

## **AGENDA**

**Central Arizona Fire and Medical Authority  
Chino Valley Fire District Board of Directors  
CV Regular Meeting**

**Thursday, December 19, 2019, 4:00 pm - 4:30 pm  
Chino Valley Town Hall, 202 N. State Route 89, Chino 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 **Thursday, December 19, 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. NEW BUSINESS
  - A. Motion, Discussion, and Action Regarding Election of Fire Board Chairperson and Board Clerk
4. 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.

#### **5. CONSENT AGENDA**

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

- A. Approve Regular Session Minutes - September 23, 2019
- B. Approve September 2019 General Fund Statements, Bond Debt Service, and Bond Fund 2007 Financials
- C. Approve October 2019 General Fund Statements, Bond Debt Service, and Bond Fund 2007 Financials
- D. Approve November 2019 General Fund Statements, Bond Debt Service, and Bond Fund 2007 Financials

6. NEW BUSINESS CONTINUED

- A. Presentation, Discussion, and Acceptance of FY 2019 Audit Report as Presented by Henry & Horne
- B. Motion, Discussion, and Action Regarding Approval of Fiscal Year 2021 Budget Development Schedule
- C. Discussion and Direction to Staff Regarding Scheduling the Public Safety Personnel Retirement System (PSPRS) Unfunded Liability Workshop

7. ADJOURNMENT

Disabled persons needing reasonable accommodations should call 928-772-7711 prior to the scheduled meeting.

## 304 BOARD OFFICER DUTIES

Effective Date: 10/22/2018

Revised Date:

Reviewed Date:



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### RELATIVE INFORMATION:

All Board members are eligible for election and should view the election to office as a routine and expected responsibility of Board membership. Arizona Revised Statutes require each Board to elect a Chairperson and a Clerk. While the term of office is one (1) year, there is no limitation on the number of sequential terms an individual may serve.

Board officers are generally elected during the month of December, depending on ranges of Board terms; officers may begin their term in January of the following year. Each elected officer takes office immediately and serves until the first Board meeting of the following year, or until a successor is elected.

The duties of the Chairperson include:

1. Presiding at meetings of the Board of Directors. The Chairperson shall perform all of the duties prescribed by the Arizona Revised Statutes. The Chairperson is responsible for ensuring that that business of the public meetings is transacted in the proper order and is reasonably expedited observing appropriate procedure and decorum.
2. Consulting with the Fire Chief regarding the preparation of each Board meeting agenda.
3. Participating, along with other Board members, with all the rights of a member to discuss issues, make motions, nominate candidates, and to vote.
4. Calling Special Meetings (study sessions, executive sessions, and/or additional regular sessions) of the Board as described by the Arizona Open Meeting Law.
5. Signing official District documents on behalf of the Board when authorized by the Board.
6. Making appointments as may be required by law and/or for the orderly representation of the Board.

The duties of the Clerk include:

1. Serving as Chairperson in the absence of the Chairperson with all the powers and duties as described above. The Clerk shall have such other powers and duties as a majority of the Board may determine.
2. Serving on such committees and/or as representative as appointed by the Board Chairperson.
3. Ensuring accurate minutes of each Board meeting are taken, transcribed, and distributed. Ensuring official minutes are properly authenticated and maintained in chronological order. These duties are delegated to staff members under the supervision of the Clerk.

### **304 BOARD OFFICER DUTIES**

Effective Date: 10/22/2018

Revised Date:

Reviewed Date:



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Signing on behalf of the District such documents that require two (2) signatures or as requested by the Chairperson.

### **POLICY STATEMENT**

It shall be the policy of the Board of Directors of Central Arizona Fire and Medical Authority that election to Board office is an accepted obligation of Board membership and that the Board may annually elect a Chairperson and a Clerk as required by State Law.

### **CROSS REFERENCES**

Arizona Revised Statutes

A.R.S. §48-805 Fire district; powers and duties

A.R.S. §48-803(E) District administered by a district board

CAFMA Board Policy Manual

Policy 301 Board Member Responsibilities

Policy 306 Filling Board Vacancies

## **MINUTES**

**Central Arizona Fire and Medical Authority  
Chino Valley Fire District Board of Directors  
CV Regular Meeting  
Monday, September 23, 2019, 4:00 pm - 4:30 pm  
Central Arizona Fire and Medical Authority, Administration  
8603 E. Eastridge Drive, Prescott Valley, Arizona**

### **In Attendance**

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

### **Not In Attendance**

Rick Mayday; Todd League

## **NOTICE OF MEETING**

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District** will hold a meeting open to the public on **Monday, September 23, 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 of Directors' meeting to order on September 23, 2019 at 4:05 p.m.**

**Directors Dobbs and Pettit and 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.

**There were 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 - August 26, 2019
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund 2007 Financials
- E. Approve Transfer of August Revenues from Chino Valley Fire District to Central Arizona Fire and Medical Authority in the Amount of \$12,296.32

**Motion to approve Consent Agenda.**

Move: Julie Pettit Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit

**5. OLD BUSINESS**

- A. Motion, Discussion, and Action Regarding Board Meeting Schedule and Monthly Fund Transfers - Resolution 2019-05

**Chief Tharp advised the Board that this resolution will allow the Chino Valley Fire District Board to hold quarterly meetings per Statute and provides authorization for staff to transfer revenues monthly. Statute requires that financial statements are still provided to the Board on a monthly basis; they will be provided utilizing BoardPaq. If the Board decides to approve Resolution 2019-05, the next Chino Valley Fire District Board meeting will be held in December.**

**Attorney Cornelius advised the Board that there are no legal issues with this action.**

**Motion to Approve Resolution 2019-05.**

Move: Dave Dobbs Second: Julie Pettit Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit

**6. ADJOURNMENT**

**Motion to adjourn at 4:10 p.m.**

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

**Yes: Dave Dobbs, Cyndy Dicus, Julie Pettit**

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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
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**Signature indicating approval on next page.**

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

**Reconciliation:**

Beginning Balance:	\$	137,262.99
Deposits:	\$	33,736.52
Transfer Out - Fire Authority:	\$	(28,779.02)
	\$	-
Disbursements:	\$	(1,970.00)
Reverseing Entry: SC CPA 2017	\$	-
Interest Correction - County		
<b>Ending Balance:</b>	<b>\$</b>	<b>140,250.49</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$	142,220.49
Outstanding Checks:	\$	(1,970.00)
Outstanding Deposits:	\$	-
	\$	-
Reversing Entry: SC CPA FY 2017		
	\$	-

**Ending Balance: \$ 140,250.49**

**G/L Ending Balance: \$ 140,250.49**

**\$ 140,250.49**

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	29,451.55
Personal Property Taxes:	\$	1,442.55
Fire District Assistance Tax:	\$	1,852.63
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	28,779.02
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	989.79
Correct errors made by County	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>62,515.54</b>

**Bank Reconciliation Register:**

Checks From Accounts Payable:	\$	1,970.00
Checks From Payroll:		
Total Checks:	\$	1,970.00

Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	62,515.54
	\$	-
	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>62,515.54</b>

Reconciliation Approved By:

**Scott Freitag**

*Scott Freitag, Fire Chief*

Digitally signed by Scott Freitag  
Date: 2019.10.15 08:57:13 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Digitally signed by Dave Tharp  
Date: 2019.10.14 11:40:27 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

Digitally signed by Debbie S. Spingola  
Date: 2019.10.14 08:13:24 -07'00'



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

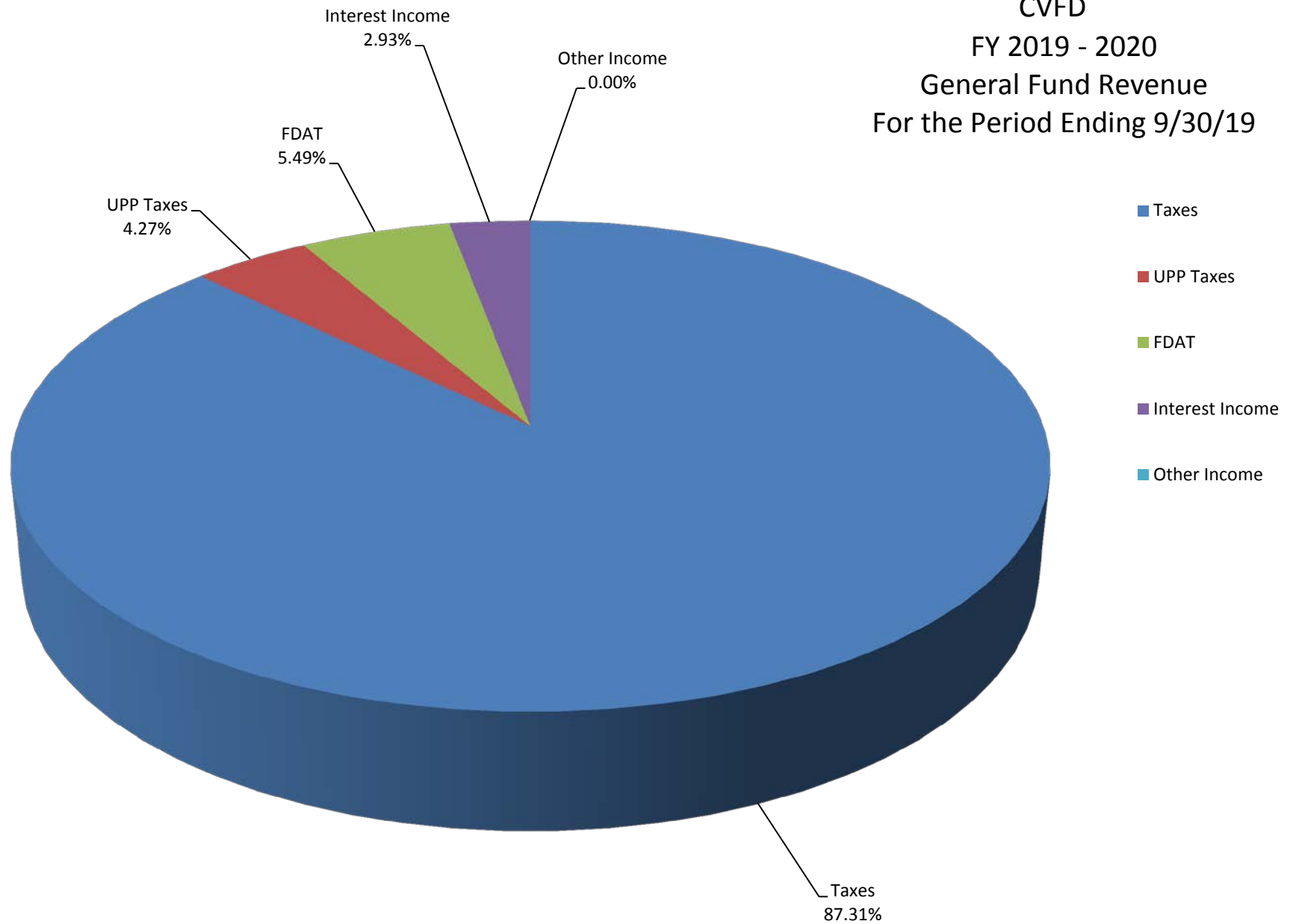
Total Levy Month	FY 15-16 \$3,481,052 Collected	FY 16-17 \$3,547,699 Collected	FY 17-18 \$3,707,996 Collected	FY 18-19 \$3,926,501 Collected	FY 19-20 \$4,190,442 Collected
July	\$32,572	\$10,160	\$24,936	\$21,890	\$14,597
%	0.936%	0.286%	0.672%	0.557%	0.348%
% To Date	0.9357%	0.2864%	0.6725%	0.5575%	0.3483%
August	\$26,909	\$18,803	\$10,622	\$12,226	\$10,746
%	0.773%	0.530%	0.286%	0.311%	0.256%
% To Date	1.7087%	0.8164%	0.9590%	0.8688%	0.6048%
September	\$296,716	\$182,315	\$178,141	\$25,209	\$30,894
%	8.524%	5.139%	4.804%	0.642%	0.737%
% To Date	10.2324%	5.9553%	5.7632%	1.5109%	1.3420%
October	\$1,237,993	\$834,512	\$1,503,325	\$1,610,381	\$0
%	35.564%	23.523%	40.543%	41.013%	0.000%
% To Date	45.7962%	29.4779%	46.3060%	42.5240%	1.3420%
November	\$289,817	\$866,615	\$290,266	\$498,787	\$0
%	8.326%	24.428%	7.828%	12.703%	0.000%
% To Date	54.1218%	53.9055%	54.1341%	55.2271%	1.3420%
December	\$220,662	\$227,672	\$223,661	\$236,727	\$0
%	6.3389%	6.4175%	6.0319%	6.0289%	0.0000%
% To Date	60.4607%	60.3229%	60.1659%	61.2560%	1.3420%
January	\$76,744	\$89,048	\$153,278	\$117,994	\$0
%	2.2046%	2.5100%	4.1337%	3.0051%	0.0000%
% To Date	62.6653%	62.8330%	64.2997%	64.2611%	1.3420%
February	\$87,184	\$94,094	\$95,262	\$54,476	\$0
%	2.5045%	2.6523%	2.5691%	1.3874%	0.0000%
% To Date	65.1698%	65.4852%	66.8688%	65.6485%	1.3420%
March	\$124,511	\$141,015	\$127,298	\$138,910	\$0
%	3.5768%	3.9748%	3.4331%	3.5377%	0.0000%
% To Date	68.7467%	69.4600%	70.3018%	69.1863%	1.3420%
April	\$910,876	\$821,855	\$794,289	\$955,634	\$0
%	26.1667%	23.1659%	21.4210%	24.3380%	0.0000%
% To Date	94.9134%	92.6259%	91.7228%	93.5243%	1.3420%
May	\$125,156	\$195,151	\$238,700	\$189,925	\$0
%	3.5954%	5.5008%	6.4374%	4.8370%	0.0000%
% To Date	98.5087%	98.1267%	98.1602%	98.3613%	1.3420%
June	\$66,848	\$66,097	\$80,520	\$84,895	\$0
%	1.9203%	1.8631%	2.1715%	2.1621%	0.0000%
% To Date	100.4290%	99.9898%	100.3318%	100.5234%	1.3420%
TOTALS	\$3,495,987	\$3,547,337	\$3,720,297	\$3,947,053	\$56,237
Delinquency	-0.4290%	0.0102%	-0.3318%	-0.5234%	98.6580%

**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	FY 19-20 \$366,547 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238	\$1,475
%	0.797%	0.453%	0.489%	0.371%	0.403%
% To Date	0.7966%	0.4533%	0.4891%	0.3715%	0.4025%
August	\$1,456	\$661	\$554	\$707	\$653
%	0.464%	0.211%	0.166%	0.212%	0.178%
% To Date	1.2606%	0.6638%	0.6553%	0.5835%	0.5806%
September	\$26,332	\$8,777	\$12,654	\$3,182	\$1,853
%	8.389%	2.796%	3.797%	0.955%	0.505%
% To Date	9.6492%	3.4600%	4.4520%	1.5382%	1.0861%
October	\$97,909	\$86,411	\$93,081	\$139,813	\$0
%	31.191%	27.528%	27.928%	41.949%	0.000%
% To Date	40.8405%	30.9881%	32.3799%	43.4877%	1.0861%
November	\$43,410	\$75,219	\$74,651	\$59,861	\$0
%	13.8292%	23.9628%	22.3983%	17.9606%	0.0000%
% To Date	54.6697%	54.9510%	54.7782%	61.4483%	1.0861%
December	\$20,201	\$24,923	\$21,663	\$25,413	\$0
%	6.4354%	7.9398%	6.4997%	7.6250%	0.0000%
% To Date	61.1052%	62.8907%	61.2779%	69.0733%	1.0861%
January	\$10,565	\$11,762	\$16,138	\$11,149	\$0
%	3.3658%	3.7471%	4.8420%	3.3450%	0.0000%
% To Date	64.4710%	66.6378%	66.1199%	72.4183%	1.0861%
February	\$7,946	\$8,291	\$8,056	\$7,409	\$0
%	2.531%	2.641%	2.417%	2.223%	0.000%
% To Date	67.0024%	69.2790%	68.5368%	74.6413%	1.0861%
March	\$12,018	\$12,638	\$12,174	\$13,713	\$0
%	3.8286%	4.0263%	3.6528%	4.1143%	0.0000%
% To Date	70.8310%	73.3052%	72.1897%	78.7556%	1.0861%
April	\$35,416	\$62,586	\$63,209	\$79,859	\$0
%	11.2825%	19.9382%	18.9651%	23.9607%	0.0000%
% To Date	82.1134%	93.2434%	91.1548%	102.7164%	1.0861%
May	\$51,376	\$23,662	\$23,731	\$18,881	\$0
%	16.3671%	7.5381%	7.1201%	5.6650%	0.0000%
% To Date	98.4805%	100.7815%	98.2749%	108.3813%	1.0861%
June	\$6,266	\$4,682	\$5,094	\$5,726	\$0
%	1.9962%	1.4917%	1.5285%	1.7181%	0.0000%
% To Date	100.4767%	102.2732%	99.8034%	110.0995%	1.0861%
TOTALS	\$315,396	\$321,035	\$332,635	\$366,951	\$3,981
Delinquency	-0.4767%	-2.2732%	0.1966%	-10.0995%	98.9139%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%



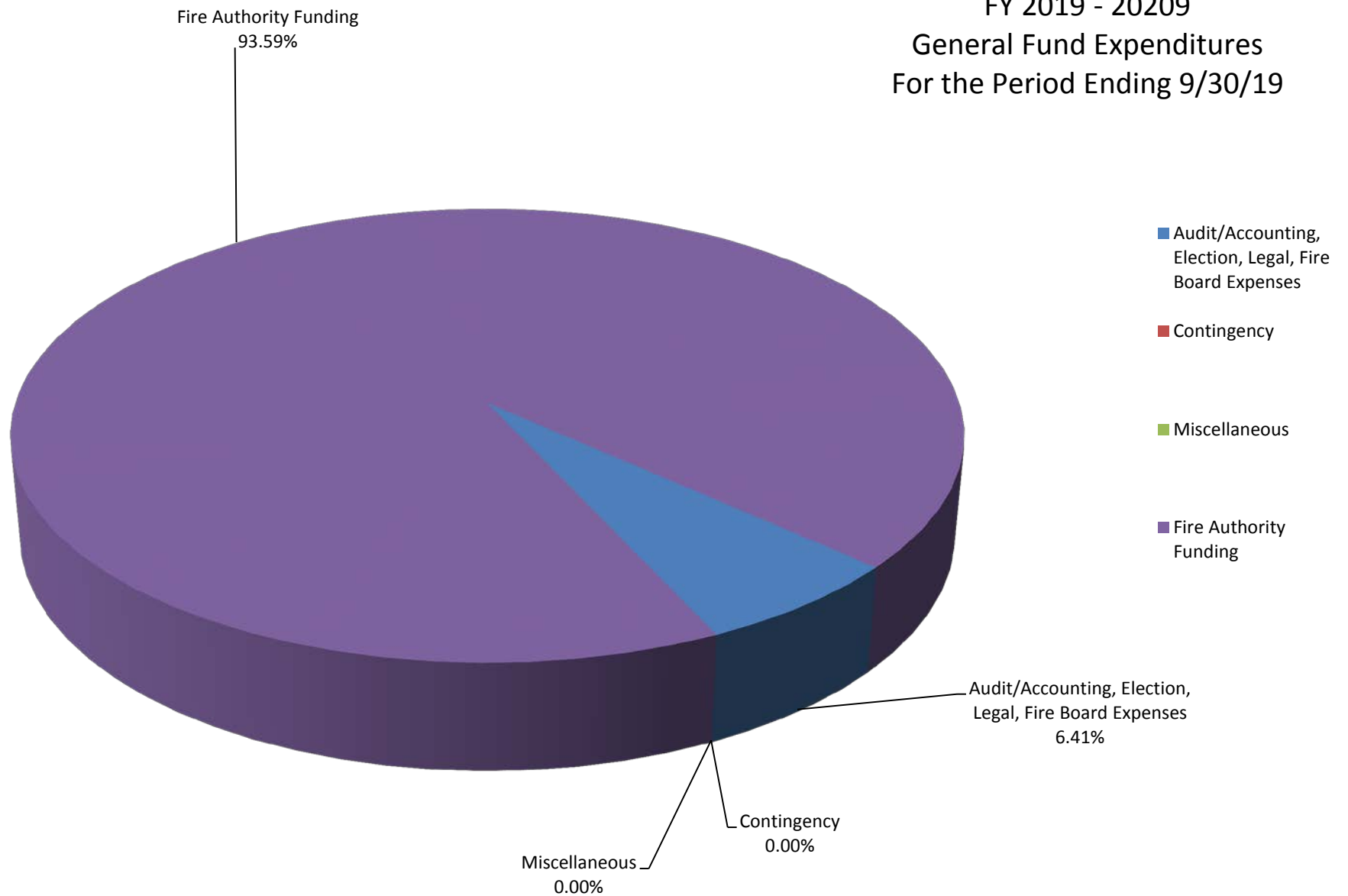
CVFD  
FY 2019 - 2020  
General Fund Revenue  
For the Period Ending 9/30/19



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

	Current Month Revenue	YTD Budget	
Taxes	\$ 29,452	\$ 4,190,442	87.31
UPP Taxes	\$ 1,443	\$ -	4.27
FDAT	\$ 1,853	\$ 366,547	5.49
Interest Income	\$ 990	\$ -	2.93
Other Income	\$ -	\$ 2,000	0.00
	\$ 33,737	\$ 4,558,989	100.01

CVFD  
FY 2019 - 20209  
General Fund Expenditures  
For the Period Ending 9/30/19



