Outflows Related to Pensions	901,252.00	
900.655	PSPRS Pension Expense Emergency Services		901,252.00
<b>Total</b>		<u>901,252.00</u>	<u>901,252.00</u>

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<b>GASB Journal Entry JE # 13</b>		<b>Q100</b>		
To post beginning debt balance.				
000.301	Net Position		372,012.00	
900.301	Lease Payable			372,012.00
<b>Total</b>			<b>372,012.00</b>	<b>372,012.00</b>

<b>GASB Journal Entry JE # 14</b>		<b>Q100</b>		
To post the change in the lease payable for the CY.				
900.301	Lease Payable		372,012.00	
01-8000-891000	Principal Payments			372,012.00
<b>Total</b>			<b>372,012.00</b>	<b>372,012.00</b>

<b>GASB Journal Entry JE # 15</b>		<b>Q100</b>		
To reclassify the ST portion of the lease payable.				
900.301	Lease Payable			
900.302	Short-term Portion of Lease Payable			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>

<b>GASB Journal Entry JE # 16</b>		<b>M101</b>		
To post beginning compensated absences balance.				
000.301	Net Position		282,191.00	
900.501	Compensated Absences LT			282,191.00
<b>Total</b>			<b>282,191.00</b>	<b>282,191.00</b>

<b>GASB Journal Entry JE # 17</b>		<b>M101</b>		
To record the change in compensated absences for the CY.				
900.501	Compensated Absences LT		22,688.00	
900.657	Compensated Absences Expense Emergency Services			20,646.00
900.658	Compensated Absences Expense Admin			2,042.00
<b>Total</b>			<b>22,688.00</b>	<b>22,688.00</b>

<b>GASB Journal Entry JE # 18</b>		<b>P100</b>		
To post beginning deferred revenues.				
01-222411	Deferred Revenue - Taxes		122,336.00	
01-222441	Deferred Revenue - Ambulance		98,144.00	
01-222450	Deferred Revenue - Miscellaneous		58,322.00	
000.301	Net Position			278,802.00
<b>Total</b>			<b>278,802.00</b>	<b>278,802.00</b>

<b>GASB Journal Entry JE # 19</b>		<b>P100</b>		
To record the change in deferred revenues for the CY.				
01-222411	Deferred Revenue - Taxes		9,856.00	
01-222450	Deferred Revenue - Miscellaneous		59,371.00	
900.441	Ambulance Revenue		8,189.00	
01-222441	Deferred Revenue - Ambulance			8,189.00
900.411	Property Tax Revenue			9,856.00
900.455	Other Revenue			59,371.00
<b>Total</b>			<b>77,416.00</b>	<b>77,416.00</b>

<b>GASB Journal Entry JE # 20</b>		<b>M352</b>		
To post beginning PSPRS Net OPEB and related deferrals.				
900.196	PSPRS Deferred Outflows Related to OPEB		11,775.00	
900.196	PSPRS Deferred Outflows Related to OPEB		34,279.00	
900.298	PSPRS Net OPEB Asset		64,552.00	
000.301	Net Position			50,609.00
900.297	PSPRS Deferred Inflows Related to OPEB			59,997.00
<b>Total</b>			<b>110,606.00</b>	<b>110,606.00</b>

<b>GASB Journal Entry JE # 21</b>		<b>M352</b>		
To properly state change in PSPRS Net OPEB in the CY.				
900.196	PSPRS Deferred Outflows Related to OPEB		13,724.00	
900.297	PSPRS Deferred Inflows Related to OPEB		4,138.00	
900.651	ASRS OPEB Expense Admin		11,144.00	

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900.196	PSPRS Deferred Outflows Related to OPEB		11,775.00
900.298	PSPRS Net OPEB Asset		17,231.00
<b>Total</b>		<u>29,006.00</u>	<u>29,006.00</u>
<b>GASB Journal Entry JE # 22</b>		<b>M352</b>	
Reclassify employer PSPRS OPEB contributions in CY.			
900.196	PSPRS Deferred Outflows Related to OPEB	9,032.00	
900.651	ASRS OPEB Expense Admin		9,032.00
<b>Total</b>		<u>9,032.00</u>	<u>9,032.00</u>
	<b>Total GASB Journal Entry</b>	<u>20,791,414.00</u>	<u>20,791,414.00</u>
	<b>Total All Journal Entries</b>	<u>21,346,156.00</u>	<u>21,346,156.00</u>

VERDE VALLEY FIRE DISTRICT  
FINANCIAL STATEMENTS  
Year Ended June 30, 2021



Verde Valley Fire District  
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## INDEPENDENT AUDITORS' REPORT

To the Governing Board of the  
Verde Valley Fire District,  
Cottonwood, Arizona

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities of the Verde Valley Fire District, Arizona, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Verde Valley Fire District, Arizona's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Verde Valley Fire District, Arizona, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2022 on our consideration of the Verde Valley Fire District, Arizona's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Verde Valley Fire District, Arizona's internal control over financial reporting and compliance.

*Henry + Horne, LLP*

Tempe, Arizona  
January 18, 2022

**Verde Valley Fire District  
Management's Discussion and Analysis  
Year Ended June 30, 2021**

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The management of Verde Valley Fire District (the "District"), offers readers of these financial statements this narrative overview and analysis of the financial activities of the District's performance for the year ended June 30, 2021. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues and activities and to identify any significant changes in financial position. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole.

**Financial Highlights**

- The assets of the District exceeded its liabilities at the close of the fiscal year by \$5,474,887 (net position). Of this amount, \$1,276,736 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens, creditors, and further the purpose of the District.
- The District's net position on a full accrual basis decreased by \$590,829, primarily due to an increase in Pension and OPEB expenses.
- Combined fund balance on a modified accrual basis decreased by \$146,388, which resulted primarily from the purchase of capital assets.
- During the fiscal year, the District also obtained grants for the purchase of air bag lift systems, turnouts, AED equipment, COVID-19 related expenses, and to continue their car seat program.

**Overview of Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements which are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the basic financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

## **Government-Wide Financial Statements (Continued)**

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). The government-wide financial statements can be found on the table of contents.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### ***Governmental Funds***

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two (2) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the capital projects fund, which are all considered to be major funds.

The District adopts an annual appropriated budget for its general fund. Budgetary comparison statements have been provided for this fund to demonstrate compliance with the budget and can be found on the table of contents.

The basic governmental fund financial statements can be found on the table of contents.

### ***Notes to Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on the table of contents of this report.

## **Fund Financial Statements (Continued)**

### ***Other Information***

In addition, funding information related to the District's participation in two (2) separate agent retirement plans can be found on the table of contents.

### **Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Verde Valley Fire District, assets exceed liabilities by \$5,474,887 at the close of the most recent fiscal year.

The largest portion of the District's net position (77% percent) reflects is net investment in capital assets (i.e. land, buildings, construction in progress, machinery, vehicles, and equipment); less any related debt still outstanding used to acquire those assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following page contains a comparative analysis between the current and the prior fiscal year for the government-wide statements.

### **Condensed Statement of Net Position**

	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 5,330,434	\$ 5,478,656
Capital assets	<u>4,198,151</u>	<u>4,607,502</u>
Total assets	<u>9,528,585</u>	<u>10,086,158</u>
Deferred outflows of resources	3,786,363	3,690,530
Current and other liabilities	571,873	1,013,475
Long-term liabilities outstanding	<u>7,124,628</u>	<u>6,496,423</u>
Total liabilities	<u>7,696,501</u>	<u>7,509,898</u>
Deferred inflows of resources	143,560	201,074
Net Position		
Net investment in capital assets	4,198,151	4,235,490
Unrestricted	<u>1,276,736</u>	<u>1,830,226</u>
Total net position	<u>\$ 5,474,887</u>	<u>\$ 6,065,716</u>



### **Government-Wide Financial Analysis (Continued)**

During 2021, current assets decreased primarily because of a decrease in cash and cash equivalents of \$148,222. Cash and cash equivalents decreased primarily from a principle payment made towards the outstanding balance of a capital lease. Long term liabilities increased by \$628,205, which primarily resulted from an increase in pension obligations. Capital assets decreased by \$409,351, primarily due to accumulated depreciation of assets.

The unrestricted net position of \$1,276,736 may be used to meet the District's ongoing obligations to citizens and creditors. At the end of the fiscal year, the District is able to report a positive balance in all categories of net position.

### **Governmental Activities**

Governmental activities net position decreased by \$590,829. Key elements of this decrease are reported below:

#### **Condensed Statement of Changes in Net Position**

Revenues	2021	2020
Program revenues		
Grants and intergovernmental	\$ 795,480	\$ 355,125
Charges for services	822,565	803,397
Total program revenues	<u>1,618,045</u>	<u>1,158,522</u>
General revenues		
Property taxes	5,559,730	5,305,395
Fire district assistance tax	461,964	465,450
Net gain on sale of capital assets	19,593	1,415
Investment earnings	17,838	90,590
Other revenue	61,040	22,415
Total general revenues	<u>6,120,165</u>	<u>5,885,265</u>
Total revenues	<u>7,738,210</u>	<u>7,043,787</u>
Expenses		
Fire protection and emergency services	<u>8,329,039</u>	<u>7,696,400</u>
Change in net position	(590,829)	(652,613)
Net position - beginning of year	<u>6,065,716</u>	<u>6,718,329</u>
Net position - end of year	<u>\$ 5,474,887</u>	<u>\$ 6,065,716</u>

### **Government Activities (Continued)**

- Overall revenues increased by \$694,423 while expenses increased by \$632,639.
- The majority of the increases in total revenues resulted from an increase in property tax and grant revenues.
- Expenses increased primarily due to increases in workers compensation and retirement contribution expenditures.

### **Financial Analysis of the Governmental Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$4,628,871, a decrease of \$146,388 in comparison with the prior year's balance.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,915,272. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 24% of the total fiscal year general fund expenditures of \$7,833,582.

### **Budgetary Highlights**

During the 2020-2021 fiscal year, there were no modifications to the originally adopted budget. Total revenues were \$113,786 less than budgeted revenues while total expenditures were \$3,013,266 less than budgeted expenditures. The negative revenue variance resulted primarily from unrealized grant revenues. The positive expenditure variance is primarily a result of reductions in professional services and capital expenses as well as unrealized grant expenses.

### **Capital Asset and Debt Administration**

**Capital Assets** – The District's investment in capital assets as of June 30, 2021 totals \$4,198,151 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, construction in progress, and vehicles, furniture and equipment.

Outlays for capital assets during the 2020-2021 fiscal year were \$117,405 which consisted primarily of the purchase of a new thermal imaging camera, extrication equipment, HVAC unit, ambulance cot, additional components of the financial software system, and partial completion of replacing the bay doors at Station 31.

Additional information on the District's capital assets can be found in Note 4 to the financial statements.

**Capital Asset and Debt Administration (Continued)**

***Long-term liabilities*** – the District has compensated absences payable of \$259,503 and pension obligations totaling \$7,122,474 at year-end.

During the 2018-2019 fiscal year, the District acquired a capital lease in the amount of \$1,288,036 for the purchase of two (2) fire engines. The District paid the outstanding balance of the lease during the 2020-2021 fiscal year.

Additional information on the District's long-term liabilities can be found in Note 5 to the financial statements.

**Requests for Information**

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Verde Valley Fire District, 2700 E Godard Road, Cottonwood, AZ 86326.

## **BASIC FINANCIAL STATEMENTS**



VERDE VALLEY FIRE DISTRICT  
 STATEMENT OF NET POSITION  
 June 30, 2021

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 4,715,623
Accounts receivables (net of \$450,000 allowance for doubtful accounts)	311,132
Taxes receivable	169,354
Prepaid expenses	84,972
Net OPEB asset	49,353
Capital assets	
Capital assets, not being depreciated	708,794
Capital assets, being depreciated, net	<u>3,489,357</u>
Total assets	<u>9,528,585</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions and OPEB	<u>3,786,363</u>
<b>LIABILITIES</b>	
Accounts payable	200,406
Accrued expenses	111,964
Current portion of:	
Compensated absences	259,503
Long-term portion of:	
Net pension liability	7,122,474
Net OPEB liability	<u>2,154</u>
Total liabilities	<u>7,696,501</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions and OPEB	<u>143,560</u>
<b>NET POSITION</b>	
Investment in capital assets	4,198,151
Unrestricted	<u>1,276,736</u>
Total net position	<u><u>\$ 5,474,887</u></u>

See accompanying notes.

VERDE VALLEY FIRE DISTRICT  
 STATEMENT OF ACTIVITIES  
 Year Ended June 30, 2021

	<u>Governmental Activities</u>
<b>EXPENSES</b>	
Emergency services	\$ 6,838,371
Administrative and support services	969,554
Depreciation	516,734
Interest and fiscal charges	4,380
Total program expenses	<u>8,329,039</u>
<b>PROGRAM REVENUES</b>	
Operating grants and intergovernmental	795,480
Charges for services	<u>822,565</u>
Total program revenues	<u>1,618,045</u>
Net program expenses	<u>6,710,994</u>
<b>GENERAL REVENUES</b>	
Property taxes	5,559,730
Fire district assistance taxes	461,964
Net gain on sale of assets	19,593
Investment earnings	17,838
Other revenue	<u>61,040</u>
Total general revenues	6,120,165
Decrease in net position	(590,829)
Net position - beginning	<u>6,065,716</u>
Net position - ending	<u>\$ 5,474,887</u>

See accompanying notes.



