

AGENDA

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting
Monday, January 22, 2018, 4:00 pm - 4:30 pm
Central Arizona Fire and Medical Authority, Administration,
8603 E. Eastridge Drive, Prescott Valley**

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District** will hold a meeting open to the public on **Monday, January 22, 2018 at 4:00 p.m.** The meeting will be held at the **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS
2. PLEDGE OF ALLEGIANCE
3. 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 - December 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 December Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$246,513.43

4. NEW BUSINESS

- A. Year End June 30, 2017 Audit - Presentation by HintonBurdick CPAs & Advisors and Board Acceptance

5. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Call to the Public

6. NEW BUSINESS CONTINUED

- A. Discussion and Possible Action Regarding Call to the Public

7. CALL TO THE PUBLIC

Those wishing to address the Central Yavapai Fire District Board need not request permission in advance. However, we ask that you complete a Call To Public Form for the record, and if you are reading a written statement to also provide the written statement to staff. 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 will be limited to speak for three (3) minutes with a total of 30 minutes allotted for Call to the Public per meeting.

8. ADJOURNMENT

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

MINUTES

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

Thursday, December 21, 2017, 4:00 pm - 4:30 pm

**Central Arizona Fire and Medical Authority, Station 61, 1133 W. Road 3 North, Chino Valley,
Arizona**

In Attendance

Dave Dobbs; Julie Pettit; Laura Mowrer; Nicolas Cornelius; Scott A Freitag;
Susanne Dixson; Todd League

Not In Attendance

Cyndy Dicus; Dave Tharp; Rick Mayday

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 **Thursday, December 21, 2017 at 4:00 p.m.** The meeting will be held at **Central Arizona Fire and Medical Authority, Station 61, 1133 W. Road 3 North, Chino 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.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Clerk Dobbs called the Chino Valley Fire District Board of Director's meeting to order on Thursday, December 21, 2017 at 4:00 p.m. at Central Arizona Fire and Medical Authority, Station 61, 1133 W. Road 3 North, Chino Valley.

2. PLEDGE OF ALLEGIANCE

Director Dobbs led 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.

Clerk Dobbs 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 - November 27, 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 November Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$365,297.63

Motion to approve Consent Agenda items A through F.

Move: Julie Pettit Second: Todd League Status: Passed

Yes: Dave Dobbs, Julie Pettit, Todd League

5. NEW BUSINESS

- A. Appointment of Fire Board Chairperson and Clerk

Motion to continue status quo of Chair Dicus and Clerk Dobbs.

Move: Julie Pettit Second: Todd League Status: Passed

Yes: Dave Dobbs, Julie Pettit, Todd League

- B. Approve Budget Development Schedule

Chief Freitag explained that there will be a series of joint meetings.

Motion to approve the Budget Development Schedule.

Move: Julie Pettit Second: Todd League Status: Passed

Yes: Dave Dobbs, Julie Pettit, Todd League

6. ADJOURNMENT

Motion to adjourn at 4:04 p.m.

Clerk / Date

Move: Todd League Second: Julie Pettit Status: Passed

Yes: Dave Dobbs, Julie Pettit, Todd League

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
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Fire Board Clerk	Date
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CHINO VALLEY FIRE DISTRICT
CHECK RECONCILIATION DECEMBER, 2017

Reconciliation:

Beginning Balance:	\$	491,730.15
Deposits:	\$	246,513.43
Transfer Out - Fire Authority:	\$	(365,297.63)
ADOT & Fish and Game In Lieu:	\$	-
Disbursements:	\$	(1,496.25)
Transfer In-CAFMA	\$	-
Deposits from A/R		
Ending Balance:	\$	371,449.70

Difference Between Balances: \$ -

Deposits Per Bank Statement:

Real Estate Taxes:	\$	209,613.81
Personal Property Taxes:	\$	14,046.70
Fire District Assistance Tax:	\$	21,662.80
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	365,297.63
ADOT & Fish and Game In Lieu:	\$	151.22
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	1,038.90
Ending Balance:	\$	611,811.06

Bank Statement Balance:

Balance Per Bank:	\$	374,599.27
Outstanding Checks:	\$	(3,349.57)
Outstanding Deposits:	\$	-
Payroll Adjustments:	\$	200.00
Reversing Entry:	\$	-

Ending Balance: \$ 371,449.70

G/L Ending Balance: \$ 371,449.70

\$ 371,449.70

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	1,496.25
Checks From Payroll:	\$	-
Total Checks:	\$	1,496.25
Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	611,811.06
NSF Checks Returned:	\$	-
Transfer In-CAFMA	\$	-
Ending Balance:	\$	611,811.06

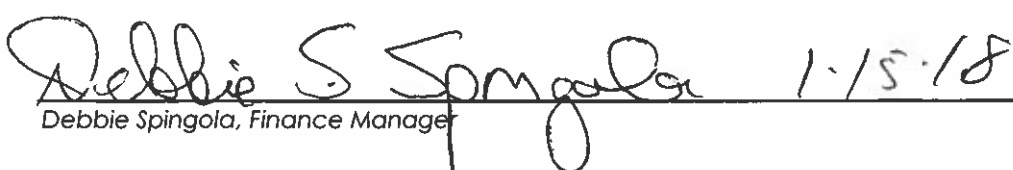
Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:


Debbie Spingola, Finance Manager

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

Total Levy Month	FY 15-16 \$3,481,052 Collected	FY 16-17 \$3,547,699 Collected	FY 17-18 \$3,707,996 Collected
July	\$32,572	\$10,160	\$24,936
%	0.936%	0.286%	0.672%
% To Date	0.9357%	0.2864%	0.6725%
August	\$26,909	\$18,803	\$10,622
%	0.773%	0.530%	0.286%
% To Date	1.7087%	0.8164%	0.9590%
September	\$296,716	\$182,315	\$178,141
%	8.524%	5.139%	4.804%
% To Date	10.2324%	5.9553%	5.7632%
October	\$1,237,993	\$834,512	\$1,503,325
%	35.564%	23.523%	40.543%
% To Date	45.7962%	29.4779%	46.3060%
November	\$289,817	\$866,615	\$290,266
%	8.326%	24.428%	7.828%
% To Date	54.1218%	53.9055%	54.1341%
December	\$220,662	\$227,672	\$223,661
%	6.3389%	6.4175%	6.0319%
% To Date	60.4607%	60.3229%	60.1659%
January	\$76,744	\$89,048	\$0
%	2.2046%	2.5100%	0.0000%
% To Date	62.6653%	62.8330%	60.1659%
February	\$87,184	\$94,094	\$0
%	2.5045%	2.6523%	0.0000%
% To Date	65.1698%	65.4852%	60.1659%
March	\$124,511	\$141,015	\$0
%	3.5768%	3.9748%	0.0000%
% To Date	68.7467%	69.4600%	60.1659%
April	\$910,876	\$821,855	\$0
%	26.1667%	23.1659%	0.0000%
% To Date	94.9134%	92.6259%	60.1659%
May	\$125,156	\$195,151	\$0
%	3.5954%	5.5008%	0.0000%
% To Date	98.5087%	98.1267%	60.1659%
June	\$66,848	\$66,097	\$0
%	1.9203%	1.8631%	0.0000%
% To Date	100.4290%	99.9898%	60.1659%
TOTALS	\$3,495,987	\$3,547,337	\$2,230,951
Delinquency	-0.4290%	0.0102%	39.8341%

