

AGENDA

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting
Monday, January 28, 2019, 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 28, 2019 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. CALL TO THE PUBLIC

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 15 minutes per meeting.

4. 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 - December 20, 2018
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Transfer of December Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$262,139.84

5. NEW BUSINESS

- A. Presentation, Discussion and Acceptance of Fiscal Year 2018 Audit Report as Presented by Henry+Home

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
Thursday, December 20, 2018, 4:00 pm - 4:30 pm
Chino Valley Town Hall,
202 N. State Route 89, Chino Valley**

In Attendance

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

Not In Attendance

Rick Mayday; 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 **Thursday, December 20, 2018 at 4:00 p.m.** The meeting will be held at the **Chino Valley Town Hall, 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

Chair Dicus called the Chino Valley Fire District Board meeting to order on December 20, 2018 at 4:03 p.m. Attorney Cornelius attended meeting telephonically.

2. PLEDGE OF ALLEGIANCE

Chair Dicus led the Pledge of Allegiance.

3. SWEAR IN AND SEAT BOARD MEMBERS

Chief Freitag swore in Cyndy Dicus and Dave Dobbs as Board Members.

4. NEW BUSINESS

A. Motion, Discussion, and Action Regarding Election of Fire Board Chairperson and Board Clerk

Motion to retain Chair Dicus and Clerk Dobbs.

Move: Julie Pettit Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit

B. Motion, Discussion, and Action Regarding Appointing One Member to Central

Arizona Fire and Medical Authority Board

Motion to reappoint Director Dobbs to CAFMA Board.

Move: Julie Pettit Second: Cyndy Dicus Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit

5. CALL TO THE PUBLIC

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.

No public comments.

6. 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 - November 26, 2018
- B. Approve Executive Session Minutes - November 26, 2018
- C. Approve General Fund Financial Statements - September
- D. Approve Bond Debt Service Financials - September
- E. Approve Bond Fund 2007 Financials - September
- F. Approve General Fund Financial Statements - October
- G. Approve Bond Debt Service Financials - October
- H. Approve Bond Fund 2007 Financials - October
- I. Approve General Fund Financial Statements - November
- J. Approve Bond Debt Service Financials - November
- K. Approve Bond Fund 2007 Financials - November
- L. Approve July 2018 – October 2018 Reconciled Transfer of \$1,778,733.95 Revenue from Chino Valley Fire District to Central Arizona Fire and Medical Authority (Note: Total July-October Revenue \$1,815,357.69; Previously Transferred \$36,623.74)
- M. Approve Transfer of November Revenue from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$558,648.43

Motion to accept Consent Agenda as presented in the agenda.

Move: Julie Pettit Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit

7. NEW BUSINESS CONTINUED

- A. Motion, Discussion, and Action Regarding Approval of Budget Development Schedule

Chief Tharp explained that we need to have an approved Budget Schedule. The April meeting will provide an opportunity to review the budget line by line.

Motion to adopt Schedule as presented.

Move: Dave Dobbs Second: Julie Pettit Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit

8. ADJOURNMENT

Motion to adjourn at 4:10 p.m.

Move: Julie Pettit Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit

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 Bond Debt Service

CVFD Bond Fund, 2007

| | |
|------------------------|------|
| Fire Board Chairperson | Date |
|------------------------|------|

| | |
|------------------|------|
| Fire Board Clerk | Date |
|------------------|------|

CHINO VALLEY FIRE DISTRICT
CHECK RECONCILIATION DECEMBER, 2018

Reconciliation:

| | |
|--------------------------------|----------------------|
| Beginning Balance: | \$ 2,456,323.68 |
| Deposits: | \$ 262,139.84 |
| Transfer Out - Fire Authority: | |
| ADOT & Fish and Game In Lieu: | \$ - |
| Disbursements: | \$ (2,197.50) |
| Transfer In-CAFMA | \$ (2,337,382.38) |
| County error | |
| Ending Balance: | \$ 378,883.64 |

Difference Between Balances: \$ -

Bank Statement Balance:

| | |
|-----------------------|---------------|
| Balance Per Bank: | \$ 381,190.92 |
| Outstanding Checks: | \$ (2,107.50) |
| Outstanding Deposits: | \$ 1,828.54 |
| A/P Adjustments: | \$ (2,028.32) |
| Reversing Entry: | \$ - |
| County error | |

Ending Balance: \$ 378,883.64

G/L Ending Balance: \$ 378,883.64

\$ 378,883.64

Deposits Per Bank Statement:

| | |
|--------------------------------|----------------------|
| Real Estate Taxes: | \$ 225,401.25 |
| Personal Property Taxes: | \$ 11,325.29 |
| Fire District Assistance Tax: | \$ 25,413.30 |
| Fire District Deposit: | \$ - |
| Transfer Out-Fire Authority: | \$ 337,382.38 |
| ADOT & Fish and Game In Lieu: | \$ - |
| NSF Check Returned: | \$ - |
| Adjustments (Warrants Issued): | \$ - |
| Interest Income: | |
| Correct errors made by County | |
| Ending Balance: | \$ 599,522.22 |

Bank Reconciliation Register:

| | |
|-------------------------------|--------------------|
| Checks From Accounts Payable: | \$ 2,197.50 |
| Checks From Payroll: | |
| Total Checks: | \$ 2,197.50 |

| | |
|--------------------------------------|----------------------|
| Deposits From Accounts Receivable: | \$ - |
| Journal Entries From General Ledger: | \$ 599,522.22 |
| NSF Checks Returned: | \$ - |
| Transfer In-CAFMA | \$ - |
| Ending Balance: | \$ 599,522.22 |

Reconciliation Approved By:

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie S. Spingola

Debbie Spingola, Finance Manager

Digitally signed by Debbie S. Spingola
Date: 2019.01.22 07:58:10 -07'00'

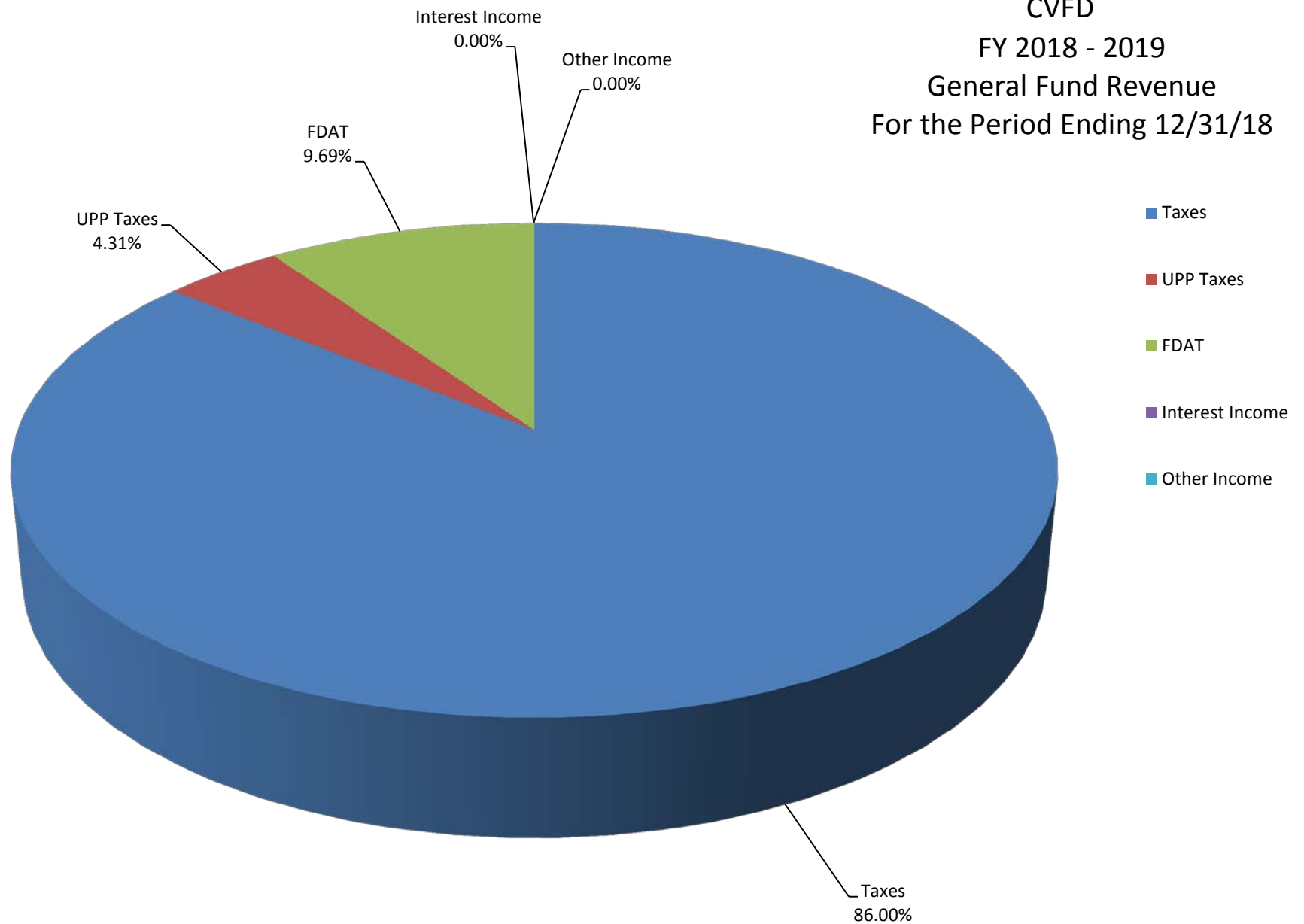
**Chino Valley Fire District
General Fund Tax Collection Information**

| Total Levy Month | FY 15-16 \$3,481,052 Collected | FY 16-17 \$3,547,699 Collected | FY 17-18 \$3,707,996 Collected | FY 18-19 \$3,926,501 Collected |
|---------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| July | \$32,572 | \$10,160 | \$24,936 | \$21,890 |
| % | 0.936% | 0.286% | 0.672% | 0.557% |
| % To Date | 0.9357% | 0.2864% | 0.6725% | 0.5575% |
| August | \$26,909 | \$18,803 | \$10,622 | \$12,226 |
| % | 0.773% | 0.530% | 0.286% | 0.311% |
| % To Date | 1.7087% | 0.8164% | 0.9590% | 0.8688% |
| September | \$296,716 | \$182,315 | \$178,141 | \$25,209 |
| % | 8.524% | 5.139% | 4.804% | 0.642% |
| % To Date | 10.2324% | 5.9553% | 5.7632% | 1.5109% |
| October | \$1,237,993 | \$834,512 | \$1,503,325 | \$1,610,381 |
| % | 35.564% | 23.523% | 40.543% | 41.013% |
| % To Date | 45.7962% | 29.4779% | 46.3060% | 42.5240% |
| November | \$289,817 | \$866,615 | \$290,266 | \$498,787 |
| % | 8.326% | 24.428% | 7.828% | 12.703% |
| % To Date | 54.1218% | 53.9055% | 54.1341% | 55.2271% |
| December | \$220,662 | \$227,672 | \$223,661 | \$236,727 |
| % | 6.3389% | 6.4175% | 6.0319% | 6.0289% |
| % To Date | 60.4607% | 60.3229% | 60.1659% | 61.2560% |
| January | \$76,744 | \$89,048 | \$153,278 | \$0 |
| % | 2.2046% | 2.5100% | 4.1337% | 0.0000% |
| % To Date | 62.6653% | 62.8330% | 64.2997% | 61.2560% |
| February | \$87,184 | \$94,094 | \$95,262 | \$0 |
| % | 2.5045% | 2.6523% | 2.5691% | 0.0000% |
| % To Date | 65.1698% | 65.4852% | 66.8688% | 61.2560% |
| March | \$124,511 | \$141,015 | \$127,298 | \$0 |
| % | 3.5768% | 3.9748% | 3.4331% | 0.0000% |
| % To Date | 68.7467% | 69.4600% | 70.3018% | 61.2560% |
| April | \$910,876 | \$821,855 | \$794,289 | \$0 |
| % | 26.1667% | 23.1659% | 21.4210% | 0.0000% |
| % To Date | 94.9134% | 92.6259% | 91.7228% | 61.2560% |
| May | \$125,156 | \$195,151 | \$238,700 | \$0 |
| % | 3.5954% | 5.5008% | 6.4374% | 0.0000% |
| % To Date | 98.5087% | 98.1267% | 98.1602% | 61.2560% |
| June | \$66,848 | \$66,097 | \$80,520 | \$0 |
| % | 1.9203% | 1.8631% | 2.1715% | 0.0000% |
| % To Date | 100.4290% | 99.9898% | 100.3318% | 61.2560% |
| TOTALS | \$3,495,987 | \$3,547,337 | \$3,720,297 | \$2,405,219 |
| Delinquency | -0.4290% | 0.0102% | -0.3318% | 38.7440% |

