

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

Reconciliation:		
Beginning Balance (CVFD):	\$	135,090.52
Deposits:	\$	3,133.09
Disbursements:	\$	-
Interest Income:	\$	2,200.55
Principal and Interest payments	\$	-
County Adj Interest Correction	\$	-
Ending Balance:	\$	140,424.16

Bank Statement Balance:		
Balance Per Bank:	\$	140,424.16
Outstanding Audit adj	\$	-
Ending Balance:	\$	140,424.16

Difference Between Balances: \$ -

Deposits Per Bank Statement:		
Fire District Deposits:	\$	-
Real Estate Taxes:	\$	2,988.17
Personal Property Taxes:	\$	144.92
ADOT Game/Fish In Lieu:	\$	-
Ending Balance:	\$	3,133.09

Reconciliation Approved By: **Scott A Freitag**  Digitally signed by Scott A Freitag
Scott Freitag, Fire Chief Date: 2019.10.14 18:25:22 -07'00'

Reconciliation Reviewed By: **Dave Tharp**  Digitally signed by Dave Tharp
David Tharp, Assistant Chief of Administration Date: 2019.10.14 11:47:56 -07'00'

Reconciliation Prepared By: **Debbie S. Spingola**  Digitally signed by Debbie S. Spingola
Debbie Spingola, Finance Manager Date: 2019.10.14 08:40:31 -07'00'

**CHINO VALLEY FIRE
BOND DEBT SERVICE
September 2019**

Real Estate Taxes	\$	2,988.17
UPP Taxes	\$	144.92
Interest	\$	2,200.55
TOTAL	\$	<u>5,333.64</u>



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

Chino Valley Fire Dist BDS
Fund: 6065640700



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	135,090.52	129,476.11		
Income:	5,333.64	11,375.32		
LOC Advance:	.00	.00		
Expense:	.00	(427.27)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	140,424.16	140,424.16	End:	140,424.16

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6065640700	Chino Valley Fire Dist BDS	Beginning Balance:	135,090.52
			129,476.11
11100.2008	2008 Real Estate Taxes	.00	.36
11100.2016	2016 Real Estate Taxes	.00	(19.20)
11100.2017	2017 Real Estate Taxes	.00	(17.60)
11100.2018	2018 Real Estate Taxes	808.28	3,365.94
11100.2019	2019 Real Estate Taxes	2,179.89	2,179.89
12100.2009	2009 Personal Property Taxes	.60	.60
12100.2010	2010 Personal Property Taxes	.00	2.16
12100.2014	2014 Personal Property Taxes	1.88	4.54
12100.2015	2015 Personal Property Taxes	1.95	7.29
12100.2016	2016 Personal Property Taxes	1.59	15.83
12100.2017	2017 Personal Property Taxes	.00	25.35
12100.2018	2018 Personal Property Taxes	2.20	149.47
12100.2019	2019 Personal Property Taxes	136.70	136.70
38108.0	Interest on Investments ICM	1,631.89	2,889.76
38109.0	Interest on Investments St Treas	568.66	2,634.23
90002.0	Interest Pd on Tax Roll Corrections	.00	(7.27)
92185.0	Paying Agent Fees	.00	(420.00)
	Ending Balance:	140,424.16	140,424.16

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640700 Chino Valley Fire Dist BDS			Beginning Balance: 135,090.52	
11100.2018 2018 Real Estate Taxes			Source Code Total: 808.28	
09/03	Tax Distribution	0	60.46	C
09/03	Tax Distribution	0	4.99	C
09/04	Tax Distribution	0	9.34	C
09/04	Tax Distribution	0	69.99	C
09/04	Tax Distribution	0	3.04	C
09/05	Tax Distribution	0	57.06	C
09/06	Tax Distribution	0	2.82	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