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

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 1,970	\$ 11,000	6.41
Contingency	\$ -	\$ 20,000	-
Miscellaneous		\$ -	-
Fire Authority Funding	\$ 28,779	\$ 4,547,989	93.59
	\$ 30,749	\$ 4,578,989	100

**CHINO VALLEY FIRE  
GENERAL FUND  
September 2019**

Real Estate Taxes	\$	29,451.55
UPP Taxes	\$	1,442.55
FDAT	\$	1,852.63
Interest	\$	989.79
 TOTAL	 \$	 <u>33,736.52</u>
 Transferred to CAFMA	 \$	 28,779.02





# Yavapai County Treasurer

## Monthly Statement

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

**Chino Valley Fire Dist GF**  
**Fund: 6065540000**



# Yavapai County Treasurer

## Monthly Statement

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

Account	Period	YTD		
<b>6065540000</b>	<b>Chino Valley Fire Dist GF</b>			
Begin Balance:	137,262.99	201,574.02		
Income:	33,736.52	62,578.88		
LOC Advance:	.00	.00		
Expense:	(28,779.02)	(121,932.41)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	(1,587.50)
Cash Balance:	142,220.49	142,220.49	End:	140,632.99

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
<b>6065540000</b>	<b>Chino Valley Fire Dist GF</b>	<b>Beginning Balance:</b>	137,262.99	201,574.02
11100.2008	2008 Real Estate Taxes		.00	3.04
11100.2016	2016 Real Estate Taxes		.00	(163.70)
11100.2017	2017 Real Estate Taxes		.00	(155.22)
11100.2018	2018 Real Estate Taxes		7,535.60	31,380.79
11100.2019	2019 Real Estate Taxes		21,915.95	21,915.95
12100.2004	2004 Personal Property Taxes		.00	13.22
12100.2009	2009 Personal Property Taxes		4.68	4.68
12100.2010	2010 Personal Property Taxes		.00	20.16
12100.2014	2014 Personal Property Taxes		14.02	33.90
12100.2015	2015 Personal Property Taxes		15.38	57.59
12100.2016	2016 Personal Property Taxes		13.59	134.99
12100.2017	2017 Personal Property Taxes		.00	223.65
12100.2018	2018 Personal Property Taxes		20.57	1,393.72
12100.2019	2019 Personal Property Taxes		1,374.31	1,374.31
37150.0	FDAT Distributions		1,852.63	3,980.89
38108.0	Interest on Investments ICM		843.76	1,498.85
38109.0	Interest on Investments St Treas		146.03	862.06
90002.0	Interest Pd on Tax Roll Corrections		.00	(63.34)
91032.0	Warrants Redeemed		.00	(655.53)
91702.0	Transfer out		(28,779.02)	(121,213.54)
		<b>Ending Balance:</b>	<b>142,220.49</b>	<b>142,220.49</b>

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065540000</b>	<b>Chino Valley Fire Dist GF</b>		<b>Beginning Balance: 137,262.99</b>	
11100.2018	2018 Real Estate Taxes		Source Code Total: 7,535.60	
09/03	Tax Distribution	0	563.68	C
09/03	Tax Distribution	0	46.49	C
09/04	Tax Distribution	0	87.10	C
09/04	Tax Distribution	0	652.49	C



# Yavapai County Treasurer

## Monthly Statement

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

09/04 Tax Distribution	0	28.31	C
09/05 Tax Distribution	0	532.00	C
09/06 Tax Distribution	0	26.34	C
09/09 Tax Distribution	0	90.03	C
09/10 Tax Distribution	0	486.64	C
09/10 Tax Distribution	0	26.13	C
09/12 Tax Distribution	0	40.30	C
09/13 Tax Distribution	0	100.16	C
09/16 Tax Distribution	0	60.89	C
09/16 Tax Distribution	0	120.35	C
09/17 Tax Distribution	0	100.41	C
09/17 Tax Distribution	0	105.58	C
09/19 Tax Distribution	0	24.01	C
09/19 Tax Distribution	0	373.11	C
09/20 Tax Distribution	0	11.23	C
09/20 Tax Distribution	0	717.58	C
09/23 Tax Distribution	0	735.98	C
09/24 Tax Distribution	0	194.15	C
09/24 Tax Distribution	0	24.01	C
09/25 Tax Distribution	0	1,446.59	C
09/26 Tax Distribution	0	240.35	C
09/27 Tax Distribution	0	186.60	C
09/27 Tax Distribution	0	348.74	C
09/30 Tax Distribution	0	166.35	C
09/30 Tax Distribution	0		
		Source Code Total: 21,915.95	
11100.2019 2019 Real Estate Taxes			
09/18 Tax Distribution	0	12.99	C
09/18 Tax Distribution	0	150.72	C
09/18 Tax Distribution	0	990.49	C
09/19 Tax Distribution	0	537.91	C
09/19 Tax Distribution	0	18.94	C
09/20 Tax Distribution	0	222.07	C
09/20 Tax Distribution	0	549.25	C
09/23 Tax Distribution	0	199.06	C
09/23 Tax Distribution	0	1,495.14	C
09/23 Tax Distribution	0	364.23	C
09/23 Tax Distribution	0	823.29	C
09/23 Tax Distribution	0	491.22	C
09/23 Tax Distribution	0	688.18	C
09/23 Tax Distribution	0	555.57	C
09/23 Tax Distribution	0	806.03	C
09/23 Tax Distribution	0	87.10	C
09/23 Tax Distribution	0	176.31	C
09/23 Tax Distribution	0	539.93	C



# Yavapai County Treasurer

## Monthly Statement

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

09/25	Tax Distribution	0	521.81	C
09/25	Tax Distribution	0	1,433.87	C
09/25	Tax Distribution	0	295.87	C
09/26	Tax Distribution	0	158.11	C
09/26	Tax Distribution	0	236.66	C
09/26	Tax Distribution	0	634.53	C
09/26	Tax Distribution	0	432.38	C
09/27	Tax Distribution	0	560.22	C
09/27	Tax Distribution	0	1,806.67	C
09/27	Tax Distribution	0	1,081.93	C
09/27	Tax Distribution	0	1,539.33	C
09/27	Tax Distribution	0	353.11	C
09/27	Tax Distribution	0	309.12	C
09/27	Tax Distribution	0	712.94	C
09/30	Tax Distribution	0	318.73	C
09/30	Tax Distribution	0	510.98	C
09/30	Tax Distribution	0	45.79	C
09/30	Tax Distribution	0	284.14	C
09/30	Tax Distribution	0	863.99	C
09/30	Tax Distribution	0	1,107.34	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 4.68	
09/05	Tax Distribution	0	4.68	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 14.02	
09/05	Tax Distribution	0	5.50	C
09/16	Tax Distribution	0	4.87	C
09/16	Tax Distribution	0	3.65	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 15.38	
09/05	Tax Distribution	0	5.91	C
09/16	Tax Distribution	0	1.67	C
09/23	Tax Distribution	0	7.80	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 13.59	
09/05	Tax Distribution	0	13.59	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 20.57	
09/06	Tax Distribution	0	14.46	C
09/17	Tax Distribution	0	6.11	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 1,374.31	
09/26	Tax Distribution	0	747.07	C
09/26	Tax Distribution	0	124.61	C
09/27	Tax Distribution	0	326.45	C
09/27	Tax Distribution	0	44.79	C
09/30	Tax Distribution	0	49.46	C
09/30	Tax Distribution	0	81.93	C



# Yavapai County Treasurer

## Monthly Statement

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

37150.0 FDAT Distributions			Source Code Total: 1,852.63	
09/03	Fire Dist Assistance Tax 0.092711	0	27.48	C
09/04	Fire Dist Assistance Tax 0.092711	0	25.14	C
09/05	Fire Dist Assistance Tax 0.092711	0	6.70	C
09/06	Fire Dist Assistance Tax 0.092711	0	3.54	C
09/09	Fire Dist Assistance Tax 0.092711	0	16.45	C
09/10	Fire Dist Assistance Tax 0.092711	0	5.00	C
09/11	Fire Dist Assistance Tax 0.092711	0	16.02	C
09/12	Fire Dist Assistance Tax 0.092711	0	11.42	C
09/13	Fire Dist Assistance Tax 0.092711	0	4.82	C
09/16	Fire Dist Assistance Tax 0.092711	0	13.37	C
09/17	Fire Dist Assistance Tax 0.092711	0	8.57	C
09/18	Fire Dist Assistance Tax 0.092711	0	67.60	C
09/19	Fire Dist Assistance Tax 0.092711	0	88.33	C
09/20	Fire Dist Assistance Tax 0.092711	0	82.45	C
09/23	Fire Dist Assistance Tax 0.092711	0	250.18	C
09/24	Fire Dist Assistance Tax 0.092711	0	169.90	C
09/25	Fire Dist Assistance Tax 0.092711	0	200.00	C
09/26	Fire Dist Assistance Tax 0.092711	0	200.84	C
09/27	Fire Dist Assistance Tax 0.092711	0	270.41	C
09/30	Fire Dist Assistance Tax 0.092711	0	384.41	C
38108.0 Interest on Investments ICM			Source Code Total: 843.76	
09/27	Investment Interest	0	68.34	C
09/27	Investment Interest	0	51.33	C
09/27	Investment Interest	0	346.67	C
09/27	Investment Interest	0	88.70	C
09/27	Investment Interest	0	108.28	C
09/27	Investment Interest	0	180.44	C
38109.0 Interest on Investments St Treas			Source Code Total: 146.03	
09/27	Investment Interest	0	146.03	C
91702.0 Transfer out			Source Code Total: (28,779.02)	
09/03	Tfr per CAFMA 9/3/19 email request	0	(16,482.70)	D
09/24	Tfr per CAFMA 9/24/19 email request	0	(12,296.32)	D
6065540000 Chino Valley Fire Dist GF			<b>Ending Balance: 142,220.49</b>	



# Yavapai County Treasurer

## Monthly Statement

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

### Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065540000 Chino Valley Fire Dist GF					Account Total: 1,587.50
Fund: 0655					Fund Total: 1,587.50
Status: OUTS					Status Total: 1,587.50
/	0706550011	1,587.50	09/24/19	10/01/19	
	Count	Amount			
Total OUTS:	1	1,587.50			

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 9/30/2019

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 0000000000000000
Beginning Balance:	09/01/19		\$137,262.99
Deposits and Credits:			\$33,736.52
Checks and Charges:			(\$28,779.02)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$142,220.49</u>
Ending Balance Per Bank Statement:	09/30/19		\$142,220.49
* Outstanding Deposits and Credits:	09/30/19		\$0.00
* Outstanding Checks and Charges:	09/30/19		(\$1,970.00)
Ending Book Balance:			<u>\$140,250.49</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: 9/30/19

GEN		General Fund			0000000000000000	
Date	Document	Description	Module	Company	Amount	
09/30/19	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$16,482.70	
09/30/19	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$12,296.32	
TOTAL CHECKS AND CHARGES CLEARED:					\$28,779.02	



Chino Valley Fire District  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 9/30/19

GEN		General Fund			General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount		
09/24/19	706550010	Nicolas J. Cornelius	AP	CHINOV	\$382.50		
09/24/19	706550011	SC Audit and Accounting	AP	CHINOV	\$1,587.50		
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$1,970.00		

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 9/30/19

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
09/30/19	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$33,736.52
TOTAL DEPOSITS AND CREDITS CLEARED:					\$33,736.52

**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						
706550010	09/24/19	Retrieved	No	Nicolas J. Cornelius		\$382.50
706550011	09/24/19	Retrieved	No	SC Audit and Accounting		\$1,587.50
SUB TOTAL FOR BANK:						\$1,970.00
TOTAL FOR MODULE:						\$1,970.00

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: GEN - GENERAL FUND						
Cash w/County	09/30/19	Marked	No	Transfer to CAFMA	10/14/19	\$16,482.70
Cash w/County	09/30/19	Marked	No	Transfer to CAFMA	10/14/19	\$12,296.32
Cash w/County	09/30/19	Marked	No	Tax & Interest Revenue	10/14/19	\$33,736.52
SUB TOTAL FOR BANK:						\$62,515.54
TOTAL FOR MODULE:						\$62,515.54

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:

10/14/19  
8:01:50 AM

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

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	10400000000	\$29,451.55	\$0.00	\$29,451.55	0.0%	\$52,980.86	\$0.00	\$52,980.86	0.0%
Personal Property Tax	10410000000	1,442.55	0.00	1,442.55	0.0	3,256.22	0.00	3,256.22	0.0
Fire District Assistance Tax	10420000000	1,852.63	0.00	1,852.63	0.0	3,980.89	0.00	3,980.89	0.0
Interest Income-General Fund	10490000000	989.79	0.00	989.79	0.0	2,297.57	0.00	2,297.57	0.0
<b>Net Revenues</b>		<b>\$33,736.52</b>	<b>\$0.00</b>	<b>\$33,736.52</b>	<b>0.0 %</b>	<b>\$62,515.54</b>	<b>\$0.00</b>	<b>\$62,515.54</b>	<b>0.0 %</b>
<b><u>Program Expenses</u></b>									
Fire Authority Funding	10670010000	\$28,779.02	\$0.00	\$(28,779.02)	0.0%	\$121,213.54	\$0.00	\$(121,213.54)	0.0%
<b>Total Program Expenses</b>		<b>\$28,779.02</b>	<b>\$0.00</b>	<b>\$(28,779.02)</b>	<b>0.0 %</b>	<b>\$121,213.54</b>	<b>\$0.00</b>	<b>\$(121,213.54)</b>	<b>0.0 %</b>
<b><u>Fund Raising Expenses</u></b>									
Audit & Accounting	10640010000	\$1,587.50	\$0.00	\$(1,587.50)	0.0%	\$1,587.50	\$0.00	\$(1,587.50)	0.0%
Legal Services - Routine	10641010000	382.50	0.00	(382.50)	0.0	687.50	0.00	(687.50)	0.0
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	125.53	0.00	(125.53)	0.0
<b>Total Fund Raising Expenses</b>		<b>\$1,970.00</b>	<b>\$0.00</b>	<b>\$(1,970.00)</b>	<b>0.0 %</b>	<b>\$2,400.53</b>	<b>\$0.00</b>	<b>\$(2,400.53)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$30,749.02</b>		<b>\$(30,749.02)</b>		<b>\$123,614.07</b>		<b>\$(123,614.07)</b>	
<b>Net Income (Loss)</b>		<b>\$2,987.50</b>	<b>\$0.00</b>	<b>\$2,987.50</b>	<b>0.0%</b>	<b>\$(61,098.53)</b>	<b>\$0.00</b>	<b>\$(61,098.53)</b>	<b>0.0%</b>

10/14/19  
8:02:10 AM

**Chino Valley Fire District**

Balance Sheet

As of 9/30/2019

Fund: (10) General Fund

**Assets**

**Current Assets**

Cash with Yavapai County	\$140,250.49	
Taxes Receivable	124,421.50	
Total Current Assets		\$264,671.99
<b>Total Assets</b>		<b>\$264,671.99</b>

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$305.00	
CAFMA Accounts Payable	92,434.52	
Total Current Liabilities		\$92,739.52
<b>Total Liabilities</b>		<b>\$92,739.52</b>

**Net Assets**

Fund Balance	\$(3,430,633.98)	
Current Year Net Assets	(61,098.53)	
<b>Total Net Assets</b>		<b>(3,491,732.51)</b>
<b>Total Liabilities and Net Assets</b>		<b>\$(3,398,992.99)</b>

**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
<b>10.1100.0.0.000</b>			<b>CASH WITH YAVAPAI COUNTY</b>						<b>\$137,262.99</b>
2075	CD	143385	09/24/19		706550010	Nicolas J. Cornelius - Cash Disbursement CORNIC	-	382.50	136,880.49
2075	CD	143387	09/24/19		706550011	SC Audit and Accounting - Cash Disbursement SCAUD1	-	1,587.50	135,292.99
2067	GJ	143333	09/30/19		Cash w/County	Transfer to CAFMA	-	16,482.70	118,810.29
2076	GJ	143390	09/30/19		Cash w/County	Transfer to CAFMA	-	12,296.32	106,513.97
2078	GJ	143395	09/30/19		Cash w/County	Tax & Interest Revenue	33,736.52	-	140,250.49
<b>CASH WITH YAVAPAI COUNTY TOTALS:</b>							<b>\$33,736.52</b>	<b>\$30,749.02</b>	<b>\$140,250.49</b>
<b>TOTAL OF LEDGER:</b>							<b>\$33,736.52</b>	<b>\$30,749.02</b>	<b>\$140,250.49</b>



**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	
10.1100.0.0.000	Cash with Yavapai County	\$137,262.99	\$33,736.52	\$30,749.02	\$140,250.49	
TOTALS:		<u>\$137,262.99</u>	<u>\$33,736.52</u>	<u>\$30,749.02</u>	<u>\$140,250.49</u>	

\* Inactive accounts are marked and appear in grey.

**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	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>140,424.16</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

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

**Ending Balance: \$ 140,424.16**


**Deposits Per Bank Statement:**

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

Reconciliation Approved By:

**Scott A Freitag**


*Scott Freitag, Fire Chief*

 Digitally signed by Scott A Freitag  
Date: 2019.10.14 18:25:22 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

 Digitally signed by Dave Tharp  
Date: 2019.10.14 11:47:56 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

 Digitally signed by Debbie S. Spingola  
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
<b>TOTAL</b>	<b>\$</b>	<b><u>5,333.64</u></b>



# 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		
<b>6065640700</b>	<b>Chino Valley Fire Dist BDS</b>			
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
<b>6065640700</b>	<b>Chino Valley Fire Dist BDS</b>	<b>Beginning Balance:</b>	<b>135,090.52</b>	<b>129,476.11</b>
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)
	<b>Ending Balance:</b>		<b>140,424.16</b>	<b>140,424.16</b>

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065640700</b>	<b>Chino Valley Fire Dist BDS</b>		<b>Beginning Balance: 135,090.52</b>	
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:			<u>\$140,424.16</u>
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:			<u>\$140,424.16</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
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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
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Date	Document	Description	Module	Company	Amount
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:

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: 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:

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

10/14/19  
8:34:33 AM

**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	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
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
<b>Net Revenues</b>		<b>\$3,133.09</b>	<b>\$0.00</b>	<b>\$3,133.09</b>	<b>0.0 %</b>	<b>\$6,164.28</b>	<b>\$0.00</b>	<b>\$6,164.28</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>\$3,133.09</b>	<b>\$0.00</b>	<b>\$3,133.09</b>	<b>0.0%</b>	<b>\$5,744.28</b>	<b>\$0.00</b>	<b>\$5,744.28</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
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
<b>Total Other Income (Expense)</b>		<b>\$(107,204.12)</b>	<b>\$0.00</b>	<b>\$(107,204.12)</b>	<b>0.0 %</b>	<b>\$(208,160.68)</b>	<b>\$0.00</b>	<b>\$(208,160.68)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$(104,071.03)</b>	<b>\$0.00</b>	<b>\$(104,071.03)</b>	<b>0.0%</b>	<b>\$(202,416.40)</b>	<b>\$0.00</b>	<b>\$(202,416.40)</b>	<b>0.0%</b>



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
<b>40.1105.0.0.000</b>			<b>BOND DEBT SERVICE</b>						<b>\$135,090.52</b>
2079	GJ	143400	09/30/19		BDS Cash	Tax & Interest Revenue	5,333.64	-	140,424.16
<b>BOND DEBT SERVICE TOTALS:</b>							<b>\$5,333.64</b>	<b>\$0.00</b>	<b>\$140,424.16</b>
<b>TOTAL OF LEDGER:</b>							<b>\$5,333.64</b>	<b>\$0.00</b>	<b>\$140,424.16</b>

**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:		<u>\$135,090.52</u>	<u>\$5,333.64</u>	<u>\$0.00</u>	<u>\$140,424.16</u>	

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

Reconciliation:		
Beginning Balance (CVFD):	\$	331,080.62
Deposits:	\$	-
Disbursements:	\$	(109,404.67)
Interest Income:		
Outstanding Checks:	\$	-
Adj	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>221,675.95</b>

Difference Between Balances: \$ -

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>

Bank Statement Balance:		
Balance Per Bank:	\$	221,675.95
Outstanding checks	\$	-
FY 17 Correction		
<b>Ending Balance:</b>	<b>\$</b>	<b>221,675.95</b>

Reconciliation Approved By:

**Scott A Freitag** Digitally signed by Scott A Freitag  
Date: 2019.10.14 18:28:00 -07'00'

*Scott Freitag, Fire Chief*  
Digitally signed by Dave  
Tharp  
Date: 2019.10.14  
11:56:25 -07'00'

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Reconciliation Reviewed By:

**Debbie S. Spingola** Digitally signed by Debbie S. Spingola  
Date: 2019.10.14 10:02:23 -07'00'

*Debbie Spingola, Finance Manager*

Reconciliation Prepared By:



# Yavapai County Treasurer

## Monthly Statement

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

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



# Yavapai County Treasurer

## Monthly Statement

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

Account	Period	YTD		
<b>6065640000</b>	<b>Chino Valley Fire Dist Bond Fund</b>			
Begin Balance:	383,781.35	499,514.28		
Income:	.00	312.95		
LOC Advance:	.00	.00		
Expense:	(162,105.40)	(278,151.28)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	221,675.95	221,675.95	End:	221,675.95

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
<b>6065640000</b>	<b>Chino Valley Fire Dist Bond Fund</b>	<b>Beginning Balance:</b>	383,781.35	499,514.28
37111.0	Miscellaneous		.00	312.95
91032.0	Warrants Redeemed		(162,105.40)	(278,151.28)
		<b>Ending Balance:</b>	<b>221,675.95</b>	<b>221,675.95</b>