**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 | FY 18-19 \$333,290 Collected |
|---------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| July | \$2,501 | \$1,423 | \$1,630 | \$1,238 |
| % | 0.797% | 0.453% | 0.489% | 0.371% |
| % To Date | 0.7966% | 0.4533% | 0.4891% | 0.3715% |
| August | \$1,456 | \$661 | \$554 | \$707 |
| % | 0.464% | 0.211% | 0.166% | 0.212% |
| % To Date | 1.2606% | 0.6638% | 0.6553% | 0.5835% |
| September | \$26,332 | \$8,777 | \$12,654 | \$3,182 |
| % | 8.389% | 2.796% | 3.797% | 0.955% |
| % To Date | 9.6492% | 3.4600% | 4.4520% | 1.5382% |
| October | \$97,909 | \$86,411 | \$93,081 | \$139,813 |
| % | 31.191% | 27.528% | 27.928% | 41.949% |
| % To Date | 40.8405% | 30.9881% | 32.3799% | 43.4877% |
| November | \$43,410 | \$75,219 | \$74,651 | \$59,861 |
| % | 13.8292% | 23.9628% | 22.3983% | 17.9606% |
| % To Date | 54.6697% | 54.9510% | 54.7782% | 61.4483% |
| December | \$20,201 | \$24,923 | \$21,663 | \$25,413 |
| % | 6.4354% | 7.9398% | 6.4997% | 7.6250% |
| % To Date | 61.1052% | 62.8907% | 61.2779% | 69.0733% |
| January | \$10,565 | \$11,762 | \$16,138 | \$0 |
| % | 3.3658% | 3.7471% | 4.8420% | 0.0000% |
| % To Date | 64.4710% | 66.6378% | 66.1199% | 69.0733% |
| February | \$7,946 | \$8,291 | \$8,056 | \$0 |
| % | 2.531% | 2.641% | 2.417% | 0.000% |
| % To Date | 67.0024% | 69.2790% | 68.5368% | 69.0733% |
| March | \$12,018 | \$12,638 | \$12,174 | \$0 |
| % | 3.8286% | 4.0263% | 3.6528% | 0.0000% |
| % To Date | 70.8310% | 73.3052% | 72.1897% | 69.0733% |
| April | \$35,416 | \$62,586 | \$63,209 | \$0 |
| % | 11.2825% | 19.9382% | 18.9651% | 0.0000% |
| % To Date | 82.1134% | 93.2434% | 91.1548% | 69.0733% |
| May | \$51,376 | \$23,662 | \$23,731 | \$0 |
| % | 16.3671% | 7.5381% | 7.1201% | 0.0000% |
| % To Date | 98.4805% | 100.7815% | 98.2749% | 69.0733% |
| June | \$6,266 | \$4,682 | \$5,094 | \$0 |
| % | 1.9962% | 1.4917% | 1.5285% | 0.0000% |
| % To Date | 100.4767% | 102.2732% | 99.8034% | 69.0733% |
| TOTALS | \$315,396 | \$321,035 | \$332,635 | \$230,214 |
| Delinquency | -0.4767% | -2.2732% | 0.1966% | 30.9267% |
| | 100.0000% | 100.0000% | 100.0000% | 100.0000% |

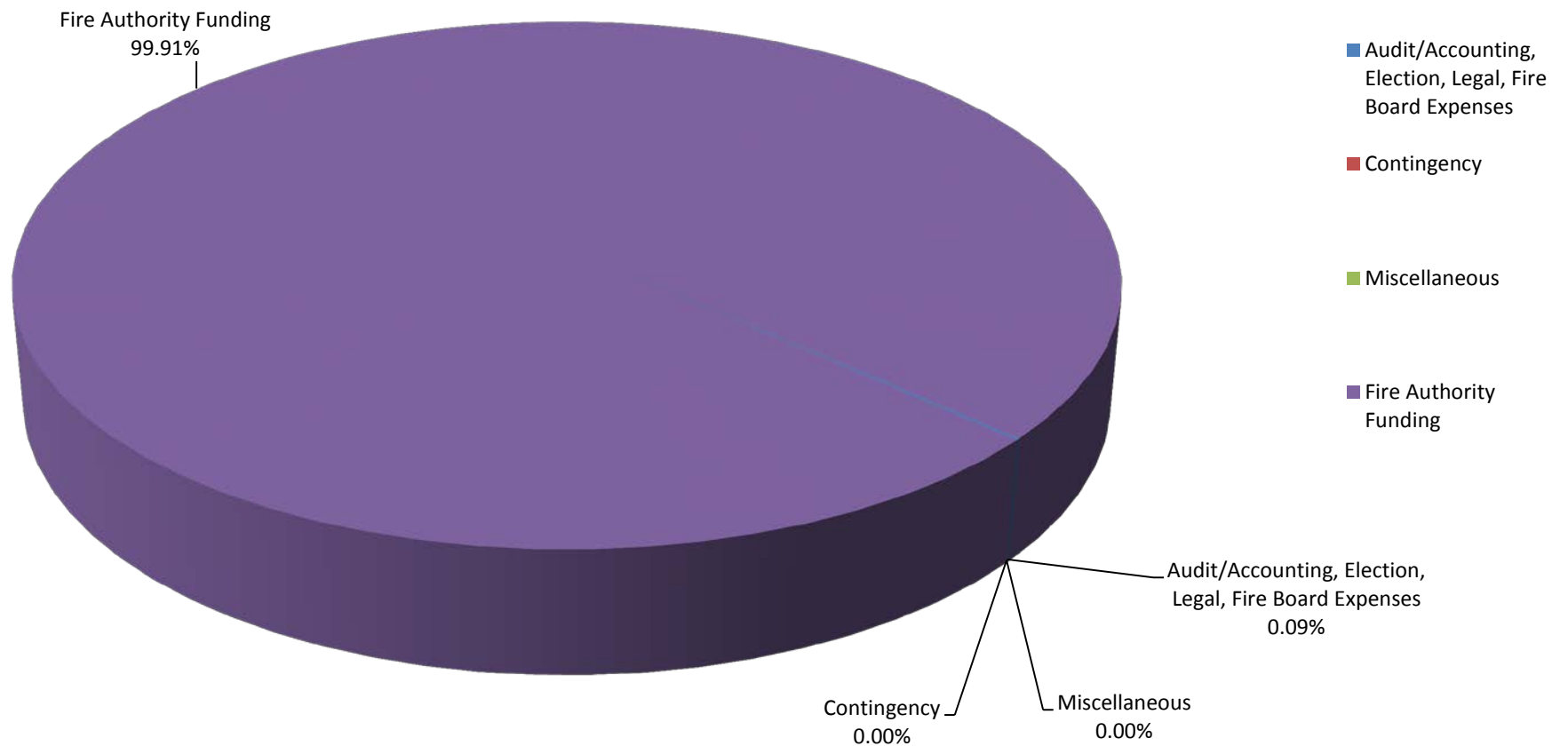
CVFD
FY 2018 - 2019
General Fund Revenue
For the Period Ending 12/31/18



CHINO VALLEY FIRE DISTRICT**REVENUE**

| | Current Month Revenue | YTD Budget | |
|-----------------|--------------------------|---------------|--------|
| Taxes | \$ 225,401 | \$ 3,547,699 | 86.00 |
| UPP Taxes | \$ 11,325 | \$ - | 4.31 |
| FDAT | \$ 25,413 | \$ 313,900 | 9.69 |
| Interest Income | \$ - | \$ - | 0.00 |
| Other Income | \$ - | \$ 2,000 | 0.00 |
| | \$ 262,140 | \$ 3,863,599 | 100.00 |

CVFD
FY 2018 - 2019
General Fund Expenditures
For the Period Ending 12/31/18



CHINO VALLEY FIRE DISTRICT**EXPENSES**

| | Current Month Actual | YTD Budget | |
|--|-------------------------|---------------|-------|
| Audit/Accounting, Election, Legal, Fire Board Expenses | \$ 2,198 | \$ 29,000 | 0.09 |
| Contingency | \$ - | \$ 20,000 | - |
| Miscellaneous | \$ - | \$ - | - |
| Fire Authority Funding | \$ 2,337,382 | \$ 3,850,599 | 99.91 |
| | \$ 2,339,580 | \$ 3,899,599 | 100 |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

Chino Valley Fire Dist GF
Fund: 6065540000

| | |
|-------------------|----------------------|
| Real Estate Taxes | \$ 225,401.25 |
| WPP Taxes | \$ 11,325.29 |
| F D A T | \$ 25,413.30 |
| total | <u>\$ 262,139.84</u> |

Transfer to CAFMA \$ 2,337,382.38



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| Account | Period | YTD | | |
|-------------------|----------------------------------|----------------|-----------------------|------------|
| 6065540000 | Chino Valley Fire Dist GF | | | |
| Begin Balance: | 2,456,523.46 | 212,468.11 | | |
| Income: | 262,139.84 | 2,636,185.03 | | |
| LOC Advance: | .00 | .00 | | |
| Expense: | (2,337,472.38) | (2,467,462.22) | LOC: | .00 |
| LOC Payments: | .00 | .00 | Warrants Outstanding: | (1,932.50) |
| Cash Balance: | 381,190.92 | 381,190.92 | End: | 379,258.42 |

Monthly Statement Summary

| Source Code | Description | | MTDAmount | YTDAmount |
|-------------------|-------------------------------------|---------------------------|-------------------|-------------------|
| 6065540000 | Chino Valley Fire Dist GF | Beginning Balance: | 2,456,523.46 | 212,468.11 |
| 11100.2013 | 2013 Real Estate Taxes | | .00 | 170.25 |
| 11100.2015 | 2015 Real Estate Taxes | | .00 | 223.11 |
| 11100.2016 | 2016 Real Estate Taxes | | .00 | 91.04 |
| 11100.2017 | 2017 Real Estate Taxes | | 6,578.14 | 58,426.21 |
| 11100.2018 | 2018 Real Estate Taxes | | 218,823.11 | 2,264,120.63 |
| 12100.2004 | 2004 Personal Property Taxes | | .00 | 21.30 |
| 12100.2005 | 2005 Personal Property Taxes | | .00 | 21.73 |
| 12100.2006 | 2006 Personal Property Taxes | | .00 | 27.05 |
| 12100.2007 | 2007 Personal Property Taxes | | .00 | 27.53 |
| 12100.2008 | 2008 Personal Property Taxes | | .00 | 22.77 |
| 12100.2009 | 2009 Personal Property Taxes | | .00 | 24.73 |
| 12100.2010 | 2010 Personal Property Taxes | | 7.02 | 29.36 |
| 12100.2011 | 2011 Personal Property Taxes | | 79.12 | 174.60 |
| 12100.2012 | 2012 Personal Property Taxes | | 87.53 | 124.86 |
| 12100.2013 | 2013 Personal Property Taxes | | 94.61 | 146.59 |
| 12100.2014 | 2014 Personal Property Taxes | | 181.78 | 218.20 |
| 12100.2015 | 2015 Personal Property Taxes | | 186.83 | 281.68 |
| 12100.2016 | 2016 Personal Property Taxes | | 296.95 | 425.89 |
| 12100.2017 | 2017 Personal Property Taxes | | 352.15 | 3,578.61 |
| 12100.2018 | 2018 Personal Property Taxes | | 10,039.30 | 77,064.92 |
| 37150.0 | FDAT Distributions | | 25,413.30 | 230,409.43 |
| 38109.0 | Interest on Investments St Treas | | .00 | 554.54 |
| 90002.0 | Interest Pd on Tax Roll Corrections | | .00 | (39.07) |
| 91032.0 | Warrants Redeemed | | (90.00) | (2,581.25) |
| 91702.0 | Transfer out | | (2,337,382.38) | (2,464,841.90) |
| | | Ending Balance: | 381,190.92 | 381,190.92 |

