

## **AGENDA**

**Central Arizona Fire and Medical Authority  
Chino Valley Fire District Board of Directors  
CV Regular Meeting  
Monday, February 25, 2019, 4:00 pm - 4:30 pm  
Chino Valley Town Hall,  
202 N. State Route 89, Chino Valley**

**\*\*Revised\*\***

### **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 25, 2019 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
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 - January 28, 2019
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Transfer of January Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$129,289.33

#### **5. NEW BUSINESS**

- A. Analysis of Fiscal Year Ending June 30, 2018 Audit and Review of Equity of the Respective Agencies

#### **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, January 28, 2019, 4:00 pm - 4:30 pm  
Central Arizona Fire and Medical Authority,  
Administration, 8603 E. Eastridge Drive, Prescott Valley**

### **In Attendance**

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

**Chair Dicus called the Chino Valley Fire District Board meeting to order on Monday, January 28, 2019 at 4:00 p.m.  
Attorney Cornelius attended telephonically.**

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

**Chair Dicus led the 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.

**No public comments.**

#### **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

**Motion to accept.**

Move: Todd League Second: Julie Pettit Status: Passed

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

**5. NEW BUSINESS**

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

**Brian Hemmerle with Henry+Horne presented the Fiscal Year ending June 30, 2018 Audit and informed the Board that it was a clean opinion; the financial records provided were free of any misrepresentations. There also were no issues noted when comparing the taxes levied to debt. He explained the new auditing standard for reviewing other post employment benefits separate from pension. The liability increased \$200,000 above the pension cost which shows on the CAFMA audit.**

**Chief Tharp encouraged the Board to review Management's Discussion and Analysis, and he informed them that there will be a more in depth review of the financial standing of all agencies next month.**

**Motion to accept the presentation as given and that should there be any questions, they will be raised at next month's meeting.**

Move: Julie Pettit Second: Dave Dobbs Status: Passed

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

**6. ADJOURNMENT**

**Motion to adjourn at 4:08 p.m.**

**Move: Dave Dobbs Second: Julie Pettit Status: Passed**

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

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**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

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

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

**CHINO VALLEY FIRE DISTRICT**  
**CHECK RECONCILIATION JANUARY, 2019**

**Reconciliation:**

|                                |           |                   |
|--------------------------------|-----------|-------------------|
| Beginning Balance:             | \$        | 378,883.64        |
| Deposits:                      | \$        | 129,289.33        |
| Transfer Out - Fire Authority: | \$        | (262,139.84)      |
| ADOT & Fish and Game In Lieu:  | \$        | -                 |
| Disbursements:                 | \$        | (946.40)          |
| AP adj                         | \$        | 2,028.32          |
| County error                   | \$        | (2,828.97)        |
| <b>Ending Balance:</b>         | <b>\$</b> | <b>244,286.08</b> |

Difference Between Balances: \$ -

**Bank Statement Balance:**

|                       |    |            |
|-----------------------|----|------------|
| Balance Per Bank:     | \$ | 242,823.94 |
| Outstanding Checks:   | \$ | (366.40)   |
| Outstanding Deposits: | \$ | 1,828.54   |
| A/P Adjustments:      | \$ | -          |
| Reversing Entry:      | \$ | -          |
| County error          | \$ | -          |

**Ending Balance: \$ 244,286.08**

G/L Ending Balance: \$ 244,286.08

**\$ 244,286.08**

**Deposits Per Bank Statement:**

|                                |           |                   |
|--------------------------------|-----------|-------------------|
| Real Estate Taxes:             | \$        | 112,543.07        |
| Personal Property Taxes:       | \$        | 5,451.02          |
| Fire District Assistance Tax:  | \$        | 11,148.67         |
| Fire District Deposit:         | \$        | -                 |
| Transfer Out-Fire Authority:   | \$        | 262,139.84        |
| ADOT & Fish and Game In Lieu:  | \$        | -                 |
| NSF Check Returned:            | \$        | -                 |
| Adjustments (Warrants Issued): | \$        | 2,028.32          |
| Interest Income:               | \$        | 146.57            |
| Correct errors made by County  | \$        | 2,828.97          |
| <b>Ending Balance:</b>         | <b>\$</b> | <b>396,286.46</b> |

**Bank Reconciliation Register:**

|                               |    |        |
|-------------------------------|----|--------|
| Checks From Accounts Payable: | \$ | 946.40 |
| Checks From Payroll:          |    |        |
| Total Checks:                 | \$ | 946.40 |

|                                      |           |                   |
|--------------------------------------|-----------|-------------------|
| Deposits From Accounts Receivable:   | \$        | -                 |
| Journal Entries From General Ledger: | \$        | 396,286.46        |
| NSF Checks Returned:                 | \$        | -                 |
| Transfer In-CAFMA                    | \$        | -                 |
| <b>Ending Balance:</b>               | <b>\$</b> | <b>396,286.46</b> |

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: 2019.02.20 09:06:41 -07'00'

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

| Total Levy<br>Month | FY 15-16<br>\$3,481,052<br>Collected | FY 16-17<br>\$3,547,699<br>Collected | FY 17-18<br>\$3,707,996<br>Collected | FY 18-19<br>\$3,926,501<br>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                            | \$117,994                            |
| %                   | 2.2046%                              | 2.5100%                              | 4.1337%                              | 3.0051%                              |
| % To Date           | 62.6653%                             | 62.8330%                             | 64.2997%                             | 64.2611%                             |
| February            | \$87,184                             | \$94,094                             | \$95,262                             | \$0                                  |
| %                   | 2.5045%                              | 2.6523%                              | 2.5691%                              | 0.0000%                              |
| % To Date           | 65.1698%                             | 65.4852%                             | 66.8688%                             | 64.2611%                             |
| March               | \$124,511                            | \$141,015                            | \$127,298                            | \$0                                  |
| %                   | 3.5768%                              | 3.9748%                              | 3.4331%                              | 0.0000%                              |
| % To Date           | 68.7467%                             | 69.4600%                             | 70.3018%                             | 64.2611%                             |
| April               | \$910,876                            | \$821,855                            | \$794,289                            | \$0                                  |
| %                   | 26.1667%                             | 23.1659%                             | 21.4210%                             | 0.0000%                              |
| % To Date           | 94.9134%                             | 92.6259%                             | 91.7228%                             | 64.2611%                             |
| May                 | \$125,156                            | \$195,151                            | \$238,700                            | \$0                                  |
| %                   | 3.5954%                              | 5.5008%                              | 6.4374%                              | 0.0000%                              |
| % To Date           | 98.5087%                             | 98.1267%                             | 98.1602%                             | 64.2611%                             |
| June                | \$66,848                             | \$66,097                             | \$80,520                             | \$0                                  |
| %                   | 1.9203%                              | 1.8631%                              | 2.1715%                              | 0.0000%                              |
| % To Date           | 100.4290%                            | 99.9898%                             | 100.3318%                            | 64.2611%                             |
| TOTALS              | \$3,495,987                          | \$3,547,337                          | \$3,720,297                          | \$2,523,213                          |
| Delinquency         | -0.4290%                             | 0.0102%                              | -0.3318%                             | 35.7389%                             |

**Chino Valley Fire District**  
**FDAT Collection Information**

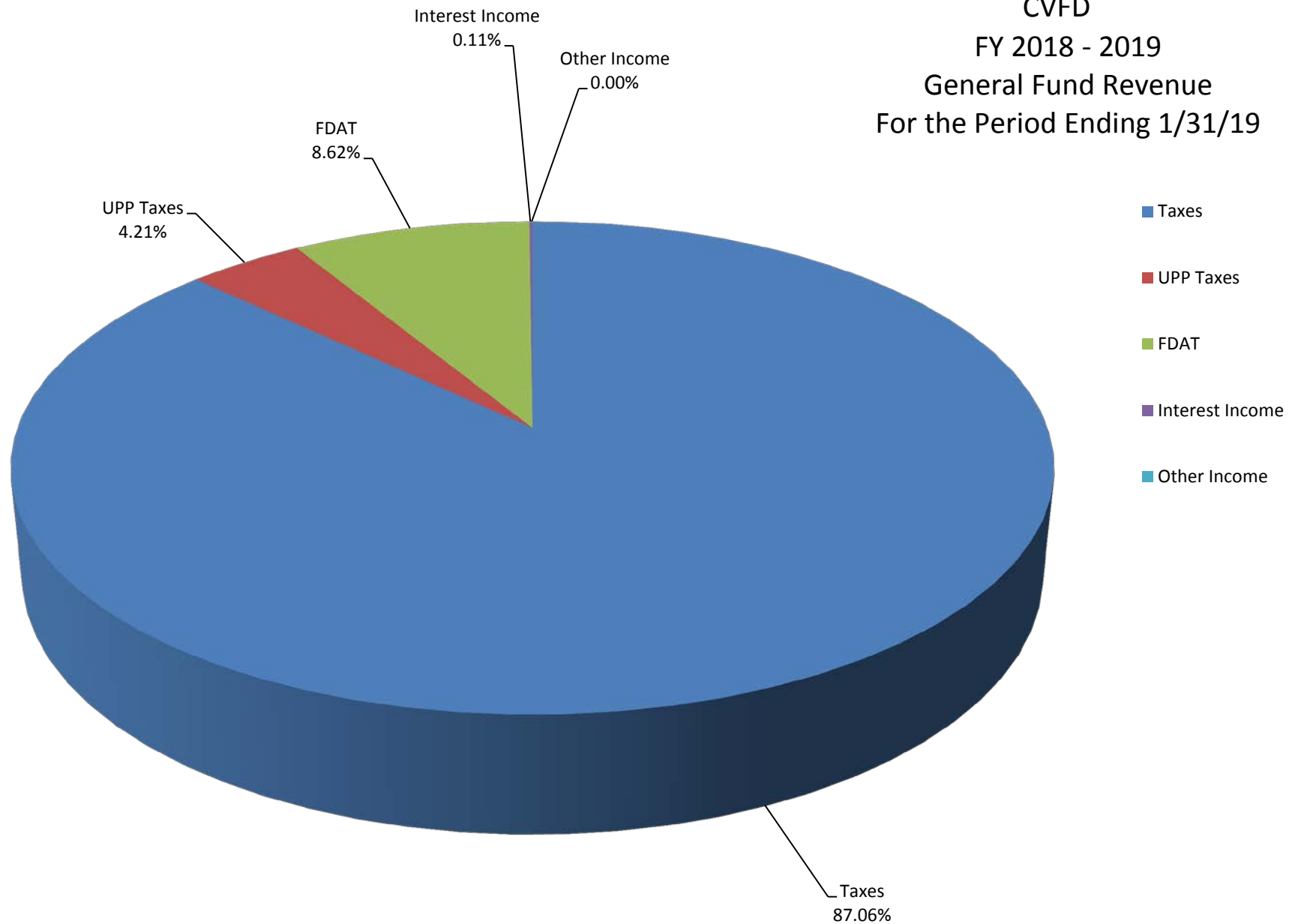
| Total Levy<br>Month | FY 15-16<br>\$313,900<br>Collected | FY 16-17<br>\$313,900<br>Collected | FY 17-18<br>\$333,290<br>Collected | FY 18-19<br>\$333,290<br>Collected |
|---------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| 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                           | \$11,149                           |
| %                   | 3.3658%                            | 3.7471%                            | 4.8420%                            | 3.3450%                            |
| % To Date           | 64.4710%                           | 66.6378%                           | 66.1199%                           | 72.4183%                           |
| February            | \$7,946                            | \$8,291                            | \$8,056                            | \$0                                |
| %                   | 2.531%                             | 2.641%                             | 2.417%                             | 0.000%                             |
| % To Date           | 67.0024%                           | 69.2790%                           | 68.5368%                           | 72.4183%                           |
| March               | \$12,018                           | \$12,638                           | \$12,174                           | \$0                                |
| %                   | 3.8286%                            | 4.0263%                            | 3.6528%                            | 0.0000%                            |
| % To Date           | 70.8310%                           | 73.3052%                           | 72.1897%                           | 72.4183%                           |
| April               | \$35,416                           | \$62,586                           | \$63,209                           | \$0                                |
| %                   | 11.2825%                           | 19.9382%                           | 18.9651%                           | 0.0000%                            |
| % To Date           | 82.1134%                           | 93.2434%                           | 91.1548%                           | 72.4183%                           |
| May                 | \$51,376                           | \$23,662                           | \$23,731                           | \$0                                |
| %                   | 16.3671%                           | 7.5381%                            | 7.1201%                            | 0.0000%                            |
| % To Date           | 98.4805%                           | 100.7815%                          | 98.2749%                           | 72.4183%                           |
| June                | \$6,266                            | \$4,682                            | \$5,094                            | \$0                                |
| %                   | 1.9962%                            | 1.4917%                            | 1.5285%                            | 0.0000%                            |
| % To Date           | 100.4767%                          | 102.2732%                          | 99.8034%                           | 72.4183%                           |
| TOTALS              | \$315,396                          | \$321,035                          | \$332,635                          | \$241,363                          |
| Delinquency         | -0.4767%                           | -2.2732%                           | 0.1966%                            | 27.5817%                           |