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065640000 Chino Valley Fire Dist Bond Fund</b>			<b>Beginning Balance: 383,781.35</b>	
91032.0 Warrants Redeemed			Source Code Total: (162,105.40)	
09/04	Paid Warrants	0	(52,700.73)	D
09/25	Paid Warrants	0	(102,752.00)	D
09/26	Paid Warrants	0	(3,878.76)	D
09/27	Paid Warrants	0	(2,773.91)	D
6065640000 Chino Valley Fire Dist Bond Fund			<b>Ending Balance: 221,675.95</b>	

### Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
<b>6065640000 Chino Valley Fire Dist Bond Fund</b>			Account Total: 162,105.40		
Fund: 0656			Fund Total: 162,105.40		
Status: PAID			Status Total: 162,105.40		
/	0706560004	52,700.73	08/12/19	09/04/19	
/	0706560006	2,773.91	09/09/19	09/27/19	
/	0706560007	102,752.00	09/09/19	09/25/19	
/	0706560008	1,590.00	09/09/19	09/26/19	
/	0706560009	2,288.76	09/24/19	09/26/19	
		Count	Amount		
Total PAID:		5	162,105.40		

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 9/30/2019

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	09/01/19		\$383,781.35
Deposits and Credits:			\$0.00
Checks and Charges:			(\$162,105.40)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$221,675.95</u>
Ending Balance Per Bank Statement:	09/30/19		\$221,675.95
* Outstanding Deposits and Credits:	09/30/19		\$0.00
* Outstanding Checks and Charges:	09/30/19		\$0.00
Ending Book Balance:			<u>\$221,675.95</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: 9/30/19

BF		Yavapai County Treasurer		Bond Fund Warrant 2007		6-65640-0000	
Date	Document	Description	Module	Company	Amount		
08/12/19	706560004	Haley Construcion Company	AP	CHINOV	\$52,700.73		
09/09/19	706560006	B & W Fire Security Systems	AP	CHINOV	\$2,773.91		
09/09/19	706560007	Haley Construcion Company	AP	CHINOV	\$102,752.00		
09/09/19	706560008	Headwaters Architecture, P.C.	AP	CHINOV	\$1,590.00		
09/24/19	706560009	Chase Card Services	AP	CHINOV	\$2,288.76		
TOTAL CHECKS AND CHARGES CLEARED:					\$162,105.40		



**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:

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

706560006	09/09/19	Marked	No	B & W Fire Security Systems	10/14/19	\$2,773.91
706560007	09/09/19	Marked	No	Haley Consruction Company	10/14/19	\$102,752.00
706560008	09/09/19	Marked	No	Headwaters Architecture, P.C.	10/14/19	\$1,590.00
706560009	09/24/19	Marked	No	Chase Card Services	10/14/19	\$2,288.76

SUB TOTAL FOR BANK:	\$109,404.67
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TOTAL FOR MODULE:	\$109,404.67
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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:

10/14/19  
8:54:16 AM

**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	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
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
<b>Net Revenues</b>		<b>\$3,133.09</b>	<b>\$0.00</b>	<b>\$3,133.09</b>	<b>0.0 %</b>	<b>\$6,164.28</b>	<b>\$0.00</b>	<b>\$6,164.28</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>\$3,133.09</b>	<b>\$0.00</b>	<b>\$3,133.09</b>	<b>0.0%</b>	<b>\$5,744.28</b>	<b>\$0.00</b>	<b>\$5,744.28</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
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
<b>Total Other Income (Expense)</b>		<b>\$(107,204.12)</b>	<b>\$0.00</b>	<b>\$(107,204.12)</b>	<b>0.0 %</b>	<b>\$(208,160.68)</b>	<b>\$0.00</b>	<b>\$(208,160.68)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$(104,071.03)</b>	<b>\$0.00</b>	<b>\$(104,071.03)</b>	<b>0.0%</b>	<b>\$(202,416.40)</b>	<b>\$0.00</b>	<b>\$(202,416.40)</b>	<b>0.0%</b>

10/14/19  
8:54:27 AM

Chino Valley Fire District

Balance Sheet

As of 9/30/2019

Fund: (40) Bond Service Fund

Account: (1250) Not Defined

Assets

Current Assets

Bond Fund Account	\$221,675.95	
Total Current Assets		\$221,675.95
Total Assets		\$221,675.95
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
<b>40.1250.0.0.000</b>			<b>BOND FUND ACCOUNT</b>						<b>\$331,080.62</b>
2072	CD	143363	09/09/19		706560006	B & W Fire Security Systems - Cash Disbursement BWF100	-	2,773.91	328,306.71
2072	CD	143365	09/09/19		706560007	Haley Consruction Company - Cash Disbursement HACOCO	-	102,752.00	225,554.71
2072	CD	143367	09/09/19		706560008	Headwaters Architecture, P.C. - Cash Disbursement HEAARC	-	1,590.00	223,964.71
2075	CD	143378	09/24/19		706560009	Chase Card Services - Cash Disbursement CHCASE	-	2,288.76	221,675.95
<b>BOND FUND ACCOUNT TOTALS:</b>							<b>\$0.00</b>	<b>\$109,404.67</b>	<b>\$221,675.95</b>
<b>TOTAL OF LEDGER:</b>							<b>\$0.00</b>	<b>\$109,404.67</b>	<b>\$221,675.95</b>



**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	
40.1250.0.0.000	Bond Fund Account	\$331,080.62	\$0.00	\$109,404.67	\$221,675.95	
TOTALS:		<u>\$331,080.62</u>	<u>\$0.00</u>	<u>\$109,404.67</u>	<u>\$221,675.95</u>	

\* Inactive accounts are marked and appear in grey.

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
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**Signature indicating approval on next page.**

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

**Reconciliation:**

Beginning Balance:	\$	140,250.49
Deposits:	\$	1,915,130.09
Transfer Out - Fire Authority:	\$	(33,736.52)
	\$	-
Disbursements:	\$	-
Reverseing Entry: SC CPA 2017	\$	-
Interest Correction - County		
<b>Ending Balance:</b>	<b>\$</b>	<b>2,021,644.06</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$	2,021,644.06
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-
	\$	-
Reversing Entry: SC CPA FY 2017		
	\$	-

**Ending Balance: \$ 2,021,644.06**

**G/L Ending Balance: \$ 2,021,644.06**

**\$ 2,021,644.06**

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	1,770,836.86
Personal Property Taxes:	\$	36,905.61
Fire District Assistance Tax:	\$	107,269.63
Fire District Deposit:	\$	-
Transfer Out-Fire Authority:	\$	33,736.52
ADOT & Fish and Game In Lieu:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Interest Income:	\$	117.99
Correct errors made by County	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>1,948,866.61</b>

**Bank Reconciliation Register:**

Checks From Accounts Payable:	\$	-
Checks From Payroll:		
Total Checks:	\$	-
Deposits From Accounts Receivable:	\$	-
Journal Entries From General Ledger:	\$	1,948,866.61
	\$	-
	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>1,948,866.61</b>

Reconciliation Approved By:

**Scott A Freitag**

*Scott Freitag, Fire Chief*

Digitally signed by Scott A Freitag  
Date: 2019.11.15 07:43:37 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Digitally signed by Dave Tharp  
Date: 2019.11.14 13:27:27 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

Digitally signed by Debbie S. Spingola  
Date: 2019.11.13 14:23:51 -07'00'

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

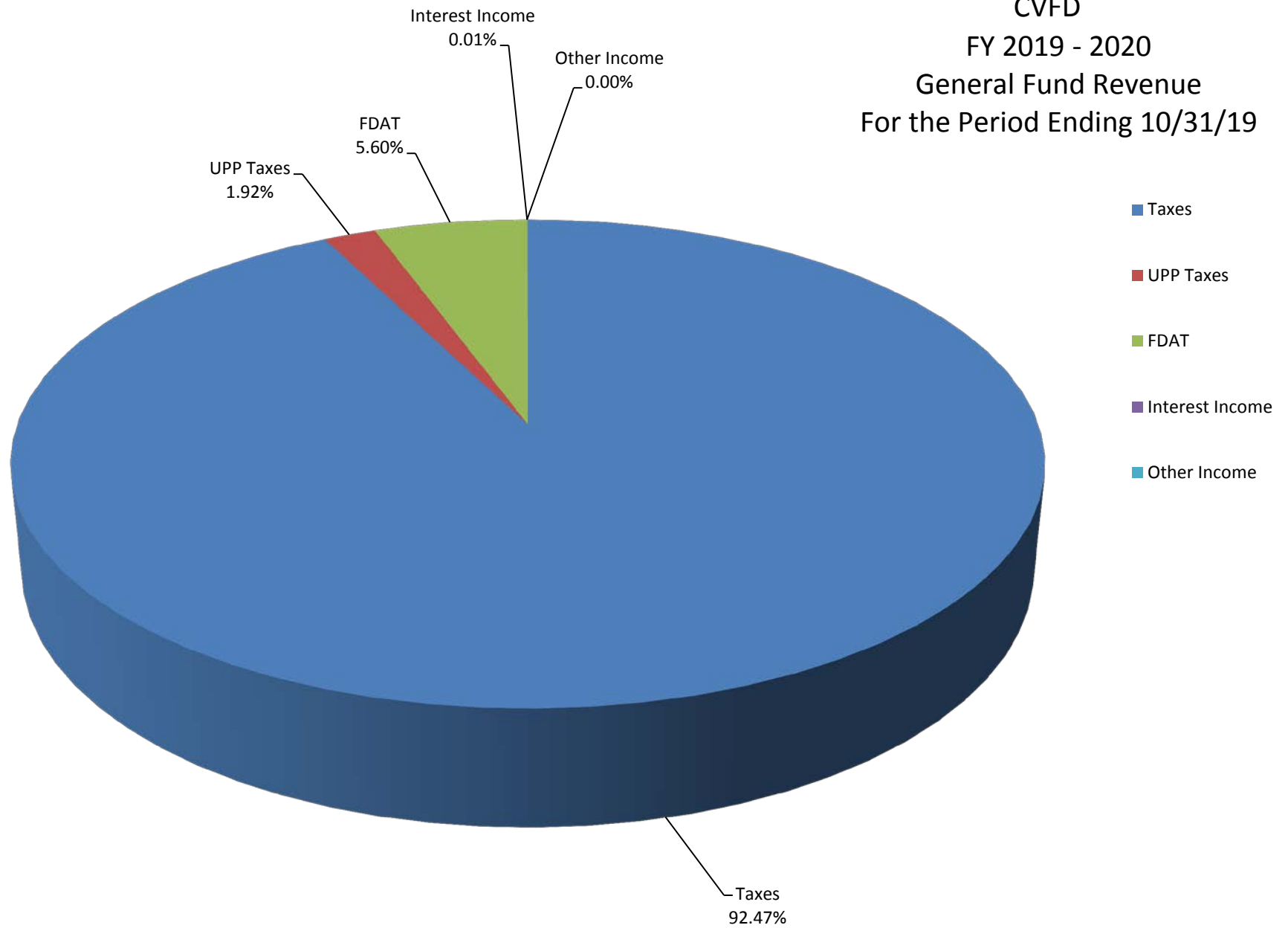
Total Levy Month	FY 15-16 \$3,481,052 Collected	FY 16-17 \$3,547,699 Collected	FY 17-18 \$3,707,996 Collected	FY 18-19 \$3,926,501 Collected	FY 19-20 \$4,190,442 Collected
July	\$32,572	\$10,160	\$24,936	\$21,890	\$14,597
%	0.936%	0.286%	0.672%	0.557%	0.348%
% To Date	0.9357%	0.2864%	0.6725%	0.5575%	0.3483%
August	\$26,909	\$18,803	\$10,622	\$12,226	\$10,746
%	0.773%	0.530%	0.286%	0.311%	0.256%
% To Date	1.7087%	0.8164%	0.9590%	0.8688%	0.6048%
September	\$296,716	\$182,315	\$178,141	\$25,209	\$30,894
%	8.524%	5.139%	4.804%	0.642%	0.737%
% To Date	10.2324%	5.9553%	5.7632%	1.5109%	1.3420%
October	\$1,237,993	\$834,512	\$1,503,325	\$1,610,381	\$1,807,742
%	35.564%	23.523%	40.543%	41.013%	43.140%
% To Date	45.7962%	29.4779%	46.3060%	42.5240%	44.4817%
November	\$289,817	\$866,615	\$290,266	\$498,787	\$0
%	8.326%	24.428%	7.828%	12.703%	0.000%
% To Date	54.1218%	53.9055%	54.1341%	55.2271%	44.4817%
December	\$220,662	\$227,672	\$223,661	\$236,727	\$0
%	6.3389%	6.4175%	6.0319%	6.0289%	0.0000%
% To Date	60.4607%	60.3229%	60.1659%	61.2560%	44.4817%
January	\$76,744	\$89,048	\$153,278	\$117,994	\$0
%	2.2046%	2.5100%	4.1337%	3.0051%	0.0000%
% To Date	62.6653%	62.8330%	64.2997%	64.2611%	44.4817%
February	\$87,184	\$94,094	\$95,262	\$54,476	\$0
%	2.5045%	2.6523%	2.5691%	1.3874%	0.0000%
% To Date	65.1698%	65.4852%	66.8688%	65.6485%	44.4817%
March	\$124,511	\$141,015	\$127,298	\$138,910	\$0
%	3.5768%	3.9748%	3.4331%	3.5377%	0.0000%
% To Date	68.7467%	69.4600%	70.3018%	69.1863%	44.4817%
April	\$910,876	\$821,855	\$794,289	\$955,634	\$0
%	26.1667%	23.1659%	21.4210%	24.3380%	0.0000%
% To Date	94.9134%	92.6259%	91.7228%	93.5243%	44.4817%
May	\$125,156	\$195,151	\$238,700	\$189,925	\$0
%	3.5954%	5.5008%	6.4374%	4.8370%	0.0000%
% To Date	98.5087%	98.1267%	98.1602%	98.3613%	44.4817%
June	\$66,848	\$66,097	\$80,520	\$84,895	\$0
%	1.9203%	1.8631%	2.1715%	2.1621%	0.0000%
% To Date	100.4290%	99.9898%	100.3318%	100.5234%	44.4817%
TOTALS	\$3,495,987	\$3,547,337	\$3,720,297	\$3,947,053	\$1,863,980
Delinquency	-0.4290%	0.0102%	-0.3318%	-0.5234%	55.5183%

**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	FY 19-20 \$366,547 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238	\$1,475
%	0.797%	0.453%	0.489%	0.371%	0.403%
% To Date	0.7966%	0.4533%	0.4891%	0.3715%	0.4025%
August	\$1,456	\$661	\$554	\$707	\$653
%	0.464%	0.211%	0.166%	0.212%	0.178%
% To Date	1.2606%	0.6638%	0.6553%	0.5835%	0.5806%
September	\$26,332	\$8,777	\$12,654	\$3,182	\$1,853
%	8.389%	2.796%	3.797%	0.955%	0.505%
% To Date	9.6492%	3.4600%	4.4520%	1.5382%	1.0861%
October	\$97,909	\$86,411	\$93,081	\$139,813	\$107,270
%	31.191%	27.528%	27.928%	41.949%	29.265%
% To Date	40.8405%	30.9881%	32.3799%	43.4877%	30.3510%
November	\$43,410	\$75,219	\$74,651	\$59,861	\$0
%	13.8292%	23.9628%	22.3983%	17.9606%	0.0000%
% To Date	54.6697%	54.9510%	54.7782%	61.4483%	30.3510%
December	\$20,201	\$24,923	\$21,663	\$25,413	\$0
%	6.4354%	7.9398%	6.4997%	7.6250%	0.0000%
% To Date	61.1052%	62.8907%	61.2779%	69.0733%	30.3510%
January	\$10,565	\$11,762	\$16,138	\$11,149	\$0
%	3.3658%	3.7471%	4.8420%	3.3450%	0.0000%
% To Date	64.4710%	66.6378%	66.1199%	72.4183%	30.3510%
February	\$7,946	\$8,291	\$8,056	\$7,409	\$0
%	2.531%	2.641%	2.417%	2.223%	0.000%
% To Date	67.0024%	69.2790%	68.5368%	74.6413%	30.3510%
March	\$12,018	\$12,638	\$12,174	\$13,713	\$0
%	3.8286%	4.0263%	3.6528%	4.1143%	0.0000%
% To Date	70.8310%	73.3052%	72.1897%	78.7556%	30.3510%
April	\$35,416	\$62,586	\$63,209	\$79,859	\$0
%	11.2825%	19.9382%	18.9651%	23.9607%	0.0000%
% To Date	82.1134%	93.2434%	91.1548%	102.7164%	30.3510%
May	\$51,376	\$23,662	\$23,731	\$18,881	\$0
%	16.3671%	7.5381%	7.1201%	5.6650%	0.0000%
% To Date	98.4805%	100.7815%	98.2749%	108.3813%	30.3510%
June	\$6,266	\$4,682	\$5,094	\$5,726	\$0
%	1.9962%	1.4917%	1.5285%	1.7181%	0.0000%
% To Date	100.4767%	102.2732%	99.8034%	110.0995%	30.3510%
TOTALS	\$315,396	\$321,035	\$332,635	\$366,951	\$111,251
Delinquency	-0.4767%	-2.2732%	0.1966%	-10.0995%	69.6490%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

[illegible]

CVFD  
FY 2019 - 2020  
General Fund Revenue  
For the Period Ending 10/31/19

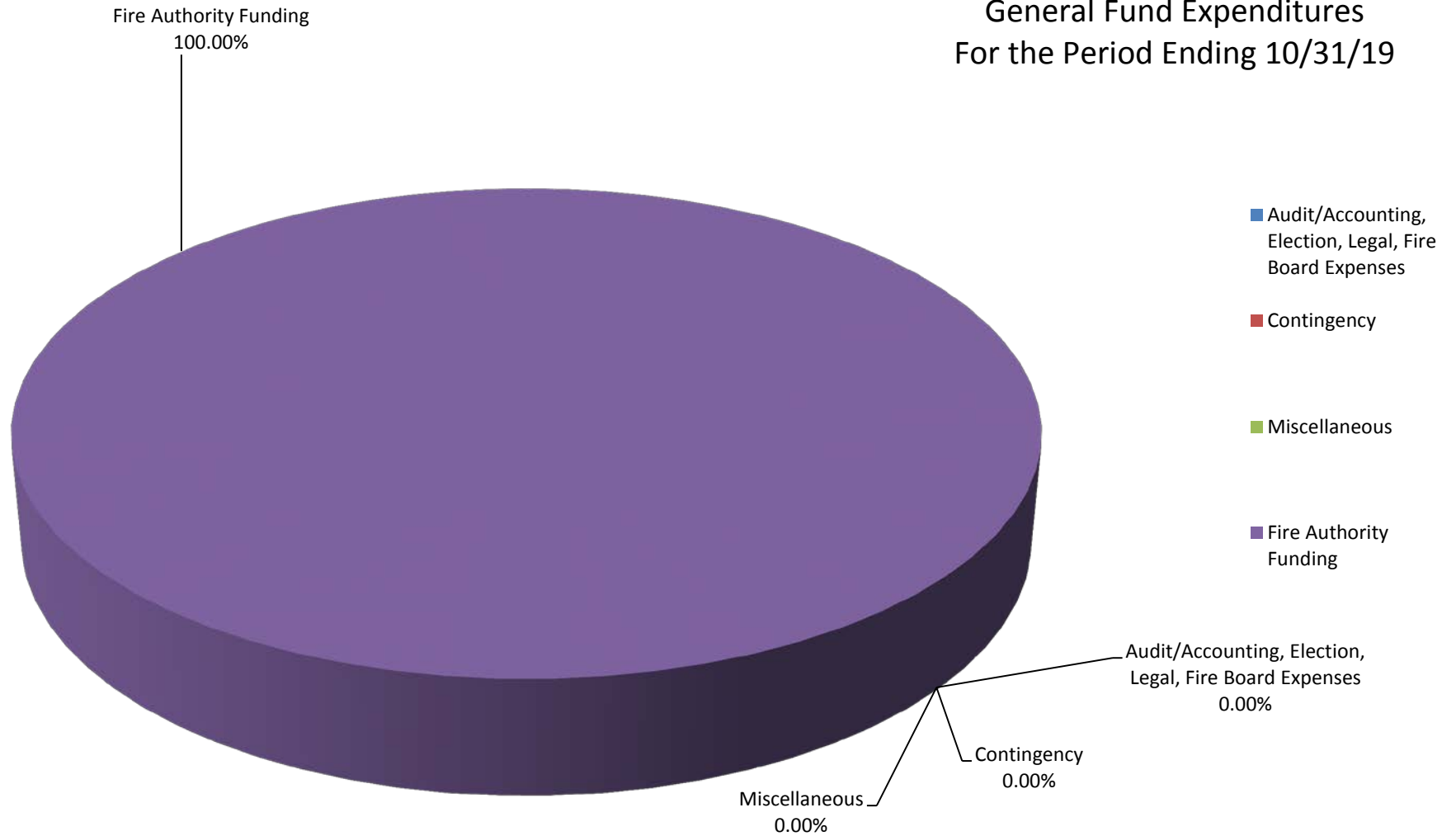


**CHINO VALLEY FIRE DISTRICT****REVENUE**

	Current Month Revenue	YTD Budget	
Taxes	\$ 1,770,837	\$ 4,190,442	92.48
UPP Taxes	\$ 36,906	\$ -	1.92
FDAT	\$ 107,270	\$ 366,547	5.60
Interest Income	\$ 118	\$ -	0.01
Other Income	\$ -	\$ 2,000	0.00
	\$ 1,915,130	\$ 4,558,989	100.02



CVFD  
FY 2019 - 20209  
General Fund Expenditures  
For the Period Ending 10/31/19



