

## NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the **Chino Valley Fire District** Board of Directors and the general public that the Chino Valley Fire District will hold a meeting open to the public on **Tuesday, March 21, 2017 at 5:30 p.m. The meeting will be held at the Central Arizona Regional Training Academy, 9601 E. Valley Road, Classroom 1, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

## REVISED AGENDA

1. CALL TO ORDER/ ROLL CALL OF BOARD MEMBERS
2. PLEDGE OF ALLEGIANCE
3. CALL TO THE PUBLIC

Those wishing to address the Chino Valley Fire District Board need not request permission in advance. However, we ask that you complete a Call To Public Form for the record. The Board is not permitted to discuss or take action on any item raised in the Call to the Public due to restrictions of the Open Meeting Law; however, individual Board members may be permitted to respond to criticism directed to them. Otherwise, the Board may direct the staff to review the matter or the matter may be placed on a future agenda. Individuals may be limited to speak for three (3) minutes with a total of 30 minutes allotted for Call to the Public per meeting.

4. CONSENT AGENDA

All matters listed under consent agenda are considered routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately for discussion and possible action.

- A. Approve Regular Session Minutes - February 21, 2017
- B. Approve General Fund and Capital Reserve Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Bond Fund Investment Financials
- F. Transfer February Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$102,611.30

5. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Re: Items of Concern Raised by Board Member ViciLee Jacobs

6. NEW BUSINESS

- A. Discussion and Possible Action Related to Concerns Raised by Board Member ViciLee Jacobs

7. ADJOURNMENT

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Disabled persons needing reasonable accommodations should call Chino Valley Fire District at (928) 772-7711 prior to the scheduled meeting.



## **MINUTES**

### **Central Arizona Fire and Medical Authority Chino Valley Fire District Board of Directors Regular Session**

**Tuesday, February 21, 2017, 5:00 pm - 5:30 pm**

**Central Arizona Fire and Medical - Station 61 - 1133 W Road 3 North - Chino Valley**

#### **In Attendance:**

Cyndy Ducote; Dave Dobbs; Dave Tharp; Julie Pettit; Laura Mowrer; Nicolas Cornelius;  
Rick Mayday; Scott A Freitag; Susanne Dixon; Todd League

## **NOTICE OF MEETING**

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### **1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS**

Board Chairwoman Ducote called the Chino Valley Fire District (CVFD) Board of Director's meeting to order on Tuesday, February 21, 2017 at 5:54 p.m

### **2. PLEDGE OF ALLEGIANCE**

Board Chair Ducote led the recitation of the Pledge of Allegiance.

### **3. CALL TO THE PUBLIC**

Those wishing to address the Chino Valley Fire District Board need not request permission in advance. However, we ask that you complete a Call To Public Form for the record. The Board is not permitted to discuss or take action on any item raised in the Call to the Public due to restrictions of the Open Meeting Law; however, individual Board members may be permitted to respond to criticism directed to them. Otherwise, the Board may direct the staff to review the matter or the matter may be placed on a future agenda. Individuals may be limited to speak for three (3) minutes with a total of 30 minutes allotted for Call to the Public per meeting.

Board Chair Ducote opened the meeting for public comments.

There were no comments.

### **4. CONSENT AGENDA**

All matters listed under consent agenda are considered routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately for discussion and possible action.

A. Approve Regular Session Minutes - January 17, 2017

B. Approve General Fund and Capital Reserve Financial Statements

- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Bond Fund Investment Financials
- F. Transfer January Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$101,909.13

**Motion to approve Consent Agenda as read.**

Move: Julie Pettit Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Ducote, Julie Pettit, Todd League, Rick Mayday

**5. NEW BUSINESS**

**A. Discussion Related to Prescott Regional Communication Center (PRCC) Tours**

Chief Freitag mentioned that he spoke with Chief Black regarding Board Members touring the Communications Center. Chief Black recommended Board Members tour in a group to allow for the least interruption of the center. Contact Chief Freitag if interested and he will coordinate tours.

**B. Budget Update**

Chief Tharp provided the Board Members with the net assessed value (NAV) report that he received from Yavapai County, and he explained that the values were higher than expected. With Prop 117, we expected to be limited to a 5% increase; however, new construction allowed for a higher increase. Even though the tax rate is capped, we can experience increased revenue due to the increased property value. Chief Tharp stated that we will remain fiscally conservative, because we do not know when new construction will hit the tax rolls.

Board Member Pettit mentioned that these revenues may not be realized as property owners can contest their values.

Chief Freitag informed that Board that there is a large apartment complex that is being built in Chino.

**6. ADJOURNMENT**

**Motion to adjourn at 6:10 p.m.**

Move: Julie Pettit Second: Todd League Status: Passed

Yes: Dave Dobbs, Cyndy Ducote, Julie Pettit, Todd League, Rick Mayday

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Clerk

Date

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 2/1/2017 Through 2/28/2017

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	10400000000	\$91,086.65	\$0.00	\$91,086.65	0.0%	\$2,253,344.31	\$3,547,699.00	\$(1,294,354.69)	(36.5)%
Personal Property Tax	10410000000	3,007.31	0.00	3,007.31	0.0	69,873.83	0.00	69,873.83	0.0
Fire District Assistance Tax	10420000000	8,290.61	0.00	8,290.61	0.0	217,466.99	313,900.00	(96,433.01)	(30.7)
State of AZ/Off-District Fires	10480000000	0.00	0.00	0.00	0.0	17,727.52	0.00	17,727.52	0.0
Interest Income-General Fund	10490000000	226.73	0.00	226.73	0.0	4,149.10	0.00	4,149.10	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	1,054.42	2,000.00	(945.58)	(47.3)
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	182.96	0.00	182.96	0.0
CYFD Training Center Classes	10590000000	0.00	0.00	0.00	0.0	750.00	0.00	750.00	0.0
<b>Net Revenues</b>		<b>\$102,611.30</b>	<b>\$0.00</b>	<b>\$102,611.30</b>	<b>0.0 %</b>	<b>\$2,564,549.13</b>	<b>\$3,863,599.00</b>	<b>\$(1,299,049.87)</b>	<b>(33.6)%</b>
<b><u>Program Expenses</u></b>									
ASRS Retirement	10612910000	\$0.00	\$0.00	\$0.00	0.0%	\$357.36	\$0.00	\$(357.36)	0.0%
Fire Authority Funding	10670010000	101,909.13	0.00	(101,909.13)	0.0	2,471,053.02	3,850,599.00	1,379,545.98	35.8
<b>Total Program Expenses</b>		<b>\$101,909.13</b>	<b>\$0.00</b>	<b>\$(101,909.13)</b>	<b>0.0 %</b>	<b>\$2,471,410.38</b>	<b>\$3,850,599.00</b>	<b>\$1,379,188.62</b>	<b>35.8 %</b>
<b><u>Fund Raising Expenses</u></b>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$11,480.00	\$2,000.00	\$(9,480.00)	(474.0)%
Other Prof Services/Admin	10640510000	0.00	0.00	0.00	0.0	0.00	21,000.00	21,000.00	100.0
Legal Services - Routine	10641010000	612.02	0.00	(612.02)	0.0	874.52	5,000.00	4,125.48	82.5
Fire Board Expenses	10644110000	349.53	0.00	(349.53)	0.0	417.35	1,000.00	582.65	58.3
Misc/Admin	10661010000	0.00	0.00	0.00	0.0	6,852.46	0.00	(6,852.46)	0.0
Contingency Expense - Current	10780130000	0.00	0.00	0.00	0.0	0.00	20,000.00	20,000.00	100.0
<b>Total Fund Raising Expenses</b>		<b>\$961.55</b>	<b>\$0.00</b>	<b>\$(961.55)</b>	<b>0.0 %</b>	<b>\$19,624.33</b>	<b>\$49,000.00</b>	<b>\$29,375.67</b>	<b>60.0 %</b>
<b><u>Donated Services &amp; Materials</u></b>									
Tire Replacement	10626548000	\$0.00	\$0.00	\$0.00	0.0%	\$(527.91)	\$0.00	\$527.91	0.0%
<b>Total Donated Services &amp; Materials</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$(527.91)</b>	<b>\$0.00</b>	<b>\$527.91</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$102,870.68</b>		<b>\$(102,870.68)</b>		<b>\$2,490,506.80</b>	<b>\$3,899,599.00</b>	<b>\$1,409,092.20</b>	<b>36.1%</b>
<b>Net Income (Loss)</b>		<b>\$(259.38)</b>	<b>\$0.00</b>	<b>\$(259.38)</b>	<b>0.0%</b>	<b>\$74,042.33</b>	<b>\$(36,000.00)</b>	<b>\$110,042.33</b>	<b>305.7%</b>

