

AGENDA

**Central Arizona Fire and Medical Authority
Chino Valley Fire District Board of Directors
CV Regular Meeting
Monday, July 22, 2019, 4:00 pm - 4:30 pm
Central Arizona Fire and Medical Authority, Administration
8603 E. Eastridge Drive, Prescott Valley, Arizona**

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, July 22, 2019 at 4:00 p.m.** The meeting will be held at the **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

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

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 15 minutes per meeting.

4. CONSENT AGENDA

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

- A. Approve Regular Session Minutes - June 24, 2019
- B. Approve Executive Session Minutes - June 24, 2019
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financials
- E. Approve Bond Fund 2007 Financials
- F. Approve Transfer of June Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$92,434.52
- G. Approve Agreement with SC Audit & Accounting Solutions, LLC for Accounting Services

5. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Board Meeting Schedule

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, June 24, 2019, 4:00 pm - 4:30 pm
Chino Valley Town Hall,
202 N. State Route 89, Chino Valley, AZ**

In Attendance

Cyndy Dicus; Dave Dobbs; Dave Tharp; Julie Pettit; Kylee Burch; Laura Mowrer;
Nicolas Cornelius; Rick Mayday; Scott A Freitag; 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, June 24, 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

Chair Dicus called the Chino Valley Board of Director's meeting to order on June 24, 2019 at 4:02 p.m. Assistant Chief Bliss was also present.

2. PLEDGE OF ALLEGIANCE

Chair Dicus led the Pledge of Allegiance.

Chief Tharp joined the meeting.

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.

There were no 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 - May 23, 2019
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Transfer of May Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$209,543.47

Motion to accept Consent Agenda as printed.

Attorney Cornelius joined the meeting.

Move: Julie Pettit Second: Dave Dobbs Status: Passed

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

5. PUBLIC HEARING - Fiscal Year 2019-2020 Budget

The Board Chair shall open the public hearing for comments. Comments will be limited 3 minutes and the total time for the public hearings shall not exceed 15 minutes.

Chair Dicus opened the Public Hearing on the Chino Valley Fire District's Fiscal Year 2019-2020 Budget 4:04 pm.

There were no comments.

Chair Dicus closed the Public Hearing at 4:04 p.m.

6. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Re: Chino Valley and Central Yavapai Fire District's Joint Powers Agreement (JPA) Renewal and Update

Motion to go into Executive Session at 4:05 p.m. and wait for the arrival of Chief Freitag.

Move: Julie Pettit Second: Todd League Status: Passed

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

Director Pettit rescinded her vote, and suggested the public session continue until Chief Freitag's arrival. Director League seconded it.

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

This item was discussed after Item 8.D.

Motion to go into Executive Session at 4:13 p.m.

Move: Julie Pettit Second: Todd League Status: Passed

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

7. OLD BUSINESS

Chair Dicus reconvened into Public Session at 4:22 p.m.

- A. Motion, Discussion, and Action Regarding Joint Powers Agreement (JPA) Renewal and Update

Motion to vote to renew the JPA as it has been presented and that staff be directed to clean it up and get it ready for signature.

Attorney Cornelius will distribute the final vision for signature.

Move: Julie Pettit Second: Rick Mayday Status: Passed

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

8. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Approval of Resolution 2019-03 and Fiscal Year 2019-2020 Final Budget and 5-Year Projection

Chief Tharp explained the same version of the budget is being presented as it was last month with the addition of the 5-Year Projection as required by statute. He reminded the Board that we do not have control over PSPRS, insurance, etc. for the forecast.

Motion to approve Resolution 2019-03 and Fiscal Year 2019-2020 Final Budget and 5-Year Projection

Chief Bliss excused himself from the meeting and Chief Freitag joined the meeting.

Move: Dave Dobbs Second: Julie Pettit Status: Passed

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

- B. Motion, Discussion, and Action Regarding Approval of Fiscal Certification for Fiscal Year 2019-2020 Budget

Chief Tharp explained that this is statutorily required and certifies that the budget does not exceed revenues.

Motion to approve Fiscal Certification for Fiscal Year 2019-2020 Budget.

Move: Dave Dobbs Second: Todd League Status: Passed

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

- C. Motion, Discussion, and Action Regarding Approval of Fiscal Year 2020 Bond Tax Rate of \$0.3233

Chief Tharp explained that the bond tax rate must be set by this Board and then sent to the Board of Supervisors in order to collect the bonds funds. There was a slight decrease in the rate.

Motion to approve Fiscal Year 2020 Bond Tax Rate of \$0.3233.

Move: Dave Dobbs Second: Julie Pettit Status: Passed

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

- D. Motion, Discussion, and Action Regarding Approval of Resolution 2019-04 Assignment of Equity for Fiscal Year 2020

Chief Tharp explained this is a new requirement that was recommended by our auditor and other fire agencies in the state are also following this process. We are required to calculate the equity assignment at the end of the year which is a lengthy process. Taxpayers will have a better understanding about how their money is being spent. This does not account for depreciation and will begin with Fiscal Year 2019-2020. This process is also in accordance with General Accounting Standards Board (GASB).

Motion for approval Resolution 2019-04 Assignment of Equity for Fiscal Year 2020.

Move: Dave Dobbs Second: Rick Mayday Status: Passed

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

9. ADJOURNMENT

Motion to adjourn at 4:23 p.m.

Move: Julie Pettit Second: Dave Dobbs Status: Passed

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

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

CVFD General Fund

CVFD Bond Debt Service

CVFD Bond Fund, 2007

Fire Board Chairperson	Date
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Fire Board Clerk	Date
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CHINO VALLEY FIRE DISTRICT
CHECK RECONCILIATION JUNE, 2019

Reconciliation:

Beginning Balance:	\$	318,682.97
Deposits:	\$	92,434.52
Transfer Out - Fire Authority:	\$	(209,543.47)
	\$	-
Disbursements:	\$	(225.00)
Reverseing Entry: SC CPA 2017	\$	-
Interest Correction - County		
Ending Balance:	\$	201,349.02

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	201,574.02
Outstanding Checks:	\$	(225.00)
Outstanding Deposits:	\$	-
	\$	-
Reversing Entry: SC CPA FY 2017		
	\$	-

Ending Balance: \$ 201,349.02

G/L Ending Balance: \$ 201,349.02

\$ 201,349.02

Deposits Per Bank Statement:

Real Estate Taxes:	\$	80,641.39
Personal Property Taxes:	\$	4,253.32
Fire District Assistance Tax:	\$	5,726.30
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	209,543.47
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	1,813.51
Correct errors made by County	\$	-
Ending Balance:	\$	301,977.99

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	-
Checks From Payroll:		
Total Checks:	\$	-
Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	301,977.99
	\$	-
	\$	-
Ending Balance:	\$	301,977.99

Reconciliation Approved By:

Scott A Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott A Freitag
Date: 2019.07.15 16:50:36 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by Dave Tharp
Date: 2019.07.15 08:52:48 -07'00'

Reconciliation Prepared By:

Debbie Spingola

Debbie Spingola, Finance Manager

Digitally signed by Debbie Spingola
Date: 2019.07.12 09:50:17 -07'00'

