

AGENDA

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting
Monday, March 26, 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, March 26, 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. PRESENTATIONS
 - A. Budget Update and Schedule Budget Workshop for Second Week of April
4. CALL TO THE PUBLIC

A.R.S. §38-431.01(H) states: A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 30 minutes per meeting.

5. CONSENT AGENDA

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

- A. Approve Regular Session Minutes - February 26, 2018
- B. Approve Executive Session Minutes - February 26, 2018
- C. Approve General Fund and Capital Reserve Financial Statements
- D. Approve Bond Debt Service Financials

E. Approve Bond Fund 2007 Financials

F. Transfer February Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$103,664.58

6. 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
Monday, February 26, 2018, 4:00 pm - 5:00 pm
Town of Chino Valley, Council Chambers,
202 N. State Route 89, Chino Valley

In Attendance

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

Not In Attendance

Todd League

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, February 26, 2018 at 4:00 p.m.** The meeting will be held at **Town of Chino Valley, Council Chambers, 202 N. State Route 89, 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

Board Member Pettit called the Chino Valley Fire District Board of Director's meeting to order on Monday, February 26, 2016 at 4:00 p.m. at Chino Valley Town Council Chambers, 202 N. State Route 89, Chino Valley. Board Chair Cyndy Dicus and Director Dave Dobbs attended telephonically. Director Pettit presided over the meeting.

2. PLEDGE OF ALLEGIANCE

Director Pettit led the Pledge of Allegiance.

3. PRESENTATIONS

A. Analysis of Fiscal Year Ending June 30, 2017 Audit and Review of Equity of the Respective Agencies

CPA Stephen Crandall with SC Audit & Accounting Solutions, LLC explained that he's been working with Chino Valley Fire District for about three years and assisted with designing the accounting structure for CAFMA. He provided a synopsis of the audit and equity of the fire agencies.

Mr. Crandall stated that he consulted with Governmental Accounting Standards Board (GASB) authors and the Auditor General's office regarding the accounting structure prior to the creation of the joint powers agreement (JPA). He explained that the accounts were structured as a joint venture so that funds could be tracked for Chino Valley and Central Yavapai Fire Districts. All assets, liabilities and personnel were transferred from CYFD and CVFD to CAFMA the day prior to CAFMA's creation in a manner that shows the source. The contractual agreement and GASB 61 provided the guidelines for the joint venture structure.

Director Rick Mayday joined the meeting at 4:13 p.m.

Mr. Crandall explained that the value of CAFMA is shown as an asset in both Chino Valley and Central Yavapai Fire District's audits; the costs and revenue of each District to show their equity in CAFMA. He further stated that CAFMA is the first joint powers authority in Arizona, and the records were put together so that management and the Board can make educated decisions.

Chief Tharp informed the Board that they could find asset and expense allocation information for both Chino Valley and Central Yavapai Fire Districts on Page 53 of CAFMA's financial statements. He explained that if Chino Valley and Central Yavapai Fire Districts were separate entities, Chino Valley's costs would have been about \$111,000 more. He stated that the detail of the accounting goes down to individual uniform costs and station utilities to allow for tracking of each entity.

Chief Freitag confirmed that a little more than \$686,000 was saved by creating the Joint Powers Authority.

Director Pettit spoke on behalf of the Board and stated that this is an excellent venture for the District and they appreciate the work that has been done.

4. CALL TO THE PUBLIC

A.R.S. §38-431.01(H) states: A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 30 minutes per meeting.

Director Pettit opened the meeting for public comments. There were no comments.

5. CONSENT AGENDA

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

- A. Approve Regular Session Minutes - January 22, 2018
- B. Approve Executive Session Minutes - January 22, 2018
- C. Approve General Fund and Capital Reserve Financial Statements
- D. Approve Bond Debt Service Financials
- E. Approve Bond Fund 2007 Financials
- F. Transfer January Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$170,228.77

Motion to approve Consent Agenda as written.

Move: Rick Mayday Second: Cyndy Dicus Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Rick Mayday

6. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Station 61 Architect Bids

Motion to adjourn into Executive Session at 4:22 p.m. Chief Bliss was asked to attend the Executive Session to provide information regarding the bids.

Move: Dave Dobbs Second: Rick Mayday Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Rick Mayday

7. NEW BUSINESS

Director Pettit reconvened into Public Session at 4:35 p.m.

- A. Motion, Discussion and Action Regarding Station 61 Architect Bid

Motion to accept the RFP by Headwaters in the amount of \$26,800.

Move: Rick Mayday Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Rick Mayday

8. ADJOURNMENT

Motion to adjourn at 4:36 p.m.

Move: Rick Mayday Second: Cyndy Dicus Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit, Rick Mayday

Clerk / Date

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

Fire Board Chairperson

Date

Fire Board Clerk

Date

CHINO VALLEY FIRE DISTRICT
CHECK RECONCILIATION FEBRUARY, 2018

Reconciliation:

Beginning Balance:	\$	293,665.04
Deposits:	\$	103,664.58
Transfer Out - Fire Authority:	\$	(170,228.77)
ADOT & Fish and Game In Lieu:	\$	-
Disbursements:	\$	(2,670.00)
Transfer In-CAFMA	\$	-
Payroll adj	\$	(200.00)
Ending Balance:	\$	224,230.85

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	226,846.67
Outstanding Checks:	\$	(2,615.82)
Outstanding Deposits:	\$	-
Payroll Adjustments:		
Reversing Entry:	\$	-

Ending Balance: \$ 224,230.85

G/L Ending Balance: \$ 224,230.85

\$ 224,230.85

Deposits Per Bank Statement:

Real Estate Taxes:	\$	93,006.53
Personal Property Taxes:	\$	2,255.20
Fire District Assistance Tax:	\$	8,055.52
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	170,228.77
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	347.33

Ending Balance: \$ 273,893.35

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	2,670.00
Checks From Payroll:	\$	-
Total Checks:	\$	2,670.00

Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	273,893.35
NSF Checks Returned:	\$	-
Transfer In-CAFMA	\$	-

Ending Balance: \$ 273,893.35

Reconciliation Approved By:


Scott Freitag, Fire Chief

3/14/18

Reconciliation Reviewed By:


David Tharp, Assistant Chief of Administration

3/14/18

Reconciliation Prepared By:


Debbie Spingola, Finance Manager

3.14.18

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

	FY 15-16	FY 16-17	FY 17-18
Total Levy	\$3,481,052	\$3,547,699	\$3,707,996
Month	Collected	Collected	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	\$153,278
%	2.2046%	2.5100%	4.1337%
% To Date	62.6653%	62.8330%	64.2997%
February	\$87,184	\$94,094	\$95,262
%	2.5045%	2.6523%	2.5691%
% To Date	65.1698%	65.4852%	66.8688%
March	\$124,511	\$141,015	\$0
%	3.5768%	3.9748%	0.0000%
% To Date	68.7467%	69.4600%	66.8688%
April	\$910,876	\$821,855	\$0
%	26.1667%	23.1659%	0.0000%
% To Date	94.9134%	92.6259%	66.8688%
May	\$125,156	\$195,151	\$0
%	3.5954%	5.5008%	0.0000%
% To Date	98.5087%	98.1267%	66.8688%
June	\$66,848	\$66,097	\$0
%	1.9203%	1.8631%	0.0000%
% To Date	100.4290%	99.9898%	66.8688%
TOTALS	\$3,495,987	\$3,547,337	\$2,479,491
Delinquency	-0.4290%	0.0102%	33.1312%