3/13/17  
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**Chino Valley Fire District**

Balance Sheet

As of 2/28/2017

Fund: (10) General Fund

**Assets**

**Current Assets**

Cash with Yavapai County	\$729,790.20	
Payroll Cash Account	(6,809.56)	
Petty Cash	11.60	
Taxes Receivable	133,723.80	
Other Receivables	123,386.94	
Accounts Receivable	1,575.63	
Retiree/Insurance Receivable	769.98	
Total Current Assets		\$982,448.59

**Property, Plant & Equipment**

Capital Outlay-Comm IT Network Upgrades	\$11,117.59	
Total Property, Plant & Equipment		11,117.59

**Total Assets**

**\$993,566.18**

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$61,906.72	
Accrued Payroll Expenses	201,273.04	
Deferred Compensation (Prop Tax)	102,727.38	
PEHP Payable	(0.01)	
Medical Insurance Payable	5,826.42	
HSA Payable	74.27	
Dental Insurance Payable	0.22	
PSPRS Payable	(0.15)	
ASRS Payable	(357.38)	
Medicare Payable	0.06	
Union Dues Payable	(0.50)	
State Retirement Service Purchase 1	0.49	
ASRS Company	(0.10)	
Fire Chief Retirement Payable	(0.24)	
Medical Insurance Company	0.07	
Dental Insurance Company	(0.12)	
FICA Company	(0.12)	
Vision Insurance Payable	972.20	
Tax Levy Withheld	188.93	
Total Current Liabilities		\$372,611.18

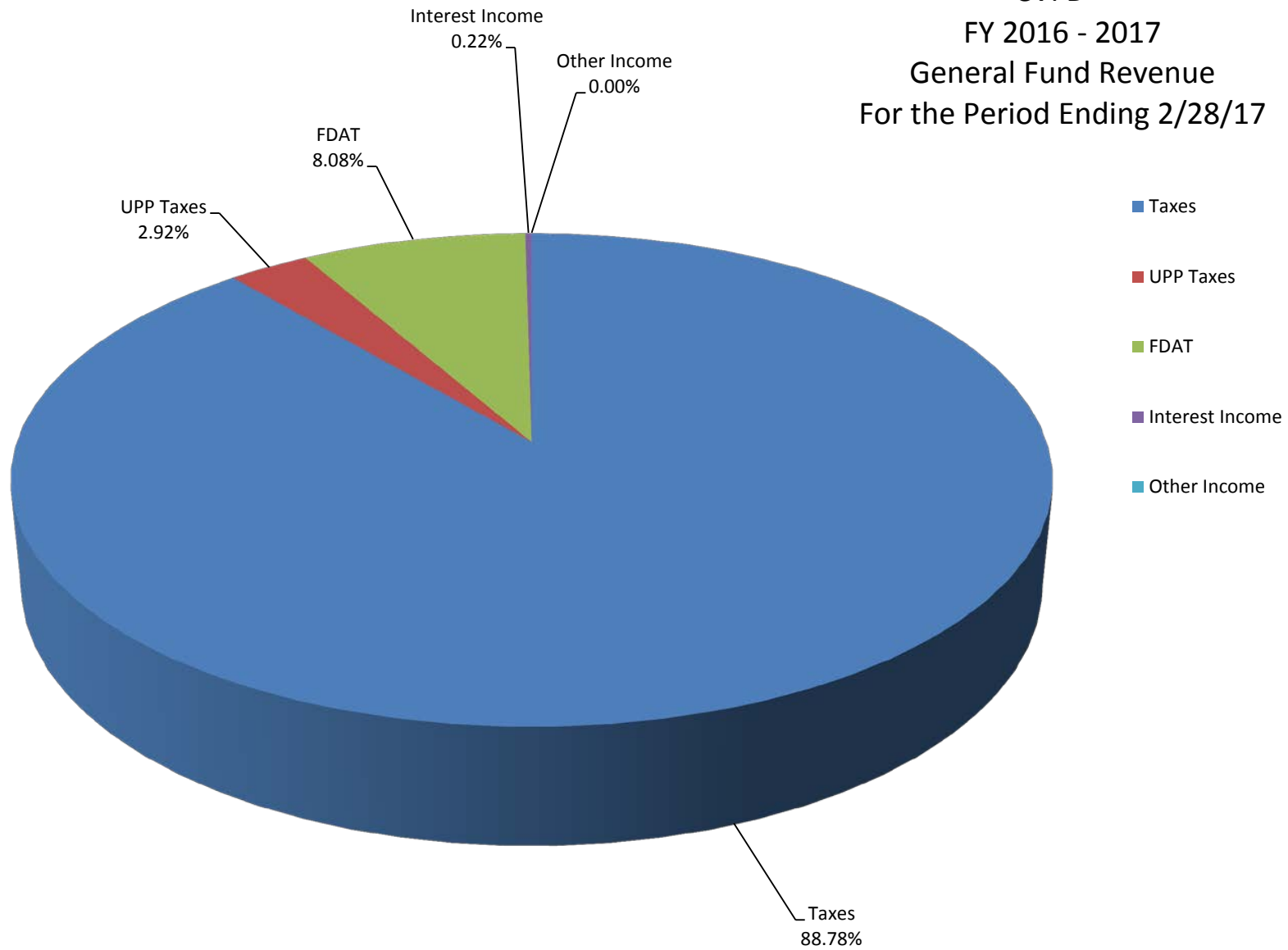
**Total Liabilities**

**\$372,611.18**

**Net Assets**

Fund Balance	\$546,912.67	
Current Year Net Assets	74,042.33	
Total Net Assets		620,955.00
Total Liabilities and Net Assets		\$993,566.18