Monthly Statement Detail

| Date | Notes | Doc # | Amount | C/D |
|------|-------|-------|--------|-----|
|------|-------|-------|--------|-----|



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| 6065540000 Chino Valley Fire Dist GF | | | Beginning Balance: 2,456,523.46 | |
|--------------------------------------|------------------|---|---------------------------------|---|
| 11100.2017 2017 Real Estate Taxes | | | Source Code Total: 6,578.14 | |
| 12/04 | Tax Distribution | 0 | 54.12 | C |
| 12/04 | Tax Distribution | 0 | 4.35 | C |
| 12/10 | Tax Distribution | 0 | 145.78 | C |
| 12/11 | Tax Distribution | 0 | 839.61 | C |
| 12/11 | Tax Distribution | 0 | 205.55 | C |
| 12/12 | Tax Distribution | 0 | 227.76 | C |
| 12/12 | Tax Distribution | 0 | 272.27 | C |
| 12/13 | Tax Distribution | 0 | 2.73 | C |
| 12/14 | Tax Distribution | 0 | 124.95 | C |
| 12/14 | Tax Distribution | 0 | 36.68 | C |
| 12/17 | Tax Distribution | 0 | 212.48 | C |
| 12/17 | Tax Distribution | 0 | 174.88 | C |
| 12/18 | Tax Distribution | 0 | 47.51 | C |
| 12/18 | Tax Distribution | 0 | 93.93 | C |
| 12/19 | Tax Distribution | 0 | 106.08 | C |
| 12/19 | Tax Distribution | 0 | 61.09 | C |
| 12/20 | Tax Distribution | 0 | 941.19 | C |
| 12/21 | Tax Distribution | 0 | 584.94 | C |
| 12/21 | Tax Distribution | 0 | 297.20 | C |
| 12/24 | Tax Distribution | 0 | 80.53 | C |
| 12/26 | Tax Distribution | 0 | 70.18 | C |
| 12/26 | Tax Distribution | 0 | 47.41 | C |
| 12/26 | Tax Distribution | 0 | 68.85 | C |
| 12/27 | Tax Distribution | 0 | 606.91 | C |
| 12/28 | Tax Distribution | 0 | 521.90 | C |
| 12/28 | Tax Distribution | 0 | 185.93 | C |
| 12/31 | Tax Distribution | 0 | 543.91 | C |
| 12/31 | Tax Distribution | 0 | 19.42 | C |
| 11100.2018 2018 Real Estate Taxes | | | Source Code Total: 218,823.11 | |
| 12/03 | Tax Distribution | 0 | 548.16 | C |
| 12/03 | Tax Distribution | 0 | 1,815.73 | C |
| 12/03 | Tax Distribution | 0 | 5,779.89 | C |
| 12/03 | Tax Distribution | 0 | 3,439.62 | C |
| 12/03 | Tax Distribution | 0 | 103.71 | C |
| 12/03 | Tax Distribution | 0 | 4,883.33 | C |
| 12/03 | Tax Distribution | 0 | 258.73 | C |
| 12/04 | Tax Distribution | 0 | 2,362.51 | C |
| 12/04 | Tax Distribution | 0 | 1,432.41 | C |
| 12/04 | Tax Distribution | 0 | 589.22 | C |
| 12/04 | Tax Distribution | 0 | 874.47 | C |
| 12/04 | Tax Distribution | 0 | 1,480.27 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|-------|------------------|---|----------|---|
| 12/04 | Tax Distribution | 0 | 4,393.68 | C |
| 12/04 | Tax Distribution | 0 | 1,072.15 | C |
| 12/05 | Tax Distribution | 0 | 598.83 | C |
| 12/05 | Tax Distribution | 0 | 530.11 | C |
| 12/05 | Tax Distribution | 0 | 2,177.04 | C |
| 12/06 | Tax Distribution | 0 | 2,038.33 | C |
| 12/06 | Tax Distribution | 0 | 190.12 | C |
| 12/06 | Tax Distribution | 0 | 1,322.05 | C |
| 12/06 | Tax Distribution | 0 | 524.93 | C |
| 12/06 | Tax Distribution | 0 | 448.56 | C |
| 12/06 | Tax Distribution | 0 | 1,050.29 | C |
| 12/07 | Tax Distribution | 0 | 4,014.27 | C |
| 12/07 | Tax Distribution | 0 | 1,676.94 | C |
| 12/07 | Tax Distribution | 0 | 1,645.42 | C |
| 12/07 | Tax Distribution | 0 | 2,301.76 | C |
| 12/07 | Tax Distribution | 0 | 3,337.94 | C |
| 12/10 | Tax Distribution | 0 | 2,698.95 | C |
| 12/10 | Tax Distribution | 0 | 992.94 | C |
| 12/10 | Tax Distribution | 0 | 74.58 | C |
| 12/10 | Tax Distribution | 0 | 743.79 | C |
| 12/10 | Tax Distribution | 0 | 1,455.40 | C |
| 12/10 | Tax Distribution | 0 | 301.98 | C |
| 12/11 | Tax Distribution | 0 | 2,363.64 | C |
| 12/11 | Tax Distribution | 0 | 1,145.17 | C |
| 12/11 | Tax Distribution | 0 | 118.92 | C |
| 12/11 | Tax Distribution | 0 | (93.89) | C |
| 12/11 | Tax Distribution | 0 | 416.71 | C |
| 12/11 | Tax Distribution | 0 | 2,452.93 | C |
| 12/12 | Tax Distribution | 0 | 2,427.91 | C |
| 12/12 | Tax Distribution | 0 | 1,778.48 | C |
| 12/12 | Tax Distribution | 0 | 2,080.07 | C |
| 12/12 | Tax Distribution | 0 | 1,392.04 | C |
| 12/12 | Tax Distribution | 0 | 6,076.13 | C |
| 12/12 | Tax Distribution | 0 | 286.53 | C |
| 12/12 | Tax Distribution | 0 | 111.63 | C |
| 12/13 | Tax Distribution | 0 | 2,482.70 | C |
| 12/13 | Tax Distribution | 0 | 348.89 | C |
| 12/13 | Tax Distribution | 0 | 602.14 | C |
| 12/13 | Tax Distribution | 0 | 812.23 | C |
| 12/13 | Tax Distribution | 0 | 613.81 | C |
| 12/13 | Tax Distribution | 0 | 766.21 | C |
| 12/14 | Tax Distribution | 0 | 2,840.70 | C |
| 12/14 | Tax Distribution | 0 | 73.53 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|-------|------------------|---|----------|---|
| 12/14 | Tax Distribution | 0 | 2,289.64 | C |
| 12/14 | Tax Distribution | 0 | 993.90 | C |
| 12/14 | Tax Distribution | 0 | 1,510.30 | C |
| 12/14 | Tax Distribution | 0 | 639.53 | C |
| 12/14 | Tax Distribution | 0 | 1,668.83 | C |
| 12/17 | Tax Distribution | 0 | 6,194.81 | C |
| 12/17 | Tax Distribution | 0 | 248.92 | C |
| 12/17 | Tax Distribution | 0 | 1,583.91 | C |
| 12/17 | Tax Distribution | 0 | 141.67 | C |
| 12/17 | Tax Distribution | 0 | 264.56 | C |
| 12/17 | Tax Distribution | 0 | 4,196.05 | C |
| 12/17 | Tax Distribution | 0 | 4,270.01 | C |
| 12/18 | Tax Distribution | 0 | 3,700.36 | C |
| 12/18 | Tax Distribution | 0 | 3,719.97 | C |
| 12/18 | Tax Distribution | 0 | 403.72 | C |
| 12/18 | Tax Distribution | 0 | 1,097.19 | C |
| 12/18 | Tax Distribution | 0 | 678.40 | C |
| 12/18 | Tax Distribution | 0 | 115.69 | C |
| 12/19 | Tax Distribution | 0 | 6,346.80 | C |
| 12/19 | Tax Distribution | 0 | 1,058.87 | C |
| 12/19 | Tax Distribution | 0 | 257.03 | C |
| 12/19 | Tax Distribution | 0 | 1,310.51 | C |
| 12/19 | Tax Distribution | 0 | 496.78 | C |
| 12/20 | Tax Distribution | 0 | 4,852.23 | C |
| 12/20 | Tax Distribution | 0 | 9.52 | C |
| 12/20 | Tax Distribution | 0 | 158.44 | C |
| 12/20 | Tax Distribution | 0 | 402.83 | C |
| 12/20 | Tax Distribution | 0 | 3,447.74 | C |
| 12/20 | Tax Distribution | 0 | 1,617.96 | C |
| 12/20 | Tax Distribution | 0 | 1,431.43 | C |
| 12/21 | Tax Distribution | 0 | 2,394.13 | C |
| 12/21 | Tax Distribution | 0 | 695.69 | C |
| 12/21 | Tax Distribution | 0 | 663.28 | C |
| 12/21 | Tax Distribution | 0 | 1,136.60 | C |
| 12/21 | Tax Distribution | 0 | 1,818.97 | C |
| 12/21 | Tax Distribution | 0 | 1,724.57 | C |
| 12/24 | Tax Distribution | 0 | 245.18 | C |
| 12/24 | Tax Distribution | 0 | 83.39 | C |
| 12/24 | Tax Distribution | 0 | 2,623.76 | C |
| 12/24 | Tax Distribution | 0 | 2,939.40 | C |
| 12/24 | Tax Distribution | 0 | 2,464.85 | C |
| 12/24 | Tax Distribution | 0 | 1,202.89 | C |
| 12/24 | Tax Distribution | 0 | 1,678.50 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|---|------------------|---|---------------------------|---|
| 12/26 | Tax Distribution | 0 | 2,723.74 | C |
| 12/26 | Tax Distribution | 0 | 1,777.27 | C |
| 12/26 | Tax Distribution | 0 | 1,670.14 | C |
| 12/26 | Tax Distribution | 0 | 447.37 | C |
| 12/26 | Tax Distribution | 0 | 410.87 | C |
| 12/26 | Tax Distribution | 0 | 2,632.80 | C |
| 12/27 | Tax Distribution | 0 | 891.41 | C |
| 12/27 | Tax Distribution | 0 | 4,473.54 | C |
| 12/27 | Tax Distribution | 0 | 558.48 | C |
| 12/27 | Tax Distribution | 0 | 829.18 | C |
| 12/27 | Tax Distribution | 0 | (385.12) | C |
| 12/27 | Tax Distribution | 0 | 1,471.53 | C |
| 12/27 | Tax Distribution | 0 | 190.83 | C |
| 12/27 | Tax Distribution | 0 | 640.54 | C |
| 12/28 | Tax Distribution | 0 | 4,859.54 | C |
| 12/28 | Tax Distribution | 0 | 639.14 | C |
| 12/28 | Tax Distribution | 0 | 1,800.76 | C |
| 12/28 | Tax Distribution | 0 | 11,497.59 | C |
| 12/28 | Tax Distribution | 0 | 959.79 | C |
| 12/28 | Tax Distribution | 0 | 39.09 | C |
| 12/28 | Tax Distribution | 0 | 7,977.72 | C |
| 12/31 | Tax Distribution | 0 | 3,743.22 | C |
| 12/31 | Tax Distribution | 0 | 1,243.52 | C |
| 12/31 | Tax Distribution | 0 | 220.16 | C |
| 12/31 | Tax Distribution | 0 | 122.55 | C |
| 12/31 | Tax Distribution | 0 | 75.32 | C |
| 12/31 | Tax Distribution | 0 | 2,383.10 | C |
| 12/31 | Tax Distribution | 0 | 781.89 | C |
| 12/31 | Tax Distribution | 0 | 462.75 | C |
| 12/31 | Tax Distribution | 0 | 2,650.99 | C |
| 12100.2010 2010 Personal Property Taxes | | | Source Code Total: 7.02 | |
| 12/13 | Tax Distribution | 0 | 7.02 | C |
| 12100.2011 2011 Personal Property Taxes | | | Source Code Total: 79.12 | |
| 12/13 | Tax Distribution | 0 | 9.07 | C |
| 12/27 | Tax Distribution | 0 | 70.05 | C |
| 12100.2012 2012 Personal Property Taxes | | | Source Code Total: 87.53 | |
| 12/13 | Tax Distribution | 0 | 8.40 | C |
| 12/27 | Tax Distribution | 0 | 79.13 | C |
| 12100.2013 2013 Personal Property Taxes | | | Source Code Total: 94.61 | |
| 12/20 | Tax Distribution | 0 | 2.26 | C |
| 12/27 | Tax Distribution | 0 | 92.35 | C |
| 12100.2014 2014 Personal Property Taxes | | | Source Code Total: 181.78 | |
| 12/27 | Tax Distribution | 0 | 181.78 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|---|------------------|---|------------------------------|---|
| 12100.2015 2015 Personal Property Taxes | | | Source Code Total: 186.83 | |
| 12/27 | Tax Distribution | 0 | 186.83 | C |
| 12100.2016 2016 Personal Property Taxes | | | Source Code Total: 296.95 | |
| 12/20 | Tax Distribution | 0 | 29.57 | C |
| 12/26 | Tax Distribution | 0 | 34.17 | C |
| 12/27 | Tax Distribution | 0 | 184.05 | C |
| 12/28 | Tax Distribution | 0 | 49.16 | C |
| 12100.2017 2017 Personal Property Taxes | | | Source Code Total: 352.15 | |
| 12/20 | Tax Distribution | 0 | 29.57 | C |
| 12/21 | Tax Distribution | 0 | 47.10 | C |
| 12/26 | Tax Distribution | 0 | 91.44 | C |
| 12/27 | Tax Distribution | 0 | 184.04 | C |
| 12100.2018 2018 Personal Property Taxes | | | Source Code Total: 10,039.30 | |
| 12/03 | Tax Distribution | 0 | 86.99 | C |
| 12/03 | Tax Distribution | 0 | 198.89 | C |
| 12/05 | Tax Distribution | 0 | 36.16 | C |
| 12/06 | Tax Distribution | 0 | 131.69 | C |
| 12/06 | Tax Distribution | 0 | 28.00 | C |
| 12/06 | Tax Distribution | 0 | 13.94 | C |
| 12/06 | Tax Distribution | 0 | 123.17 | C |
| 12/06 | Tax Distribution | 0 | 44.29 | C |
| 12/07 | Tax Distribution | 0 | 73.48 | C |
| 12/07 | Tax Distribution | 0 | (375.45) | C |
| 12/07 | Tax Distribution | 0 | 9.10 | C |
| 12/07 | Tax Distribution | 0 | 78.41 | C |
| 12/10 | Tax Distribution | 0 | 93.13 | C |
| 12/10 | Tax Distribution | 0 | 189.26 | C |
| 12/10 | Tax Distribution | 0 | 20.14 | C |
| 12/10 | Tax Distribution | 0 | 244.01 | C |
| 12/11 | Tax Distribution | 0 | 225.04 | C |
| 12/11 | Tax Distribution | 0 | 101.47 | C |
| 12/11 | Tax Distribution | 0 | 59.19 | C |
| 12/11 | Tax Distribution | 0 | 16.80 | C |
| 12/12 | Tax Distribution | 0 | 25.03 | C |
| 12/13 | Tax Distribution | 0 | 60.13 | C |
| 12/13 | Tax Distribution | 0 | 69.32 | C |
| 12/14 | Tax Distribution | 0 | 138.12 | C |
| 12/14 | Tax Distribution | 0 | 435.85 | C |
| 12/14 | Tax Distribution | 0 | 83.02 | C |
| 12/14 | Tax Distribution | 0 | 375.45 | C |
| 12/14 | Tax Distribution | 0 | 27.46 | C |
| 12/17 | Tax Distribution | 0 | 147.77 | C |
| 12/17 | Tax Distribution | 0 | 231.88 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|----------------------------|-----------------------------------|---|------------------------------|---|
| 12/17 | Tax Distribution | 0 | 10.57 | C |
| 12/18 | Tax Distribution | 0 | 67.54 | C |
| 12/18 | Tax Distribution | 0 | 2,601.98 | C |
| 12/19 | Tax Distribution | 0 | 201.67 | C |
| 12/20 | Tax Distribution | 0 | 538.77 | C |
| 12/20 | Tax Distribution | 0 | 100.02 | C |
| 12/20 | Tax Distribution | 0 | 341.88 | C |
| 12/20 | Tax Distribution | 0 | 9.52 | C |
| 12/21 | Tax Distribution | 0 | 130.41 | C |
| 12/21 | Tax Distribution | 0 | 36.52 | C |
| 12/24 | Tax Distribution | 0 | 57.49 | C |
| 12/24 | Tax Distribution | 0 | 127.40 | C |
| 12/24 | Tax Distribution | 0 | 6.67 | C |
| 12/26 | Tax Distribution | 0 | 173.85 | C |
| 12/26 | Tax Distribution | 0 | 344.11 | C |
| 12/26 | Tax Distribution | 0 | 189.31 | C |
| 12/27 | Tax Distribution | 0 | 187.98 | C |
| 12/27 | Tax Distribution | 0 | 158.61 | C |
| 12/27 | Tax Distribution | 0 | 85.54 | C |
| 12/28 | Tax Distribution | 0 | 60.85 | C |
| 12/28 | Tax Distribution | 0 | 223.16 | C |
| 12/28 | Tax Distribution | 0 | 416.59 | C |
| 12/28 | Tax Distribution | 0 | 118.07 | C |
| 12/31 | Tax Distribution | 0 | 258.91 | C |
| 12/31 | Tax Distribution | 0 | 79.78 | C |
| 12/31 | Tax Distribution | 0 | 70.37 | C |
| 12/31 | Tax Distribution | 0 | 142.51 | C |
| 12/31 | Tax Distribution | 0 | 307.48 | C |
| 37150.0 FDAT Distributions | | | Source Code Total: 25,413.30 | |
| 12/03 | Fire Dist Assistance Tax 0.141068 | 0 | 755.24 | C |
| 12/04 | Fire Dist Assistance Tax 0.141068 | 0 | 901.22 | C |
| 12/05 | Fire Dist Assistance Tax 0.141068 | 0 | 472.54 | C |
| 12/06 | Fire Dist Assistance Tax 0.141068 | 0 | 637.52 | C |
| 12/07 | Fire Dist Assistance Tax 0.141068 | 0 | 772.26 | C |
| 12/10 | Fire Dist Assistance Tax 0.141068 | 0 | 871.41 | C |
| 12/11 | Fire Dist Assistance Tax 0.141068 | 0 | 1,117.48 | C |
| 12/12 | Fire Dist Assistance Tax 0.141068 | 0 | 1,258.80 | C |
| 12/13 | Fire Dist Assistance Tax 0.141068 | 0 | 1,080.14 | C |
| 12/14 | Fire Dist Assistance Tax 0.141068 | 0 | 1,192.02 | C |
| 12/17 | Fire Dist Assistance Tax 0.141068 | 0 | 1,346.95 | C |
| 12/18 | Fire Dist Assistance Tax 0.141068 | 0 | 1,065.11 | C |
| 12/19 | Fire Dist Assistance Tax 0.141068 | 0 | 1,023.94 | C |
| 12/20 | Fire Dist Assistance Tax 0.141068 | 0 | 1,326.71 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|--------------------------------------|--|---|-----------------------------------|---|
| 12/21 | Fire Dist Assistance Tax 0.141068 | 0 | 1,487.33 | C |
| 12/24 | Fire Dist Assistance Tax 0.141068 | 0 | 1,481.79 | C |
| 12/26 | Fire Dist Assistance Tax 0.141068 | 0 | 1,736.40 | C |
| 12/27 | Fire Dist Assistance Tax 0.141068 | 0 | 1,529.09 | C |
| 12/28 | Fire Dist Assistance Tax 0.141068 | 0 | 3,200.40 | C |
| 12/31 | Fire Dist Assistance Tax 0.141068 | 0 | 2,156.95 | C |
| 91032.0 Warrants Redeemed | | | Source Code Total: (90.00) | |
| 12/28 | Paid Warrants | 0 | (90.00) | D |
| 91702.0 Transfer out | | | Source Code Total: (2,337,382.38) | |
| 12/28 | Central AZ Fire & Medical Email transfer | 0 | (1,778,733.95) | D |
| 12/28 | Central AZ Fire & Medical Email transfer | 0 | (558,648.43) | D |
| 6065540000 Chino Valley Fire Dist GF | | | Ending Balance: 381,190.92 | |