**Chino Valley Fire District
FDAT Collection Information**

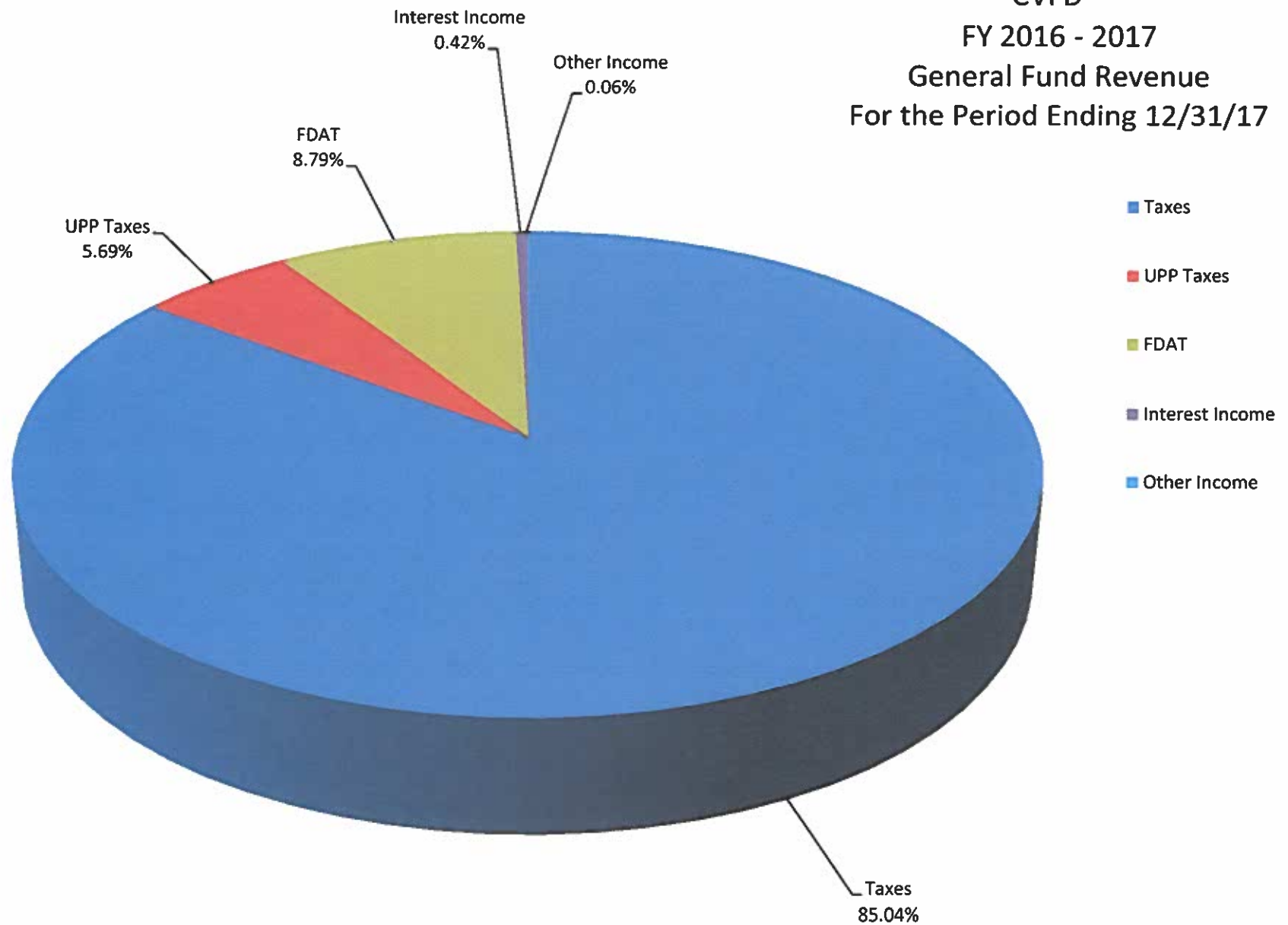
Total Levy Month	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected
July	\$2,501	\$1,423	\$1,630
%	0.797%	0.453%	0.489%
% To Date	0.7966%	0.4533%	0.4891%
August	\$1,456	\$661	\$554
%	0.464%	0.211%	0.166%
% To Date	1.2606%	0.6638%	0.6553%
September	\$26,332	\$8,777	\$12,654
%	8.389%	2.796%	3.797%
% To Date	9.6492%	3.4600%	4.4520%
October	\$97,909	\$86,411	\$93,081
%	31.191%	27.528%	27.928%
% To Date	40.8405%	30.9881%	32.3799%
November	\$43,410	\$75,219	\$74,651
%	13.8292%	23.9628%	22.3983%
% To Date	54.6697%	54.9510%	54.7782%
December	\$20,201	\$24,923	\$21,663
%	6.4354%	7.9398%	6.4997%
% To Date	61.1052%	62.8907%	61.2779%
January	\$10,565	\$11,762	\$0
%	3.3658%	3.7471%	0.0000%
% To Date	64.4710%	66.6378%	61.2779%
February	\$7,946	\$8,291	\$0
%	2.531%	2.641%	0.000%
% To Date	67.0024%	69.2790%	61.2779%
March	\$12,018	\$12,638	\$0
%	3.8286%	4.0263%	0.0000%
% To Date	70.8310%	73.3052%	61.2779%
April	\$35,416	\$62,586	\$0
%	11.2825%	19.9382%	0.0000%
% To Date	82.1134%	93.2434%	61.2779%
May	\$51,376	\$23,662	\$0
%	16.3671%	7.5381%	0.0000%
% To Date	98.4805%	100.7815%	61.2779%
June	\$6,266	\$4,682	\$0
%	1.9962%	1.4917%	0.0000%
% To Date	100.4767%	102.2732%	61.2779%
TOTALS	\$315,396	\$321,035	\$204,233
Delinquency	-0.4767%	-2.2732%	38.7221%
	100.0000%	100.0000%	100.0000%



Expenditures:												
Audit/ acct, Election, Legal, Fire Board Exp	-	792	133	4,980	380	1,496	667	667	667	667	667	667
Contingency	-	-	-	-	-	-	1,667	1,667	1,667	1,667	1,667	1,667
Fire Authority Funding	71,290	26,727	11,246	191,403	1,596,468	365,298	344,357	344,357	344,357	344,357	344,357	344,357
Misc	-	-	-	-	-	-	-	-	-	-	-	-
ExpenditureTotals:	71,290	27,519	11,379	196,383	1,596,848	366,794	346,690	346,690	346,690	346,690	346,690	346,690