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

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ -	\$ 11,000	-
Contingency	\$ -	\$ 20,000	-
Miscellaneous		\$ -	-
Fire Authority Funding	\$ 33,737	\$ 4,547,989	100.00
	\$ 33,737	\$ 4,578,989	100

**CHINO VALLEY FIRE  
GENERAL FUND  
October 2019**

Real Estate Taxes	\$ 1,770,836.86
UPP Taxes	\$ 36,905.61
FDAT	\$ 107,269.63
Interest	\$ 117.99
 TOTAL	 <u>\$ 1,915,130.09</u>
 Transferred to CAFMA	 \$ 33,736.52



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

**Chino Valley Fire Dist GF**  
**Fund: 6065540000**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Account	Period	YTD		
<b>6065540000</b>	<b>Chino Valley Fire Dist GF</b>			
Begin Balance:	142,220.49	201,574.02		
Income:	1,915,130.09	1,977,708.97		
LOC Advance:	.00	.00		
Expense:	(35,706.52)	(157,638.93)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	2,021,644.06	2,021,644.06	End:	2,021,644.06

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065540000 Chino Valley Fire Dist GF		Beginning Balance:	142,220.49	201,574.02
11100.2008	2008 Real Estate Taxes		.00	3.04
11100.2016	2016 Real Estate Taxes		.00	(163.70)
11100.2017	2017 Real Estate Taxes		.00	(155.22)
11100.2018	2018 Real Estate Taxes		6,819.13	38,199.92
11100.2019	2019 Real Estate Taxes		1,764,017.73	1,785,933.68
12100.2004	2004 Personal Property Taxes		.00	13.22
12100.2009	2009 Personal Property Taxes		4.68	9.36
12100.2010	2010 Personal Property Taxes		.00	20.16
12100.2014	2014 Personal Property Taxes		2.90	36.80
12100.2015	2015 Personal Property Taxes		37.77	95.36
12100.2016	2016 Personal Property Taxes		19.83	154.82
12100.2017	2017 Personal Property Taxes		28.80	252.45
12100.2018	2018 Personal Property Taxes		272.44	1,666.16
12100.2019	2019 Personal Property Taxes		36,539.19	37,913.50
37150.0	FDAT Distributions		107,269.63	111,250.52
38108.0	Interest on Investments ICM		.00	1,498.85
38109.0	Interest on Investments St Treas		117.99	980.05
90002.0	Interest Pd on Tax Roll Corrections		.00	(63.34)
91032.0	Warrants Redeemed		(1,970.00)	(2,625.53)
91702.0	Transfer out		(33,736.52)	(154,950.06)
		Ending Balance:	2,021,644.06	2,021,644.06

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065540000</b>	<b>Chino Valley Fire Dist GF</b>		<b>Beginning Balance: 142,220.49</b>	
11100.2018	2018 Real Estate Taxes		Source Code Total: 6,819.13	
10/01	Tax Distribution	0	148.83	C
10/02	Tax Distribution	0	707.13	C
10/02	Tax Distribution	0	164.55	C
10/03	Tax Distribution	0	416.30	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/03	Tax Distribution	0	41.66	C
10/07	Tax Distribution	0	434.35	C
10/07	Tax Distribution	0	148.26	C
10/08	Tax Distribution	0	60.31	C
10/08	Tax Distribution	0	11.10	C
10/09	Tax Distribution	0	189.89	C
10/10	Tax Distribution	0	229.83	C
10/11	Tax Distribution	0	210.65	C
10/14	Tax Distribution	0	695.37	C
10/14	Tax Distribution	0	216.14	C
10/16	Tax Distribution	0	212.92	C
10/17	Tax Distribution	0	23.43	C
10/21	Tax Distribution	0	39.76	C
10/22	Tax Distribution	0	105.30	C
10/23	Tax Distribution	0	1,086.68	C
10/23	Tax Distribution	0	37.15	C
10/23	Tax Distribution	0	6.41	C
10/24	Tax Distribution	0	484.63	C
10/24	Tax Distribution	0	86.17	C
10/24	Tax Distribution	0	53.77	C
10/24	Tax Distribution	0	11.75	C
10/25	Tax Distribution	0	191.23	C
10/28	Tax Distribution	0	155.27	C
10/28	Tax Distribution	0	51.04	C
10/29	Tax Distribution	0	133.40	C
10/29	Tax Distribution	0	(28.72)	C
10/30	Tax Distribution	0	494.57	C
11100.2019 2019 Real Estate Taxes			Source Code Total: 1,764,017.73	
10/01	Tax Distribution	0	4,313.15	C
10/01	Tax Distribution	0	750.76	C
10/01	Tax Distribution	0	585.83	C
10/01	Tax Distribution	0	840.14	C
10/02	Tax Distribution	0	11,370.40	C
10/02	Tax Distribution	0	2,144.74	C
10/02	Tax Distribution	0	3,653.19	C
10/02	Tax Distribution	0	392.46	C
10/02	Tax Distribution	0	1,189.10	C
10/02	Tax Distribution	0	594.42	C
10/03	Tax Distribution	0	7,817.16	C
10/03	Tax Distribution	0	1,017.68	C
10/03	Tax Distribution	0	1,157.49	C
10/03	Tax Distribution	0	2,428.42	C
10/03	Tax Distribution	0	413.75	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/03	Tax Distribution	0	317.82	C
10/03	Tax Distribution	0	506.10	C
10/04	Tax Distribution	0	7,484.83	C
10/04	Tax Distribution	0	2,771.53	C
10/04	Tax Distribution	0	1,619.29	C
10/07	Tax Distribution	0	7,779.49	C
10/07	Tax Distribution	0	788.75	C
10/07	Tax Distribution	0	318.50	C
10/07	Tax Distribution	0	44,243.73	C
10/07	Tax Distribution	0	2,258.72	C
10/07	Tax Distribution	0	248.59	C
10/07	Tax Distribution	0	484.30	C
10/08	Tax Distribution	0	4,708.03	C
10/08	Tax Distribution	0	157.06	C
10/08	Tax Distribution	0	1,477.71	C
10/08	Tax Distribution	0	834.80	C
10/08	Tax Distribution	0	33,679.07	C
10/08	Tax Distribution	0	836.34	C
10/08	Tax Distribution	0	704.63	C
10/08	Tax Distribution	0	338.44	C
10/08	Tax Distribution	0	666.15	C
10/09	Tax Distribution	0	12,787.39	C
10/09	Tax Distribution	0	571.78	C
10/09	Tax Distribution	0	769.40	C
10/09	Tax Distribution	0	97,623.67	C
10/09	Tax Distribution	0	7,255.84	C
10/09	Tax Distribution	0	1,309.30	C
10/09	Tax Distribution	0	2,431.22	C
10/09	Tax Distribution	0	824.80	C
10/10	Tax Distribution	0	5,255.59	C
10/10	Tax Distribution	0	235.54	C
10/10	Tax Distribution	0	1,351.72	C
10/10	Tax Distribution	0	235.15	C
10/10	Tax Distribution	0	9,604.21	C
10/10	Tax Distribution	0	2,329.00	C
10/10	Tax Distribution	0	162.39	C
10/10	Tax Distribution	0	1,242.54	C
10/10	Tax Distribution	0	1,904.04	C
10/10	Tax Distribution	0	2,592.36	C
10/11	Tax Distribution	0	5,548.74	C
10/11	Tax Distribution	0	89.01	C
10/11	Tax Distribution	0	4,448.72	C
10/11	Tax Distribution	0	658.41	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/11	Tax Distribution	0	77,180.63	C
10/11	Tax Distribution	0	1,021.32	C
10/11	Tax Distribution	0	203.69	C
10/11	Tax Distribution	0	1,264.29	C
10/11	Tax Distribution	0	48.24	C
10/14	Tax Distribution	0	3,949.63	C
10/14	Tax Distribution	0	964.76	C
10/14	Tax Distribution	0	228.82	C
10/14	Tax Distribution	0	94.90	C
10/14	Tax Distribution	0	695.98	C
10/14	Tax Distribution	0	463.90	C
10/14	Tax Distribution	0	765.92	C
10/15	Tax Distribution	0	8,943.75	C
10/15	Tax Distribution	0	266.44	C
10/15	Tax Distribution	0	1,011.80	C
10/15	Tax Distribution	0	52,801.62	C
10/15	Tax Distribution	0	5,979.03	C
10/15	Tax Distribution	0	1,672.90	C
10/15	Tax Distribution	0	1,853.35	C
10/16	Tax Distribution	0	8,281.56	C
10/16	Tax Distribution	0	3,077.82	C
10/16	Tax Distribution	0	4,109.32	C
10/16	Tax Distribution	0	5,159.07	C
10/16	Tax Distribution	0	2,601.20	C
10/16	Tax Distribution	0	298.89	C
10/16	Tax Distribution	0	2,886.17	C
10/16	Tax Distribution	0	439.01	C
10/17	Tax Distribution	0	8,620.83	C
10/17	Tax Distribution	0	172.77	C
10/17	Tax Distribution	0	2,709.04	C
10/17	Tax Distribution	0	97.83	C
10/17	Tax Distribution	0	61,881.41	C
10/17	Tax Distribution	0	6,478.24	C
10/17	Tax Distribution	0	137.99	C
10/17	Tax Distribution	0	1,079.58	C
10/17	Tax Distribution	0	937.19	C
10/17	Tax Distribution	0	172.70	C
10/18	Tax Distribution	0	5,292.87	C
10/18	Tax Distribution	0	40.38	C
10/18	Tax Distribution	0	5,384.12	C
10/18	Tax Distribution	0	836.33	C
10/18	Tax Distribution	0	11,475.85	C
10/18	Tax Distribution	0	2,242.50	C





# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/18	Tax Distribution	0	369.35	C
10/18	Tax Distribution	0	47.93	C
10/18	Tax Distribution	0	45.01	C
10/21	Tax Distribution	0	6,970.77	C
10/21	Tax Distribution	0	9.76	C
10/21	Tax Distribution	0	653.66	C
10/21	Tax Distribution	0	288.13	C
10/21	Tax Distribution	0	48,467.09	C
10/21	Tax Distribution	0	3,251.03	C
10/21	Tax Distribution	0	1,427.42	C
10/21	Tax Distribution	0	314.11	C
10/21	Tax Distribution	0	1,405.00	C
10/22	Tax Distribution	0	5,965.17	C
10/22	Tax Distribution	0	93.83	C
10/22	Tax Distribution	0	1,818.63	C
10/22	Tax Distribution	0	722.24	C
10/22	Tax Distribution	0	24,486.64	C
10/22	Tax Distribution	0	1,076.35	C
10/22	Tax Distribution	0	3,104.01	C
10/22	Tax Distribution	0	864.84	C
10/22	Tax Distribution	0	402.02	C
10/23	Tax Distribution	0	8,678.30	C
10/23	Tax Distribution	0	2,018.05	C
10/23	Tax Distribution	0	46,683.72	C
10/23	Tax Distribution	0	4,075.04	C
10/23	Tax Distribution	0	1,817.27	C
10/23	Tax Distribution	0	2,783.77	C
10/23	Tax Distribution	0	212.81	C
10/23	Tax Distribution	0	901.78	C
10/24	Tax Distribution	0	2,369.21	C
10/24	Tax Distribution	0	180.45	C
10/24	Tax Distribution	0	2,966.03	C
10/24	Tax Distribution	0	292.04	C
10/24	Tax Distribution	0	78,449.41	C
10/24	Tax Distribution	0	689.17	C
10/24	Tax Distribution	0	2,279.44	C
10/24	Tax Distribution	0	414.39	C
10/24	Tax Distribution	0	350.72	C
10/25	Tax Distribution	0	7,746.99	C
10/25	Tax Distribution	0	810.95	C
10/25	Tax Distribution	0	1,324.36	C
10/25	Tax Distribution	0	2,414.55	C
10/25	Tax Distribution	0	15,341.57	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/25	Tax Distribution	0	2,367.28	C
10/25	Tax Distribution	0	225.84	C
10/25	Tax Distribution	0	737.56	C
10/25	Tax Distribution	0	47.30	C
10/28	Tax Distribution	0	8,711.89	C
10/28	Tax Distribution	0	180.03	C
10/28	Tax Distribution	0	2,939.19	C
10/28	Tax Distribution	0	39,862.50	C
10/28	Tax Distribution	0	1,546.76	C
10/28	Tax Distribution	0	(92.21)	C
10/28	Tax Distribution	0	1,010.30	C
10/28	Tax Distribution	0	100.87	C
10/28	Tax Distribution	0	1,474.90	C
10/29	Tax Distribution	0	9,086.43	C
10/29	Tax Distribution	0	1,140.30	C
10/29	Tax Distribution	0	12,435.42	C
10/29	Tax Distribution	0	35,809.30	C
10/29	Tax Distribution	0	2,942.29	C
10/29	Tax Distribution	0	2,550.31	C
10/29	Tax Distribution	0	2,421.01	C
10/29	Tax Distribution	0	994.25	C
10/30	Tax Distribution	0	10,880.81	C
10/30	Tax Distribution	0	280.83	C
10/30	Tax Distribution	0	391.36	C
10/30	Tax Distribution	0	691,460.18	C
10/30	Tax Distribution	0	3,992.44	C
10/30	Tax Distribution	0	1,086.56	C
10/30	Tax Distribution	0	2,684.27	C
10/30	Tax Distribution	0	111.33	C
10/31	Tax Distribution	0	8,002.68	C
10/31	Tax Distribution	0	243.87	C
10/31	Tax Distribution	0	292.77	C
10/31	Tax Distribution	0	25,591.92	C
10/31	Tax Distribution	0	2,551.58	C
10/31	Tax Distribution	0	753.49	C
10/31	Tax Distribution	0	247.35	C
10/31	Tax Distribution	0	424.73	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 4.68	
10/01	Tax Distribution	0	4.68	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 2.90	
10/22	Tax Distribution	0	2.90	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 37.77	
10/07	Tax Distribution	0	7.74	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/18	Tax Distribution	0	7.81	C
10/28	Tax Distribution	0	14.08	C
10/29	Tax Distribution	0	8.14	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 19.83	
10/31	Tax Distribution	0	19.83	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 28.80	
10/18	Tax Distribution	0	14.95	C
10/28	Tax Distribution	0	13.85	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 272.44	
10/04	Tax Distribution	0	20.78	C
10/07	Tax Distribution	0	18.22	C
10/09	Tax Distribution	0	153.31	C
10/09	Tax Distribution	0	14.26	C
10/28	Tax Distribution	0	13.58	C
10/30	Tax Distribution	0	25.62	C
10/31	Tax Distribution	0	26.67	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 36,539.19	
10/01	Tax Distribution	0	216.81	C
10/01	Tax Distribution	0	26.25	C
10/02	Tax Distribution	0	69.45	C
10/02	Tax Distribution	0	56.03	C
10/03	Tax Distribution	0	82.32	C
10/03	Tax Distribution	0	75.01	C
10/04	Tax Distribution	0	131.53	C
10/04	Tax Distribution	0	189.61	C
10/04	Tax Distribution	0	67.67	C
10/07	Tax Distribution	0	61.09	C
10/07	Tax Distribution	0	1,302.00	C
10/07	Tax Distribution	0	55.96	C
10/08	Tax Distribution	0	31.20	C
10/08	Tax Distribution	0	23.37	C
10/08	Tax Distribution	0	1,876.26	C
10/08	Tax Distribution	0	119.92	C
10/09	Tax Distribution	0	451.95	C
10/09	Tax Distribution	0	84.73	C
10/09	Tax Distribution	0	203.32	C
10/09	Tax Distribution	0	4,424.70	C
10/09	Tax Distribution	0	220.67	C
10/09	Tax Distribution	0	57.12	C
10/10	Tax Distribution	0	389.02	C
10/10	Tax Distribution	0	102.53	C
10/10	Tax Distribution	0	240.69	C
10/10	Tax Distribution	0	7.31	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/11	Tax Distribution	0	169.05	C
10/11	Tax Distribution	0	23.81	C
10/11	Tax Distribution	0	2,354.62	C
10/14	Tax Distribution	0	9.75	C
10/14	Tax Distribution	0	17.64	C
10/14	Tax Distribution	0	65.49	C
10/15	Tax Distribution	0	117.76	C
10/15	Tax Distribution	0	131.06	C
10/15	Tax Distribution	0	1,422.61	C
10/15	Tax Distribution	0	81.55	C
10/15	Tax Distribution	0	23.09	C
10/16	Tax Distribution	0	42.68	C
10/16	Tax Distribution	0	12.99	C
10/16	Tax Distribution	0	586.90	C
10/16	Tax Distribution	0	25.61	C
10/17	Tax Distribution	0	93.34	C
10/17	Tax Distribution	0	33.86	C
10/17	Tax Distribution	0	68.06	C
10/17	Tax Distribution	0	1,905.97	C
10/17	Tax Distribution	0	16.79	C
10/18	Tax Distribution	0	299.30	C
10/18	Tax Distribution	0	144.07	C
10/18	Tax Distribution	0	188.36	C
10/18	Tax Distribution	0	25.10	C
10/18	Tax Distribution	0	8.11	C
10/21	Tax Distribution	0	33.48	C
10/21	Tax Distribution	0	3,168.93	C
10/21	Tax Distribution	0	131.13	C
10/22	Tax Distribution	0	106.50	C
10/22	Tax Distribution	0	197.20	C
10/22	Tax Distribution	0	360.37	C
10/22	Tax Distribution	0	1,936.38	C
10/22	Tax Distribution	0	209.36	C
10/22	Tax Distribution	0	228.96	C
10/23	Tax Distribution	0	147.02	C
10/23	Tax Distribution	0	2,659.69	C
10/23	Tax Distribution	0	172.92	C
10/23	Tax Distribution	0	261.91	C
10/23	Tax Distribution	0	102.67	C
10/24	Tax Distribution	0	142.01	C
10/24	Tax Distribution	0	54.24	C
10/24	Tax Distribution	0	822.17	C
10/24	Tax Distribution	0	60.70	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/24	Tax Distribution	0	301.20	C
10/24	Tax Distribution	0	167.32	C
10/25	Tax Distribution	0	276.76	C
10/25	Tax Distribution	0	45.69	C
10/25	Tax Distribution	0	360.92	C
10/25	Tax Distribution	0	191.32	C
10/25	Tax Distribution	0	98.63	C
10/28	Tax Distribution	0	246.38	C
10/28	Tax Distribution	0	540.97	C
10/28	Tax Distribution	0	42.67	C
10/28	Tax Distribution	0	173.74	C
10/29	Tax Distribution	0	64.11	C
10/29	Tax Distribution	0	1,711.14	C
10/29	Tax Distribution	0	137.36	C
10/29	Tax Distribution	0	1,025.92	C
10/30	Tax Distribution	0	154.06	C
10/30	Tax Distribution	0	96.54	C
10/30	Tax Distribution	0	49.84	C
10/31	Tax Distribution	0	310.42	C
10/31	Tax Distribution	0	883.71	C
10/31	Tax Distribution	0	116.39	C
10/31	Tax Distribution	0	212.19	C
10/31	Tax Distribution	0	102.18	C
37150.0 FDAT Distributions			Source Code Total: 107,269.63	
10/01	Fire Dist Assistance Tax 0.092711	0	437.99	C
10/02	Fire Dist Assistance Tax 0.092711	0	722.24	C
10/03	Fire Dist Assistance Tax 0.092711	0	906.94	C
10/04	Fire Dist Assistance Tax 0.092711	0	1,041.77	C
10/07	Fire Dist Assistance Tax 0.092711	0	2,499.70	C
10/08	Fire Dist Assistance Tax 0.092711	0	2,633.14	C
10/09	Fire Dist Assistance Tax 0.092711	0	8,280.90	C
10/10	Fire Dist Assistance Tax 0.092711	0	1,839.95	C
10/11	Fire Dist Assistance Tax 0.092711	0	7,252.41	C
10/14	Fire Dist Assistance Tax 0.092711	0	832.74	C
10/15	Fire Dist Assistance Tax 0.092711	0	3,782.54	C
10/16	Fire Dist Assistance Tax 0.092711	0	1,401.88	C
10/17	Fire Dist Assistance Tax 0.092711	0	6,026.02	C
10/18	Fire Dist Assistance Tax 0.092711	0	2,232.89	C
10/21	Fire Dist Assistance Tax 0.092711	0	4,260.36	C
10/22	Fire Dist Assistance Tax 0.092711	0	2,603.60	C
10/23	Fire Dist Assistance Tax 0.092711	0	5,116.82	C
10/24	Fire Dist Assistance Tax 0.092711	0	5,808.10	C
10/25	Fire Dist Assistance Tax 0.092711	0	2,921.17	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/28	Fire Dist Assistance Tax 0.092711	0	3,313.43	C
10/29	Fire Dist Assistance Tax 0.092711	0	9,436.44	C
10/30	Fire Dist Assistance Tax 0.092711	0	30,514.72	C
10/31	Fire Dist Assistance Tax 0.092711	0	3,403.88	C
38109.0 Interest on Investments St Treas			Source Code Total: 117.99	
10/30	Investment Interest	0	117.99	C
91032.0 Warrants Redeemed			Source Code Total: (1,970.00)	
10/01	Paid Warrants	0	(1,587.50)	D
10/03	Paid Warrants	0	(382.50)	D
91702.0 Transfer out			Source Code Total: (33,736.52)	
10/17	Tfr'd per CAFMA 10/17/19 email request	0	(33,736.52)	D
6065540000 Chino Valley Fire Dist GF			<b>Ending Balance: 2,021,644.06</b>	

### Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6065540000 Chino Valley Fire Dist GF		Account Total: 1,970.00			
Fund: 0655		Fund Total: 1,970.00			
Status: PAID		Status Total: 1,970.00			
/	0706550010	382.50	09/24/19	10/03/19	
/	0706550011	1,587.50	09/24/19	10/01/19	

Count	Amount
2	1,970.00

Total PAID:

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 10/31/2019

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	10/01/19		\$142,220.49
Deposits and Credits:			\$1,915,130.09
Checks and Charges:			(\$35,706.52)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$2,021,644.06</u>
Ending Balance Per Bank Statement:	10/31/19		\$2,021,644.06
* Outstanding Deposits and Credits:	10/31/19		\$0.00
* Outstanding Checks and Charges:	10/31/19		\$0.00
Ending Book Balance:			<u>\$2,021,644.06</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: 10/31/19

GEN		General Fund		General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount		
09/24/19	706550010	Nicolas J. Cornelius	AP	CHINOV	\$382.50		
09/24/19	706550011	SC Audit and Accounting	AP	CHINOV	\$1,587.50		
10/31/19	Cash w/County	Transfer to CAFMA	GL	CHINOV	\$33,736.52		
TOTAL CHECKS AND CHARGES CLEARED:					\$35,706.52		



**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: 10/31/19

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
10/31/19	Cash w/County	Tax & Interest Revenue	GL	CHINOV	\$1,915,130.09
TOTAL DEPOSITS AND CREDITS CLEARED:					\$1,915,130.09

**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: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: GEN - GENERAL FUND						
Cash w/County	10/31/19	Marked	No	Transfer to CAFMA	11/13/19	\$33,736.52
Cash w/County	10/31/19	Marked	No	Tax & Interest Revenue	11/13/19	\$1,915,130.09
SUB TOTAL FOR BANK:						\$1,948,866.61
TOTAL FOR MODULE:						\$1,948,866.61

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 10/1/2019 Through 10/31/2019

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	10400000000	\$1,770,836.86	\$0.00	\$1,770,836.86	0.0%	\$1,823,817.72	\$4,190,442.00	\$(2,366,624.28)	(56.5)%
Personal Property Tax	10410000000	36,905.61	0.00	36,905.61	0.0	40,161.83	0.00	40,161.83	0.0
Fire District Assistance Tax	10420000000	107,269.63	0.00	107,269.63	0.0	111,250.52	366,547.00	(255,296.48)	(69.6)
Interest Income-General Fund	10490000000	117.99	0.00	117.99	0.0	2,415.56	0.00	2,415.56	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
<b>Net Revenues</b>		<b>\$1,915,130.09</b>	<b>\$0.00</b>	<b>\$1,915,130.09</b>	<b>0.0 %</b>	<b>\$1,977,645.63</b>	<b>\$4,558,989.00</b>	<b>\$(2,581,343.37)</b>	<b>(56.6)%</b>
<b><u>Program Expenses</u></b>									
Fire Authority Funding	10670010000	\$33,736.52	\$0.00	\$(33,736.52)	0.0%	\$154,950.06	\$4,547,989.00	\$4,393,038.94	96.6%
<b>Total Program Expenses</b>		<b>\$33,736.52</b>	<b>\$0.00</b>	<b>\$(33,736.52)</b>	<b>0.0 %</b>	<b>\$154,950.06</b>	<b>\$4,547,989.00</b>	<b>\$4,393,038.94</b>	<b>96.6 %</b>
<b><u>Fund Raising Expenses</u></b>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$1,587.50	\$5,000.00	\$3,412.50	68.3%
Legal Services - Routine	10641010000	0.00	0.00	0.00	0.0	687.50	5,000.00	4,312.50	86.3
Legal Services-Non Routine	10641010600	0.00	0.00	0.00	0.0	0.00	1,000.00	1,000.00	100.0
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	125.53	0.00	(125.53)	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>\$2,400.53</b>	<b>\$11,000.00</b>	<b>\$8,599.47</b>	<b>78.2 %</b>
<b>Total Expenses</b>		<b>\$33,736.52</b>		<b>\$(33,736.52)</b>		<b>\$157,350.59</b>	<b>\$4,558,989.00</b>	<b>\$4,401,638.41</b>	<b>96.5%</b>
<b>Net Income (Loss)</b>		<b>\$1,881,393.57</b>	<b>\$0.00</b>	<b>\$1,881,393.57</b>	<b>0.0%</b>	<b>\$1,820,295.04</b>	<b>\$0.00</b>	<b>\$1,820,295.04</b>	<b>0.0%</b>

11/13/19  
2:19:25 PM

**Chino Valley Fire District**

Balance Sheet

As of 10/31/2019

Fund: (10) General Fund

**Assets**

**Current Assets**

Cash with Yavapai County	\$2,021,644.06	
Taxes Receivable	124,421.50	
Total Current Assets		\$2,146,065.56
<b>Total Assets</b>		<b>\$2,146,065.56</b>

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$305.00	
CAFMA Accounts Payable	92,434.52	
Total Current Liabilities		\$92,739.52
<b>Total Liabilities</b>		<b>\$92,739.52</b>

**Net Assets**

Fund Balance	\$(3,430,633.98)	
Current Year Net Assets	1,820,295.04	
<b>Total Net Assets</b>		<b>(1,610,338.94)</b>
<b>Total Liabilities and Net Assets</b>		<b>\$(1,517,599.42)</b>

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
10/1/2019 through 10/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>10.1100.0.0.000</b>			<b>CASH WITH YAVAPAI COUNTY</b>						<b>\$140,250.49</b>
2080	GJ	143405	10/31/19		Cash w/County	Transfer to CAFMA	-	33,736.52	106,513.97
2081	GJ	143406	10/31/19		Cash w/County	Tax & Interest Revenue	1,915,130.09	-	2,021,644.06
<b>CASH WITH YAVAPAI COUNTY TOTALS:</b>							<b>\$1,915,130.09</b>	<b>\$33,736.52</b>	<b>\$2,021,644.06</b>
<b>TOTAL OF LEDGER:</b>							<b>\$1,915,130.09</b>	<b>\$33,736.52</b>	<b>\$2,021,644.06</b>



**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 10/1/2019 through 10/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$140,250.49	\$1,915,130.09	\$33,736.52	\$2,021,644.06	
TOTALS:		<u>\$140,250.49</u>	<u>\$1,915,130.09</u>	<u>\$33,736.52</u>	<u>\$2,021,644.06</u>	

\* Inactive accounts are marked and appear in grey.

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

**Reconciliation:**

Beginning Balance (CVFD):	\$	140,424.16
Deposits:	\$	179,864.11
Disbursements:	\$	-
Interest Income:	\$	418.20
Principal and Interest payments	\$	-
County Adj Interest Correction	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>320,706.47</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$	320,706.47
Outstanding Audit adj	\$	-

**Ending Balance: \$ 320,706.47**


**Deposits Per Bank Statement:**

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	176,189.13
Personal Property Taxes:	\$	3,674.98
ADOT Game/Fish In Lieu:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>179,864.11</b>

Reconciliation Approved By:

**Scott A Freitag**


*Scott Freitag, Fire Chief*

 Digitally signed by Scott A Freitag  
Date: 2019.11.15 07:41:40 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**


*David Tharp, Assistant Chief of Administration*

 Digitally signed by Dave Tharp  
Date: 2019.11.14 13:29:24 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

 Digitally signed by Debbie S. Spingola  
Date: 2019.11.14 08:47:19 -07'00'

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

Real Estate Taxes	\$ 176,189.13
UPP Taxes	\$ 3,674.98
Interest	\$ 418.20
 TOTAL	 <u>\$ 180,282.31</u>



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

**Chino Valley Fire Dist BDS**  
**Fund: 6065640700**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Account	Period	YTD		
<b>6065640700</b>	<b>Chino Valley Fire Dist BDS</b>			
Begin Balance:	140,424.16	129,476.11		
Income:	180,282.31	191,657.63		
LOC Advance:	.00	.00		
Expense:	.00	(427.27)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	320,706.47	320,706.47	End:	320,706.47

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700 Chino Valley Fire Dist BDS		Beginning Balance:	140,424.16	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		731.48	4,097.42
11100.2019	2019 Real Estate Taxes		175,457.65	177,637.54
12100.2009	2009 Personal Property Taxes		.60	1.20
12100.2010	2010 Personal Property Taxes		.00	2.16
12100.2014	2014 Personal Property Taxes		.39	4.93
12100.2015	2015 Personal Property Taxes		4.78	12.07
12100.2016	2016 Personal Property Taxes		2.33	18.16
12100.2017	2017 Personal Property Taxes		3.26	28.61
12100.2018	2018 Personal Property Taxes		29.24	178.71
12100.2019	2019 Personal Property Taxes		3,634.38	3,771.08
38108.0	Interest on Investments ICM		.00	2,889.76
38109.0	Interest on Investments St Treas		418.20	3,052.43
90002.0	Interest Pd on Tax Roll Corrections		.00	(7.27)
92185.0	Paying Agent Fees		.00	(420.00)
		Ending Balance:	320,706.47	320,706.47

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065640700</b>	<b>Chino Valley Fire Dist BDS</b>		<b>Beginning Balance: 140,424.16</b>	
11100.2018	2018 Real Estate Taxes		Source Code Total: 731.48	
10/01	Tax Distribution	0	15.97	C
10/02	Tax Distribution	0	75.85	C
10/02	Tax Distribution	0	17.65	C
10/03	Tax Distribution	0	44.66	C
10/03	Tax Distribution	0	4.47	C
10/07	Tax Distribution	0	46.59	C
10/07	Tax Distribution	0	15.90	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/08	Tax Distribution	0	6.47	C
10/08	Tax Distribution	0	1.19	C
10/09	Tax Distribution	0	20.37	C
10/10	Tax Distribution	0	24.65	C
10/11	Tax Distribution	0	22.59	C
10/14	Tax Distribution	0	74.59	C
10/14	Tax Distribution	0	23.18	C
10/16	Tax Distribution	0	22.84	C
10/17	Tax Distribution	0	2.51	C
10/21	Tax Distribution	0	4.27	C
10/22	Tax Distribution	0	11.30	C
10/23	Tax Distribution	0	116.56	C
10/23	Tax Distribution	0	3.99	C
10/23	Tax Distribution	0	.69	C
10/24	Tax Distribution	0	51.99	C
10/24	Tax Distribution	0	9.24	C
10/24	Tax Distribution	0	5.77	C
10/24	Tax Distribution	0	1.26	C
10/25	Tax Distribution	0	20.51	C
10/28	Tax Distribution	0	16.66	C
10/28	Tax Distribution	0	5.48	C
10/29	Tax Distribution	0	14.31	C
10/29	Tax Distribution	0	(3.08)	C
10/30	Tax Distribution	0	53.05	C
11100.2019 2019 Real Estate Taxes			Source Code Total: 175,457.65	
10/01	Tax Distribution	0	429.00	C
10/01	Tax Distribution	0	74.67	C
10/01	Tax Distribution	0	58.28	C
10/01	Tax Distribution	0	83.56	C
10/02	Tax Distribution	0	1,130.99	C
10/02	Tax Distribution	0	213.33	C
10/02	Tax Distribution	0	363.35	C
10/02	Tax Distribution	0	39.04	C
10/02	Tax Distribution	0	118.27	C
10/02	Tax Distribution	0	59.13	C
10/03	Tax Distribution	0	777.53	C
10/03	Tax Distribution	0	101.22	C
10/03	Tax Distribution	0	115.12	C
10/03	Tax Distribution	0	241.54	C
10/03	Tax Distribution	0	41.16	C
10/03	Tax Distribution	0	31.62	C
10/03	Tax Distribution	0	50.34	C
10/04	Tax Distribution	0	744.47	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/04	Tax Distribution	0	275.66	C
10/04	Tax Distribution	0	161.03	C
10/07	Tax Distribution	0	773.76	C
10/07	Tax Distribution	0	78.45	C
10/07	Tax Distribution	0	31.68	C
10/07	Tax Distribution	0	4,400.72	C
10/07	Tax Distribution	0	224.65	C
10/07	Tax Distribution	0	24.73	C
10/07	Tax Distribution	0	48.17	C
10/08	Tax Distribution	0	468.28	C
10/08	Tax Distribution	0	15.62	C
10/08	Tax Distribution	0	146.99	C
10/08	Tax Distribution	0	83.03	C
10/08	Tax Distribution	0	3,349.85	C
10/08	Tax Distribution	0	83.19	C
10/08	Tax Distribution	0	70.08	C
10/08	Tax Distribution	0	33.67	C
10/08	Tax Distribution	0	66.26	C
10/09	Tax Distribution	0	1,271.89	C
10/09	Tax Distribution	0	56.88	C
10/09	Tax Distribution	0	76.52	C
10/09	Tax Distribution	0	9,710.09	C
10/09	Tax Distribution	0	721.69	C
10/09	Tax Distribution	0	130.22	C
10/09	Tax Distribution	0	241.82	C
10/09	Tax Distribution	0	82.04	C
10/10	Tax Distribution	0	522.76	C
10/10	Tax Distribution	0	23.43	C
10/10	Tax Distribution	0	134.44	C
10/10	Tax Distribution	0	23.39	C
10/10	Tax Distribution	0	955.30	C
10/10	Tax Distribution	0	231.66	C
10/10	Tax Distribution	0	16.15	C
10/10	Tax Distribution	0	123.59	C
10/10	Tax Distribution	0	189.39	C
10/10	Tax Distribution	0	257.85	C
10/11	Tax Distribution	0	551.87	C
10/11	Tax Distribution	0	8.85	C
10/11	Tax Distribution	0	442.49	C
10/11	Tax Distribution	0	65.49	C
10/11	Tax Distribution	0	7,676.77	C
10/11	Tax Distribution	0	101.57	C
10/11	Tax Distribution	0	20.26	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/11	Tax Distribution	0	125.76	C
10/11	Tax Distribution	0	4.80	C
10/14	Tax Distribution	0	392.85	C
10/14	Tax Distribution	0	95.95	C
10/14	Tax Distribution	0	22.76	C
10/14	Tax Distribution	0	9.45	C
10/14	Tax Distribution	0	69.22	C
10/14	Tax Distribution	0	46.14	C
10/14	Tax Distribution	0	76.18	C
10/15	Tax Distribution	0	889.60	C
10/15	Tax Distribution	0	26.51	C
10/15	Tax Distribution	0	100.65	C
10/15	Tax Distribution	0	5,251.92	C
10/15	Tax Distribution	0	594.72	C
10/15	Tax Distribution	0	166.41	C
10/15	Tax Distribution	0	184.34	C
10/16	Tax Distribution	0	823.72	C
10/16	Tax Distribution	0	306.14	C
10/16	Tax Distribution	0	408.76	C
10/16	Tax Distribution	0	513.16	C
10/16	Tax Distribution	0	258.88	C
10/16	Tax Distribution	0	29.73	C
10/16	Tax Distribution	0	287.08	C
10/16	Tax Distribution	0	43.67	C
10/17	Tax Distribution	0	857.46	C
10/17	Tax Distribution	0	17.18	C
10/17	Tax Distribution	0	269.46	C
10/17	Tax Distribution	0	9.73	C
10/17	Tax Distribution	0	6,155.04	C
10/17	Tax Distribution	0	644.34	C
10/17	Tax Distribution	0	13.73	C
10/17	Tax Distribution	0	107.37	C
10/17	Tax Distribution	0	93.23	C
10/17	Tax Distribution	0	17.18	C
10/18	Tax Distribution	0	526.44	C
10/18	Tax Distribution	0	4.02	C
10/18	Tax Distribution	0	535.53	C
10/18	Tax Distribution	0	83.18	C
10/18	Tax Distribution	0	1,141.34	C
10/18	Tax Distribution	0	223.05	C
10/18	Tax Distribution	0	36.73	C
10/18	Tax Distribution	0	4.76	C
10/18	Tax Distribution	0	4.48	C





# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/21	Tax Distribution	0	693.34	C
10/21	Tax Distribution	0	.96	C
10/21	Tax Distribution	0	65.01	C
10/21	Tax Distribution	0	28.65	C
10/21	Tax Distribution	0	4,820.80	C
10/21	Tax Distribution	0	323.35	C
10/21	Tax Distribution	0	141.99	C
10/21	Tax Distribution	0	31.24	C
10/21	Tax Distribution	0	139.76	C
10/22	Tax Distribution	0	593.32	C
10/22	Tax Distribution	0	9.33	C
10/22	Tax Distribution	0	180.61	C
10/22	Tax Distribution	0	71.84	C
10/22	Tax Distribution	0	2,435.55	C
10/22	Tax Distribution	0	107.07	C
10/22	Tax Distribution	0	308.75	C
10/22	Tax Distribution	0	86.03	C
10/22	Tax Distribution	0	39.98	C
10/23	Tax Distribution	0	863.17	C
10/23	Tax Distribution	0	200.66	C
10/23	Tax Distribution	0	4,643.43	C
10/23	Tax Distribution	0	405.31	C
10/23	Tax Distribution	0	180.74	C
10/23	Tax Distribution	0	276.88	C
10/23	Tax Distribution	0	21.16	C
10/23	Tax Distribution	0	89.70	C
10/24	Tax Distribution	0	235.66	C
10/24	Tax Distribution	0	17.94	C
10/24	Tax Distribution	0	295.02	C
10/24	Tax Distribution	0	29.05	C
10/24	Tax Distribution	0	7,802.90	C
10/24	Tax Distribution	0	68.55	C
10/24	Tax Distribution	0	226.73	C
10/24	Tax Distribution	0	41.22	C
10/24	Tax Distribution	0	34.89	C
10/25	Tax Distribution	0	770.57	C
10/25	Tax Distribution	0	80.66	C
10/25	Tax Distribution	0	131.72	C
10/25	Tax Distribution	0	240.18	C
10/25	Tax Distribution	0	1,525.96	C
10/25	Tax Distribution	0	235.46	C
10/25	Tax Distribution	0	22.46	C
10/25	Tax Distribution	0	73.35	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/25	Tax Distribution	0	4.70	C
10/28	Tax Distribution	0	866.55	C
10/28	Tax Distribution	0	17.91	C
10/28	Tax Distribution	0	292.35	C
10/28	Tax Distribution	0	3,964.91	C
10/28	Tax Distribution	0	153.86	C
10/28	Tax Distribution	0	(9.17)	C
10/28	Tax Distribution	0	100.49	C
10/28	Tax Distribution	0	10.03	C
10/28	Tax Distribution	0	146.70	C
10/29	Tax Distribution	0	903.75	C
10/29	Tax Distribution	0	113.39	C
10/29	Tax Distribution	0	1,236.88	C
10/29	Tax Distribution	0	3,561.74	C
10/29	Tax Distribution	0	292.64	C
10/29	Tax Distribution	0	253.67	C
10/29	Tax Distribution	0	240.81	C
10/29	Tax Distribution	0	98.89	C
10/30	Tax Distribution	0	1,082.23	C
10/30	Tax Distribution	0	27.93	C
10/30	Tax Distribution	0	38.92	C
10/30	Tax Distribution	0	68,776.30	C
10/30	Tax Distribution	0	397.15	C
10/30	Tax Distribution	0	108.08	C
10/30	Tax Distribution	0	266.98	C
10/30	Tax Distribution	0	11.07	C
10/31	Tax Distribution	0	795.98	C
10/31	Tax Distribution	0	24.26	C
10/31	Tax Distribution	0	29.12	C
10/31	Tax Distribution	0	2,545.50	C
10/31	Tax Distribution	0	253.77	C
10/31	Tax Distribution	0	74.95	C
10/31	Tax Distribution	0	24.61	C
10/31	Tax Distribution	0	42.25	C
12100.2009 2009 Personal Property Taxes			Source Code Total: .60	
10/01	Tax Distribution	0	.60	C
12100.2014 2014 Personal Property Taxes			Source Code Total: .39	
10/22	Tax Distribution	0	.39	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 4.78	
10/07	Tax Distribution	0	.98	C
10/18	Tax Distribution	0	.99	C
10/28	Tax Distribution	0	1.78	C
10/29	Tax Distribution	0	1.03	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