Warrant Detail

| Payee Name | Warrant | Amount | Issue Dt | Status Dt | Voucher |
|--------------------------------------|------------|-------------------------|----------|-----------|---------|
| 6065540000 Chino Valley Fire Dist GF | | Account Total: 2,022.50 | | | |
| Fund: 0655 | | Fund Total: 2,022.50 | | | |
| Status: OUTS | | Status Total: 1,932.50 | | | |
| / | 0706554378 | 1,932.50 | 12/27/18 | 01/03/19 | |
| Status: PAID | | Status Total: 90.00 | | | |
| / | 0706554377 | 90.00 | 12/27/18 | 12/28/18 | |
| | | Count | Amount | | |
| Total OUTS: | | 1 | 1,932.50 | | |
| Total PAID: | | 1 | 90.00 | | |

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2018

| BANK CONTROL ID: GEN - GENERAL FUND | | DESC: GENERAL FUND | ACCOUNT NO: 000000000000000 |
|-------------------------------------|----------|--------------------|-----------------------------|
| Beginning Balance: | 12/01/18 | | \$2,456,523.46 |
| Deposits and Credits: | | | \$262,139.84 |
| Checks and Charges: | | | (\$2,337,472.38) |
| Adjustments: | | | \$0.00 |
| Ending Balance Per Reconciliation: | | | <u>\$381,190.92</u> |
| Ending Balance Per Bank Statement: | 12/31/18 | | \$381,190.92 |
| * Outstanding Deposits and Credits: | 12/31/18 | | \$1,828.54 |
| * Outstanding Checks and Charges: | 12/31/18 | | <u>(\$2,107.50)</u> |
| Ending Book Balance: | 12/31/18 | | <u>\$380,911.96</u> |

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

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

| GEN | | General Fund | | | 0000000000000000 | |
|-----------------------------------|---------------|---------------------|--------|---------|------------------|--|
| Date | Document | Description | Module | Company | Amount | |
| 12/27/18 | 79024377 | Chase Card Services | AP | CHINOV | \$90.00 | |
| 12/31/18 | Cash w/County | Transfer to CAFMA | GL | CHINOV | \$2,337,382.38 | |
| TOTAL CHECKS AND CHARGES CLEARED: | | | | | \$2,337,472.38 | |

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 12/31/18

| GEN | | General Fund | | | 0000000000000000 | |
|---------------------------------------|----------|------------------------------|--------|---------|------------------|--|
| Date | Document | Description | Module | Company | Amount | |
| 12/17/18 | 79024376 | Kendhammer and Partners, LLP | AP | CHINOV | \$175.00 | |
| 12/27/18 | 79024378 | SC Audit and Accounting | AP | CHINOV | \$1,932.50 | |
| TOTAL CHECKS AND CHARGES OUTSTANDING: | | | | | \$2,107.50 | |

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 12/31/18

| GEN | | General Fund | | | 0000000000000000 |
|-------------------------------------|---------------|------------------------|--------|---------|------------------|
| Date | Document | Description | Module | Company | Amount |
| 12/31/18 | Cash w/County | Tax & Interest Revenue | GL | CHINOV | \$262,139.84 |
| TOTAL DEPOSITS AND CREDITS CLEARED: | | | | | \$262,139.84 |

Chino Valley Fire District
BR Deposits and Credits Outstanding
For the Bank Statement ending: 12/31/18

| GEN | | General Fund | | | 0000000000000000 |
|---|---------------|--------------------------------|--------|---------|------------------|
| Date | Document | Description | Module | Company | Amount |
| 06/30/17 | 2017 Audit JE | To post adjustments to 2017 YE | GL | CHINOV | \$1,828.54 |
| TOTAL DEPOSITS AND CREDITS OUTSTANDING: | | | | | \$1,828.54 |

| Document Number | Date | BR Status | Void? | Description | Date Cleared | Amount |
|-----------------|------|-----------|-------|-------------|--------------|--------|
|-----------------|------|-----------|-------|-------------|--------------|--------|

