

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT BANK RECONCILIATION SEPTEMBER, 2023

Reconciliation:

Beginning Balance (CVFD):	\$	57,745.56
Tax Revenue:	\$	5,991.55
Interest Revenue:	\$	172.78
Fire District Deposits:	\$	-
Principal/Interest Payments:	\$	-
Interest Paid on Tax Roll Corrections:	\$	-
Ending Balance:	\$	63,909.89

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	63,909.89
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-

Ending Balance: \$ 63,909.89

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	5,499.59
Personal Property Taxes:	\$	491.96
Interest Revenue:	\$	172.78
Other:	\$	-
Ending Balance:	\$	6,164.33

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2023.10.16 19:55:06
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Cody Rose

Digitally signed by Cody Rose
Date: 2023.10.16 17:39:35
-07'00'

Cody Rose, Assistant Chief of Planning and Logistics

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2023.10.11 10:16:26 -07'00'

Karen Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT
BOND DEBT FUND - SEPTEMBER, 2023

Real Estate Taxes:	\$	5,499.59
UPP Taxes:	\$	491.96
Interest Received:	\$	172.78
Other:	\$	-
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TOTAL:	\$	6,164.33
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Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

Chino Valley Fire Dist BDS
Fund: 6065640700



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

Account	Period	YTD		
6065640700	Chino Valley Fire Dist BDS			
Begin Balance:	57,745.56	53,186.62		
Income:	6,164.33 ✓	10,732.96		
LOC Advance:	.00	.00		
Expense:	.00	(9.69)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	63,909.89	63,909.89	End:	63,909.89

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6065640700 Chino Valley Fire Dist BDS	Beginning Balance:	57,745.56	53,186.62
11100.2022	2022 Real Estate Taxes	549.41	2,512.21
11100.2023	2023 Real Estate Taxes	4,950.18	4,950.18
12100.2007	2007 Personal Property Taxes	.00	7.13
12100.2009	2009 Personal Property Taxes	.00	9.62
12100.2010	2010 Personal Property Taxes	.00	7.92
12100.2011	2011 Personal Property Taxes	.00	10.48
12100.2012	2012 Personal Property Taxes	.00	12.38
12100.2013	2013 Personal Property Taxes	.00	13.34
12100.2014	2014 Personal Property Taxes	6.99	20.40
12100.2015	2015 Personal Property Taxes	5.68	18.52
12100.2016	2016 Personal Property Taxes	.00	11.75
12100.2017	2017 Personal Property Taxes	.00	12.14
12100.2018	2018 Personal Property Taxes	.00	9.33
12100.2019	2019 Personal Property Taxes	.00	8.69
12100.2020	2020 Personal Property Taxes	26.40	141.97
12100.2021	2021 Personal Property Taxes	241.60	457.91
12100.2022	2022 Personal Property Taxes	21.65	477.27
12100.2023	2023 Personal Property Taxes	189.64	189.64
38109.0	Interest on Investments St Treas	94.55	930.48
38113.0	Interest on Investments-Wells Fargo	78.23	931.60
90002.0	Interest Pd on Tax Roll Corrections	.00	(9.69)
	Ending Balance:	63,909.89	63,909.89

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065640700 Chino Valley Fire Dist BDS			Beginning Balance: 57,745.56	
11100.2022 2022 Real Estate Taxes			Source Code Total: 549.41	
09/01	Tax Distribution	0	59.77	C
09/01	Tax Distribution	0	.89	C
09/05	Tax Distribution	0	15.69	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