VERDE VALLEY FIRE DISTRICT  
BALANCE SHEET – GOVERNMENTAL FUNDS  
June 30, 2021

	General Fund	Capital Reserve Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 1,977,494	\$ 2,738,129	\$ 4,715,623
Accounts receivable, net	311,132	-	311,132
Taxes receivable	169,354	-	169,354
Due from other funds	109,502	-	109,502
Prepaid expenses	84,972	-	84,972
<b>Total assets</b>	<b>2,652,454</b>	<b>2,738,129</b>	<b>5,390,583</b>
<b>LIABILITIES</b>			
Accounts payable	200,406	-	200,406
Accrued expenses	111,964	-	111,964
Due to other funds	-	109,502	109,502
<b>Total liabilities</b>	<b>312,370</b>	<b>109,502</b>	<b>421,872</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - ambulance billings	89,955	-	89,955
Unavailable revenue - property taxes	132,192	-	132,192
Unavailable revenue - grants / wildland billings	117,693	-	117,693
<b>Total deferred inflows of resources</b>	<b>339,840</b>	<b>-</b>	<b>339,840</b>
<b>FUND BALANCES</b>			
Nonspendable - prepaid expenses	84,972	-	84,972
Committed - capital projects	-	2,628,627	2,628,627
Unassigned	1,915,272	-	1,915,272
<b>Total fund balances</b>	<b>2,000,244</b>	<b>2,628,627</b>	<b>4,628,871</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 2,652,454</b>	<b>\$ 2,738,129</b>	<b>\$ 5,390,583</b>

See accompanying notes.

VERDE VALLEY FIRE DISTRICT  
 RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION -  
 GOVERNMENTAL FUNDS  
 June 30, 2021

Fund balance - total governmental funds balance sheet \$ 4,628,871

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.

Governmental capital assets	\$ 8,682,901	
Less accumulated depreciation	<u>(4,484,750)</u>	4,198,151

Deferred revenue is shown on the governmental funds, but is not deferred on the statement of net position.

339,840

Some liabilities, including net pension/OPEB liabilities or assets, debt, and compensated absences are not due and payable in the current period and therefore are not reported in the funds.

Net pension liability	(7,122,474)	
Net OPEB asset	49,353	
Net OPEB liability	(2,154)	
Compensated absences	<u>(259,503)</u>	(7,334,778)

Deferred outflows and inflows of resources related to pensions/OPEB are applicable to future reporting periods and, therefore, are not reported in the funds.

Deferred outflows of resources	3,786,363	
Deferred inflows of resources	<u>(143,560)</u>	<u>3,642,803</u>

Net position of governmental activities - statement of net position \$ 5,474,887

VERDE VALLEY FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
Year Ended June 30, 2021

	General Fund	Capital Reserve Fund	Total Governmental Funds
<b>REVENUES</b>			
Property taxes	\$ 5,549,874	\$ -	\$ 5,549,874
Fire district assistance taxes	461,964	-	461,964
Intergovernmental/grants	720,045	16,064	736,109
Charges for services	830,754	-	830,754
Contributions	1,011	-	1,011
Interest revenues	9,398	8,440	17,838
Other income	60,029	-	60,029
<b>Total revenues</b>	<b>7,633,075</b>	<b>24,504</b>	<b>7,657,579</b>
<b>EXPENDITURES</b>			
<b>Current</b>			
<b>Public safety, fire protection:</b>			
Emergency services	6,230,978	-	6,230,978
Administrative and support services	945,164	-	945,164
Capital outlay	281,048	-	281,048
<b>Debt service</b>			
Principal	372,012	-	372,012
Interest and fiscal charges	4,380	-	4,380
<b>Total expenditures</b>	<b>7,833,582</b>	<b>-</b>	<b>7,833,582</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(200,507)</b>	<b>24,504</b>	<b>(176,003)</b>
<b>OTHER FINANCING SOURCES AND USES</b>			
Transfers in/(out)	230,005	(230,005)	-
Sales of assets	1,115	28,500	29,615
<b>Total other financing sources and uses</b>	<b>231,120</b>	<b>(201,505)</b>	<b>29,615</b>
<b>Net change in fund balances</b>	<b>30,613</b>	<b>(177,001)</b>	<b>(146,388)</b>
<b>Fund balances - beginning of year</b>	<b>1,969,631</b>	<b>2,805,628</b>	<b>4,775,259</b>
<b>Fund balances - end of year</b>	<b>\$ 2,000,244</b>	<b>\$ 2,628,627</b>	<b>\$ 4,628,871</b>

See accompanying notes.

VERDE VALLEY FIRE DISTRICT  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 Year Ended June 30, 2021

Net change in fund balances - total governmental funds \$ (146,388)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets	\$ 117,405	
Sale of capital assets	(10,022)	
Less current year depreciation	<u>(516,734)</u>	(409,351)

Pension and OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net position liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

Pension and OPEB contributions	947,838	
Pension and OPEB expense	<u>(1,438,666)</u>	(490,828)

Revenues received in the current year that were accrued in the statement of activities in prior years. 61,038

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Leases payable		372,012
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Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

	<u>22,688</u>	
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Change in net position of governmental activities		<u>\$ (590,829)</u>
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**NOTES TO THE FINANCIAL STATEMENTS**

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Verde Valley Fire District (the District) conform to U.S. generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the District's more significant accounting policies follows.

**A. Reporting Entity**

The District, established pursuant to Arizona Revised Statute Title 48, is a special purpose local government, and Arizona Special Taxing District that is governed by an elected governing body, a legally separate entity, and is fiscally independent of other state and local governments. The District provides fire protection and emergency medical services within its service area in Yavapai County. As required under generally accepted accounting principles, these financial statements present the activities of the District (a primary government) and its component units. Component units are legally separate entities for which the District is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the District's operations. The District has no discretely presented or blended component units.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net position and the statement of activities) present financial information about the District as a whole. The reported information includes all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these financial statements. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, state shared revenues, investment income and other items not included among program revenues are reported as general revenues.

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation

Government-Wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Special assessments are recognized as revenues in the year for which the related capital projects are substantially complete. Grants and similar items are recognized as revenues as soon as eligibility requirements imposed by the grantor or provider have been met.

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

User fees, licenses, charges for services, and investment income associated with the current fiscal period are all considered to be susceptible to accrual, and thus, have been recognized as revenues of the current fiscal period. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The District reports the following major governmental funds:

General Fund – This fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in other funds.

Capital Reserve Fund – This fund is used to account for funds received and expended for the construction of buildings and improvements as well as for the acquisition of apparatus and major equipment for use by the District.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.



**VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgeting and Budgetary Control**

The District is required, under Arizona Revised Statutes, to adopt a budget each fiscal year and to submit it to the county treasurer and the county board of supervisors no later than the first day of August each year. The adopted budget is on the modified accrual basis of accounting, which is the legally mandated basis for budgetary purposes.

All annual appropriations lapse at fiscal year-end. The District is subject to expenditure limitations under Arizona Revised Statutes. The law does not permit the District to incur unsecured debt in excess of property taxes levied and to be collected plus available and unencumbered cash. The limitation is applied to the total of the combined funds.

**E. Cash and Cash Equivalents**

Cash is considered to be cash on hand, and demand deposits. Cash equivalents are defined as short-term (original maturities of three months or less), highly liquid investments that are 1) readily convertible to known amounts of cash and 2) so near maturity that they present insignificant risk of changes in value because of changes in interest rates.

Arizona Revised Statutes authorize special districts to invest public monies in the Yavapai County and Arizona State Treasurer's local government investment pools, interest bearing savings accounts, certificates of deposit which have a maturity date of not more than one year, and in accounts of any savings and loan associations insured by an agency of the government of the United States, up to the amount of such insurance or pledged collateral.

**F. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of the interfund loans).

All program service receivables are shown net of an allowance for uncollectible amounts. The amount of the estimated uncollectible receivables at June 30, 2021 was \$454,540, which represents 80% of the gross ambulance service receivables balance.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Receivables and Payables (Continued)

Property taxes are levied by the District and collected by the Yavapai County. Property taxes are levied no later than the third Monday in August and are payable in two installments due October 1 of the current year and March 1 of the subsequent year. Taxes become delinquent after the first business day of November and May, respectively. Interest attaches on installments after the delinquent date. Pursuant to A.R.S., a lien against assessed real and personal property attaches on the first day of January preceding assessment and levy; however according to case law, an enforceable legal claim to the asset does not arise. The District also levies various personal property taxes during the year which are due at the same time as real property taxes.

G. Capital Assets

Capital assets, which include land, buildings and related improvements, equipment, vehicles, furniture and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of \$5,000 or more and an estimated useful life equal to or exceeding three years. Interest incurred during the construction phase of capital assets for governmental activities is included as part of the capitalized value of the assets constructed. Major outlays for capital assets and improvements are capitalized as projects are completed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Estimated useful lives for capital assets were determined based upon lives commonly used by other Arizona governmental agencies and various industry standards. Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and improvements	10 – 50
Machinery and equipment, furniture and fixtures	3 – 15
Vehicles	7 – 10

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fund Balances Classifications– Governmental Funds

Fund Balances - Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the District Board. The Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the District Board.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Board or any official or body to which the District Board delegates authority may assign amounts for specific purposes.

Unassigned – All other spendable amounts.

The District would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences

Compensated absences payable consists of vacation leave and a calculated amount of sick leave employees earned based on services already rendered. All full-time employees of the District accrue vacation and sick time each pay period. Upon separation from the District, accrued sick time is paid based on the employee's years of service and vacation time is paid out in full. Sick leave and vacation benefits accrue at the employee's current rate of pay. The long-term liabilities for accumulated vacation and sick leave are reported on the government-wide financial statements. Resources from the General Fund are generally used to liquidate compensated absences for the governmental funds.

J. Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the statement of activities. Interfund transfers in the fund statements are reported as other financing sources/uses in governmental funds.

K. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Pensions and Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension and other postemployment benefits (OPEB) assets and liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the pension plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

O. Deferred Revenue

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period; the period of availability for the District is 60 days. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

P. Intergovernmental Grants and Aid

Monies received from other government agencies in the form of grants or aid based on an entitlement period are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

NOTE 2 CASH AND INVESTMENTS

Arizona Revised Statutes require all monies levied by the District to be collected and held by the Yavapai County Treasurer's Office and pooled with other local governments for investment. Monies received by the District as part of services, contributions, or from the issuance of long-term debt are also deposited with the Yavapai County Treasurer or local financial institutions.

Credit Risk - State law generally limits local government deposits and investment to the Yavapai County Treasurer's Local Government Investment Pool (LGIP); interest bearing savings accounts, certificates of deposit; United States Treasury Bills, notes or bonds which have a maturity date of not more than one year and in accounts of any savings and loan associations insured by an agency of the government of the United States, up to the amount of such insurance or pledged collateral.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 2 CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - For deposits, custodial credit risk is the risk that, in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's investment in the Yavapai County Treasurer's LGIP represents a proportionate interest in the pool's portfolio; however, the District's allocation is not identified with any specific investments and is not subject to custodial credit risk.

Cash and Cash Equivalents - At June 30, 2021, most of the District's cash and cash equivalents were deposited in the Yavapai County Treasurer's LGIP; the carrying amount of cash in their governmental funds with the County Treasurer was \$4,564,305. These deposits are covered by Federal Depository Insurance Corporation (FDIC) or collateralized by securities, as required by law. Additional cash and cash equivalents were deposited with local financial institutions; the carrying amount of the District's cash with a local financial institution was \$151,168. The first \$250,000 is insured by the FDIC at each individual institution. The District also had petty cash on hand of \$150.

NOTE 3 RECEIVABLES

Receivables as of June 30, 2021 for the District, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Capital Reserve Fund
Property taxes	\$ 169,354	\$ -
Ambulance billing	564,778	-
Other receivables and charges for services	200,894	-
Gross receivables	935,026	-
Less: allowance for uncollectibles	(454,540)	-
Net receivables	<u>\$ 480,486</u>	<u>\$ -</u>

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 4 CAPITAL ASSETS

A summary of changes in capital assets for governmental activities is as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases / Transfers	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 545,540	\$ -	\$ -	\$ 545,540
Construction in progress	106,944	56,310	-	163,254
Total capital assets not being depreciated	652,484	56,310	-	708,794
Capital assets, being depreciated:				
Buildings and improvements	2,655,869	-	-	2,655,869
Vehicles and equipment	5,726,641	61,095	(469,498)	5,318,238
Total capital assets being depreciated	8,382,510	61,095	(469,498)	7,974,107
Less accumulated depreciation for:				
Buildings and improvements	(1,114,867)	(62,989)	-	(1,177,856)
Vehicles and equipment	(3,312,625)	(453,746)	459,477	(3,306,894)
Total accumulated depreciation	(4,427,492)	(516,735)	459,477	(4,484,750)
Total capital assets, being depreciated, net	3,955,018	(455,640)	(10,021)	3,489,357
Governmental activities capital assets, net	\$ 4,607,502	\$ (399,330)	\$ (10,021)	\$ 4,198,151

Depreciation expense for the period was \$516,734; all depreciation was expensed in the public safety function.