MODULE: CHECKS FROM ACCOUNTS PAYABLE

| | | | | | | |
|-------------------------------------|----------|-----------|----|------------------------------|----------|------------|
| BANK CONTROL ID: GEN - GENERAL FUND | | | | | | |
| 79024376 | 12/17/18 | Retrieved | No | Kendhammer and Partners, LLP | | \$175.00 |
| 79024377 | 12/27/18 | Marked | No | Chase Card Services | 01/21/19 | \$90.00 |
| 79024378 | 12/27/18 | Retrieved | No | SC Audit and Accounting | | \$1,932.50 |
| SUB TOTAL FOR BANK: | | | | | | \$2,197.50 |
| TOTAL FOR MODULE: | | | | | | \$2,197.50 |

MODULE: ADJUSTMENTS FROM BANK RECONCILIATION

| | | | | | | |
|-------------------------------------|----------|--------|----|----------------------|----------|--------------|
| BANK CONTROL ID: GEN - GENERAL FUND | | | | | | |
| Correct county error | 12/31/18 | Marked | No | Correct county error | 01/22/19 | (\$2,028.32) |
| SUB TOTAL FOR BANK: | | | | | | (\$2,028.32) |
| TOTAL FOR MODULE: | | | | | | (\$2,028.32) |

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

| | | | | | | |
|-------------------------------------|----------|--------|----|--------------------------------|----------|----------------|
| BANK CONTROL ID: GEN - GENERAL FUND | | | | | | |
| Cash w/County | 12/31/18 | Marked | No | Tax & Interest Revenue | 01/21/19 | \$262,139.84 |
| Cash w/County | 12/31/18 | Marked | No | Transfer to CAFMA | 01/21/19 | \$2,337,382.38 |
| Correct County error | 12/31/18 | Marked | No | Correct error County made in p | 01/22/19 | \$199.78 |
| Correct County error | 12/31/18 | Marked | No | Correct error County made in p | 01/22/19 | (\$199.78) |
| SUB TOTAL FOR BANK: | | | | | | \$2,599,522.22 |
| TOTAL FOR MODULE: | | | | | | \$2,599,522.22 |

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending: 12/31/18

| Date | Document | Description | GL Account | Offset Amt | Adj. Amt |
|---|----------------------|----------------------|------------------|--------------|--------------------------|
| DOCUMENT: CORRECT COUNTY ERROR | | | 0000000000000000 | | BANK: GEN |
| 12/31/18 | Correct county error | Correct county error | Excluded from GL | (\$2,028.32) | |
| 12/31/18 | Correct county error | Correct county error | 10.1100.0.0.000 | | \$2,028.32 |
| ADJUSTMENT DOCUMENT 'CORRECT COUNTY ERROR' TOTAL: | | | | | <u>\$2,028.32</u> |
| TOTAL FOR ALL ADJUSTMENTS: | | | | | <u><u>\$2,028.32</u></u> |

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 12/1/2018 Through 12/31/2018

Fund: (10) General Fund

| | Account | Actual | Current Period Budget | Variance | % | Actual | Year To Date Budget | Variance | % |
|-------------------------------------|-------------|-------------------------|--------------------------|-------------------------|--------------|-----------------------|------------------------|-------------------------|----------------|
| <u>Revenues</u> | | | | | | | | | |
| Real Estate Tax | 10400000000 | \$225,401.25 | \$0.00 | \$225,401.25 | 0.0% | \$2,323,031.24 | \$3,926,501.00 | \$(1,603,469.76) | (40.8)% |
| Fire Protection Contracts | 10400100000 | 0.00 | 0.00 | 0.00 | 0.0 | (0.20) | 0.00 | (0.20) | 0.0 |
| Personal Property Tax | 10410000000 | 11,325.29 | 0.00 | 11,325.29 | 0.0 | 82,190.02 | 0.00 | 82,190.02 | 0.0 |
| Fire District Assistance Tax | 10420000000 | 25,413.30 | 0.00 | 25,413.30 | 0.0 | 230,214.24 | 333,290.00 | (103,075.76) | (30.9) |
| Interest Income-General Fund | 10490000000 | 0.00 | 0.00 | 0.00 | 0.0 | 515.47 | 0.00 | 515.47 | 0.0 |
| Misc. Revenues | 10510000000 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 2,000.00 | (2,000.00) | (100.0) |
| Net Revenues | | \$262,139.84 | \$0.00 | \$262,139.84 | 0.0 % | \$2,635,950.77 | \$4,261,791.00 | \$(1,625,840.23) | (38.1)% |
| <u>Program Expenses</u> | | | | | | | | | |
| Fire Authority Funding | 10670010000 | \$2,337,382.38 | \$0.00 | \$(2,337,382.38) | 0.0% | \$2,464,841.90 | \$4,227,791.00 | \$1,762,949.10 | 41.7% |
| Total Program Expenses | | \$2,337,382.38 | \$0.00 | \$(2,337,382.38) | 0.0 % | \$2,464,841.90 | \$4,227,791.00 | \$1,762,949.10 | 41.7 % |
| <u>Fund Raising Expenses</u> | | | | | | | | | |
| Audit & Accounting | 10640010000 | \$1,932.50 | \$0.00 | \$(1,932.50) | 0.0% | \$3,513.75 | \$3,000.00 | \$(513.75) | (17.1)% |
| Other Prof Services/Admin | 10640510000 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 25,000.00 | 25,000.00 | 100.0 |
| Legal Services - Routine | 10641010000 | 175.00 | 0.00 | (175.00) | 0.0 | 892.50 | 5,000.00 | 4,107.50 | 82.2 |
| Fire Board Expenses | 10644110000 | 90.00 | 0.00 | (90.00) | 0.0 | 90.00 | 1,000.00 | 910.00 | 91.0 |
| Total Fund Raising Expenses | | \$2,197.50 | \$0.00 | \$(2,197.50) | 0.0 % | \$4,496.25 | \$34,000.00 | \$29,503.75 | 86.8 % |
| Total Expenses | | \$2,339,579.88 | | \$(2,339,579.88) | | \$2,469,338.15 | \$4,261,791.00 | \$1,792,452.85 | 42.1% |
| Net Income (Loss) | | \$(2,077,440.04) | \$0.00 | \$(2,077,440.04) | 0.0% | \$166,612.62 | \$0.00 | \$166,612.62 | 0.0% |

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Chino Valley Fire District

Balance Sheet

As of 12/31/2018

Fund: (10) General Fund

Assets

Current Assets

| | | |
|--------------------------|--------------|---------------------|
| Cash with Yavapai County | \$378,883.64 | |
| Taxes Receivable | 133,163.00 | |
| Total Current Assets | | \$512,046.64 |
| Total Assets | | \$512,046.64 |

Liabilities and Net Assets

Current Liabilities

| | | |
|----------------------------------|-----------|---------------------|
| Accounts Payable | \$245.00 | |
| Deferred Compensation (Prop Tax) | 97,605.00 | |
| CAFMA Accounts Payable | 71,290.00 | |
| Total Current Liabilities | | \$169,140.00 |
| Total Liabilities | | \$169,140.00 |

Net Assets

| | | |
|---|------------------|-------------------------|
| Fund Balance | \$(3,292,172.05) | |
| Current Year Net Assets | 166,612.62 | |
| Total Net Assets | | (3,125,559.43) |
| Total Liabilities and Net Assets | | \$(2,956,419.43) |

Chino Valley Fire District
GL Account Ledger - Detail By Date Range (Current and History)
12/01/2018 through 12/31/2018

| Batch | Journal | Entry # | Date | Job | Document | Description | Debits | Credits | Balance |
|--|---------|---------|---------------------------------|-----|---------------|---|---------------------|-----------------------|-----------------------|
| 10.1100.0.0.000 | | | CASH WITH YAVAPAI COUNTY | | | | | | \$2,456,323.68 |
| 1999 | CD | 143089 | 12/17/18 | | 79024376 | Kendhammer and Partners, LLP - Cash Disbursement KENDH1 | - | 175.00 | 2,456,148.68 |
| 2000 | CD | 143091 | 12/27/18 | | 79024377 | Chase Card Services - Cash Disbursement CHCASE | - | 90.00 | 2,456,058.68 |
| 2000 | CD | 143094 | 12/27/18 | | 79024378 | SC Audit and Accounting - Cash Disbursement SCAUD1 | - | 1,932.50 | 2,454,126.18 |
| 2002 | GJ | 143100 | 12/31/18 | | Cash w/County | Tax & Interest Revenue | 262,139.84 | - | 2,716,266.02 |
| 2003 | GJ | 143105 | 12/31/18 | | Cash w/County | Transfer to CAFMA | - | 2,337,382.38 | 378,883.64 |
| CASH WITH YAVAPAI COUNTY TOTAL: | | | | | | | \$262,139.84 | \$2,339,579.88 | \$378,883.64 |
| TOTAL OF LEDGER: | | | | | | | \$262,139.84 | \$2,339,579.88 | \$378,883.64 |

Chino Valley Fire District
GL Trial Balance by Date Range (Current and History)
12/01/2018 through 12/31/2018

| Account | Description | Balances | | | | Adjustments |
|------------------|--------------------------|-----------------------|---------------------|-----------------------|---------------------|-------------|
| | | Beginning | Debits | Credits | Ending | |
| 10.1100.0.0.000 | Cash with Yavapai County | \$2,456,323.68 | \$262,139.84 | \$2,339,579.88 | \$378,883.64 | |
| TOTAL OF LEDGER: | | <u>\$2,456,323.68</u> | <u>\$262,139.84</u> | <u>\$2,339,579.88</u> | <u>\$378,883.64</u> | |

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

Reconciliation:

| | | |
|---------------------------------|-----------|-------------------|
| Beginning Balance (CVFD): | \$ | 375,713.12 |
| Deposits: | \$ | 25,447.64 |
| Disbursements: | \$ | - |
| Interest Income: | \$ | - |
| Principal and Interest payments | \$ | (60,088.75) |
| County Adj | | |
| Ending Balance: | \$ | 341,072.01 |

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank: \$ 341,072.01
Adj

Ending Balance: \$ 341,072.01

Deposits Per Bank Statement:

| | | |
|--------------------------|----|-----------|
| Fire District Deposits: | \$ | - |
| Real Estate Taxes: | \$ | 24,216.94 |
| Personal Property Taxes: | \$ | 1,230.70 |
| ADOT Game/Fish In Lieu: | \$ | - |

Ending Balance: \$ 25,447.64

Reconciliation Approved By: _____

Scott Freitag, Fire Chief

Reconciliation Reviewed By: _____

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By: _____

Debbie S. Spingola

Debbie Spingola, Finance Manager



Digitally signed by Debbie S. Spingola

Date: 2019.01.22 08:50:07 -07'00'



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

Chino Valley Fire Dist BDS
Fund: 6065640700

| | |
|-------------------|---------------------|
| Real Estate Taxes | \$ 24,216.94 |
| Upp Taxes | \$ 1,230.70 |
| Total | <u>\$ 25,447.64</u> |