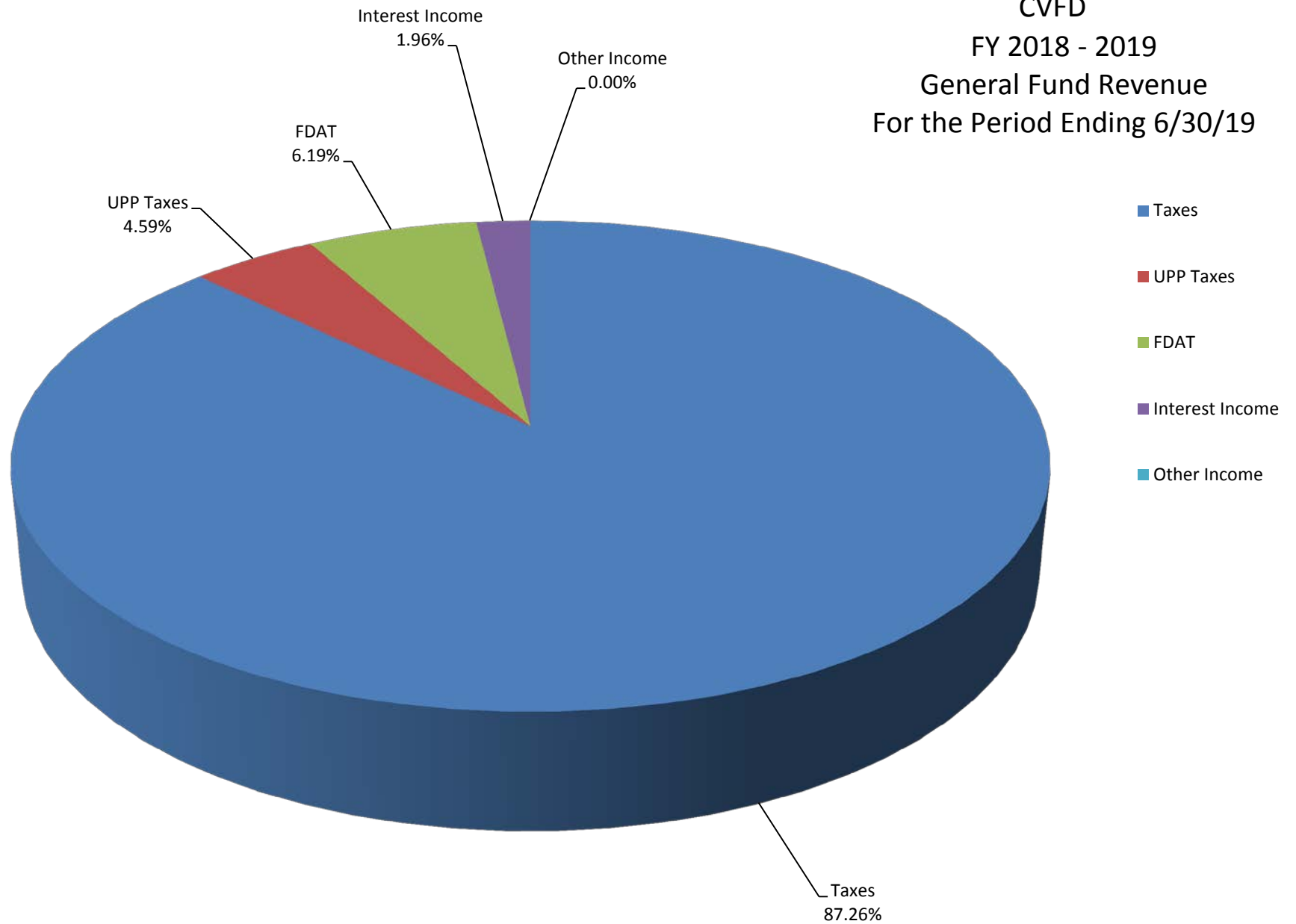
**Chino Valley Fire District
General Fund Tax Collection Information**

Total Levy Month	FY 15-16 \$3,481,052 Collected	FY 16-17 \$3,547,699 Collected	FY 17-18 \$3,707,996 Collected	FY 18-19 \$3,926,501 Collected
July	\$32,572	\$10,160	\$24,936	\$21,890
%	0.936%	0.286%	0.672%	0.557%
% To Date	0.9357%	0.2864%	0.6725%	0.5575%
August	\$26,909	\$18,803	\$10,622	\$12,226
%	0.773%	0.530%	0.286%	0.311%
% To Date	1.7087%	0.8164%	0.9590%	0.8688%
September	\$296,716	\$182,315	\$178,141	\$25,209
%	8.524%	5.139%	4.804%	0.642%
% To Date	10.2324%	5.9553%	5.7632%	1.5109%
October	\$1,237,993	\$834,512	\$1,503,325	\$1,610,381
%	35.564%	23.523%	40.543%	41.013%
% To Date	45.7962%	29.4779%	46.3060%	42.5240%
November	\$289,817	\$866,615	\$290,266	\$498,787
%	8.326%	24.428%	7.828%	12.703%
% To Date	54.1218%	53.9055%	54.1341%	55.2271%
December	\$220,662	\$227,672	\$223,661	\$236,727
%	6.3389%	6.4175%	6.0319%	6.0289%
% To Date	60.4607%	60.3229%	60.1659%	61.2560%
January	\$76,744	\$89,048	\$153,278	\$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	\$54,476
%	2.5045%	2.6523%	2.5691%	1.3874%
% To Date	65.1698%	65.4852%	66.8688%	65.6485%
March	\$124,511	\$141,015	\$127,298	\$138,910
%	3.5768%	3.9748%	3.4331%	3.5377%
% To Date	68.7467%	69.4600%	70.3018%	69.1863%
April	\$910,876	\$821,855	\$794,289	\$955,634
%	26.1667%	23.1659%	21.4210%	24.3380%
% To Date	94.9134%	92.6259%	91.7228%	93.5243%
May	\$125,156	\$195,151	\$238,700	\$189,925
%	3.5954%	5.5008%	6.4374%	4.8370%
% To Date	98.5087%	98.1267%	98.1602%	98.3613%
June	\$66,848	\$66,097	\$80,520	\$84,895
%	1.9203%	1.8631%	2.1715%	2.1621%
% To Date	100.4290%	99.9898%	100.3318%	100.5234%
TOTALS	\$3,495,987	\$3,547,337	\$3,720,297	\$3,947,053
Delinquency	-0.4290%	0.0102%	-0.3318%	-0.5234%

**Chino Valley Fire District
FDAT Collection Information**

Total Levy Month	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238
%	0.797%	0.453%	0.489%	0.371%
% To Date	0.7966%	0.4533%	0.4891%	0.3715%
August	\$1,456	\$661	\$554	\$707
%	0.464%	0.211%	0.166%	0.212%
% To Date	1.2606%	0.6638%	0.6553%	0.5835%
September	\$26,332	\$8,777	\$12,654	\$3,182
%	8.389%	2.796%	3.797%	0.955%
% To Date	9.6492%	3.4600%	4.4520%	1.5382%
October	\$97,909	\$86,411	\$93,081	\$139,813
%	31.191%	27.528%	27.928%	41.949%
% To Date	40.8405%	30.9881%	32.3799%	43.4877%
November	\$43,410	\$75,219	\$74,651	\$59,861
%	13.8292%	23.9628%	22.3983%	17.9606%
% To Date	54.6697%	54.9510%	54.7782%	61.4483%
December	\$20,201	\$24,923	\$21,663	\$25,413
%	6.4354%	7.9398%	6.4997%	7.6250%
% To Date	61.1052%	62.8907%	61.2779%	69.0733%
January	\$10,565	\$11,762	\$16,138	\$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	\$7,409
%	2.531%	2.641%	2.417%	2.223%
% To Date	67.0024%	69.2790%	68.5368%	74.6413%
March	\$12,018	\$12,638	\$12,174	\$13,713
%	3.8286%	4.0263%	3.6528%	4.1143%
% To Date	70.8310%	73.3052%	72.1897%	78.7556%
April	\$35,416	\$62,586	\$63,209	\$79,859
%	11.2825%	19.9382%	18.9651%	23.9607%
% To Date	82.1134%	93.2434%	91.1548%	102.7164%
May	\$51,376	\$23,662	\$23,731	\$18,881
%	16.3671%	7.5381%	7.1201%	5.6650%
% To Date	98.4805%	100.7815%	98.2749%	108.3813%
June	\$6,266	\$4,682	\$5,094	\$5,726
%	1.9962%	1.4917%	1.5285%	1.7181%
% To Date	100.4767%	102.2732%	99.8034%	110.0995%
TOTALS	\$315,396	\$321,035	\$332,635	\$366,951
Delinquency	-0.4767%	-2.2732%	0.1966%	-10.0995%
	100.0000%	100.0000%	100.0000%	100.0000%