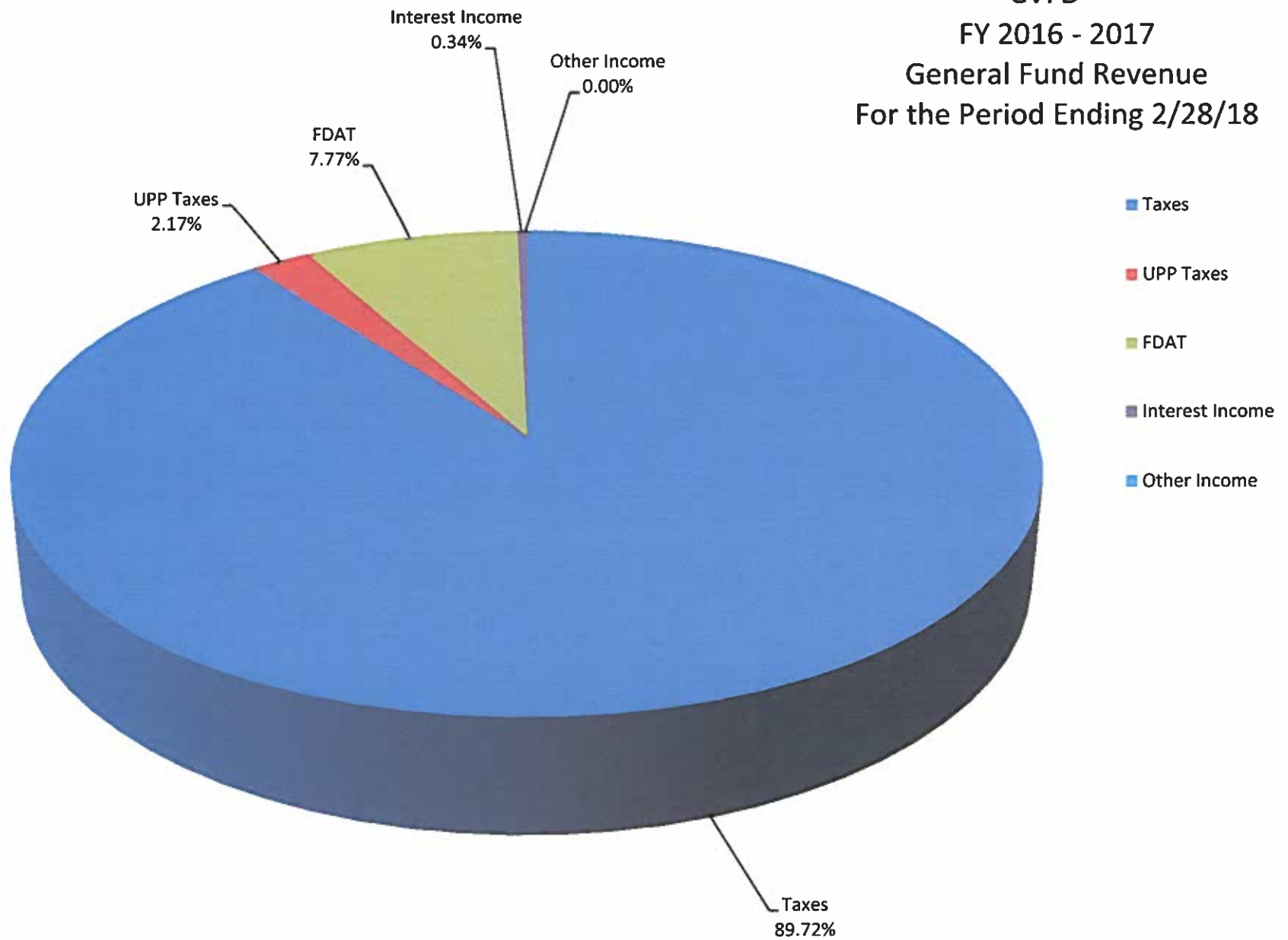
**Chino Valley Fire District
FDAT Collection Information**

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	\$16,138
%	3.3658%	3.7471%	4.8420%
% To Date	64.4710%	66.6378%	66.1199%
February	\$7,946	\$8,291	\$8,056
%	2.531%	2.641%	2.417%
% To Date	67.0024%	69.2790%	68.5368%
March	\$12,018	\$12,638	\$0
%	3.8286%	4.0263%	0.0000%
% To Date	70.8310%	73.3052%	68.5368%
April	\$35,416	\$62,586	\$0
%	11.2825%	19.9382%	0.0000%
% To Date	82.1134%	93.2434%	68.5368%
May	\$51,376	\$23,662	\$0
%	16.3671%	7.5381%	0.0000%
% To Date	98.4805%	100.7815%	68.5368%
June	\$6,266	\$4,682	\$0
%	1.9962%	1.4917%	0.0000%
% To Date	100.4767%	102.2732%	68.5368%
TOTALS	\$315,396	\$321,035	\$228,426
Delinquency	-0.4767%	-2.2732%	31.4632%
	100.0000%	100.0000%	100.0000%