Bond Interest Payment < \$60,088.75 >



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| Account | Period | YTD | | |
|-------------------|-----------------------------------|-------------|-----------------------|------------|
| 6065640700 | Chino Valley Fire Dist BDS | | | |
| Begin Balance: | 375,713.12 | 141,546.19 | | |
| Income: | 25,447.64 | 260,039.00 | | |
| LOC Advance: | .00 | .00 | | |
| Expense: | (60,088.75) | (60,513.18) | LOC: | .00 |
| LOC Payments: | .00 | .00 | Warrants Outstanding: | .00 |
| Cash Balance: | 341,072.01 | 341,072.01 | End: | 341,072.01 |

| Monthly Statement Summary | | | | |
|---------------------------|-------------------------------------|---------------------------|-------------------|-------------------|
| Source Code | Description | | MTDAmount | YTDAmount |
| 6065640700 | Chino Valley Fire Dist BDS | Beginning Balance: | 375,713.12 | 141,546.19 |
| 11100.2013 | 2013 Real Estate Taxes | | .00 | 22.63 |
| 11100.2015 | 2015 Real Estate Taxes | | .00 | 28.21 |
| 11100.2016 | 2016 Real Estate Taxes | | .00 | 10.68 |
| 11100.2017 | 2017 Real Estate Taxes | | 745.67 | 6,623.05 |
| 11100.2018 | 2018 Real Estate Taxes | | 23,471.27 | 242,859.94 |
| 12100.2007 | 2007 Personal Property Taxes | | .00 | 2.10 |
| 12100.2008 | 2008 Personal Property Taxes | | .00 | 2.72 |
| 12100.2009 | 2009 Personal Property Taxes | | .00 | 3.12 |
| 12100.2010 | 2010 Personal Property Taxes | | .75 | 3.14 |
| 12100.2011 | 2011 Personal Property Taxes | | 9.48 | 20.92 |
| 12100.2012 | 2012 Personal Property Taxes | | 8.33 | 11.88 |
| 12100.2013 | 2013 Personal Property Taxes | | 12.57 | 19.48 |
| 12100.2014 | 2014 Personal Property Taxes | | 24.28 | 29.14 |
| 12100.2015 | 2015 Personal Property Taxes | | 23.61 | 35.60 |
| 12100.2016 | 2016 Personal Property Taxes | | 34.86 | 50.01 |
| 12100.2017 | 2017 Personal Property Taxes | | 39.91 | 405.67 |
| 12100.2018 | 2018 Personal Property Taxes | | 1,076.91 | 8,266.38 |
| 38109.0 | Interest on Investments St Treas | | .00 | 1,644.33 |
| 90002.0 | Interest Pd on Tax Roll Corrections | | .00 | (4.43) |
| 92185.0 | Paying Agent Fees | | .00 | (420.00) |
| 92190.0 | Bond Interest Payment | | (60,088.75) | (60,088.75) |
| | Ending Balance: | | 341,072.01 | 341,072.01 |

| Monthly Statement Detail | | | | |
|--------------------------|-----------------------------------|-------|--------------------------------------|-----|
| Date | Notes | Doc # | Amount | C/D |
| 6065640700 | Chino Valley Fire Dist BDS | | Beginning Balance: 375,713.12 | |
| 11100.2017 | 2017 Real Estate Taxes | | Source Code Total: 745.67 | |
| 12/04 | Tax Distribution | 0 | 6.14 | C |
| 12/04 | Tax Distribution | 0 | .49 | C |
| 12/10 | Tax Distribution | 0 | 16.52 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|-----------------------------------|------------------|---|------------------------------|---|
| 12/11 | Tax Distribution | 0 | 95.18 | C |
| 12/11 | Tax Distribution | 0 | 23.30 | C |
| 12/12 | Tax Distribution | 0 | 25.82 | C |
| 12/12 | Tax Distribution | 0 | 30.86 | C |
| 12/13 | Tax Distribution | 0 | .31 | C |
| 12/14 | Tax Distribution | 0 | 14.16 | C |
| 12/14 | Tax Distribution | 0 | 4.16 | C |
| 12/17 | Tax Distribution | 0 | 24.08 | C |
| 12/17 | Tax Distribution | 0 | 19.82 | C |
| 12/18 | Tax Distribution | 0 | 5.39 | C |
| 12/18 | Tax Distribution | 0 | 10.65 | C |
| 12/19 | Tax Distribution | 0 | 12.02 | C |
| 12/19 | Tax Distribution | 0 | 6.93 | C |
| 12/20 | Tax Distribution | 0 | 106.69 | C |
| 12/21 | Tax Distribution | 0 | 66.30 | C |
| 12/21 | Tax Distribution | 0 | 33.69 | C |
| 12/24 | Tax Distribution | 0 | 9.13 | C |
| 12/26 | Tax Distribution | 0 | 7.96 | C |
| 12/26 | Tax Distribution | 0 | 5.37 | C |
| 12/26 | Tax Distribution | 0 | 7.80 | C |
| 12/27 | Tax Distribution | 0 | 68.80 | C |
| 12/28 | Tax Distribution | 0 | 59.16 | C |
| 12/28 | Tax Distribution | 0 | 21.08 | C |
| 12/31 | Tax Distribution | 0 | 61.66 | C |
| 12/31 | Tax Distribution | 0 | 2.20 | C |
| 11100.2018 2018 Real Estate Taxes | | | Source Code Total: 23,471.27 | |
| 12/03 | Tax Distribution | 0 | 523.81 | C |
| 12/03 | Tax Distribution | 0 | 27.75 | C |
| 12/03 | Tax Distribution | 0 | 58.80 | C |
| 12/03 | Tax Distribution | 0 | 194.79 | C |
| 12/03 | Tax Distribution | 0 | 619.98 | C |
| 12/03 | Tax Distribution | 0 | 368.96 | C |
| 12/03 | Tax Distribution | 0 | 11.12 | C |
| 12/04 | Tax Distribution | 0 | 253.41 | C |
| 12/04 | Tax Distribution | 0 | 153.65 | C |
| 12/04 | Tax Distribution | 0 | 63.20 | C |
| 12/04 | Tax Distribution | 0 | 93.80 | C |
| 12/04 | Tax Distribution | 0 | 158.77 | C |
| 12/04 | Tax Distribution | 0 | 471.30 | C |
| 12/04 | Tax Distribution | 0 | 115.01 | C |
| 12/05 | Tax Distribution | 0 | 64.23 | C |
| 12/05 | Tax Distribution | 0 | 56.85 | C |
| 12/05 | Tax Distribution | 0 | 233.52 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|-------|------------------|---|---------|---|
| 12/06 | Tax Distribution | 0 | 218.63 | C |
| 12/06 | Tax Distribution | 0 | 20.39 | C |
| 12/06 | Tax Distribution | 0 | 141.82 | C |
| 12/06 | Tax Distribution | 0 | 56.31 | C |
| 12/06 | Tax Distribution | 0 | 48.12 | C |
| 12/06 | Tax Distribution | 0 | 112.65 | C |
| 12/07 | Tax Distribution | 0 | 430.58 | C |
| 12/07 | Tax Distribution | 0 | 179.85 | C |
| 12/07 | Tax Distribution | 0 | 176.50 | C |
| 12/07 | Tax Distribution | 0 | 246.89 | C |
| 12/07 | Tax Distribution | 0 | 358.04 | C |
| 12/10 | Tax Distribution | 0 | 289.50 | C |
| 12/10 | Tax Distribution | 0 | 106.50 | C |
| 12/10 | Tax Distribution | 0 | 8.00 | C |
| 12/10 | Tax Distribution | 0 | 79.79 | C |
| 12/10 | Tax Distribution | 0 | 156.11 | C |
| 12/10 | Tax Distribution | 0 | 32.40 | C |
| 12/11 | Tax Distribution | 0 | 253.52 | C |
| 12/11 | Tax Distribution | 0 | 122.73 | C |
| 12/11 | Tax Distribution | 0 | 12.68 | C |
| 12/11 | Tax Distribution | 0 | (10.07) | C |
| 12/11 | Tax Distribution | 0 | 44.69 | C |
| 12/11 | Tax Distribution | 0 | 263.10 | C |
| 12/12 | Tax Distribution | 0 | 260.43 | C |
| 12/12 | Tax Distribution | 0 | 190.76 | C |
| 12/12 | Tax Distribution | 0 | 223.11 | C |
| 12/12 | Tax Distribution | 0 | 149.30 | C |
| 12/12 | Tax Distribution | 0 | 651.75 | C |
| 12/12 | Tax Distribution | 0 | 30.73 | C |
| 12/12 | Tax Distribution | 0 | 11.97 | C |
| 12/13 | Tax Distribution | 0 | 266.32 | C |
| 12/13 | Tax Distribution | 0 | 37.43 | C |
| 12/13 | Tax Distribution | 0 | 64.58 | C |
| 12/13 | Tax Distribution | 0 | 87.13 | C |
| 12/13 | Tax Distribution | 0 | 65.84 | C |
| 12/13 | Tax Distribution | 0 | 82.19 | C |
| 12/14 | Tax Distribution | 0 | 304.69 | C |
| 12/14 | Tax Distribution | 0 | 7.88 | C |
| 12/14 | Tax Distribution | 0 | 245.60 | C |
| 12/14 | Tax Distribution | 0 | 106.61 | C |
| 12/14 | Tax Distribution | 0 | 162.00 | C |
| 12/14 | Tax Distribution | 0 | 68.59 | C |
| 12/14 | Tax Distribution | 0 | 179.02 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|-------|------------------|---|--------|---|
| 12/17 | Tax Distribution | 0 | 664.50 | C |
| 12/17 | Tax Distribution | 0 | 26.70 | C |
| 12/17 | Tax Distribution | 0 | 169.91 | C |
| 12/17 | Tax Distribution | 0 | 15.20 | C |
| 12/17 | Tax Distribution | 0 | 28.38 | C |
| 12/17 | Tax Distribution | 0 | 450.11 | C |
| 12/17 | Tax Distribution | 0 | 458.03 | C |
| 12/18 | Tax Distribution | 0 | 396.92 | C |
| 12/18 | Tax Distribution | 0 | 399.02 | C |
| 12/18 | Tax Distribution | 0 | 43.30 | C |
| 12/18 | Tax Distribution | 0 | 117.68 | C |
| 12/18 | Tax Distribution | 0 | 72.76 | C |
| 12/18 | Tax Distribution | 0 | 12.41 | C |
| 12/19 | Tax Distribution | 0 | 680.78 | C |
| 12/19 | Tax Distribution | 0 | 113.57 | C |
| 12/19 | Tax Distribution | 0 | 27.57 | C |
| 12/19 | Tax Distribution | 0 | 140.57 | C |
| 12/19 | Tax Distribution | 0 | 53.30 | C |
| 12/20 | Tax Distribution | 0 | 520.46 | C |
| 12/20 | Tax Distribution | 0 | 1.02 | C |
| 12/20 | Tax Distribution | 0 | 17.00 | C |
| 12/20 | Tax Distribution | 0 | 43.21 | C |
| 12/20 | Tax Distribution | 0 | 369.84 | C |
| 12/20 | Tax Distribution | 0 | 173.55 | C |
| 12/20 | Tax Distribution | 0 | 153.53 | C |
| 12/21 | Tax Distribution | 0 | 256.80 | C |
| 12/21 | Tax Distribution | 0 | 74.63 | C |
| 12/21 | Tax Distribution | 0 | 71.14 | C |
| 12/21 | Tax Distribution | 0 | 121.91 | C |
| 12/21 | Tax Distribution | 0 | 195.10 | C |
| 12/21 | Tax Distribution | 0 | 184.97 | C |
| 12/24 | Tax Distribution | 0 | 26.30 | C |
| 12/24 | Tax Distribution | 0 | 8.95 | C |
| 12/24 | Tax Distribution | 0 | 281.43 | C |
| 12/24 | Tax Distribution | 0 | 315.30 | C |
| 12/24 | Tax Distribution | 0 | 264.39 | C |
| 12/24 | Tax Distribution | 0 | 129.03 | C |
| 12/24 | Tax Distribution | 0 | 180.04 | C |
| 12/26 | Tax Distribution | 0 | 292.14 | C |
| 12/26 | Tax Distribution | 0 | 190.63 | C |
| 12/26 | Tax Distribution | 0 | 179.12 | C |
| 12/26 | Tax Distribution | 0 | 47.99 | C |
| 12/26 | Tax Distribution | 0 | 44.07 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|---|------------------|---|--------------------------|---|
| 12/26 | Tax Distribution | 0 | 282.42 | C |
| 12/27 | Tax Distribution | 0 | 479.88 | C |
| 12/27 | Tax Distribution | 0 | 59.90 | C |
| 12/27 | Tax Distribution | 0 | 88.94 | C |
| 12/27 | Tax Distribution | 0 | (41.31) | C |
| 12/27 | Tax Distribution | 0 | 157.85 | C |
| 12/27 | Tax Distribution | 0 | 20.47 | C |
| 12/27 | Tax Distribution | 0 | 68.70 | C |
| 12/27 | Tax Distribution | 0 | 95.62 | C |
| 12/28 | Tax Distribution | 0 | 521.28 | C |
| 12/28 | Tax Distribution | 0 | 68.55 | C |
| 12/28 | Tax Distribution | 0 | 193.16 | C |
| 12/28 | Tax Distribution | 0 | 1,233.28 | C |
| 12/28 | Tax Distribution | 0 | 102.95 | C |
| 12/28 | Tax Distribution | 0 | 4.19 | C |
| 12/28 | Tax Distribution | 0 | 855.29 | C |
| 12/31 | Tax Distribution | 0 | 401.52 | C |
| 12/31 | Tax Distribution | 0 | 133.38 | C |
| 12/31 | Tax Distribution | 0 | 23.62 | C |
| 12/31 | Tax Distribution | 0 | 13.15 | C |
| 12/31 | Tax Distribution | 0 | 8.06 | C |
| 12/31 | Tax Distribution | 0 | 255.64 | C |
| 12/31 | Tax Distribution | 0 | 83.87 | C |
| 12/31 | Tax Distribution | 0 | 49.64 | C |
| 12/31 | Tax Distribution | 0 | 284.35 | C |
| 12100.2010 2010 Personal Property Taxes | | | Source Code Total: .75 | |
| 12/13 | Tax Distribution | 0 | .75 | C |
| 12100.2011 2011 Personal Property Taxes | | | Source Code Total: 9.48 | |
| 12/13 | Tax Distribution | 0 | 1.09 | C |
| 12/27 | Tax Distribution | 0 | 8.39 | C |
| 12100.2012 2012 Personal Property Taxes | | | Source Code Total: 8.33 | |
| 12/13 | Tax Distribution | 0 | .80 | C |
| 12/27 | Tax Distribution | 0 | 7.53 | C |
| 12100.2013 2013 Personal Property Taxes | | | Source Code Total: 12.57 | |
| 12/20 | Tax Distribution | 0 | .30 | C |
| 12/27 | Tax Distribution | 0 | 12.27 | C |
| 12100.2014 2014 Personal Property Taxes | | | Source Code Total: 24.28 | |
| 12/27 | Tax Distribution | 0 | 24.28 | C |
| 12100.2015 2015 Personal Property Taxes | | | Source Code Total: 23.61 | |
| 12/27 | Tax Distribution | 0 | 23.61 | C |
| 12100.2016 2016 Personal Property Taxes | | | Source Code Total: 34.86 | |
| 12/20 | Tax Distribution | 0 | 3.47 | C |
| 12/26 | Tax Distribution | 0 | 4.01 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|---|------------------|---|-----------------------------|---|
| 12/27 | Tax Distribution | 0 | 21.61 | C |
| 12/28 | Tax Distribution | 0 | 5.77 | C |
| 12100.2017 2017 Personal Property Taxes | | | Source Code Total: 39.91 | |
| 12/20 | Tax Distribution | 0 | 3.35 | C |
| 12/21 | Tax Distribution | 0 | 5.34 | C |
| 12/26 | Tax Distribution | 0 | 10.36 | C |
| 12/27 | Tax Distribution | 0 | 20.86 | C |
| 12100.2018 2018 Personal Property Taxes | | | Source Code Total: 1,076.91 | |
| 12/03 | Tax Distribution | 0 | 9.33 | C |
| 12/03 | Tax Distribution | 0 | 21.33 | C |
| 12/05 | Tax Distribution | 0 | 3.88 | C |
| 12/06 | Tax Distribution | 0 | 14.13 | C |
| 12/06 | Tax Distribution | 0 | 3.00 | C |
| 12/06 | Tax Distribution | 0 | 1.50 | C |
| 12/06 | Tax Distribution | 0 | 13.21 | C |
| 12/06 | Tax Distribution | 0 | 4.76 | C |
| 12/07 | Tax Distribution | 0 | 7.88 | C |
| 12/07 | Tax Distribution | 0 | (40.27) | C |
| 12/07 | Tax Distribution | 0 | .98 | C |
| 12/07 | Tax Distribution | 0 | 8.41 | C |
| 12/10 | Tax Distribution | 0 | 9.99 | C |
| 12/10 | Tax Distribution | 0 | 20.30 | C |
| 12/10 | Tax Distribution | 0 | 2.16 | C |
| 12/10 | Tax Distribution | 0 | 26.17 | C |
| 12/11 | Tax Distribution | 0 | 24.14 | C |
| 12/11 | Tax Distribution | 0 | 10.89 | C |
| 12/11 | Tax Distribution | 0 | 6.35 | C |
| 12/11 | Tax Distribution | 0 | 1.80 | C |
| 12/12 | Tax Distribution | 0 | 2.69 | C |
| 12/13 | Tax Distribution | 0 | 6.45 | C |
| 12/13 | Tax Distribution | 0 | 7.44 | C |
| 12/14 | Tax Distribution | 0 | 14.82 | C |
| 12/14 | Tax Distribution | 0 | 46.75 | C |
| 12/14 | Tax Distribution | 0 | 8.90 | C |
| 12/14 | Tax Distribution | 0 | 40.27 | C |
| 12/14 | Tax Distribution | 0 | 2.95 | C |
| 12/17 | Tax Distribution | 0 | 15.85 | C |
| 12/17 | Tax Distribution | 0 | 24.88 | C |
| 12/17 | Tax Distribution | 0 | 1.13 | C |
| 12/18 | Tax Distribution | 0 | 7.24 | C |
| 12/18 | Tax Distribution | 0 | 279.10 | C |
| 12/19 | Tax Distribution | 0 | 21.63 | C |
| 12/20 | Tax Distribution | 0 | 57.79 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| | | | | |
|-------------------------------|--------------------------|---|--------------------------------|---|
| 12/20 | Tax Distribution | 0 | 10.72 | C |
| 12/20 | Tax Distribution | 0 | 36.68 | C |
| 12/20 | Tax Distribution | 0 | 1.02 | C |
| 12/21 | Tax Distribution | 0 | 13.99 | C |
| 12/21 | Tax Distribution | 0 | 3.92 | C |
| 12/24 | Tax Distribution | 0 | 6.17 | C |
| 12/24 | Tax Distribution | 0 | 13.66 | C |
| 12/24 | Tax Distribution | 0 | .71 | C |
| 12/26 | Tax Distribution | 0 | 18.65 | C |
| 12/26 | Tax Distribution | 0 | 36.91 | C |
| 12/26 | Tax Distribution | 0 | 20.31 | C |
| 12/27 | Tax Distribution | 0 | 20.16 | C |
| 12/27 | Tax Distribution | 0 | 17.01 | C |
| 12/27 | Tax Distribution | 0 | 9.18 | C |
| 12/28 | Tax Distribution | 0 | 6.53 | C |
| 12/28 | Tax Distribution | 0 | 23.94 | C |
| 12/28 | Tax Distribution | 0 | 44.69 | C |
| 12/28 | Tax Distribution | 0 | 12.67 | C |
| 12/31 | Tax Distribution | 0 | 27.78 | C |
| 12/31 | Tax Distribution | 0 | 8.56 | C |
| 12/31 | Tax Distribution | 0 | 7.55 | C |
| 12/31 | Tax Distribution | 0 | 15.29 | C |
| 12/31 | Tax Distribution | 0 | 32.98 | C |
| 92190.0 Bond Interest Payment | | | Source Code Total: (60,088.75) | |
| 12/28 | Capital One Bond Payment | 0 | (60,088.75) | D |