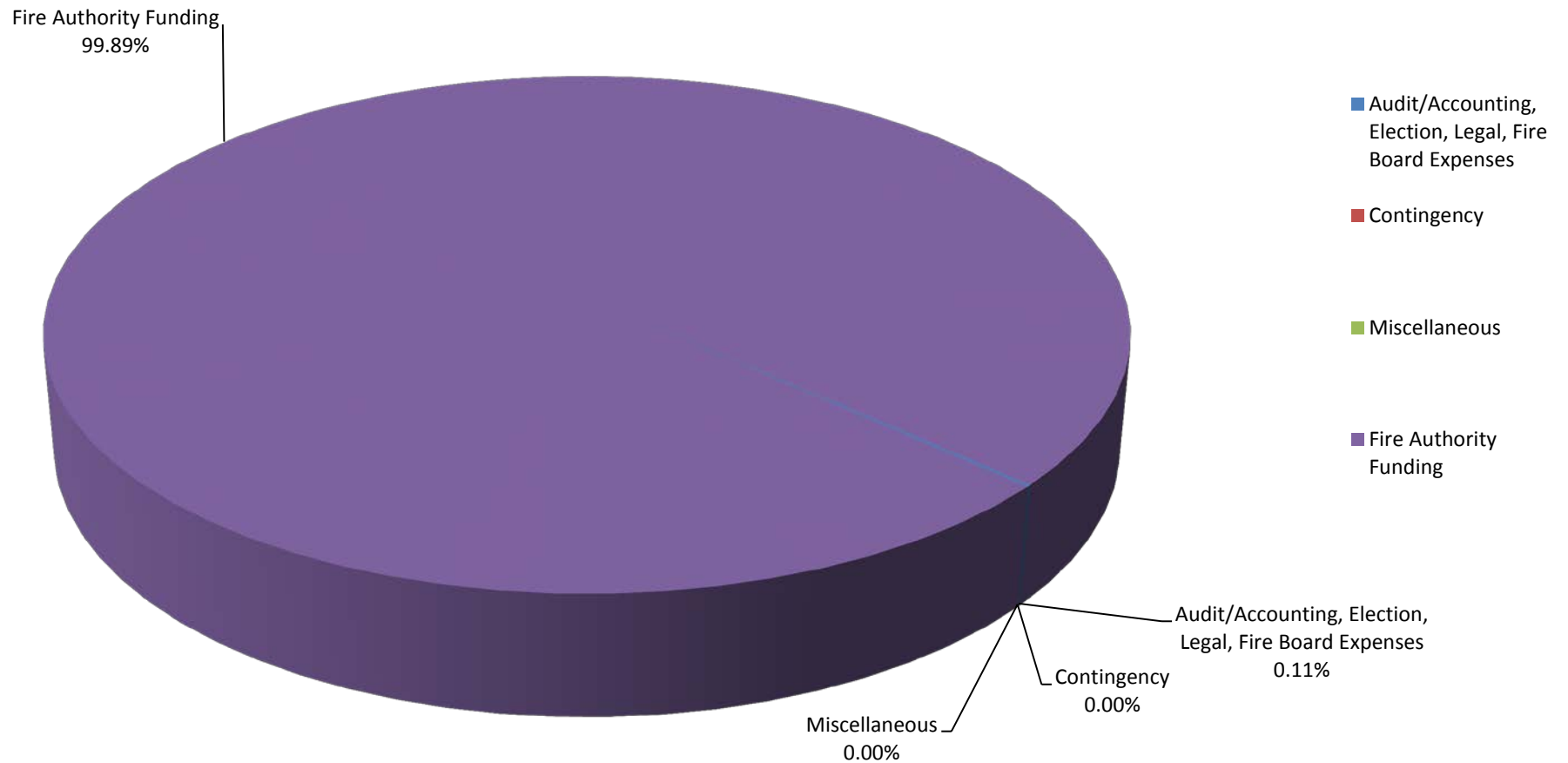
CVFD
FY 2018 - 2019
General Fund Revenue
For the Period Ending 6/30/19



CHINO VALLEY FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Taxes	\$ 80,641	\$ 3,547,699	87.25
UPP Taxes	\$ 4,253	\$ -	4.59
FDAT	\$ 5,726	\$ 313,900	6.19
Interest Income	\$ 1,814	\$ -	1.96
Other Income	\$ -	\$ 2,000	0.00
	\$ 92,435	\$ 3,863,599	99.99

CVFD
FY 2018 - 2019
General Fund Expenditures
For the Period Ending 6/30/19



CHINO VALLEY FIRE DISTRICT**EXPENSES**

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 225	\$ 29,000	0.11
Contingency	\$ -	\$ 20,000	-
Miscellaneous		\$ -	-
Fire Authority Funding	\$ 209,543	\$ 3,850,599	99.89
	\$ 209,768	\$ 3,899,599	100



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Chino Valley Fire Dist GF
Fund: 6065540000

Real Estate Taxes	\$ 80,641.39
UPP Taxes	\$ 4,253.32
FDAT	\$ 5,726.30
Interest	\$ 1,813.51
	<hr/>
	\$ 92,434.52
	<hr/>

Transfer to CAFMA \$ 209,543.47



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Account	Period	YTD		
6065540000	Chino Valley Fire Dist GF			
Begin Balance:	318,682.97	212,468.11		
Income:	92,463.03	4,326,460.68		
LOC Advance:	.00	.00		
Expense:	(209,571.98)	(4,337,354.77)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	201,574.02	201,574.02	End:	201,574.02

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065540000 Chino Valley Fire Dist GF		Beginning Balance:	318,682.97	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		(85.42)	72.61
11100.2017	2017 Real Estate Taxes		(81.94)	81,508.96
11100.2018	2018 Real Estate Taxes		80,808.75	3,737,499.69
12100.2004	2004 Personal Property Taxes		.00	21.30
12100.2005	2005 Personal Property Taxes		.00	21.73
12100.2006	2006 Personal Property Taxes		.00	27.05
12100.2007	2007 Personal Property Taxes		.00	162.26
12100.2008	2008 Personal Property Taxes		.00	84.29
12100.2009	2009 Personal Property Taxes		10.68	76.11
12100.2010	2010 Personal Property Taxes		9.62	38.98
12100.2011	2011 Personal Property Taxes		11.54	336.61
12100.2012	2012 Personal Property Taxes		11.74	233.14
12100.2013	2013 Personal Property Taxes		40.20	294.04
12100.2014	2014 Personal Property Taxes		38.71	345.69
12100.2015	2015 Personal Property Taxes		37.76	443.32
12100.2016	2016 Personal Property Taxes		258.64	1,237.34
12100.2017	2017 Personal Property Taxes		272.10	4,572.69
12100.2018	2018 Personal Property Taxes		3,562.33	119,685.52
37130.0	ADOT & Fish and Game in-lieu		.00	4.22
37150.0	FDAT Distributions		5,726.30	367,145.69
38108.0	Interest on Investments ICM		.00	836.91
38109.0	Interest on Investments St Treas		1,842.02	11,419.17
90002.0	Interest Pd on Tax Roll Corrections		(28.51)	(143.55)
91032.0	Warrants Redeemed		.00	(12,483.12)
91702.0	Transfer out		(209,543.47)	(4,324,728.10)
		Ending Balance:	201,574.02	201,574.02