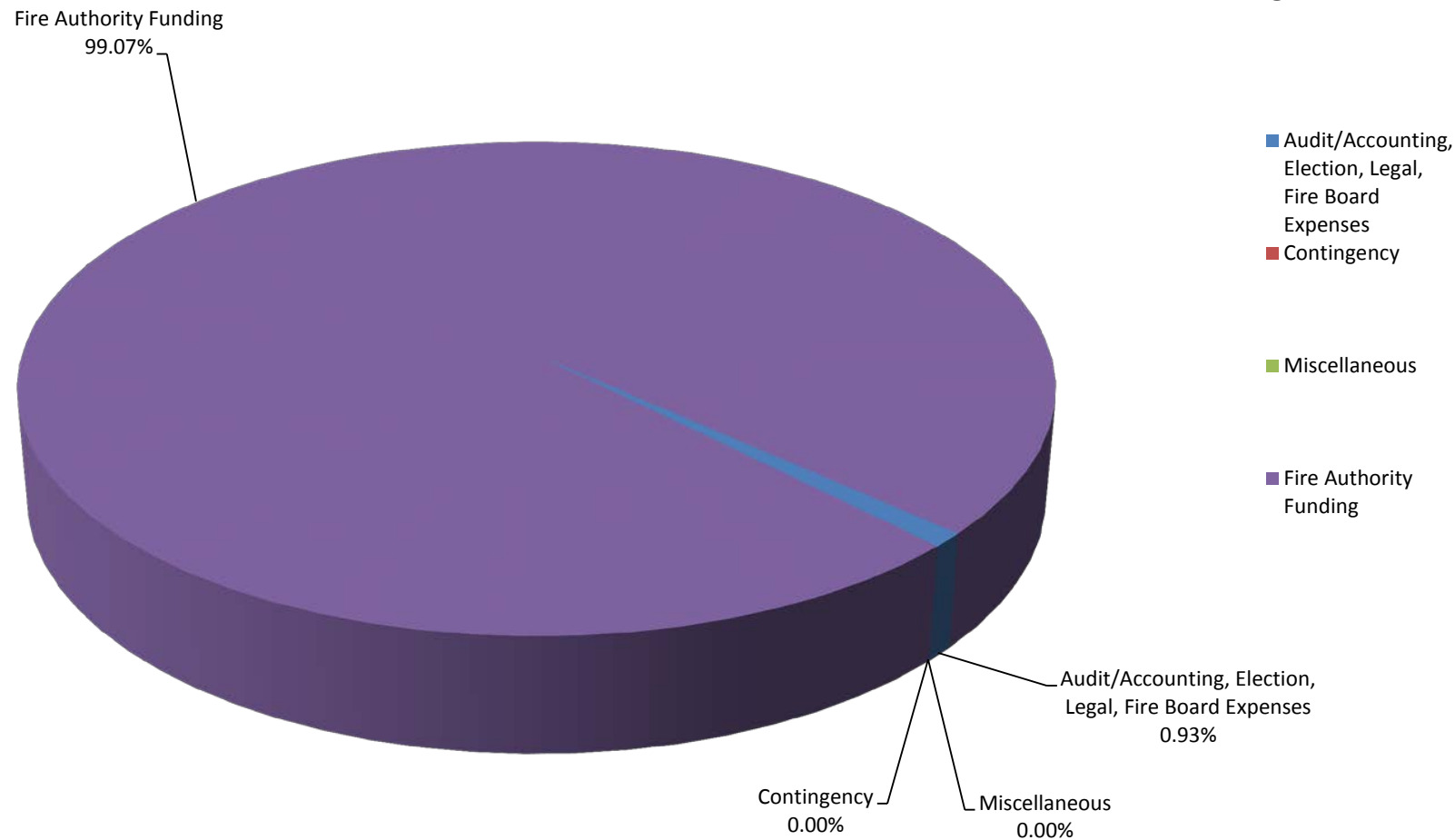
CVFD  
FY 2016 - 2017  
General Fund Revenue  
For the Period Ending 2/28/17



**CHINO VALLEY FIRE DISTRICT****REVENUE**

	Current Month Revenue	YTD Budget	
Taxes	\$ 91,087	\$ 3,547,699	88.78
UPP Taxes	\$ 3,007	\$ -	2.92
FDAT	\$ 8,291	\$ 313,900	8.08
Interest Income	\$ 227	\$ -	0.22
Other Income	\$ -	\$ 2,000	0.00
	\$ 102,611	\$ 3,863,599	100.00

CVFD  
FY 2016 - 2017  
General Fund Expenditures  
For the Period Ending 2/28/17





## CHINO VALLEY FIRE DISTRICT

### EXPENSES

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 962	\$ 29,000	0.93
Contingency	\$ -	\$ 20,000	-
Miscellaneous	\$ -	\$ -	-
Fire Authority Funding	\$ 101,909	\$ 3,850,599	99.07
	\$ 102,871	\$ 3,899,599	100

**Chino Valley Fire District**  
**General Fund Tax Collection Information**

	FY 15-16	FY 16-17
Total Levy	\$3,481,052	\$3,547,699
Month	Collected	Collected
July	\$32,572	\$62,014
%	0.936%	1.748%
% To Date	0.9357%	1.7480%
August	\$26,909	\$18,803
%	0.773%	0.530%
% To Date	1.7087%	2.2780%
September	\$296,716	\$182,315
%	8.524%	5.139%
% To Date	10.2324%	7.4170%
October	\$1,237,993	\$834,512
%	35.564%	23.523%
% To Date	45.7962%	30.9396%
November	\$289,817	\$866,615
%	8.326%	24.428%
% To Date	54.1218%	55.3671%
December	\$220,662	\$227,672
%	6.3389%	6.4175%
% To Date	60.4607%	61.7846%
January	\$76,744	\$89,049
%	2.2046%	2.5100%
% To Date	62.6653%	64.2946%
February	\$87,184	\$94,094
%	2.5045%	2.6523%
% To Date	65.1698%	66.9469%
March	\$124,511	\$0
%	3.5768%	0.0000%
% To Date	68.7467%	66.9469%
April	\$910,876	\$0
%	26.1667%	0.0000%
% To Date	94.9134%	66.9469%
May	\$125,156	\$0
%	3.5954%	0.0000%
% To Date	98.5087%	66.9469%
June	\$66,848	\$0
%	1.9203%	0.0000%
% To Date	100.4290%	66.9469%
TOTALS	\$3,495,987	\$2,375,073
Delinquency	-0.4290%	33.0531%

**Chino Valley Fire District  
FDAT Collection Information**

	FY 15-16	FY 16-17
Total Levy Month	\$313,900 Collected	\$313,900 Collected
July	\$2,501	\$6,266
%	0.797%	1.996%
% To Date	0.7966%	1.9962%
August	\$1,456	\$661
%	0.464%	0.211%
% To Date	1.2606%	2.2067%
September	\$26,332	\$8,777
%	8.389%	2.796%
% To Date	9.6492%	5.0029%
October	\$97,909	\$8,777
%	31.191%	2.796%
% To Date	40.8405%	7.7990%
November	\$43,410	\$75,219
%	13.8292%	23.9628%
% To Date	54.6697%	31.7618%
December	\$20,201	\$24,923
%	6.4354%	7.9398%
% To Date	61.1052%	39.7016%
January	\$10,565	\$11,762
%	3.3658%	3.7471%
% To Date	64.4710%	43.4487%
February	\$7,946	\$8,291
%	2.531%	2.641%
% To Date	67.0024%	46.0898%
March	\$12,018	\$0
%	3.8286%	0.0000%
% To Date	70.8310%	46.0898%
April	\$35,416	\$0
%	11.2825%	0.0000%
% To Date	82.1134%	46.0898%
May	\$51,376	\$0
%	16.3671%	0.0000%
% To Date	98.4805%	46.0898%
June	\$6,266	\$0
%	1.9962%	0.0000%
% To Date	100.4767%	46.0898%
TOTALS	\$315,396	\$144,676
Delinquency	-0.4767%	53.9102%