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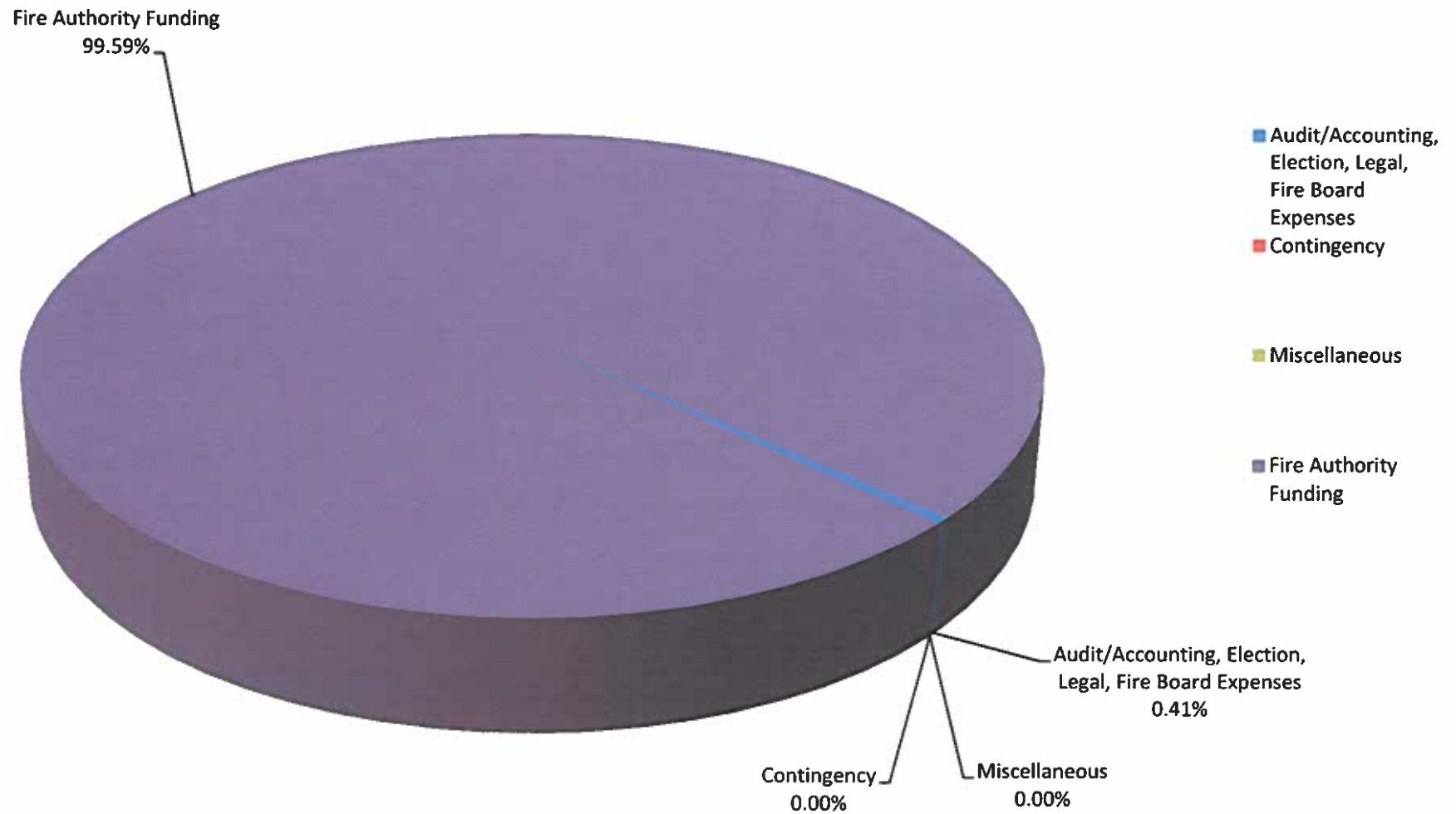
CVFD
FY 2016 - 2017
General Fund Revenue
For the Period Ending 12/31/17



CHINO VALLEY FIRE DISTRICT
REVENUE

	Current Month Revenue	YTD Budget	
Taxes	\$ 209,614	\$ 3,547,699	85.04
UPP Taxes	\$ 14,047	\$ -	5.69
FDAT	\$ 21,663	\$ 313,900	8.79
Interest Income	\$ 1,039	\$ -	0.42
Other Income	\$ 151	\$ 2,000	0.06
	\$ 246,513	\$ 3,863,599	100.00

CVFD
FY 2016 - 2017
General Fund Expenditures
For the Period Ending 12/31/17



CHINO VALLEY FIRE DISTRICT
EXPENSES

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 1,496	\$ 29,000	0.41
Contingency	\$ -	\$ 20,000	-
Miscellaneous		\$ -	-
Fire Authority Funding	\$ 365,298	\$ 3,850,599	99.59
	\$ 366,794	\$ 3,899,599	100

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017

Page: 5

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF

	(---Period---)	(---Y-T-D---)			
Begin Balance:	493,938.47	206,343.28			
Income . . . :	246,513.43	2,437,655.33			
LOC Advance . :	.00	.00			
Expense . . . :	365,852.63	2,269,399.34	LOC :	.00	Levy: 3,709,531.98
LOC Payments :	.00	.00	Out :	.00	Coll: 2,160,336.72
Cash Balance :	374,599.27	374,599.27	End :	374,599.27	Adj : 1,017.85
					Out : 1,548,177.41

Transaction Summary By Source
Source Description

	Beginning Balance:	493,938.47 Monthly	206,343.28 Yearly
20071 2007 UPP Taxes		.00	216.44
20081 2008 UPP Taxes		.00	23.88
20091 2009 UPP Taxes		.00	8.55
20092 2009 RE Taxes		.00	3.04
20101 2010 UPP Taxes		.00	.67
20102 2010 RE Taxes		.00	3.36
20111 2011 UPP Taxes		.00	1,079.65
20112 2011 RE Taxes		.00	4.04
20121 2012 UPP Taxes		22.01	29.98
20122 2012 RE Taxes		.00	5.04
20131 2013 UPP Taxes		91.89	99.78
20132 2013 RE Taxes		70.28	98.58
20141 2014 UPP Taxes		83.65	240.91
20142 2014 RE Taxes		66.23	89.33
20151 2015 UPP Taxes		128.37	652.88
20152 2015 RE Taxes		68.07	650.58
20161 2016 UPP Taxes		390.26	2,221.46
20162 2016 RE Taxes		10,687.21	65,184.76
20171 2017 UPP Taxes		13,330.52	59,253.36
20172 2017 RE Taxes		198,722.02	2,101,083.36
37130 ADOT & Fish and Game in-lieu		151.22	151.22
37150 FDAT Distributions		21,662.80	204,211.54
38108 Interest on Investments ICM		.00	545.49
38109 Interest on Investments St Treas		1,038.90	1,797.43
91032 Warrants Redeemed		555.00	6,967.26
91702 Transfer out		365,297.63	2,262,432.08
Ending Balances:		374,599.27	374,599.27

Real Estat Taxes \$ 209,613.81
UPP Taxes \$ 14,046.70
FDAT \$ 21,662.80
Interest \$ 1,038.90
ADOT in lieu \$ 151.22
Total \$ 246,513.43