Monthly Statement Detail



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 318,682.97	
11100.2016 2016 Real Estate Taxes			Source Code Total: (85.42)	
06/26	Tax Distribution	0	(85.42)	C
11100.2017 2017 Real Estate Taxes			Source Code Total: (81.94)	
06/26	Tax Distribution	0	(81.94)	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 80,808.75	
06/03	Tax Distribution	0	2,863.90	C
06/03	Tax Distribution	0	774.31	C
06/03	Tax Distribution	0	4.08	C
06/04	Tax Distribution	0	7,304.01	C
06/04	Tax Distribution	0	1,637.55	C
06/04	Tax Distribution	0	702.54	C
06/04	Tax Distribution	0	1,176.00	C
06/05	Tax Distribution	0	793.08	C
06/05	Tax Distribution	0	540.50	C
06/05	Tax Distribution	0	3,001.91	C
06/05	Tax Distribution	0	593.26	C
06/05	Tax Distribution	0	302.59	C
06/05	Tax Distribution	0	752.21	C
06/06	Tax Distribution	0	1,197.32	C
06/06	Tax Distribution	0	3,698.21	C
06/06	Tax Distribution	0	80.28	C
06/06	Tax Distribution	0	436.48	C
06/06	Tax Distribution	0	307.17	C
06/06	Tax Distribution	0	216.24	C
06/06	Tax Distribution	0	951.39	C
06/06	Tax Distribution	0	88.31	C
06/07	Tax Distribution	0	1,258.04	C
06/07	Tax Distribution	0	62.18	C
06/07	Tax Distribution	0	427.68	C
06/07	Tax Distribution	0	4,132.88	C
06/07	Tax Distribution	0	360.85	C
06/07	Tax Distribution	0	454.34	C
06/10	Tax Distribution	0	813.14	C
06/10	Tax Distribution	0	507.30	C
06/10	Tax Distribution	0	.01	C
06/10	Tax Distribution	0	246.10	C
06/10	Tax Distribution	0	93.18	C
06/10	Tax Distribution	0	320.49	C
06/10	Tax Distribution	0	452.06	C
06/11	Tax Distribution	0	746.69	C
06/11	Tax Distribution	0	52.72	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/11	Tax Distribution	0	199.72	C
06/11	Tax Distribution	0	76.22	C
06/11	Tax Distribution	0	311.83	C
06/12	Tax Distribution	0	11,707.78	C
06/12	Tax Distribution	0	278.99	C
06/12	Tax Distribution	0	378.74	C
06/12	Tax Distribution	0	845.70	C
06/12	Tax Distribution	0	303.52	C
06/12	Tax Distribution	0	1,453.87	C
06/12	Tax Distribution	0	2,619.81	C
06/13	Tax Distribution	0	684.03	C
06/13	Tax Distribution	0	864.53	C
06/13	Tax Distribution	0	106.64	C
06/13	Tax Distribution	0	836.61	C
06/14	Tax Distribution	0	510.17	C
06/14	Tax Distribution	0	165.57	C
06/14	Tax Distribution	0	89.48	C
06/14	Tax Distribution	0	539.20	C
06/14	Tax Distribution	0	940.95	C
06/17	Tax Distribution	0	70.22	C
06/17	Tax Distribution	0	2,545.99	C
06/17	Tax Distribution	0	363.98	C
06/17	Tax Distribution	0	1,432.41	C
06/18	Tax Distribution	0	220.77	C
06/18	Tax Distribution	0	634.26	C
06/18	Tax Distribution	0	304.02	C
06/18	Tax Distribution	0	4.88	C
06/19	Tax Distribution	0	226.73	C
06/19	Tax Distribution	0	332.90	C
06/19	Tax Distribution	0	38.91	C
06/20	Tax Distribution	0	24.92	C
06/20	Tax Distribution	0	182.05	C
06/20	Tax Distribution	0	96.80	C
06/20	Tax Distribution	0	137.86	C
06/21	Tax Distribution	0	582.43	C
06/21	Tax Distribution	0	29.71	C
06/21	Tax Distribution	0	197.31	C
06/21	Tax Distribution	0	960.64	C
06/24	Tax Distribution	0	1,344.70	C
06/24	Tax Distribution	0	2,187.54	C
06/24	Tax Distribution	0	1,283.86	C
06/24	Tax Distribution	0	461.99	C
06/24	Tax Distribution	0	413.65	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/24	Tax Distribution	0	4.88	C
06/25	Tax Distribution	0	385.96	C
06/25	Tax Distribution	0	47.23	C
06/26	Tax Distribution	0	247.70	C
06/26	Tax Distribution	0	123.55	C
06/26	Tax Distribution	0	160.10	C
06/26	Tax Distribution	0	365.13	C
06/26	Tax Distribution	0	134.66	C
06/27	Tax Distribution	0	273.26	C
06/27	Tax Distribution	0	487.86	C
06/27	Tax Distribution	0	40.58	C
06/28	Tax Distribution	0	3,818.11	C
06/28	Tax Distribution	0	112.81	C
06/28	Tax Distribution	0	266.03	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 10.68	
06/04	Tax Distribution	0	10.68	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 9.62	
06/04	Tax Distribution	0	9.62	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 11.54	
06/04	Tax Distribution	0	11.54	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 11.74	
06/04	Tax Distribution	0	11.74	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 40.20	
06/04	Tax Distribution	0	11.76	C
06/12	Tax Distribution	0	1.64	C
06/18	Tax Distribution	0	26.80	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 38.71	
06/04	Tax Distribution	0	10.83	C
06/12	Tax Distribution	0	2.03	C
06/18	Tax Distribution	0	25.85	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 37.76	
06/04	Tax Distribution	0	11.68	C
06/18	Tax Distribution	0	26.08	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 258.64	
06/04	Tax Distribution	0	12.12	C
06/12	Tax Distribution	0	220.91	C
06/18	Tax Distribution	0	25.61	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 272.10	
06/04	Tax Distribution	0	12.45	C
06/11	Tax Distribution	0	58.17	C
06/18	Tax Distribution	0	25.62	C
06/19	Tax Distribution	0	133.81	C
06/24	Tax Distribution	0	42.05	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

12100.2018 2018 Personal Property Taxes			Source Code Total: 3,562.33	
06/04	Tax Distribution	0	68.01	C
06/04	Tax Distribution	0	526.47	C
06/04	Tax Distribution	0	91.15	C
06/05	Tax Distribution	0	52.63	C
06/05	Tax Distribution	0	17.83	C
06/05	Tax Distribution	0	98.28	C
06/05	Tax Distribution	0	7.70	C
06/06	Tax Distribution	0	19.31	C
06/06	Tax Distribution	0	138.29	C
06/06	Tax Distribution	0	115.99	C
06/07	Tax Distribution	0	131.03	C
06/07	Tax Distribution	0	202.95	C
06/10	Tax Distribution	0	44.16	C
06/10	Tax Distribution	0	1.56	C
06/11	Tax Distribution	0	42.14	C
06/11	Tax Distribution	0	6.99	C
06/12	Tax Distribution	0	14.65	C
06/12	Tax Distribution	0	46.21	C
06/12	Tax Distribution	0	245.20	C
06/12	Tax Distribution	0	90.76	C
06/17	Tax Distribution	0	107.94	C
06/18	Tax Distribution	0	25.12	C
06/20	Tax Distribution	0	360.02	C
06/20	Tax Distribution	0	107.09	C
06/21	Tax Distribution	0	48.94	C
06/24	Tax Distribution	0	41.25	C
06/24	Tax Distribution	0	140.83	C
06/24	Tax Distribution	0	38.60	C
06/25	Tax Distribution	0	39.23	C
06/25	Tax Distribution	0	288.12	C
06/25	Tax Distribution	0	16.83	C
06/26	Tax Distribution	0	50.44	C
06/27	Tax Distribution	0	249.41	C
06/28	Tax Distribution	0	54.44	C
06/28	Tax Distribution	0	32.76	C
37150.0 FDAT Distributions			Source Code Total: 5,726.30	
06/03	Fire Dist Assistance Tax 0.141068	0	306.26	C
06/04	Fire Dist Assistance Tax 0.141068	0	927.58	C
06/05	Fire Dist Assistance Tax 0.141068	0	420.41	C
06/06	Fire Dist Assistance Tax 0.141068	0	408.04	C
06/07	Fire Dist Assistance Tax 0.141068	0	425.33	C
06/10	Fire Dist Assistance Tax 0.141068	0	285.57	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/11	Fire Dist Assistance Tax 0.141068	0	140.22	C
06/12	Fire Dist Assistance Tax 0.141068	0	466.77	C
06/13	Fire Dist Assistance Tax 0.141068	0	246.55	C
06/14	Fire Dist Assistance Tax 0.141068	0	248.15	C
06/17	Fire Dist Assistance Tax 0.141068	0	219.81	C
06/18	Fire Dist Assistance Tax 0.141068	0	144.82	C
06/19	Fire Dist Assistance Tax 0.141068	0	90.55	C
06/20	Fire Dist Assistance Tax 0.141068	0	272.91	C
06/21	Fire Dist Assistance Tax 0.141068	0	124.26	C
06/24	Fire Dist Assistance Tax 0.141068	0	346.63	C
06/25	Fire Dist Assistance Tax 0.141068	0	94.09	C
06/26	Fire Dist Assistance Tax 0.141068	0	115.39	C
06/27	Fire Dist Assistance Tax 0.141068	0	147.15	C
06/28	Fire Dist Assistance Tax 0.141068	0	295.81	C
38109.0 Interest on Investments St Treas			Source Code Total: 1,842.02	
06/27	Investment Interest	0	1,842.02	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (28.51)	
06/26	70486 306-31-034B9 2016 Adjustment/Corr Refund	70486	(10.31)	D
06/26	70486 306-31-034B9 2016 Adjustment/Corr Refund	70486	(8.21)	D
06/26	70486 306-31-034B9 2017 Adjustment/Corr Refund	70486	(5.73)	D
06/26	70486 306-31-034B9 2017 Adjustment/Corr Refund	70486	(4.26)	D
91702.0 Transfer out			Source Code Total: (209,543.47)	
06/26	Tfr'd per CAFMA 6/26/19 email request	0	(209,543.47)	D
6065540000 Chino Valley Fire Dist GF			Ending Balance: 201,574.02	