09/05	Tax Distribution	0	3.43	C
09/07	Tax Distribution	0	2.47	C
09/11	Tax Distribution	0	24.56	C
09/11	Tax Distribution	0	7.89	C
09/12	Tax Distribution	0	2.70	C
09/14	Tax Distribution	0	.09	C
09/14	Tax Distribution	0	36.67	C
09/15	Tax Distribution	0	13.65	C
09/15	Tax Distribution	0	13.27	C
09/18	Tax Distribution	0	60.42	C
09/18	Tax Distribution	0	2.96	C
09/20	Tax Distribution	0	153.43	C
09/22	Tax Distribution	0	1.66	C
09/25	Tax Distribution	0	17.62	C
09/26	Tax Distribution	0	22.80	C
09/27	Tax Distribution	0	9.68	C
09/27	Tax Distribution	0	93.16	C
09/27	Tax Distribution	0	.15	C
09/28	Tax Distribution	0	1.18	C
09/29	Tax Distribution	0	5.09	C
09/29	Tax Distribution	0	.18	C
11100.2023 2023 Real Estate Taxes			Source Code Total: 4,950.18	
09/13	Tax Distribution	0	27.98	C
09/14	Tax Distribution	0	6.68	C
09/15	Tax Distribution	0	294.36	C
09/18	Tax Distribution	0	229.58	C
09/18	Tax Distribution	0	8.93	C
09/18	Tax Distribution	0	59.40	C
09/18	Tax Distribution	0	52.32	C
09/19	Tax Distribution	0	26.66	C
09/19	Tax Distribution	0	127.86	C
09/19	Tax Distribution	0	22.24	C
09/19	Tax Distribution	0	16.40	C
09/20	Tax Distribution	0	1,219.85	C
09/20	Tax Distribution	0	30.80	C
09/20	Tax Distribution	0	111.91	C
09/20	Tax Distribution	0	104.40	C
09/21	Tax Distribution	0	111.60	C
09/21	Tax Distribution	0	122.44	C
09/21	Tax Distribution	0	145.58	C
09/21	Tax Distribution	0	22.89	C
09/22	Tax Distribution	0	81.14	C
09/22	Tax Distribution	0	57.36	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

09/22	Tax Distribution	0	25.83	C
09/22	Tax Distribution	0	25.17	C
09/22	Tax Distribution	0	44.02	C
09/25	Tax Distribution	0	12.07	C
09/25	Tax Distribution	0	271.98	C
09/25	Tax Distribution	0	73.14	C
09/25	Tax Distribution	0	14.07	C
09/26	Tax Distribution	0	63.68	C
09/26	Tax Distribution	0	177.44	C
09/26	Tax Distribution	0	23.64	C
09/26	Tax Distribution	0	332.12	C
09/27	Tax Distribution	0	53.10	C
09/27	Tax Distribution	0	62.92	C
09/27	Tax Distribution	0	4.30	C
09/28	Tax Distribution	0	300.78	C
09/28	Tax Distribution	0	318.92	C
09/28	Tax Distribution	0	34.40	C
09/28	Tax Distribution	0	128.45	C
09/29	Tax Distribution	0	18.23	C
09/29	Tax Distribution	0	18.87	C
09/29	Tax Distribution	0	6.16	C
09/29	Tax Distribution	0	60.51	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 6.99	
09/05	Tax Distribution	0	6.99	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 5.68	
09/05	Tax Distribution	0	5.68	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 26.40	
09/08	Tax Distribution	0	26.40	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 241.60	
09/01	Tax Distribution	0	225.96	C
09/05	Tax Distribution	0	15.64	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 21.65	
09/01	Tax Distribution	0	.40	C
09/14	Tax Distribution	0	.43	C
09/18	Tax Distribution	0	2.40	C
09/22	Tax Distribution	0	7.68	C
09/29	Tax Distribution	0	10.74	C
12100.2023 2023 Personal Property Taxes			Source Code Total: 189.64	
09/14	Tax Distribution	0	.41	C
09/15	Tax Distribution	0	51.42	C
09/18	Tax Distribution	0	2.25	C
09/19	Tax Distribution	0	6.59	C
09/22	Tax Distribution	0	31.53	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