100.0000% 100.0000% 100.0000% 100.0000%





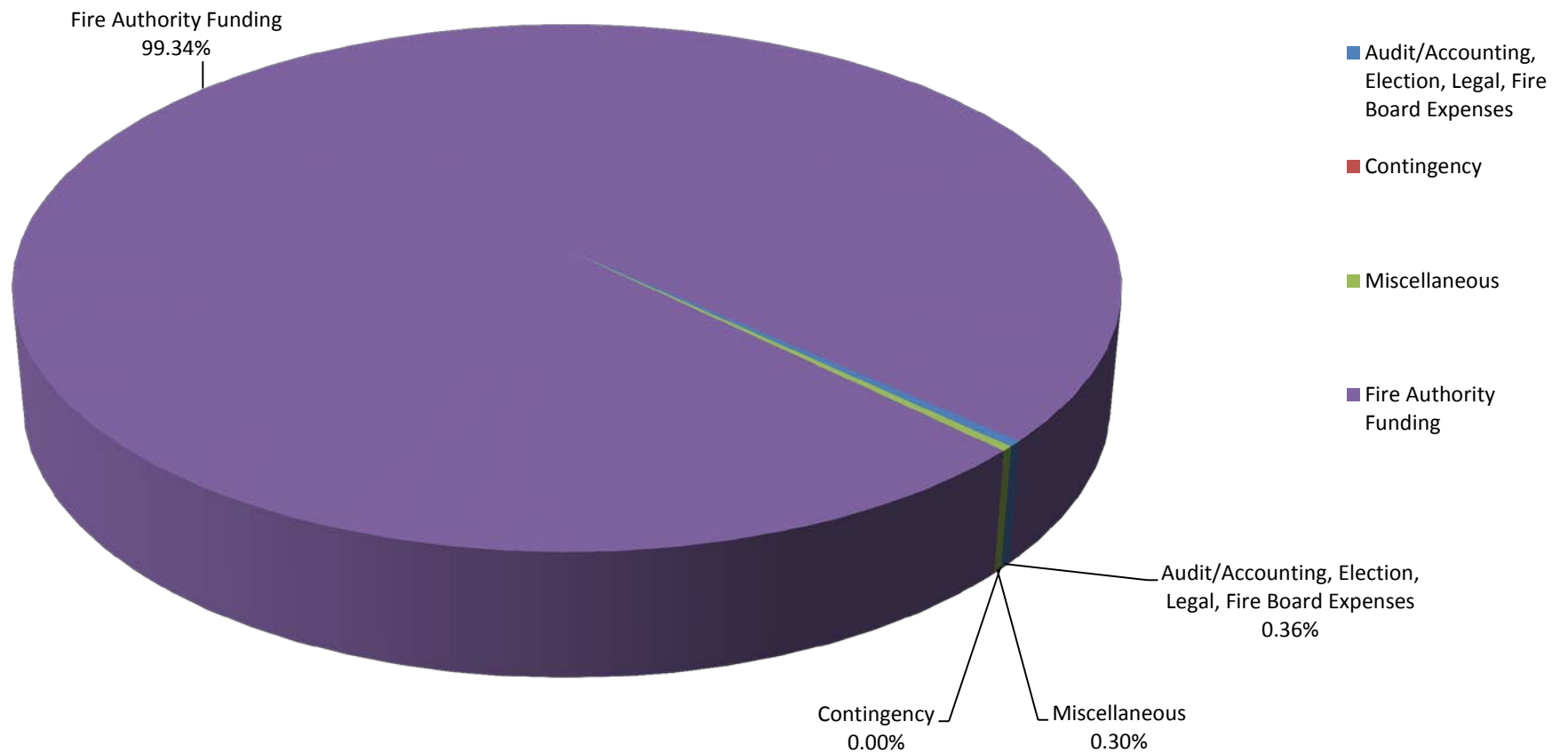
CVFD  
FY 2018 - 2019  
General Fund Revenue  
For the Period Ending 1/31/19



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

|                 | Current<br>Month Revenue | YTD<br>Budget |        |
|-----------------|--------------------------|---------------|--------|
| Taxes           | \$ 112,543               | \$ 3,547,699  | 87.06  |
| UPP Taxes       | \$ 5,451                 | \$ -          | 4.21   |
| FDAT            | \$ 11,149                | \$ 313,900    | 8.62   |
| Interest Income | \$ 147                   | \$ -          | 0.11   |
| Other Income    | \$ -                     | \$ 2,000      | 0.00   |
|                 | \$ 129,289               | \$ 3,863,599  | 100.00 |

CVFD  
FY 2018 - 2019  
General Fund Expenditures  
For the Period Ending 1/31/19



**CHINO VALLEY FIRE DISTRICT****EXPENSES**

|  | Current Month<br>Actual | YTD<br>Budget |       |
|--|-------------------------|---------------|-------|
| Audit/Accounting, Election,<br>Legal, Fire Board<br>Expenses | \$ 946                  | \$ 29,000     | 0.36  |
| Contingency  | \$ -                    | \$ 20,000     | -     |
| Miscellaneous  | \$ 801                  | \$ -          | 0.30  |
| Fire Authority Funding                                       | \$ 262,140              | \$ 3,850,599  | 99.34 |
|  | \$ 263,887              | \$ 3,899,599  | 100   |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

Chino Valley Fire Dist GF  
Fund: 6065540000

|                   |               |
|-------------------|---------------|
| Real Estate Taxes | \$ 112,543.07 |
| WPP Taxes         | \$ 5,451.02   |
| FDAT              | \$ 11,148.67  |
| Interest          | \$ 146.57     |
|                   | <hr/>         |
| Total             | \$ 129,289.33 |
|                   | <hr/> <hr/>   |

Transfer out \$ 262,139.84



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|                                      |   |   |                                   |   |
|--------------------------------------|---|---|-----------------------------------|---|
| 01/31                                | Investment Interest for August 2018               | 0 | 134.81                            | C |
| 91032.0 Warrants Redeemed            |   |   | Source Code Total: (5,516.47)     |   |
| 01/03                                | Paid Warrants                                     | 0 | (1,932.50)                        | D |
| 01/23                                | Paid Warrants                                     | 0 | (1,698.37)                        | D |
| 01/30                                | Paid Warrants                                     | 0 | (1,885.60)                        | D |
| 91702.0 Transfer out                 |   |   | Source Code Total: (262,139.84)   |   |
| 01/30                                | Central AZ Fire & Med Auth email transfer 1/30/19 | 0 | (262,139.84)                      | D |
| 6065540000 Chino Valley Fire Dist GF |   |   | <b>Ending Balance: 242,823.94</b> |   |

### Warrant Detail

| Payee Name                           | Warrant    | Amount                  | Issue Dt | Status Dt | Voucher |
|--------------------------------------|------------|-------------------------|----------|-----------|---------|
| 6065540000 Chino Valley Fire Dist GF |            | Account Total: 5,516.47 |          |           |         |
| Fund: 0655                           |            | Fund Total: 5,516.47    |          |           |         |
| Status: PAID                         |            | Status Total: 5,516.47  |          |           |         |
| /                                    | 0706550001 | 201.77                  | 01/21/19 | 01/23/19  |         |
| /                                    | 0706550002 | 1,585.60                | 01/21/19 | 01/30/19  |         |
| /                                    | 0706550006 | 300.00                  | 01/25/19 | 01/30/19  |         |
| /                                    | 0706554378 | 1,932.50                | 12/27/18 | 01/03/19  |         |
| /                                    | 0706554379 | 755.00                  | 01/14/19 | 01/23/19  |         |
| /                                    | 0706654479 | 741.60                  | 01/20/19 | 01/23/19  |         |
|                                      |            | Count                   | Amount   |           |         |
| Total PAID:                          |            | 6                       | 5,516.47 |           |         |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

| Account           | Period                           | YTD            |                       |            |
|-------------------|----------------------------------|----------------|-----------------------|------------|
| <b>6065540000</b> | <b>Chino Valley Fire Dist GF</b> |                |                       |            |
| Begin Balance:    | 381,190.92                       | 212,468.11     |                       |            |
| Income:           | 129,289.33                       | 2,765,474.36   |                       |            |
| LOC Advance:      | .00                              | .00            |                       |            |
| Expense:          | (267,656.31)                     | (2,735,118.53) | LOC:                  | .00        |
| LOC Payments:     | .00                              | .00            | Warrants Outstanding: | .00        |
| Cash Balance:     | 242,823.94                       | 242,823.94     | End:                  | 242,823.94 |

### Monthly Statement Summary

| Source Code       | Description                         |                           | MTDAmount         | YTDAmount         |
|-------------------|-------------------------------------|---------------------------|-------------------|-------------------|
| <b>6065540000</b> | <b>Chino Valley Fire Dist GF</b>    | <b>Beginning Balance:</b> | 381,190.92        | 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              |                           | 5,097.81          | 63,524.02         |
| 11100.2018        | 2018 Real Estate Taxes              |                           | 107,445.26        | 2,371,565.89      |
| 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        |                           | 134.73            | 162.26            |
| 12100.2008        | 2008 Personal Property Taxes        |                           | 61.52             | 84.29             |
| 12100.2009        | 2009 Personal Property Taxes        |                           | 27.85             | 52.58             |
| 12100.2010        | 2010 Personal Property Taxes        |                           | .00               | 29.36             |
| 12100.2011        | 2011 Personal Property Taxes        |                           | 111.44            | 286.04            |
| 12100.2012        | 2012 Personal Property Taxes        |                           | .00               | 124.86            |
| 12100.2013        | 2013 Personal Property Taxes        |                           | .00               | 146.59            |
| 12100.2014        | 2014 Personal Property Taxes        |                           | .00               | 218.20            |
| 12100.2015        | 2015 Personal Property Taxes        |                           | 41.97             | 323.65            |
| 12100.2016        | 2016 Personal Property Taxes        |                           | 172.54            | 598.43            |
| 12100.2017        | 2017 Personal Property Taxes        |                           | 314.28            | 3,892.89          |
| 12100.2018        | 2018 Personal Property Taxes        |                           | 4,586.69          | 81,651.61         |
| 37150.0           | FDAT Distributions                  |                           | 11,148.67         | 241,558.10        |
| 38109.0           | Interest on Investments St Treas    |                           | 146.57            | 701.11            |
| 90002.0           | Interest Pd on Tax Roll Corrections |                           | .00               | (39.07)           |
| 91032.0           | Warrants Redeemed                   |                           | (5,516.47)        | (8,097.72)        |
| 91702.0           | Transfer out                        |                           | (262,139.84)      | (2,726,981.74)    |
|                   |                                     | <b>Ending Balance:</b>    | <b>242,823.94</b> | <b>242,823.94</b> |