Transfer to CAFMA \$ 365,297.63

1/02/18
16:43:35

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017 Page: 1

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF

T R A N S A C T I O N S			Notes	Begin Balance:	493,938.47
Date	Source	Description			Debits/Credits
12/01	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004675	109.81
12/01	20172	2017 RE Taxes	TAX DISTRIBUTION	0004675	3,766.26
12/01	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014890	537.14
12/01	91032	Warrants Redeemed	PAID WARRANTS	1000014892	380.00-
12/04	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004676	84.77
12/04	20162	2016 RE Taxes	TAX DISTRIBUTION	0004676	468.76
12/04	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004676	411.08
12/04	20172	2017 RE Taxes	TAX DISTRIBUTION	0004676	4,610.33
12/04	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014893	486.75
12/05	20132	2013 RE Taxes	TAX DISTRIBUTION	0004677	70.28
12/05	20142	2014 RE Taxes	TAX DISTRIBUTION	0004677	66.23
12/05	20152	2015 RE Taxes	TAX DISTRIBUTION	0004677	68.07
12/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004677	401.33
12/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004677	7,439.18
12/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004677	12,700.38
12/05	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014896	570.80
12/06	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004678	22.01
12/06	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004678	91.89
12/06	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004678	83.65
12/06	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004678	90.23
12/06	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004678	94.81
12/06	20162	2016 RE Taxes	TAX DISTRIBUTION	0004678	299.47
12/06	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004678	264.64
12/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004678	5,713.17
12/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014899	1,092.07
12/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004679	53.75
12/07	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004679	128.59
12/07	20172	2017 RE Taxes	TAX DISTRIBUTION	0004679	8,339.32
12/07	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014902	866.98
12/08	20162	2016 RE Taxes	TAX DISTRIBUTION	0004680	305.73
12/08	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004680	181.42
12/08	20172	2017 RE Taxes	TAX DISTRIBUTION	0004680	10,380.28
12/08	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014905	836.42
12/11	20162	2016 RE Taxes	TAX DISTRIBUTION	0004681	347.50
12/11	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004681	385.10
12/11	20172	2017 RE Taxes	TAX DISTRIBUTION	0004681	9,681.16
12/11	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000014908	868.88
12/12	20162	2016 RE Taxes	TAX DISTRIBUTION	0004682	419.54
12/12	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004682	548.68
12/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004682	10,240.49

Debit Page Totals:

380.00- Credit Page Totals:

83,126.95

Page End Totals:

576,685.42

1/02/18
16:43:35

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017

Page: 2

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF

T R A N S A C T I O N S			Notes	Debits/Credits
Date	Source	Description		
12/12	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014911	1,251.39
12/13	20162	2016 RE Taxes	TAX DISTRIBUTION 0004683	342.53
12/13	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004683	144.49
12/13	20172	2017 RE Taxes	TAX DISTRIBUTION 0004683	9,938.01
12/13	37130	ADOT & Fish and Game in-lieu	ADOT / RENTAL PROPERTY 0044970	151.22
12/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014914	1,286.26
12/14	20162	2016 RE Taxes	TAX DISTRIBUTION 0004684	530.03
12/14	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004684	100.17
12/14	20172	2017 RE Taxes	TAX DISTRIBUTION 0004684	13,585.35
12/14	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014917	1,496.79
12/15	20162	2016 RE Taxes	TAX DISTRIBUTION 0004685	1,228.93
12/15	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004685	158.17
12/15	20172	2017 RE Taxes	TAX DISTRIBUTION 0004685	7,830.38
12/15	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014920	1,028.82
12/18	20161	2016 UPP Taxes	TAX DISTRIBUTION 0004686	82.64
12/18	20162	2016 RE Taxes	TAX DISTRIBUTION 0004686	8.50
12/18	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004686	441.01
12/18	20172	2017 RE Taxes	TAX DISTRIBUTION 0004686	8,793.43
12/18	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014923	1,073.29
12/19	20162	2016 RE Taxes	TAX DISTRIBUTION 0004687	486.00
12/19	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004687	268.52
12/19	20172	2017 RE Taxes	TAX DISTRIBUTION 0004687	8,154.24
12/19	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014926	831.86
12/20	20161	2016 UPP Taxes	TAX DISTRIBUTION 0004688	95.40
12/20	20162	2016 RE Taxes	TAX DISTRIBUTION 0004688	533.81
12/20	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004688	15.90
12/20	20172	2017 RE Taxes	TAX DISTRIBUTION 0004688	7,498.17
12/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014929	1,037.11
12/21	20161	2016 UPP Taxes	TAX DISTRIBUTION 0004689	12.61
12/21	20162	2016 RE Taxes	TAX DISTRIBUTION 0004689	751.70
12/21	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004689	252.39
12/21	20172	2017 RE Taxes	TAX DISTRIBUTION 0004689	19,906.04
12/21	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014932	1,290.79
12/22	20162	2016 RE Taxes	TAX DISTRIBUTION 0004690	297.83
12/22	20172	2017 RE Taxes	TAX DISTRIBUTION 0004690	8,617.93
12/22	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014935	1,318.89
12/26	20162	2016 RE Taxes	TAX DISTRIBUTION 0004691	1,941.86
12/26	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004691	667.08
12/26	20172	2017 RE Taxes	TAX DISTRIBUTION 0004691	7,412.69
12/26	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014938	1,299.65

Debit Page Totals:

380.00- Credit Page Totals:

195,288.83

Page End Totals:

688,847.30

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017

Page: 3

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF

T R A N S A C T I O N S			Notes	Debits/Credits
Date	Source	Description		
12/27	20162	2016 RE Taxes	TAX DISTRIBUTION 0004692	388.32
12/27	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004692	891.17
12/27	20172	2017 RE Taxes	TAX DISTRIBUTION 0004691	704.72
12/27	20172	2017 RE Taxes	TAX DISTRIBUTION 0004692	12,107.95
12/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014941	1,200.27
12/28	20151	2015 UPP Taxes	TAX DISTRIBUTION 0004693	38.14
12/28	20161	2016 UPP Taxes	TAX DISTRIBUTION 0004693	20.03
12/28	20162	2016 RE Taxes	TAX DISTRIBUTION 0004693	623.74
12/28	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004693	631.01
12/28	20172	2017 RE Taxes	TAX DISTRIBUTION 0004692	91.40
12/28	20172	2017 RE Taxes	TAX DISTRIBUTION 0004693	18,720.03
12/28	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014944	1,532.25
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST 1000014946	3.16
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST 1000014947	1,035.74
12/28	91702	Transfer out	CENTRAL AZ FIRE MED & AUTH EM 1007684	365,297.63-
12/29	20162	2016 RE Taxes	TAX DISTRIBUTION 0004694	1,257.88
12/29	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004694	292.11
12/29	20172	2017 RE Taxes	TAX DISTRIBUTION 0004693	792.05
12/29	20172	2017 RE Taxes	TAX DISTRIBUTION 0004694	9,138.24
12/29	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000014949	1,756.39
12/29	91032	Warrants Redeemed	PAID WARRANTS 1000014951	175.00-
Ending Debit Totals:		365,852.63-	Ending Credit Totals: 246,513.43	Ending Balance: 374,599.27

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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: 12/01/2017 to 12/31/2017 Page: 4

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65540-0000	655 PAID /	00024361	380.00	11/20/2017	12/01/2017	
6-65540-0000	655 PAID /	00024362	175.00	12/04/2017	12/29/2017	
Status Subtotal	:	2	555.00			
Fund Subtotal	:	2	555.00			
Total Paid Warrants:		2	555.00			
Total Outstanding. :		2	727.71			
Total Void Warrants:			.00			
Total Registered . :			.00			