100.0000% 100.0000%



## 2016 - 2017 Cash Flow by Month : Marchy Board Meeting

	Actual								Projected			
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
<b>Revenues:</b>												
Taxes	62,014	18,803	182,315	834,512	866,615	227,672	89,049	94,094	295,642	295,642	295,642	295,642
FDAT	6,266	661	8,777	86,411	75,219	24,923	11,762	8,291	26,158	26,158	26,158	26,158
Interest Income	2,432	117	140	111	223	1,163	1,098	227	-	-	-	-
Other Income	2,530	-	-	-	-	163	-	-	3,167	3,167	3,167	3,167
<b>RevenueTotals:</b>	73,242	19,581	191,231	921,034	942,057	253,921	101,909	102,611	324,967	324,967	324,967	324,967
<b>Expenditures:</b>												
Audit/Acct., Election, Legal, Fire Board Exp	-	-	-	-	4,004	6,222	1,584	962	2,417	2,417	2,417	2,417
Contingency	-	-	-	-	-	-	-	-	1,667	1,667	1,667	1,667
Fire Authority Funding	-	34,468	26,433	191,231	921,034	942,057	253,921	101,909	320,883	320,883	320,883	320,883
Miscellaneous	-	6,852	357	-	-	-	-	-	-	-	-	-
<b>ExpenditureTotals:</b>	-	41,320	26,791	191,231	925,038	948,279	255,505	102,871	324,967	324,967	324,967	324,967
<b>Monthly Net Cash</b>	73242	(21,739)	164,441	729,802	17,019	(694,358)	(153,596)	(259)	-	-	-	-
<b>Cumulative Net Cash</b>	73,242.00	51,503	215,944	945,746	962,765	268,407	114,811	114,552	114,552	114,552	114,552	114,552
<b>Cash Balance</b>	73,242.00	51,503	215,944	945,746	962,765	268,407	114,811	114,552	114,552	114,552	114,552	114,552
<b>Capital Reserve \$0.00</b>	-	-	-	-	-	-	-	-	-	-	-	-

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

CVFD General Fund

CVFD Capital Reserve Fund

CVFD Bond Debt Service

CVFD Bond Fund, 2007

CVFD Bond Fund Investment

_____	_____
Fire Board Chairperson	Date

_____	_____
Fire Board Clerk	Date

**CHINO VALLEY FIRE DISTRICT**  
**CHECK RECONCILIATION FEBRUARY, 2017**

**Reconciliation:**

Beginning Balance:	\$	730,049.58
Deposits:	\$	102,611.30
Transfer Out - Fire Authority:	\$	(101,909.13)
ADOT & Fish and Game In Lieu:	\$	-
Disbursements:	\$	(961.55)
Fiscal Year Adjustments:	\$	-

**Ending Balance:** \$ **729,790.20**

**Difference Between Balances:** \$ -

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	91,086.65
Personal Property Taxes:	\$	3,007.31
Fire District Assistance Tax:	\$	8,290.61
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	101,909.13
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	226.73

**Ending Balance:** \$ **204,520.43**

**Bank Statement Balance:**

Balance Per Bank:	\$	731,862.87
Outstanding Checks:	\$	(2,800.58)
Outstanding Deposits:	\$	-
Payroll Adjustments:	\$	200.00
Reversing Entry:	\$	527.91

**Ending Balance:** \$ **729,790.20**

**G/L Ending Balance:** \$ **729,790.20**

Outstanding Checks For Prior Months: \$ -  
**\$ 729,790.20**

**Bank Reconciliation Register:**

Checks From Accounts Payable:	\$	961.55
Checks From Payroll:	\$	-
<b>Total Checks:</b>	<b>\$</b>	<b>961.55</b>

Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	204,520.43
NSF Checks Returned:	\$	-
Outstanding Deposit:	\$	-

**Ending Balance:** \$ **204,520.43**

**Reconciliation Approved By:**

*Scott Freitag, Fire Chief*

**Reconciliation Reviewed By:**

*David Tharp, Assistant Chief of Administration*

**Reconciliation Prepared By:**

*Debbie Spingola, Finance Manager*

**Chino Valley Fire District**  
**Bank Reconciliation Summary**  
For the Bank Statement ending: 2/28/2017

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	02/01/17		\$731,877.90
Deposits and Credits:			\$102,611.30
Checks and Charges:			(\$102,626.33)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$731,862.87</u>
Ending Balance Per Bank Statement:	02/28/17		\$731,862.87
* Outstanding Deposits and Credits:	02/28/17		\$527.91
* Outstanding Checks and Charges:	02/28/17		(\$2,800.58)
Ending Book Balance:	02/28/17		<u>\$729,590.20</u>

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

Chino Valley Fire District  
BR Checks and Charges Cleared  
For the Bank Statement ending: 2/28/17

GEN		General Fund		General Fund		000000000000000
Date	Document	Description	Module	Company	Amount	
02/13/17	79024347	Chase Card Services	AP	CHINOV	\$105.18	
02/13/17	79024348	Kendhammer and Partners, LLP	AP	CHINOV	\$612.02	
02/28/17	Transfer to CAFMA	Transfer to CAFMA	GL	CHINOV	\$101,909.13	
TOTAL CHECKS AND CHARGES CLEARED:					\$102,626.33	



Chino Valley Fire District  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 2/28/17

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
03/25/15	023151	AZ General/Ace Hardware	AP	CHINOV	\$42.32	
03/25/15	023181	Yavapai County Assessor's Offi	AP	CHINOV	\$25.00	
04/16/15	001000	Boyle, Pecharich, Cline & Whit	AP	CHINOV	\$1,888.00	
07/29/15	023471	Bolt Internet, Inc.	AP	CHINOV	\$73.00	
06/30/16		Cash Reversing JE - Void Check	GL	CHINOV	\$527.91	
02/13/17	79024346	Central Ariz.Fire&Medical Auth	AP	CHINOV	\$244.35	
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$2,800.58	

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 2/28/17

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
02/28/17	Tax & Int Revenue	Tax and Interest Revenue	GL	CHINOV	\$102,611.30	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$102,611.30	

Chino Valley Fire District  
BR Deposits and Credits Outstanding  
For the Bank Statement ending: 2/28/17

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
07/01/16		Cash Reversing JE - Void Check	GL	CHINOV	\$527.91	
TOTAL DEPOSITS AND CREDITS OUTSTANDING:					\$527.91	

Chino Valley Fire District  
Bank Reconciliation Register

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

BANK CONTROL ID: GEN - GENERAL FUND

79024346	02/13/17	Retrieved	No	Central Ariz.Fire&Medical Auth		\$244.35
79024347	02/13/17	Marked	No	Chase Card Services	03/09/17	\$105.18
79024348	02/13/17	Marked	No	Kendhammer and Partners, LLP	03/09/17	\$612.02
SUB TOTAL FOR BANK:						\$961.55
TOTAL FOR MODULE:						\$961.55

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER

Tax & Interest Rev	02/28/17	Marked	No	Tax and Interest Revenue	03/09/17	\$12,293.74
SUB TOTAL FOR BANK:						\$12,293.74