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: 6/30/2019

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	06/01/19		\$318,682.97
Deposits and Credits:			\$92,434.52
Checks and Charges:			(\$211,367.79)
Adjustments:			\$1,824.32
Ending Balance Per Reconciliation:			<u>\$201,574.02</u>
Ending Balance Per Bank Statement:	06/30/19		\$201,574.02
* Outstanding Deposits and Credits:	06/30/19		\$0.00
* Outstanding Checks and Charges:	06/30/19		(\$225.00)
Ending Book Balance:			<u>\$201,349.02</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: 6/30/19

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
05/31/19	Reverse entry SC 17	Reverse entry SC 2017	GL	CHINOV	\$1,824.32	
06/30/19	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$209,543.47	
TOTAL CHECKS AND CHARGES CLEARED:					\$211,367.79	

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 6/30/19

GEN		General Fund			General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount			
06/17/19	706550006	Chase Card Services	AP	CHINOV	\$225.00			
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$225.00			

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 6/30/19

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
06/30/19	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$92,434.52
TOTAL DEPOSITS AND CREDITS CLEARED:					\$92,434.52

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

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

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

BANK CONTROL ID: GEN - GENERAL FUND						
706550006	06/17/19	Retrieved	No	Chase Card Services		\$225.00
					SUB TOTAL FOR BANK:	\$225.00
					TOTAL FOR MODULE:	\$225.00

MODULE: ADJUSTMENTS FROM BANK RECONCILIATION

BANK CONTROL ID: GEN - GENERAL FUND						
Correct batch 2038	06/30/19	Marked	No	Correct batch 238	07/12/19	\$1,824.32
					SUB TOTAL FOR BANK:	\$1,824.32
					TOTAL FOR MODULE:	\$1,824.32

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND						
Cash w/County	06/30/19	Marked	No	Tax & Interest Revenue	07/12/19	\$92,434.52
Cash w/County	06/30/19	Marked	No	Transfer to CAFMA	07/12/19	\$209,543.47
					SUB TOTAL FOR BANK:	\$301,977.99
					TOTAL FOR MODULE:	\$301,977.99

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending: 6/30/19

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT: CORRECT BATCH 238			0000000000000000		BANK: GEN
06/30/19	Correct batch 2038	Correct batch 238	Excluded from GL	\$1,824.32	
06/30/19	Correct batch 2038	Correct batch 238	10.1100.0.0.000		(\$1,824.32)
ADJUSTMENT DOCUMENT 'CORRECT BATCH 238' TOTAL:					(\$1,824.32)
TOTAL FOR ALL ADJUSTMENTS:					(\$1,824.32)

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 6/1/2019 Through 6/30/2019

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$80,641.39	\$0.00	\$80,641.39	0.0%	\$3,819,474.62	\$3,926,501.00	\$(107,026.38)	(2.7)%
Fire Protection Contracts	10400100000	0.00	0.00	0.00	0.0	(0.20)	0.00	(0.20)	0.0
Personal Property Tax	10410000000	4,253.32	0.00	4,253.32	0.0	127,580.27	0.00	127,580.27	0.0
Fire District Assistance Tax	10420000000	5,726.30	0.00	5,726.30	0.0	366,950.50	333,290.00	33,660.50	10.1
Interest Income-General Fund	10490000000	1,813.51	0.00	1,813.51	0.0	12,112.53	0.00	12,112.53	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		\$92,434.52	\$0.00	\$92,434.52	0.0 %	\$4,326,117.72	\$4,261,791.00	\$64,326.72	1.5 %
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$209,543.47	\$0.00	\$(209,543.47)	0.0%	\$4,324,728.10	\$4,227,791.00	\$(96,937.10)	(2.3)%
Total Program Expenses		\$209,543.47	\$0.00	\$(209,543.47)	0.0 %	\$4,324,728.10	\$4,227,791.00	\$(96,937.10)	(2.3)%
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$10,650.00	\$3,000.00	\$(7,650.00)	(255.0)%
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	1,283.81	5,000.00	3,716.19	74.3
Fire Board Expenses	10644110000	225.00	0.00	(225.00)	0.0	581.81	1,000.00	418.19	41.8
Misc/Admin	10661010000	0.00	0.00	0.00	0.0	(204.00)	0.00	204.00	0.0
Total Fund Raising Expenses		\$225.00	\$0.00	\$(225.00)	0.0 %	\$12,311.62	\$34,000.00	\$21,688.38	63.8 %
Total Expenses		\$209,768.47		\$(209,768.47)		\$4,337,039.72	\$4,261,791.00	\$(75,248.72)	(1.8)%
Net Income (Loss)		\$(117,333.95)	\$0.00	\$(117,333.95)	0.0%	\$(10,922.00)	\$0.00	\$(10,922.00)	0.0%

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Chino Valley Fire District

Balance Sheet

As of 6/30/2019

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$201,349.02	
Taxes Receivable	116,469.00	
Total Current Assets		\$317,818.02
Total Assets		\$317,818.02

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
Total Liabilities		\$175,970.00

Net Assets

Fund Balance	\$(3,315,696.07)	
Current Year Net Assets	(10,922.00)	
Total Net Assets		(3,326,618.07)
Total Liabilities and Net Assets		\$(3,150,648.07)

Chino Valley Fire District
GL Account Ledger - Detail By Period
6/1/2019 through 6/30/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$318,682.97
2036	CD	143240	06/17/19		706550006	Chase Card Services - Cash Disbursement CHCASE	-	225.00	318,457.97
2043	GJ	143260	06/30/19		Cash w/County	Tax & Interest Revenue	92,434.52	-	410,892.49
2044	GJ	143266	06/30/19		Cash w/County	Transfer to CAFMA	-	209,543.47	201,349.02
CASH WITH YAVAPAI COUNTY TOTALS:							\$92,434.52	\$209,768.47	\$201,349.02
TOTAL OF LEDGER:							\$92,434.52	\$209,768.47	\$201,349.02

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 6/1/2019 through 6/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$318,682.97	\$92,434.52	\$209,768.47	\$201,349.02	
TOTALS:		<u>\$318,682.97</u>	<u>\$92,434.52</u>	<u>\$209,768.47</u>	<u>\$201,349.02</u>	

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

Reconciliation:

Beginning Balance (CVFD):	\$	508,913.92
Deposits:	\$	9,112.01
Disbursements:		
Interest Income:	\$	1,538.93
Principal and Interest payments	\$	(390,088.75)
County Adj Interest Correction	\$	-
Ending Balance:	\$	129,476.11

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	129,476.11
Outstanding Audit adj	\$	-

Ending Balance: \$ 129,476.11


Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	8,648.49
Personal Property Taxes:	\$	463.52
ADOT Game/Fish In Lieu:	\$	-
Ending Balance:	\$	9,112.01

Reconciliation Approved By:

Scott A Freitag


Scott Freitag, Fire Chief

 Digitally signed by Scott A Freitag
Date: 2019.07.15 16:52:00 -07'00'

Reconciliation Reviewed By:

Dave Tharp


David Tharp, Assistant Chief of Administration

 Digitally signed by Dave Tharp
Date: 2019.07.15 08:57:32 -07'00'

Reconciliation Prepared By:

Debbie Spingola

Debbie Spingola, Finance Manager

 Digitally signed by Debbie Spingola
Date: 2019.07.12 11:04:58 -07'00'



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Chino Valley Fire Dist BDS
Fund: 6065640700

Real Estate Taxes	\$ 8,648.49
UPP Taxes	\$ 463.52
Interest	\$ 1,538.93
Total	<u>\$ 10,650.94</u>