### Monthly Statement Detail

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



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

| 6065540000 Chino Valley Fire Dist GF |                  |   | Beginning Balance: 381,190.92 |   |
|--------------------------------------|------------------|---|-------------------------------|---|
| 11100.2017 2017 Real Estate Taxes    |                  |   | Source Code Total: 5,097.81   |   |
| 01/03                                | Tax Distribution | 0 | 963.01                        | C |
| 01/03                                | Tax Distribution | 0 | 191.76                        | C |
| 01/03                                | Tax Distribution | 0 | 76.22                         | C |
| 01/04                                | Tax Distribution | 0 | 101.93                        | C |
| 01/07                                | Tax Distribution | 0 | 73.56                         | C |
| 01/08                                | Tax Distribution | 0 | 57.71                         | C |
| 01/14                                | Tax Distribution | 0 | 416.67                        | C |
| 01/14                                | Tax Distribution | 0 | 166.86                        | C |
| 01/15                                | Tax Distribution | 0 | 427.27                        | C |
| 01/16                                | Tax Distribution | 0 | 150.86                        | C |
| 01/17                                | Tax Distribution | 0 | 111.70                        | C |
| 01/18                                | Tax Distribution | 0 | 190.79                        | C |
| 01/23                                | Tax Distribution | 0 | 124.12                        | C |
| 01/23                                | Tax Distribution | 0 | 288.41                        | C |
| 01/24                                | Tax Distribution | 0 | 141.57                        | C |
| 01/24                                | Tax Distribution | 0 | 11.37                         | C |
| 01/25                                | Tax Distribution | 0 | 410.43                        | C |
| 01/28                                | Tax Distribution | 0 | 85.74                         | C |
| 01/29                                | Tax Distribution | 0 | 144.04                        | C |
| 01/29                                | Tax Distribution | 0 | 94.66                         | C |
| 01/29                                | Tax Distribution | 0 | 312.61                        | C |
| 01/30                                | Tax Distribution | 0 | 16.49                         | C |
| 01/30                                | Tax Distribution | 0 | 210.54                        | C |
| 01/31                                | Tax Distribution | 0 | 329.49                        | C |
| 11100.2018 2018 Real Estate Taxes    |                  |   | Source Code Total: 107,445.26 |   |
| 01/02                                | Tax Distribution | 0 | 1,275.37                      | C |
| 01/02                                | Tax Distribution | 0 | 470.64                        | C |
| 01/02                                | Tax Distribution | 0 | 201.36                        | C |
| 01/02                                | Tax Distribution | 0 | 3,822.38                      | C |
| 01/02                                | Tax Distribution | 0 | 32.70                         | C |
| 01/02                                | Tax Distribution | 0 | 242.85                        | C |
| 01/02                                | Tax Distribution | 0 | 470.12                        | C |
| 01/02                                | Tax Distribution | 0 | 560.95                        | C |
| 01/02                                | Tax Distribution | 0 | 1,034.09                      | C |
| 01/03                                | Tax Distribution | 0 | 2,209.19                      | C |
| 01/03                                | Tax Distribution | 0 | 476.38                        | C |
| 01/03                                | Tax Distribution | 0 | 227.66                        | C |
| 01/03                                | Tax Distribution | 0 | 7,624.29                      | C |
| 01/03                                | Tax Distribution | 0 | 14,430.23                     | C |
| 01/03                                | Tax Distribution | 0 | 114.55                        | C |
| 01/03                                | Tax Distribution | 0 | 66.69                         | C |





# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|       |                  |   |           |   |
|-------|------------------|---|-----------|---|
| 01/03 | Tax Distribution | 0 | 3,051.51  | C |
| 01/04 | Tax Distribution | 0 | 513.59    | C |
| 01/04 | Tax Distribution | 0 | 339.59    | C |
| 01/04 | Tax Distribution | 0 | 12,434.06 | C |
| 01/04 | Tax Distribution | 0 | 794.80    | C |
| 01/04 | Tax Distribution | 0 | 666.04    | C |
| 01/04 | Tax Distribution | 0 | 897.46    | C |
| 01/07 | Tax Distribution | 0 | 1,320.58  | C |
| 01/07 | Tax Distribution | 0 | 224.36    | C |
| 01/07 | Tax Distribution | 0 | 8,863.89  | C |
| 01/07 | Tax Distribution | 0 | 895.94    | C |
| 01/07 | Tax Distribution | 0 | 1,168.66  | C |
| 01/08 | Tax Distribution | 0 | 754.13    | C |
| 01/08 | Tax Distribution | 0 | 241.80    | C |
| 01/08 | Tax Distribution | 0 | 419.42    | C |
| 01/08 | Tax Distribution | 0 | 550.05    | C |
| 01/08 | Tax Distribution | 0 | 684.58    | C |
| 01/09 | Tax Distribution | 0 | 200.02    | C |
| 01/09 | Tax Distribution | 0 | 319.08    | C |
| 01/09 | Tax Distribution | 0 | 155.32    | C |
| 01/09 | Tax Distribution | 0 | 993.11    | C |
| 01/09 | Tax Distribution | 0 | 226.67    | C |
| 01/10 | Tax Distribution | 0 | 678.42    | C |
| 01/10 | Tax Distribution | 0 | 232.18    | C |
| 01/10 | Tax Distribution | 0 | 64.53     | C |
| 01/10 | Tax Distribution | 0 | 115.64    | C |
| 01/11 | Tax Distribution | 0 | 1,077.87  | C |
| 01/11 | Tax Distribution | 0 | 199.39    | C |
| 01/11 | Tax Distribution | 0 | 109.84    | C |
| 01/11 | Tax Distribution | 0 | 346.38    | C |
| 01/14 | Tax Distribution | 0 | 497.36    | C |
| 01/14 | Tax Distribution | 0 | 832.89    | C |
| 01/14 | Tax Distribution | 0 | 96.58     | C |
| 01/14 | Tax Distribution | 0 | 402.18    | C |
| 01/15 | Tax Distribution | 0 | 36.00     | C |
| 01/15 | Tax Distribution | 0 | 381.36    | C |
| 01/15 | Tax Distribution | 0 | 238.77    | C |
| 01/15 | Tax Distribution | 0 | 220.03    | C |
| 01/15 | Tax Distribution | 0 | 1,321.57  | C |
| 01/16 | Tax Distribution | 0 | 2,709.54  | C |
| 01/16 | Tax Distribution | 0 | 264.46    | C |
| 01/16 | Tax Distribution | 0 | 112.47    | C |
| 01/16 | Tax Distribution | 0 | (114.55)  | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|   |                  |   |                           |   |
|---|------------------|---|---------------------------|---|
| 01/16                                   | Tax Distribution | 0 | 1,565.64                  | C |
| 01/17                                   | Tax Distribution | 0 | 234.45                    | C |
| 01/17                                   | Tax Distribution | 0 | 130.89                    | C |
| 01/17                                   | Tax Distribution | 0 | 48.24                     | C |
| 01/18                                   | Tax Distribution | 0 | 212.71                    | C |
| 01/18                                   | Tax Distribution | 0 | 873.41                    | C |
| 01/18                                   | Tax Distribution | 0 | 176.33                    | C |
| 01/18                                   | Tax Distribution | 0 | 187.96                    | C |
| 01/22                                   | Tax Distribution | 0 | 86.58                     | C |
| 01/22                                   | Tax Distribution | 0 | 796.50                    | C |
| 01/22                                   | Tax Distribution | 0 | 153.32                    | C |
| 01/22                                   | Tax Distribution | 0 | 289.78                    | C |
| 01/22                                   | Tax Distribution | 0 | 541.33                    | C |
| 01/23                                   | Tax Distribution | 0 | 63.53                     | C |
| 01/23                                   | Tax Distribution | 0 | 12.88                     | C |
| 01/23                                   | Tax Distribution | 0 | 101.10                    | C |
| 01/23                                   | Tax Distribution | 0 | 1,196.50                  | C |
| 01/23                                   | Tax Distribution | 0 | 687.40                    | C |
| 01/24                                   | Tax Distribution | 0 | 686.38                    | C |
| 01/24                                   | Tax Distribution | 0 | 359.88                    | C |
| 01/24                                   | Tax Distribution | 0 | 14.10                     | C |
| 01/25                                   | Tax Distribution | 0 | 669.32                    | C |
| 01/25                                   | Tax Distribution | 0 | 2,604.84                  | C |
| 01/25                                   | Tax Distribution | 0 | 806.18                    | C |
| 01/25                                   | Tax Distribution | 0 | 112.15                    | C |
| 01/28                                   | Tax Distribution | 0 | 1,254.23                  | C |
| 01/28                                   | Tax Distribution | 0 | 930.86                    | C |
| 01/28                                   | Tax Distribution | 0 | 126.71                    | C |
| 01/28                                   | Tax Distribution | 0 | 1,642.25                  | C |
| 01/29                                   | Tax Distribution | 0 | 147.99                    | C |
| 01/29                                   | Tax Distribution | 0 | 1,465.12                  | C |
| 01/29                                   | Tax Distribution | 0 | 80.11                     | C |
| 01/30                                   | Tax Distribution | 0 | 94.90                     | C |
| 01/30                                   | Tax Distribution | 0 | 106.70                    | C |
| 01/30                                   | Tax Distribution | 0 | 640.29                    | C |
| 01/31                                   | Tax Distribution | 0 | 3,103.01                  | C |
| 01/31                                   | Tax Distribution | 0 | 175.66                    | C |
| 01/31                                   | Tax Distribution | 0 | 6,078.93                  | C |
| 01/31                                   | Tax Distribution | 0 | 190.08                    | C |
| 12100.2007 2007 Personal Property Taxes |                  |   | Source Code Total: 134.73 |   |
| 01/03                                   | Tax Distribution | 0 | 117.94                    | C |
| 01/30                                   | Tax Distribution | 0 | 16.79                     | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|   |                  |   |                             |   |
|---|------------------|---|-----------------------------|---|
| 12100.2008 2008 Personal Property Taxes |                  |   | Source Code Total: 61.52    |   |
| 01/30                                   | Tax Distribution | 0 | 61.52                       | C |
| 12100.2009 2009 Personal Property Taxes |                  |   | Source Code Total: 27.85    |   |
| 01/30                                   | Tax Distribution | 0 | 27.85                       | C |
| 12100.2011 2011 Personal Property Taxes |                  |   | Source Code Total: 111.44   |   |
| 01/04                                   | Tax Distribution | 0 | 111.44                      | C |
| 12100.2015 2015 Personal Property Taxes |                  |   | Source Code Total: 41.97    |   |
| 01/03                                   | Tax Distribution | 0 | 24.77                       | C |
| 01/07                                   | Tax Distribution | 0 | 9.29                        | C |
| 01/24                                   | Tax Distribution | 0 | 7.91                        | C |
| 12100.2016 2016 Personal Property Taxes |                  |   | Source Code Total: 172.54   |   |
| 01/03                                   | Tax Distribution | 0 | 26.03                       | C |
| 01/03                                   | Tax Distribution | 0 | 32.61                       | C |
| 01/07                                   | Tax Distribution | 0 | 9.29                        | C |
| 01/09                                   | Tax Distribution | 0 | 12.40                       | C |
| 01/15                                   | Tax Distribution | 0 | 22.87                       | C |
| 01/23                                   | Tax Distribution | 0 | 69.34                       | C |
| 12100.2017 2017 Personal Property Taxes |                  |   | Source Code Total: 314.28   |   |
| 01/02                                   | Tax Distribution | 0 | 94.00                       | C |
| 01/03                                   | Tax Distribution | 0 | 32.62                       | C |
| 01/07                                   | Tax Distribution | 0 | 9.29                        | C |
| 01/09                                   | Tax Distribution | 0 | 5.36                        | C |
| 01/11                                   | Tax Distribution | 0 | 16.89                       | C |
| 01/15                                   | Tax Distribution | 0 | 45.75                       | C |
| 01/17                                   | Tax Distribution | 0 | 41.03                       | C |
| 01/23                                   | Tax Distribution | 0 | 69.34                       | C |
| 12100.2018 2018 Personal Property Taxes |                  |   | Source Code Total: 4,586.69 |   |
| 01/02                                   | Tax Distribution | 0 | 99.61                       | C |
| 01/02                                   | Tax Distribution | 0 | 33.14                       | C |
| 01/02                                   | Tax Distribution | 0 | 185.81                      | C |
| 01/03                                   | Tax Distribution | 0 | 19.31                       | C |
| 01/03                                   | Tax Distribution | 0 | 447.11                      | C |
| 01/03                                   | Tax Distribution | 0 | 22.79                       | C |
| 01/03                                   | Tax Distribution | 0 | 25.96                       | C |
| 01/04                                   | Tax Distribution | 0 | 46.87                       | C |
| 01/04                                   | Tax Distribution | 0 | 214.45                      | C |
| 01/04                                   | Tax Distribution | 0 | 32.95                       | C |
| 01/07                                   | Tax Distribution | 0 | 9.28                        | C |
| 01/07                                   | Tax Distribution | 0 | 793.74                      | C |
| 01/07                                   | Tax Distribution | 0 | 78.15                       | C |
| 01/07                                   | Tax Distribution | 0 | 7.70                        | C |
| 01/07                                   | Tax Distribution | 0 | 130.68                      | C |
| 01/08                                   | Tax Distribution | 0 | 50.45                       | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|  |  |   |                              |   |
|--|--|---|------------------------------|---|
| 01/08                                    | Tax Distribution                             | 0 | 382.56                       | C |
| 01/08                                    | Tax Distribution                             | 0 | 33.83                        | C |
| 01/08                                    | Tax Distribution                             | 0 | 22.70                        | C |
| 01/10                                    | Tax Distribution                             | 0 | 51.80                        | C |
| 01/10                                    | Tax Distribution                             | 0 | 118.71                       | C |
| 01/11                                    | Tax Distribution                             | 0 | 127.11                       | C |
| 01/15                                    | Tax Distribution                             | 0 | 3.61                         | C |
| 01/15                                    | Tax Distribution                             | 0 | 86.71                        | C |
| 01/16                                    | Tax Distribution                             | 0 | 24.37                        | C |
| 01/17                                    | Tax Distribution                             | 0 | 1.60                         | C |
| 01/22                                    | Tax Distribution                             | 0 | 64.99                        | C |
| 01/22                                    | Tax Distribution                             | 0 | 111.92                       | C |
| 01/22                                    | Tax Distribution                             | 0 | 62.40                        | C |
| 01/23                                    | Tax Distribution                             | 0 | 69.34                        | C |
| 01/25                                    | Tax Distribution                             | 0 | 126.74                       | C |
| 01/28                                    | Tax Distribution                             | 0 | 1,068.35                     | C |
| 01/31                                    | Tax Distribution                             | 0 | 31.95                        | C |
| 37150.0 FDAT Distributions               |  |   | Source Code Total: 11,148.67 |   |
| 01/02                                    | Fire Dist Assistance Tax 0.141068            | 0 | 1,361.72                     | C |
| 01/03                                    | Fire Dist Assistance Tax 0.141068            | 0 | 2,746.46                     | C |
| 01/04                                    | Fire Dist Assistance Tax 0.141068            | 0 | 2,185.93                     | C |
| 01/07                                    | Fire Dist Assistance Tax 0.141068            | 0 | 1,330.81                     | C |
| 01/08                                    | Fire Dist Assistance Tax 0.141068            | 0 | 529.31                       | C |
| 01/09                                    | Fire Dist Assistance Tax 0.141068            | 0 | 200.39                       | C |
| 01/10                                    | Fire Dist Assistance Tax 0.141068            | 0 | 186.02                       | C |
| 01/11                                    | Fire Dist Assistance Tax 0.141068            | 0 | 176.67                       | C |
| 01/14                                    | Fire Dist Assistance Tax 0.141068            | 0 | 169.23                       | C |
| 01/15                                    | Fire Dist Assistance Tax 0.141068            | 0 | 128.72                       | C |
| 01/16                                    | Fire Dist Assistance Tax 0.141068            | 0 | 151.06                       | C |
| 01/17                                    | Fire Dist Assistance Tax 0.141068            | 0 | 84.80                        | C |
| 01/18                                    | Fire Dist Assistance Tax 0.141068            | 0 | 162.18                       | C |
| 01/22                                    | Fire Dist Assistance Tax 0.141068            | 0 | 210.64                       | C |
| 01/23                                    | Fire Dist Assistance Tax 0.141068            | 0 | 183.61                       | C |
| 01/24                                    | Fire Dist Assistance Tax 0.141068            | 0 | 152.57                       | C |
| 01/25                                    | Fire Dist Assistance Tax 0.141068            | 0 | 224.30                       | C |
| 01/28                                    | Fire Dist Assistance Tax 0.141068            | 0 | 446.45                       | C |
| 01/29                                    | Fire Dist Assistance Tax 0.141068            | 0 | 159.27                       | C |
| 01/30                                    | Fire Dist Assistance Tax 0.141068            | 0 | 175.62                       | C |
| 01/31                                    | Fire Dist Assistance Tax 0.141068            | 0 | 183.50                       | C |
| 01/31                                    | Correcting FDAT                              | 0 | (.59)                        | C |
| 38109.0 Interest on Investments St Treas |  |   | Source Code Total: 146.57    |   |
| 01/31                                    | Investment Interest Correction for 9-12-2018 | 0 | 12.48                        | C |
| 01/31                                    | Correcting June 2018 Int Apportionment       | 0 | (.72)                        | C |