12100.2016 2016 Personal Property Taxes			Source Code Total: 2.33	
10/31	Tax Distribution	0	2.33	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 3.26	
10/18	Tax Distribution	0	1.69	C
10/28	Tax Distribution	0	1.57	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 29.24	
10/04	Tax Distribution	0	2.23	C
10/07	Tax Distribution	0	1.95	C
10/09	Tax Distribution	0	16.45	C
10/09	Tax Distribution	0	1.54	C
10/28	Tax Distribution	0	1.46	C
10/30	Tax Distribution	0	2.75	C
10/31	Tax Distribution	0	2.86	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 3,634.38	
10/01	Tax Distribution	0	21.57	C
10/01	Tax Distribution	0	2.61	C
10/02	Tax Distribution	0	6.91	C
10/02	Tax Distribution	0	5.57	C
10/03	Tax Distribution	0	8.20	C
10/03	Tax Distribution	0	7.46	C
10/04	Tax Distribution	0	13.09	C
10/04	Tax Distribution	0	18.86	C
10/04	Tax Distribution	0	6.73	C
10/07	Tax Distribution	0	6.06	C
10/07	Tax Distribution	0	129.53	C
10/07	Tax Distribution	0	5.56	C
10/08	Tax Distribution	0	3.10	C
10/08	Tax Distribution	0	2.33	C
10/08	Tax Distribution	0	186.62	C
10/08	Tax Distribution	0	11.93	C
10/09	Tax Distribution	0	44.95	C
10/09	Tax Distribution	0	8.43	C
10/09	Tax Distribution	0	20.22	C
10/09	Tax Distribution	0	440.13	C
10/09	Tax Distribution	0	21.95	C
10/09	Tax Distribution	0	5.68	C
10/10	Tax Distribution	0	38.70	C
10/10	Tax Distribution	0	10.20	C
10/10	Tax Distribution	0	23.93	C
10/10	Tax Distribution	0	.73	C
10/11	Tax Distribution	0	16.82	C
10/11	Tax Distribution	0	2.37	C
10/11	Tax Distribution	0	234.20	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/14	Tax Distribution	0	.97	C
10/14	Tax Distribution	0	1.76	C
10/14	Tax Distribution	0	6.51	C
10/15	Tax Distribution	0	11.71	C
10/15	Tax Distribution	0	13.04	C
10/15	Tax Distribution	0	141.46	C
10/15	Tax Distribution	0	8.11	C
10/15	Tax Distribution	0	2.30	C
10/16	Tax Distribution	0	4.25	C
10/16	Tax Distribution	0	1.29	C
10/16	Tax Distribution	0	58.38	C
10/16	Tax Distribution	0	2.55	C
10/17	Tax Distribution	0	9.28	C
10/17	Tax Distribution	0	3.36	C
10/17	Tax Distribution	0	6.77	C
10/17	Tax Distribution	0	189.60	C
10/17	Tax Distribution	0	1.67	C
10/18	Tax Distribution	0	29.76	C
10/18	Tax Distribution	0	14.33	C
10/18	Tax Distribution	0	18.73	C
10/18	Tax Distribution	0	2.50	C
10/18	Tax Distribution	0	.81	C
10/21	Tax Distribution	0	3.32	C
10/21	Tax Distribution	0	315.22	C
10/21	Tax Distribution	0	13.05	C
10/22	Tax Distribution	0	10.60	C
10/22	Tax Distribution	0	19.61	C
10/22	Tax Distribution	0	35.84	C
10/22	Tax Distribution	0	192.59	C
10/22	Tax Distribution	0	20.82	C
10/22	Tax Distribution	0	22.77	C
10/23	Tax Distribution	0	14.62	C
10/23	Tax Distribution	0	264.53	C
10/23	Tax Distribution	0	17.20	C
10/23	Tax Distribution	0	26.05	C
10/23	Tax Distribution	0	10.21	C
10/24	Tax Distribution	0	14.12	C
10/24	Tax Distribution	0	5.40	C
10/24	Tax Distribution	0	81.78	C
10/24	Tax Distribution	0	6.04	C
10/24	Tax Distribution	0	29.96	C
10/24	Tax Distribution	0	16.64	C
10/25	Tax Distribution	0	27.53	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/25	Tax Distribution	0	4.55	C
10/25	Tax Distribution	0	35.91	C
10/25	Tax Distribution	0	19.03	C
10/25	Tax Distribution	0	9.81	C
10/28	Tax Distribution	0	24.50	C
10/28	Tax Distribution	0	53.80	C
10/28	Tax Distribution	0	4.25	C
10/28	Tax Distribution	0	17.28	C
10/29	Tax Distribution	0	6.37	C
10/29	Tax Distribution	0	170.21	C
10/29	Tax Distribution	0	13.66	C
10/29	Tax Distribution	0	102.04	C
10/30	Tax Distribution	0	15.32	C
10/30	Tax Distribution	0	9.60	C
10/30	Tax Distribution	0	4.96	C
10/31	Tax Distribution	0	30.88	C
10/31	Tax Distribution	0	87.89	C
10/31	Tax Distribution	0	11.57	C
10/31	Tax Distribution	0	21.11	C
10/31	Tax Distribution	0	10.16	C
38109.0 Interest on Investments St Treas			Source Code Total: 418.20	
10/30	Investment Interest	0	291.92	C
10/30	Investment Interest	0	126.28	C

6065640700 Chino Valley Fire Dist BDS **Ending Balance: 320,706.47**

### 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: 10/31/2019

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	10/01/19		\$140,424.16
Deposits and Credits:			\$180,282.31
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$320,706.47</u>
Ending Balance Per Bank Statement:	10/31/19		\$320,706.47
* Outstanding Deposits and Credits:	10/31/19		\$0.00
* Outstanding Checks and Charges:	10/31/19		\$0.00
Ending Book Balance:			<u>\$320,706.47</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
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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: 10/31/19

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
10/31/19	BDS Cash	Tax & Interest Revenue	GL	CHINOV	\$180,282.31	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$180,282.31	

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

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

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
BDS Cash	10/31/19	Marked	No	Tax & Interest Revenue	11/14/19	\$180,282.31
SUB TOTAL FOR BANK:						\$180,282.31
TOTAL FOR MODULE:						\$180,282.31

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:

11/14/19  
8:43:39 AM

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 10/1/2019 Through 10/31/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Bond Fund Revenue	40402000000	\$0.00	\$0.00	\$0.00	0.0%	\$312.95	\$0.00	\$312.95	0.0%
Real Estate Tax	40420000002	176,189.13	0.00	176,189.13	0.0	181,698.52	0.00	181,698.52	0.0
Personal Tax Revenue	40420500000	3,674.98	0.00	3,674.98	0.0	4,016.92	0.00	4,016.92	0.0
<b>Net Revenues</b>		<b>\$179,864.11</b>	<b>\$0.00</b>	<b>\$179,864.11</b>	<b>0.0 %</b>	<b>\$186,028.39</b>	<b>\$0.00</b>	<b>\$186,028.39</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>\$179,864.11</b>	<b>\$0.00</b>	<b>\$179,864.11</b>	<b>0.0%</b>	<b>\$185,608.39</b>	<b>\$0.00</b>	<b>\$185,608.39</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Interest Revenue	40430000000	\$418.20	\$0.00	\$418.20	0.0%	\$5,934.92	\$0.00	\$5,934.92	0.0%
Capital Outlay-Building - OPS	40772030000	(72,087.00)	0.00	(72,087.00)	0.0	(285,764.40)	0.00	(285,764.40)	0.0
<b>Total Other Income (Expense)</b>		<b>\$(71,668.80)</b>	<b>\$0.00</b>	<b>\$(71,668.80)</b>	<b>0.0 %</b>	<b>\$(279,829.48)</b>	<b>\$0.00</b>	<b>\$(279,829.48)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$108,195.31</b>	<b>\$0.00</b>	<b>\$108,195.31</b>	<b>0.0%</b>	<b>\$(94,221.09)</b>	<b>\$0.00</b>	<b>\$(94,221.09)</b>	<b>0.0%</b>

11/14/19  
8:43:47 AM

Chino Valley Fire District

Balance Sheet

As of 10/31/2019

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

Bond Debt Service	\$320,706.47	
Total Current Assets		\$320,706.47
Total Assets		\$320,706.47
Total Liabilities and Net Assets		\$0.00

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
10/1/2019 through 10/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$140,424.16
2082	GJ	143411	10/31/19		BDS Cash	Tax & Interest Revenue	180,282.31	-	320,706.47
BOND DEBT SERVICE TOTALS:							\$180,282.31	\$0.00	\$320,706.47
TOTAL OF LEDGER:							\$180,282.31	\$0.00	\$320,706.47

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 10/1/2019 through 10/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$140,424.16	\$180,282.31	\$0.00	\$320,706.47	
TOTALS:		<u>\$140,424.16</u>	<u>\$180,282.31</u>	<u>\$0.00</u>	<u>\$320,706.47</u>	

\* Inactive accounts are marked and appear in grey.



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

**Reconciliation:**

Beginning Balance (CVFD):	\$	221,675.95
Deposits:	\$	-
Disbursements:	\$	(72,087.00)
Interest Income:		
Outstanding Checks:	\$	-
Adj	\$	-

<b>Ending Balance:</b>	<b>\$</b>	<b>149,588.95</b>
------------------------	-----------	-------------------

Difference Between Balances:	\$	-
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**Bank Statement Balance:**

Balance Per Bank:	\$	149,588.95
Outstanding checks	\$	-

FY 17 Correction

<b>Ending Balance:</b>	<b>\$</b>	<b>149,588.95</b>
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**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: 2019.11.15 07:40:43 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Digitally signed by Dave Tharp  
Date: 2019.11.14 13:38:32 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

Digitally signed by Debbie S. Spingola  
Date: 2019.11.14 08:55:32 -07'00'



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

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



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Account	Period	YTD		
<b>6065640000</b>	<b>Chino Valley Fire Dist Bond Fund</b>			
Begin Balance:	221,675.95	499,514.28		
Income:	.00	312.95		
LOC Advance:	.00	.00		
Expense:	(72,087.00)	(350,238.28)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	149,588.95	149,588.95	End:	149,588.95

### Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
<b>6065640000</b>	<b>Chino Valley Fire Dist Bond Fund</b>	<b>Beginning Balance:</b>	<b>221,675.95</b>
37111.0	Miscellaneous	.00	312.95
91032.0	Warrants Redeemed	(72,087.00)	(350,238.28)
	<b>Ending Balance:</b>	<b>149,588.95</b>	<b>149,588.95</b>

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065640000 Chino Valley Fire Dist Bond Fund</b>			<b>Beginning Balance: 221,675.95</b>	
91032.0 Warrants Redeemed			Source Code Total: (72,087.00)	
10/29	Paid Warrants	0	(71,822.00)	D
10/31	Paid Warrants	0	(265.00)	D
6065640000 Chino Valley Fire Dist Bond Fund			<b>Ending Balance: 149,588.95</b>	

### Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
<b>6065640000 Chino Valley Fire Dist Bond Fund</b>			Account Total: 72,087.00		
Fund: 0656			Fund Total: 72,087.00		
Status: PAID			Status Total: 72,087.00		
/	0706560010	71,822.00	10/07/19	10/29/19	
/	0706560011	265.00	10/07/19	10/31/19	
Count		Amount			
Total PAID:		2	72,087.00		

Chino Valley Fire District  
Bank Reconciliation Summary  
For the Bank Statement ending: 10/31/2019

BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER		DESC: BOND FUND WARRANT 2007	ACCOUNT NO: 6-65640-0000
Beginning Balance:	10/01/19		\$221,675.95
Deposits and Credits:			\$0.00
Checks and Charges:			(\$72,087.00)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$149,588.95</u>
Ending Balance Per Bank Statement:	10/31/19		\$149,588.95
* Outstanding Deposits and Credits:	10/31/19		\$0.00
* Outstanding Checks and Charges:	10/31/19		\$0.00
Ending Book Balance:			<u>\$149,588.95</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: 10/31/19

BF      Yavapai County Treasurer      Bond Fund Warrant 2007      6-65640-0000

Date	Document	Description	Module	Company	Amount
10/07/19	706560010	Haley Consruction Company	AP	CHINOV	\$71,822.00
10/07/19	706560011	Headwaters Architecture, P.C.	AP	CHINOV	\$265.00
TOTAL CHECKS AND CHARGES CLEARED:					<u>\$72,087.00</u>

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

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

**Chino Valley Fire District**  
BR Deposits and Credits 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						
706560010	10/07/19	Marked	No	Haley Consruction Company	11/14/19	\$71,822.00
706560011	10/07/19	Marked	No	Headwaters Architecture, P.C.	11/14/19	\$265.00
SUB TOTAL FOR BANK:						\$72,087.00
TOTAL FOR MODULE:						\$72,087.00

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:

11/14/19  
8:52:35 AM

**Chino Valley Fire District**  
**Income Statement**  
(Original Budget to Actual Comparison)  
For the period of 10/1/2019 Through 10/31/2019

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Bond Fund Revenue	40402000000	\$0.00	\$0.00	\$0.00	0.0%	\$312.95	\$0.00	\$312.95	0.0%
Real Estate Tax	40420000002	176,189.13	0.00	176,189.13	0.0	181,698.52	0.00	181,698.52	0.0
Personal Tax Revenue	40420500000	3,674.98	0.00	3,674.98	0.0	4,016.92	0.00	4,016.92	0.0
<b>Net Revenues</b>		<b>\$179,864.11</b>	<b>\$0.00</b>	<b>\$179,864.11</b>	<b>0.0 %</b>	<b>\$186,028.39</b>	<b>\$0.00</b>	<b>\$186,028.39</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>\$179,864.11</b>	<b>\$0.00</b>	<b>\$179,864.11</b>	<b>0.0%</b>	<b>\$185,608.39</b>	<b>\$0.00</b>	<b>\$185,608.39</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Interest Revenue	40430000000	\$418.20	\$0.00	\$418.20	0.0%	\$5,934.92	\$0.00	\$5,934.92	0.0%
Capital Outlay-Building - OPS	40772030000	(72,087.00)	0.00	(72,087.00)	0.0	(285,764.40)	0.00	(285,764.40)	0.0
<b>Total Other Income (Expense)</b>		<b>\$(71,668.80)</b>	<b>\$0.00</b>	<b>\$(71,668.80)</b>	<b>0.0 %</b>	<b>\$(279,829.48)</b>	<b>\$0.00</b>	<b>\$(279,829.48)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$108,195.31</b>	<b>\$0.00</b>	<b>\$108,195.31</b>	<b>0.0%</b>	<b>\$(94,221.09)</b>	<b>\$0.00</b>	<b>\$(94,221.09)</b>	<b>0.0%</b>

11/14/19  
8:52:45 AM

Chino Valley Fire District

Balance Sheet

As of 10/31/2019

Fund: (40) Bond Service Fund

Account: (1250) Not Defined

Assets

Current Assets

Bond Fund Account	\$149,588.95	
Total Current Assets		\$149,588.95
<b>Total Assets</b>		<b>\$149,588.95</b>
<b>Total Liabilities and Net Assets</b>		<b>\$0.00</b>

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
10/1/2019 through 10/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>40.1250.0.0.000</b>			<b>BOND FUND ACCOUNT</b>						<b>\$221,675.95</b>
2077	CD	143391	10/07/19		706560010	Haley Consruction Company - Cash Disbursement HACOCO	-	71,822.00	149,853.95
2077	CD	143393	10/07/19		706560011	Headwaters Architecture, P.C. - Cash Disbursement HEAARC	-	265.00	149,588.95
<b>BOND FUND ACCOUNT TOTALS:</b>							<b>\$0.00</b>	<b>\$72,087.00</b>	<b>\$149,588.95</b>
<b>TOTAL OF LEDGER:</b>							<b>\$0.00</b>	<b>\$72,087.00</b>	<b>\$149,588.95</b>

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 10/1/2019 through 10/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1250.0.0.000	Bond Fund Account	\$221,675.95	\$0.00	\$72,087.00	\$149,588.95	
TOTALS:		<u>\$221,675.95</u>	<u>\$0.00</u>	<u>\$72,087.00</u>	<u>\$149,588.95</u>	

\* Inactive accounts are marked and appear in grey.

Board of Directors  
Chino Valley Fire District

We have audited the financial statements of Chino Valley Fire District for the year ended June 30, 2019, and have issued our report thereon dated December 6, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated May 10, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Chino Valley Fire District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. However, the standards do not require us to design procedures specifically to identify such matters.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Chino Valley Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and application of existing policies was not changed during the year ended June 30, 2019. We noted no transactions entered into by the Chino Valley Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Audit Findings (Continued)

*Qualitative Aspects of Accounting Practices (Continued)*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Allowance for doubtful accounts
- Equity allocation

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Attached is a summary of adjustments made to the financial statements that have been recorded by management. Other than those that are trivial, we did not identify any uncorrected misstatements to the financial statements.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the attached copy of the management representation letter dated December 6, 2019.



*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management’s Discussion & Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This communication is intended solely for the information and use of Chino Valley Fire District and management of Chino Valley Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

*Henry + Horne, LLP*

Tempe, Arizona  
December 6, 2019

Henry & Horne, LLP  
2055 E Warner Rd, Suite 101  
Tempe, AZ 85284

This representation letter is provided in connection with your audit(s) of the financial statements of Chino Valley Fire District, which comprise the respective financial position of the governmental activities, and each major fund, as of June 30, 2019, and the respective changes in financial position and, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date this letter is signed, the following representations made to you during your audit.

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 10, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

- 11) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
- Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Fire Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all joint ventures with an equity interest, and properly disclose all other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) If applicable investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Special items are appropriately classified and reported.

- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the required supplementary information (RSI) as listed in our engagement letter:
  - a) We acknowledge our responsibility for presenting the [Identify supplementary information.] in accordance with accounting principles generally accepted in the United States of America, and we believe the [Identify supplementary information.] , including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the [Identify supplementary information.] have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 46) We are in agreement with the adjusting journal entries you have proposed and summarized in the accompanying schedule, and they have been posted to the organization's accounts.
- 47) In regards to the nonattest services (including nonattest services to affiliates), we have:
  - a. Assumed all management responsibilities.
  - b. Overseen the services by designating an individual who possesses suitable skill, knowledge, or experience.
  - c. Evaluated the adequacy and results of the services performed.
  - d. Accepted responsibility for the results of the services.
  - e. Retained a copy of the work products prepared by you for our records.

The nonattest services provided by you are:

- a. Preparation of financial statements and related notes and management's discussion and analysis
- b. Posting any standard, adjusting, or correcting journal entries that you have proposed and have been approved by us
- c. Preparing Governmental Accounting Standards Board Statement No 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, conversion entries



Assistant Chief of Administration

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Signature

Title

Client: **0410439 - Central Arizona Fire and Medical Authority**  
Engagement: **0410439 - Central Arizona Fire and Medical Authority**  
Period Ending: **6/30/2019**  
Trial Balance: **05.00 - Trial Balance**  
Workpaper: **05.01 - Combined Journal Entries Report - Updated**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entry</b>				
<b>Adjusting Journal Entry JE # 24</b>		<b>Q101</b>		
Entry for financial statement purposes to move unrestricted CYFD general fund revenues to the debt service fund to be used for debt service payments of Capital Leases. Additionally adjusting fire authority funding requirements between CAFMA and CYFD.				
1.10.3200.0.0.000	CYFD Funding Requirement		56,206.00	
3.10.5991.0.0.000	Transfers Out		56,206.00	
3.40.6000.0.0.000	Bond Debt Service Principal Payment		49,341.00	
3.40.6100.0.0.000	Bond Debt Service Interest Expense		6,865.00	
1.10.6280.4.1.000	Radio/Pager Maintenance			56,206.00
3.10.6700.1.0.000	Fire Authority Funding			56,206.00
3.40.5990.0.0.000	Transfers In			56,206.00
<b>Total</b>			<b>168,618.00</b>	<b>168,618.00</b>
<b>Adjusting Journal Entry JE # 25</b>		<b>S100</b>		
Client entry to correct beginning equity for CYFD Pension & Relief Fund.				
3.90.2100.0.0.000	Due to General Fund		25,000.00	
3.90.3000.0.0.000	Fund Balance - Unrestricted		18,243.00	
3.90.1106.0.0.000	Invest. Fund-Oppenheimer (00855)			43,243.00
<b>Total</b>			<b>43,243.00</b>	<b>43,243.00</b>
<b>Adjusting Journal Entry JE # 26</b>		<b>S100</b>		
Client entry to record interest/dividends on CYFD Volunteer Fire Retirement AssetMark Account.				
3.90.1106.0.0.000	Invest. Fund-Oppenheimer (00855)		13,682.00	
3.90.4100.0.0.000	Interest-Yavapai County			13,682.00
<b>Total</b>			<b>13,682.00</b>	<b>13,682.00</b>
<b>Adjusting Journal Entry JE # 27</b>		<b>V100</b>		
Client entry to correct debt principal payment.				
2.40.6000.0.0.000	Bond Debt Service Principle Payment		15,000.00	
2.40.6000.0.0.000	Bond Debt Service Principle Payment		315,000.00	
2.40.1200.0.0.000	Cash Held with Fiscal Agent			758.00
2.40.1200.0.0.000	Cash Held with Fiscal Agent			315,000.00
2.40.6100.0.0.000	Bond Debt Service Interest Expense			14,242.00
<b>Total</b>			<b>330,000.00</b>	<b>330,000.00</b>
<b>Adjusting Journal Entry JE # 28</b>		<b>D101</b>		
Entry to accrue Wildland Revenue that occurred during FY19, but was recorded to FY20.				
1.10.1325.0.0.000	Accounts Receivable		159,711.00	
1.10.4800.0.0.000	State of AZ/Off-District Fires			159,711.00
<b>Total</b>			<b>159,711.00</b>	<b>159,711.00</b>
<b>Adjusting Journal Entry JE # 29</b>				
Client entry to correct the refunded bond proceeds that was deposited to Central Yavapai instead of Chino Valley.				
2.40.1200.0.0.000	Cash Held with Fiscal Agent		7,395.00	

3.40.4250.0.0.000	Bond Proceeds	81,725.00	
2.40.6100.0.0.000	Bond Debt Service Interest Expense		7,395.00
3.40.1100.0.0.000	Cash / Bond Debt Service		81,725.00
<b>Total</b>		<b>89,120.00</b>	<b>89,120.00</b>

**Adjusting Journal Entry JE # 30****D102**

Entry to reclass deferred inflows for tax revenue.

2.10.4000.0.0.000	Real Estate Tax	71,667.00	
2.10.4100.0.0.000	Personal Property Tax	27,412.00	
2.40.4200.0.0.002	Real Estate Tax	7,561.00	
2.40.4205.0.0.000	Personal Tax Revenue	2,978.00	
3.10.4000.0.0.000	Real Estate Tax	157,147.00	
3.10.4100.0.0.000	Personal Property Tax	52,335.00	
3.40.4200.0.0.000	Bond Debt Service Tax Revenue	17,921.00	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)		99,079.00
2.40.2400.0.0.000	Deferred Revenue - Prop Tax		10,539.00
3.10.2900.0.0.000	Deferred Revenue		209,482.00
3.40.2400.0.0.000	Deferred Revenue - Prop Tax		17,921.00
<b>Total</b>		<b>337,021.00</b>	<b>337,021.00</b>

**Adjusting Journal Entry JE # 31****S100**

Client entry to correct equity.

2.40.3001.0.0.000	Fund Balance Restr. Capital Reserve	891,948.00	
2.20.3000.0.0.000	Fund Balance - Capital Reserve		891,948.00
<b>Total</b>		<b>891,948.00</b>	<b>891,948.00</b>

**Adjusting Journal Entry JE # 32****P100**

Client entry to record deferred SAFER revenue.