NOTE 5 LONG-TERM DEBT

**Capital Lease** - The District entered into a lease agreement on February 1, 2019 for the purchase of vehicles. Such agreements are, in substance, purchases (capital leases) and are reported as a capital lease obligation. The lease is payable in annual installments of \$196,000, including interest at 2.72%. The District paid \$372,012 and \$4,380 in principal and interest, respectively, in fiscal year 2021. There was no principal balance as of June 30, 2021.



VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 5 LONG-TERM DEBT (Continued)

Vehicles and related accumulated depreciation under capital leases are as follows:

	<u>Governmental Activities</u>
Asset	
Construction in Progress / Vehicles	\$ 1,288,036
Less accumulated depreciation	<u>(276,008)</u>
Net	<u>\$ 1,012,028</u>

Changes in long-term debt as of June 30, 2021 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
Capital leases	\$ 372,012	\$ -	\$ (372,012)	\$ -	\$ -
Compensated absences	282,191	248,715	(271,403)	259,503	259,503
Net pension liability	6,494,618	627,856	-	7,122,474	-
Net OPEB liability	1,805	349	-	2,154	-
Governmental activities long-term liabilities	<u>\$ 7,150,626</u>	<u>\$ 876,920</u>	<u>\$ (643,415)</u>	<u>\$ 7,384,131</u>	<u>\$ 259,503</u>

NOTE 6 DESIGNATION OF FUND BALANCE

The District has adopted a policy whereby it will transfer general taxes received, as appropriated and unencumbered at year end, to the Capital Project Fund to provide for future planned acquisitions of apparatus, vehicles, buildings, and improvements. Such transfers are not restricted by statute and can be transferred back to the General Fund if needed.

NOTE 7 INTERFUND TRANSFERS

As of June 30, 2021, interfund transfers were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Capital Reserve Fund	\$ -	\$ (230,005)
General Fund	230,005	-
Total	<u>\$ 230,005</u>	<u>\$ (230,005)</u>

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 8 NET REVENUE

The District provides emergency medical and transportation services within the same geographic region as it provides fire prevention and suppression services. Charges for such emergency medical and transportation services are recognized as service revenues. Net revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement allowances with third-party payers, provisions for bad debt and uncompensated care.

The difference between customary charges and the contractually established rates is accounted for as a contractual adjustment. The District's customary charges, contractual adjustments, provision for bad debts and uncompensated services for the year ended June 30, 2021 are as follows:

	Governmental Activities
Gross program service revenues/charges	\$ 1,970,275
Contractual adjustments, uncompensated services and bad debt	(1,199,270)
Net program service revenues (all)	<u>\$ 771,005</u>

NOTE 9 COMMITMENTS AND CONTINGENCIES

Inter-governmental agreements and indemnifications – The District is party to a variety of inter-governmental agreements entered into in the ordinary course of business pursuant to which it may be obligated to provide services outside of its geographic boundaries and/or receive assistance from other parties. As part of these agreements, the District is obligated to indemnify other parties for certain liabilities that arise out of, or relate to, the subject matter of the agreements.

Risk management – The District is contingently liable for claims and judgements resulting from lawsuits incidental to normal operations. In the opinion of the District's management, an adverse decision that might result, to the extent not covered by insurance, would not have a material effect on the financial statements. Claims have not exceeded the limits of insurance in any of the last three years. No provision has been made in the financial statements for possible losses of this nature.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

The District contributes to the plans described below. The plans are component units of the State of Arizona.

At June 30, 2021, the District reported the following aggregate amounts related to pensions for all plans to which it contributes:

Statement of Net Position and Statement of Activities	Governmental Activities
Net OPEB asset	\$ 49,353
Net pension and OPEB liabilities	7,124,628
Deferred outflows of resources related to pensions and OPEB	3,786,363
Deferred inflows of resources related to pensions and OPEB	143,560
Pension and OPEB expense	1,438,666

The District reported \$947,838 of pension and OPEB contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

A. Arizona State Retirement System

Plan Description – District employees not covered by the other pension plan described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at [www.azasrs.gov](http://www.azasrs.gov).

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

**Benefits Provided** - The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State Statute establishes benefits terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

<b>ASRS</b>	<b>Retirement</b>	
	<b>Initial membership date:</b>	
	<b>Before July 1, 2011</b>	<b>On or after July 1, 2011</b>
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* any years age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

\*with actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the survivor benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contributions - In accordance with State Statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2021, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.22 percent (12.04 percent for retirement and 0.18 percent for long-term disability) of the members' annual covered payroll, and the District was required by statute to contribute at the actuarially determined rate of 12.22 percent (11.65 percent for retirement, 0.39 percent for health insurance premium benefit, and 0.18 percent for long-term disability) of the active members' annual covered payroll. The District's contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2021, were \$35,802, \$1,199, and \$553, respectively.

During fiscal year 2021, the District paid 100% of the ASRS pension and OPEB contributions from the General Fund.

Liability - At, June 30, 2021 the District reported the following assets and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

<u>ASRS</u>	<u>Net Pension/OPEB (Asset) Liability</u>
Pension	\$ 485,143
Health insurance premium benefit	(2,032)
Long-term disability	2,154

The net assets and net liabilities were measured as of June 30, 2020. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020. The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The District's proportion measured as of June 30, 2020, and the change from its proportions measured as of June 30, 2019, were:

<u>ASRS</u>	<u>Proportion June 30, 2020</u>	<u>Increase (decrease) from June 30, 2019</u>
Pension	0.00280%	0.00008%
Health insurance premium benefit	0.00287%	0.00008%
Long-term disability	0.00284%	0.00007%

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Expense – For the year ended June 30, 2021, the District recognized the following pension and OPEB expense.

<u>ASRS</u>	<u>Pension/OPEB Expense</u>	
Pension	\$	60,201
Health insurance premium benefit		641
Long-term disability		703

Deferred outflows/inflows of resources – At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

ASRS	<u>Pension</u>		<u>Health Insurance Premium Benefit</u>		<u>Long-term Disability</u>	
	<u>Deferred</u>	<u>Deferred</u>	<u>Deferred</u>	<u>Deferred</u>	<u>Deferred</u>	<u>Deferred</u>
	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>
Differences between expected and actual experience	\$ 4,389	\$ -	\$ -	\$ 4,004	\$ 187	\$ 55
Changes of assumptions or other inputs	-	-	1,126	-	232	-
Net difference between projected and actual earnings on pension plan investments	46,793	-	2,079	-	237	-
Changes in proportion and differences between District contributions and proportionate share of contributions	17,011	-	-	9	124	-
District contributions subsequent to the measurement date	35,802	-	1,199	-	553	-
<b>Total</b>	<b>\$ 103,995</b>	<b>\$ -</b>	<b>\$ 4,404</b>	<b>\$ 4,013</b>	<b>\$ 1,333</b>	<b>\$ 55</b>

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expense as follows:

<u>Years ending June 30,</u>	<u>Pension</u>	<u>Health Insurance Premium Benefit</u>	<u>Long-term Disability</u>
2022	\$ 19,174	\$ (435)	\$ 121
2023	17,621	5	159
2024	16,925	101	166
2025	14,473	(111)	151
2026	-	(368)	90
Thereafter	-	-	38

Actuarial Assumptions - The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

ASRS	
Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 20, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7 - 7.2% for pensions
Inflation	2.3%
Permanent benefit increase	Included for pensions
Mortality rates	2017 SRA Scale U-MP for pensions and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not Applicable

Actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

The long-term expected rate of return on ASRS plan investments was determined to be 7.5 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

ASRS	Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
	Equity	50%	6.39%
	Fixed income - credit	20%	5.44%
	Fixed income - interest rate sensitive	10%	0.22%
	Real estate	20%	5.85%
	Total	100%	

**Discount Rate** - The discount rate used to measure the ASRS total pension/OPEB liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

**Sensitivity of District's Proportionate Share of the ASRS Net Pension Liability to Changes in the Discount Rate** - The following table presents the District's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

ASRS	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% increase (8.5%)
District's proportionate share of the			
Net pension liability	\$ 663,426	\$ 485,143	\$ 336,107
Net insurance premium benefit liability (asset)	2,666	(2,032)	(6,030)
Net long-term disability liability	2,352	2,154	1,962



VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Plan Fiduciary Net Position - Detailed information about the plan's fiduciary net position is available in the separately issued ASRS financial report.

B. Public Safety Personnel Retirement System

Plan Description - Fire service employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plan and an agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan (agent plans). A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool) which are not further disclosed because of their relative insignificance to the District's financial statements.

The PSPRS issues a publicly available financial report that includes their financial statements and required supplementary information. The reports are available on the PSPRS web site at [www.psprs.com](http://www.psprs.com).

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

**Benefits Provided** - The PSPRS provides retirement, health insurance premium supplement, disability, and survivor benefits. State Statute establishes benefits terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

<b>PSPRS</b>	<b>Initial membership date:</b>	
	<b>Before January 1, 2012</b>	<b>On or after January 1, 2012 and before July 1, 2017</b>
<b>Retirement and Disability</b>		
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 months of last 20 years	Highest 60 consecutive months of last 20 years
Benefit percent		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
<b>Survivor Benefits</b>		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms - At June 30, 2021, the following employees were covered by the agent plans' benefit terms:

	PSPRS Fire
Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	2
Active employees	<u>33</u>
Total	<u><u>45</u></u>

Contributions - State Statutes establish the pension contribution requirements for active PSPRS employees. In accordance with State Statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Employer contribution rates for the year ended June 30, 2021, are indicated below. Rates are a percentage of active members' annual covered payroll.

	PSPRS Fire
Active members - Pension	<u>7.65% - 11.65%</u>
District	
Pension	31.57%
Health insurance premium benefit	0.29%

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

The District's contributions to the plans for the year ended June 30, 2021, were:

Pension	PSPRS
Contributions made	Fire
	<u>\$ 901,252</u>
Health Insurance Premium Benefit	
Annual OPEB cost contributions made	9,032

During fiscal year 2021, the District paid 100 percent of the PSPRS pension and OPEB contributions from the General Fund.

Liability - At June 30, 2021, the District reported a PSPRS net pension liability and net OPEB asset of \$6,637,331, and \$47,321, respectively.

The net asset and net liabilities were measured as of June 30, 2020, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions - The significant actuarial assumptions used to measure the total pension liability are as follows:

PSPRS	
Actuarial valuation date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.30%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Cost-of-living adjustments	1.75% for pensions/not applicable for OPEB
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

The long-term expected rate of return on PSPRS plan investments was determined to be 7.3 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS		
Asset Class	Target Allocation	Long-Term Expected Geometric Rate of Return
U.S. public equity	23%	4.93%
International public equity	15%	6.09%
Global private equity	18%	8.42%
Other assets (capital appreciation)	7%	5.61%
Core bonds	2%	0.22%
Private credit	22%	5.31%
Diversifying strategies	12%	3.22%
Cash - Mellon	1%	-0.60%
Total	<u>100.00%</u>	

Discount Rates – At June 30, 2020, the discount rate used to measure the PSPRS total pension/OPEB liability was 7.3 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2018. The projection of cash flows used to determine the PSPRS discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in the Net Pension/OPEB Liability

PSPRS	Pension Increase (Decrease)			Health Insurance Premium Benefit Increase (Decrease)		
	Total	Plan	Net	Total	Plan	Net
	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (a) - (b)	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (a) - (b)
Balances at June 30, 2020	\$ 17,318,038	\$ 11,220,667	\$ 6,097,371	\$ 304,666	\$ 369,218	\$ (64,552)
Changes for the year:						
Service cost	539,491	-	539,491	12,383	-	12,383
Interest on the total liability	1,250,879	-	1,250,879	22,968	-	22,968
Differences between expected and actual experience in the measurement of the liability	5,567	-	5,567	(3,932)	-	(3,932)
Contributions - employer	-	836,253	(836,253)	-	9,946	(9,946)
Contributions - employee	-	288,124	(288,124)	-	-	-
Net investment income	-	143,284	(143,284)	-	4,617	(4,617)
Benefit payments, including refunds of employee contributions	(1,444,389)	(1,444,389)	-	(13,333)	(13,333)	-
Administrative expense	-	(11,685)	11,685	-	(375)	375
Other changes	-	1	(1)	-	-	-
Net changes	351,548	(188,412)	539,960	18,086	855	17,231
Balances at June 30, 2021	\$ 17,669,586	\$ 11,032,255	\$ 6,637,331	\$ 322,752	\$ 370,073	\$ (47,321)

Sensitivity of the District's Net Pension Liability to Changes in the Discount Rate - The following table presents the District's net pension liabilities calculated using the discount rate of 7.3 percent, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.3 percent) or 1 percentage point higher (8.3 percent) than the current rate:

PSPRS	1% Decrease 6.30%	Current Discount Rate 7.30%	1% increase 8.30%
Net pension liability	\$ 9,323,587	6,637,331	\$ 4,455,226
Net OPEB (asset) liability	(9,038)	(47,321)	(79,561)

Plan Fiduciary Net Position - Detailed information about the pension plans' fiduciary net position is available in the separately issued PSPRS financial reports.