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2017

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	12/01/17		\$493,938.47
Deposits and Credits:			\$246,513.43
Checks and Charges:			(\$365,852.63)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$374,599.27</u>
Ending Balance Per Bank Statement:	12/31/17		\$374,599.27
* Outstanding Deposits and Credits:	12/31/17		\$0.00
* Outstanding Checks and Charges:	12/31/17		<u>(\$3,349.57)</u>
Ending Book Balance:	12/31/17		<u>\$371,249.70</u>

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 12/31/17

GEN		General Fund		General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount		
11/20/17	79024361	SC Audit and Accounting	AP	CHINOV	\$380.00		
12/04/17	79024362	Kendhammer and Partners, LLP	AP	CHINOV	\$175.00		
12/31/17	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$365,297.63		
TOTAL CHECKS AND CHARGES CLEARED:					\$365,852.63		

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 12/31/17

GEN		General Fund		General Fund		0000000000000000
<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>	
12/31/17	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$246,513.43	
TOTAL DEPOSITS AND CREDITS CLEARED:					<u><u>\$246,513.43</u></u>	

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	
12/18/17	79024363	SC Audit and Accounting	AP	CHINOV	\$1,321.25	
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$3,349.57	

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

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: GEN - GENERAL FUND						
79024362	12/04/17	Marked	No	Kendhammer and Partners, LLP	01/15/18	\$175.00
79024363	12/18/17	Retrieved	No	SC Audit and Accounting		\$1,321.25
SUB TOTAL FOR BANK:						\$1,496.25
TOTAL FOR MODULE:						\$1,496.25
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: GEN - GENERAL FUND						
Cash w/County	12/31/17	Marked	No	Transfer to CAFMA	01/15/18	\$365,297.63
Cash w/County	12/31/17	Marked	No	Tax & Interest Revenue	01/15/18	\$246,513.43
SUB TOTAL FOR BANK:						\$611,811.06
TOTAL FOR MODULE:						\$611,811.06

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

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

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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9:16:03 AM

Chino Valley Fire District
GL Account Ledger - Detail By Date Range (Current and History)
12/01/2017 through 12/31/2017

Page: 1

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000						CASH WITH YAVAPAI COUNTY			\$491,730.15
1921	CD	142524	12/04/17		79024362	Kendhammer and Partners, LLP - Cash Disbursement KENDH1	-	175.00	491,555.15
1924	CD	142535	12/18/17		79024363	SC Audit and Accounting - Cash Disbursement SCAUD1	-	1,321.25	490,233.90
1926	GJ	142546	12/31/17		Cash w/County	Transfer to CAFMA	-	365,297.63	124,936.27
1927	GJ	142547	12/31/17		Cash w/County	Tax & Interest Revenue	246,513.43	-	371,449.70
CASH WITH YAVAPAI COUNTY TOTAL:							\$246,513.43	\$366,793.88	\$371,449.70
TOTAL OF LEDGER:							\$246,513.43	\$366,793.88	\$371,449.70

* indicates a batch in the History file (batches in a closed General Ledger year)

Chino Valley Fire District
GL Trial Balance by Date Range (Current and History)
12/01/2017 through 12/31/2017

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$491,730.15	\$246,513.43	\$366,793.88	\$371,449.70	
TOTAL OF LEDGER:		<u>\$491,730.15</u>	<u>\$246,513.43</u>	<u>\$366,793.88</u>	<u>\$371,449.70</u>	

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Chino Valley Fire District
Balance Sheet
As of 12/31/2017

Fund: (10) General Fund
Account: (1100) Not Defined

Assets		
<u>Current Assets</u>		
Cash with Yavapai County	\$(646,312.56)	
Total Current Assets		\$(646,312.56)
Total Assets		\$(646,312.56)
Total Liabilities and Net Assets		\$0.00

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 12/1/2017 Through 12/31/2017

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$209,613.81	\$0.00	\$209,613.81	0.0 %	\$2,167,122.09	\$3,707,996.00	\$(1,540,873.91)	(41.6)%
Personal Property Tax	10410000000	14,046.70	0.00	14,046.70	0.0	63,827.56	0.00	63,827.56	0.0
Fire District Assistance Tax	10420000000	21,662.80	0.00	21,662.80	0.0	204,211.54	313,900.00	(109,688.46)	(34.9)
Interest Income-General Fund	10490000000	1,038.90	0.00	1,038.90	0.0	2,342.92	0.00	2,342.92	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Misc. Revenues	10510000000	151.22	0.00	151.22	0.0	151.22	97,000.00	(96,848.78)	(99.8)
Real Estate Tax	40420000002	0.00	0.00	0.00	0.0	222,129.90	0.00	222,129.90	0.0
Personal Tax Revenue	40420500000	0.00	0.00	0.00	0.0	5,659.84	0.00	5,659.84	0.0
Net Revenues		\$246,513.43	\$0.00	\$246,513.43	0.0 %	\$2,665,445.07	\$4,120,896.00	\$(1,455,450.93)	(35.3)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$365,297.63	\$0.00	\$(365,297.63)	0.0 %	\$2,262,432.08	\$4,112,896.00	\$1,850,463.92	45.0 %
Total Program Expenses		\$365,297.63	\$0.00	\$(365,297.63)	0.0 %	\$2,262,432.08	\$4,112,896.00	\$1,850,463.92	45.0 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$1,321.25	\$0.00	\$(1,321.25)	0.0 %	\$6,261.25	\$2,000.00	\$(4,261.25)	(213.1)%
Other Prof Services/Admin	10640510000	0.00	0.00	0.00	0.0	420.00	0.00	(420.00)	0.0
Legal Services - Routine	10641010000	175.00	0.00	(175.00)	0.0	494.50	5,000.00	4,505.50	90.1
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	605.26	1,000.00	394.74	39.5
Contingency Expense - Current	10780130000	0.00	0.00	0.00	0.0	0.00	20,000.00	20,000.00	100.0
Total Fund Raising Expenses		\$1,496.25	\$0.00	\$(1,496.25)	0.0 %	\$7,781.01	\$28,000.00	\$20,218.99	72.2 %
Total Expenses		\$366,793.88		\$(366,793.88)		\$2,270,213.09	\$4,140,896.00	\$1,870,682.91	45.2 %
Income (Loss) from Operations		\$(120,280.45)	\$0.00	\$(120,280.45)	0.0 %	\$395,231.98	\$(20,000.00)	\$415,231.98	2076.2 %
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$0.00	\$0.00	\$0.00	0.0 %	\$10,503.68	\$0.00	\$10,503.68	0.0 %
Capital Outlay-Vehicles/OPS Non Capital	40773130000	(212,619.13)	0.00	(212,619.13)	0.0	(586,068.05)	0.00	(586,068.05)	0.0
Total Other Income (Expense)		\$(212,619.13)	\$0.00	\$(212,619.13)	0.0 %	\$(575,564.37)	\$0.00	\$(575,564.37)	0.0 %
Net Income (Loss)		\$(332,899.58)	\$0.00	\$(332,899.58)	0.0 %	\$(180,332.39)	\$(20,000.00)	\$(160,332.39)	(801.7)%