1.10.1401.0.0.000	Due from other govts	68,658.00	
1.10.2900.0.0.000	Deferred Revenue Receivable		68,658.00
<b>Total</b>		<b>68,658.00</b>	<b>68,658.00</b>

**Adjusting Journal Entry JE # 33**

Clien entry to record bond adjustment.

2.40.6610.1.0.000	Misc expense-Admin	81,725.00	
2.40.1200.0.0.000	Cash Held with Fiscal Agent		81,725.00
<b>Total</b>		<b>81,725.00</b>	<b>81,725.00</b>
<b>Total Adjusting Journal Entry</b>		<b>2,183,726.00</b>	<b>2,183,726.00</b>

**GASB Journal Entry****GASB Journal Entry JE # 1****M310.01**

GASB 34 Journal Entry to recognize beginning net pension liability (NPL) and related deferrals.

1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)	1,836,104.00	
1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)	170,567.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	2,063,878.00	
1.00.2521.2.0.000	Net Pension Liabilities (ASRS)		2,372,537.00
1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)		1,698,012.00
<b>Total</b>		<b>4,070,549.00</b>	<b>4,070,549.00</b>

**GASB Journal Entry JE # 2****M310.01**

GASB 34 entry to post the change in NPL, the related deferrals and expenses in the CY.

1.00.2521.2.0.000	Net Pension Liabilities (ASRS)	177,361.00	
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1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)	538,025.00	
1.10.6129.1.0.000	ASRS Retirement/Admin	78,576.00	
1.10.6129.2.0.000	ASRS Retirement/Prevention	20,676.00	
1.10.6129.3.5.000	ASRS Retirement/Training	3,234.00	
1.10.6129.4.1.000	ASRS Retirement/Tech Services	36,080.00	
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance	11,304.00	
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint	20,951.00	
1.10.6129.4.9.000	ASRS Retirement/Warehouse	12,132.00	
1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)		698,475.00
1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)		199,864.00
<b>Total</b>		<b>898,339.00</b>	<b>898,339.00</b>

**GASB Journal Entry JE # 3****M310.01**

GASB 34 entry to reclassify employer pension contributions in CY.

1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)	161,605.00	
1.10.6129.1.0.000	ASRS Retirement/Admin		69,407.00
1.10.6129.2.0.000	ASRS Retirement/Prevention		18,264.00
1.10.6129.3.5.000	ASRS Retirement/Training		2,856.00
1.10.6129.4.1.000	ASRS Retirement/Tech Services		31,870.00
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance		9,985.00
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint		18,506.00
1.10.6129.4.9.000	ASRS Retirement/Warehouse		10,717.00
<b>Total</b>		<b>161,605.00</b>	<b>161,605.00</b>

**GASB Journal Entry JE # 4****M320.01**

GASB 34 entry to post beginning NPL and related deferrals for PSPRS.

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	53,824,361.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	2,344,171.00	
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		40,132,210.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		1,140,549.00
1.00.3000.0.0.000	Net Position (Government-Wide)		14,895,773.00
1.00.2520.1.0.000	Pension Refund Payable (PSPRS)		
<b>Total</b>		<b>56,168,532.00</b>	<b>56,168,532.00</b>

**GASB Journal Entry JE # 5****M320.01**

GASB 34 entry to properly state the change in NPL in the CY for PSPRS.

1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)	886,942.00	
1.10.6130.1.0.000	PSPRS/Admin	319,285.00	
1.10.6130.2.0.000	PSPRS/Prevention	263,053.00	
1.10.6130.3.0.000	PSPRS Operations	11,490,390.00	
1.10.6130.3.5.000	PSPRS/ CARTA	445,011.00	
1.10.6130.4.8.000	PSPRS/ Fleet Maint	232,120.00	
1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)		8,777,268.00
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		2,344,171.00
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		2,515,362.00
<b>Total</b>		<b>13,636,801.00</b>	<b>13,636,801.00</b>

**GASB Journal Entry JE # 6****M320.01**

GASB 34 entry to reclassify employer PSPRS contributions in the CY to deferred outflows per GASB 68.

1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	4,019,135.00	
1.10.6130.1.0.000	PSPRS/Admin		63,048.00
1.10.6130.2.0.000	PSPRS/Prevention		61,178.00
1.10.6130.3.0.000	PSPRS Operations		3,746,997.00
1.10.6130.3.5.000	PSPRS/ CARTA		51,196.00

1.10.6130.4.8.000	PSPRS/ Fleet Maint		96,716.00
<b>Total</b>		<b>4,019,135.00</b>	<b>4,019,135.00</b>

**GASB Journal Entry JE # 7****M320.02**

GASB 34 entry to post beginning Net OPEB and related deferrals.

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	2,197.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	25,747.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	312,420.00	
1.00.2522.1.0.000	Net OPEB (PSPRS)		277,642.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		62,722.00
<b>Total</b>		<b>340,364.00</b>	<b>340,364.00</b>

**GASB Journal Entry JE # 8****M320.02**

GASB 34 entry to properly state change in Net OPEB in the CY for PSPRS.

1.00.2522.1.0.000	Net OPEB (PSPRS)	60,395.00	
1.10.6130.1.0.000	PSPRS/Admin	832.00	
1.10.6130.2.0.000	PSPRS/Prevention	685.00	
1.10.6130.3.0.000	PSPRS Operations	30,220.00	
1.10.6130.3.5.000	PSPRS/ CARTA	1,159.00	
1.10.6130.4.8.000	PSPRS/ Fleet Maint	605.00	
1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)		319.00
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		25,747.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		67,830.00
<b>Total</b>		<b>93,896.00</b>	<b>93,896.00</b>

**GASB Journal Entry JE # 9****M320.02**

GASB 34 entry to reclassify employer OPEB contributions in current year for PSPRS.

1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	41,747.00	
1.10.6130.1.0.000	PSPRS/Admin		655.00
1.10.6130.2.0.000	PSPRS/Prevention		635.00
1.10.6130.3.0.000	PSPRS Operations		38,920.00
1.10.6130.3.5.000	PSPRS/ CARTA		532.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		1,005.00
<b>Total</b>		<b>41,747.00</b>	<b>41,747.00</b>

**GASB Journal Entry JE # 10****Q101**

GASB 34 entry to post beginning debt balances and related deferrals for CVFD.

2.00.1625.0.0.000	CVFD - Deferred Charge on refunding	158,229.00	
2.00.3000.0.0.000	Net Position (Government-Wide)	4,691,771.00	
2.00.2551.0.0.000	Bonds Payable (Long Term)		290,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		3,060,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		1,500,000.00
<b>Total</b>		<b>4,850,000.00</b>	<b>4,850,000.00</b>

**GASB Journal Entry JE # 11****Q101**

GASB 34 entry to record the debt payments for CVFD.

2.00.2551.0.0.000	Bonds Payable (Long Term)	290,000.00	
2.00.2551.0.0.000	Bonds Payable (Long Term)	355,000.00	
2.40.6100.0.0.000	Bond Debt Service Interest Expense	17,581.00	
2.00.1625.0.0.000	CVFD - Deferred Charge on refunding		17,581.00
2.40.6000.0.0.000	Bond Debt Service Principle Payment		645,000.00
<b>Total</b>		<b>662,581.00</b>	<b>662,581.00</b>

**GASB Journal Entry JE # 12**

GASB 34 entry to reclass long-term debt to short-term debt for CVFD.

2.00.2551.0.0.000	Bonds Payable (Long Term)	335,000.00	
2.00.2552.0.0.000	Bonds Payable (Short Term)		335,000.00
<b>Total</b>		<b>335,000.00</b>	<b>335,000.00</b>

Q101

**GASB Journal Entry JE # 13**

GASB 34 entry to record beginning debt and related deferrals for CYFD.

3.00.1625.0.0.000	CYFD - Deferred Charge on refunding	199,891.00	
3.00.3000.0.0.000	Net Position (Government-Wide)	8,898,151.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)		5,040,000.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		3,900,000.00
3.00.2561.0.0.000	Capital Leases Payable (Long Term)		158,042.00
3.00.2553.0.0.000	Bond Premium		
<b>Total</b>		<b>9,098,042.00</b>	<b>9,098,042.00</b>

Q101

**GASB Journal Entry JE # 14**

GASB 34 entry to recognize scheduled debt payments for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)	785,000.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)	335,000.00	
3.00.2561.0.0.000	Capital Leases Payable (Long Term)	49,341.00	
3.40.6100.0.0.000	Bond Debt Service Interest Expense	43,718.00	
3.00.1625.0.0.000	CYFD - Deferred Charge on refunding		43,718.00
3.40.6000.0.0.000	Bond Debt Service Principal Payment		49,341.00
3.40.6000.0.0.000	Bond Debt Service Principal Payment		1,120,000.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		
<b>Total</b>		<b>1,213,059.00</b>	<b>1,213,059.00</b>

Q101

**GASB Journal Entry JE # 15**

GASB 34 entry to recognize newly issued 2018 refunding bond as a liability and remove old 2008B bonds refunded for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)		
3.00.2551.0.0.000	Bonds Payable (Long Term)		
3.00.2553.0.0.000	Bond Premium		
3.40.4021.0.0.000	Refunding bonds issued		
3.40.6100.0.0.000	Bond Debt Service Interest Expense		
3.40.6141.0.0.000	Payments to refunding bond escrow agent		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>

Q101

**GASB Journal Entry JE # 16**

GASB 34 entry to reclassify long term debt to short term debt for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)	1,155,000.00	
3.00.2561.0.0.000	Capital Leases Payable (Long Term)	52,662.00	
3.00.2552.0.0.000	Bonds Payable (Short Term)		1,155,000.00
3.00.2562.0.0.000	Capital Leases Payable (Short Term)		52,662.00
<b>Total</b>		<b>1,207,662.00</b>	<b>1,207,662.00</b>

Q101

**GASB Journal Entry JE # 17**

GASB entry to post BOY capital assets.

1.00.1501.0.0.000	Land	1,289,788.00	
1.00.1502.0.0.000	Buildings & Improvements	19,000,008.00	
1.00.1503.0.0.000	Furniture & Equipment	6,223,835.00	
1.00.1504.0.0.000	Vehicles	11,753,704.00	
1.00.1508.0.0.000	Construction in Progress	1,562,723.00	
3.00.1501.0.0.000	Land	2,002,670.00	

I101

3.00.1502.0.0.000	Buildings & Improvements	5,131,663.00	
1.00.1591.0.0.000	A/D - Buildings & Improvments		5,311,076.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		4,343,640.00
1.00.1593.0.0.000	A/D - Vehicles		7,408,292.00
1.00.3000.0.0.000	Net Position (Government-Wide)		22,767,050.00
3.00.1591.0.0.000	A/D - Buildings & Improvements		824,722.00
3.00.3000.0.0.000	Net Position (Government-Wide)		6,309,611.00
<b>Total</b>		<b>46,964,391.00</b>	<b>46,964,391.00</b>

**GASB Journal Entry JE # 18****I101**

GASB entry to allocate assets purchased by CVFD, capitalized by CVFD, then transferred as a capital asset to CAFMA through the special items as a capital asset in CAFMA.

1.00.1500.0.0.000	Amounts Provided for General Fixed Assets	195,200.00	
1.00.1504.0.0.000	Vehicles	380,387.00	
1.00.1508.0.0.000	Construction in Progress	193,515.00	
2.00.1500.0.0.000	Amounts Provided for General Fixed Assets	195,200.00	
1.00.1508.0.0.000	Construction in Progress		378,702.00
1.10.3101.0.0.000	CVFD JPA Asset Transfer		195,200.00
2.00.1500.0.0.000	Amounts Provided for General Fixed Assets		195,200.00
2.40.7720.3.0.000	Capital Outlay-Building - OPS		193,515.00
2.40.7730.3.0.000	Capital OutLay-Vehicles/OPS		1,685.00
<b>Total</b>		<b>964,302.00</b>	<b>964,302.00</b>

**GASB Journal Entry JE # 19****I101**

GASB entry to post additions to CAFMA after recognizing CVFD and CYFD assets transferred over.

1.00.1501.0.0.000	Land	124,514.00	
1.00.1502.0.0.000	Buildings & Improvements	63,799.00	
1.00.1503.0.0.000	Furniture & Equipment	399,632.00	
1.00.1503.0.0.000	Furniture & Equipment	76,233.00	
1.00.1504.0.0.000	Vehicles	1,103,058.00	
1.00.1508.0.0.000	Construction in Progress	27,853.00	
1.00.1508.0.0.000	Construction in Progress		1,112,741.00
1.10.7730.3.0.000	Capital Outlay/Vehicles/OPS		70,608.00
1.10.7740.3.0.000	Capital Outlay/ Equip/ OPS		312,197.00
1.10.7740.3.0.000	Capital Outlay/ Equip/ OPS		76,233.00
1.10.7740.4.3.000	Capital Outlay/ Equip/ Facilities		28,986.00
1.10.7750.4.1.000	Capital Outlay - Comm/IT		194,324.00
<b>Total</b>		<b>1,795,089.00</b>	<b>1,795,089.00</b>

**GASB Journal Entry JE # 20****I101**

GASB entry to recognize depreciation expense.

1.00.1593.0.0.000	A/D - Vehicles	1,369,992.00	
1.00.5000.0.0.000	Gain/Loss on disposal of assets	7,616.00	
1.10.7900.0.0.000	Depreciation Expense	1,554,192.00	
3.10.7900.0.0.000	Depreciation Expense	102,633.00	
1.00.1504.0.0.000	Vehicles		1,377,608.00
1.00.1591.0.0.000	A/D - Buildings & Improvments		527,553.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		378,379.00
1.00.1593.0.0.000	A/D - Vehicles		648,260.00
3.00.1591.0.0.000	A/D - Buildings & Improvements		102,633.00
<b>Total</b>		<b>3,034,433.00</b>	<b>3,034,433.00</b>

**GASB Journal Entry JE # 21****P100**

To post beginning deferred revenues.

2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	82,492.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	9,351.00	
3.10.2900.0.0.000	Deferred Revenue	174,075.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	14,879.00	
2.10.3000.0.0.000	Fund Balance		82,492.00
2.20.3000.0.0.000	Fund Balance - Capital Reserve		9,351.00
3.10.3000.0.0.000	Fund Balance		174,075.00
3.40.3000.0.0.000	Retained Earnings		14,879.00
<b>Total</b>		<b>280,797.00</b>	<b>280,797.00</b>

**GASB Journal Entry JE # 22****P100**

Change in deferred revenue.

1.10.2900.0.0.000	Deferred Revenue Receivable	68,658.00	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	16,587.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	1,188.00	
3.10.2900.0.0.000	Deferred Revenue	35,407.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	3,042.00	
1.10.5430.5.0.005	Grant-FEMA-PPE		68,658.00
2.10.4000.0.0.000	Real Estate Tax		16,587.00
2.40.4200.0.0.002	Real Estate Tax		1,188.00
3.10.4000.0.0.000	Real Estate Tax		35,407.00
3.40.4200.0.0.000	Bond Debt Service Tax Revenue		3,042.00
<b>Total</b>		<b>124,882.00</b>	<b>124,882.00</b>

**GASB Journal Entry JE # 23****Q100**

To post Compensated Absences

1.00.2511.0.0.000	Compensated Absences (Long Term)	1,119,148.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	1,837,563.00	
1.10.6100.1.0.000	Salaries/Admin	185,592.00	
1.00.2511.0.0.000	Compensated Absences (Long Term)		1,837,563.00
1.00.2511.0.0.000	Compensated Absences (Long Term)		185,592.00
1.00.2512.0.0.000	Compensated Absences (Short Term)		1,119,148.00
<b>Total</b>		<b>3,142,303.00</b>	<b>3,142,303.00</b>

**Total GASB Journal Entry****153,103,509.00****153,103,509.00****Total All Journal Entries****155,287,235.00****155,287,235.00**

CHINO VALLEY FIRE DISTRICT

FINANCIAL STATEMENTS

Year Ended June 30, 2019



# CHINO VALLEY FIRE DISTRICT

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## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Chino Valley Fire District, Arizona

We have audited the accompanying financial statements of the governmental activities and each major fund of Chino Valley Fire District, Arizona, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Chino Valley Fire District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Chino Valley Fire District as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2019 on our consideration of Chino Valley Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chino Valley Fire District's internal control over financial reporting and compliance.



Tempe, Arizona  
December 6, 2019

## **BOARD OF DIRECTORS**

Cyndy Ducote, Member

Dave Dobbs, Member

Todd League, Member

Julie Pettit, Member

Rick Mayday, Member

## **CHIEF OFFICER**

Scott Freitag, Fire Chief

**Chino Valley Fire District  
Management's Discussion and Analysis  
June 30, 2019**

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As management of Chino Valley Fire District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with District's financial statements.

**Financial Highlights**

- The assets and deferred outflow of resources of the District exceeded its liabilities and deferred inflow of resources at the close of the most recent fiscal year by \$3,220,133. Of this amount, \$2,719 is restricted for debt service, and \$3,217,414 is unrestricted.
- During the year, the District's total net position decreased by \$3,072,361.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$650,303, a decrease of \$616,549 from prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$133,952 or 3.13% of the 2019 fiscal year's total budgeted operating expenditures.
- Total revenue received in the General Fund was \$55,693 more than the final budget and expenditures were \$54,511 greater than the final budget.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements which are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the basic financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. Consequently, the entity-wide presentation utilizes the accrual basis of accounting and consolidates all governmental funds of the District.

The *statement of net position* presents information on all of the District's assets, deferred outflows, liabilities, and deferred inflows with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 11-12 of this report.

### **Fund Financial Statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Management establishes governmental funds based on the application of generally accepted accounting principles and the evaluation of applicable laws, regulations and reporting objectives.

### ***Governmental Funds***

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two (2) individual governmental funds: The General Fund and the Debt Service Fund (includes bond funds issued and committed). Information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances for each fund, each of which are considered to be the major funds of the District; the concept and determination of major funds has been established by the Governmental Accounting Standards Board (GASB).

The District adopts an annual appropriated budget to levy taxes and provide for its General Fund. A budgetary comparison statement for the general fund has been provided as part of the supplementary information following the basic financial statements to demonstrate compliance with the budget and is presented on page 27.

The basic governmental fund financial statements can be found on pages 13-16 of this report.

### ***Notes to Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17-25 of this report.

## Other Information

In addition to the basic financial statements and accompanying notes, this report includes required supplementary information, other than *Management's Discussion and Analysis*, concerning a comparison of the District's budget to actual revenues and expenditures, as described earlier and can be found on page 27 of this report.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chino Valley Fire District, assets exceeded liabilities by \$3,220,133 at the close of the most recent fiscal year.

Of the District's net position, \$516,351 is restricted for scheduled debt service payments. The remaining net position of \$3,217,414 is unrestricted. The following contains a comparative analysis between the current and the prior fiscal year for the government-wide statements.

### Condensed Statement of Net Position

	Governmental Activities	
	2019	2018
<b>Assets:</b>		
Cash and cash equivalents	\$ 765,865	\$ 933,172
Other assets	137,680	519,001
Investment in joint venture	6,524,564	9,625,570
Total assets	7,428,109	11,077,743
<b>Deferred outflows of resources</b>	140,648	158,229
<b>Liabilities:</b>		
Accrued expenses	143,624	93,478
Long-term obligations	4,205,000	4,850,000
Total liabilities	4,348,624	4,943,478
<b>Net position:</b>		
Restricted for debt services	2,719	393,181
Unrestricted	3,217,414	5,899,313
Total net position	\$ 3,220,133	\$ 6,292,494

In comparison to fiscal year 2018, the total net position of the District decreased by \$3,072,361 in 2019. Key elements of this change from the prior year are as follows:

- Because of an increase in assessed valuations, property taxes increased by \$215,554 in fiscal year 2019 in comparison to fiscal year 2018.
- Expenses for administrative and support services decreased by \$3,329 and are primarily attributed to the decrease in legal and accounting expenses.
- The change in equity realized from the joint venture in 2019 was a loss of \$3,101,006.

The table on the following page presents a comparative summary of the District's revenues and expenditures for the current and preceding fiscal years.

### Condensed Statement of Changes in Net Position

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
<b>Revenues:</b>		
<b>Program revenue:</b>		
Income (loss) for joint venture	\$ (3,101,006)	\$ (992,665)
<b>General revenues:</b>		
Property taxes	4,379,006	4,127,958
Fire District assistance tax	366,951	332,613
Interest earnings	26,697	26,916
Total revenues	<u>1,671,648</u>	<u>3,494,822</u>
<b>Expenses:</b>		
Fund transfer to joint venture	4,326,327	4,065,709
Public safety	222,482	165,213
Total expenses	<u>4,548,809</u>	<u>4,230,922</u>
<b>Special items:</b>		
Assets transferred to joint venture	(195,200)	(891,948)
Total special items	<u>(195,200)</u>	<u>(891,948)</u>
(Decrease) Increase in net position	(3,072,361)	(1,628,048)
Net position, beginning	6,292,494	7,920,542
Net position, ending	<u>\$ 3,220,133</u>	<u>\$ 6,292,494</u>

### **Financial Analysis of the Governmental Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$650,303. During 2019 fund balance decreased by \$616,549 in comparison to a decrease of fund balance of \$960,586 in 2018. The largest component of the fund balance decrease was attributed to the purchase of capital assets to the district in 2019; which provided additional resources for meeting the Authority's ongoing obligations to provide fire services to citizens.



Of the total combined governmental fund balance of \$650,303, the amount restricted for debt services payment was \$2,719; and the committed fund balance was \$513,632. No funds were assigned to the capital reserve in 2019. Unassigned fund balance of \$133,952 is available for spending at the District's discretion.