VERDE VALLEY FIRE DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 Year Ended June 30, 2021

NOTE 10 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (Continued)

Expense - For the year ended June 30, 2021, the District recognized the following pension and OPEB expense.

PSPRS Fire	Pension expense		OPEB expense	
	\$		\$	
		1,371,316		9,315

Deferred Outflows/Inflows of Resources - At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PSPRS	Pension		Health Insurance Premium Benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,303,580	\$ 83,633	\$ 25,794	\$ 51,621
Changes of assumptions or other inputs	806,312	-	2,345	4,238
Net difference between projected and actual earnings on pension plan investments	608,452	-	19,864	-
District contributions subsequent to the measurement date	901,252	-	9,032	-
Total	<u>\$ 3,619,596</u>	<u>\$ 83,633</u>	<u>\$ 57,035</u>	<u>\$ 55,859</u>

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expense as follows:

Year ending June 30,	PSPRS	
	Pension	Health
2022	\$ 558,580	\$ 407
2023	627,377	2,970
2024	593,090	2,702
2025	471,140	1,325
2026	226,584	(3,115)
Thereafter	157,940	(12,145)

VERDE VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2021

NOTE 11 RELATED PARTY TRANSACTION

The District entered into a contract with Verde Valley Ambulance Company (VVAC) in April 2020 and renewed in May 2021 for one year. Under the agreement VVAC provides billing support services to the District. The District pays VVAC 7 percent of the amount collected on each transport service. The Chief Executive Officer of the Verde Valley Ambulance Company was an immediate family member of the Fire Chief for the District for a portion of the year. The Chief retired as of March 15, 2021. During fiscal year 2021 the District paid \$47,017 to VVAC for the services provided under this agreement. As of June 30, 2021, the District owed \$5,095 to VVAC.

NOTE 12 SUBSEQUENT EVENT

On July 1, 2021, Verde Valley Fire District issued taxable certificates of participation (COP) to provide funds to the Arizona Public Safety Pension Retirement System (PSPRS) to fully fund the pension liability with PSPRS on July 1, 2021. These taxable COPs have been issued for governmental activities. Taxable COPs are direct obligations and pledge the full faith and credit to Verde Valley Fire District. These bonds mature in 16 years and accrue interest at a range of 0.421-3.024% annually.



**REQUIRED SUPPLEMENTARY INFORMATION**

VERDE VALLEY FIRE DISTRICT  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL  
Year Ended June 30, 2021

	Original and Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 5,606,153	\$ 5,549,874	\$ (56,279)
Fire district assistance taxes	464,313	461,964	(2,349)
Intergovernmental/grants	897,873	720,045	(177,828)
Charges for services	758,922	830,754	71,832
Interest revenues	15,000	9,398	(5,602)
Other income	4,600	61,040	56,440
<b>Total revenues</b>	<b>7,746,861</b>	<b>7,633,075</b>	<b>(113,786)</b>
<b>EXPENDITURES</b>			
Personnel	3,443,379	3,611,038	(167,659)
Employee benefits and expenses	2,543,015	2,393,149	149,866
Fire board	54,782	31,420	23,362
Insurance	33,950	32,526	1,424
Professional services	1,255,146	40,459	1,214,687
Administration	115,163	106,177	8,986
Outside services	279,438	315,404	(35,966)
Operational supplies	201,798	187,162	14,636
EMS services	93,421	103,689	(10,268)
Communications	216,093	214,237	1,856
Training	104,338	43,301	61,037
Grant expenditures	768,378	97,580	670,798
Capital outlay	1,353,548	281,048	1,072,500
Debt service	384,399	376,392	8,007
<b>Total expenditures</b>	<b>10,846,848</b>	<b>7,833,582</b>	<b>3,013,266</b>
Excess (deficiency) of revenues over (under) expenditures	(3,099,987)	(200,507)	2,899,480
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	819,897	819,897
Transfers out	(461,292)	(589,892)	(128,600)
Sales of assets	-	1,115	1,115
<b>Total other financing sources</b>	<b>461,292</b>	<b>231,120</b>	<b>692,412</b>
Net change in fund balances	(2,638,695)	30,613	2,669,308
Fund balance-beginning of year	1,969,631	1,969,631	-
Fund balance - end of year	<b>\$ (669,064)</b>	<b>\$ 2,000,244</b>	<b>\$ 2,669,308</b>

See accompanying notes to the budgetary comparison schedule.

VERDE VALLEY FIRE DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2021

**NOTE 1 BUDGETARY REQUIREMENTS AND BASIS OF ACCOUNTING**

In accordance with the Arizona Revised Statutes, the District is required to adopt an annual operating budget no later than August 1<sup>st</sup> of each year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budget appropriations lapse at year-end.

A budgetary comparison schedule for the general fund is included as required supplementary information to provide meaningful comparison of actual results to budget on a budget basis.

**NOTE 2 EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the year ended June 30, 2021, expenditures that exceeded final budget amounts were as follows:

<u>Category</u>	<u>Excess</u>
Personnel	\$ 167,659
Outside services	35,966
EMS services	10,268

The overage in Personnel was due to excess overtime as a result of employees on several wildland deployments throughout the year causing additional wildland wages over the budgeted amount. The overage in Outside Services is due to consulting services for a Fire Chief hiring process as well as additional legal fees, and substantial apparatus repairs. The overage in EMS Services is due to additional disposable EMS supplies required to provide patient care and the purchase of a constant temperature drug box compartment.

**VERDE VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION / OPEB LIABILITY COST - SHARING PLANS  
Year Ended June 30, 2021**

	Reporting Fiscal Year (Measurement Date)							2014 through 2012
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
District's proportion of the net pension liability	0.002800%	0.002730%	0.002510%	0.002460%	0.002710%	0.003400%	0.001295%	Information
District's proportionate share of the net pension liability	\$ 485,143	\$ 397,247	\$ 350,057	\$ 383,220	\$ 437,421	\$ 530,033	\$ 161,880	not available
District's covered payroll	307,313	309,162	288,086	250,043	232,223	103,120	103,120	
District's proportionate share of the net pension liability as a percentage of its covered payroll	157.87%	128.49%	121.51%	153.26%	188.36%	514.00%	156.98%	
Plan fiduciary net position as a percentage of the total pension liability	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

	Reporting Fiscal Year (Measurement Date)							2017 through 2012
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
District's proportion of the net pension liability	0.002870%	0.002790%	0.002550%	0.002460%	0.002710%	0.003400%	0.001295%	Information
District's proportionate share of the net pension liability (asset)	\$ (2,032)	\$ (771)	\$ (918)	\$ (1,361)	\$ 437,421	\$ 530,033	\$ 161,880	not available
District's covered payroll	307,436	309,184	288,043	250,043	232,223	103,120	103,120	
District's proportionate share of the net pension liability as a percentage of its covered payroll	-0.66%	-0.25%	-0.32%	-0.54%	188.36%	514.00%	156.98%	
Plan fiduciary net position as a percentage of the total pension liability	104.33%	101.62%	102.20%	103.57%	67.06%	68.35%	69.49%	

See accompanying notes to pension/opeb plan schedules

**VERDE VALLEY FIRE DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION/OPEB LIABILITY COST - SHARING PLANS  
 (Continued)  
 Year Ended June 30, 2021**

	Reporting Fiscal Year (Measurement Date)				
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2014 through 2012
District's proportion of the net pension liability	0.002840%	0.002510%	0.002510%	0.002471%	Information
District's proportionate share of the net pension liability	\$ 2,154	\$ 1,311	\$ 1,311	\$ 895	not available
District's covered payroll	307,222	309,412	288,125	250,043	
District's proportionate share of the net pension liability as a percentage of its covered payroll	0.70%	0.42%	0.46%	0.36%	
Plan fiduciary net position as a percentage of the total pension liability	68.01%	72.85%	77.83%	84.44%	

See accompanying notes to pension/opeb plan schedules

**VERDE VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION/OPEB LIABILITY AND RELATED RATIOS - AGENT PLANS  
Year Ended June 30, 2021**

	Reporting Fiscal Year (Measurement Date)						2014 through 2012
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	
Total pension liability							
Service cost	\$ 539,491	\$ 534,127	\$ 526,521	\$ 524,611	\$ 417,276	\$ 354,623	\$ 347,903
Interest on the total pension liability	1,250,879	1,130,257	1,006,967	899,076	690,015	625,667	556,151
Changes on benefit terms	-	-	-	95,671	969,436	-	37,970
Differences between expected and actual experience in the measurement of the pension liability	5,567	820,801	299,196	(83,306)	1,157,258	33,659	(169,119)
Changes of assumptions or other inputs	-	373,377	-	475,072	432,725	-	375,648
Benefit payments, including refunds of employee contributions	(1,444,389)	(560,292)	(314,643)	(269,541)	(501,071)	(204,825)	(327,905)
Net change in total pension liability	351,548	2,298,270	1,518,041	1,641,583	3,155,639	809,124	820,648
Total pension liability - beginning	17,318,038	15,019,768	13,501,727	11,860,144	8,704,505	7,895,381	7,074,733
Total pension liability - ending (a)	\$ 17,669,586	\$ 17,318,038	\$ 15,019,768	\$ 13,501,727	\$ 11,860,144	\$ 8,704,505	\$ 7,895,381
Plan fiduciary net position							
Contributions - employer	\$ 836,253	\$ 659,020	\$ 685,042	\$ 445,141	\$ 357,049	\$ 263,023	\$ 290,321
Contributions - employee	288,124	192,372	260,608	353,538	281,921	250,363	205,566
Net investment income	143,284	568,174	657,177	959,103	45,858	232,682	732,781
Benefit payments, including refunds of employee contributions	(1,444,389)	(560,292)	(314,643)	(269,541)	(501,071)	(204,825)	(327,905)
Administrative expense	(11,685)	(10,872)	(11,402)	(9,286)	(7,399)	(6,062)	-
Other changes	-	(1,520)	(323,602)	101	1,013,325	(4,983)	(164,522)
Net change in plan fiduciary net position	(188,413)	846,882	953,180	1,479,056	1,189,683	530,198	736,241
Plan fiduciary net position - beginning	11,220,667	10,373,785	9,420,605	7,941,549	6,751,866	6,221,668	5,485,427
Plan fiduciary net position - ending (b)	\$ 11,032,254	\$ 11,220,667	\$ 10,373,785	\$ 9,420,605	\$ 7,941,549	\$ 6,751,866	\$ 6,221,668
District's net pension liability - ending (a) - (b)	\$ 6,637,332	\$ 6,097,371	\$ 4,645,983	\$ 4,081,122	\$ 3,918,595	\$ 1,952,639	\$ 1,673,713
Plan fiduciary net position as a percentage of the total pension liability	62.44%	64.79%	69.07%	69.77%	66.96%	77.57%	78.80%
Covered payroll	\$ 2,562,505	\$ 2,450,623	\$ 2,415,236	\$ 2,335,756	\$ 2,131,136	\$ 1,638,967	\$ 1,920,313
District's net pension liability as a percentage of covered payroll	259.02%	248.81%	192.36%	174.72%	183.87%	119.14%	87.16%

See accompanying notes to pension/opeb plan schedules

VERDE VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION/OPEB LIABILITY AND  
RELATED RATIOS AGENT RETIREMENT PLANS (PSPRS) (OPEB)  
Year Ended June 30, 2021

Fire District Public Safety Personnel Retirement System	Reporting Fiscal Year (Measurement Date)				2017 through 2012
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	
Total pension liability					
Service cost	\$ 12,383	\$ 9,419	\$ 9,661	\$ 8,409	Information not available
Interest on the total pension liability	22,968	25,371	22,353	18,912	
Changes on benefit terms	-	-	-	6,246	
Differences between expected and actual experience in the measurement of the pension liability	(3,932)	(61,873)	13,157	29,588	
Changes of assumptions or other inputs	-	3,019	-	(7,274)	
Benefit payments, including refunds of employee contributions	(13,333)	(9,392)	(8,560)	(4,660)	
Net change in total pension liability	18,086	(33,456)	36,611	51,221	
Total pension liability - beginning	304,666	338,122	301,511	250,290	
Total pension liability - ending (a)	<u>\$ 322,752</u>	<u>\$ 304,666</u>	<u>\$ 338,122</u>	<u>\$ 301,511</u>	
Plan fiduciary net position					
Contributions - employer	\$ 9,946	\$ 10,075	\$ 1,917	\$ 2,707	
Contributions - employee	-	-	-	-	
Net investment income	4,617	18,911	22,997	35,205	
Benefit payments, including refunds of employee contributions	(13,333)	(9,392)	(8,560)	(4,660)	
Administrative expense	(375)	(326)	(350)	(311)	
Other changes	-	1,519	-	-	
Net change in plan fiduciary net position	855	20,787	16,004	32,941	
Plan fiduciary net position - beginning	369,218	348,431	332,427	299,486	
Plan fiduciary net position - ending (b)	<u>\$ 370,073</u>	<u>\$ 369,218</u>	<u>\$ 348,431</u>	<u>\$ 332,427</u>	
District's net pension liability - ending (a) - (b)	<u>\$ (47,321)</u>	<u>\$ (64,552)</u>	<u>\$ (10,309)</u>	<u>\$ (30,916)</u>	
Plan fiduciary net position as a percentage of the total pension liability	114.66%	121.19%	103.05%	110.25%	
Covered payroll	\$ 2,562,505	\$ 2,450,623	\$ 2,415,236	\$ 2,335,756	
District's net pension liability as a percentage of covered payroll	-1.85%	-2.63%	-0.43%	-1.32%	