Capital Reserve
\$0.00

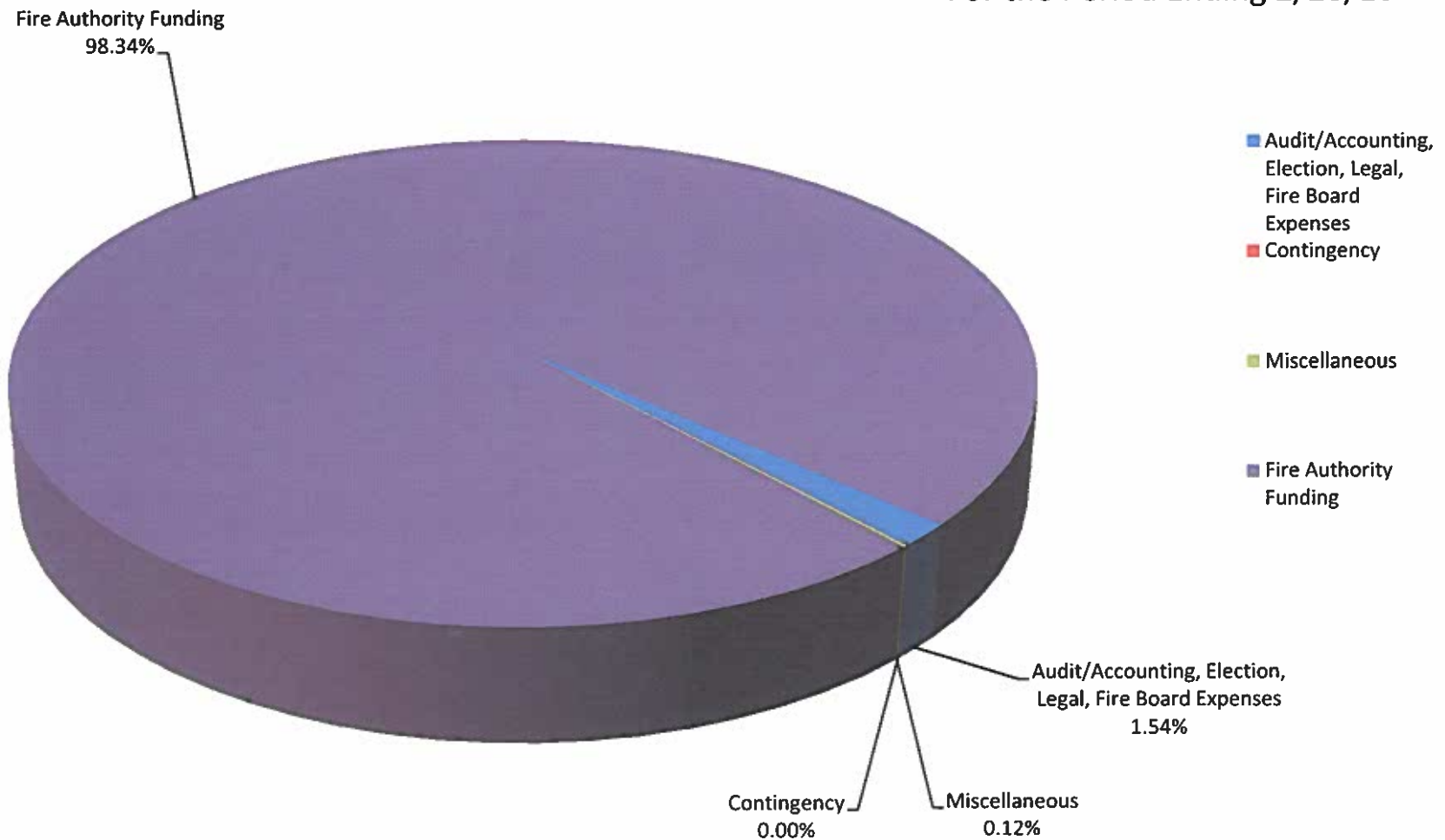
CVFD
FY 2016 - 2017
General Fund Revenue
For the Period Ending 2/28/18



CHINO VALLEY FIRE DISTRICT
REVENUE

	Current Month Revenue	YTD Budget	
Taxes	\$ 93,007	\$ 3,547,699	89.73
UPP Taxes	\$ 2,255	\$ -	2.17
FDAT	\$ 8,056	\$ 313,900	7.77
Interest Income	\$ 347	\$ -	0.34
Other Income	\$ -	\$ 2,000	0.00
	\$ 103,665	\$ 3,863,599	100.01

CVFD
FY 2016 - 2017
General Fund Expenditures
For the Period Ending 2/28/18



CHINO VALLEY FIRE DISTRICT
EXPENSES

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 2,670	\$ 29,000	1.54
Contingency	\$ -	\$ 20,000	-
Miscellaneous	\$ 200	\$ -	0.12
Fire Authority Funding	\$ 170,229	\$ 3,850,599	98.34
	\$ 173,099	\$ 3,899,599	100

3/01/18
16:37:37

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2018 to 2/28/2018 Page: 4

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	296,993.36	206,343.28			
Income . . . :	103,664.58	2,711,548.68			
LOC Advance . :	.00	.00			
Expense . . . :	173,811.27-	2,691,045.29-	LOC :	.00	Levy: 3,709,531.98
LOC Payments :	.00	.00	Out :	.00	Coll: 2,371,126.21
Cash Balance :	226,846.67	226,846.67	End :	226,846.67	Adj : 1,337.39-
					Out : 1,337,068.38

Transaction Summary By Source		Beginning Balance:	296,993.36	206,343.28
Source	Description		Monthly	Yearly
20061	2006 UPP Taxes		.00	44.77
20071	2007 UPP Taxes		.00	275.39
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		.00	29.98
20122	2012 RE Taxes		.00	5.04
20131	2013 UPP Taxes		3.95	107.71
20132	2013 RE Taxes		.00	98.58
20141	2014 UPP Taxes		.00	261.96
20142	2014 RE Taxes		406.46	481.14
20151	2015 UPP Taxes		99.59	775.20
20152	2015 RE Taxes		509.39	1,144.17
20161	2016 UPP Taxes		111.89	3,678.81
20162	2016 RE Taxes		25,751.57	96,031.91
20171	2017 UPP Taxes		2,039.77	66,705.10
20172	2017 RE Taxes		66,339.11	2,308,726.56
37130	ADOT & Fish and Game in-lieu		.00	151.22
37150	FDAT Distributions		8,055.52	228,404.80
38108	Interest on Investments ICM		.00	1,010.30
38109	Interest on Investments St Treas		347.33	2,492.85
91032	Warrants Redeemed		3,582.50-	11,871.01-
91702	Transfer out		170,228.77-	2,679,174.28-
Ending Balances:			226,846.67	226,846.67

Real Estate Taxes \$ 93,006.53
UPP Taxes \$ 2,255.20
FDAT \$ 8,055.52
Interest \$ 347.33
Total \$ 103,664.58

Transfer to CAFMA \$ 170,228.77

3/01/18
16:37:37

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2018 to 2/28/2018 Page: 1

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

Notes

Begin Balance: 296,993.36
Debits/Credits

2/01	20162	2016 RE Taxes	TAX DISTRIBUTION	0004716	47.83
2/01	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004716	40.78
2/01	20172	2017 RE Taxes	TAX DISTRIBUTION	0004716	948.61
2/01	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015023	214.58
2/02	20162	2016 RE Taxes	TAX DISTRIBUTION	0004717	139.27
2/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004717	43.15
2/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004717	1,499.22
2/02	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015026	169.68
2/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004718	488.87
2/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004718	118.62
2/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004718	4,575.24
2/05	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015029	103.31
2/06	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004719	124.78
2/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004719	2,014.59
2/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015032	344.47
2/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004720	83.24
2/07	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004720	79.75
2/07	20172	2017 RE Taxes	TAX DISTRIBUTION	0004720	1,134.64
2/07	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015035	276.07
2/08	20162	2016 RE Taxes	TAX DISTRIBUTION	0004721	59.32
2/08	20172	2017 RE Taxes	TAX DISTRIBUTION	0004721	1,177.73
2/08	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015038	305.52
2/09	20162	2016 RE Taxes	TAX DISTRIBUTION	0004722	190.26
2/09	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004722	25.99
2/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004722	2,610.24
2/09	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015041	126.54
2/12	20162	2016 RE Taxes	TAX DISTRIBUTION	0004723	1,354.75
2/12	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004723	50.50
2/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004723	4,395.27
2/12	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015044	291.97
2/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004724	77.30
2/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004724	3,277.84
2/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015047	353.73
2/14	20172	2017 RE Taxes	TAX DISTRIBUTION	0004725	1,730.20
2/14	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015050	253.86
2/15	20172	2017 RE Taxes	TAX DISTRIBUTION	0004726	2,427.31
2/15	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015053	200.46
2/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004727	2,319.55
2/16	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015056	229.46
2/20	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004728	99.59