09/09	Tax Distribution	0	9.66	C
09/10	Tax Distribution	0	52.20	C
09/10	Tax Distribution	0	2.80	C
09/12	Tax Distribution	0	4.32	C
09/13	Tax Distribution	0	10.74	C
09/16	Tax Distribution	0	6.53	C
09/16	Tax Distribution	0	12.92	C
09/17	Tax Distribution	0	10.77	C
09/17	Tax Distribution	0	11.33	C
09/19	Tax Distribution	0	2.57	C
09/19	Tax Distribution	0	40.02	C
09/20	Tax Distribution	0	1.20	C
09/23	Tax Distribution	0	76.97	C
09/24	Tax Distribution	0	78.94	C
09/24	Tax Distribution	0	20.83	C
09/25	Tax Distribution	0	2.57	C
09/26	Tax Distribution	0	155.16	C
09/27	Tax Distribution	0	25.78	C
09/27	Tax Distribution	0	20.02	C
09/30	Tax Distribution	0	37.41	C
09/30	Tax Distribution	0	17.84	C
11100.2019 2019 Real Estate Taxes			Source Code Total: 2,179.89	
09/18	Tax Distribution	0	1.29	C
09/18	Tax Distribution	0	14.99	C
09/19	Tax Distribution	0	98.51	C
09/19	Tax Distribution	0	53.51	C
09/20	Tax Distribution	0	1.88	C
09/20	Tax Distribution	0	22.09	C
09/23	Tax Distribution	0	54.63	C
09/23	Tax Distribution	0	19.80	C
09/23	Tax Distribution	0	148.71	C
09/23	Tax Distribution	0	36.23	C
09/23	Tax Distribution	0	81.89	C
09/24	Tax Distribution	0	48.86	C
09/24	Tax Distribution	0	68.46	C
09/24	Tax Distribution	0	55.27	C
09/24	Tax Distribution	0	80.17	C
09/24	Tax Distribution	0	8.66	C
09/25	Tax Distribution	0	17.54	C
09/25	Tax Distribution	0	53.71	C
09/25	Tax Distribution	0	51.91	C
09/25	Tax Distribution	0	142.63	C
09/25	Tax Distribution	0	29.43	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

09/26	Tax Distribution	0	15.73	C
09/26	Tax Distribution	0	23.54	C
09/26	Tax Distribution	0	63.11	C
09/26	Tax Distribution	0	43.01	C
09/27	Tax Distribution	0	55.72	C
09/27	Tax Distribution	0	179.70	C
09/27	Tax Distribution	0	107.62	C
09/27	Tax Distribution	0	153.11	C
09/27	Tax Distribution	0	35.11	C
09/27	Tax Distribution	0	30.74	C
09/27	Tax Distribution	0	70.92	C
09/30	Tax Distribution	0	31.71	C
09/30	Tax Distribution	0	50.82	C
09/30	Tax Distribution	0	4.55	C
09/30	Tax Distribution	0	28.26	C
09/30	Tax Distribution	0	85.93	C
09/30	Tax Distribution	0	110.14	C
12100.2009 2009 Personal Property Taxes			Source Code Total: .60	
09/05	Tax Distribution	0	.60	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 1.88	
09/05	Tax Distribution	0	.74	C
09/16	Tax Distribution	0	.65	C
09/16	Tax Distribution	0	.49	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 1.95	
09/05	Tax Distribution	0	.75	C
09/16	Tax Distribution	0	.21	C
09/23	Tax Distribution	0	.99	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 1.59	
09/05	Tax Distribution	0	1.59	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 2.20	
09/06	Tax Distribution	0	1.54	C
09/17	Tax Distribution	0	.66	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 136.70	
09/26	Tax Distribution	0	74.31	C
09/26	Tax Distribution	0	12.39	C
09/27	Tax Distribution	0	32.47	C
09/27	Tax Distribution	0	4.46	C
09/30	Tax Distribution	0	4.92	C
09/30	Tax Distribution	0	8.15	C
38108.0 Interest on Investments ICM			Source Code Total: 1,631.89	
09/27	Investment Interest	0	158.34	C
09/27	Investment Interest	0	150.85	C
09/27	Investment Interest	0	181.85	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