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 1/31/2019

| BANK CONTROL ID: GEN - GENERAL FUND |          | DESC: GENERAL FUND | ACCOUNT NO: 0000000000000000 |
|-------------------------------------|----------|--------------------|------------------------------|
| Beginning Balance:                  | 01/01/19 |                    | \$381,190.92                 |
| Deposits and Credits:               |          |                    | \$129,289.33                 |
| Checks and Charges:                 |          |                    | (\$267,656.31)               |
| Adjustments:                        |          |                    | \$0.00                       |
| Ending Balance Per Reconciliation:  |          |                    | <u>\$242,823.94</u>          |
| Ending Balance Per Bank Statement:  | 01/31/19 |                    | \$242,823.94                 |
| * Outstanding Deposits and Credits: | 01/31/19 |                    | \$3,856.86                   |
| * Outstanding Checks and Charges:   | 01/31/19 |                    | <u>(\$366.40)</u>            |
| Ending Book Balance:                | 01/31/19 |                    | <u>\$246,314.40</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: 1/31/19

| GEN                               |               | General Fund                   |        |         | 0000000000000000 |  |
|-----------------------------------|---------------|--------------------------------|--------|---------|------------------|--|
| Date                              | Document      | Description                    | Module | Company | Amount           |  |
| 12/27/18                          | 79024378      | SC Audit and Accounting        | AP     | CHINOV  | \$1,932.50       |  |
| 12/31/18                          | Cash w/County | Transfer to CAFMA              | GL     | CHINOV  | \$262,139.84     |  |
| 12/31/18                          | Cash w/County | Transfer to CAFMA              | GL     | CHINOV  | (\$262,139.84)   |  |
| 01/14/19                          | 79024379      | SC Audit and Accounting        | AP     | CHINOV  | \$755.00         |  |
| 01/31/19                          | Cash w/County | Transfer to CAFMA              | GL     | CHINOV  | \$262,139.84     |  |
| 01/31/19                          | County error  | Correct County error checks th | GL     | CHINOV  | \$2,828.97       |  |
| TOTAL CHECKS AND CHARGES CLEARED: |               |                                |        |         | \$267,656.31     |  |

Chino Valley Fire District  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 1/31/19

| GEN                                   |          | General Fund                 |        |         | 0000000000000000 |  |
|---------------------------------------|----------|------------------------------|--------|---------|------------------|--|
| Date                                  | Document | Description                  | Module | Company | Amount           |  |
| 12/17/18                              | 79024376 | Kendhammer and Partners, LLP | AP     | CHINOV  | \$175.00         |  |
| 01/28/19                              | 79024380 | Dobbs, Dave                  | AP     | CHINOV  | \$191.40         |  |
| TOTAL CHECKS AND CHARGES OUTSTANDING: |          |                              |        |         | \$366.40         |  |

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 1/31/19

| GEN                                 |               | General Fund           |        |         | 0000000000000000 |  |
|-------------------------------------|---------------|------------------------|--------|---------|------------------|--|
| Date                                | Document      | Description            | Module | Company | Amount           |  |
| 12/31/18                            | Cash w/County | Tax & Interest Revenue | GL     | CHINOV  | \$129,289.33     |  |
| 12/31/18                            | Cash w/County | Tax & Interest Revenue | GL     | CHINOV  | (\$129,289.33)   |  |
| 01/31/19                            | Cash w/County | Tax & Interest Revenue | GL     | CHINOV  | \$129,289.33     |  |
| TOTAL DEPOSITS AND CREDITS CLEARED: |               |                        |        |         | \$129,289.33     |  |



Chino Valley Fire District  
BR Deposits and Credits Outstanding  
For the Bank Statement ending: 1/31/19

| 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       |  |
| 01/31/19                                | Correct AP adj | Correct AP adj                 | GL     | CHINOV  | \$2,028.32       |  |
| TOTAL DEPOSITS AND CREDITS OUTSTANDING: |                |                                |        |         | \$3,856.86       |  |

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

MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: GEN - GENERAL FUND

|                     |          |           |    |                         |          |          |
|---------------------|----------|-----------|----|-------------------------|----------|----------|
| 79024379            | 01/14/19 | Marked    | No | SC Audit and Accounting | 02/12/19 | \$755.00 |
| 79024380            | 01/28/19 | Retrieved | No | Dobbs, Dave             |          | \$191.40 |
| SUB TOTAL FOR BANK: |          |           |    |                         |          | \$946.40 |
| TOTAL FOR MODULE:   |          |           |    |                         |          | \$946.40 |

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND

|                     |          |           |    |                                |          |              |
|---------------------|----------|-----------|----|--------------------------------|----------|--------------|
| Cash w/County       | 01/31/19 | Marked    | No | Tax & Interest Revenue         | 02/20/19 | \$129,289.33 |
| Cash w/County       | 01/31/19 | Marked    | No | Transfer to CAFMA              | 02/20/19 | \$262,139.84 |
| Correct AP adj      | 01/31/19 | Retrieved | No | Correct AP adj                 |          | \$2,028.32   |
| County error        | 01/31/19 | Marked    | No | Correct County error checks th | 02/20/19 | \$2,828.97   |
| SUB TOTAL FOR BANK: |          |           |    |                                |          | \$396,286.46 |
| TOTAL FOR MODULE:   |          |           |    |                                |          | \$396,286.46 |

