CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT BANK RECONCILIATION DECEMBER, 2022

Reconciliation:		
Beginning Balance (CVFD):	$	287,668.17
Tax Revenue:	$	31,399.09
Interest Revenue:	$	795.02
Fire District Deposits:	$	-
Principal/Interest Payments:	$	(42,068.75)
Interest Paid on Tax Roll Corrections:	$	(5.56)
Ending Balance:	**$**	**277,787.97**

Bank Statement Balance:		
Balance Per Bank:	$	277,787.97
Outstanding Checks:	$	-
Outstanding Deposits:	$	-
Ending Balance:	**$**	**277,787.97**

Difference Between Balances:	$	-

Deposits Per Bank Statement:		
Fire District Deposits:	$	-
Real Estate Taxes:	$	30,222.22
Personal Property Taxes:	$	1,176.87
Interest Revenue:	$	795.02
Other:		
Ending Balance:	**$**	**32,194.11**

Reconciliation Approved By: Scott Freitag Digitally signed by Scott Freitag Date: 2023.01.16 17:48:16 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By: Dave Tharp Digitally signed by Dave Tharp Date: 2023.01.16 16:24:59 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By: Karen Mauldin Digitally signed by Karen Mauldin Date: 2023.01.11 17:10:46 -07'00'

Karen Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT
BOND DEBT FUND - DECEMBER, 2022

Real Estate Taxes:	$	30,222.22
UPP Taxes:	$	1,176.87
Interest Received:	$	795.02
Other:	$	-
TOTAL:	$	32,194.11

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

Chino Valley Fire Dist BDS
Fund: 6065640700

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

Account	Period	YTD		
6065640700	**Chino Valley Fire Dist BDS**			
Begin Balance:	287,668.17	47,309.77		
Income:	32,194.11 ✓	272,553.62		
LOC Advance:	.00	.00		
Expense:	(42,074.31)	(42,075.42)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	277,787.97	277,787.97	End:	277,787.97

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700 Chino Valley Fire Dist BDS		**Beginning Balance:**	287,668.17	47,309.77
11100.2019	2019 Real Estate Taxes		(11.02)	(11.02)
11100.2020	2020 Real Estate Taxes		(10.58)	(10.58)
11100.2021	2021 Real Estate Taxes		781.96	5,034.45
11100.2022	2022 Real Estate Taxes		29,461.86	259,615.47
12100.2007	2007 Personal Property Taxes		1.01	1.01
12100.2010	2010 Personal Property Taxes		.00	2.05
12100.2011	2011 Personal Property Taxes		1.13	1.13
12100.2015	2015 Personal Property Taxes		5.81	5.81
12100.2016	2016 Personal Property Taxes		1.18	1.18
12100.2017	2017 Personal Property Taxes		1.14	5.93
12100.2018	2018 Personal Property Taxes		1.08	13.37
12100.2019	2019 Personal Property Taxes		4.65	25.91
12100.2020	2020 Personal Property Taxes		7.27	142.18
12100.2021	2021 Personal Property Taxes		60.37	490.88
12100.2022	2022 Personal Property Taxes		1,093.23	6,079.86
38109.0	Interest on Investments St Treas		676.46	1,026.34
38113.0	Interest on Investments-Wells Fargo		118.56	129.65
90002.0	Interest Pd on Tax Roll Corrections		(5.56)	(6.67)
92190.0	Bond Interest Payment		(42,068.75)	(42,068.75)
		Ending Balance:	**277,787.97**	**277,787.97**