The **General Fund** accounts for all of the financial resources of the District, which are not accounted for in any other fund. At the end of the current fiscal year, spendable fund balance of the general fund was \$133,952. As a measure of the general fund's liquidity, it may be useful to compare spendable fund balance to total fund expenditures. Spendable fund balance represents 3.09% of total general fund expenditures of \$4,336,302.

The **Debt Service Fund** accounts for the property tax levy dedicated to the payment of principal and interest on general obligation bonds.

### **Budgetary Highlights**

During fiscal year 2018 there were no modifications to the General Fund's originally adopted budget. Total actual revenues were \$55,693 greater than budgeted revenues while total actual expenditures were \$54,511 greater than budgeted expenditures. The revenue variance was primarily attributed to greater than anticipated collections and the expenditure variance was primarily attributed to more contributions to fire authority funding than budgeted.

### **Capital Asset and Debt Administration**

**Capital assets** – Total assets transferred was \$195,200 (net accumulated depreciation). These assets included apparatus, operations equipment, and communications equipment.

For more detailed information, see page 25 in the notes to the financial statements.

**Long-term Debt** – At the end of the current fiscal year, the District had total outstanding debt of \$4,205,000. All of the debt is General Obligation Bonds and is backed by the full faith and credit of the District.

Additional information regarding long-term debt of the District can be found in the notes to the financial statements on pages 23-24.

### **Economic Factors and Next Year's Budget and Rates**

The District is subject to general economic conditions such as increases or declines in property tax value or other types of revenues that vary with economic conditions.

Property assessment values for the Chino Valley areas have increased in the past year. Fire Districts are funded largely by property taxes and when values decrease the District must respond in their budgeting process by cutting costs and/or increasing the tax levy.

With the implementation of Proposition 117 a maximal allowed increase in property value of 5% (commencing in fiscal year 2017) plus new growth. Beginning in fiscal year 2018, property values are forecasted to increase by 4-5% annually. Therefore, the District will be forced to look at all expenses, including fire authority funding, and make decisions based on the new values with a conservative outlook on revenue projections.

Due to the aforementioned challenges and financial limitations, the District had entered into an Intergovernmental Agreement (IGA) with the Central Yavapai Fire District for joint management. This agreement allowed the sharing of resources through administrative and upper management, providing an opportunity for financial review and decreased costs for services, supplies and personnel for the district. The Joint Management Agreement for fiscal year 2016 led to a new IGA to create a Joint Powers Authority (JPA) under A.R.S § 48-805.01 for fiscal year 2017. This created an organization that will manage all assets, operations and personnel of both the Central Yavapai and Chino Valley Fire Districts.

### **Request for Information**

The District's financial statements are designed to present users (citizens, taxpayers, government entities and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about this report or need additional financial information, please contact the District's administrative office at 8603 E. Eastridge Drive, Prescott Valley 86314, call (928) 772-771, or visit the District's website at [www.cazfire.org](http://www.cazfire.org)

## BASIC FINANCIAL STATEMENTS

CHINO VALLEY FIRE DISTRICT  
STATEMENT OF NET POSITION  
June 30, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 765,865
Property taxes receivables	137,680
Investment in joint venture	<u>6,524,564</u>
Total assets	<u>7,428,109</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	<u>140,648</u>
LIABILITIES	
Accounts payable	51,189
Due to other governments	92,435
Noncurrent liabilities	
Due within one year	335,000
Due in more than one year	<u>3,870,000</u>
Total liabilities	<u>4,348,624</u>
NET POSITION	
Restricted for debt service	2,719
Unrestricted	<u>3,217,414</u>
Total net position	<u>\$ 3,220,133</u>

CHINO VALLEY FIRE DISTRICT  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2019

	Governmental Activities
EXPENSES	
Fund transfer to:	
Fire authority funding	\$ 4,326,327
Public safety fire protection:	
Administrative and support services	10,394
Interest	130,363
Other expense	81,725
Total Program expenses	<u>4,548,809</u>
PROGRAM REVENUES	
Income (loss) from joint venture	<u>(3,101,006)</u>
Total program revenue (loss)	<u>(3,101,006)</u>
Net program revenue (expenses)	<u>(7,649,815)</u>
GENERAL REVENUES	
Real and personal property taxes	4,379,006
Fire district assistance tax	366,951
Interest earnings	26,697
Total general revenue	<u>4,772,654</u>
SPECIAL ITEMS	
Asset transferred to joint venture	<u>(195,200)</u>
Total special items	<u>(195,200)</u>
CHANGE IN NET POSITION	(3,072,361)
NET POSITION BEGINNING OF YEAR	<u>6,292,494</u>
NET POSITION END OF YEAR	<u><u>\$ 3,220,133</u></u>

CHINO VALLEY FIRE DISTRICT  
BALANCE SHEET – GOVERNMENTAL FUNDS  
June 30, 2019

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 201,349	\$ 564,516	\$ 765,865
Property taxes receivable	124,422	13,258	137,680
Total assets	325,771	577,774	903,545
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	305	50,884	51,189
Due to other governments	92,435	-	92,435
Total liabilities	92,740	50,884	143,624
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	99,079	10,539	109,618
Total deferred inflow of resources	99,079	10,539	109,618
<b>FUND BALANCES</b>			
Restricted	-	2,719	2,719
Committed	-	513,632	513,632
Unassigned	133,952	-	133,952
Total fund balances	133,952	516,351	650,303
Total liabilities and fund balances	\$ 325,771	\$ 577,774	\$ 903,545

See accompanying notes.

CHINO VALLEY FIRE DISTRICT  
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION -  
GOVERNMENTAL FUNDS  
June 30, 2019

Fund balances - governmental funds	\$ 650,303
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Amounts reported for governmental activities in the  
statement of net position are different because:

The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.	109,618
--	---------

The District has an equity interest in a joint venture. The investment is not a current financial resource and therefore is not reported in the funds.	6,524,564
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Long-term liabilities are not due and payable in the current period  
and therefore are not reported as governmental fund liabilities.  
These liabilities consist of the following:

Bonds payable	\$ (4,205,000)	
Deferred charge in refunding	140,648	(4,064,352)

Net position of governmental activities	\$ 3,220,133
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CHINO VALLEY FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
Year Ended June 30, 2019

	Major Funds		Total
	General	Debt Service	Governmental Funds
REVENUES			
Property taxes	\$ 3,938,420	\$ 422,811	\$ 4,361,231
Fire district assistance tax	366,951	-	366,951
Interest earnings	12,113	14,584	26,697
Total revenues	<u>4,317,484</u>	<u>437,395</u>	<u>4,754,879</u>
EXPENDITURES			
Current			
Fund transfer to:			
Fire Authority funding	4,326,327	-	4,326,327
Public safety - fire protection:			
Administrative and support services	9,975	419	10,394
Capital outlay	-	195,200	195,200
Debt Service			
Principal	-	645,000	645,000
Interest	-	112,782	112,782
Other expenses	-	81,725	-
Total expenditures	<u>4,336,302</u>	<u>1,035,126</u>	<u>5,371,428</u>
Excess (deficiency) of revenues over expenditures	(18,818)	(597,731)	(616,549)
Fund balances - beginning of year	<u>152,770</u>	<u>1,114,082</u>	<u>1,266,852</u>
Fund balances - end of year	<u>\$ 133,952</u>	<u>\$ 516,351</u>	<u>\$ 650,303</u>

See accompanying notes.



CHINO VALLEY FIRE DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
Year Ended June 30, 2019

Net change in fund balances - total governmental funds \$ (616,549)

Amounts reported for governmental activities in the statement  
of activities are different because:

Capital outlays are reported in governmental funds as  
expenditures. However, the statement of activities allocates  
the cost of capital outlay over their estimated useful lives  
to be capitalized.

Capital outlay 195,200

Governmental funds defer revenues that do not provide current  
financial resources. However, the Statement of Activities  
recognizes such revenues at their net realizable value when  
earned, regardless of when received.

17,775

Special items - capital asset transferred to joint venture (195,200)

The issuance of long-term debt (e.g., bonds, leases) provides  
current financial resources to governmental funds, while the  
repayment of the principal of long-term debt consumes the current  
financial resources of governmental funds. Neither transaction,  
however, has any effect on the net position. Also, governmental  
funds report premiums, discounts, and similar items when debt is  
first issued, whereas these amounts are deferred and amortized  
in the statement of activities.

Principal paid on long-term debt	\$ 645,000	
Amortization of bond premiums and deferred charges (net)	<u>(17,581)</u>	627,419

The District has a share in the revenues of the investment  
in a joint venture. This revenue is not a current financial resource  
and therefore is not reported in the funds.

Current year change in investment (3,101,006)

Change in net position of governmental activities \$ (3,072,361)

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and procedures of the Chino Valley Fire District conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The Chino Valley Fire District (the District) was organized as a Special Service District pursuant to the provisions of Chapter 5 of Title 48 of the Arizona Revised Statutes – Special Taxing Districts, which sets forth the legal framework for a fire district. The District provides fire protection and emergency medical related services to the residents and guests of the District and surrounding area. The District is governed by an elected five member board of directors, which appoints the chairman. The District does not have any component units, meaning entities for which the District is considered to be financially accountable. Effective July 1, 2016, the District transferred the majority of its assets, liabilities, equity and operations to Central Arizona Fire and Medical Authority.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic, but not only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The District does not currently have any potential component units.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by member contributions, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, state shared revenues, investment income and other items not included among program revenues are reported as general revenues.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

Government-Wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Member contributions are recognized in the period they are billed. Grants and similar items are recognized as revenues as soon as eligibility requirements imposed by the grantor or provider have been met. The exception is any interfund activity between governmental and business type activities, such as transfers.

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, Fire District Assistance Taxes (FDAT), and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The District reports the following major governmental funds:

General Fund – This fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in other funds.

Debt Service Fund – This fund is used to account for legally restricted tax levies of the District which are used to meet ongoing debt service requirements.

D. Budgeting and Budgetary Control

The District Board formally adopts an annual budget for all operating funds which is submitted to the county treasurer and county board of supervisors. The budgets are adopted by the District on a basis consistent with ARS 48-807. This basis allows the District Board or Fire Chief to alter the budget within the total expenditure allocation as needed during the year. The District management generally cannot exceed the total expenditure budget.

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. Budgeted amounts are as originally adopted, or as amended by the Board.

Budgetary Process: State law requires that on or before the third Monday in July of each fiscal year, the Board must adopt a tentative budget. Once this tentative budget has been adopted, the expenditures may not be increased upon final adoption, however, they may be decreased.

Final Budget Adoption: State law specifies that at least seven days prior to the day the property tax levy is adopted, the Board must adopt the final budget for the fiscal year. The date in State law for adoption of the tax levy is on or before the third Monday in August. The adopted budget then becomes the amount proposed for expenditure in the upcoming fiscal year. The adoption of the final budget may take place through a simple motion approved by the Board.

Budget amendments are required to increase expenditure budgets. Expenditures may not legally exceed budgeted appropriations at the local activity level.

E. Cash and Cash Equivalents

Cash represents amounts in demand deposits and amounts held in trust by financial institutions. The funds held in trust are available to the District upon demand. Cash equivalents are defined as short-term (original maturities of three months or less), highly liquid investments that are 1) readily convertible to known amounts of cash and 2) so near maturity that they present insignificant risk of changes in value because of changes in interest rates.

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balances – Governmental Funds

Fund Balances

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent either because they are in Nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the District Board. The Board is the highest level of decision-making District for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the District Board.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Board or any official or body to which the District Board delegates District may assign amounts for specific purposes.

Unassigned – All other spendable amounts.

The District would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

G. Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund statements are reported as other financing sources/uses in governmental funds.

H. Long-term obligations

In the government-wide financial statements, long-term debt and other long term obligations are reported as liabilities in the statement of net position.

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Receivables and payables

All program service receivables are shown net of an allowance for uncollectible amounts. However, at year end, no allowance was made for uncollectible accounts as management expects all receivables to be fully collectible.

Activities between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" on the governmental fund financial statements. The effect these interfund transactions between governmental funds are eliminated on the statement of net position.

J. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

L. Property taxes

Property tax revenues are recognized as revenues in the year collected or if collected within 60 days thereafter unless they are prepaid.

M. Funding requirement contributions

Amounts reported as funding requirement contributions include contributions of funds to the Central Arizona Fire and Medical Authority for public safety and administrative services provided to the District. In addition, for the year ended June 30, 2019 the transfer of the member districts' assets are included as current year special items. See Note 7 for further information.

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Expenditures of Appropriations

The General Fund Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual each report an excess of expenditures over appropriations for the year ended June 30, 2019.

NOTE 2 DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2019, the carrying amount of the District's deposits totaled \$765,865 and the amount on deposit with the Yavapai County Treasurer's Office was \$830,564. These deposits are covered by Federal Depository Insurance or collateralized by securities, as required by law.

Investments

The District's policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the county treasurer's pool, and other investments as allowed by state statutes. Eligible Arizona depositories as defined by state statutes are any commercial bank or savings and loan association with its principal place of business in the state of Arizona, which are insured by the federal deposit insurance corporation, or any other insuring instrumentality of the United States.

Fair value measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2019 the District held no investments that were measured at fair value.

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 3 LONG TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

Governmental activities:	Balance 6/30/2018	Additions	Retirements	Balance 6/30/2019	Current Portion
General Obligation Bonds:					
GADA, Series 2007 A	\$ 290,000	\$ -	\$ (290,000)	\$ -	\$ -
Refunding, Series 2016	3,060,000	-	(355,000)	2,705,000	335,000
Series 2016 B	1,500,000	-	-	1,500,000	-
Total Governmental Activities	<u>\$ 4,850,000</u>	<u>\$ -</u>	<u>\$ (645,000)</u>	<u>\$ 4,205,000</u>	<u>\$ 335,000</u>

Long-term debt of the District at June 30, 2019 is comprised of the following issues:

General Obligation Bonds

Governmental Activities:

Series 2016 General Obligation Refunding Bonds, due in annual principal installments ranging from \$25,000 to \$390,000, bearing interest semi-annually at 2.65%, maturing July 1, 2027. 2,705,000

Series 2016B General Obligation Bonds, due in annual principal installments ranging from \$225,000 to \$330,000, bearing interest semi-annually at 2.65% maturing July 1, 2031. 1,500,000

Total Governmental Activities \$ 4,205,000

Total Long-Term Debt \$ 4,205,000  
Less Current portion:

Governmental Activities (335,000)

Net Long-Term Debt \$ 3,870,000

The annual requirements to amortize bonds payable at June 30, 2019 are as follows:

Year Ending June 30,	General Obligation Bonds	
	Principal	Interest
2020	\$ 335,000	\$ 111,433
2021	345,000	102,555
2022	350,000	93,413
2023	360,000	84,138
2024	370,000	74,597
2025-2029	1,790,000	223,395
2030-2031	655,000	26,102
Totals	<u>\$ 4,205,000</u>	<u>\$ 715,633</u>



CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 3 LONG TERM DEBT (Continued)

During the year ended June 30, 2016 the District issued \$4,640,000 of general obligation bonds (Series 2016) and refunding bonds (Series 2016 B) for new capital project money of \$1,500,000 and for resources placed in an escrow account to cover all future debt service payments of \$2,895,000 of general obligation bonds (Series 2007 A). As a result, the refunded bonds are considered to be defeased. The reacquisition price exceeded the net carrying amount of the old debt by \$193,391. This amount is being amortized over the refunded debt's life and is recorded as a deferred outflow on the government-wide statement of net position. The transaction resulted in an economic gain of \$219,358 and a reduction of \$224,700 in future debt service payments. There is no advance refunding defeased debt still outstanding at June 30, 2019.

NOTE 4 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

As of June 30, 2019, there were no interfund transfers, receivables or payables.

NOTE 5 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets and natural disasters. The District has insurance protection and the limit for basic coverage is for \$1,000,000 per occurrence on a claims made basis. No significant reduction in insurance coverage occurred during the year and no settlements exceeded insurance coverage during any of the past three fiscal years.

NOTE 6 INTERGOVERNMENTAL AGREEMENTS

The District is party to a variety of inter-governmental agreements entered into in the ordinary course of business pursuant to which it may be obligated to provide services outside of its geographic boundaries and/or receive assistance from other parties. As part of these agreements, the District is obligated to indemnify other parties for certain liabilities that arise out of, or relate to, the subject matter of the agreements.

CHINO VALLEY FIRE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 7 JOINT POWER DISTRICT AGREEMENT

Effective July 1, 2016, Chino Valley Fire District and Central Yavapai Fire District completed a Joint Power Authority agreement (JPA). The JPA agreement created a new legal entity under authority provided in ARS 48-805.01. Pursuant to the JPA, both Districts transferred and combined their personnel, equipment, fire stations, all other assets and liabilities (excluding bond debt), and services into the new entity, Central Arizona Fire and Medical Authority (CAFMA). CAFMA will provide the administrative and public safety functions of the Districts. The Districts will provide funding for these activities pursuant to budgets. The purpose of creating CAFMA is to facilitate the efficient operation of both organizations through combined resources while reducing costs through combining purchasing, providing services and vendor accounts. Both Chino Valley Fire District and Central Yavapai Fire District will continue to exist as legal entities for the purpose of collecting taxes and bonding authority.

During the fiscal year ended June 30, 2019, Chino Valley Fire District made member contributions to CAFMA totaling \$4,326,327. For financial reporting purposes, CAFMA is treated as a joint venture. As such, an equity interest is reported on the government-wide financial statements as an asset on the statement of net position, and the change in the equity interest is reported as program income in the statement of activities. At June 30, 2019 the District's equity interest in CAFMA was \$6,524,564. CAFMA is considered a related party and separate financial statements are available. A reconciliation of the investment in CAFMA is as follows:

Investment in CAFMA as of June 30, 2018		\$ 9,625,570
Total assests and (liabilities) transferred to CAFMA		195,200
Funding contribution		4,326,327
Allocation of revenues from CAFMA	\$ 618,865	
Allocation of costs from CAFMA	<u>(8,241,398)</u>	
Change in net position of CAFMA		<u>(7,622,533)</u>
Investment in CAFMA as of June 30, 2019		<u><u>\$ 6,524,564</u></u>

## REQUIRED SUPPLEMENTARY INFORMATION

CHINO VALLEY FIRE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
Year Ended June 30, 2019

	Original and Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
REVENUES			
Taxes:			
Property taxes	\$ 3,926,501	\$ 3,938,420	\$ 11,919
Fire district assistance tax	333,290	366,951	33,661
Interest earnings	-	12,113	12,113
Other	2,000	-	(2,000)
Total revenues	<u>4,261,791</u>	<u>4,317,484</u>	<u>55,693</u>
EXPENDITURES			
Fund transfer to:			
Fire Authority funding	4,227,791	4,326,327	(98,536)
Public safety - fire protection:			-
Administrative and support services	34,000	9,975	24,025
Contingency	20,000	-	20,000
Total expenditures	<u>4,281,791</u>	<u>4,336,302</u>	<u>(54,511)</u>
Net change in fund balance	(20,000)	(18,818)	1,182
Fund balance, beginning of year	<u>152,770</u>	<u>152,770</u>	<u>-</u>
Fund balance, end of year	<u>\$ 132,770</u>	<u>\$ 133,952</u>	<u>\$ 1,182</u>

## REPORT ON INTERNAL CONTROL AND COMPLIANCE

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS

To the Board of Directors  
Chino Valley Fire District  
Chino Valley, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Chino Valley Fire District, Arizona, (District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Chino Valley Fire District's basic financial statements and have issued our report thereon dated December 6, 2019.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Chino Valley Fire District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chino Valley Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of Chino Valley Fire District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**


As part of obtaining reasonable assurance about whether Chino Valley Fire District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Report on Compliance with State of Arizona Regulatory Requirements**

In connection with our audit, nothing came to our attention that caused us to believe that Chino Valley Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District's General Fund, except for those liabilities as prescribed in A.R.S. section 48-805, subsection B, paragraph 2 and sections 48-806 and 48-807, or that the District failed to comply with A.R.S. section 48-805.02, subsection F. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of the Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Henry + Horne, LLP". The signature is written in a cursive, flowing style.

Tempe, Arizona  
December 6, 2019



## 2020 – 2021 FISCAL YEAR

### BUDGET DEVELOPMENT SCHEDULE

December	19	1600 hrs	Establish Budget Schedule/ Capital Replacement Schedule
January	23	1700 hrs	All Base Budget forms submitted to Appropriate Chiefs with written justifications
January	30	1700 hrs	All Base Budget changes to Assistant Chief Admin
February	03	0900 hrs	Senior Staff Discuss Base Budget's
February	20	1700 hrs	PIR's / special requests must be submitted to Assistant Chiefs with written justifications
February	18	0900 hrs	Wage & Benefit Committee Meeting – discuss requests
February	19		Obtain Final Assessed Value from Yavapai County
February	24	1600 hrs	Board Meeting – Discuss Budget Guidelines/ Fiscal Projections
March	02		Senior Staff Discuss Base Budgets and PIR's / special requests
March	03	0900 hrs	Labor/ Management Meeting – wage/ benefit requests
March	17	0900 hrs	Wage & Benefit Committee Meeting – discuss requests
March	24	1600 hrs	Board Meeting – Budget Progress Report
April	8	TBD	Fire Board Special Budget Workshop – Labor Presentation
April	27	1600 hrs	Board Meeting – Present Draft Budget
May	21	1600 hrs	Board Meeting – Approve Tentative Budget
May	26		Publish and Post Tentative Budget (website & 3 public locations)
June	22	1600 hrs	Board Meeting - <b><u>Public Hearing &amp; Final Budget Adoption</u></b>
June	25	ASAP	Deliver Budget to Yavapai County (Due August 1 <sup>st</sup> )
July	01		Beginning of New Budget and Fiscal Year
August	01		Tax Rate Set by Yavapai County Board of Supervisors