**VERDE VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT PENSION/OPEB CONTRIBUTIONS  
Year Ended June 30, 2021**

	Reporting Fiscal Year							2013 through 2012	
	2021	2020	2019	2018	2017	2016	2015		2014
ASRS - Pension									
Statutorily required contribution	\$ 35,802	\$ 35,399	\$ 32,208	\$ 27,254	\$ 27,701	\$ 143,755	\$ 36,515	\$ 11,774	Information not available
District's contributions in relation to the statutorily required contribution	35,802	35,399	32,208	27,254	27,701	143,755	36,515	11,774	
						{A}			
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District's covered payroll	\$ 307,313	\$ 309,162	\$ 288,086	\$ 242,860	\$ 242,860	\$ 255,544	\$ 313,415	\$ 110,037	
District's contributions as a percentage of covered payroll	11.65%	11.45%	11.18%	10.90%	10.78%	10.85%	10.88%	10.70%	

{A} HB2050 buy back provision totaling \$114,601 included in the YTD expense

	Reporting Fiscal Year				2016 through 2012
	2021	2020	2019	2018	
ASRS - Health Insurance Premium Benefit					
Statutorily required contribution	\$ 1,199	\$ 1,515	\$ 1,325	\$ 1,100	\$ 1,360
District's contributions in relation to the statutorily required contribution	1,199	1,515	1,325	1,100	1,360
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 307,436	\$ 309,184	\$ 288,043	\$ 250,000	\$ 242,860
District's contributions as a percentage of covered payroll	0.39%	0.49%	0.46%	0.44%	0.56%

See accompanying notes to pension/opeb plan schedules



**VERDE VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT PENSION/OPEB CONTRIBUTIONS (Continued)  
Year Ended June 30, 2021**

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
<b>ASRS - Long-term Disability</b>						
Statutorily required contribution	\$ 553	\$ 526	\$ 461	\$ 400	\$ 340	Information not available
District's contributions in relation to the statutorily required contribution	553	526	461	400	340	
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	
District's covered payroll	\$ 307,222	\$ 309,412	\$ 288,125	\$ 250,000	\$ 242,860	
District's contributions as a percentage of covered payroll	0.18%	0.17%	0.16%	0.16%	0.14%	
	Reporting Fiscal Year					2013 through 2012
	2021	2020	2019	2018	2017	2016
<b>PSPRS - Pension</b>						
Actuarially determined contribution	\$ 901,252	\$ 659,020	\$ 685,042	\$ 597,466	\$ 349,754	\$ 359,115
District's contributions in relation to the actuarially determined contribution	901,252	703,674	685,042	635,847	349,754	359,115
District's contribution deficiency (excess)	\$ -	\$ (44,654)	\$ -	\$ (38,381)	\$ -	\$ -
District's covered payroll	\$ 2,562,505	\$ 2,450,623	\$ 2,415,236	\$ 2,335,756	\$ 2,131,136	\$ 1,638,967
District's contributions as a percentage of covered payroll	31.57%	26.89%	28.36%	26.33%	14.97%	16.85%
				18.04%	18.04%	16.49%

Continued

**VERDE VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT PENSION/OPEB CONTRIBUTIONS (Continued)  
Year Ended June 30, 2021**

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
<b>PSPRS - OPEB</b>						
Actuarially determined contribution	\$ 9,032	\$ 10,075	\$ 1,917	\$ 8,560	\$ 8,311	Information not available
District's contributions in relation to the actuarially determined contribution	<u>9,032</u>	<u>10,075</u>	<u>1,917</u>	<u>8,560</u>	<u>8,311</u>	
District's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
District's covered payroll	\$ 2,562,505	\$ 2,450,623	\$ 2,415,236	\$ 2,335,756	\$ 2,131,136	
District's contributions as a percentage of covered payroll	0.29%	0.41%	0.08%	0.35%	0.39%	

Concluded

VERDE VALLEY FIRE DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 NOTES TO PENSION / OPEB PLAN SCHEDULES  
 Year Ended June 30, 2021

NOTE 1 ACTUARIALLY DETERMINED CONTRIBUTION RATES

Actuarial determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

	<b>Actuarially determined contribution rates</b>
Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2019 actuarial valuation	19 years for underfunded 20 years for overfunded
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions: Investment rate of return	PSPRS members with initial membership date before July 1, 2017:  In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8% to 7.85%.
Projected salary increases	In the 2017 actuarial valuation, projected salary increase were decreased from 4.0%-8.0% to 3.5%-7.5% for PSPRS. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%-8.5% to 4.0%-8.0% for PSPRS. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0%-9.0% to 4.5%-8.5% for PSPRS.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5% for PSPRS. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006-June 30, 2011.
Mortality	In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

VERDE VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
NOTES TO PENSION/OPEB PLAN SCHEDULES  
Year Ended June 30, 2021

**NOTE 2 FACTORS THAT AFFECT THE IDENTIFICATION OF TRENDS**

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes increased the PSPRS required contributions beginning in fiscal year 2019 for members who were retired or will retire after the law's effective date. Also, the District refunded excess employee contributions to PSPRS members. PSPRS allowed the District to reduce its actual employer contributions for the refund amounts. As a result, the District's pension contributions were less than the actuarially or statutorily determined contributions for 2018 and 2019.

## REPORT ON INTERNAL CONTROL AND COMPLIANCE



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Governing Board of the  
Verde Valley Fire District  
Cottonwood, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of Verde Valley Fire District, Arizona, (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Verde Valley Fire District's basic financial statements and have issued our report thereon dated January 18, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Verde Valley Fire District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Verde Valley Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of Verde Valley Fire District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Verde Valley Fire District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Report on Compliance with State of Arizona Regulatory Requirements**

In connection with our audit, nothing came to our attention that caused us to believe that Verde Valley Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District's General Fund, except for those liabilities as prescribed in A.R.S. section 48-805, subsection B, paragraph 2 and sections 48-806 and 48-807, or that the District failed to comply with A.R.S. section 48-805.02, subsection F. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of the Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Henry + Home, LLP*

Tempe, Arizona  
January 18, 2022



# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> 2022 Board Meeting Dates	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input checked="" type="checkbox"/> <b>Motion</b> <input type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>No Action Required, Information Only</b> <input type="checkbox"/> <b>Other (Explain):</b>	<b>Submitted By:</b> Danny Johnson, Fire Chief <b>Date Submitted:</b> January 5, 2022
<b>Project/Issue Relates to VVFD Strategic Plan:</b> N/A	

**Agenda Title:** Discussion and consideration of the regular meeting dates for 2022.

**Background Information:**  
The regular Board meetings dates for 2022 are as follows:  
January 25, 2022  
February 22, 2022  
March 22, 2022  
April 26, 2022  
May 24, 2022  
June 28, 2022  
July 26, 2022  
August 23, 2022  
September 27, 2022  
October 25, 2022  
November 22, 2022  
December 27, 2022

This agenda item is to allow the Board to make changes to the regular Board meeting dates as desired.

<b>Financial Impact:</b> N/A
<b>Is this a budgeted expense?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If Yes, Account Number:</b>
<b>Fire Chief's Recommendation:</b> Board's direction.
<b>Attorney Recommendation:</b> N/A
<b>Suggested Motion:</b> Board's direction.
<b>List of Attachments:</b> N/A

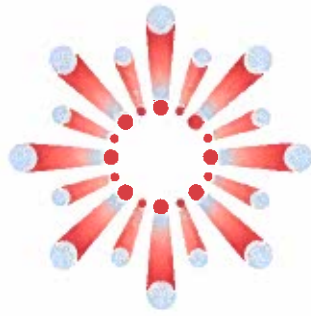




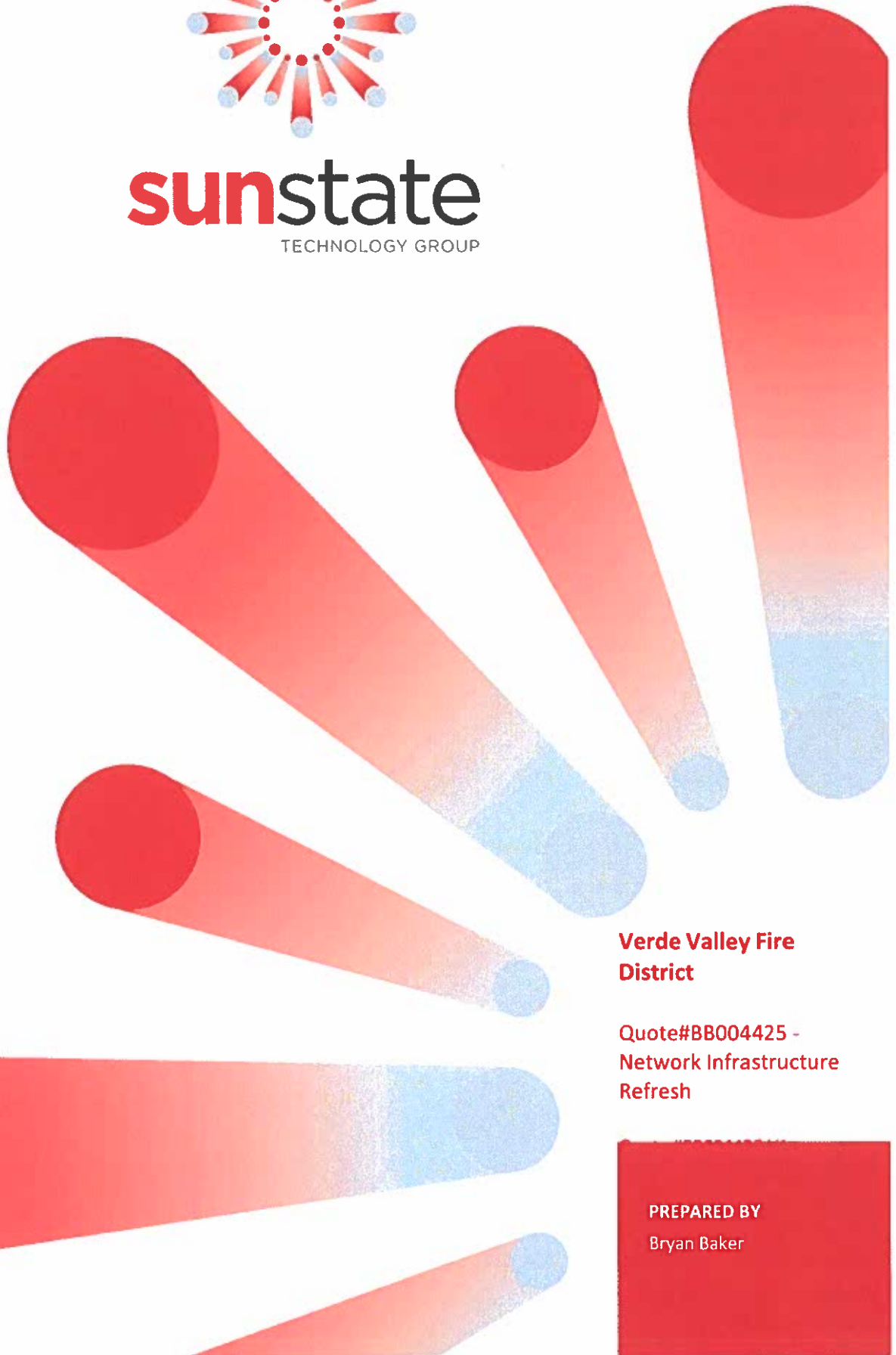
# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> IT Proposal	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input checked="" type="checkbox"/> <b>Motion</b> <input type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>No Action Required, Information Only</b> <input type="checkbox"/> <b>Other (Explain):</b>	<b>Submitted By:</b> Daniel Johnson, Fire Chief <b>Date Submitted:</b> January 18, 2022
<b>Project/Issue Relates to VFD Strategic Plan:</b> N/A	

<b>Agenda Title:</b> Discussion and possible approval of the proposal from Sunstate Technology Group for IT network upgrades.
<b>Background Information:</b> Verde Valley Fire District requested an assessment of our IT infrastructure at each facility. Admin has concerns with cyber security and outdated hardware. The district has outgrown the original design and has multiple "band aides" in place to keep our network operational. Some of the equipment has begun to fail this fiscal year and was not budgeted for replacement during this fiscal year.  This is an unbudgeted expense. Staff recommends using funds from IT Network Upgrades (02-8000-814002) and other amounts in the Capital Fund that will not be used in the fiscal year.
<b>Financial Impact:</b> \$14,102.86 <b>Is this a budgeted expense?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>If Yes, Account Number:</b>
<b>Fire Chief's Recommendation:</b> Approval of the proposal from Sunstate Technology Group for IT network upgrades.
<b>Attorney Recommendation:</b> N/A
<b>Suggested Motion:</b> Approval of the proposal from Sunstate Technology Group for IT network upgrades.
<b>List of Attachments:</b> Sunstate Proposal #BB004425



**sunstate**  
TECHNOLOGY GROUP



**Verde Valley Fire  
District**

Quote#BB004425 -  
Network Infrastructure  
Refresh

PREPARED BY  
Bryan Baker



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Web: [www.sunstatetech.com](http://www.sunstatetech.com)  
Email: [bbaker@sunstatetech.com](mailto:bbaker@sunstatetech.com)





## Statement of Work

### Statement of Work

#### Project Background and Description

Verde Valley Fire is looking to upgrade their network at all stations and hospital. The client has also requested to remove switches where possible.