BANK CONTROL ID: GEN - GENERAL FUND

Tax & Int Revenue	02/28/17	Marked	No	Tax and Interest Revenue	03/09/17	\$102,611.30
Transfer to CAFMA	02/28/17	Marked	No	Transfer to CAFMA	03/09/17	\$101,909.13
SUB TOTAL FOR BANK:						\$204,520.43
TOTAL FOR MODULE:						\$216,814.17

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

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

3/02/17  
11:41:46

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2017 to 2/28/2017 Page: 5  
\*\*\*\*\*

	(---Period---)	(---Y-T-D---)			
Begin Balance:	731,877.90	651,351.02			
Income . . . .	102,611.30	2,573,664.32			
LOC Advance . .	.00	.00			
Expense . . . .	102,626.33-	2,493,152.47-	LOC :	.00	Levy: 3,550,529.71
LOC Payments :	.00	.00	Out :	.00	Coll: 2,220,476.39
Cash Balance :	731,862.87	731,862.87	End :	731,862.87	Adj : 1,949.74-
					Out : 1,328,103.58

Transaction Summary By Source  
Source Description

	Beginning Balance:	731,877.90 Monthly	651,351.02 Yearly
20061 2006 UPP Taxes		1.58	10.99
20081 2008 UPP Taxes		35.09	35.09
20091 2009 UPP Taxes		70.18	82.14
20101 2010 UPP Taxes		68.10	84.31
20102 2010 RE Taxes		.00	3.36
20111 2011 UPP Taxes		80.60	198.25
20112 2011 RE Taxes		.00	4.04
20121 2012 UPP Taxes		141.92	410.00
20122 2012 RE Taxes		3.62-	312.91-
20131 2013 UPP Taxes		234.78	616.63
20132 2013 RE Taxes		3.44-	1,741.09-
20141 2014 UPP Taxes		170.68	668.65
20142 2014 RE Taxes		.79-	324.22-
20151 2015 UPP Taxes		175.27	5,395.34
20152 2015 RE Taxes		28,621.52	97,611.17
20161 2016 UPP Taxes		2,029.11	62,372.43
20162 2016 RE Taxes		62,472.98	2,158,103.96
37122 Fire District Deposit		.00	28,667.11
37130 ADOT & Fish and Game in-lieu		.00	162.98
37150 FDAT Distributions		8,290.61	217,466.99
38108 Interest on Investments ICM		.00	1,862.70
38109 Interest on Investments St Treas		226.73	2,145.13
38120 Interest on Transwestern Loan		.00	141.27
91032 Warrants Redeemed		717.20-	22,099.45-
91702 Transfer out		101,909.13-	2,471,053.02-

Ending Balances:

731,862.87

731,862.87

Real Estate Taxes \$ 91,086.65

UPP Taxes \$ 3,007.31

FDAT \$ 8,290.61

Interest \$ 226.73

Total \$ 102,611.30

Transfer out \$ 101,909.13  
to CAFMA

3/02/17  
11:41:46

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2017 to 2/28/2017 Page: 1  
\*\*\*\*\*

T R A N S A C T I O N S					Begin Balance:	731,877.90
Date	Source	Description	Notes		Debits/Credits	
2/01	20152	2015 RE Taxes	TAX DISTRIBUTION	0004464	176.97	
2/01	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004464	18.59	
2/01	20162	2016 RE Taxes	TAX DISTRIBUTION	0004464	1,645.91	
2/01	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014218	179.16	
2/02	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004465	49.60	
2/02	20152	2015 RE Taxes	TAX DISTRIBUTION	0004465	64.79	
2/02	20162	2016 RE Taxes	TAX DISTRIBUTION	0004465	3,251.49	
2/02	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014221	210.04	
2/03	20122	2012 RE Taxes	TAX DISTRIBUTION	0004466	3.62-	
2/03	20132	2013 RE Taxes	TAX DISTRIBUTION	0004466	3.43-	
2/03	20142	2014 RE Taxes	TAX DISTRIBUTION	0004466	3.95-	
2/03	20152	2015 RE Taxes	TAX DISTRIBUTION	0004466	24.11	
2/03	20162	2016 RE Taxes	TAX DISTRIBUTION	0004466	4,091.08	
2/03	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014224	161.67	
2/06	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004467	118.75	
2/06	20162	2016 RE Taxes	TAX DISTRIBUTION	0004467	1,653.88	
2/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014227	274.01	
2/07	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004468	18.82	
2/07	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004468	40.62	
2/07	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004468	41.44	
2/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004468	1,417.07	
2/07	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014230	232.36	
2/08	20152	2015 RE Taxes	TAX DISTRIBUTION	0004469	35.63	
2/08	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004469	144.51	
2/08	20162	2016 RE Taxes	TAX DISTRIBUTION	0004469	1,256.63	
2/08	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014233	161.29	
2/09	20152	2015 RE Taxes	TAX DISTRIBUTION	0004470	104.53	
2/09	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004470	114.11	
2/09	20162	2016 RE Taxes	TAX DISTRIBUTION	0004470	830.67	
2/09	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014236	202.85	
2/10	20081	2008 UPP Taxes	TAX DISTRIBUTION	0004471	35.09	
2/10	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004471	70.18	
2/10	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004471	68.10	
2/10	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004471	80.60	
2/10	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004471	92.32	
2/10	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004471	92.52	
2/10	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004471	111.95	
2/10	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004471	93.63	
2/10	20152	2015 RE Taxes	TAX DISTRIBUTION	0004471	477.64	
2/10	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004471	187.68	

Debit Page Totals: .00 Credit Page Totals: 17,819.29 Page End Totals: 749,697.19

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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2017 to 2/28/2017 Page: 2  
\*\*\*\*\*

TRANSACTIONS			Notes	Debits/Credits
Date	Source	Description		
2/10	20162	2016 RE Taxes	TAX DISTRIBUTION	0004471 2,717.38
2/10	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014239 256.51
2/13	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004472 30.16
2/13	20152	2015 RE Taxes	TAX DISTRIBUTION	0004471 222.92
2/13	20152	2015 RE Taxes	TAX DISTRIBUTION	0004472 741.35
2/13	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004472 30.09
2/13	20162	2016 RE Taxes	TAX DISTRIBUTION	0004472 2,740.34
2/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014242 218.12
2/14	20061	2006 UPP Taxes	TAX DISTRIBUTION	0004472 1.58
2/14	20132	2013 RE Taxes	TAX DISTRIBUTION	0004473 .01-
2/14	20142	2014 RE Taxes	TAX DISTRIBUTION	0004472 3.17
2/14	20142	2014 RE Taxes	TAX DISTRIBUTION	0004473 .01-
2/14	20152	2015 RE Taxes	TAX DISTRIBUTION	0004473 .01
2/14	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004473 220.10
2/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004473 3,128.61
2/14	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014245 967.01
2/15	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004474 289.46
2/15	20162	2016 RE Taxes	TAX DISTRIBUTION	0004474 2,380.00
2/15	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014248 296.50
2/16	20162	2016 RE Taxes	TAX DISTRIBUTION	0004475 2,248.56
2/16	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014251 320.27
2/17	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004476 129.30
2/17	20162	2016 RE Taxes	TAX DISTRIBUTION	0004476 3,423.35
2/17	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014254 196.00
2/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004477 2,823.22
2/21	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014257 361.98
2/22	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004478 430.23
2/22	20162	2016 RE Taxes	TAX DISTRIBUTION	0004478 6,143.83
2/22	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014260 386.02
2/23	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004479 102.35
2/23	20152	2015 RE Taxes	TAX DISTRIBUTION	0004479 26,773.57
2/23	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004479 41.58
2/23	20162	2016 RE Taxes	TAX DISTRIBUTION	0004479 4,432.82
2/23	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014263 660.76
2/24	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004480 9.75
2/24	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004480 39.91
2/24	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004480 41.02
2/24	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004480 198.45
2/24	20162	2016 RE Taxes	TAX DISTRIBUTION	0004480 5,039.34
2/24	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014266 1,883.71
Debit Page Totals:		.00	Credit Page Totals:	87,748.60
			Page End Totals:	819,626.50



