

AGENDA

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

Monday, January 22, 2024, 4:00 pm - 4:30 pm

**Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,
Prescott Valley**

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, January 22, 2024 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. Members may attend in person or via remote methods of communication.

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

A. Presentation, Discussion, and Acceptance of FY 2023 Audit Report as Presented by Baker Tilly

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 - December 18, 2023

B. Approve General Fund Financial Statements - December 31, 2023

C. Approve Bond Debt Service Financials - December 31, 2023

6. ADJOURNMENT

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

MINUTES
Chino Valley Fire District Board of Directors
Regular Meeting
Monday, December 18, 2023, 4:00 pm - 4:30 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge
Drive, Prescott Valley

In-Person Attendance

Cyndy Dicus; Dave Dobbs; Lorette Stewart; Susanne Dixon

Remote Attendance

Jodie Denike; Scott A Freitag, Carrie Zambrano, Nicolas Cornelius

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Dicus called the meeting to order at 4:00 p.m.

2. PLEDGE OF ALLEGIANCE

Chair Dicus led the Pledge of Allegiance.

3. NEW BUSINESS

A. Discussion and Possible Action Regarding Election of Board Chairperson and Board Clerk

Director Dobbs nominated Director Dicus to continue serving as the Chairperson. Director Stewart seconded the nomination. All members voted YES.

Chair Dicus nominated Director Dobbs to continue serving as the Clerk. Director Stewart seconded the motion. All members voted YES.

4. CALL TO THE PUBLIC

There were no public comments.

5. CONSENT AGENDA

- A. Approve Regular Session Minutes - October 5, 2023
- B. Approve September 30, 2023 General Fund Financial Statements
- C. Approve November 30, 2023 Bond Debt Service Financial Statements
- D. Approve October 31, 2023 General Fund Financial Statements
- E. Approve October 31, 2023 Bond Debt Service Financial Statements
- F. Approve November 30, 2023 General Fund Financial Statements
- G. Approve November 30, 2023 Bond Debt Service Financials

Motion to approve the Consent Agenda.

Director Zambrano joined remotely at 4:03 p.m.

Move: Lorette Stewart Second: Dave Dobbs Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Lorette Stewart, Carrie Zambrano, Jodie Denike

6. NEW BUSINESS - CONTINUED

A. Discussion and Possible Approval of FY 24-25 Budget Development Schedule

Chief Feddema briefly explained the Budget Development Schedule.

Attorney Cornelius joined the meeting remotely at 4:04 p.m.

Motion to approve the FY 24-25 Budget Development Schedule.

Move: Dave Dobbs Second: Lorette Stewart Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Lorette Stewart, Carrie Zambrano, Jodie Denike

7. ADJOURNMENT

Motion to adjourn at 4:05 p.m.

Move: Dave Dobbs Second: Lorette Stewart Status: Passed

Yes: Dave Dobbs, Cyndy Dicus, Lorette Stewart, Carrie Zambrano, Jodie Denike

CHINO VALLEY FIRE DISTRICT
GENERAL FUND BANK RECONCILIATION DECEMBER, 2023

Reconciliation:

Beginning Balance:	\$	635,504.61
Tax Revenue:	\$	459,851.50
Interest Revenue:	\$	8,284.14
Fire District Deposits:	\$	-
Checks From Accounts Payable:	\$	-
Transfer Out - Fire Authority:	\$	(539,741.23)
Other: Tax Roll Corrections	\$	-
Ending Balance:	\$	563,899.02

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	563,899.02
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-

Ending Balance: \$ 563,899.02

G/L Ending Balance: \$ 563,899.02

\$ 563,899.02

Deposits Per Bank Statement:

Real Estate Taxes:	\$	412,432.37
Personal Property Taxes:	\$	12,061.44
Fire District Assistance Tax:	\$	35,357.69
Fire District Deposit:	\$	-
Interest Revenue:	\$	8,284.14
ADOT & Fish and Game In Lieu:	\$	-
Other:	\$	-
Other:	\$	-

Ending Balance: \$ 468,135.64

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	-
Other: GL JE Fire Authority Funding	\$	539,741.23
Other:	\$	-
Total Checks:	\$	539,741.23

Other: GL JE Tax & Interest Revenue \$ 468,135.64
Other: \$ -

Ending Balance: \$ 468,135.64

Reconciliation Approved By:

Scott Freitag

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Cody Rose

Cody Rose, Assistant Chief of Planning and Logistics

Reconciliation Prepared By:

Karen Mauldin

Karen Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT GENERAL FUND

Tax Collection Data

Total Levy Month	FY 17-18 \$3,707,996 Collected	FY 18-19 \$3,926,501 Collected	FY 19-20 \$4,190,442 Collected	FY 20-21 \$4,497,237 Collected	FY 21-22 \$4,833,636 Collected	FY 22-23 \$5,218,024 Collected	FY 23-24 \$5,625,391 Collected
July	\$24,936	\$21,890	\$14,597	\$42,316	\$26,983	\$29,396	\$22,269
%	0.672%	0.557%	0.348%	0.941%	0.558%	0.563%	0.396%
% To Date	0.6725%	0.5575%	0.3483%	0.9409%	0.5582%	0.5633%	0.3959%
August	\$10,622	\$12,226	\$10,746	\$15,526	\$11,257	\$10,089	\$11,352
%	0.286%	0.311%	0.256%	0.345%	0.233%	0.193%	0.202%
% To Date	0.9590%	0.8688%	0.6048%	1.2862%	0.7911%	0.7567%	0.5977%
September	\$178,141	\$25,209	\$30,894	\$8,143	\$54,439	\$64,614	\$74,887
%	4.804%	0.642%	0.737%	0.181%	1.126%	1.238%	1.331%
% To Date	5.7632%	1.5109%	1.3420%	1.4673%	1.9174%	1.9950%	1.9289%
October	\$1,503,325	\$1,610,381	\$1,807,742	\$1,780,309	\$1,962,817	\$2,100,367	\$2,422,380
%	40.543%	41.013%	43.140%	39.587%	40.607%	40.252%	43.062%
% To Date	46.3060%	42.5240%	44.4817%	41.0540%	42.5249%	42.2471%	44.9904%
November	\$290,266	\$498,787	\$373,908	\$508,805	\$535,270	\$613,469	\$490,140
%	7.828%	12.703%	8.923%	11.314%	11.074%	11.757%	8.713%
% To Date	54.1341%	55.2271%	53.4046%	52.3677%	53.5987%	54.0038%	53.7034%
December	\$223,661	\$236,727	\$286,760	\$399,155	\$365,096	\$368,596	\$424,494
%	6.0319%	6.0289%	6.8432%	8.8756%	7.5532%	7.0639%	7.5460%
% To Date	60.1659%	61.2560%	60.2478%	61.2433%	61.1520%	61.0677%	61.2495%
January	\$153,278	\$117,994	\$115,429	\$118,322	\$183,242	\$167,132	\$0
%	4.1337%	3.0051%	2.7546%	2.6310%	3.7910%	3.2030%	0.0000%
% To Date	64.2997%	64.2611%	63.0023%	63.8742%	64.9429%	64.2707%	61.2495%
February	\$95,262	\$54,476	\$104,991	\$88,422	\$74,113	\$82,746	\$0
%	2.5691%	1.3874%	2.5055%	1.9661%	1.5333%	1.5858%	0.0000%
% To Date	66.8688%	65.6485%	65.5078%	65.8404%	66.4762%	65.8565%	61.2495%
March	\$127,298	\$138,910	\$142,182	\$143,500	\$112,700	\$150,474	\$0
%	3.4331%	3.5377%	3.3930%	3.1908%	2.3316%	2.8837%	0.0000%
% To Date	70.3018%	69.1863%	68.9008%	69.0312%	68.8078%	68.7402%	61.2495%
April	\$794,289	\$955,634	\$983,917	\$1,082,230	\$1,188,626	\$1,315,211	\$0
%	21.4210%	24.3380%	23.4800%	24.0643%	24.5907%	25.2051%	0.0000%
% To Date	91.7228%	93.5243%	92.3809%	93.0956%	93.3985%	93.9454%	61.2495%
May	\$238,700	\$189,925	\$206,496	\$202,990	\$226,873	\$242,625	\$0
%	6.4374%	4.8370%	4.9278%	4.5137%	4.6936%	4.6497%	0.0000%
% To Date	98.1602%	98.3613%	97.3086%	97.6092%	98.0921%	98.5951%	61.2495%
June	\$80,520	\$84,895	\$49,679	\$87,815	\$85,664	\$63,240	\$0
%	2.1715%	2.1621%	1.1855%	1.9527%	1.7723%	1.2120%	0.0000%
% To Date	100.3318%	100.5234%	98.4942%	99.5619%	99.8644%	99.8071%	61.2495%
TOTALS	\$3,720,297	\$3,947,053	\$4,127,341	\$4,477,533	\$4,827,080	\$5,207,958	\$3,445,522
Delinquency	-0.3318%	-0.5234%	1.5058%	0.4381%	0.1356%	0.1929%	38.7505%