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

Reconciliation:

Beginning Balance (CVFD):	\$	386,066.59
Deposits:	\$	25,406.64
Disbursements:	\$	(66,662.90)
Interest Income:	\$	1,156.64
Principal and Interest payments	\$	-

Ending Balance:	\$	345,966.97
------------------------	-----------	-------------------

Difference Between Balances:	\$	0.00
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Bank Statement Balance:

Balance Per Bank:	\$	345,966.97
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Ending Balance:	\$	345,966.97
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Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	23,807.98
Personal Property Taxes:	\$	1,598.66
ADOT Game/Fish In Lieu:	\$	-

Ending Balance:	\$	25,406.64
------------------------	-----------	------------------

Reconciliation Approved By: _____
Scott Freitag, Fire Chief

Reconciliation Reviewed By: _____
David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:  _____
Debbie Spingola, Finance Manager

1-15-18

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017 Page: 5

* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS

	(---Period---)	(---Y-T-D---)			
Begin Balance:	386,066.59	147,773.17			
Income . . . :	26,563.28	264,856.70			
LOC Advance . :	.00	.00			
Expense . . . :	66,662.90-	66,662.90-	LOC :	.00	Levy: 420,512.90
LOC Payments :	.00	.00	Out :	.00	Coll: 244,894.31
Cash Balance :	345,966.97	345,966.97	End :	345,966.97	Adj : 115.37-
					Out : 175,503.22

Transaction Summary By Source
Source Description

	Beginning Balance:	386,066.59 Monthly	147,773.17 Yearly
20071 2007 UPP Taxes		.00	16.51
20081 2008 UPP Taxes		.00	2.85
20091 2009 UPP Taxes		.00	1.08
20092 2009 RE Taxes		.00	.38
20101 2010 UPP Taxes		.00	.07
20102 2010 RE Taxes		.00	.36
20111 2011 UPP Taxes		.00	129.39
20112 2011 RE Taxes		.00	.48
20121 2012 UPP Taxes		2.09	2.84
20122 2012 RE Taxes		.00	.48
20131 2013 UPP Taxes		12.21	13.25
20132 2013 RE Taxes		9.34	13.10
20141 2014 UPP Taxes		11.17	32.18
20142 2014 RE Taxes		8.85	11.93
20151 2015 UPP Taxes		16.23	82.53
20152 2015 RE Taxes		8.61	82.24
20161 2016 UPP Taxes		45.81	260.78
20162 2016 RE Taxes		1,254.50	7,651.62
20171 2017 UPP Taxes		1,511.15	6,717.02
20172 2017 RE Taxes		22,526.68	238,177.29
38108 Interest on Investments ICM		.00	2,325.88
38109 Interest on Investments St Treas		1,156.64	9,334.44
92190 Bond Interest Payment		66,662.90-	66,662.90-
Ending Balances:		345,966.97	345,966.97

Real Estate Taxes \$23,807.98
UPP Taxes \$1,598.66
Interest \$1,156.64
Total \$26,563.28

Bond Interest Payment \$66,662.90

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017 Page: 1

* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS

T R A N S A C T I O N S				Notes	Begin Balance:	386,066.59
Date	Source	Description				Debits/Credits
12/01	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004675		12.45
12/01	20172	2017 RE Taxes	TAX DISTRIBUTION	0004675		426.96
12/04	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004676		9.95
12/04	20162	2016 RE Taxes	TAX DISTRIBUTION	0004676		55.02
12/04	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004676		46.60
12/04	20172	2017 RE Taxes	TAX DISTRIBUTION	0004676		522.63
12/05	20132	2013 RE Taxes	TAX DISTRIBUTION	0004677		9.34
12/05	20142	2014 RE Taxes	TAX DISTRIBUTION	0004677		8.85
12/05	20152	2015 RE Taxes	TAX DISTRIBUTION	0004677		8.61
12/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004677		47.11
12/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004677		843.30
12/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004677		1,439.61
12/06	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004678		2.09
12/06	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004678		12.21
12/06	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004678		11.17
12/06	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004678		11.41
12/06	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004678		11.13
12/06	20162	2016 RE Taxes	TAX DISTRIBUTION	0004678		35.15
12/06	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004678		30.01
12/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004678		647.66
12/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004679		6.31
12/07	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004679		14.57
12/07	20172	2017 RE Taxes	TAX DISTRIBUTION	0004679		945.34
12/08	20162	2016 RE Taxes	TAX DISTRIBUTION	0004680		35.87
12/08	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004680		20.56
12/08	20172	2017 RE Taxes	TAX DISTRIBUTION	0004680		1,176.69
12/11	20162	2016 RE Taxes	TAX DISTRIBUTION	0004681		40.80
12/11	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004681		43.66
12/11	20172	2017 RE Taxes	TAX DISTRIBUTION	0004681		1,097.45
12/12	20162	2016 RE Taxes	TAX DISTRIBUTION	0004682		49.24
12/12	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004682		62.20
12/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004682		1,160.81
12/13	20162	2016 RE Taxes	TAX DISTRIBUTION	0004683		40.21
12/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004683		16.37
12/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004683		1,126.55
12/14	20162	2016 RE Taxes	TAX DISTRIBUTION	0004684		62.21
12/14	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004684		11.35
12/14	20172	2017 RE Taxes	TAX DISTRIBUTION	0004684		1,540.03
12/15	20162	2016 RE Taxes	TAX DISTRIBUTION	0004685		144.26
12/15	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004685		17.93

Debit Page Totals:

.00

Credit Page Totals:

11,803.67

Page End Totals:

397,870.26

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017

Page: 2

* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS

T R A N S A C T I O N S			Notes	Debits/Credits
Date	Source	Description		
12/15	20172	2017 RE Taxes	TAX DISTRIBUTION	0004685 887.66
12/18	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004686 9.70
12/18	20162	2016 RE Taxes	TAX DISTRIBUTION	0004686 1.00
12/18	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004686 50.00
12/18	20172	2017 RE Taxes	TAX DISTRIBUTION	0004686 996.79
12/19	20162	2016 RE Taxes	TAX DISTRIBUTION	0004687 57.04
12/19	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004687 30.43
12/19	20172	2017 RE Taxes	TAX DISTRIBUTION	0004687 924.37
12/20	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004688 11.20
12/20	20162	2016 RE Taxes	TAX DISTRIBUTION	0004688 62.67
12/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004688 1.80
12/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004688 850.01
12/21	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004689 1.48
12/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004689 88.23
12/21	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004689 28.61
12/21	20172	2017 RE Taxes	TAX DISTRIBUTION	0004689 2,256.53
12/22	20162	2016 RE Taxes	TAX DISTRIBUTION	0004690 34.97
12/22	20172	2017 RE Taxes	TAX DISTRIBUTION	0004690 976.94
12/26	20162	2016 RE Taxes	TAX DISTRIBUTION	0004691 227.96
12/26	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004691 75.62
12/26	20172	2017 RE Taxes	TAX DISTRIBUTION	0004691 840.16
12/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004692 45.58
12/27	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004692 101.03
12/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004691 79.88
12/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004692 1,372.45
12/27	92190	Bond Interest Payment	CAPITAL ONE DEBT SVC PYMT-WIR	0004576 60,420.00-
12/27	92190	Bond Interest Payment	US BANK DEBT SVC PYMT-WIRE#43	0004579 6,242.90-
12/28	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004693 4.82
12/28	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004693 2.35
12/28	20162	2016 RE Taxes	TAX DISTRIBUTION	0004693 73.22
12/28	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004693 71.54
12/28	20172	2017 RE Taxes	TAX DISTRIBUTION	0004692 10.36
12/28	20172	2017 RE Taxes	TAX DISTRIBUTION	0004693 2,122.09
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014946 1.16
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014946 .67
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014946 .63
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014947 379.80
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014947 217.69
12/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000014947 205.06
12/28	38109	Interest on Investments St Treas	CO TREAS / INT ON INV 11/01/1	0045051 351.63