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640700 Chino Valley Fire Dist BDS			**Beginning Balance: 287,668.17**	
11100.2019	2019 Real Estate Taxes		Source Code Total: (11.02)	
12/09	Tax Distribution	0	(11.02)	C
11100.2020	2020 Real Estate Taxes		Source Code Total: (10.58)	
12/09	Tax Distribution	0	(10.58)	C
11100.2021	2021 Real Estate Taxes		Source Code Total: 781.96	
12/01	Tax Distribution	0	9.10	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12/02	Tax Distribution	0	14.92	C
12/05	Tax Distribution	0	71.04	C
12/05	Tax Distribution	0	4.05	C
12/07	Tax Distribution	0	7.09	C
12/08	Tax Distribution	0	5.62	C
12/08	Tax Distribution	0	.96	C
12/09	Tax Distribution	0	28.10	C
12/09	Tax Distribution	0	(10.68)	C
12/13	Tax Distribution	0	109.31	C
12/13	Tax Distribution	0	8.85	C
12/14	Tax Distribution	0	13.52	C
12/16	Tax Distribution	0	7.47	C
12/16	Tax Distribution	0	21.49	C
12/19	Tax Distribution	0	.43	C
12/19	Tax Distribution	0	9.14	C
12/20	Tax Distribution	0	9.71	C
12/21	Tax Distribution	0	13.60	C
12/23	Tax Distribution	0	37.06	C
12/27	Tax Distribution	0	15.35	C
12/27	Tax Distribution	0	12.07	C
12/28	Tax Distribution	0	126.88	C
12/29	Tax Distribution	0	124.72	C
12/29	Tax Distribution	0	65.35	C
12/30	Tax Distribution	0	65.11	C
12/30	Tax Distribution	0	11.70	C
11100.2022 2022 Real Estate Taxes			Source Code Total: 29,461.86	
12/01	Tax Distribution	0	1,354.05	C
12/01	Tax Distribution	0	20.69	C
12/02	Tax Distribution	0	72.35	C
12/02	Tax Distribution	0	151.11	C
12/02	Tax Distribution	0	485.31	C
12/05	Tax Distribution	0	74.96	C
12/05	Tax Distribution	0	281.50	C
12/05	Tax Distribution	0	707.01	C
12/06	Tax Distribution	0	311.19	C
12/06	Tax Distribution	0	181.29	C
12/06	Tax Distribution	0	38.52	C
12/07	Tax Distribution	0	399.60	C
12/07	Tax Distribution	0	290.32	C
12/07	Tax Distribution	0	15.16	C
12/07	Tax Distribution	0	359.91	C
12/07	Tax Distribution	0	34.54	C
12/08	Tax Distribution	0	119.04	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12/08	Tax Distribution	0	175.00	C
12/08	Tax Distribution	0	1,337.39	C
12/09	Tax Distribution	0	202.28	C
12/09	Tax Distribution	0	(5.51)	C
12/09	Tax Distribution	0	393.98	C
12/12	Tax Distribution	0	134.65	C
12/12	Tax Distribution	0	846.05	C
12/13	Tax Distribution	0	15.11	C
12/13	Tax Distribution	0	472.02	C
12/13	Tax Distribution	0	520.88	C
12/13	Tax Distribution	0	12.56	C
12/13	Tax Distribution	0	742.23	C
12/14	Tax Distribution	0	1,024.17	C
12/14	Tax Distribution	0	1,598.95	C
12/15	Tax Distribution	0	967.45	C
12/16	Tax Distribution	0	702.59	C
12/16	Tax Distribution	0	633.97	C
12/19	Tax Distribution	0	1,025.01	C
12/19	Tax Distribution	0	348.25	C
12/20	Tax Distribution	0	1,693.53	C
12/20	Tax Distribution	0	850.18	C
12/21	Tax Distribution	0	990.92	C
12/21	Tax Distribution	0	110.15	C
12/22	Tax Distribution	0	615.57	C
12/22	Tax Distribution	0	311.43	C
12/22	Tax Distribution	0	356.41	C
12/23	Tax Distribution	0	2,386.25	C
12/23	Tax Distribution	0	91.96	C
12/27	Tax Distribution	0	516.85	C
12/27	Tax Distribution	0	636.76	C
12/27	Tax Distribution	0	6.98	C
12/28	Tax Distribution	0	343.07	C
12/28	Tax Distribution	0	42.38	C
12/28	Tax Distribution	0	1,025.83	C
12/29	Tax Distribution	0	371.94	C
12/29	Tax Distribution	0	45.70	C
12/29	Tax Distribution	0	1,404.77	C
12/29	Tax Distribution	0	197.89	C
12/30	Tax Distribution	0	323.80	C
12/30	Tax Distribution	0	874.72	C
12/30	Tax Distribution	0	221.19	C
			Source Code Total:	1.01
12100.2007 2007 Personal Property Taxes				