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11:41:46

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2017 to 2/28/2017 Page: 3  
\*\*\*\*\*

T R A N S A C T I O N S  
Date Source Description

Notes

Debits/Credits

2/27	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004481	64.82
2/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004480	792.84
2/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004481	3,816.36
2/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014269	565.98
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014271	225.29
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014272	1.44
2/28	20162	2016 RE Taxes	TAX DISTRIBUTION	0004482	8,639.60
2/28	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014274	756.37
2/28	91032	Warrants Redeemed	PAID WARRANTS	1000014276	717.20-
2/28	91702	Transfer out	CENTRAL AZ FIRE & MED AUTH EM	1007316	101,909.13-

Ending Debit Totals: 102,626.33- Ending Credit Totals: 102,611.30 Ending Balance: 731,862.87

3/02/17  
11:41:46

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2017 to 2/28/2017 Page: 4  
\*\*\*\*\*

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65540-0000	655	PAID /		00024347	105.18	2/13/2017	2/28/2017	
6-65540-0000	655	PAID /		00024348	612.02	2/13/2017	2/28/2017	
Status Subtotal	:		2	717.20				
Fund Subtotal	:		2	717.20				
Total Paid Warrants:			2	717.20				
Total Outstanding. :			3	972.06				
Total Void Warrants:				.00				
Total Registered . :				.00				

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 2/1/2017 through 2/28/2017

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$730,049.58	\$102,611.30	\$102,870.68	\$729,790.20	
TOTALS:		<u>\$730,049.58</u>	<u>\$102,611.30</u>	<u>\$102,870.68</u>	<u>\$729,790.20</u>	

\* Inactive accounts are marked and appear in grey.

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 2/1/2017 Through 2/28/2017

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
BDS Income	4040000000	\$0.00	\$0.00	\$0.00	0.0%	\$5,981.16	\$0.00	\$5,981.16	0.0%
Real Estate Tax	4042000002	10,950.42	0.00	10,950.42	0.0	265,357.88	0.00	265,357.88	0.0
Personal Tax Revenue	4042050000	357.87	0.00	357.87	0.0	8,261.27	0.00	8,261.27	0.0
<b>Net Revenues</b>		<b>\$11,308.29</b>	<b>\$0.00</b>	<b>\$11,308.29</b>	<b>0.0 %</b>	<b>\$279,600.31</b>	<b>\$0.00</b>	<b>\$279,600.31</b>	<b>0.0 %</b>
<b><u>Fund Raising Expenses</u></b>									
BDS - Bank Agent Fees	4064050000	\$0.00	\$0.00	\$0.00	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
<b>Total Fund Raising Expenses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$420.00</b>	<b>\$0.00</b>	<b>\$(420.00)</b>	<b>0.0 %</b>
<b>Total Expenses</b>						<b>\$420.00</b>		<b>\$(420.00)</b>	
<b>Income (Loss) from Operations</b>		<b>\$11,308.29</b>	<b>\$0.00</b>	<b>\$11,308.29</b>	<b>0.0%</b>	<b>\$279,180.31</b>	<b>\$0.00</b>	<b>\$279,180.31</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Interest Revenue	4043000000	\$985.45	\$0.00	\$985.45	0.0%	\$8,604.18	\$0.00	\$8,604.18	0.0%
ADOT & Fish and Game In-Lieu	4043500002	0.00	0.00	0.00	0.0	0.39	0.00	0.39	0.0
Bond Debt Service Interest Expense	4061000000	0.00	0.00	0.00	0.0	(82,185.78)	0.00	(82,185.78)	0.0
Capital Outlay - Other	4070750000	0.00	0.00	0.00	0.0	(8,330.41)	0.00	(8,330.41)	0.0
<b>Total Other Income (Expense)</b>		<b>\$985.45</b>	<b>\$0.00</b>	<b>\$985.45</b>	<b>0.0 %</b>	<b>\$(81,911.62)</b>	<b>\$0.00</b>	<b>\$(81,911.62)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$12,293.74</b>	<b>\$0.00</b>	<b>\$12,293.74</b>	<b>0.0%</b>	<b>\$197,268.69</b>	<b>\$0.00</b>	<b>\$197,268.69</b>	<b>0.0%</b>

3/13/17  
2:33:18 PM

**Chino Valley Fire District**  
Balance Sheet  
As of 2/28/2017  
Fund: (40) Bond Service Fund

**Assets**

**Current Assets**

Bond Fund Account	\$71,303.20	
Bond Debt Service	432,743.97	
Cash Held with Fiscal Agent	288,587.32	
Taxes Receivable	17,378.50	
Bond Fund Investment	1,400,000.00	
Total Current Assets		\$2,210,012.99

**Total Assets**

**\$2,210,012.99**

**Liabilities and Net Assets**

**Current Liabilities**

Deferred Revenue - Prop Tax	\$13,350.29	
Total Current Liabilities		\$13,350.29

**Total Liabilities**

**\$13,350.29**

**Net Assets**

Fund Balance	\$1,886,157.02	
Fund Balance Restr. Capital Reserve	113,236.99	
Current Year Net Assets	197,268.69	

**Total Net Assets**

**2,196,662.70**

**Total Liabilities and Net Assets**

**\$2,210,012.99**

**CHINO VALLEY FIRE DISTRICT**  
**BOND DEBT SERVICE ACCOUNT: 6-65640-7000**  
**BANK RECONCILIATION FEBRUARY, 2017**

Reconciliation:		
Beginning Balance (CVFD):	\$	420,450.23
Deposits:	\$	11,308.29
Disbursements:	\$	-
Interest Income:	\$	985.45
Transfer To Building Account:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>432,743.97</b>
Difference Between Balances:	\$	-

Bank Statement Balance:		
Balance Per Bank:	\$	432,743.97
<b>Ending Balance:</b>	<b>\$</b>	<b>432,743.97</b>

Deposits Per Bank Statement:		
Fire District Deposits:	\$	-
Real Estate Taxes:	\$	10,950.42
Personal Property Taxes:	\$	357.87
ADOT Game/Fish In Lieu:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>11,308.29</b>

Reconciliation Approved By: \_\_\_\_\_  
 Scott Freitag, Fire Chief

Reconciliation Reviewed By: \_\_\_\_\_ 03/14/17  
 David Tharp, Assistant Chief of Administration

Reconciliation Prepared By: \_\_\_\_\_ 3-9-17  
 Debbie Spingola, Finance Manager

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 2/28/2017

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	02/01/17		\$420,450.23
Deposits and Credits:			\$12,293.74
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$432,743.97</u>
Ending Balance Per Bank Statement:	02/28/17		\$432,743.97
* Outstanding Deposits and Credits:	02/28/17		\$0.00
* Outstanding Checks and Charges:	02/28/17		\$0.00
Ending Book Balance:	02/28/17		<u>\$432,743.97</u>