#### Project Scope

Replace Routers with Watchguard Firewall for each of their stations – 31, 32, 36, Hospital

Replace all switches with new Unifi Switches – Currently they are primarily using Cisco switches; run cable in lieu of placing switches

Replace aging APs with new Unifi UAP-AC-LR.

- VVFD utilizes a Cisco Microwave connection to communicate between stations and independent ISP connections at each station. For internal Station to station communication it will utilize the microwave link. For any other type of communication it will utilize the stations ISP. These settings will need to be programmed into the new firewalls.
- During this project STG to properly deploy VLANs in this network for increased security.
- Full cleanup of each stations IT closets.

#### Project Needs

##### Station 31(Admin)

1 - Watchguard M270 Router w/ 3 yr maintenance

1 - 48 Port POE Switch

4 - Cable runs



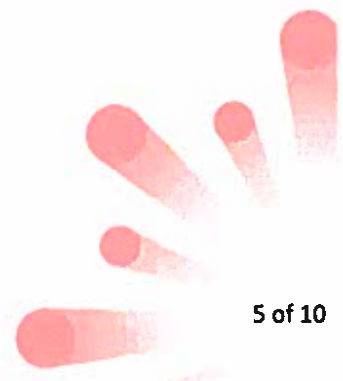
**Station 32**

- 1 - Watchguard T20 Router w/ 3 yr maintenance
- 1 - 24 Port Poe Switch
- 1 - 8 Port POE Switch



**Station 36**

- 1 - Watchguard T20 Router w/ 3 yr maintenance
- 1 - 24 Port POE
- 1 - AP LR
- 3 - Cable Runs





**Hospital**

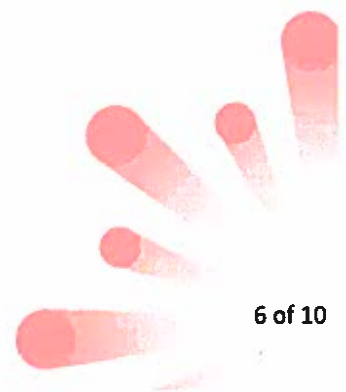
Watchguard T20 Router w/ 3 yr maintenance

8 Port 150W POE SW

1 AP LR

**TIME:**

18 hours







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 Email: bbaker@sunstatetech.com

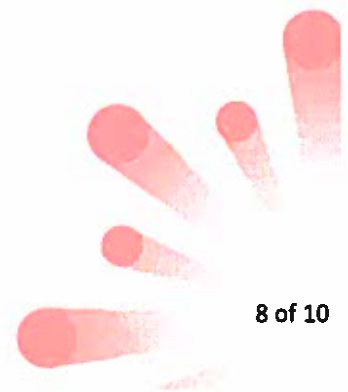
Materials		Price	Qty	Ext. Price
<b>Admin/Station 31</b>				
901 - WatchGuard M270 3 year basic security suite	WatchGuard M270 3 year basic security suite	\$3,543.39	1	\$3,543.39
Ubiquiti UniFi Pro 48 Port 500W Switch	Ubiquiti UniFi Pro 48 Port 500W Switch	\$1,670.91	1	\$1,670.91
<b>Station 32</b>				
WatchGuard Firebox T20 with 3-Year Standard Support	WatchGuard Firebox T20 with 3-Year Standard Support	\$599.16	1	\$599.16
901 - Ubiquiti Pro 24 PoE	Ubiquiti Pro 24 PoE	\$978.60	1	\$978.60
Ubiquiti 8 Port PoE Switch 150W	Ubiquiti 8 Port PoE Switch 150W	\$384.51	1	\$384.51
<b>Station 36</b>				
WatchGuard Firebox T20 with 3-Year Standard Support	WatchGuard Firebox T20 with 3-Year Standard Support	\$599.16	1	\$599.16
901 - Ubiquiti Pro 24 PoE	Ubiquiti Pro 24 PoE	\$978.60	1	\$978.60
Ubiquiti Access Point LR	Ubiquiti Access Point Long Range	\$153.99	1	\$153.99
<b>Hospital</b>				





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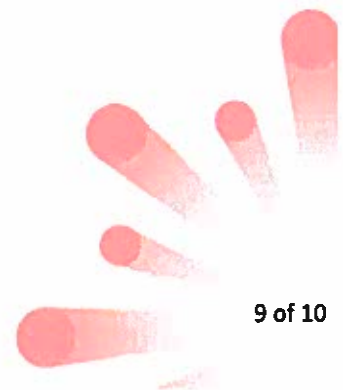
Materials	Price	Qty	Ext. Price
<b>WatchGuard Firebox T20 with 3-Year Standard Support</b> WatchGuard Firebox T20 with 3-Year Standard Support	\$599.16	1	\$599.16
<b>Ubiquiti 8 Port PoE Switch 150W</b> Ubiquiti 8 Port PoE Switch 150W	\$384.51	1	\$384.51
<b>Ubiquiti Access Point LR</b> Ubiquiti Access Point LR	\$153.99	1	\$153.99
<b>Subtotal:</b>			<b>\$10,045.98</b>





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 Email: [bbaker@sunstatetech.com](mailto:bbaker@sunstatetech.com)

Labor/Setup		Price	Qty	Ext. Price
One Time Install	One Time Install	\$120.00	18	\$2,160.00
	One Time Install			
Cable Drop - Short	Cable Drop - Short	\$150.00	7	\$1,050.00
	Cable Drop - Short			
			Subtotal:	\$3,210.00





Main: 8883682024  
 Web: www.sunstatetech.com  
 Email: bbaker@sunstatetech.com

## QUOTE/AGREEMENT



**Prepared by:**  
**Phoenix Office**  
 Bryan Baker  
 (888) 368-2024  
 Fax 9284570200  
 bbaker@sunstatetech.com

**Prepared for:**  
**Verde Valley Fire District**  
 2700 E Godard Rd  
 Cottonwood, AZ 86326  
 Daniel Johnson  
 (928) 634-2578  
 DJohnson@verdevalleyfire.org

**Quote Information:**  
**Quote #: BB004425**  
 Version: 1  
 Delivery Date: 11/23/2021  
 Expiration Date: 11/24/2021

### Quote Summary

Description	Amount
Materials	\$10,045.98
Labor/Setup	\$3,210.00
Subtotal:	<b>\$13,255.98</b>
Estimated Tax:	<b>\$846.88</b>
Total:	<b>\$14,102.86</b>

By signing this form, you are agreeing to the pricing and services described above in the Quotation and to the additional Terms and Conditions of the Service Agreement that are available at: <https://www.sunstatetech.com/terms-conditions/>

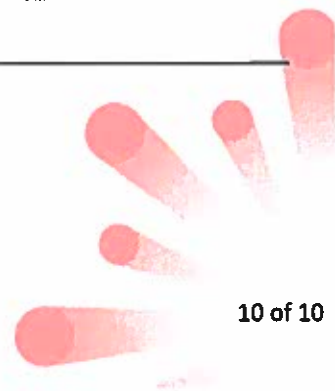
The additional terms and conditions together with this quotation constitute the Service Agreement between you and Sunstate (us) and sets forth your rights and ours concerning payments, credits, changes, starting and ending service, termination fees, limitation of liability, resolution of disputes and other important topics. This Quotation (the "quote") is an approximation and is not guaranteed. The quote is based on information provided from the client regarding project requirements. Actual cost may change once all project elements are finalized or negotiated. Prior to any changes of cost, the Client will be notified. If the new price cannot be agreed upon between the parties, Sunstate may terminate this quote and Service Agreement in whole or in part. Quote good for 30 days. Your electronic signature, per the Electronic Signature Act, is considered equivalent to your signed signature and allows you to accept and place your order.

#### Phoenix Office

Signature: \_\_\_\_\_  
 Name: Bryan Baker  
 Title: Senior Business Consultant  
 Date: 11/23/2021 12:48:42 PM

#### Verde Valley Fire District

Signature: \_\_\_\_\_  
 Name: Daniel Johnson  
 Date: \_\_\_\_\_





# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> Pension Funding Policy	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input type="checkbox"/> Motion <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> No Action Required, Information Only <input type="checkbox"/> Other (Explain):	<b>Submitted By:</b> Lisa Elliott, Administrative Manager <b>Date Submitted:</b> January 17, 2022
<b>Project/Issue Relates to VVFD Strategic Plan:</b> N/A	

**Agenda Title:** Discussion and possible adoption of Resolution 2022-01 adopting a Pension Funding Policy.

**Background Information:**  
 House Bill 2097, approved by the Governor on April 3, 2018, requires that each governing body of an employer shall annually adopt a pension funding policy that includes funding objectives that address the following:

- How to maintain stability of the governing body's contributions to the system,
- How and when the governing body's funding requirements of the system will be met,
- Define the governing body's funding ratio target under the system and the timeline for reaching the targeted funded ratio.

The policy must also formally accept the employer's share of the assets and liabilities under the system based on the system's actuarial valuation report.

The initial Pension Funding Policy had to be adopted on or before July 1, 2019, updated annually and be posted on the District's website. The Board adopted the initial Policy on January 22, 2019. This agenda item is to adopt the required annual update of the Policy.

The revised Policy proposed details the District's funded status as of June 30, 2021 based on the most current actuarial report. It includes the District's commitment to maintaining the full Annual Required Contributions (ARC) for the fiscal year as well as methods of making additional payments, if funding allows. The Policy includes verbiage to pay the full budgeted contributions at the beginning of the fiscal year to maximize investment earnings.

**Financial Impact:**  
**Is this a budgeted expense?**  Yes  No **If Yes, Account Number:**

**Fire Chief's Recommendation:** Adopt Resolution 2022-01 adopting a Pension Funding Policy.

**Attorney Recommendation:** N/A

**Suggested Motion:** Adopt Resolution 2022-01 adopting a Pension Funding Policy.

**List of Attachments:**  
 Resolution 2022-01  
 Pension Funding Policy – Redline Version

**RESOLUTION #2022-01**

**A RESOLUTION OF THE VERDE VALLEY FIRE DISTRICT BOARD OF DIRECTORS  
ADOPTING A PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM  
PENSION FUNDING POLICY**

**WHEREAS**, House Bill 2097, approved by the Governor on April 3, 2018, requires that each governing body of an employer shall annually adopt a pension funding policy that includes funding objectives that address

- How to maintain stability of the governing body's contributions to the system,
- How and when the governing body's funding requirements of the system will be met,
- Define the governing body's funding ratio target under the system and the timeline for reaching the targeted funded ratio; and

**WHEREAS**, the policy must also formally accept the employer's share of the assets and liabilities under the system based on the system's actuarial valuation report; and

**WHEREAS**, the policy must be posted on the District's website; and

**WHEREAS**, the policy must be updated and adopted annually;

**NOW THEREFORE, BE IT RESOLVED** that Verde Valley Fire District hereby adopts the Pension Funding Policy attached hereto.

**PASSED AND ADOPTED** by the Board of Directors of the Verde Valley Fire District, Yavapai County, Arizona on this 25th day of January, 2022.

---

Kenneth Bishop, Board Chairman

ATTEST:

---

Robert Brummett, Board Clerk

# **Verde Valley Fire District Public Safety Personnel Retirement System Pension Funding Policy**

The intent of this policy is to clearly communicate the Board's pension funding objectives and its commitment to our employees and the sound financial management of the Verde Valley Fire District and to comply with new statutory requirements of Laws 2018, Chapter 112.

Several terms are used throughout this policy:

**Unfunded Actuarial Accrued Liability (UAAL)** – Is the difference between trust assets and the estimated future cost of pensions earned by employees. This UAAL results from actual results (interest earnings, member mortality, disability rates, etc.) being different from the assumptions used in previous actuarial valuations.

**Annual Required Contribution (ARC)** – Is the annual amount required to pay into the pension funds, as determined through annual actuarial valuations. It is comprised of two primary components: normal pension cost – which is the estimated cost of pension benefits earned by employees in the current year; and, amortization of UAAL – which is the cost needed to cover the unfunded portion of pensions earned by employees in previous years. The UAAL is collected over a period of time referred to as the amortization period. The ARC is a percentage of the current payroll.

**Funded Ratio** – Is a ratio of fund assets to actuarial accrued liability. The higher the ratio the better funded the pension is with 100% being fully funded.