Principal + Interest \$ 390,088.75
Payment



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	508,913.92	141,546.19		
Income:	10,654.24	438,543.67		
LOC Advance:	.00	.00		
Expense:	(390,092.05)	(450,613.75)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	129,476.11	129,476.11	End:	129,476.11

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700	Chino Valley Fire Dist BDS	Beginning Balance:	508,913.92	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		(10.04)	8.51
11100.2017	2017 Real Estate Taxes		(9.30)	9,239.72
11100.2018	2018 Real Estate Taxes		8,667.83	400,902.78
12100.2007	2007 Personal Property Taxes		.00	12.37
12100.2008	2008 Personal Property Taxes		.00	10.06
12100.2009	2009 Personal Property Taxes		1.35	9.61
12100.2010	2010 Personal Property Taxes		1.03	4.17
12100.2011	2011 Personal Property Taxes		1.38	40.34
12100.2012	2012 Personal Property Taxes		1.12	22.18
12100.2013	2013 Personal Property Taxes		5.34	39.07
12100.2014	2014 Personal Property Taxes		5.17	46.17
12100.2015	2015 Personal Property Taxes		4.78	56.03
12100.2016	2016 Personal Property Taxes		30.36	145.26
12100.2017	2017 Personal Property Taxes		30.84	518.35
12100.2018	2018 Personal Property Taxes		382.15	12,838.12
38108.0	Interest on Investments ICM		.00	1,852.87
38109.0	Interest on Investments St Treas		1,542.23	12,747.22
90002.0	Interest Pd on Tax Roll Corrections		(3.30)	(16.25)
92185.0	Paying Agent Fees		.00	(420.00)
92190.0	Bond Interest Payment		(60,088.75)	(120,177.50)
92195.0	Bond Redemption Payment		(330,000.00)	(330,000.00)
		Ending Balance:	129,476.11	129,476.11

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640700	Chino Valley Fire Dist BDS		Beginning Balance: 508,913.92	
11100.2016	2016 Real Estate Taxes		Source Code Total: (10.04)	
06/26	Tax Distribution	0	(10.04)	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

11100.2017 2017 Real Estate Taxes			Source Code Total: (9.30)	
06/26	Tax Distribution	0	(9.30)	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 8,667.83	
06/03	Tax Distribution	0	307.20	C
06/03	Tax Distribution	0	83.06	C
06/03	Tax Distribution	0	.44	C
06/04	Tax Distribution	0	783.42	C
06/04	Tax Distribution	0	175.66	C
06/04	Tax Distribution	0	75.36	C
06/04	Tax Distribution	0	126.15	C
06/05	Tax Distribution	0	85.07	C
06/05	Tax Distribution	0	57.98	C
06/05	Tax Distribution	0	322.00	C
06/05	Tax Distribution	0	63.65	C
06/05	Tax Distribution	0	32.45	C
06/05	Tax Distribution	0	80.69	C
06/06	Tax Distribution	0	128.43	C
06/06	Tax Distribution	0	396.68	C
06/06	Tax Distribution	0	8.61	C
06/06	Tax Distribution	0	46.82	C
06/06	Tax Distribution	0	32.95	C
06/06	Tax Distribution	0	23.19	C
06/06	Tax Distribution	0	102.05	C
06/06	Tax Distribution	0	9.47	C
06/07	Tax Distribution	0	134.93	C
06/07	Tax Distribution	0	6.66	C
06/07	Tax Distribution	0	45.87	C
06/07	Tax Distribution	0	443.31	C
06/07	Tax Distribution	0	38.70	C
06/07	Tax Distribution	0	48.74	C
06/10	Tax Distribution	0	87.23	C
06/10	Tax Distribution	0	54.41	C
06/10	Tax Distribution	0	26.40	C
06/10	Tax Distribution	0	10.00	C
06/10	Tax Distribution	0	34.37	C
06/10	Tax Distribution	0	48.48	C
06/11	Tax Distribution	0	80.09	C
06/11	Tax Distribution	0	5.66	C
06/11	Tax Distribution	0	21.42	C
06/11	Tax Distribution	0	8.18	C
06/11	Tax Distribution	0	33.44	C
06/12	Tax Distribution	0	1,255.84	C
06/12	Tax Distribution	0	29.91	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/12	Tax Distribution	0	40.63	C
06/12	Tax Distribution	0	90.71	C
06/12	Tax Distribution	0	32.55	C
06/12	Tax Distribution	0	155.95	C
06/12	Tax Distribution	0	281.02	C
06/13	Tax Distribution	0	73.37	C
06/13	Tax Distribution	0	92.73	C
06/13	Tax Distribution	0	11.44	C
06/13	Tax Distribution	0	89.75	C
06/14	Tax Distribution	0	54.73	C
06/14	Tax Distribution	0	17.76	C
06/14	Tax Distribution	0	9.60	C
06/14	Tax Distribution	0	57.83	C
06/14	Tax Distribution	0	100.93	C
06/17	Tax Distribution	0	7.53	C
06/17	Tax Distribution	0	273.10	C
06/17	Tax Distribution	0	39.04	C
06/17	Tax Distribution	0	153.63	C
06/18	Tax Distribution	0	23.68	C
06/18	Tax Distribution	0	68.04	C
06/18	Tax Distribution	0	32.61	C
06/18	Tax Distribution	0	.52	C
06/19	Tax Distribution	0	24.31	C
06/19	Tax Distribution	0	35.70	C
06/19	Tax Distribution	0	4.17	C
06/20	Tax Distribution	0	2.67	C
06/20	Tax Distribution	0	19.52	C
06/20	Tax Distribution	0	10.38	C
06/20	Tax Distribution	0	14.78	C
06/21	Tax Distribution	0	62.47	C
06/21	Tax Distribution	0	3.19	C
06/21	Tax Distribution	0	21.17	C
06/21	Tax Distribution	0	103.05	C
06/24	Tax Distribution	0	144.25	C
06/24	Tax Distribution	0	234.64	C
06/24	Tax Distribution	0	137.72	C
06/24	Tax Distribution	0	49.55	C
06/24	Tax Distribution	0	44.37	C
06/24	Tax Distribution	0	.52	C
06/25	Tax Distribution	0	41.40	C
06/25	Tax Distribution	0	5.07	C
06/26	Tax Distribution	0	26.57	C
06/26	Tax Distribution	0	13.25	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/26	Tax Distribution	0	17.17	C
06/26	Tax Distribution	0	39.16	C
06/26	Tax Distribution	0	14.44	C
06/27	Tax Distribution	0	29.32	C
06/27	Tax Distribution	0	52.33	C
06/27	Tax Distribution	0	4.35	C
06/28	Tax Distribution	0	409.55	C
06/28	Tax Distribution	0	12.10	C
06/28	Tax Distribution	0	28.54	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 1.35	
06/04	Tax Distribution	0	1.35	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 1.03	
06/04	Tax Distribution	0	1.03	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 1.38	
06/04	Tax Distribution	0	1.38	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 1.12	
06/04	Tax Distribution	0	1.12	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 5.34	
06/04	Tax Distribution	0	1.56	C
06/12	Tax Distribution	0	.22	C
06/18	Tax Distribution	0	3.56	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 5.17	
06/04	Tax Distribution	0	1.45	C
06/12	Tax Distribution	0	.27	C
06/18	Tax Distribution	0	3.45	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 4.78	
06/04	Tax Distribution	0	1.48	C
06/18	Tax Distribution	0	3.30	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 30.36	
06/04	Tax Distribution	0	1.42	C
06/12	Tax Distribution	0	25.93	C
06/18	Tax Distribution	0	3.01	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 30.84	
06/04	Tax Distribution	0	1.41	C
06/11	Tax Distribution	0	6.59	C
06/18	Tax Distribution	0	2.90	C
06/19	Tax Distribution	0	15.17	C
06/24	Tax Distribution	0	4.77	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 382.15	
06/04	Tax Distribution	0	7.29	C
06/04	Tax Distribution	0	56.47	C
06/04	Tax Distribution	0	9.78	C
06/05	Tax Distribution	0	5.65	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/05	Tax Distribution	0	1.91	C
06/05	Tax Distribution	0	10.54	C
06/05	Tax Distribution	0	.83	C
06/06	Tax Distribution	0	2.07	C
06/06	Tax Distribution	0	14.83	C
06/06	Tax Distribution	0	12.45	C
06/07	Tax Distribution	0	14.06	C
06/07	Tax Distribution	0	21.77	C
06/10	Tax Distribution	0	4.74	C
06/10	Tax Distribution	0	.17	C
06/11	Tax Distribution	0	4.52	C
06/11	Tax Distribution	0	.75	C
06/12	Tax Distribution	0	1.57	C
06/12	Tax Distribution	0	4.96	C
06/12	Tax Distribution	0	26.30	C
06/12	Tax Distribution	0	9.73	C
06/17	Tax Distribution	0	11.58	C
06/18	Tax Distribution	0	2.70	C
06/20	Tax Distribution	0	38.62	C
06/20	Tax Distribution	0	11.49	C
06/21	Tax Distribution	0	5.25	C
06/24	Tax Distribution	0	4.43	C
06/24	Tax Distribution	0	15.11	C
06/24	Tax Distribution	0	4.14	C
06/25	Tax Distribution	0	4.21	C
06/25	Tax Distribution	0	30.90	C
06/25	Tax Distribution	0	1.81	C
06/26	Tax Distribution	0	5.42	C
06/27	Tax Distribution	0	26.75	C
06/28	Tax Distribution	0	5.84	C
06/28	Tax Distribution	0	3.51	C
38109.0 Interest on Investments St Treas			Source Code Total: 1,542.23	
06/27	Investment Interest	0	786.30	C
06/27	Investment Interest	0	755.93	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (3.30)	
06/26	70486 306-31-034B9 2016 Adjustment/Corr Refund	70486	(1.21)	D
06/26	70486 306-31-034B9 2016 Adjustment/Corr Refund	70486	(.96)	D
06/26	70486 306-31-034B9 2017 Adjustment/Corr Refund	70486	(.65)	D
06/26	70486 306-31-034B9 2017 Adjustment/Corr Refund	70486	(.48)	D
92190.0 Bond Interest Payment			Source Code Total: (60,088.75)	
06/28	Capital One Bond payment	0	(60,088.75)	D