Debit Page Totals:

.00

Credit Page Totals:

34,004.09

Page End Totals:

330,997.45

3/01/18
16:37:37

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2018 to 2/28/2018 Page: 2

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

Notes

Debits/Credits

2/20	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004728	99.66
2/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004728	101.64
2/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004728	6,156.54
2/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015059	214.39
2/20	91032	Warrants Redeemed	PAID WARRANTS	1000015061	3,582.50-
2/21	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004729	3.95
2/21	20142	2014 RE Taxes	TAX DISTRIBUTION	0004729	406.46
2/21	20152	2015 RE Taxes	TAX DISTRIBUTION	0004729	509.39
2/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004729	23,314.34
2/21	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004729	405.14
2/21	20172	2017 RE Taxes	TAX DISTRIBUTION	0004729	3,900.31
2/21	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015062	633.23
2/22	20162	2016 RE Taxes	TAX DISTRIBUTION	0004730	.00
2/22	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004730	36.26
2/22	20172	2017 RE Taxes	TAX DISTRIBUTION	0004730	1,761.75
2/22	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015065	2,200.34
2/23	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004731	219.71
2/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004731	6,968.20
2/23	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015068	446.61
2/26	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004732	12.23
2/26	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004732	93.28
2/26	20172	2017 RE Taxes	TAX DISTRIBUTION	0004732	5,178.58
2/26	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015071	477.30
2/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004733	73.69
2/27	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004733	156.11
2/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004733	7,791.54
2/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015074	588.91
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015076	.73
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015077	346.60
2/28	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004734	466.76
2/28	20172	2017 RE Taxes	TAX DISTRIBUTION	0004734	6,471.75
2/28	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015079	625.09
2/28	91702	Transfer out	CENTRAL AZ FIRE & MED AUTH EM	1007745	170,228.77-

Ending Debit Totals: 173,811.27- Ending Credit Totals: 103,664.58 Ending Balance: 226,846.67

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Yavapai County Treasurer
Monthly Statement

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* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 2/01/2018 to 2/28/2018 Page: 3

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65540-0000	655	PAID /		00024364	1,500.00	1/29/2018	2/20/2018	
6-65540-0000	655	PAID /		00024365	2,082.50	2/12/2018	2/20/2018	
Status Subtotal	:		2	3,582.50				
Fund Subtotal	:		2	3,582.50				
Total Paid Warrants:			2	3,582.50				
Total Outstanding. :			2	727.71				
Total Void Warrants:				.00				
Total Registered . :				.00				

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 2/28/2018

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	02/01/18		\$296,993.36
Deposits and Credits:			\$103,664.58
Checks and Charges:			(\$174,011.27)
Adjustments:			\$200.00
Ending Balance Per Reconciliation:			\$226,846.67
Ending Balance Per Bank Statement:	02/28/18		\$226,846.67
* Outstanding Deposits and Credits:	02/28/18		\$0.00
* Outstanding Checks and Charges:	02/28/18		(\$2,615.82)
Ending Book Balance:	02/28/18		\$224,230.85

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 2/28/18

GEN		General Fund		General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount		
01/29/18	79024364	Hinton Burdick CPA's and Advis	AP	CHINOV	\$1,500.00		
02/12/18	79024365	SC Audit and Accounting	AP	CHINOV	\$2,082.50		
02/26/18	79024368	Rosenbauer South Dakota, LLC	AP	CHINOV	\$67.98		
02/26/18	79024368	Rosenbauer South Dakota, LLC	AP	CHINOV	(\$67.98)		
02/28/18	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$170,228.77		
02/28/18	Payroll Adj	Adjustment	GL	CHINOV	\$200.00		
TOTAL CHECKS AND CHARGES CLEARED:					\$174,011.27		

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 2/28/18

GEN		General Fund		General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount		
02/28/18	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$103,664.58		
TOTAL DEPOSITS AND CREDITS CLEARED:					\$103,664.58		

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
02/26/18	79024366	Hinton Burdick CPA's and Adv's	AP	CHINOV	\$500.00
02/26/18	79024367	Kendhammer and Partners, LLP	AP	CHINOV	\$87.50
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$2,615.82

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>
-------------	-----------------	--------------------	---------------	----------------	---------------

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						
79024365	02/12/18	Marked	No	SC Audit and Accounting	03/14/18	\$2,082.50
79024366	02/26/18	Retrieved	No	Hinton Burdick CPA's and Advis		\$500.00
79024367	02/26/18	Retrieved	No	Kendhammer and Partners, LLP		\$87.50
79024368	02/26/18	Marked	No	Rosenbauer South Dakota, LLC	03/14/18	\$67.98
79024368	02/26/18	Marked	Yes	Rosenbauer South Dakota, LLC	03/14/18	(\$67.98)
SUB TOTAL FOR BANK:						\$2,670.00
TOTAL FOR MODULE:						\$2,670.00
MODULE: ADJUSTMENTS FROM BANK RECONCILIATION						
BANK CONTROL ID: GEN - GENERAL FUND						
Payroll ADJ	02/28/18	Marked	No	Payroll Adj	03/14/18	\$200.00
SUB TOTAL FOR BANK:						\$200.00
TOTAL FOR MODULE:						\$200.00
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: GEN - GENERAL FUND						
Cash w/County	02/28/18	Marked	No	Transfer to CAFMA	03/14/18	\$170,228.77
Cash w/County	02/28/18	Marked	No	Tax & Interest Revenue	03/14/18	\$103,664.58
Payroll Adj	02/28/18	Marked	No	Adjustment	03/14/18	\$200.00
SUB TOTAL FOR BANK:						\$274,093.35
TOTAL FOR MODULE:						\$274,093.35

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending: 2/28/18

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT: PAYROLL ADJ			0000000000000000		BANK: GEN
02/28/18	Payroll ADJ	Payroll Adj	Excluded from GL	\$200.00	
02/28/18	Payroll ADJ	Payroll Adj	10.6610.1.0.000		(\$200.00)
ADJUSTMENT DOCUMENT 'PAYROLL ADJ' TOTAL:					(\$200.00)
TOTAL FOR ALL ADJUSTMENTS:					(\$200.00)