**Intergenerational equity** – Ensures that no generation is burdened by substantially more or less pension costs than past or future generations.

The Verde Valley Fire District's fire employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS).

## **Public Safety Personnel Retirement System (PSPRS)**

PSPRS is administered as an agent multiple-employer pension plan. An agent multiple-employer plan has two main functions: 1) to comingle assets of all plans under its administration, thus achieving economy of scale for more cost efficient investments, and invest those assets for the benefit of all members under its administration and 2) serve as the statewide uniform administrator for the distribution of benefits.

Under an agent multiple-employer plan each agency participating in the plan has an individual trust fund reflecting that agencies' assets and liabilities. Under this plan all contributions are deposited to and distributions are made from that fund's assets, each fund has its own funded ratio and contribution rate, and each fund has a unique annual actuarial valuation. The Verde Valley Fire District has one trust fund for fire employees.

The Board formally accepts the assets, liabilities, and current funding ratio of the Verde Valley Fire District's PSPRS trust funds from the June 30, 2021 actuarial valuation, which are detailed below.

Trust Fund	Assets	Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio
Tier 1 & 2	\$13,751,946	\$19,366,433	\$5,614,487	71.0%
Tier 3	\$45,863,401	\$42,733,537	\$(3,129,864)	107.3%
Verde Valley Fire District Totals	\$59,615,347	\$62,099,970	\$2,484,623	96.0%

### PSPRS Funding Goal

Pensions that are less than fully funded place the cost of service provided in earlier periods (amortization of UAAL) on the current taxpayers. Fully funded pension plans are the best way to achieve taxpayer and member intergenerational equity. Most funds in PSPRS are significantly underfunded and falling well short of the goal of intergenerational equity.

**The Board's PSPRS funding ratio goal is 100% (fully funded) by June 30, 2036.** The Board established this goal for the following reasons:

- The PSPRS trust funds represent only the Verde Valley Fire District's liability
- The fluctuating cost of an UAAL causes strain on the Verde Valley Fire District's budget, affecting our ability to provide services
- A fully funded pension is the best way to achieve taxpayer and member intergenerational equity

**The District issued Certificates of Participation on July 1, 2021 to pay off the unfunded liability and established a contingency fund to set aside funds in the event additional unfunded liabilities are incurred. To aid in preventing additional unfunded liabilities from developing,** the Fire Board has taken the following actions to achieve this goal:

- Maintain ARC payment from operating revenues – The Board is committed to maintaining the full ARC payment (normal cost and UAAL amortization) from operating funds. The estimated combined ARC for FY2022-2023 is \$954,412 and will be able to be paid from operating funds without diminishing Verde Valley Fire District services.
- Additional payments above the ARC
  - If funds allow, budget for additional funds to be applied to the District's unfunded liability.
  - Annually evaluate prior year budget compared to actual expenditures and make an excess payment if funds allow.
- Pay the full amount of the budgeted contributions at the beginning of each fiscal year to maximize the interest earnings allocated to the District's PSPRS trust fund.

Based on these actions the Board plans to achieve its goal of 100% funding by June 30, 2036, in accordance with the amortization timeline set forth by the PSPRS June 30, 2021 Actuarial Valuation.



# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> Fire Chief Evaluation Process	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input checked="" type="checkbox"/> <b>Motion</b> <input type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>No Action Required, Information Only</b> <input type="checkbox"/> <b>Other (Explain):</b>	<b>Submitted By:</b> Daniel Johnson, Fire Chief <b>Date Submitted:</b> January 10, 2022
<b>Project/Issue Relates to VVFD Strategic Plan:</b> N/A	

<b>Agenda Title:</b> Discussion and possible direction to Staff regarding an evaluation process for the Fire Chief.
<b>Background Information:</b> <p>At the November 23, 2021 Board Meeting, the Board requested an agenda item to discuss the Fire Chief's performance evaluation process. The current evaluation forms were emailed to the Board Members for review and comment.</p> <p>The prior evaluation process started with the Battalion Chiefs, Fire Inspector and Administrative Manager completing the Staff version of the Fire Chief's Performance Evaluation Form with input from their crews / subordinates. These forms are submitted to the Administrative Manager for copying and distribution to all Board Members. The Board Members would review these forms and use them to assist in completing their individual Board Member evaluation form. The Board Members would then meet in Executive Session to discuss their individual evaluations of the Fire Chief and create a single, combined evaluation form that would then be reviewed with the Fire Chief in Executive Session.</p> <p>This agenda item is to allow the Board to discuss the Fire Chief's evaluation process and provide direction to Staff regarding the process that they would like to use.</p>
<b>Financial Impact:</b> N/A
<b>Is this a budgeted expense?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If Yes, Account Number:</b>
<b>Fire Chief's Recommendation:</b> Direction to Staff
<b>Attorney Recommendation:</b> N/A
<b>Suggested Motion:</b> Direction to Staff
<b>List of Attachments:</b> Fire Chief's Performance Evaluation Form – Board Member Fire Chief's Performance Evaluation Form - Staff





# Verde Valley Fire District Fire Chief Performance Evaluation From Board Members

## Performance Factors

### LEADERSHIP

Directs the actions and efforts of others towards a common purpose. This element addresses performance in directing, persuading, motivating, encouraging and inspiring others to achieve organization objectives and accomplish tasks, both individually and in cooperation with others; being assertive and self-confident in interactions with others; encouraging and stimulating new ideas; accepting responsibility for the actions of subordinates; inspiring others to maintain a positive outlook and attitude toward accomplishing tasks and solving problems; and being recognized and accepted as a leader by others.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Solves problems. This element addresses performance in identifying problems effectively rendering sound judgments, making decisions and taking corrective actions; and taking initiative in originating actions to influence events rather than passively accepting or only responding to events.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Exhibits professional skills, habits and behaviors. This element addresses performance in applying, improving and developing professional knowledge and skills; demonstrating appropriate deportment; maintaining a high standard of excellence; and setting an example for others to follow.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

### MANAGEMENT EFFECTIVENESS

Plans, prioritizes, organizes and schedules resources to achieve goals. This element addresses performance in initiating and developing creative and thorough plans that are timely, feasible, logical and supported by facts; organizing scheduling and deploying resources to carry out plans in a cost effective manner; setting priorities within one's scope of responsibility that are logical and consistent with the needs of the organization and the community; and modifying plans; reestablishing priorities, and rescheduling and deploying resources to respond to changes in circumstances, conditions or policies.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Delegates and controls. This element addresses performance in delegating duties, responsibilities and authority; establishing and using mechanisms for organizational control; and taking corrective actions when necessary.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Communicates. This element addresses performance in conveying and receiving information and ideas clearly and accurately through oral and written communication.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Plans and manages budget and financial resources. This element addresses performance in planning, developing and responsibly managing the budget and financial resources for one's area of responsibility; forecasting annual budgetary and financial requirements; identifying and achieving savings opportunities; and maintaining and presenting complete and accurate budget documents and financial records.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Emergency Management – Planning & Emergency Scene Management. This element addresses performance in the ability to plan and manage emergency incidents. To build local readiness by developing local emergency plans, in coordination with community businesses and residents. Supports the community as a liaison to build emergency programs, and mitigation efforts. Maintains coordination with local and state governmental departments and agencies, for preplans and during any type of emergency.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

### **INNOVATION AND SPECIAL CONTRIBUTIONS TO THE DISTRICT**

Develops and adopts new ideas and practices. This element addresses performance in initiating and developing original and innovative ideas, practices and work methods that are beneficial to the District and the community.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Recruits, selects and promotes employees. This element addresses performance in recruiting, selecting and promoting, to the extent possible, qualified, responsible and productive employees; complying with personnel rules and procedures; and being sensitive to and in compliance with Equal Employment Opportunity concerns.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Develops subordinates. This element addresses performance in evaluating subordinates in a thorough, fair, consistent and timely manner; providing feedback to employees during both day-to-day activities and in formal performance evaluations; using the evaluation process to motivate employees; working with employees in preparing employee development plans; and encouraging and providing employees with opportunities to develop themselves through in-service and external training programs.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Interacts with and responds to employees' needs. This element addresses performance in dealing with employees as individuals in an unbiased manner and treating employees fairly; demonstrating sensitivity and responsiveness to employee concerns; supporting employees and standing up for their legitimate needs; inspiring employees and making them feel that they are part of a team; and maintaining a healthful and safe workplace environment.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

### **DISTRICT FOCUS AND PUBLIC SERVICE ORIENTATION**

Balances commitment to discrete organizational and personal professional goals with commitment to the District organization-wide goals. This element addresses performance in demonstrating commitment to organization-wide goals; establishing and pursuing personal professional goals; practicing interdepartmental cooperation, functioning as part of a District team; showing enthusiasm, cooperation, and dependability in dealing with others at all levels and in all parts of the organization; and maintaining awareness and knowledge of the operations and activities District-wide and within the scope of one's immediate responsibility.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Complies with Fire Board policies, rules, procedures and direction. This element addresses performance in understanding and following policies, rules, procedures and directions of the Fire Board; contributing to improving policies, rules, procedures and directions, when necessary; and maintaining awareness of legal liability issues and taking action to eliminate or reduce legal risks.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Interacts with citizens, the Fire Board and members of boards, committees and commissions. This element addresses performance in interacting with and demonstrating a positive public service orientation toward citizens, their public representatives and other governmental entities.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

### Evaluator's Comments:

1. Noteworthy strong areas of present performance:

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2. Areas requiring improvement in job performance:

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3. Additional Evaluator's Comments:

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4. Goals and Objectives:

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

5. \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



# Verde Valley Fire District Fire Chief Performance Evaluation From Staff

## Performance Factors

### LEADERSHIP

Directs the actions and efforts of others towards a common purpose. This element addresses performance in directing, persuading, motivating, encouraging and inspiring others to achieve organization objectives and accomplish tasks, both individually and in cooperation with others; being assertive and self-confident in interactions with others; encouraging and stimulating new ideas; accepting responsibility for the actions of subordinates; inspiring others to maintain a positive outlook and attitude toward accomplishing tasks and solving problems; and being recognized and accepted as a leader by others.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Solves problems. This element addresses performance in identifying problems effectively rendering sound judgments, making decisions and taking corrective actions; and taking initiative in originating actions to influence events rather than passively accepting or only responding to events.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Exhibits professional skills, habits and behaviors. This element addresses performance in applying, improving and developing professional knowledge and skills; demonstrating appropriate deportment; maintaining a high standard of excellence; and setting an example for others to follow.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

### MANAGEMENT EFFECTIVENESS

Plans, prioritizes, organizes and schedules resources to achieve goals. This element addresses performance in initiating and developing creative and thorough plans that are timely, feasible, logical and supported by facts; organizing scheduling and deploying resources to carry out plans in a cost effective manner; setting priorities within one's scope of responsibility that are logical and consistent with the needs of the organization and the community; and modifying plans; reestablishing priorities, and rescheduling and deploying resources to respond to changes in circumstances, conditions or policies.

Needs Improvement

Meets

Exceeds

*Additional Comments:*



Delegates and controls. This element addresses performance in delegating duties, responsibilities and authority; establishing and using mechanisms for organizational control; and taking corrective actions when necessary.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Communicates. This element addresses performance in conveying and receiving information and ideas clearly and accurately through oral and written communication.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Plans and manages budget and financial resources. This element addresses performance in planning, developing and responsibly managing the budget and financial resources for one's area of responsibility; forecasting annual budgetary and financial requirements; identifying and achieving savings opportunities; and maintaining and presenting complete and accurate budget documents and financial records.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Emergency Management – Planning & Emergency Scene Management. This element addresses performance in the ability to plan and manage emergency incidents. To build local readiness by developing local emergency plans, in coordination with community businesses and residents. Supports the community as a liaison to build emergency programs, and mitigation efforts. Maintains coordination with local and state governmental departments and agencies, for preplans and during any type of emergency.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

### **INNOVATION AND SPECIAL CONTRIBUTIONS TO THE DISTRICT**

Develops and adopts new ideas and practices. This element addresses performance in initiating and developing original and innovative ideas, practices and work methods that are beneficial to the District and the community.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Recruits, selects and promotes employees. This element addresses performance in recruiting, selecting and promoting, to the extent possible, qualified, responsible and productive employees; complying with personnel rules and procedures; and being sensitive to and in compliance with Equal Employment Opportunity concerns.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Develops subordinates. This element addresses performance in evaluating subordinates in a thorough, fair, consistent and timely manner; providing feedback to employees during both day-to-day activities and in formal performance evaluations; using the evaluation process to motivate employees; working with employees in preparing employee development plans; and encouraging and providing employees with opportunities to develop themselves through in-service and external training programs.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

Interacts with and responds to employees' needs. This element addresses performance in dealing with employees as individuals in an unbiased manner and treating employees fairly; demonstrating sensitivity and responsiveness to employee concerns; supporting employees and standing up for their legitimate needs; inspiring employees and making them feel that they are part of a team; and maintaining a healthful and safe workplace environment.