Chino Valley Fire District  
BR Adjustments Report  
For the Bank Statement ending: 1/31/19

| Date  | Document       | Description    | GL Account       | Offset Amt   | Adj. Amt                 |
|---|----------------|----------------|------------------|--------------|--------------------------|
| DOCUMENT: CORRECT AP ADJ                    |                |                | 0000000000000000 |              | BANK: GEN                |
| 01/31/19                                    | Correct AP Adj | Correct AP Adj | Excluded from GL | (\$2,028.32) |                          |
| 01/31/19                                    | Correct AP Adj | Correct AP Adj | 10.1100.0.0.000  |              | \$2,028.32               |
| ADJUSTMENT DOCUMENT 'CORRECT AP ADJ' TOTAL: |                |                |                  |              | <u>\$2,028.32</u>        |
| TOTAL FOR ALL ADJUSTMENTS:                  |                |                |                  |              | <u><u>\$2,028.32</u></u> |

2/20/19  
8:51:13 AM

**Chino Valley Fire District**  
**Income Statement**  
(Original Budget to Actual Comparison)  
For the period of 1/1/2019 Through 1/31/2019

Fund: (10) General Fund

|                              | Account     | Current Period |        |                |       | Year To Date   |                |                  |         |
|------------------------------|-------------|----------------|--------|----------------|-------|----------------|----------------|------------------|---------|
|                              |             | Actual         | Budget | Variance       | %     | Actual         | Budget         | Variance         | %       |
| <u>Revenues</u>              |             |                |        |                |       |                |                |                  |         |
| Real Estate Tax              | 10400000000 | \$112,543.07   | \$0.00 | \$112,543.07   | 0.0%  | \$2,435,574.31 | \$3,926,501.00 | \$(1,490,926.69) | (38.0)% |
| Fire Protection Contracts    | 10400100000 | 0.00           | 0.00   | 0.00           | 0.0   | (0.20)         | 0.00           | (0.20)           | 0.0     |
| Personal Property Tax        | 10410000000 | 5,451.02       | 0.00   | 5,451.02       | 0.0   | 87,641.04      | 0.00           | 87,641.04        | 0.0     |
| Fire District Assistance Tax | 10420000000 | 11,148.67      | 0.00   | 11,148.67      | 0.0   | 241,362.91     | 333,290.00     | (91,927.09)      | (27.6)  |
| Interest Income-General Fund | 10490000000 | 146.57         | 0.00   | 146.57         | 0.0   | 662.04         | 0.00           | 662.04           | 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                 |             | \$129,289.33   | \$0.00 | \$129,289.33   | 0.0 % | \$2,765,240.10 | \$4,261,791.00 | \$(1,496,550.90) | (35.1)% |
| <u>Program Expenses</u>      |             |                |        |                |       |                |                |                  |         |
| Fire Authority Funding       | 10670010000 | \$262,139.84   | \$0.00 | \$(262,139.84) | 0.0%  | \$2,726,981.74 | \$4,227,791.00 | \$1,500,809.26   | 35.5%   |
| Total Program Expenses       |             | \$262,139.84   | \$0.00 | \$(262,139.84) | 0.0 % | \$2,726,981.74 | \$4,227,791.00 | \$1,500,809.26   | 35.5 %  |
| <u>Fund Raising Expenses</u> |             |                |        |                |       |                |                |                  |         |
| Audit & Accounting           | 10640010000 | \$755.00       | \$0.00 | \$(755.00)     | 0.0%  | \$4,268.75     | \$3,000.00     | \$(1,268.75)     | (42.3)% |
| 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 | 0.00           | 0.00   | 0.00           | 0.0   | 892.50         | 5,000.00       | 4,107.50         | 82.2    |
| Fire Board Expenses          | 10644110000 | 191.40         | 0.00   | (191.40)       | 0.0   | 281.40         | 1,000.00       | 718.60           | 71.9    |
| Misc/Admin                   | 10661010000 | 800.65         | 0.00   | (800.65)       | 0.0   | 800.65         | 0.00           | (800.65)         | 0.0     |
| Total Fund Raising Expenses  |             | \$1,747.05     | \$0.00 | \$(1,747.05)   | 0.0 % | \$6,243.30     | \$34,000.00    | \$27,756.70      | 81.6 %  |
| Total Expenses               |             | \$263,886.89   |        | \$(263,886.89) |       | \$2,733,225.04 | \$4,261,791.00 | \$1,528,565.96   | 35.9%   |
| Net Income (Loss)            |             | \$(134,597.56) | \$0.00 | \$(134,597.56) | 0.0%  | \$32,015.06    | \$0.00         | \$32,015.06      | 0.0%    |

2/20/19  
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**Chino Valley Fire District**

Balance Sheet

As of 1/31/2019

Fund: (10) General Fund

**Assets**

**Current Assets**

|                          |              |                     |
|--------------------------|--------------|---------------------|
| Cash with Yavapai County | \$244,286.08 |                     |
| Taxes Receivable         | 116,469.00   |                     |
| Total Current Assets     |              | \$360,755.08        |
| <b>Total Assets</b>      |              | <b>\$360,755.08</b> |

**Liabilities and Net Assets**

**Current Liabilities**

|                                  |            |                     |
|----------------------------------|------------|---------------------|
| Accounts Payable                 | \$2,642.00 |                     |
| Deferred Compensation (Prop Tax) | 82,492.00  |                     |
| CAFMA Accounts Payable           | 90,836.00  |                     |
| Total Current Liabilities        |            | \$175,970.00        |
| <b>Total Liabilities</b>         |            | <b>\$175,970.00</b> |

**Net Assets**

|   |                  |                         |
|---|------------------|-------------------------|
| Fund Balance                            | \$(3,315,696.07) |                         |
| Current Year Net Assets                 | 32,015.06        |                         |
| <b>Total Net Assets</b>                 |                  | <b>(3,283,681.01)</b>   |
| <b>Total Liabilities and Net Assets</b> |                  | <b>\$(3,107,711.01)</b> |

**Chino Valley Fire District**  
GL Account Ledger - Detail By Date Range (Current and History)  
01/01/2019 through 01/31/2019

| Batch                                  | Journal | Entry # | Date                            | Job | Document       | Description  | Debits              | Credits             | Balance             |
|--|---------|---------|---------------------------------|-----|----------------|--|---------------------|---------------------|---------------------|
| <b>10.1100.0.0.000</b>                 |         |         | <b>CASH WITH YAVAPAI COUNTY</b> |     |                |  |                     |                     | <b>\$378,883.64</b> |
| 2001                                   | CD      | 143096  | 01/14/19                        |     | 79024379       | SC Audit and Accounting - Cash Disbursement SCAUD1 | -                   | 755.00              | 378,128.64          |
| 2007                                   | CD      | 143114  | 01/28/19                        |     | 79024380       | Dobbs, Dave - Cash Disbursement DOBDV              | -                   | 191.40              | 377,937.24          |
| 2008                                   | GJ      | 143117  | 01/31/19                        |     | Cash w/County  | Transfer to CAFMA                                  | -                   | 262,139.84          | 115,797.40          |
| 2012                                   | GJ      | 143150  | 01/31/19                        |     | Cash w/County  | Tax & Interest Revenue                             | 129,289.33          | -                   | 245,086.73          |
| 2015                                   | GJ      | 143164  | 01/31/19                        |     | Correct AP adj | Correct AP adj                                     | 2,028.32            | -                   | 247,115.05          |
| 2014                                   | GJ      | 143159  | 01/31/19                        |     | County error   | Correct County error checks that werent ours       | -                   | 2,828.97            | 244,286.08          |
| <b>CASH WITH YAVAPAI COUNTY TOTAL:</b> |         |         |                                 |     |                |  | <b>\$131,317.65</b> | <b>\$265,915.21</b> | <b>\$244,286.08</b> |
| <b>TOTAL OF LEDGER:</b>                |         |         |                                 |     |                |  | <b>\$131,317.65</b> | <b>\$265,915.21</b> | <b>\$244,286.08</b> |

**Chino Valley Fire District**  
GL Trial Balance by Date Range (Current and History)  
01/01/2019 through 01/31/2019

| Account          | Description              | Balances            |                     |                     |                     | Adjustments |
|------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
|                  |                          | Beginning           | Debits              | Credits             | Ending              |             |
| 10.1100.0.0.000  | Cash with Yavapai County | \$378,883.64        | \$131,317.65        | \$265,915.21        | \$244,286.08        |             |
| TOTAL OF LEDGER: |                          | <u>\$378,883.64</u> | <u>\$131,317.65</u> | <u>\$265,915.21</u> | <u>\$244,286.08</u> |             |

**CHINO VALLEY FIRE DISTRICT**  
**BOND DEBT SERVICE ACCOUNT: 6-65640-7000**  
**BANK RECONCILIATION JANUARY, 2019**

**Reconciliation:**

|                                 |           |                   |
|---------------------------------|-----------|-------------------|
| Beginning Balance (CVFD):       | \$        | 341,072.01        |
| Deposits:                       | \$        | 12,690.82         |
| Disbursements:                  | \$        | (0.17)            |
| Interest Income:                | \$        | 691.88            |
| Principal and Interest payments | \$        | -                 |
| County Adj                      |           |                   |
| <b>Ending Balance:</b>          | <b>\$</b> | <b>354,454.54</b> |

Difference Between Balances: \$ -

**Bank Statement Balance:**

|                       |    |            |
|-----------------------|----|------------|
| Balance Per Bank:     | \$ | 354,454.71 |
| Outstanding Audit adj | \$ | (0.17)     |


**Ending Balance: \$ 354,454.54**

**Deposits Per Bank Statement:**


|                          |    |           |
|--------------------------|----|-----------|
| Fire District Deposits:  | \$ | -         |
| Real Estate Taxes:       | \$ | 12,103.14 |
| Personal Property Taxes: | \$ | 587.68    |
| ADOT Game/Fish In Lieu:  | \$ | -         |

**Ending Balance: \$ 12,690.82**


Reconciliation Approved By: **Scott A Freitag**  
*Scott Freitag, Fire Chief*

 Digitally signed by Scott A Freitag  
Date: 2019.02.13 20:20:33 -07'00'

Reconciliation Reviewed By: **Dave Tharp**  
*David Tharp, Assistant Chief of Administration*

 Digitally signed by Dave Tharp  
Date: 2019.02.13 13:12:28 -07'00'

Reconciliation Prepared By: **Debbie S. Spingola**  
*Debbie Spingola, Finance Manager*

 Digitally signed by Debbie S. Spingola  
Date: 2019.02.13 11:12:55 -07'00'





# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

Chino Valley Fire Dist BDS  
Fund: 6065640700

|                   |                     |
|-------------------|---------------------|
| Real Estate Taxes | \$ 12,103.14        |
| UPP Taxes         | \$ 587.68           |
| Interest          | \$ 691.88           |
| Total             | <u>\$ 13,382.70</u> |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

| Account           | Period                            | YTD         |                       |            |
|-------------------|-----------------------------------|-------------|-----------------------|------------|
| <b>6065640700</b> | <b>Chino Valley Fire Dist BDS</b> |             |                       |            |
| Begin Balance:    | 341,072.01                        | 141,546.19  |                       |            |
| Income:           | 13,382.70                         | 273,421.70  |                       |            |
| LOC Advance:      | .00                               | .00         |                       |            |
| Expense:          | .00                               | (60,513.18) | LOC:                  | .00        |
| LOC Payments:     | .00                               | .00         | Warrants Outstanding: | .00        |
| Cash Balance:     | 354,454.71                        | 354,454.71  | End:                  | 354,454.71 |

| Monthly Statement Summary |                                     |                           |                   |                   |
|---------------------------|-------------------------------------|---------------------------|-------------------|-------------------|
| Source Code               | Description                         |                           | MTDAmount         | YTDAmount         |
| <b>6065640700</b>         | <b>Chino Valley Fire Dist BDS</b>   | <b>Beginning Balance:</b> | 341,072.01        | 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              |                           | 577.89            | 7,200.94          |
| 11100.2018                | 2018 Real Estate Taxes              |                           | 11,525.25         | 254,385.19        |
| 12100.2007                | 2007 Personal Property Taxes        |                           | 10.27             | 12.37             |
| 12100.2008                | 2008 Personal Property Taxes        |                           | 7.34              | 10.06             |
| 12100.2009                | 2009 Personal Property Taxes        |                           | 3.52              | 6.64              |
| 12100.2010                | 2010 Personal Property Taxes        |                           | .00               | 3.14              |
| 12100.2011                | 2011 Personal Property Taxes        |                           | 13.36             | 34.28             |
| 12100.2012                | 2012 Personal Property Taxes        |                           | .00               | 11.88             |
| 12100.2013                | 2013 Personal Property Taxes        |                           | .00               | 19.48             |
| 12100.2014                | 2014 Personal Property Taxes        |                           | .00               | 29.14             |
| 12100.2015                | 2015 Personal Property Taxes        |                           | 5.30              | 40.90             |
| 12100.2016                | 2016 Personal Property Taxes        |                           | 20.26             | 70.27             |
| 12100.2017                | 2017 Personal Property Taxes        |                           | 35.63             | 441.30            |
| 12100.2018                | 2018 Personal Property Taxes        |                           | 492.00            | 8,758.38          |
| 38109.0                   | Interest on Investments St Treas    |                           | 691.88            | 2,336.21          |
| 90002.0                   | Interest Pd on Tax Roll Corrections |                           | .00               | (4.43)            |
| 92185.0                   | Paying Agent Fees                   |                           | .00               | (420.00)          |
| 92190.0                   | Bond Interest Payment               |                           | .00               | (60,088.75)       |
|                           |                                     | <b>Ending Balance:</b>    | <b>354,454.71</b> | <b>354,454.71</b> |

| Monthly Statement Detail |                                   |       |                                      |     |
|--------------------------|-----------------------------------|-------|--------------------------------------|-----|
| Date                     | Notes                             | Doc # | Amount                               | C/D |
| <b>6065640700</b>        | <b>Chino Valley Fire Dist BDS</b> |       | <b>Beginning Balance: 341,072.01</b> |     |
| 11100.2017               | 2017 Real Estate Taxes            |       | Source Code Total: 577.89            |     |
| 01/03                    | Tax Distribution                  | 0     | 109.17                               | C   |
| 01/03                    | Tax Distribution                  | 0     | 21.74                                | C   |
| 01/03                    | Tax Distribution                  | 0     | 8.64                                 | C   |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|                                   |                  |   |                              |   |
|-----------------------------------|------------------|---|------------------------------|---|
| 01/04                             | Tax Distribution | 0 | 11.55                        | C |
| 01/07                             | Tax Distribution | 0 | 8.34                         | C |
| 01/08                             | Tax Distribution | 0 | 6.55                         | C |
| 01/14                             | Tax Distribution | 0 | 47.22                        | C |
| 01/14                             | Tax Distribution | 0 | 18.92                        | C |
| 01/15                             | Tax Distribution | 0 | 48.43                        | C |
| 01/16                             | Tax Distribution | 0 | 17.10                        | C |
| 01/17                             | Tax Distribution | 0 | 12.66                        | C |
| 01/18                             | Tax Distribution | 0 | 21.63                        | C |
| 01/23                             | Tax Distribution | 0 | 14.07                        | C |
| 01/23                             | Tax Distribution | 0 | 32.69                        | C |
| 01/24                             | Tax Distribution | 0 | 16.05                        | C |
| 01/24                             | Tax Distribution | 0 | 1.29                         | C |
| 01/25                             | Tax Distribution | 0 | 46.53                        | C |
| 01/28                             | Tax Distribution | 0 | 9.72                         | C |
| 01/29                             | Tax Distribution | 0 | 16.33                        | C |
| 01/29                             | Tax Distribution | 0 | 10.73                        | C |
| 01/29                             | Tax Distribution | 0 | 35.43                        | C |
| 01/30                             | Tax Distribution | 0 | 1.87                         | C |
| 01/30                             | Tax Distribution | 0 | 23.88                        | C |
| 01/31                             | Tax Distribution | 0 | 37.35                        | C |
| 11100.2018 2018 Real Estate Taxes |                  |   | Source Code Total: 11,525.25 |   |
| 01/02                             | Tax Distribution | 0 | 136.80                       | C |
| 01/02                             | Tax Distribution | 0 | 50.48                        | C |
| 01/02                             | Tax Distribution | 0 | 21.60                        | C |
| 01/02                             | Tax Distribution | 0 | 410.02                       | C |
| 01/02                             | Tax Distribution | 0 | 3.51                         | C |
| 01/02                             | Tax Distribution | 0 | 26.05                        | C |
| 01/02                             | Tax Distribution | 0 | 50.43                        | C |
| 01/02                             | Tax Distribution | 0 | 60.17                        | C |
| 01/02                             | Tax Distribution | 0 | 110.92                       | C |
| 01/03                             | Tax Distribution | 0 | 236.98                       | C |
| 01/03                             | Tax Distribution | 0 | 51.10                        | C |
| 01/03                             | Tax Distribution | 0 | 24.40                        | C |
| 01/03                             | Tax Distribution | 0 | 817.82                       | C |
| 01/03                             | Tax Distribution | 0 | 1,547.84                     | C |
| 01/03                             | Tax Distribution | 0 | 12.29                        | C |
| 01/03                             | Tax Distribution | 0 | 7.15                         | C |
| 01/03                             | Tax Distribution | 0 | 327.31                       | C |
| 01/04                             | Tax Distribution | 0 | 55.08                        | C |
| 01/04                             | Tax Distribution | 0 | 36.43                        | C |
| 01/04                             | Tax Distribution | 0 | 1,333.75                     | C |
| 01/04                             | Tax Distribution | 0 | 85.25                        | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|       |                  |   |         |   |
|-------|------------------|---|---------|---|
| 01/04 | Tax Distribution | 0 | 71.44   | C |
| 01/04 | Tax Distribution | 0 | 96.26   | C |
| 01/07 | Tax Distribution | 0 | 141.66  | C |
| 01/07 | Tax Distribution | 0 | 24.07   | C |
| 01/07 | Tax Distribution | 0 | 950.78  | C |
| 01/07 | Tax Distribution | 0 | 96.10   | C |
| 01/07 | Tax Distribution | 0 | 125.35  | C |
| 01/08 | Tax Distribution | 0 | 80.89   | C |
| 01/08 | Tax Distribution | 0 | 25.94   | C |
| 01/08 | Tax Distribution | 0 | 45.00   | C |
| 01/08 | Tax Distribution | 0 | 59.00   | C |
| 01/08 | Tax Distribution | 0 | 73.43   | C |
| 01/09 | Tax Distribution | 0 | 21.45   | C |
| 01/09 | Tax Distribution | 0 | 34.23   | C |
| 01/09 | Tax Distribution | 0 | 16.66   | C |
| 01/09 | Tax Distribution | 0 | 106.55  | C |
| 01/09 | Tax Distribution | 0 | 24.31   | C |
| 01/10 | Tax Distribution | 0 | 72.77   | C |
| 01/10 | Tax Distribution | 0 | 24.91   | C |
| 01/10 | Tax Distribution | 0 | 6.92    | C |
| 01/10 | Tax Distribution | 0 | 12.40   | C |
| 01/11 | Tax Distribution | 0 | 115.62  | C |
| 01/11 | Tax Distribution | 0 | 21.39   | C |
| 01/11 | Tax Distribution | 0 | 11.78   | C |
| 01/11 | Tax Distribution | 0 | 37.15   | C |
| 01/14 | Tax Distribution | 0 | 53.35   | C |
| 01/14 | Tax Distribution | 0 | 89.34   | C |
| 01/14 | Tax Distribution | 0 | 10.36   | C |
| 01/14 | Tax Distribution | 0 | 43.15   | C |
| 01/15 | Tax Distribution | 0 | 3.86    | C |
| 01/15 | Tax Distribution | 0 | 40.91   | C |
| 01/15 | Tax Distribution | 0 | 25.61   | C |
| 01/15 | Tax Distribution | 0 | 23.59   | C |
| 01/15 | Tax Distribution | 0 | 141.75  | C |
| 01/16 | Tax Distribution | 0 | 290.63  | C |
| 01/16 | Tax Distribution | 0 | 28.37   | C |
| 01/16 | Tax Distribution | 0 | 12.06   | C |
| 01/16 | Tax Distribution | 0 | (12.29) | C |
| 01/16 | Tax Distribution | 0 | 167.94  | C |
| 01/17 | Tax Distribution | 0 | 25.15   | C |
| 01/17 | Tax Distribution | 0 | 14.04   | C |
| 01/17 | Tax Distribution | 0 | 5.18    | C |
| 01/18 | Tax Distribution | 0 | 22.81   | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|   |                  |   |                          |   |
|---|------------------|---|--------------------------|---|
| 01/18                                   | Tax Distribution | 0 | 93.68                    | C |
| 01/18                                   | Tax Distribution | 0 | 18.91                    | C |
| 01/18                                   | Tax Distribution | 0 | 20.16                    | C |
| 01/22                                   | Tax Distribution | 0 | 9.28                     | C |
| 01/22                                   | Tax Distribution | 0 | 85.43                    | C |
| 01/22                                   | Tax Distribution | 0 | 16.44                    | C |
| 01/22                                   | Tax Distribution | 0 | 31.09                    | C |
| 01/22                                   | Tax Distribution | 0 | 58.06                    | C |
| 01/23                                   | Tax Distribution | 0 | 6.81                     | C |
| 01/23                                   | Tax Distribution | 0 | 1.38                     | C |
| 01/23                                   | Tax Distribution | 0 | 10.85                    | C |
| 01/23                                   | Tax Distribution | 0 | 128.35                   | C |
| 01/23                                   | Tax Distribution | 0 | 73.73                    | C |
| 01/24                                   | Tax Distribution | 0 | 73.62                    | C |
| 01/24                                   | Tax Distribution | 0 | 38.60                    | C |
| 01/24                                   | Tax Distribution | 0 | 1.51                     | C |
| 01/25                                   | Tax Distribution | 0 | 71.79                    | C |
| 01/25                                   | Tax Distribution | 0 | 279.41                   | C |
| 01/25                                   | Tax Distribution | 0 | 86.47                    | C |
| 01/25                                   | Tax Distribution | 0 | 12.03                    | C |
| 01/28                                   | Tax Distribution | 0 | 134.54                   | C |
| 01/28                                   | Tax Distribution | 0 | 99.85                    | C |
| 01/28                                   | Tax Distribution | 0 | 13.59                    | C |
| 01/28                                   | Tax Distribution | 0 | 176.16                   | C |
| 01/29                                   | Tax Distribution | 0 | 15.87                    | C |
| 01/29                                   | Tax Distribution | 0 | 157.27                   | C |
| 01/29                                   | Tax Distribution | 0 | 8.59                     | C |
| 01/30                                   | Tax Distribution | 0 | 10.17                    | C |
| 01/30                                   | Tax Distribution | 0 | 11.44                    | C |
| 01/30                                   | Tax Distribution | 0 | 68.68                    | C |
| 01/31                                   | Tax Distribution | 0 | 332.95                   | C |
| 01/31                                   | Tax Distribution | 0 | 18.84                    | C |
| 01/31                                   | Tax Distribution | 0 | 652.06                   | C |
| 01/31                                   | Tax Distribution | 0 | 20.39                    | C |
| 12100.2007 2007 Personal Property Taxes |                  |   | Source Code Total: 10.27 |   |
| 01/03                                   | Tax Distribution | 0 | 8.99                     | C |
| 01/30                                   | Tax Distribution | 0 | 1.28                     | C |
| 12100.2008 2008 Personal Property Taxes |                  |   | Source Code Total: 7.34  |   |
| 01/30                                   | Tax Distribution | 0 | 7.34                     | C |
| 12100.2009 2009 Personal Property Taxes |                  |   | Source Code Total: 3.52  |   |
| 01/30                                   | Tax Distribution | 0 | 3.52                     | C |
| 12100.2011 2011 Personal Property Taxes |                  |   | Source Code Total: 13.36 |   |
| 01/04                                   | Tax Distribution | 0 | 13.36                    | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|   |                  |   |                           |   |
|---|------------------|---|---------------------------|---|
| 12100.2015 2015 Personal Property Taxes |                  |   | Source Code Total: 5.30   |   |
| 01/03                                   | Tax Distribution | 0 | 3.13                      | C |
| 01/07                                   | Tax Distribution | 0 | 1.17                      | C |
| 01/24                                   | Tax Distribution | 0 | 1.00                      | C |
| 12100.2016 2016 Personal Property Taxes |                  |   | Source Code Total: 20.26  |   |
| 01/03                                   | Tax Distribution | 0 | 3.05                      | C |
| 01/03                                   | Tax Distribution | 0 | 3.83                      | C |
| 01/07                                   | Tax Distribution | 0 | 1.09                      | C |
| 01/09                                   | Tax Distribution | 0 | 1.46                      | C |
| 01/15                                   | Tax Distribution | 0 | 2.69                      | C |
| 01/23                                   | Tax Distribution | 0 | 8.14                      | C |
| 12100.2017 2017 Personal Property Taxes |                  |   | Source Code Total: 35.63  |   |
| 01/02                                   | Tax Distribution | 0 | 10.66                     | C |
| 01/03                                   | Tax Distribution | 0 | 3.70                      | C |
| 01/07                                   | Tax Distribution | 0 | 1.05                      | C |
| 01/09                                   | Tax Distribution | 0 | .61                       | C |
| 01/11                                   | Tax Distribution | 0 | 1.91                      | C |
| 01/15                                   | Tax Distribution | 0 | 5.19                      | C |
| 01/17                                   | Tax Distribution | 0 | 4.65                      | C |
| 01/23                                   | Tax Distribution | 0 | 7.86                      | C |
| 12100.2018 2018 Personal Property Taxes |                  |   | Source Code Total: 492.00 |   |
| 01/02                                   | Tax Distribution | 0 | 10.69                     | C |
| 01/02                                   | Tax Distribution | 0 | 3.56                      | C |
| 01/02                                   | Tax Distribution | 0 | 19.93                     | C |
| 01/03                                   | Tax Distribution | 0 | 2.07                      | C |
| 01/03                                   | Tax Distribution | 0 | 47.96                     | C |
| 01/03                                   | Tax Distribution | 0 | 2.45                      | C |
| 01/03                                   | Tax Distribution | 0 | 2.78                      | C |
| 01/04                                   | Tax Distribution | 0 | 5.03                      | C |
| 01/04                                   | Tax Distribution | 0 | 23.00                     | C |
| 01/04                                   | Tax Distribution | 0 | 3.53                      | C |
| 01/07                                   | Tax Distribution | 0 | 1.00                      | C |
| 01/07                                   | Tax Distribution | 0 | 85.13                     | C |
| 01/07                                   | Tax Distribution | 0 | 8.38                      | C |
| 01/07                                   | Tax Distribution | 0 | .83                       | C |
| 01/07                                   | Tax Distribution | 0 | 14.02                     | C |
| 01/08                                   | Tax Distribution | 0 | 5.41                      | C |
| 01/08                                   | Tax Distribution | 0 | 41.04                     | C |
| 01/08                                   | Tax Distribution | 0 | 3.63                      | C |
| 01/08                                   | Tax Distribution | 0 | 2.43                      | C |
| 01/10                                   | Tax Distribution | 0 | 5.56                      | C |
| 01/10                                   | Tax Distribution | 0 | 12.74                     | C |
| 01/11                                   | Tax Distribution | 0 | 13.63                     | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