Chino Valley Fire District
GL Account Ledger - Detail By Date Range (Current and History)
02/01/2018 through 02/28/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000						CASH WITH YAVAPAI COUNTY			\$293,665.04
1937	CD	142606	02/12/18		79024365	SC Audit and Accounting - Cash Disbursement SCAUD1	-	2,082.50	291,582.54
1938	CD	142637	02/26/18		79024366	Hinton Burdick CPA's and Advis - Cash Disbursement HINBU0	-	500.00	291,082.54
1938	CD	142639	02/26/18		79024367	Kendhammer and Partners, LLP - Cash Disbursement KENDH1	-	87.50	290,995.04
1938	CD	142641	02/26/18		79024368	Rosenbauer South Dakota, LLC - Cash Disbursement ROSE01	-	67.98	290,927.06
1938	CD	142645	02/26/18		79024368	Rosenbauer South Dakota, LLC - Void Check ROSE01	67.98	-	290,995.04
1940	GJ	142709	02/28/18		Cash w/County	Transfer to CAFMA	-	170,228.77	120,766.27
1941	GJ	142710	02/28/18		Cash w/County	Tax & Interest Revenue	103,664.58	-	224,430.85
1942	GJ	142715	02/28/18		Payroll Adj	Adjustment	-	200.00	224,230.85
CASH WITH YAVAPAI COUNTY TOTAL:							\$103,732.56	\$173,166.75	\$224,230.85
TOTAL OF LEDGER:							\$103,732.56	\$173,166.75	\$224,230.85

Chino Valley Fire District
GL Trial Balance by Date Range (Current and History)
02/01/2018 through 02/28/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$293,665.04	\$103,732.56	\$173,166.75	\$224,230.85	
TOTAL OF LEDGER:		<u>\$293,665.04</u>	<u>\$103,732.56</u>	<u>\$173,166.75</u>	<u>\$224,230.85</u>	

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Chino Valley Fire District
Balance Sheet
As of 2/28/2018

Assets

Current Assets

Cash with Yavapai County	\$(793,531.41)	
Taxes Receivable	133,723.80	
Accounts Receivable	2,278.26	
Retiree/Insurance Receivable	(1,906.22)	
Bond Debt Service	365,817.71	
Cash Held with Fiscal Agent	288,587.32	
Bond Fund Account	863,174.18	
Taxes Receivable	17,378.50	
Total Current Assets		\$875,522.14

Property, Plant & Equipment

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

Total Assets

\$886,639.73

Liabilities and Net Assets

Current Liabilities

Accrued Payroll Expenses	\$0.42	
PSPRS Payable	(0.15)	
ASRS Payable	(0.02)	
ASRS Company	(0.10)	
State Retirement Service Purchase 1	0.49	
Fire Chief Retirement Payable	(0.24)	
FICA Company	(0.12)	
Medicare Payable	0.06	
Union Dues Payable	(0.50)	
PEHP Payable	(0.01)	
Medical Insurance Company	0.07	
Dental Insurance Payable	0.22	
Dental Insurance Company	(0.12)	
Deferred Compensation (Prop Tax)	102,727.38	
Deferred Revenue - Prop Tax	13,350.29	
Total Current Liabilities		\$116,077.67
Total Liabilities		\$116,077.67

Net Assets

Fund Balance	\$(2,330,024.27)	
Fund Balance - Capital Reserve	2,576,517.78	
Fund Balance	1,798,454.91	
Fund Balance Restr. Capital Reserve	113,236.99	
Current Year Net Assets	(369,861.09)	
Total Net Assets		1,788,324.32
Total Liabilities and Net Assets		\$1,904,401.99

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 2/1/2018 Through 2/28/2018

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$93,006.53	\$0.00	\$93,006.53	0.0 %	\$2,406,497.84	\$3,707,996.00	\$(1,301,498.16)	(35.1)%
Personal Property Tax	10410000000	2,255.20	0.00	2,255.20	0.0	72,991.67	0.00	72,991.67	0.0
Fire District Assistance Tax	10420000000	8,055.52	0.00	8,055.52	0.0	228,404.80	313,900.00	(85,495.20)	(27.2)
Interest Income-General Fund	10490000000	347.33	0.00	347.33	0.0	3,503.15	0.00	3,503.15	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	151.22	97,000.00	(96,848.78)	(99.8)
Real Estate Tax	40420000002	0.00	0.00	0.00	0.0	262,549.30	0.00	262,549.30	0.0
Personal Tax Revenue	40420500000	0.00	0.00	0.00	0.0	8,040.63	0.00	8,040.63	0.0
Net Revenues		\$103,664.58	\$0.00	\$103,664.58	0.0 %	\$2,982,138.61	\$4,120,896.00	\$(1,138,757.39)	(27.6)%
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$170,228.77	\$0.00	\$(170,228.77)	0.0 %	\$2,679,174.28	\$4,112,896.00	\$1,433,721.72	34.9 %
Total Program Expenses		\$170,228.77	\$0.00	\$(170,228.77)	0.0 %	\$2,679,174.28	\$4,112,896.00	\$1,433,721.72	34.9 %
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$2,582.50	\$0.00	\$(2,582.50)	0.0 %	\$10,343.75	\$2,000.00	\$(8,343.75)	(417.2)%
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	87.50	0.00	(87.50)	0.0	582.00	5,000.00	4,418.00	88.4
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	605.26	1,000.00	394.74	39.5
Misc/Admin	10661010000	200.00	0.00	(200.00)	0.0	200.00	0.00	(200.00)	0.0
Contingency Expense - Current	10780130000	0.00	0.00	0.00	0.0	0.00	20,000.00	20,000.00	100.0
Total Fund Raising Expenses		\$2,870.00	\$0.00	\$(2,870.00)	0.0 %	\$12,151.01	\$28,000.00	\$15,848.99	56.6 %
Total Expenses		\$173,098.77		\$(173,098.77)		\$2,691,325.29	\$4,140,896.00	\$1,449,570.71	35.0 %
Income (Loss) from Operations		\$(69,434.19)	\$0.00	\$(69,434.19)	0.0 %	\$290,813.32	\$(20,000.00)	\$310,813.32	1554.1 %
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$0.00	\$0.00	\$0.00	0.0 %	\$14,117.51	\$0.00	\$14,117.51	0.0 %
ADOT & Fish and Game In-Lieu	40435000002	0.00	0.00	0.00	0.0	0.38	0.00	0.38	0.0
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(66,662.90)	0.00	(66,662.90)	0.0
Capital Outlay-Building - OPS	40772030000	0.00	0.00	0.00	0.0	(277.87)	0.00	(277.87)	0.0
Capital Outlay-Vehicles/OPS	40773030000	(11,485.44)	0.00	(11,485.44)	0.0	(16,888.74)	0.00	(16,888.74)	0.0
Capital Outlay-Vehicles/OPS Non Capital	40773130000	(3,917.53)	0.00	(3,917.53)	0.0	(590,962.79)	0.00	(590,962.79)	0.0
Total Other Income (Expense)		\$(15,402.97)	\$0.00	\$(15,402.97)	0.0 %	\$(660,674.41)	\$0.00	\$(660,674.41)	0.0 %
Net Income (Loss)		\$(84,837.16)	\$0.00	\$(84,837.16)	0.0 %	\$369,861.09)	\$(20,000.00)	\$(349,861.09)	(1749.3)%