12/09	Tax Distribution	0	1.01	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12100.2011 2011 Personal Property Taxes			Source Code Total: 1.13	
12/05	Tax Distribution	0	1.13	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 5.81	
12/20	Tax Distribution	0	5.81	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 1.18	
12/02	Tax Distribution	0	1.18	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 1.14	
12/02	Tax Distribution	0	1.14	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 1.08	
12/02	Tax Distribution	0	1.08	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 4.65	
12/02	Tax Distribution	0	1.00	C
12/16	Tax Distribution	0	3.65	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 7.27	
12/02	Tax Distribution	0	.92	C
12/14	Tax Distribution	0	3.06	C
12/16	Tax Distribution	0	3.29	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 60.37	
12/02	Tax Distribution	0	.88	C
12/05	Tax Distribution	0	3.64	C
12/13	Tax Distribution	0	37.52	C
12/14	Tax Distribution	0	1.53	C
12/16	Tax Distribution	0	6.54	C
12/21	Tax Distribution	0	5.81	C
12/27	Tax Distribution	0	4.45	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 1,093.23	
12/01	Tax Distribution	0	5.62	C
12/01	Tax Distribution	0	1.19	C
12/02	Tax Distribution	0	.87	C
12/02	Tax Distribution	0	23.53	C
12/05	Tax Distribution	0	19.63	C
12/05	Tax Distribution	0	87.96	C
12/06	Tax Distribution	0	33.94	C
12/07	Tax Distribution	0	9.56	C
12/07	Tax Distribution	0	1.79	C
12/08	Tax Distribution	0	2.37	C
12/08	Tax Distribution	0	117.69	C
12/09	Tax Distribution	0	33.32	C
12/12	Tax Distribution	0	1.79	C
12/12	Tax Distribution	0	3.65	C
12/13	Tax Distribution	0	14.61	C
12/13	Tax Distribution	0	18.66	C
12/13	Tax Distribution	0	1.71	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12/14	Tax Distribution	0	36.78	C
12/14	Tax Distribution	0	19.26	C
12/15	Tax Distribution	0	31.85	C
12/16	Tax Distribution	0	67.51	C
12/16	Tax Distribution	0	1.94	C
12/19	Tax Distribution	0	16.05	C
12/19	Tax Distribution	0	40.74	C
12/20	Tax Distribution	0	102.01	C
12/20	Tax Distribution	0	57.28	C
12/21	Tax Distribution	0	53.62	C
12/21	Tax Distribution	0	.83	C
12/22	Tax Distribution	0	58.54	C
12/23	Tax Distribution	0	71.59	C
12/27	Tax Distribution	0	19.64	C
12/27	Tax Distribution	0	3.65	C
12/28	Tax Distribution	0	6.14	C
12/28	Tax Distribution	0	8.92	C
12/28	Tax Distribution	0	22.37	C
12/29	Tax Distribution	0	31.17	C
12/30	Tax Distribution	0	18.27	C
12/30	Tax Distribution	0	46.55	C
12/30	Tax Distribution	0	.63	C
38109.0 Interest on Investments St Treas			Source Code Total: 676.46	
12/30	Investment Interest	0	676.46	C
38113.0 Interest on Investments-Wells Fargo			Source Code Total: 118.56	
12/30	Investment Interest	0	118.56	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (5.56)	
12/14	82939 304-01-10606 2019 Adjustment/Corr Refund	82939	(1.54)	D
12/14	82939 304-01-10606 2019 Adjustment/Corr Refund	82939	(1.31)	D
12/14	82939 304-01-10606 2020 Adjustment/Corr Refund	82939	(1.01)	D
12/14	82939 304-01-10606 2020 Adjustment/Corr Refund	82939	(.78)	D
12/14	82939 304-01-10606 2021 Adjustment/Corr Refund	82939	(.55)	D
12/14	82939 304-01-10606 2021 Adjustment/Corr Refund	82939	(.30)	D
12/14	82939 304-01-10606 2022 Adjustment/Corr Refund	82939	(.07)	D
92190.0 Bond Interest Payment			Source Code Total: (42,068.75)	
12/23	BDS Int Payment due 1/1/2023	0	(42,068.75)	D
		6065640700 Chino Valley Fire Dist BDS	**Ending Balance: 277,787.97**	