09/25	Tax Distribution	0	3.05	C
09/25	Tax Distribution	0	10.34	C
09/26	Tax Distribution	0	43.83	C
09/28	Tax Distribution	0	1.16	C
09/29	Tax Distribution	0	26.89	C
09/29	Tax Distribution	0	12.17	C
38109.0 Interest on Investments St Treas			Source Code Total: 94.55	
09/26	Investment Interest	0	94.55	C
38113.0 Interest on Investments-Wells Fargo			Source Code Total: 78.23	
09/26	Investment Interest	0	78.23	C
6065640700 Chino Valley Fire Dist BDS			Ending Balance: 63,909.89	

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 9/30/2023

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	09/01/23		\$57,745.56
Deposits and Credits:			\$6,164.33
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			\$63,909.89
Ending Balance Per Bank Statement:	09/30/23		\$63,909.89
* Outstanding Deposits and Credits:	09/30/23		\$0.00
* Outstanding Checks and Charges:	09/30/23		\$0.00
Ending Book Balance:			\$63,909.89

* 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: 9/30/23

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
09/30/23	Cash With Yav Cty	BDS Tax & Interest Revenue - S	GL	CHINOV	\$6,164.33		
TOTAL DEPOSITS AND CREDITS CLEARED:						\$6,164.33	

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: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER

Cash With Yav Cty	09/30/23	Marked	No	BDS Tax & Interest Revenue - S	10/11/23	\$6,164.33
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SUB TOTAL FOR BANK:	\$6,164.33
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TOTAL FOR MODULE:	\$6,164.33
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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
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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 9/1/2023 Through 9/30/2023

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$5,499.59	\$0.00	\$5,499.59	0.0%	\$440,007.82	\$0.00	\$440,007.82	0.0%
Personal Tax Revenue	40420500000	491.96	0.00	491.96	0.0	11,869.58	0.00	11,869.58	0.0
Net Revenues		\$5,991.55	\$0.00	\$5,991.55	0.0 %	\$451,877.40	\$0.00	\$451,877.40	0.0 %
Income (Loss) from Operations		\$5,991.55	\$0.00	\$5,991.55	0.0%	\$451,877.40	\$0.00	\$451,877.40	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$172.78	\$0.00	\$172.78	0.0%	\$8,296.03	\$0.00	\$8,296.03	0.0%
Bond Debt Service Principle Payment	40600000000	0.00	0.00	0.00	0.0	(360,000.00)	0.00	(360,000.00)	0.0
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(84,163.59)	0.00	(84,163.59)	0.0
Total Other Income (Expense)		\$172.78	\$0.00	\$172.78	0.0 %	\$(435,867.56)	\$0.00	\$(435,867.56)	0.0 %
Net Income (Loss)		\$6,164.33	\$0.00	\$6,164.33	0.0%	\$16,009.84	\$0.00	\$16,009.84	0.0%

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Chino Valley Fire District

Balance Sheet

As of 9/30/2023

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

<u>Current Assets</u>		
Bond Debt Service	\$63,909.89	
Total Current Assets		\$63,909.89
Total Assets		\$63,909.89
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
9/1/2023 through 9/30/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$57,745.56
2336	GJ	144246	09/30/23		Cash With Yav Cty	BDS Tax & Interest Revenue - Sep 2023	6,164.33	-	63,909.89
BOND DEBT SERVICE TOTALS:							\$6,164.33	\$0.00	\$63,909.89
TOTAL OF LEDGER:							\$6,164.33	\$0.00	\$63,909.89

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 9/1/2023 through 9/30/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$57,745.56	\$6,164.33	\$0.00	\$63,909.89	
TOTALS:		<u>\$57,745.56</u>	<u>\$6,164.33</u>	<u>\$0.00</u>	<u>\$63,909.89</u>	

* Inactive accounts are marked and appear in grey.

CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE JOURNAL ENTRY LOG FY 23-24

DATE		DESCRIPTION	AMOUNT	BATCH NO.
9/30/2023		Tax and Interest Revenue - September, 2023	\$6,164.33	2336
Monthly Total:			\$6,164.33	

Reviewed