CHINO VALLEY FIRE DISTRICT GENERAL FUND

FDAT Collection Data

Total Levy Month	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected	FY 19-20 \$366,547 Collected	FY 20-21 \$400,000 Collected	FY 21-22 \$400,000 Collected	FY 22-23 \$400,000 Collected	FY 23-24 \$400,000 Collected
July	\$1,630	\$1,238	\$1,475	\$2,769	\$1,871	\$2,011	\$1,145
%	0.489%	0.371%	0.403%	0.692%	0.468%	0.503%	0.286%
% To Date	0.4891%	0.3715%	0.4025%	0.6923%	0.4677%	0.5026%	0.2863%
August	\$554	\$707	\$653	\$662	\$1,498	\$575	\$540
%	0.166%	0.212%	0.178%	0.166%	0.375%	0.144%	0.135%
% To Date	0.6553%	0.5835%	0.5806%	0.8579%	0.8422%	0.6465%	0.4213%
September	\$12,654	\$3,182	\$1,853	\$879	\$4,669	\$4,994	\$4,589
%	3.797%	0.955%	0.505%	0.220%	1.167%	1.249%	1.147%
% To Date	4.4520%	1.5382%	1.0861%	1.0777%	2.0095%	1.8950%	1.5686%
October	\$93,081	\$139,813	\$107,270	\$160,480	\$159,909	\$157,752	\$161,660
%	27.928%	41.949%	29.265%	40.120%	39.977%	39.438%	40.415%
% To Date	32.3799%	43.4877%	30.3510%	41.1979%	41.9866%	41.3329%	41.9837%
November	\$74,651	\$59,861	\$30,666	\$48,339	\$52,249	\$55,107	\$49,601
%	22.3983%	17.9606%	8.3663%	12.0848%	13.0622%	13.7768%	12.4002%
% To Date	54.7782%	61.4483%	38.7172%	53.2826%	55.0488%	55.1097%	54.3839%
December	\$21,663	\$25,413	\$112,035	\$39,219	\$35,029	\$35,365	\$35,358
%	6.4997%	7.6250%	30.5650%	9.8048%	8.7572%	8.8413%	8.8394%
% To Date	61.2779%	69.0733%	69.2822%	63.0874%	63.8060%	63.9510%	63.2233%
January	\$16,138	\$11,149	\$11,446	\$12,625	\$15,294	\$14,833	\$0
%	4.8420%	3.3450%	3.1227%	3.1562%	3.8235%	3.7081%	0.0000%
% To Date	66.1199%	72.4183%	72.4049%	66.2436%	67.6294%	67.6591%	63.2233%
February	\$8,056	\$7,409	\$10,419	\$6,657	\$5,785	\$5,943	\$0
%	2.417%	2.223%	2.842%	1.664%	1.446%	1.486%	0.000%
% To Date	68.5368%	74.6413%	75.2473%	67.9079%	69.0756%	69.1450%	63.2233%
March	\$12,174	\$13,713	\$13,361	\$10,897	\$8,259	\$8,963	\$0
%	3.6528%	4.1143%	3.6452%	2.7242%	2.0646%	2.2407%	0.0000%
% To Date	72.1897%	78.7556%	78.8925%	70.6320%	71.1403%	71.3856%	63.2233%
April	\$63,209	\$79,859	\$85,315	\$88,842	\$89,498	\$93,760	\$0
%	18.9651%	23.9607%	23.2754%	22.2104%	22.3745%	23.4400%	0.0000%
% To Date	91.1548%	102.7164%	102.1679%	92.8424%	93.5148%	94.8256%	63.2233%
May	\$23,731	\$18,881	\$21,832	\$19,620	\$19,623	\$17,519	\$0
%	7.1201%	5.6650%	5.9561%	4.9050%	4.9058%	4.3797%	0.0000%
% To Date	98.2749%	108.3813%	108.1240%	97.7475%	98.4206%	99.2052%	63.2233%
June	\$5,094	\$5,726	\$4,474	\$6,987	\$6,978	\$3,648	\$0
%	1.5285%	1.7181%	1.2206%	1.7468%	1.7445%	0.9121%	0.0000%
% To Date	99.8034%	110.0995%	109.3446%	99.4943%	100.1651%	100.1173%	63.2233%
TOTALS	\$332,635	\$366,951	\$400,799	\$397,977	\$400,660	\$400,469	\$252,893
Delinquency	0.1966%	-10.0995%	-9.3446%	0.5057%	-0.1651%	-0.1173%	36.7767%