|  |  |   |                                   |   |
|--|--|---|-----------------------------------|---|
| 01/15                                    | Tax Distribution                             | 0 | .39                               | C |
| 01/15                                    | Tax Distribution                             | 0 | 9.30                              | C |
| 01/16                                    | Tax Distribution                             | 0 | 2.61                              | C |
| 01/17                                    | Tax Distribution                             | 0 | .17                               | C |
| 01/22                                    | Tax Distribution                             | 0 | 6.97                              | C |
| 01/22                                    | Tax Distribution                             | 0 | 12.00                             | C |
| 01/22                                    | Tax Distribution                             | 0 | 6.69                              | C |
| 01/23                                    | Tax Distribution                             | 0 | 7.44                              | C |
| 01/25                                    | Tax Distribution                             | 0 | 13.60                             | C |
| 01/28                                    | Tax Distribution                             | 0 | 114.60                            | C |
| 01/31                                    | Tax Distribution                             | 0 | 3.43                              | C |
| 38109.0 Interest on Investments St Treas |  |   | Source Code Total: 691.88         |   |
| 01/31                                    | Investment Interest Correction for 9-12-2018 | 0 | 40.64                             | C |
| 01/31                                    | Correcting June 2018 Int Apportionment       | 0 | (1.97)                            | C |
| 01/31                                    | Investment Interest for August 2018          | 0 | 521.88                            | C |
| 01/31                                    | Investment Interest for August 2018          | 0 | 131.33                            | C |
| 6065640700 Chino Valley Fire Dist BDS    |  |   | <b>Ending Balance: 354,454.71</b> |   |

### 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: 1/31/2019

| BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER |          | DESC: BOND DEBT SERVICE | ACCOUNT NO: 6-65640-7000 |
|---|----------|-------------------------|--------------------------|
| Beginning Balance:                              | 01/01/19 |                         | \$341,072.01             |
| Deposits and Credits:                           |          |                         | \$13,382.70              |
| Checks and Charges:                             |          |                         | \$0.00                   |
| Adjustments:                                    |          |                         | \$0.00                   |
| Ending Balance Per Reconciliation:              |          |                         | <u>\$354,454.71</u>      |
| Ending Balance Per Bank Statement:              | 01/31/19 |                         | \$354,454.71             |
| * Outstanding Deposits and Credits:             | 01/31/19 |                         | \$0.00                   |
| * Outstanding Checks and Charges:               | 01/31/19 |                         | <u>(\$0.17)</u>          |
| Ending Book Balance:                            | 01/31/19 |                         | <u>\$354,454.54</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:

Chino Valley Fire District  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 1/31/19

| 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: 1/31/19

| 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            | \$13,382.70 |              |
| TOTAL DEPOSITS AND CREDITS CLEARED: |          |                          |        |                   | \$13,382.70 |              |

**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:

Chino Valley Fire District  
Bank Reconciliation Register

| 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:

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2019 Through 1/31/2019

Fund: (40) Bond Service Fund

|                                      | Account     | Actual              | Current Period<br>Budget | Variance            | %            | Actual               | Year To Date<br>Budget | Variance             | %            |
|--------------------------------------|-------------|---------------------|--------------------------|---------------------|--------------|----------------------|------------------------|----------------------|--------------|
| <b><u>Revenues</u></b>               |             |                     |                          |                     |              |                      |                        |                      |              |
| Real Estate Tax                      | 40420000002 | \$0.00              | \$0.00                   | \$0.00              | 0.0%         | \$261,647.95         | \$0.00                 | \$261,647.95         | 0.0%         |
| Personal Tax Revenue                 | 40420500000 | 0.00                | 0.00                     | 0.00                | 0.0          | 9,437.84             | 0.00                   | 9,437.84             | 0.0          |
| <b>Net Revenues</b>                  |             | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0 %</b> | <b>\$271,085.79</b>  | <b>\$0.00</b>          | <b>\$271,085.79</b>  | <b>0.0 %</b> |
| <b><u>Fund Raising Expenses</u></b>  |             |                     |                          |                     |              |                      |                        |                      |              |
| BDS - Bank Agent Fees                | 40640500000 | \$0.00              | \$0.00                   | \$0.00              | 0.0%         | \$420.00             | \$0.00                 | \$(420.00)           | 0.0%         |
| <b>Total Fund Raising Expenses</b>   |             | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0 %</b> | <b>\$420.00</b>      | <b>\$0.00</b>          | <b>\$(420.00)</b>    | <b>0.0 %</b> |
| <b>Total Expenses</b>                |             |                     |                          |                     |              | <b>\$420.00</b>      |                        | <b>\$(420.00)</b>    |              |
| <b>Income (Loss) from Operations</b> |             | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0%</b>  | <b>\$270,665.79</b>  | <b>\$0.00</b>          | <b>\$270,665.79</b>  | <b>0.0%</b>  |
| <b><u>Other Income (Expense)</u></b> |             |                     |                          |                     |              |                      |                        |                      |              |
| Bond Debt Service Interest Revenue   | 40430000000 | \$0.00              | \$0.00                   | \$0.00              | 0.0%         | \$2,331.48           | \$0.00                 | \$2,331.48           | 0.0%         |
| Bond Debt Service Interest Expense   | 40610000000 | 0.00                | 0.00                     | 0.00                | 0.0          | (60,088.75)          | 0.00                   | (60,088.75)          | 0.0          |
| Capital Outlay-Building - OPS        | 40772030000 | (1,000.00)          | 0.00                     | (1,000.00)          | 0.0          | (6,127.27)           | 0.00                   | (6,127.27)           | 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          |
| <b>Total Other Income (Expense)</b>  |             | <b>\$(1,000.00)</b> | <b>\$0.00</b>            | <b>\$(1,000.00)</b> | <b>0.0 %</b> | <b>\$(65,569.03)</b> | <b>\$0.00</b>          | <b>\$(65,569.03)</b> | <b>0.0 %</b> |
| <b>Net Income (Loss)</b>             |             | <b>\$(1,000.00)</b> | <b>\$0.00</b>            | <b>\$(1,000.00)</b> | <b>0.0%</b>  | <b>\$205,096.76</b>  | <b>\$0.00</b>          | <b>\$205,096.76</b>  | <b>0.0%</b>  |

2/13/19  
11:03:01 AM

Chino Valley Fire District

Balance Sheet

As of 1/31/2019

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Bond Debt Service                | \$354,454.54 |              |
| Total Current Assets             |              | \$354,454.54 |
| Total Assets                     |              | \$354,454.54 |
| Total Liabilities and Net Assets |              | \$0.00       |



**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
1/1/2019 through 1/31/2019

| Batch           | Journal | Entry # | Date | Job | Document | Description               | Debits | Credits | Balance      |
|-----------------|---------|---------|------|-----|----------|---------------------------|--------|---------|--------------|
| 40.1105.0.0.000 |         |         |      |     |          | BOND DEBT SERVICE         |        |         | \$354,454.54 |
|                 |         |         |      |     |          | BOND DEBT SERVICE TOTALS: | \$0.00 | \$0.00  | \$354,454.54 |
|                 |         |         |      |     |          | TOTAL OF LEDGER:          | \$0.00 | \$0.00  | \$354,454.54 |

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 1/1/2019 through 1/31/2019

| Account         | Description       | Balances            |               |               |                     | Adjustments |
|-----------------|-------------------|---------------------|---------------|---------------|---------------------|-------------|
|                 |                   | Beginning           | Debits        | Credits       | Ending              |             |
| 40.1105.0.0.000 | Bond Debt Service | \$354,454.54        | \$0.00        | \$0.00        | \$354,454.54        |             |
| TOTALS:         |                   | <u>\$354,454.54</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$354,454.54</u> |             |