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT: 6-65640-7000
BANK RECONCILIATION FEBRUARY, 2018

Reconciliation:

Beginning Balance (CVFD):	\$	365,817.71
Deposits:	\$	10,919.21
Disbursements:	\$	-
Interest Income:	\$	1,015.47
Principal and Interest payments	\$	-

Ending Balance: \$ **377,752.39**

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank: \$ 377,752.39

Ending Balance: \$ **377,752.39**

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	10,661.76
Personal Property Taxes:	\$	257.45
ADOT Game/Fish In Lieu:	\$	-


Ending Balance: \$ **10,919.21**

Reconciliation Approved By:


Scott Freitag, Fire Chief

3/14/18

Reconciliation Reviewed By:


David Tharp, Assistant Chief of Administration

3/14/18

Reconciliation Prepared By:


Debbie Spingola, Finance Manager

3/15/18

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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: 2/01/2018 to 2/28/2018 Page: 4

	(---Period---)	(-----Y-T-D-----)					
Begin Balance:	365,817.71	147,773.17					
Income . . . :	11,934.68	296,642.12					
LOC Advance ..	.00	.00				Levy:	420,512.90
Expense . . . :	.00	66,662.90-	LOC :	.00		Coll:	268,788.42
LOC Payments :	.00	.00	Out :	.00		Adj :	151.59-
Cash Balance :	377,752.39	377,752.39	End :	377,752.39		Out :	151,572.89

Transaction Summary By Source
Source Description

	Beginning Balance:	365,817.71 Monthly	147,773.17 Yearly
20071 2007 UPP Taxes		.00	21.01
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		.00	2.84
20122 2012 RE Taxes		.00	.48
20131 2013 UPP Taxes		.52	14.30
20132 2013 RE Taxes		.00	13.10
20141 2014 UPP Taxes		.00	34.99
20142 2014 RE Taxes		54.29	64.27
20151 2015 UPP Taxes		12.59	97.99
20152 2015 RE Taxes		64.40	144.64
20161 2016 UPP Taxes		13.13	431.85
20162 2016 RE Taxes		3,022.84	11,272.57
20171 2017 UPP Taxes		231.21	7,561.71
20172 2017 RE Taxes		7,520.23	261,714.78
38108 Interest on Investments ICM		.00	3,622.80
38109 Interest on Investments St Treas		1,015.47	11,510.18
92190 Bond Interest Payment		.00	66,662.90-
Ending Balances:		377,752.39	377,752.39

Real Estate Taxes \$ 10,661.76

UPP Taxes \$ 257.45

Interest \$ 1,015.47

Total \$ 11,934.68

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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: 2/01/2018 to 2/28/2018 Page: 1

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

Notes

Begin Balance: 365,817.71
Debits/Credits

2/01	20162	2016 RE Taxes	TAX DISTRIBUTION	0004716	5.61
2/01	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004716	4.62
2/01	20172	2017 RE Taxes	TAX DISTRIBUTION	0004716	107.55
2/02	20162	2016 RE Taxes	TAX DISTRIBUTION	0004717	16.35
2/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004717	4.89
2/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004717	169.94
2/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004718	57.39
2/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004718	13.44
2/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004718	518.66
2/06	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004719	14.15
2/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004719	228.38
2/07	20162	2016 RE Taxes	TAX DISTRIBUTION	0004720	9.77
2/07	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004720	9.04
2/07	20172	2017 RE Taxes	TAX DISTRIBUTION	0004720	128.62
2/08	20162	2016 RE Taxes	TAX DISTRIBUTION	0004721	6.96
2/08	20172	2017 RE Taxes	TAX DISTRIBUTION	0004721	133.51
2/09	20162	2016 RE Taxes	TAX DISTRIBUTION	0004722	22.33
2/09	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004722	2.95
2/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004722	295.90
2/12	20162	2016 RE Taxes	TAX DISTRIBUTION	0004723	159.02
2/12	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004723	5.72
2/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004723	498.24
2/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004724	8.76
2/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004724	371.59
2/14	20172	2017 RE Taxes	TAX DISTRIBUTION	0004725	196.13
2/15	20172	2017 RE Taxes	TAX DISTRIBUTION	0004726	275.16
2/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004727	262.95
2/20	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004728	12.59
2/20	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004728	11.70
2/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004728	11.52
2/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004728	697.92
2/21	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004729	.52
2/21	20142	2014 RE Taxes	TAX DISTRIBUTION	0004729	54.29
2/21	20152	2015 RE Taxes	TAX DISTRIBUTION	0004729	64.40
2/21	20162	2016 RE Taxes	TAX DISTRIBUTION	0004729	2,736.76
2/21	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004729	45.93
2/21	20172	2017 RE Taxes	TAX DISTRIBUTION	0004729	442.14
2/22	20162	2016 RE Taxes	TAX DISTRIBUTION	0004730	.00
2/22	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004730	4.11
2/22	20172	2017 RE Taxes	TAX DISTRIBUTION	0004730	199.72

Debit Page Totals:

.00

Credit Page Totals:

7,809.23

Page End Totals:

373,626.94

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 2/01/2018 to 2/28/2018 Page: 2

T R A N S A C T I O N S

Date	Source	Description	Notes	Debits/Credits
2/23	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004731 24.91
2/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004731 789.93
2/26	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004732 1.43
2/26	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004732 10.57
2/26	20172	2017 RE Taxes	TAX DISTRIBUTION	0004732 587.03
2/27	20162	2016 RE Taxes	TAX DISTRIBUTION	0004733 8.65
2/27	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004733 17.69
2/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004733 883.23
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015076 1.60
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015076 .53
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015077 759.54
2/27	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015077 253.80
2/28	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004734 52.91
2/28	20172	2017 RE Taxes	TAX DISTRIBUTION	0004734 733.63

Ending Debit Totals: .00 Ending Credit Totals: 11,934.68 Ending Balance: 377,752.39

3/01/18
16:37:37

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 2/01/2018 to 2/28/2018 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
Bank Reconciliation Summary
For the Bank Statement ending: 2/28/2018

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	02/01/18		\$365,817.71
Deposits and Credits:			\$11,934.68
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$377,752.39</u>
Ending Balance Per Bank Statement:	02/28/18		\$377,752.39
* Outstanding Deposits and Credits:	02/28/18		\$0.00
* Outstanding Checks and Charges:	02/28/18		\$0.00
Ending Book Balance:	02/28/18		<u>\$377,752.39</u>

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

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

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 2/28/18

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>
02/28/18	BDS Cash	Tax & Interest Revenue	GL	CHINOV	\$11,934.68
TOTAL DEPOSITS AND CREDITS CLEARED:					<u><u>\$11,934.68</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:

Chino Valley Fire District
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
BDS Cash	02/28/18	Marked	No	Tax & Interest Revenue	03/15/18	\$11,934.68
SUB TOTAL FOR BANK:						\$11,934.68
TOTAL FOR MODULE:						\$11,934.68

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

Chino Valley Fire District
GL Account Ledger - Detail By Period
2/1/2018 through 2/28/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000						BOND DEBT SERVICE			\$365,817.71
1943	GJ	142717	02/28/18		BDS Cash	Tax & Interest Revenue	11,934.68	-	377,752.39
BOND DEBT SERVICE TOTALS:							<u>\$11,934.68</u>	<u>\$0.00</u>	<u>\$377,752.39</u>
TOTAL OF LEDGER:							<u><u>\$11,934.68</u></u>	<u><u>\$0.00</u></u>	<u><u>\$377,752.39</u></u>

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 2/1/2018 through 2/28/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$365,817.71	\$11,934.68	\$0.00	\$377,752.39	
TOTALS:		<u>\$365,817.71</u>	<u>\$11,934.68</u>	<u>\$0.00</u>	<u>\$377,752.39</u>	

3/15/18
7:31:29 AM

Chino Valley Fire District
Balance Sheet
As of 2/28/2018

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

Assets		
<u>Current Assets</u>		
Bond Debt Service	\$377,752.39	
Total Current Assets		\$377,752.39
Total Assets		<u>\$377,752.39</u>
Total Liabilities and Net Assets		<u>\$0.00</u>

3/15/18
7:31:42 AM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 2/1/2018 Through 2/28/2018

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$10,661.76	\$0.00	\$10,661.76	0.0 %	\$273,211.06	\$0.00	\$273,211.06	0.0 %
Personal Tax Revenue	40420500000	257.45	0.00	257.45	0.0	8,298.08	0.00	8,298.08	0.0
Net Revenues		\$10,919.21	\$0.00	\$10,919.21	0.0 %	\$281,509.14	\$0.00	\$281,509.14	0.0 %
Income (Loss) from Operations		\$10,919.21	\$0.00	\$10,919.21	0.0 %	\$281,509.14	\$0.00	\$281,509.14	0.0 %
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$1,015.47	\$0.00	\$1,015.47	0.0 %	\$15,132.98	\$0.00	\$15,132.98	0.0 %
ADOT & Fish and Game In-Lieu	40435000002	0.00	0.00	0.00	0.0	0.38	0.00	0.38	0.0
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(66,662.90)	0.00	(66,662.90)	0.0
Capital Outlay-Building - OPS	40772030000	0.00	0.00	0.00	0.0	(277.87)	0.00	(277.87)	0.0
Capital Outlay-Vehicles/OPS	40773030000	(11,485.44)	0.00	(11,485.44)	0.0	(16,888.74)	0.00	(16,888.74)	0.0
Capital Outlay-Vehicles/OPS Non Capital	40773130000	(3,917.53)	0.00	(3,917.53)	0.0	(590,962.79)	0.00	(590,962.79)	0.0
Total Other Income (Expense)		\$(14,387.50)	\$0.00	\$(14,387.50)	0.0 %	\$(659,658.94)	\$0.00	\$(659,658.94)	0.0 %
Net Income (Loss)		\$(3,468.29)	\$0.00	\$(3,468.29)	0.0 %	\$(378,149.80)	\$0.00	\$(378,149.80)	0.0 %

CHINO VALLEY FIRE DISTRICT
BOND 2007 ACCOUNT: 6-65640-0000
BANK RECONCILIATION FEBRUARY, 2018

Reconciliation:

Beginning Balance (CVFD):	\$	878,577.15
Deposits:	\$	-
Disbursements:	\$	(15,402.97)
Interest Income:	\$	-
Checks:	\$	-
Transfer from Investment Account:	\$	-

Ending Balance: \$ **863,174.18**

Difference Between Balances: \$ 0.00

Bank Statement Balance:

Balance Per Bank:	\$	877,479.82
Outstanding checks	\$	(14,305.64)

Ending Balance: \$ **863,174.18**

Deposits Per Bank Statement:

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

Reconciliation Approved By:


Scott Freitag, Fire Chief

3/15/18

Reconciliation Reviewed By:


David Tharp, Assistant Chief of Administration

3/15/18

Reconciliation Prepared By:


Debbie Spingola, Finance Manager

3-15-18

3/01/18
16:37:37

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 2/01/2018 to 2/28/2018 Page: 3

	(---Period---)	(-----Y-T-D-----)					
Begin Balance:	879,792.13	71,303.20					
Income . . . :	.00	1,400,000.38					
LOC Advance .:	.00	.00				Levy:	180,403.54
Expense . . .:	2,312.31-	593,823.76-	LOC :	.00		Coll:	132,599.92
LOC Payments :	.00	.00	Out :	.00		Adj :	311.74-
Cash Balance :	877,479.82	877,479.82	End :	877,479.82		Out :	47,491.88

Transaction Summary By Source
Source Description

07376 Transfer in
37130 ADOT & Fish and Game in-lieu
91032 Warrants Redeemed

Beginning Balance:	879,792.13	71,303.20
	Monthly	Yearly
	.00	1,400,000.00
	.00	.38
	2,312.31-	593,823.76-
Ending Balances:	877,479.82	877,479.82

3/01/18
16:37:37

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 2/01/2018 to 2/28/2018 Page: 1

T R A N S A C T I O N S

Date	Source	Description	Notes	Begin Balance:	879,792.13
					Debits/Credits
2/20	91032	Warrants Redeemed	PAID WARRANTS	1000015061	794.35-
2/21	91032	Warrants Redeemed	PAID WARRANTS	1000015064	1,443.96-
2/27	91032	Warrants Redeemed	PAID WARRANTS	1000015078	74.00-
Ending Debit Totals:		2,312.31-	Ending Credit Totals:	.00	Ending Balance: 877,479.82

3/01/18
16:37:37

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 2/01/2018 to 2/28/2018 Page: 2

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65640-0000	656	PAID	/	00000304	277.87	1/29/2018	2/21/2018	
6-65640-0000	656	PAID	/	00000305	440.88	1/29/2018	2/21/2018	
6-65640-0000	656	PAID	/	00000306	496.23	1/29/2018	2/20/2018	
6-65640-0000	656	PAID	/	00000308	725.21	2/12/2018	2/21/2018	
6-65640-0000	656	PAID	/	00000309	63.31	2/12/2018	2/20/2018	
6-65640-0000	656	PAID	/	00000311	74.00	2/12/2018	2/27/2018	
6-65640-0000	656	PAID	/	00000312	234.81	2/12/2018	2/20/2018	
Status Subtotal	:			7	2,312.31			
Fund Subtotal	:			7	2,312.31			
Total Paid Warrants:				7	2,312.31			
Total Outstanding. :				2	1,866.02			
Total Void Warrants:					.00			
Total Registered . :					.00			