Chino Valley Fire District

Bank Reconciliation Summary

For the Bank Statement ending: 12/31/2022

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	12/01/22		$287,668.17
Deposits and Credits:			$32,194.11
Checks and Charges:			($42,074.31)
Adjustments:			$0.00
Ending Balance Per Reconciliation:			**$277,787.97**
Ending Balance Per Bank Statement:	12/31/22		$277,787.97
* Outstanding Deposits and Credits:	12/31/22		$0.00
* Outstanding Checks and Charges:	12/31/22		$0.00
Ending Book Balance:	**12/31/22**		**$277,787.97**

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

Chino Valley Fire District

BR Checks and Charges Cleared

For the Bank Statement ending: 12/31/22

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

Date	Document	Description	Module	Company	Amount
12/31/22	Cash With Yav Cty	BDS Tax Roll Corrections - Dec	GL	CHINOV	$5.56
12/31/22	Cash With Yav Cty	BDS Interest Payments - Dec 20	GL	CHINOV	$42,068.75
				TOTAL CHECKS AND CHARGES CLEARED:	**$42,074.31**

Chino Valley Fire District

BR Checks and Charges Outstanding

For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount

TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District

BR Deposits and Credits Cleared

For the Bank Statement ending: 12/31/22

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

Date	Document	Description	Module	Company	Amount
12/31/22	Cash With Yav Cty	BDS Tax & Interest Revenue - D	GL	CHINOV	$32,194.11
				TOTAL DEPOSITS AND CREDITS CLEARED:	**$32,194.11**

Chino Valley Fire District

BR Deposits and Credits Outstanding

For the Bank Statement ending:

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

Chino Valley Fire District

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
Cash With Yav Cty	12/31/22	Marked	No	BDS Tax & Interest Revenue - D	01/11/23	$32,194.11
Cash With Yav Cty	12/31/22	Marked	No	BDS Tax Roll Corrections - Dec	01/11/23	$5.56
Cash With Yav Cty	12/31/22	Marked	No	BDS Interest Payments - Dec 20	01/11/23	$42,068.75
					SUB TOTAL FOR BANK:	**$74,268.42**
					TOTAL FOR MODULE:	**$74,268.42**

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:		

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Chino Valley Fire District

Income Statement

(Original Budget to Actual Comparison)

For the period of 12/1/2022 Through 12/31/2022

Fund: (40) Bond Service Fund

	Account	Current Period Actual	Current Period Budget	Current Period Variance	Current Period %	Year To Date Actual	Year To Date Budget	Year To Date Variance	Year To Date %
Revenues									
Real Estate Tax	40420000002	$30,222.22	$0.00	$30,222.22	0.0%	$264,628.32	$0.00	$264,628.32	0.0%
Personal Tax Revenue	40420500000	1,176.87	0.00	1,176.87	0.0	6,769.31	0.00	6,769.31	0.0
Net Revenues		**$31,399.09**	**$0.00**	**$31,399.09**	**0.0 %**	**$271,397.63**	**$0.00**	**$271,397.63**	**0.0 %**
Income (Loss) from Operations		**$31,399.09**	**$0.00**	**$31,399.09**	**0.0%**	**$271,397.63**	**$0.00**	**$271,397.63**	**0.0%**
Other Income (Expense)									
Bond Debt Service Interest Revenue	40430000000	$795.02	$0.00	$795.02	0.0%	$1,155.99	$0.00	$1,155.99	0.0%
Bond Debt Service Interest Expense	40610000000	(42,074.31)	0.00	(42,074.31)	0.0	(42,075.42)	0.00	(42,075.42)	0.0
Total Other Income (Expense)		**$(41,279.29)**	**$0.00**	**$(41,279.29)**	**0.0 %**	**$(40,919.43)**	**$0.00**	**$(40,919.43)**	**0.0 %**
Net Income (Loss)		**$(9,880.20)**	**$0.00**	**$(9,880.20)**	**0.0%**	**$230,478.20**	**$0.00**	**$230,478.20**	**0.0%**

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Chino Valley Fire District

Balance Sheet

As of 12/31/2022

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

Assets

Current Assets		
Bond Debt Service	$277,787.97	
Total Current Assets		$277,787.97
Total Assets		$277,787.97
Total Liabilities and Net Assets		$0.00

Chino Valley Fire District

GL Account Ledger - Detail By Period

12/1/2022 through 12/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			**BOND DEBT SERVICE**						**$287,668.17**
2286	GJ	144091	12/31/22		Cash With Yav Cty	BDS Tax & Interest Revenue - Dec 2022	32,194.11	-	319,862.28
2287	GJ	144096	12/31/22		Cash With Yav Cty	BDS Tax Roll Corrections - Dec 2022	-	5.56	319,856.72
2288	GJ	144098	12/31/22		Cash With Yav Cty	BDS Interest Payments - Dec 2022	-	42,068.75	277,787.97
						BOND DEBT SERVICE TOTALS:	**$32,194.11**	**$42,074.31**	**$277,787.97**
						TOTAL OF LEDGER:	**$32,194.11**	**$42,074.31**	**$277,787.97**

Chino Valley Fire District

GL Trial Balance Worksheet

For The Period of 12/1/2022 through 12/31/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	$287,668.17	$32,194.11	$42,074.31	$277,787.97	
	TOTALS:	$287,668.17	$32,194.11	$42,074.31	$277,787.97	

* Inactive accounts are marked and appear in grey.