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

92195.0 Bond Redemption Payment			Source Code Total: (330,000.00)		
06/28	Capital One Bond payment	0	(330,000.00)	D	
6065640700 Chino Valley Fire Dist BDS			Ending Balance: 129,476.11		

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: 6/30/2019

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	06/01/19		\$508,913.92
Deposits and Credits:			\$10,651.11
Checks and Charges:			(\$390,088.75)
Adjustments:			(\$0.17)
Ending Balance Per Reconciliation:			<u>\$129,476.11</u>
Ending Balance Per Bank Statement:	06/30/19		\$129,476.11
* Outstanding Deposits and Credits:	06/30/19		\$0.00
* Outstanding Checks and Charges:	06/30/19		\$0.00
Ending Book Balance:			<u>\$129,476.11</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: 6/30/19

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
06/30/19	Cash w/County	BDS Bond interest payment	GL	CHINOV	\$390,088.75	
TOTAL CHECKS AND CHARGES CLEARED:					\$390,088.75	

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

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

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 6/30/19

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
05/31/19	Correct county error	Correct county error	GL	CHINOV	\$0.17		
06/30/19	BDS Cash	Tax & Interest Revenue	GL	CHINOV	\$10,650.94		
TOTAL DEPOSITS AND CREDITS CLEARED:					\$10,651.11		

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

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

Chino Valley Fire District
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: ADJUSTMENTS FROM BANK RECONCILIATION

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
Correct county error	06/30/19	Marked	No	Correct county erroro	07/12/19	(\$0.17)
SUB TOTAL FOR BANK:						(\$0.17)
TOTAL FOR MODULE:						(\$0.17)

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
BDS Cash	06/30/19	Marked	No	Tax & Interest Revenue	07/12/19	\$10,650.94
Cash w/County	06/30/19	Marked	No	BDS Bond interest payment	07/12/19	\$390,088.75
SUB TOTAL FOR BANK:						\$400,739.69
TOTAL FOR MODULE:						\$400,739.69

Chino Valley Fire District
BR Adjustments Report
For the Bank Statement ending: 6/30/19

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT: CORRECT COUNTY ERRORO		6-65640-7000			BANK: BDS
06/30/19	Correct county error	Correct county erroro	Excluded from GL	(\$0.17)	
06/30/19	Correct county error	Correct county error	40.1105.0.0.000		\$0.17
ADJUSTMENT DOCUMENT 'CORRECT COUNTY ERRORO' TOTAL:					\$0.17
TOTAL FOR ALL ADJUSTMENTS:					\$0.17

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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 6/1/2019 Through 6/30/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$8,648.49	\$0.00	\$8,648.49	0.0%	\$410,202.15	\$0.00	\$410,202.15	0.0%
Personal Tax Revenue	40420500000	463.52	0.00	463.52	0.0	13,741.73	0.00	13,741.73	0.0
Net Revenues		\$9,112.01	\$0.00	\$9,112.01	0.0 %	\$423,943.88	\$0.00	\$423,943.88	0.0 %
<u>Fund Raising Expenses</u>									
BDS - Bank Agent Fees	40640500000	\$0.00	\$0.00	\$0.00	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
Total Fund Raising Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$420.00	\$0.00	\$(420.00)	0.0 %
Total Expenses						\$420.00		\$(420.00)	
Income (Loss) from Operations		\$9,112.01	\$0.00	\$9,112.01	0.0%	\$423,523.88	\$0.00	\$423,523.88	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$1,538.93	\$0.00	\$1,538.93	0.0%	\$14,583.54	\$0.00	\$14,583.54	0.0%
Bond Debt Service Principle Payment	40600000000	(330,000.00)	0.00	(330,000.00)	0.0	(330,000.00)	0.00	(330,000.00)	0.0
Bond Debt Service Interest Expense	40610000000	(60,088.75)	0.00	(60,088.75)	0.0	(120,177.13)	0.00	(120,177.13)	0.0
Capital Outlay-Building - OPS	40772030000	(64,473.88)	0.00	(64,473.88)	0.0	(142,630.40)	0.00	(142,630.40)	0.0
Capital OutLay-Vehicles/OPS	40773030000	0.00	0.00	0.00	0.0	(1,684.49)	0.00	(1,684.49)	0.0
Total Other Income (Expense)		\$(453,023.70)	\$0.00	\$(453,023.70)	0.0 %	\$(579,908.48)	\$0.00	\$(579,908.48)	0.0 %
Net Income (Loss)		\$(443,911.69)	\$0.00	\$(443,911.69)	0.0%	\$(156,384.60)	\$0.00	\$(156,384.60)	0.0%

7/12/19
10:58:48 AM

Chino Valley Fire District

Balance Sheet

As of 6/30/2019

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

Assets

<u>Current Assets</u>		
Bond Debt Service	\$129,476.11	
Total Current Assets		\$129,476.11
Total Assets		\$129,476.11
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
6/1/2019 through 6/30/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$508,913.92
2046	GJ	143270	06/30/19		BDS Cash	Tax & Interest Revenue	10,650.94	-	519,564.86
2045	GJ	143268	06/30/19		Cash w/County	BDS Bond interest payment	-	390,088.75	129,476.11
BOND DEBT SERVICE TOTALS:							\$10,650.94	\$390,088.75	\$129,476.11
TOTAL OF LEDGER:							\$10,650.94	\$390,088.75	\$129,476.11

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 6/1/2019 through 6/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$508,913.92	\$10,650.94	\$390,088.75	\$129,476.11	
TOTALS:		<u>\$508,913.92</u>	<u>\$10,650.94</u>	<u>\$390,088.75</u>	<u>\$129,476.11</u>	

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

Reconciliation:

Beginning Balance (CVFD):	\$	499,514.28
Deposits:	\$	-
Disbursements:		
Interest Income:		
Checks:	\$	(64,473.88)
Adj	\$	-

Ending Balance:	\$	435,040.40
------------------------	-----------	-------------------

Difference Between Balances:	\$	-
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Bank Statement Balance:

Balance Per Bank:	\$	499,514.28
Outstanding checks	\$	(64,473.88)

FY 17 Correction

Ending Balance:	\$	435,040.40
------------------------	-----------	-------------------

Deposits Per Bank Statement:

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

Reconciliation Approved By:

Scott A Freitag

Digitally signed by Scott A Freitag
Date: 2019.07.15 16:51:09 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2019.07.15 08:55:31 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie Spingola

Digitally signed by Debbie Spingola
Date: 2019.07.12 10:39:19 -07'00'

Debbie Spingola, Finance Manager



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Chino Valley Fire Dist Bond Fund
Fund: 6065640000



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Account	Period	YTD		
6065640000	Chino Valley Fire Dist Bond Fund			
Begin Balance:	499,779.28	582,005.29		
Income:	.00	.00		
LOC Advance:	.00	.00		
Expense:	(265.00)	(82,491.01)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	(6.28)
Cash Balance:	499,514.28	499,514.28	End:	499,508.00

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640000	Chino Valley Fire Dist Bond Fund	Beginning Balance:	499,779.28	582,005.29
91032.0	Warrants Redeemed		(265.00)	(82,491.01)
	Ending Balance:		499,514.28	499,514.28

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640000 Chino Valley Fire Dist Bond Fund			Beginning Balance: 499,779.28	
91032.0 Warrants Redeemed			Source Code Total: (265.00)	
06/04	Paid Warrants	0	(265.00)	D
6065640000 Chino Valley Fire Dist Bond Fund			Ending Balance: 499,514.28	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065640000 Chino Valley Fire Dist Bond Fund					Account Total: 271.28
Fund: 0656					Fund Total: 271.28
Status: OUTS					Status Total: 6.28
/	0706560002	6.28	06/24/19	07/01/19	
Status: PAID					Status Total: 265.00
/	0706560363	265.00	05/20/19	06/04/19	
	Count	Amount			
Total OUTS:	1	6.28			
Total PAID:	1	265.00			

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 6/30/2019

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	06/01/19		\$499,779.28
Deposits and Credits:			\$0.00
Checks and Charges:			(\$265.00)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$499,514.28</u>
Ending Balance Per Bank Statement:	06/30/19		\$499,514.28
* Outstanding Deposits and Credits:	06/30/19		\$0.00
* Outstanding Checks and Charges:	06/30/19		<u>(\$64,473.88)</u>
Ending Book Balance:	06/30/19		<u>\$435,040.40</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: 6/30/19

BF		Yavapai County Treasurer			Bond Fund Warrant 2007		6-65640-0000	
Date	Document	Description	Module	Company	Amount			
05/20/19	79000363	Headwaters Architecture, P.C.	AP	CHINOV	\$265.00			
TOTAL CHECKS AND CHARGES CLEARED:					\$265.00			

Chino Valley Fire District
BR Checks and Charges Outstanding
For the Bank Statement ending: 6/30/19

BF		Yavapai County Treasurer		Bond Fund Warrant 2007		6-65640-0000	
Date	Document	Description	Module	Company	Amount		
06/17/19	706560001	Haley Consruction Company	AP	CHINOV	\$64,467.60		
06/24/19	706560002	A&E Reprographics	AP	CHINOV	\$6.28		
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$64,473.88		

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

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

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER						
706560001	06/17/19	Retrieved	No	Haley Construcion Company		\$64,467.60
706560002	06/24/19	Retrieved	No	A&E Reprographics		\$6.28
SUB TOTAL FOR BANK:						\$64,473.88
TOTAL FOR MODULE:						\$64,473.88

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

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

7/12/19
10:31:00 AM

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 6/1/2019 Through 6/30/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$0.00	\$0.00	\$0.00	0.0%	\$401,553.66	\$0.00	\$401,553.66	0.0%
Personal Tax Revenue	40420500000	0.00	0.00	0.00	0.0	13,278.21	0.00	13,278.21	0.0
Net Revenues		\$0.00	\$0.00	\$0.00	0.0 %	\$414,831.87	\$0.00	\$414,831.87	0.0 %
<u>Fund Raising Expenses</u>									
BDS - Bank Agent Fees	40640500000	\$0.00	\$0.00	\$0.00	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
Total Fund Raising Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$420.00	\$0.00	\$(420.00)	0.0 %
Total Expenses						\$420.00		\$(420.00)	
Income (Loss) from Operations		\$0.00	\$0.00	\$0.00	0.0%	\$414,411.87	\$0.00	\$414,411.87	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$0.00	\$0.00	\$0.00	0.0%	\$13,044.61	\$0.00	\$13,044.61	0.0%
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(60,088.38)	0.00	(60,088.38)	0.0
Capital Outlay-Building - OPS	40772030000	(64,473.88)	0.00	(64,473.88)	0.0	(142,630.40)	0.00	(142,630.40)	0.0
Capital OutLay-Vehicles/OPS	40773030000	0.00	0.00	0.00	0.0	(1,684.49)	0.00	(1,684.49)	0.0
Total Other Income (Expense)		\$(64,473.88)	\$0.00	\$(64,473.88)	0.0 %	\$(191,358.66)	\$0.00	\$(191,358.66)	0.0 %
Net Income (Loss)		\$(64,473.88)	\$0.00	\$(64,473.88)	0.0%	\$223,053.21	\$0.00	\$223,053.21	0.0%

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10:31:08 AM

Chino Valley Fire District

Balance Sheet

As of 6/30/2019

Fund: (40) Bond Service Fund

Account: (1250) Not Defined

Assets

Current Assets

Bond Fund Account	\$435,040.40	
Total Current Assets		\$435,040.40
Total Assets		\$435,040.40
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
6/1/2019 through 6/30/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1250.0.0.000			BOND FUND ACCOUNT						\$499,514.28
2036	CD	143238	06/17/19		706560001	Haley Consruction Company - Cash Disbursement HACOCO	-	64,467.60	435,046.68
2042	CD	143257	06/24/19		706560002	A&E Reprographics - Cash Disbursement AEREPR	-	6.28	435,040.40
BOND FUND ACCOUNT TOTALS:							\$0.00	\$64,473.88	\$435,040.40
TOTAL OF LEDGER:							\$0.00	\$64,473.88	\$435,040.40

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 6/1/2019 through 6/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1250.0.0.000	Bond Fund Account	\$499,514.28	\$0.00	\$64,473.88	\$435,040.40	
TOTALS:		<u>\$499,514.28</u>	<u>\$0.00</u>	<u>\$64,473.88</u>	<u>\$435,040.40</u>	



Audit & Accounting
Solutions, LLC

1565 Plaza West Drive
Prescott, AZ 86303
Phone (928) 778-6760
Fax (928) 776-0319

June 18, 2019

To the Board of Directors
Chino Valley Fire District, Arizona
8555 E Yavapai Rd
Prescott Valley, Arizona 86314

Dear Board Members:

You have requested that we provide accounting assistance services and prepare the financial statements of Chino Valley Fire District, Arizona (the "District"), which comprise the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information as of and for the year-ended June 30, 2019. We are pleased to confirm our acceptance and our understanding of this engagement to prepare the financial statements of the District by means of this letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with the accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking this engagement, in accordance with SSARS, to prepare your financial statements:

- a. The prevention and detection of fraud.
- b. To ensure that the District complies with the laws and regulations applicable to its activities.
- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- d. To provide us with:
 - (1) Documentation, and other related information that is relevant to the preparation and presentation of the financial statement;
 - (2) Additional information that may be requested for the purpose of the preparation of the financial statements; and,
 - (3) Unrestricted access to persons within the District to whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Other Relevant Information

Our fees for these services will be based on standard hourly rates for such services. Should we encounter unusual circumstances that would require us to expand the scope of the engagement; we will discuss this with you before doing the additional work. Our fees are payable upon receipt of invoice.

Hourly rates for our services are based on the staff service provided as described below:

CPA	\$110-\$145
Accounting Staff	\$80-\$110

To the Board of Directors
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Our Services include, but are not limited to the following:

- 1) Research and implementation of generally accepted accounting principles, regulatory compliance research and implementation, budgetary formulation, financial statement preparation, period-end trialbalance formulation, audit preparation assistance, process implementation, accounting system analysis and modifications.

We appreciate the opportunity to be of service to Chino Valley Fire District, Arizona. If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return the signed letter to us.

Very truly yours,



C. Stephen Crandall, CPA

To: SC Audit & Accounting Solutions, LLC

This letter correctly sets forth our understanding and is accepted by us.

Chino Valley Fire District, Arizona

By: _____

Title: _____

Date: _____