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

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

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



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

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

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 2/28/17

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
02/28/17	Tax & Interest Rev	Tax and Interest Revenue	GL	CHINOV	\$12,293.74	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$12,293.74	

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

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

Chino Valley Fire District  
Bank Reconciliation Register

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

BANK CONTROL ID: GEN - GENERAL FUND

79024346	02/13/17	Retrieved	No	Central Ariz.Fire&Medical Auth		\$244.35
79024347	02/13/17	Marked	No	Chase Card Services	03/09/17	\$105.18
79024348	02/13/17	Marked	No	Kendhammer and Partners, LLP	03/09/17	\$612.02
SUB TOTAL FOR BANK:						\$961.55
TOTAL FOR MODULE:						\$961.55

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER

Tax & Interest Rev	02/28/17	Marked	No	Tax and Interest Revenue	03/09/17	\$12,293.74
SUB TOTAL FOR BANK:						\$12,293.74

BANK CONTROL ID: GEN - GENERAL FUND

Tax & Int Revenue	02/28/17	Marked	No	Tax and Interest Revenue	03/09/17	\$102,611.30
Transfer to CAFMA	02/28/17	Marked	No	Transfer to CAFMA	03/09/17	\$101,909.13
SUB TOTAL FOR BANK:						\$204,520.43
TOTAL FOR MODULE:						\$216,814.17

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

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
2/1/2017 through 2/28/2017

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>40.1105.0.0.000</b>			<b>BOND DEBT SERVICE</b>						<b>\$420,450.23</b>
1873	GJ	142226	02/28/17		Tax & Interest Rev	Tax and Interest Revenue	12,293.74	-	432,743.97
<b>BOND DEBT SERVICE TOTALS:</b>							<b>\$12,293.74</b>	<b>\$0.00</b>	<b>\$432,743.97</b>
<b>TOTAL OF LEDGER:</b>							<b>\$12,293.74</b>	<b>\$0.00</b>	<b>\$432,743.97</b>

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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 2/01/2017 to 2/28/2017 Page: 4  
\*\*\*\*\*

	(---Period---)	(---Y-T-D---)			
Begin Balance:	420,450.23	227,144.87			
Income . . . :	12,293.74	288,204.88			
LOC Advance . . :	.00	.00			
Expense . . . :	.00	82,605.78-	LOC :	.00	Levy: 416,768.65
LOC Payments :	.00	.00	Out :	.00	Coll: 260,643.59
Cash Balance :	432,743.97	432,743.97	End :	432,743.97	Adj : 228.86-
					Out : 155,896.20

Transaction Summary By Source  
Source Description

	Beginning Balance:	420,450.23 Monthly	227,144.87 Yearly
20081 2008 UPP Taxes		4.19	4.19
20091 2009 UPP Taxes		8.87	10.38
20101 2010 UPP Taxes		7.30	9.04
20102 2010 RE Taxes		.00	.36
20111 2011 UPP Taxes		9.66	23.75
20112 2011 RE Taxes		.00	.48
20121 2012 UPP Taxes		13.50	39.01
20122 2012 RE Taxes		.34-	29.77-
20131 2013 UPP Taxes		31.21	81.97
20132 2013 RE Taxes		.44-	231.25-
20141 2014 UPP Taxes		22.79	89.29
20142 2014 RE Taxes		.08-	43.06-
20151 2015 UPP Taxes		22.15	681.97
20152 2015 RE Taxes		3,617.98	12,339.20
20161 2016 UPP Taxes		238.20	7,321.67
20162 2016 RE Taxes		7,333.30	253,321.92
37122 Fire District Deposit		.00	5,981.16
37130 ADOT & Fish and Game in-lieu		.00	.39
38108 Interest on Investments ICM		.00	2,238.97
38109 Interest on Investments St Treas		985.45	6,197.63
38120 Interest on Transwestern Loan		.00	167.58
92185 Paying Agent Fees		.00	420.00-
92190 Bond Interest Payment		.00	82,185.78-
Ending Balances:		432,743.97	432,743.97

Real Estate Taxes	\$ 10,950.42
UPP Taxes	\$ 357.87
Interest	\$ 985.45
Total	<u>\$ 12,293.74</u>

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\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 2/01/2017 to 2/28/2017 Page: 1  
\*\*\*\*\*

T R A N S A C T I O N S					Begin Balance:	420,450.23
Date	Source	Description	Notes		Debits/Credits	
2/01	20152	2015 RE Taxes	TAX DISTRIBUTION	0004464	22.37	
2/01	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004464	2.18	
2/01	20162	2016 RE Taxes	TAX DISTRIBUTION	0004464	193.22	
2/02	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004465	4.72	
2/02	20152	2015 RE Taxes	TAX DISTRIBUTION	0004465	8.19	
2/02	20162	2016 RE Taxes	TAX DISTRIBUTION	0004465	381.67	
2/03	20122	2012 RE Taxes	TAX DISTRIBUTION	0004466	.34-	
2/03	20132	2013 RE Taxes	TAX DISTRIBUTION	0004466	.45-	
2/03	20142	2014 RE Taxes	TAX DISTRIBUTION	0004466	.51-	
2/03	20152	2015 RE Taxes	TAX DISTRIBUTION	0004466	3.03	
2/03	20162	2016 RE Taxes	TAX DISTRIBUTION	0004466	480.24	
2/06	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004467	13.94	
2/06	20162	2016 RE Taxes	TAX DISTRIBUTION	0004467	194.13	
2/07	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004468	2.51	
2/07	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004468	5.14	
2/07	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004468	4.86	
2/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004468	166.35	
2/08	20152	2015 RE Taxes	TAX DISTRIBUTION	0004469	4.50	
2/08	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004469	16.96	
2/08	20162	2016 RE Taxes	TAX DISTRIBUTION	0004469	147.52	
2/09	20152	2015 RE Taxes	TAX DISTRIBUTION	0004470	13.21	
2/09	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004470	13.40	
2/09	20162	2016 RE Taxes	TAX DISTRIBUTION	0004470	97.51	
2/10	20081	2008 UPP Taxes	TAX DISTRIBUTION	0004471	4.19	
2/10	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004471	8.87	
2/10	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004471	7.30	
2/10	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004471	9.66	
2/10	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004471	8.78	
2/10	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004471	12.30	
2/10	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004471	14.95	
2/10	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004471	11.83	
2/10	20152	2015 RE Taxes	TAX DISTRIBUTION	0004471	60.37	
2/10	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004471	22.02	
2/10	20162	2016 RE Taxes	TAX DISTRIBUTION	0004471	318.97	
2/13	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004472	4.01	
2/13	20152	2015 RE Taxes	TAX DISTRIBUTION	0004471	28.18	
2/13	20152	2015 RE Taxes	TAX DISTRIBUTION	0004472	93.71	
2/13	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004472	3.53	
2/13	20162	2016 RE Taxes	TAX DISTRIBUTION	0004472	321.70	
2/14	20132	2013 RE Taxes	TAX DISTRIBUTION	0004473	.01	
Debit Page Totals:					.00	
Credit Page Totals:					2,704.73	
Page End Totals:					423,154.96	



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\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 2/01/2017 to 2/28/2017 Page: 2  
\*\*\*\*\*