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 2/28/2018

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	02/01/18		\$879,792.13
Deposits and Credits:			\$0.00
Checks and Charges:			(\$2,312.31)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			\$877,479.82
Ending Balance Per Bank Statement:	02/28/18		\$877,479.82
* Outstanding Deposits and Credits:	02/28/18		\$0.00
* Outstanding Checks and Charges:	02/28/18		(\$14,305.64)
Ending Book Balance:			\$863,174.18

3/15/18
7:40:37 AM

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 2/28/18

Page: 1

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>
01/29/18	79000304	Prescott Newspapers	AP	CHINOV	\$277.87
01/29/18	79000305	TESSCO Incorporated	AP	CHINOV	\$440.88
01/29/18	79000306	The Lighthouse	AP	CHINOV	\$496.23
02/12/18	79000308	Insight Public Sector, Inc	AP	CHINOV	\$725.21
02/12/18	79000309	NAPA Auto Parts	AP	CHINOV	\$63.31
02/12/18	79000311	Specialty Powder Coating & San	AP	CHINOV	\$74.00
02/12/18	79000312	Yavapai Fleet & Yavapai Machine	AP	CHINOV	\$234.81
TOTAL CHECKS AND CHARGES CLEARED:					\$2,312.31

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

3/15/18
7:40:55 AM

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 2/28/18

Page: 1

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>
02/12/18	79000307	Chase Card Services	AP	CHINOV	\$1,798.89
02/12/18	79000310	Prescott Steel & Welding Suppl	AP	CHINOV	\$14.24
02/26/18	79000313	Auto Trim Plus	AP	CHINOV	\$1,400.98
02/26/18	79000314	AZ General/Ace Hardware	AP	CHINOV	\$13.22
02/26/18	79000315	Chase Card Services	AP	CHINOV	\$67.13
02/26/18	79000316	L. N. Curtis and Sons	AP	CHINOV	\$7,245.18
02/26/18	79000317	Motorola Solutions Inc	AP	CHINOV	\$3,619.41
02/26/18	79000318	Rosenbauer South Dakota, LLC	AP	CHINOV	\$67.98
02/26/18	79000319	TESSCO Incorporated	AP	CHINOV	\$78.61
TOTAL CHECKS AND CHARGES OUTSTANDING:					<u><u>\$14,305.64</u></u>

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:

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:

Chino Valley Fire District
GL Account Ledger - Detail By Period
2/1/2018 through 2/28/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1250.0.0.000						BOND FUND ACCOUNT			\$878,577.15
1937	CD	142608	02/12/18		79000307	Chase Card Services - Cash Disbursement CHCASE	-	1,798.89	876,778.26
1937	CD	142615	02/12/18		79000308	Insight Public Sector, Inc - Cash Disbursement INPUS1	-	725.21	876,053.05
1937	CD	142620	02/12/18		79000309	NAPA Auto Parts - Cash Disbursement NAPA00	-	63.31	875,989.74
1937	CD	142624	02/12/18		79000310	Prescott Steel & Welding Suppl - Cash Disbursement PRSTWE	-	14.24	875,975.50
1937	CD	142627	02/12/18		79000311	Specialty Powder Coating & San - Cash Disbursement SPPOCO	-	74.00	875,901.50
1937	CD	142630	02/12/18		79000312	Yavapai Fleet & Yavapai Machine - Cash Disbursement YAVA04	-	234.81	875,666.69
1938	CD	142649	02/26/18		79000313	Auto Trim Plus - Cash Disbursement AUTO01	-	1,400.98	874,265.71
1938	CD	142652	02/26/18		79000314	AZ General/Ace Hardware - Cash Disbursement AZGEN1	-	13.22	874,252.49
1938	CD	142656	02/26/18		79000315	Chase Card Services - Cash Disbursement CHCASE	-	67.13	874,185.36
1938	CD	142661	02/26/18		79000316	L. N. Curtis and Sons - Cash Disbursement LNCU00	-	7,245.18	866,940.18
1938	CD	142665	02/26/18		79000317	Motorola Solutions Inc - Cash Disbursement MOTSOL	-	3,619.41	863,320.77
1938	CD	142668	02/26/18		79000318	Rosenbauer South Dakota, LLC - Cash Disbursement ROSE01	-	67.98	863,252.79
1938	CD	142672	02/26/18		79000319	TESSCO Incorporated - Cash Disbursement TESS00	-	78.61	863,174.18
BOND FUND ACCOUNT TOTALS:							\$0.00	\$15,402.97	\$863,174.18
TOTAL OF LEDGER:							\$0.00	\$15,402.97	\$863,174.18

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 2/1/2018 through 2/28/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1250.0.0.000	Bond Fund Account	\$878,577.15	\$0.00	\$15,402.97	\$863,174.18	
TOTALS:		<u>\$878,577.15</u>	<u>\$0.00</u>	<u>\$15,402.97</u>	<u>\$863,174.18</u>	

3/15/18
7:43:49 AM

Chino Valley Fire District
Balance Sheet
As of 2/28/2018

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

Assets		
<u>Current Assets</u>		
Bond Fund Account	\$863,174.18	
Total Current Assets		\$863,174.18
Total Assets		\$863,174.18
Total Liabilities and Net Assets		\$0.00

3/15/18
7:44:06 AM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 2/1/2018 Through 2/28/2018

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$10,661.76	\$0.00	\$10,661.76	0.0 %	\$273,211.06	\$0.00	\$273,211.06	0.0 %
Personal Tax Revenue	40420500000	257.45	0.00	257.45	0.0	8,298.08	0.00	8,298.08	0.0
Net Revenues		\$10,919.21	\$0.00	\$10,919.21	0.0 %	\$281,509.14	\$0.00	\$281,509.14	0.0 %
Income (Loss) from Operations		\$10,919.21	\$0.00	\$10,919.21	0.0 %	\$281,509.14	\$0.00	\$281,509.14	0.0 %
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$1,015.47	\$0.00	\$1,015.47	0.0 %	\$15,132.98	\$0.00	\$15,132.98	0.0 %
ADOT & Fish and Game In-Lieu	40435000002	0.00	0.00	0.00	0.0	0.38	0.00	0.38	0.0
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(66,662.90)	0.00	(66,662.90)	0.0
Capital Outlay-Building - OPS	40772030000	0.00	0.00	0.00	0.0	(277.87)	0.00	(277.87)	0.0
Capital Outlay-Vehicles/OPS	40773030000	(11,485.44)	0.00	(11,485.44)	0.0	(16,888.74)	0.00	(16,888.74)	0.0
Capital Outlay-Vehicles/OPS Non Capital	40773130000	(3,917.53)	0.00	(3,917.53)	0.0	(590,962.79)	0.00	(590,962.79)	0.0
Total Other Income (Expense)		\$(14,387.50)	\$0.00	\$(14,387.50)	0.0 %	\$(659,658.94)	\$0.00	\$(659,658.94)	0.0 %
Net Income (Loss)		\$(3,468.29)	\$0.00	\$(3,468.29)	0.0 %	\$(378,149.80)	\$0.00	\$(378,149.80)	0.0 %