Needs Improvement

Meets

Exceeds

*Additional Comments:*

### **DISTRICT FOCUS AND PUBLIC SERVICE ORIENTATION**

Balances commitment to discrete organizational and personal professional goals with commitment to the District organization-wide goals. This element addresses performance in demonstrating commitment to organization-wide goals; establishing and pursuing personal professional goals; practicing interdepartmental cooperation, functioning as part of a District team; showing enthusiasm, cooperation, and dependability in dealing with others at all levels and in all parts of the organization; and maintaining awareness and knowledge of the operations and activities District-wide and within the scope of one's immediate responsibility.

Needs Improvement

Meets

Exceeds

*Additional Comments:*



Complies with Fire Board policies, rules, procedures and direction. This element addresses performance in understanding and following policies, rules, procedures and directions of the Fire Board; contributing to improving policies, rules, procedures and directions, when necessary; and maintaining awareness of legal liability issues and taking action to eliminate or reduce legal risks.

Needs Improvement

Meets

Exceeds

**Additional Comments:**

Interacts with citizens, the Fire Board and members of boards, committees and commissions. This element addresses performance in interacting with and demonstrating a positive public service orientation toward citizens, their public representatives and other governmental entities.

Needs Improvement

Meets

Exceeds

**Additional Comments:**

Additional Comments:

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Signature

Date



# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> Fire Chief Employment Agreement	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input checked="" type="checkbox"/> <b>Motion</b> <input type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>No Action Required, Information Only</b> <input type="checkbox"/> <b>Other (Explain):</b>	<b>Submitted By:</b> Danny Johnson, Fire Chief <b>Date Submitted:</b> January 10, 2022
<b>Project/Issue Relates to VVFD Strategic Plan:</b> N/A	

**Agenda Title:** Discussion and possible action regarding the Employment Agreement with Daniel Johnson for the position of Fire Chief; the Board may vote to go into Executive Session regarding the Employment Agreement of the Fire Chief pursuant to A.R.S. § 38-431.03. A.1. for discussion or consideration of employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining or resignation of a public officer, appointee, or employee of any public body regarding the same.

**Background Information:**  
This item is for follow up on the November 23, 2021 Board item regarding the terms of the Fire Chief's Employment Agreement with the Board.

**Financial Impact:** N/A  
**Is this a budgeted expense?**  Yes  No **If Yes, Account Number:**

**Fire Chief's Recommendation:**  
N/A

**Attorney Recommendation:**  
N/A

**Suggested Motion:**  
Direct Staff to make changes to the Fire Chief's Employment Agreement as directed and to allow the Fire Board Chairman to sign the revised Agreement.

**List of Attachments:**  
Employment Agreement

## EMPLOYMENT AGREEMENT

### Preamble

This revised Employment Agreement is entered into on November 23, 2021, by and between the Verde Valley Fire District (hereinafter "VVFD" or "District," as the context requires) and Daniel Johnson (hereinafter "Chief" or "Chief Johnson" as the context requires). The parties hereby agree that Daniel Johnson shall be employed as Fire Chief of the District under the following terms and conditions:

### Recitals

WHEREAS, the District is a duly constituted Fire District in Yavapai County, Arizona, and a political subdivision of the State of Arizona; and

WHEREAS, the District desires to employ Daniel Johnson to serve as the Fire Chief for the District; and

WHEREAS, Daniel Johnson desires to accept employment with VVFD to serve as the District Fire Chief.

NOW THEREFORE, in consideration of the terms, conditions, and promises set forth herein, the parties agree as follows:

### Covenants

#### 1. **Term.**

1.1 Subject to the limits and termination provisions set forth in this Agreement below, this Agreement shall commence on March 9, 2021 and shall continue for a period of two years. At the end of the said two-year term, to the extent permitted by law, this Agreement shall renew for consecutive one-year terms, unless otherwise terminated as set forth in this Agreement. Notwithstanding the above, this Agreement shall be subject to review and approval of the District Governing Board at the beginning of each election cycle, and for a period of 60 days thereafter.

1.2 The parties agree that the Chief's employment is at-will. This contract may be terminated by either party, with or without cause, and as more fully set forth herein.

#### 2. **Duties.** The duties of the Chief shall include the following:

2.1 The Chief must establish residency within the Verde Valley region that encompasses the towns and cities of Cottonwood, Clarkdale, Jerome, Camp Verde, Sedona, Cornville, Village of Oak Creek, Lake Montezuma, Rimrock, Verde Villages and the unincorporated Yavapai County areas surrounding this region; however, if not feasible based on current residency, the Chief shall maintain a

residency that readily allows for active involvement and accessibility to the community with a planned goal of the Verde Valley region residency.

- 2.2 The Chief shall assist in the preparation and implementation of any Memorandum of Understandings (MOU), Intergovernmental Agreements (IGA), and other contracts, as may be necessary, from time to time.
  - 2.3 The Chief shall maintain operational, administrative, and management skills and education as may be necessary to effectively complete the duties set forth herein.
  - 2.13 The Chief shall fulfill his duties at the normal place of business of VVFD or at such other places as designated by the VVFD Board, and shall devote full time and attention to the business affairs of VVFD. Chief shall not engage in other employment or other activity during the term herein which would interfere with his ability to perform his duties and responsibilities under this Agreement.
- 3. Compensation.** For all services rendered by the Chief under this Agreement, the District shall provide the following compensation:
- 3.1 An annual salary of \$99,873. Said salary is payable in equal bi-weekly installments. "stipends", "bonuses" and/or salary increases may be given from time to time as approved by the Board of Directors.
  - 3.2 The Chief is an exempt position in accordance with the Fair Labor Standards Act.
- 4. Benefits.** Except as otherwise provided in this Agreement, the Chief shall be entitled to all benefits applicable to full-time personnel as outlined in the Verde Valley Fire District Personnel Policy Manual as modified, from time to time.
- Vacation: Start with bank of 80 hours; once that 80 hours is earned, accrue at 5.91 hours per pay period as otherwise provided in policy.  
Sick Leave: Start with bank of 40 hours; once that 40 hours is earned, accrue at 3.28 hours per pay period as otherwise provided in policy.
- 5. Uniforms.** The District shall provide to the Chief appropriate uniforms, the purchase and maintenance of which shall not exceed \$400 per fiscal year. An initial allotment not to exceed \$400 shall be provided to the Chief.
- 6. Working Facilities.** The Chief shall be furnished with such facilities, equipment and personnel as are required for the adequate performance of the duties and within the budget limitations of the District.

Technology: The District shall provide a cellular telephone with a data plan.

7. **Education.** It is recommended that the Chief pursue educational opportunities as his schedule permits. In particular, he is encouraged, but not required, to attend college classes relating to fire science, and attend the National Fire Academy, or both.
8. **Vehicle.** The District shall issue the Chief a command vehicle for response capability seven (7) days a week. The District shall provide all maintenance and fuel for said vehicle. The Chief shall not use the District command vehicle for personal use, including but not limited to driving the vehicle to his Phoenix metropolitan residence. The Chief shall be responsible for any income tax obligations associated with any personal use of said vehicle.
9. **Work Hours.** The Chief shall maintain a regular work schedule during normal business hours and be available otherwise as needed to properly manage the District and all emergencies and related activities.
10. **Retirement.** The Fire Chief shall, to the extent mandated by law, participate in ASRS, if eligible, or in any other retirement or deferred compensation plans provided by the District from time to time. In that event, the Chief and employer contributions, if any, will be governed by statute and by the plan documents, as amended from time to time, provided however, the District shall only be obliged to contribute to the extent required by law. If eligible, the Chief shall be entitled to participate in any deferred compensation plan sponsored by the District.
11. **Evaluations.** The Chief shall be evaluated once per year by the Board of Directors in the month of hire. Failure of the Governing Board to provide for a timely evaluation shall not be considered a breach of this Agreement and shall not give rise to a claim for damages.
12. **Applicability of Policy.** This Agreement supersedes any and all District policy provisions to the extent it is different from or contradicts the provisions of VVFD policy. In particular, the disciplinary and due process provisions of VVFD policy shall not apply to the Chief. The parties acknowledge that the Fire Chief is an “at-will” employee of the District.
13. **Termination for Cause.** VVFD may terminate the Chief’s employment immediately for any of the following reasons:
  - 13.1 Violation of VVFD’s rules, regulations, mandates, resolutions, directives, or policies which may be applicable to the Chief, as amended from time to time, or violation of any term of this Agreement.
  - 13.2 Incompetency, or dereliction of, duty.
  - 13.3 Dishonesty, insubordination, willful misconduct, or gross negligence in the performance of the Fire Chief’s duties.
  - 13.4 Theft, misappropriation or misuse of VVFD’s property or funds.

13.5 Use of alcohol while on duty, or the use of illegal drugs, or violation of the VVFD's drug or alcohol policy.

13.6 Conviction of a felony or a conviction of a misdemeanor involving moral turpitude.

In the event the District terminates the Chief for cause as defined in this paragraph, the Chief shall not be entitled to receive the severance benefit set forth in Section 14 below and shall only be entitled to receive payment for any accrued but unused vacation and sick leave as provided in policy. For purposes of this Agreement, the 80 vacation hours and 40 sick leave hours which are banked in the Chief's name pursuant to paragraph 4 above shall not be considered vested for a period of six (6) months from the effective date of this Agreement.

**14. Termination Without Cause.** Either party may terminate the Chief's appointment as Fire Chief at any time, without cause, but in so doing, the following conditions shall apply:

14.1 If the Chief terminates his status without cause, he shall give VVFD not less than sixty (60) days prior to written notice, so as to allow VVFD time in which to find a replacement for him. The District reserves the right to pay the Chief 60 days' pay and terminate his status as an employee, effective immediately.

14.2 In addition, this Agreement is subject to cancellation by VVFD, pursuant to the mandates of A.R.S. § 38-511.

14.3 In the event that VVFD terminates his status without cause, VVFD agrees to pay ninety (90) days of severance pay based on the annual salary at the time of termination and ninety (90) days of medical/dental/vision benefits or the premium amount necessary for insurance coverage for said benefits.

The parties acknowledge that this severance benefit may be subject to review and approval by any subsequent Governing Board, and if determined by said Governing Board to be unenforceable, shall be ineffective and null and void.

**15. Notices.** All notices, including notice of termination, with or without cause, shall be given, in writing, and delivered personally, or by first class mail, to the listed addresses, as follows:

Verde Valley Fire District  
Attention: Board Chair  
2700 E. Godard Rd.  
Cottonwood, AZ 86326

Fire Chief  
Daniel Johnson  
8825 W Calle Lejos  
Peoria, AZ 85383

**16. Modifications.** Any modifications to this Agreement shall be effective only if in writing and signed by both the parties hereto.

**17. Effect of Waiver.** The failure of either party to insist on strict compliance with any of the terms, covenants, or conditions of this Agreement by the other party shall not be deemed a waiver of that term, covenant, or condition, nor shall any waiver or relinquishment of any right

or power at any one time or times be deemed a waiver of relinquishment of that right or power for all or any other times.

**18. Partial Invalidity.** If any provision of this Agreement is found to be unenforceable under existing regulations or statutes and/or is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions shall nonetheless continue in full force without being impaired or invalidated in any way.

**19. Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the state of Arizona, in full force and effect as of the date of execution.

**20. Dispute Resolution and Waiver of Jury Trial.** The parties to this Agreement agree to resolve all disputes arising out of or relating to this Agreement through arbitration pursuant to the rules of the American Arbitration Association to the extent allowable by law. In any event, the parties hereto waive any rights to a trial by jury. The cost of the arbitrator shall be the responsibility of the District.

IN WITNESS WHEREOF, the parties hereto have set their hand as approval of this agreement.

VERDE VALLEY FIRE DISTRICT

FIRE CHIEF

\_\_\_\_\_  
Kenneth Bishop, Board Chairman      Date

\_\_\_\_\_  
Daniel Johnson      Date



# Verde Valley Fire District Fire Board Agenda Report

<b>Subject:</b> Legal Advice	<b>Board Meeting Date:</b> January 25, 2022
<b>Action Required:</b> <input checked="" type="checkbox"/> Motion <input type="checkbox"/> Resolution <input type="checkbox"/> No Action Required, Information Only <input type="checkbox"/> Other (Explain):	<b>Submitted By:</b> Daniel Johnson, Fire Chief <b>Date Submitted:</b> January 18, 2022
<b>Project/Issue Relates to VVFD Strategic Plan:</b> N/A	

<b>Agenda Title:</b> Legal Advice – Discussion and possible direction to Staff regarding public records requests and incident number 2021-002075; it is anticipated that the Board may vote to go into Executive Session for personnel matters pursuant to A.R.S. § 38-431.03. A. 3. regarding the same.
<b>Background Information:</b> Representatives from Berrett   Matura, provided through the District's General Liability Insurance company (VFIS), will discuss with the Board the District's legal implications of records requests and items that may result from incident number 2021-002075.
<b>Financial Impact:</b> Is this a budgeted expense? <input type="checkbox"/> Yes <input type="checkbox"/> No      If Yes, Account Number:
<b>Fire Chief's Recommendation:</b> Direction to Staff.
<b>Attorney Recommendation:</b> Will be obtained at the meeting.
<b>Suggested Motion:</b> Direction to Staff as discussed.
<b>List of Attachments:</b> N/A