09/27	Investment Interest	0	133.93	C
09/27	Investment Interest	0	147.98	C
09/27	Investment Interest	0	142.26	C
09/27	Investment Interest	0	190.85	C
09/27	Investment Interest	0	124.87	C
09/27	Investment Interest	0	154.60	C
09/27	Investment Interest	0	46.46	C
09/27	Investment Interest	0	148.52	C
09/27	Investment Interest	0	51.38	C
38109.0 Interest on Investments St Treas			Source Code Total: 568.66	
09/27	Investment Interest	0	422.50	C
09/27	Investment Interest	0	146.16	C
6065640700 Chino Valley Fire Dist BDS			Ending Balance: 140,424.16	

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: 9/30/2019

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER	DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	09/01/19	\$135,090.52
Deposits and Credits:		\$5,333.64
Checks and Charges:		\$0.00
Adjustments:		\$0.00
Ending Balance Per Reconciliation:		\$140,424.16
Ending Balance Per Bank Statement:	09/30/19	\$140,424.16
* Outstanding Deposits and Credits:	09/30/19	\$0.00
* Outstanding Checks and Charges:	09/30/19	\$0.00
Ending Book Balance:	09/30/19	\$140,424.16

* 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:

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

Chino Valley Fire District
BR 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: 9/30/19

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

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
09/30/19	BDS Cash	Tax & Interest Revenue	GL	CHINOV	\$5,333.64
TOTAL DEPOSITS AND CREDITS CLEARED:					\$5,333.64

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

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

Chino Valley Fire District
Bank Reconciliation Register

<u>Document Number</u>	<u>Date</u>	<u>BR Status</u>	<u>Void?</u>	<u>Description</u>	<u>Date Cleared</u>	<u>Amount</u>
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
BDS Cash	09/30/19	Marked	No	Tax & Interest Revenue	10/14/19	\$5,333.64
SUB TOTAL FOR BANK:						\$5,333.64
TOTAL FOR MODULE:						\$5,333.64

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

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 9/1/2019 Through 9/30/2019

Fund: (40) Bond Service Fund

	Account	Current Period			Year To Date				
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Revenues</u>									
Bond Fund Revenue	40402000000	\$0.00	\$0.00	\$0.00	0.0%	\$312.95	\$0.00	\$312.95	0.0%
Real Estate Tax	40420000002	2,988.17	0.00	2,988.17	0.0	5,509.39	0.00	5,509.39	0.0
Personal Tax Revenue	40420500000	144.92	0.00	144.92	0.0	341.94	0.00	341.94	0.0
Net Revenues		\$3,133.09	\$0.00	\$3,133.09	0.0 %	\$6,164.28	\$0.00	\$6,164.28	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		\$3,133.09	\$0.00	\$3,133.09	0.0%	\$5,744.28	\$0.00	\$5,744.28	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$2,200.55	\$0.00	\$2,200.55	0.0%	\$5,516.72	\$0.00	\$5,516.72	0.0%
Capital Outlay-Building - OPS	40772030000	(109,404.67)	0.00	(109,404.67)	0.0	(213,677.40)	0.00	(213,677.40)	0.0
Total Other Income (Expense)		\$(107,204.12)	\$0.00	\$(107,204.12)	0.0 %	\$(208,160.68)	\$0.00	\$(208,160.68)	0.0 %
Net Income (Loss)		\$(104,071.03)	\$0.00	\$(104,071.03)	0.0%	\$(202,416.40)	\$0.00	\$(202,416.40)	0.0%

10/14/19
8:34:45 AM

Chino Valley Fire District

Balance Sheet

As of 9/30/2019

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

Bond Debt Service

\$140,424.16

Total Current Assets

\$140,424.16

Total Assets

\$140,424.16

Total Liabilities and Net Assets

\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
9/1/2019 through 9/30/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$135,090.52
2079	GJ	143400	09/30/19		BDS Cash	Tax & Interest Revenue	5,333.64	-	140,424.16
BOND DEBT SERVICE TOTALS:							\$5,333.64	\$0.00	\$140,424.16
TOTAL OF LEDGER:							\$5,333.64	\$0.00	\$140,424.16

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 9/1/2019 through 9/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$135,090.52	\$5,333.64	\$0.00	\$140,424.16	
TOTALS:		\$135,090.52	\$5,333.64	\$0.00	\$140,424.16	

* Inactive accounts are marked and appear in grey.