Debit Page Totals:

66,662.90-

Credit Page Totals:

25,256.80

Page End Totals:

344,660.49

* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS

Date Range: 12/01/2017 to 12/31/2017

Page: 3

T R A N S A C T I O N S			Notes	Debits/Credits	
Date	Source	Description			
12/29	20162	2016 RE Taxes	TAX DISTRIBUTION	0004694	147.65
12/29	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004694	33.12
12/29	20172	2017 RE Taxes	TAX DISTRIBUTION	0004693	89.79
12/29	20172	2017 RE Taxes	TAX DISTRIBUTION	0004694	1,035.92
Ending Debit Totals:			Ending Credit Totals:	26,563.28	Ending Balance: 345,966.97

1/02/18
16:43:35

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017

Page: 4

* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS

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
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2017

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	12/01/17		\$386,066.59
Deposits and Credits:			\$26,563.28
Checks and Charges:			(\$66,662.90)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$345,966.97</u>
Ending Balance Per Bank Statement:	12/31/17		\$345,966.97
* Outstanding Deposits and Credits:	12/31/17		\$0.00
* Outstanding Checks and Charges:	12/31/17		\$0.00
Ending Book Balance:	12/31/17		<u>\$345,966.97</u>

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 12/31/17

BDS		Yavapai County Treasurer	Bond Debt Service	6-65640-7000	
<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
12/31/17	Cash w/County	Interest Payments	GL	CHINOV	\$66,662.90
TOTAL CHECKS AND CHARGES CLEARED:					<u><u>\$66,662.90</u></u>

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 12/31/17

BDS	Yavapai County Treasurer	Bond Debt Service	6-65640-7000
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<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
12/31/17	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$26,563.28
TOTAL DEPOSITS AND CREDITS CLEARED:					<u><u>\$26,563.28</u></u>

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

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

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

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: GEN - GENERAL FUND						
79024362	12/04/17	Marked	No	Kendhammer and Partners, LLP	01/15/18	\$175.00
79024363	12/18/17	Retrieved	No	SC Audit and Accounting		\$1,321.25
SUB TOTAL FOR BANK:						\$1,496.25
TOTAL FOR MODULE:						\$1,496.25
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
Cash w/County	12/31/17	Marked	No	Tax & Interest Revenue	01/15/18	\$26,563.28
Cash w/County	12/31/17	Marked	No	Interest Payments	01/15/18	\$66,662.90
SUB TOTAL FOR BANK:						\$93,226.18
BANK CONTROL ID: GEN - GENERAL FUND						
Cash w/County	12/31/17	Marked	No	Transfer to CAFMA	01/15/18	\$365,297.63
Cash w/County	12/31/17	Marked	No	Tax & Interest Revenue	01/15/18	\$246,513.43
SUB TOTAL FOR BANK:						\$611,811.06
TOTAL FOR MODULE:						\$705,037.24

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:

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Chino Valley Fire District
GL Account Ledger - Detail By Date Range
12/01/2017 through 12/31/2017
Sorted by Date and Document

Page: 1

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000						BOND DEBT SERVICE			\$386,066.59
1928	GJ	142553	12/31/17		Cash w/County	Tax & Interest Revenue	26,563.28	-	412,629.87
1929	GJ	142559	12/31/17		Cash w/County	Interest Payments	-	66,662.90	345,966.97
BOND DEBT SERVICE TOTAL:							\$26,563.28	\$66,662.90	\$345,966.97
TOTAL OF LEDGER:							\$26,563.28	\$66,662.90	\$345,966.97

*** Indicates a summarized entry made up of more than one Batch, Journal, Entry Number, Date, Job, Document, or Description so a single value can not be displayed.

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 12/1/2017 through 12/31/2017

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$386,066.59	\$26,563.28	\$66,662.90	\$345,966.97	
TOTALS:		<u>\$386,066.59</u>	<u>\$26,563.28</u>	<u>\$66,662.90</u>	<u>\$345,966.97</u>	

1/15/18
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Chino Valley Fire District
Balance Sheet
As of 12/31/2017

Fund: (40) Bond Service Fund
Account: (1105) Not Defined

Assets		
<u>Current Assets</u>		
Bond Debt Service	\$345,966.97	
Total Current Assets		\$345,966.97
Total Assets		<u>\$345,966.97</u>
Total Liabilities and Net Assets		<u>\$0.00</u>

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 12/1/2017 Through 12/31/2017

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$23,807.98	\$0.00	\$23,807.98	0.0 %	\$245,937.88	\$0.00	\$245,937.88	0.0 %
Personal Tax Revenue	40420500000	1,598.66	0.00	1,598.66	0.0	7,258.50	0.00	7,258.50	0.0
Net Revenues		\$25,406.64	\$0.00	\$25,406.64	0.0 %	\$253,196.38	\$0.00	\$253,196.38	0.0 %
Income (Loss) from Operations		\$25,406.64	\$0.00	\$25,406.64	0.0 %	\$253,196.38	\$0.00	\$253,196.38	0.0 %
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$1,156.64	\$0.00	\$1,156.64	0.0 %	\$11,660.32	\$0.00	\$11,660.32	0.0 %
Bond Debt Service Interest Expense	40610000000	(66,662.90)	0.00	(66,662.90)	0.0	(66,662.90)	0.00	(66,662.90)	0.0
Capital Outlay-Vehicles/OPS Non Capital	40773130000	(212,619.13)	0.00	(212,619.13)	0.0	(586,068.05)	0.00	(586,068.05)	0.0
Total Other Income (Expense)		\$(278,125.39)	\$0.00	\$(278,125.39)	0.0 %	\$(641,070.63)	\$0.00	\$(641,070.63)	0.0 %
Net Income (Loss)		\$(252,718.75)	\$0.00	\$(252,718.75)	0.0 %	\$(387,874.25)	\$0.00	\$(387,874.25)	0.0 %

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

Reconciliation:

Beginning Balance (CVFD):	\$	697,854.28
Deposits:	\$	0.38
Disbursements:		
Interest Income:	\$	-
Checks:	\$	(212,619.13)
Transfer from Investment Account:	\$	400,000.00

Ending Balance:	\$	885,235.53
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Difference Between Balances:	\$	0.00
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Bank Statement Balance:

Balance Per Bank:	\$	1,097,854.66
Outstanding checks	\$	(212,619.13)