**CHINO VALLEY FIRE DISTRICT**  
**BOND 2007 ACCOUNT: 6-65640-0000**  
**BANK RECONCILIATION JANUARY, 2019**

**Reconciliation:**

|                           |    |            |
|---------------------------|----|------------|
| Beginning Balance (CVFD): | \$ | 572,543.53 |
| Deposits:                 | \$ | -          |
| Disbursements:            | \$ | (1,000.00) |
| Interest Income:          | \$ | -          |
| Checks:                   | \$ | (0.20)     |
| Adj                       |    |            |

|                        |           |                   |
|------------------------|-----------|-------------------|
| <b>Ending Balance:</b> | <b>\$</b> | <b>571,543.33</b> |
|------------------------|-----------|-------------------|

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

**Bank Statement Balance:**

|                    |    |            |
|--------------------|----|------------|
| Balance Per Bank:  | \$ | 571,543.53 |
| Outstanding checks | \$ | (0.20)     |

|                        |           |                   |
|------------------------|-----------|-------------------|
| <b>Ending Balance:</b> | <b>\$</b> | <b>571,543.33</b> |
|------------------------|-----------|-------------------|

**Deposits Per Bank Statement:**

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

Reconciliation Approved By:

**Scott A Freitag**

*Scott Freitag, Fire Chief*

Digitally signed by Scott A Freitag  
Date: 2019.02.13 20:22:03 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Digitally signed by Dave Tharp  
Date: 2019.02.13 13:14:13 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

Digitally signed by Debbie S. Spingola  
Date: 2019.02.13 11:31:20 -07'00'



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

**Chino Valley Fire Dist Bond Fund**  
**Fund: 6065640000**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 1/1/2019 to 1/31/2019

| Account           | Period                                  | YTD         |                       |            |
|-------------------|---|-------------|-----------------------|------------|
| <b>6065640000</b> | <b>Chino Valley Fire Dist Bond Fund</b> |             |                       |            |
| Begin Balance:    | 572,543.53                              | 582,005.29  |                       |            |
| Income:           | .00                                     | .00         |                       |            |
| LOC Advance:      | .00                                     | .00         |                       |            |
| Expense:          | (1,000.00)                              | (10,461.76) | LOC:                  | .00        |
| LOC Payments:     | .00                                     | .00         | Warrants Outstanding: | .00        |
| Cash Balance:     | 571,543.53                              | 571,543.53  | End:                  | 571,543.53 |

### Monthly Statement Summary

| Source Code       | Description                             |                           | MTDAmount         | YTDAmount         |
|-------------------|---|---------------------------|-------------------|-------------------|
| <b>6065640000</b> | <b>Chino Valley Fire Dist Bond Fund</b> | <b>Beginning Balance:</b> | 572,543.53        | 582,005.29        |
| 91032.0           | Warrants Redeemed                       |                           | (1,000.00)        | (10,461.76)       |
|                   | <b>Ending Balance:</b>                  |                           | <b>571,543.53</b> | <b>571,543.53</b> |

### Monthly Statement Detail

| Date   | Notes             | Doc # | Amount                               | C/D |
|--|-------------------|-------|--------------------------------------|-----|
| <b>6065640000 Chino Valley Fire Dist Bond Fund</b> |                   |       | <b>Beginning Balance: 572,543.53</b> |     |
| 91032.0  | Warrants Redeemed |       | Source Code Total: (1,000.00)        |     |
| 01/18  | Paid Warrants     | 0     | (1,000.00)                           | D   |
| 6065640000 Chino Valley Fire Dist Bond Fund        |                   |       | <b>Ending Balance: 571,543.53</b>    |     |

### Warrant Detail

| Payee Name   | Warrant    | Amount                  | Issue Dt | Status Dt | Voucher |
|--|------------|-------------------------|----------|-----------|---------|
| <b>6065640000 Chino Valley Fire Dist Bond Fund</b> |            | Account Total: 1,000.00 |          |           |         |
| Fund: 0656   |            | Fund Total: 1,000.00    |          |           |         |
| Status: PAID                                       |            | Status Total: 1,000.00  |          |           |         |
| /  | 0706560357 | 1,000.00                | 01/14/19 | 01/18/19  |         |
|  | Count      | Amount                  |          |           |         |
| Total PAID:  | 1          | 1,000.00                |          |           |         |

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 1/31/2019

| BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER |          | DESC: BOND FUND WARRANT 2007 | ACCOUNT NO: 6-65640-0000 |
|--|----------|------------------------------|--------------------------|
| Beginning Balance:                             | 01/01/19 |                              | \$572,543.53             |
| Deposits and Credits:                          |          |                              | \$0.00                   |
| Checks and Charges:                            |          |                              | (\$1,000.00)             |
| Adjustments:                                   |          |                              | \$0.00                   |
| Ending Balance Per Reconciliation:             |          |                              | <u>\$571,543.53</u>      |
| Ending Balance Per Bank Statement:             | 01/31/19 |                              | \$571,543.53             |
| * Outstanding Deposits and Credits:            | 01/31/19 |                              | \$0.00                   |
| * Outstanding Checks and Charges:              | 01/31/19 |                              | (\$0.20)                 |
| Ending Book Balance:                           |          |                              | <u>\$571,543.33</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: 1/31/19

| BF                                |          | Yavapai County Treasurer |        |         | Bond Fund Warrant 2007 |  | 6-65640-0000 |  |
|-----------------------------------|----------|--------------------------|--------|---------|------------------------|--|--------------|--|
| Date                              | Document | Description              | Module | Company | Amount                 |  |              |  |
| 01/14/19                          | 79000357 | Town of Chino Valley     | AP     | CHINOV  | \$1,000.00             |  |              |  |
| TOTAL CHECKS AND CHARGES CLEARED: |          |                          |        |         | \$1,000.00             |  |              |  |

| 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:

Chino Valley Fire District  
Bank Reconciliation Register

| Document Number                                | Date     | BR Status | Void? | Description          | Date Cleared | Amount     |
|--|----------|-----------|-------|----------------------|--------------|------------|
| MODULE: CHECKS FROM ACCOUNTS PAYABLE           |          |           |       |                      |              |            |
| BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER |          |           |       |                      |              |            |
| 79000357                                       | 01/14/19 | Marked    | No    | Town of Chino Valley | 02/13/19     | \$1,000.00 |
| SUB TOTAL FOR BANK:                            |          |           |       |                      |              | \$1,000.00 |
| TOTAL FOR MODULE:                              |          |           |       |                      |              | \$1,000.00 |

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

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

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2019 Through 1/31/2019

Fund: (40) Bond Service Fund

|                                      | Account     | Actual              | Current Period<br>Budget | Variance            | %            | Actual               | Year To Date<br>Budget | Variance             | %            |
|--------------------------------------|-------------|---------------------|--------------------------|---------------------|--------------|----------------------|------------------------|----------------------|--------------|
| <b><u>Revenues</u></b>               |             |                     |                          |                     |              |                      |                        |                      |              |
| Real Estate Tax                      | 40420000002 | \$0.00              | \$0.00                   | \$0.00              | 0.0%         | \$261,647.95         | \$0.00                 | \$261,647.95         | 0.0%         |
| Personal Tax Revenue                 | 40420500000 | 0.00                | 0.00                     | 0.00                | 0.0          | 9,437.84             | 0.00                   | 9,437.84             | 0.0          |
| <b>Net Revenues</b>                  |             | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0 %</b> | <b>\$271,085.79</b>  | <b>\$0.00</b>          | <b>\$271,085.79</b>  | <b>0.0 %</b> |
| <b><u>Fund Raising Expenses</u></b>  |             |                     |                          |                     |              |                      |                        |                      |              |
| BDS - Bank Agent Fees                | 40640500000 | \$0.00              | \$0.00                   | \$0.00              | 0.0%         | \$420.00             | \$0.00                 | \$(420.00)           | 0.0%         |
| <b>Total Fund Raising Expenses</b>   |             | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0 %</b> | <b>\$420.00</b>      | <b>\$0.00</b>          | <b>\$(420.00)</b>    | <b>0.0 %</b> |
| <b>Total Expenses</b>                |             |                     |                          |                     |              | <b>\$420.00</b>      |                        | <b>\$(420.00)</b>    |              |
| <b>Income (Loss) from Operations</b> |             | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0%</b>  | <b>\$270,665.79</b>  | <b>\$0.00</b>          | <b>\$270,665.79</b>  | <b>0.0%</b>  |
| <b><u>Other Income (Expense)</u></b> |             |                     |                          |                     |              |                      |                        |                      |              |
| Bond Debt Service Interest Revenue   | 40430000000 | \$0.00              | \$0.00                   | \$0.00              | 0.0%         | \$2,331.48           | \$0.00                 | \$2,331.48           | 0.0%         |
| Bond Debt Service Interest Expense   | 40610000000 | 0.00                | 0.00                     | 0.00                | 0.0          | (60,088.75)          | 0.00                   | (60,088.75)          | 0.0          |
| Capital Outlay-Building - OPS        | 40772030000 | (1,000.00)          | 0.00                     | (1,000.00)          | 0.0          | (6,127.27)           | 0.00                   | (6,127.27)           | 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          |
| <b>Total Other Income (Expense)</b>  |             | <b>\$(1,000.00)</b> | <b>\$0.00</b>            | <b>\$(1,000.00)</b> | <b>0.0 %</b> | <b>\$(65,569.03)</b> | <b>\$0.00</b>          | <b>\$(65,569.03)</b> | <b>0.0 %</b> |
| <b>Net Income (Loss)</b>             |             | <b>\$(1,000.00)</b> | <b>\$0.00</b>            | <b>\$(1,000.00)</b> | <b>0.0%</b>  | <b>\$205,096.76</b>  | <b>\$0.00</b>          | <b>\$205,096.76</b>  | <b>0.0%</b>  |

2/13/19  
11:24:27 AM

Chino Valley Fire District

Balance Sheet

As of 1/31/2019

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

Assets

|   |              |                     |
|---|--------------|---------------------|
| <b><u>Current Assets</u></b>            |              |                     |
| Bond Fund Account                       | \$571,543.33 |                     |
| Total Current Assets                    |              | \$571,543.33        |
| <b>Total Assets</b>                     |              | <b>\$571,543.33</b> |
| <b>Total Liabilities and Net Assets</b> |              | <b>\$0.00</b>       |

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
1/1/2019 through 1/31/2019

| Batch                            | Journal | Entry # | Date                     | Job | Document | Description                                     | Debits        | Credits           | Balance             |
|----------------------------------|---------|---------|--------------------------|-----|----------|---|---------------|-------------------|---------------------|
| <b>40.1250.0.0.000</b>           |         |         | <b>BOND FUND ACCOUNT</b> |     |          |   |               |                   | <b>\$572,543.33</b> |
| 2001                             | CD      | 143098  | 01/14/19                 |     | 79000357 | Town of Chino Valley - Cash Disbursement TOCVDS | -             | 1,000.00          | 571,543.33          |
| <b>BOND FUND ACCOUNT TOTALS:</b> |         |         |                          |     |          |   | <b>\$0.00</b> | <b>\$1,000.00</b> | <b>\$571,543.33</b> |
| <b>TOTAL OF LEDGER:</b>          |         |         |                          |     |          |   | <b>\$0.00</b> | <b>\$1,000.00</b> | <b>\$571,543.33</b> |

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 1/1/2019 through 1/31/2019

| Account         | Description       | Balances            |               |                   |                     | Adjustments |
|-----------------|-------------------|---------------------|---------------|-------------------|---------------------|-------------|
|                 |                   | Beginning           | Debits        | Credits           | Ending              |             |
| 40.1250.0.0.000 | Bond Fund Account | \$572,543.33        | \$0.00        | \$1,000.00        | \$571,543.33        |             |
| TOTALS:         |                   | <u>\$572,543.33</u> | <u>\$0.00</u> | <u>\$1,000.00</u> | <u>\$571,543.33</u> |             |