6065640700 Chino Valley Fire Dist BDS

Ending Balance: 341,072.01

Warrant Detail

| Payee Name | Warrant | Amount | Issue Dt | Status Dt | Voucher |
|------------|---------|--------|----------|-----------|---------|
| | Count | Amount | | | |

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2018

| BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER | | DESC: BOND DEBT SERVICE | ACCOUNT NO: 6-65640-7000 |
|---|----------|-------------------------|--------------------------|
| Beginning Balance: | 12/01/18 | | \$375,713.12 |
| Deposits and Credits: | | | \$25,447.64 |
| Checks and Charges: | | | (\$60,088.75) |
| Adjustments: | | | \$0.00 |
| Ending Balance Per Reconciliation: | | | <u>\$341,072.01</u> |
| Ending Balance Per Bank Statement: | 12/31/18 | | \$341,072.01 |
| * Outstanding Deposits and Credits: | 12/31/18 | | \$0.00 |
| * Outstanding Checks and Charges: | 12/31/18 | | (\$0.17) |
| Ending Book Balance: | | | <u>\$341,071.84</u> |

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

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

| BDS | | Yavapai County Treasurer | | Bond Debt Service | | 6-65640-7000 |
|-----------------------------------|---------------|---------------------------|--------|-------------------|-------------|--------------|
| Date | Document | Description | Module | Company | Amount | |
| 12/31/18 | Cash w/County | BDS Bond interest payment | GL | CHINOV | \$60,088.75 | |
| TOTAL CHECKS AND CHARGES CLEARED: | | | | | \$60,088.75 | |

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 12/31/18

| BDS | | Yavapai County Treasurer | | Bond Debt Service | | 6-65640-7000 | |
|---------------------------------------|---------------|--------------------------------|--------|-------------------|--------|--------------|--|
| Date | Document | Description | Module | Company | Amount | | |
| 06/30/17 | 2017 Audit JE | To post adjustments to 2017 YE | GL | CHINOV | \$0.17 | | |
| TOTAL CHECKS AND CHARGES OUTSTANDING: | | | | | \$0.17 | | |

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 12/31/18

| | | | |
|-----|--------------------------|-------------------|--------------|
| BDS | Yavapai County Treasurer | Bond Debt Service | 6-65640-7000 |
|-----|--------------------------|-------------------|--------------|

| Date | Document | Description | Module | Company | Amount |
|-------------------------------------|----------|------------------------|--------|---------|-------------|
| 12/31/18 | BDS Cash | Tax & Interest Revenue | GL | CHINOV | \$25,447.64 |
| TOTAL DEPOSITS AND CREDITS CLEARED: | | | | | \$25,447.64 |

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

| Date | Document | Description | Module | Company | Amount |
|------|----------|-------------|--------|---------|--------|
|------|----------|-------------|--------|---------|--------|

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

| 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 | 12/31/18 | Marked | No | Tax & Interest Revenue | 01/22/19 | \$25,447.64 |
| Cash w/County | 12/31/18 | Marked | No | BDS Bond interest payment | 01/22/19 | \$60,088.75 |
| SUB TOTAL FOR BANK: | | | | | | \$85,536.39 |
| TOTAL FOR MODULE: | | | | | | \$85,536.39 |

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:

1/22/19
8:51:53 AM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 12/1/2018 Through 12/31/2018

Fund: (40) Bond Service Fund

| | Account | Actual | Current Period Budget | Variance | % | Actual | Year To Date Budget | Variance | % |
|--------------------------------------|-------------|----------------------|--------------------------|----------------------|--------------|----------------------|------------------------|----------------------|--------------|
| <u>Revenues</u> | | | | | | | | | |
| Real Estate Tax | 40420000002 | \$24,216.94 | \$0.00 | \$24,216.94 | 0.0% | \$249,544.81 | \$0.00 | \$249,544.81 | 0.0% |
| Personal Tax Revenue | 40420500000 | 1,230.70 | 0.00 | 1,230.70 | 0.0 | 8,850.16 | 0.00 | 8,850.16 | 0.0 |
| Net Revenues | | \$25,447.64 | \$0.00 | \$25,447.64 | 0.0 % | \$258,394.97 | \$0.00 | \$258,394.97 | 0.0 % |
| <u>Fund Raising Expenses</u> | | | | | | | | | |
| BDS - Bank Agent Fees | 40640500000 | \$0.00 | \$0.00 | \$0.00 | 0.0% | \$420.00 | \$0.00 | \$(420.00) | 0.0% |
| Total Fund Raising Expenses | | \$0.00 | \$0.00 | \$0.00 | 0.0 % | \$420.00 | \$0.00 | \$(420.00) | 0.0 % |
| Total Expenses | | | | | | \$420.00 | | \$(420.00) | |
| Income (Loss) from Operations | | \$25,447.64 | \$0.00 | \$25,447.64 | 0.0% | \$257,974.97 | \$0.00 | \$257,974.97 | 0.0% |
| <u>Other Income (Expense)</u> | | | | | | | | | |
| Bond Debt Service Interest Revenue | 40430000000 | \$0.00 | \$0.00 | \$0.00 | 0.0% | \$1,639.60 | \$0.00 | \$1,639.60 | 0.0% |
| Bond Debt Service Interest Expense | 40610000000 | (60,088.75) | 0.00 | (60,088.75) | 0.0 | (60,088.75) | 0.00 | (60,088.75) | 0.0 |
| Capital Outlay-Building - OPS | 40772030000 | 0.00 | 0.00 | 0.00 | 0.0 | (5,127.27) | 0.00 | (5,127.27) | 0.0 |
| Capital OutLay-Vehicles/OPS | 40773030000 | 0.00 | 0.00 | 0.00 | 0.0 | (1,684.49) | 0.00 | (1,684.49) | 0.0 |
| Total Other Income (Expense) | | \$(60,088.75) | \$0.00 | \$(60,088.75) | 0.0 % | \$(65,260.91) | \$0.00 | \$(65,260.91) | 0.0 % |
| Net Income (Loss) | | \$(34,641.11) | \$0.00 | \$(34,641.11) | 0.0% | \$192,714.06 | \$0.00 | \$192,714.06 | 0.0% |