T R A N S A C T I O N S			Notes	Debits/Credits		
Date	Source	Description				
2/14	20142	2014 RE Taxes	TAX DISTRIBUTION	0004472 .42		
2/14	20142	2014 RE Taxes	TAX DISTRIBUTION	0004473 .01		
2/14	20152	2015 RE Taxes	TAX DISTRIBUTION	0004473 .01-		
2/14	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004473 25.84		
2/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004473 367.23		
2/15	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004474 33.98		
2/15	20162	2016 RE Taxes	TAX DISTRIBUTION	0004474 279.37		
2/16	20162	2016 RE Taxes	TAX DISTRIBUTION	0004475 263.95		
2/17	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004476 15.19		
2/17	20162	2016 RE Taxes	TAX DISTRIBUTION	0004476 401.85		
2/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004477 331.39		
2/22	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004478 50.52		
2/22	20162	2016 RE Taxes	TAX DISTRIBUTION	0004478 721.15		
2/23	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004479 13.60		
2/23	20152	2015 RE Taxes	TAX DISTRIBUTION	0004479 3,384.43		
2/23	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004479 4.88		
2/23	20162	2016 RE Taxes	TAX DISTRIBUTION	0004479 520.33		
2/24	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004480 1.30		
2/24	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004480 5.33		
2/24	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004480 5.18		
2/24	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004480 23.29		
2/24	20162	2016 RE Taxes	TAX DISTRIBUTION	0004480 591.52		
2/27	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004481 7.61		
2/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004480 93.07		
2/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004481 447.96		
2/27	38109	Interest on Investments St Treas	YAV CO TREASURER / JAN LGIP I	0043003 506.79		
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014271 17.97		
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014271 352.92		
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014271 104.72		
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014272 .12		
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014272 2.26		
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014272 .67		
2/28	20162	2016 RE Taxes	TAX DISTRIBUTION	0004482 1,014.17		
Ending Debit Totals:		.00	Ending Credit Totals:	12,293.74	Ending Balance:	432,743.97

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Yavapai County Treasurer  
Monthly Statement

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\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 2/01/2017 to 2/28/2017 Page: 3  
\*\*\*\*\*

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:				.00			
Fund Subtotal	:				.00			
Total Paid Warrants:					.00			
Total Outstanding. :					.00			
Total Void Warrants:					.00			
Total Registered . :					.00			

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 2/1/2017 through 2/28/2017

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$420,450.23	\$12,293.74	\$0.00	\$432,743.97	
TOTALS:		<u>\$420,450.23</u>	<u>\$12,293.74</u>	<u>\$0.00</u>	<u>\$432,743.97</u>	

\* Inactive accounts are marked and appear in grey.

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Yavapai County Treasurer  
Monthly Statement

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\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 2/01/2017 to 2/28/2017 Page: 3  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)					
Begin Balance:	71,303.20	171,424.71					
Income . . . :	.00	.00					
LOC Advance .:	.00	.00					
Expense . . .:	.00	100,121.51-	LOC :	.00	Levy:	180,489.34	
LOC Payments :	.00	.00	Out :	.00	Coll:	124,744.86	
Cash Balance :	71,303.20	71,303.20	End :	71,303.20	Adj :	260.92-	
					Out :	55,483.56	

Transaction Summary By Source	Beginning Balance:	71,303.20	171,424.71
Source Description		Monthly	Yearly
91032 Warrants Redeemed		.00	100,121.51-
	Ending Balances:	71,303.20	71,303.20

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Yavapai County Treasurer  
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\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 2/01/2017 to 2/28/2017 Page: 1  
\*\*\*\*\*

T R A N S A C T I O N S  
Date Source Description

Notes

Begin Balance: 71,303.20  
Debits/Credits

Ending Debit Totals: .00 Ending Credit Totals: .00 Ending Balance: 71,303.20

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Monthly Statement

TR046DSR  
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\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 2/01/2017 to 2/28/2017 Page: 2  
\*\*\*\*\*

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:		.00			
Fund Subtotal	:		.00			
Total Paid Warrants:			.00			
Total Outstanding. :			.00			
Total Void Warrants:			.00			
Total Registered . :			.00			

**CHINO VALLEY FIRE DISTRICT**  
**BOND 2007 ACCOUNT: 6-65640-0000**  
**BANK RECONCILIATION FEBRUARY, 2017**

**Reconciliation:**

Beginning Balance (CVFD):	\$	71,303.20
Deposits:	\$	-
Disbursements:	\$	-
Interest Income:	\$	-
Checks:	\$	-
Transfer to Investment Account:	\$	-

**Ending Balance:** \$ 71,303.20

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank: \$ 71,303.20

**Ending Balance:** \$ 71,303.20

**Deposits Per Bank Statement:**

Deposits:	\$	-
Real Estate Taxes:	\$	-
Personal Property Taxes:	\$	-
Bond Proceeds:	\$	-

**Ending Balance:** \$ -

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie Spingola, Finance Manager

**CHINO VALLEY FIRE DISTRICT**  
**BOND INVESTMENT ACCOUNT: 6-65640-5000**  
**BANK RECONCILIATION FEBRUARY, 2017**

**Reconciliation:**

Beginning Balance (CVFD):	\$	1,400,000.00
Deposits:	\$	-
Disbursements:	\$	-
Interest Income:	\$	-
Outstanding Checks:	\$	-
Transfer to Investment Account:	\$	-

**Ending Balance:** \$ **1,400,000.00**

Difference between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank: \$ 1,400,000.00

**Ending Balance:** \$ **1,400,000.00**

**Deposits Per Bank Statement:**

Deposits:	\$	-
Real Estate Taxes:	\$	-
Personal Property Taxes:	\$	-
Transfer In:	\$	-

**Ending Balance:** \$ -

**Reconciliation Approved By:**

Scott Freitag, Fire Chief

**Reconciliation Reviewed By:**

David Tharp, Assistant Chief of Administration

03/14/17

**Reconciliation Prepared By:**

Debbie Spingola, Finance Manager

39.17



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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund Date Range: 2/01/2017 to 2/28/2017 Page: 1  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	1,400,000.00	1,400,000.00			
Income . . . :	.00	.00			
LOC Advance .:	.00	.00			
Expense . . . :	.00	.00	LOC :	.00	Levy: 180,489.34
LOC Payments :	.00	.00	Out :	.00	Coll: 124,744.86
Cash Balance :	1,400,000.00	1,400,000.00	End :	1,400,000.00	Adj : 260.92-
					Out : 55,483.56

Transaction Summary By Source  
Source Description

Beginning Balance:	1,400,000.00	1,400,000.00
	Monthly	Yearly
Ending Balances:	1,400,000.00	1,400,000.00

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Yavapai County Treasurer  
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\* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund Date Range: 2/01/2017 to 2/28/2017 Page: 3  
\*\*\*\*\*

T R A N S A C T I O N S  
Date Source Description

Notes

Begin Balance: 1,400,000.00  
Debits/Credits

Ending Debit Totals: .00 Ending Credit Totals: .00 Ending Balance: 1,400,000.00

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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
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\* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund Date Range: 2/01/2017 to 2/28/2017 Page: 2  
\*\*\*\*\*

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:		.00			
Fund Subtotal	:		.00			
Total Paid Warrants:			.00			
Total Outstanding. :			.00			
Total Void Warrants:			.00			
Total Registered . :			.00			