Ending Balance:	\$	885,235.53
------------------------	-----------	-------------------

Deposits Per Bank Statement:

Deposits:		
Real Estate Taxes:	\$	-
Personal Property Taxes:	\$	-
Bond Proceeds:	\$	-
ADOT & Fish & Game In Lieu	\$	0.38
Ending Balance:	\$	0.38

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

David Thorp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie Spingola, Finance Manager

	(---Period---)	(-----Y-T-D-----)					
Begin Balance:	697,854.28	71,303.20					
Income . . . :	400,000.38	1,400,000.38					
LOC Advance .:	.00	.00					
Expense . . .:	.00	373,448.92-	LOC :	.00	Levy:	180,403.54	
LOC Payments :	.00	.00	Out :	.00	Coll:	118,506.72	
Cash Balance :	1,097,854.66	1,097,854.66	End :	1,097,854.66	Adj :	215.56-	
					Out :	61,681.26	

Transaction Summary By Source		Beginning Balance:			
Source	Description		Monthly	Yearly	
07376	Transfer in		400,000.00	1,400,000.00	
37130	ADOT & Fish and Game in-lieu		.38	.38	
91032	Warrants Redeemed		.00	373,448.92-	
Ending Balances:			1,097,854.66	1,097,854.66	

Transfer in

ADOT in lieu

Total

\$ 400,000.00

\$0.38

\$ 400,000.38

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund

Date Range: 12/01/2017 to 12/31/2017

Page: 1

TRANSACTIONS			Notes	Begin Balance: 697,854.28	
Date	Source	Description		Debits/Credits	
12/13	37130	ADOT & Fish and Game in-lieu	ADOT / RENTAL PROPERTY 0044970		.38
12/20	07376	Transfer in	MAT LGIP#92343 CHINO VALLEY F 1007681	400,000.00	
Ending Debit Totals:			.00	Ending Credit Totals: 400,000.38	Ending Balance: 1,097,854.66

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16:43:35

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017 Page: 2

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund

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
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2017

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	11/01/17		\$697,854.28
Deposits and Credits:			\$800,000.38
Checks and Charges:			(\$400,000.00)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,097,854.66</u>
Ending Balance Per Bank Statement:	12/31/17		\$1,097,854.66
* Outstanding Deposits and Credits:	12/31/17		\$0.00
* Outstanding Checks and Charges:	12/31/17		(\$212,619.13)
Ending Book Balance:	12/31/17		<u>\$885,235.53</u>

1/15/18
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Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 12/31/17

Page: 1

BF		Yavapai County Treasurer	Bond Fund Warrant 2007		6-65640-0000
Date	Document	Description	Module	Company	Amount
12/31/17	Cash w/County	Correct Duplicate JE	GL	CHINOV	\$400,000.00
TOTAL CHECKS AND CHARGES CLEARED:					\$400,000.00

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 12/31/17

BF **Yavapai County Treasurer** **Bond Fund Warrant 2007** **6-65640-0000**

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
12/19/17	Bond Fund	Transfer to Bond Fund	GL	CHINOV	\$400,000.00
12/31/17	Cash w/County	Revnue	GL	CHINOV	\$400,000.38
TOTAL DEPOSITS AND CREDITS CLEARED:					<u>\$800,000.38</u>

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 12/31/17

BF		Yavapai County Treasurer	Bond Fund Warrant 2007	6-65640-0000	
<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
12/18/17	79000302	Rosenbauer South Dakota, LLC	AP	CHINOV	\$212,619.13
TOTAL CHECKS AND CHARGES OUTSTANDING:					<u><u>\$212,619.13</u></u>

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:

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

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

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

Chino Valley Fire District
GL Account Ledger - Detail By Date Range
12/01/2017 through 12/31/2017
Sorted by Date and Document

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1250.0.0.000			BOND FUND ACCOUNT						\$697,854.28
1924	CD	142537	12/18/17		79000302	Rosenbauer South Dakota, LLC - Cash Disbursement ROSE01	-	212,619.13	485,235.15
1925	GJ	142543	12/19/17		Bond Fund	Transfer to Bond Fund	400,000.00	-	885,235.15
1930	GJ	142560	12/31/17		Cash w/County	Revnue	400,000.38	-	1,285,235.53
1931	GJ	142563	12/31/17		Cash w/County	Correct Duplicate JE	-	400,000.00	885,235.53
BOND FUND ACCOUNT TOTAL:							\$800,000.38	\$612,619.13	\$885,235.53
TOTAL OF LEDGER:							\$800,000.38	\$612,619.13	\$885,235.53

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 12/1/2017 through 12/31/2017

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1250.0.0.000	Bond Fund Account	\$697,854.28	\$800,000.38	\$612,619.13	\$885,235.53	
TOTALS:		<u>\$697,854.28</u>	<u>\$800,000.38</u>	<u>\$612,619.13</u>	<u>\$885,235.53</u>	

1/15/18
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Chino Valley Fire District
Balance Sheet
As of 12/31/2017

Fund: (40) Bond Service Fund
Account: (1250) Not Defined

Assets		
<u>Current Assets</u>		
Bond Fund Account	\$885,235.53	
Total Current Assets		\$885,235.53
Total Assets		\$885,235.53
Total Liabilities and Net Assets		\$0.00

1/15/18
1:49:34 PM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 12/1/2017 Through 12/31/2017

Fund: (40) Bond Service Fund
Account: (1250) Not Defined

Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
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Net Income (Loss)

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

Reconciliation:

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

Ending Balance:	\$	400,000.00
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Difference between Balances:	\$	-
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Bank Statement Balance:

Balance Per Bank:	\$	400,000.00
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Ending Balance:	\$	400,000.00
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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

Reconciliation Prepared By:



Debbie Spingola, Finance Manager

1/15/18

1/02/18
16:43:35

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

Date Range: 12/01/2017 to 12/31/2017

Page: 3

* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund

	(---Period---)	(---Y-T-D---)					
Begin Balance:	400,000.00	1,400,000.00					
Income . . . :	.00	.00					
LOC Advance .:	.00	.00					
Expense . . .:	400,000.00-	1,400,000.00-	LOC :	.00	Levy:	180,403.54	
LOC Payments :	.00	.00	Out :	.00	Coll:	118,506.72	
Cash Balance :	.00	.00	End :	.00	Adj :	215.56-	
					Out :	61,681.26	

Transaction Summary By Source	Beginning Balance:	400,000.00	1,400,000.00
Source Description		Monthly	Yearly
91702 Transfer out		400,000.00-	1,400,000.00-
	Ending Balances:	.00	.00

Transfer Out \$ 400,000.00

1/02/18
16:43:35

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund Date Range: 12/01/2017 to 12/31/2017 Page: 1

TRANSACTIONS			Notes	Begin Balance: 400,000.00	
Date	Source	Description		Debits/Credits	
12/20	91702	Transfer out	MAT LGIP#92343 CHINO VALLEY F 1007681	400,000.00-	
Ending Debit Totals:		400,000.00-	Ending Credit Totals:	.00	Ending Balance: .00

1/02/18
16:43:35

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-65640-5000 Chino Valley Fire Dist Bond Invest Fund Date Range: 12/01/2017 to 12/31/2017 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			