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Chino Valley Fire District

Balance Sheet

As of 12/31/2018

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

| | | |
|----------------------------------|--------------|--------------|
| Bond Debt Service | \$341,071.84 | |
| Total Current Assets | | \$341,071.84 |
| Total Assets | | \$341,071.84 |
| Total Liabilities and Net Assets | | \$0.00 |

Chino Valley Fire District
GL Account Ledger - Detail By Period
12/1/2018 through 12/31/2018

| Batch | Journal | Entry # | Date | Job | Document | Description | Debits | Credits | Balance |
|----------------------------------|---------|---------|--------------------------|-----|---------------|---------------------------|--------------------|--------------------|---------------------|
| 40.1105.0.0.000 | | | BOND DEBT SERVICE | | | | | | \$375,712.95 |
| 2005 | GJ | 143108 | 12/31/18 | | BDS Cash | Tax & Interest Revenue | 25,447.64 | - | 401,160.59 |
| 2006 | GJ | 143113 | 12/31/18 | | Cash w/County | BDS Bond interest payment | - | 60,088.75 | 341,071.84 |
| BOND DEBT SERVICE TOTALS: | | | | | | | \$25,447.64 | \$60,088.75 | \$341,071.84 |
| TOTAL OF LEDGER: | | | | | | | \$25,447.64 | \$60,088.75 | \$341,071.84 |

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 12/1/2018 through 12/31/2018

| Account | Description | Balances | | | | Adjustments |
|-----------------|--------------------------|-----------------------|---------------------|-----------------------|---------------------|-------------|
| | | Beginning | Debits | Credits | Ending | |
| 10.1100.0.0.000 | Cash with Yavapai County | \$2,456,323.68 | \$262,139.84 | \$2,339,579.88 | \$378,883.64 | |
| TOTALS: | | <u>\$2,456,323.68</u> | <u>\$262,139.84</u> | <u>\$2,339,579.88</u> | <u>\$378,883.64</u> | |

* Inactive accounts are marked and appear in grey.

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

Reconciliation:

| | | |
|---------------------------|----|------------|
| Beginning Balance (CVFD): | \$ | 572,543.53 |
| Deposits: | \$ | - |
| Disbursements: | | |
| Interest Income: | \$ | - |
| Checks: | \$ | (0.20) |
| Adj | | |

| | | |
|------------------------|-----------|-------------------|
| Ending Balance: | \$ | 572,543.33 |
|------------------------|-----------|-------------------|

| | | |
|------------------------------|----|---|
| Difference Between Balances: | \$ | - |
|------------------------------|----|---|

Bank Statement Balance:

| | | |
|--------------------|----|------------|
| Balance Per Bank: | \$ | 572,543.53 |
| Outstanding checks | \$ | (0.20) |

| | | |
|------------------------|-----------|-------------------|
| Ending Balance: | \$ | 572,543.33 |
|------------------------|-----------|-------------------|

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

Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie S. Spingola Digitally signed by Debbie S. Spingola
Date: 2019.01.22 09:20:21 -07'00'
Debbie Spingola, Finance Manager



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

Chino Valley Fire Dist Bond Fund
Fund: 6065640000



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2018 to 12/31/2018

| Account | Period | YTD | | |
|-------------------|---|------------|-----------------------|------------|
| 6065640000 | Chino Valley Fire Dist Bond Fund | | | |
| Begin Balance: | 572,543.53 | 582,005.29 | | |
| Income: | .00 | .00 | | |
| LOC Advance: | .00 | .00 | | |
| Expense: | .00 | (9,461.76) | LOC: | .00 |
| LOC Payments: | .00 | .00 | Warrants Outstanding: | .00 |
| Cash Balance: | 572,543.53 | 572,543.53 | End: | 572,543.53 |

Monthly Statement Summary

| Source Code | Description | | MTDAmount | YTDAmount |
|-------------------|---|---------------------------|-------------------|-------------------|
| 6065640000 | Chino Valley Fire Dist Bond Fund | Beginning Balance: | 572,543.53 | 582,005.29 |
| 91032.0 | Warrants Redeemed | | .00 | (9,461.76) |
| | | Ending Balance: | 572,543.53 | 572,543.53 |

Monthly Statement Detail

| Date | Notes | Doc # | Amount | C/D |
|------|-------|-------|--------|-----|
|------|-------|-------|--------|-----|

Warrant Detail

| Payee Name | Warrant | Amount | Issue Dt | Status Dt | Voucher |
|------------|---------|--------|----------|-----------|---------|
| | Count | Amount | | | |

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2018

| BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER | | DESC: BOND FUND WARRANT 2007 | ACCOUNT NO: 6-65640-0000 |
|--|----------|------------------------------|--------------------------|
| Beginning Balance: | 12/01/18 | | \$572,543.53 |
| Deposits and Credits: | | | \$0.00 |
| Checks and Charges: | | | \$0.00 |
| Adjustments: | | | \$0.00 |
| Ending Balance Per Reconciliation: | | | <u>\$572,543.53</u> |
| Ending Balance Per Bank Statement: | 12/31/18 | | \$572,543.53 |
| * Outstanding Deposits and Credits: | 12/31/18 | | \$0.00 |
| * Outstanding Checks and Charges: | 12/31/18 | | <u>(\$0.20)</u> |
| Ending Book Balance: | 12/31/18 | | <u>\$572,543.33</u> |

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

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

| Date | Document | Description | Module | Company | Amount |
|------|----------|-------------|--------|---------|--------|
|------|----------|-------------|--------|---------|--------|

TOTAL CHECKS AND CHARGES CLEARED:

| Date | Document | Description | Module | Company | Amount |
|---------------------------------------|---------------|--------------------------------|--------|---------|--------|
| 06/30/17 | 2017 Audit JE | To post adjustments to 2017 YE | GL | CHINOV | \$0.20 |
| TOTAL CHECKS AND CHARGES OUTSTANDING: | | | | | \$0.20 |

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

| Date | Document | Description | Module | Company | Amount |
|------|----------|-------------|--------|---------|--------|
|------|----------|-------------|--------|---------|--------|

TOTAL DEPOSITS AND CREDITS CLEARED:

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

| Date | Document | Description | Module | Company | Amount |
|------|----------|-------------|--------|---------|--------|
|------|----------|-------------|--------|---------|--------|

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

| Document Number | Date | BR Status | Void? | Description | Date Cleared | Amount |
|-----------------|------|-----------|-------|-------------|--------------|--------|
|-----------------|------|-----------|-------|-------------|--------------|--------|

SUB TOTAL FOR BANK:

TOTAL FOR MODULE:

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:

1/22/19
9:15:26 AM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 12/1/2018 Through 12/31/2018

Fund: (40) Bond Service Fund

| | Account | Actual | Current Period Budget | Variance | % | Actual | Year To Date Budget | Variance | % |
|--------------------------------------|-------------|----------------------|--------------------------|----------------------|--------------|----------------------|------------------------|----------------------|--------------|
| <u>Revenues</u> | | | | | | | | | |
| Real Estate Tax | 40420000002 | \$24,216.94 | \$0.00 | \$24,216.94 | 0.0% | \$249,544.81 | \$0.00 | \$249,544.81 | 0.0% |
| Personal Tax Revenue | 40420500000 | 1,230.70 | 0.00 | 1,230.70 | 0.0 | 8,850.16 | 0.00 | 8,850.16 | 0.0 |
| Net Revenues | | \$25,447.64 | \$0.00 | \$25,447.64 | 0.0 % | \$258,394.97 | \$0.00 | \$258,394.97 | 0.0 % |
| <u>Fund Raising Expenses</u> | | | | | | | | | |
| BDS - Bank Agent Fees | 40640500000 | \$0.00 | \$0.00 | \$0.00 | 0.0% | \$420.00 | \$0.00 | \$(420.00) | 0.0% |
| Total Fund Raising Expenses | | \$0.00 | \$0.00 | \$0.00 | 0.0 % | \$420.00 | \$0.00 | \$(420.00) | 0.0 % |
| Total Expenses | | | | | | \$420.00 | | \$(420.00) | |
| Income (Loss) from Operations | | \$25,447.64 | \$0.00 | \$25,447.64 | 0.0% | \$257,974.97 | \$0.00 | \$257,974.97 | 0.0% |
| <u>Other Income (Expense)</u> | | | | | | | | | |
| Bond Debt Service Interest Revenue | 40430000000 | \$0.00 | \$0.00 | \$0.00 | 0.0% | \$1,639.60 | \$0.00 | \$1,639.60 | 0.0% |
| Bond Debt Service Interest Expense | 40610000000 | (60,088.75) | 0.00 | (60,088.75) | 0.0 | (60,088.75) | 0.00 | (60,088.75) | 0.0 |
| Capital Outlay-Building - OPS | 40772030000 | 0.00 | 0.00 | 0.00 | 0.0 | (5,127.27) | 0.00 | (5,127.27) | 0.0 |
| Capital OutLay-Vehicles/OPS | 40773030000 | 0.00 | 0.00 | 0.00 | 0.0 | (1,684.49) | 0.00 | (1,684.49) | 0.0 |
| Total Other Income (Expense) | | \$(60,088.75) | \$0.00 | \$(60,088.75) | 0.0 % | \$(65,260.91) | \$0.00 | \$(65,260.91) | 0.0 % |
| Net Income (Loss) | | \$(34,641.11) | \$0.00 | \$(34,641.11) | 0.0% | \$192,714.06 | \$0.00 | \$192,714.06 | 0.0% |

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9:15:36 AM

Chino Valley Fire District

Balance Sheet

As of 12/31/2018

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

Assets

| | | |
|---|--------------|---------------------|
| <u>Current Assets</u> | | |
| Bond Fund Account | \$572,543.33 | |
| Total Current Assets | | \$572,543.33 |
| Total Assets | | \$572,543.33 |
| Total Liabilities and Net Assets | | \$0.00 |

Chino Valley Fire District
GL Account Ledger - Detail By Period
12/1/2018 through 12/31/2018

| Batch | Journal | Entry # | Date | Job | Document | Description | Debits | Credits | Balance |
|---------------------------|---------|---------|------|-----|----------|-------------------|--------|---------|--------------|
| 40.1250.0.0.000 | | | | | | BOND FUND ACCOUNT | | | \$572,543.33 |
| BOND FUND ACCOUNT TOTALS: | | | | | | | \$0.00 | \$0.00 | \$572,543.33 |
| TOTAL OF LEDGER: | | | | | | | \$0.00 | \$0.00 | \$572,543.33 |

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 12/1/2018 through 12/31/2018

| Account | Description | Balances | | | | Adjustments |
|-----------------|-------------------|---------------------|---------------|---------------|---------------------|-------------|
| | | Beginning | Debits | Credits | Ending | |
| 40.1250.0.0.000 | Bond Fund Account | \$572,543.33 | \$0.00 | \$0.00 | \$572,543.33 | |
| TOTALS: | | <u>\$572,543.33</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$572,543.33</u> | |

* Inactive accounts are marked and appear in grey.