100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%



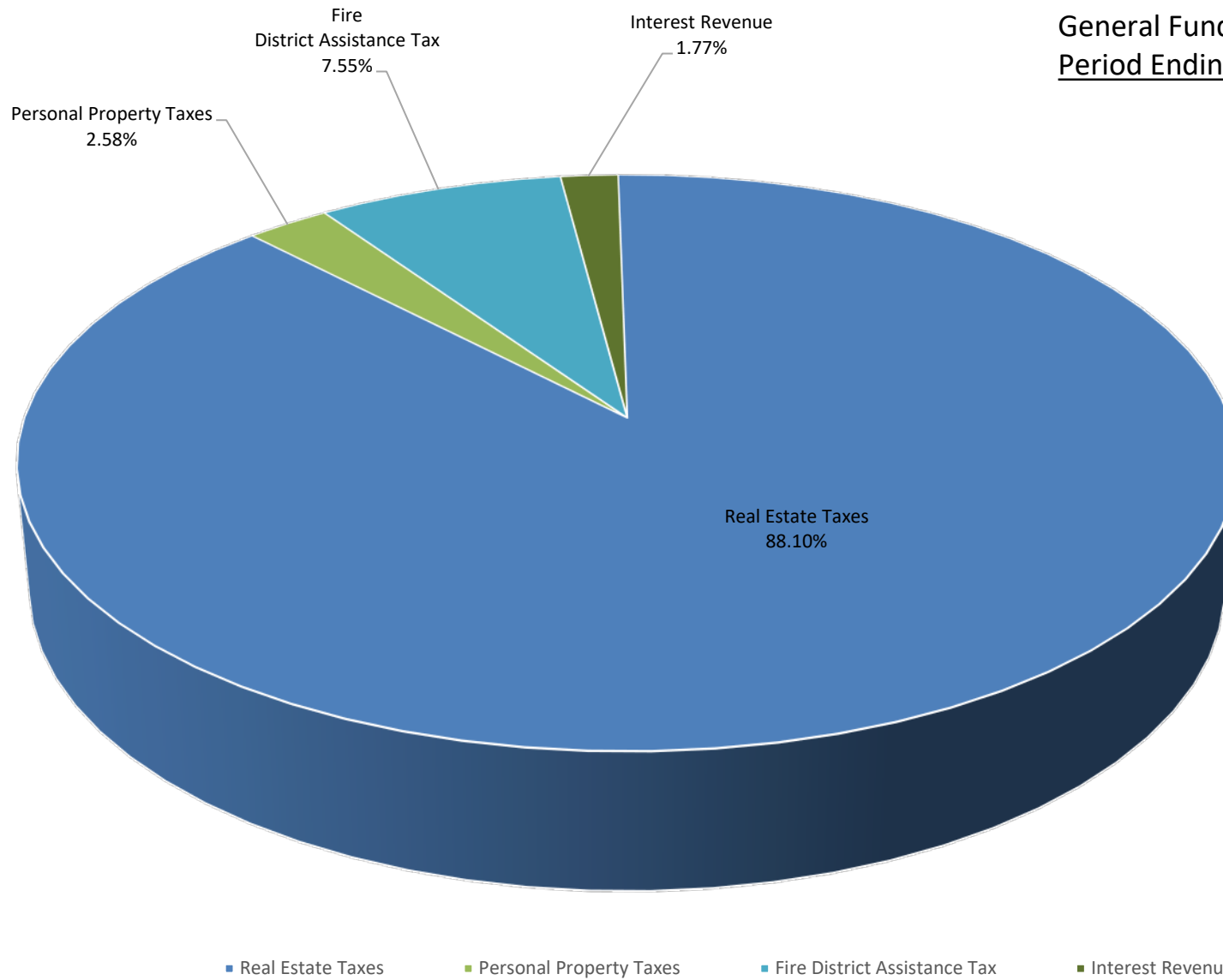
2023 - 2024 Cash Flow by Month : DECEMBER

	Actual						Projected					
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Revenues:												
Taxes (Real Estate/UPP)	22,269	11,352	74,887	2,422,380	490,140	424,494	468,783	468,783	468,783	468,783	468,783	468,783
FDAT	1,145	540	4,589	161,660	49,601	35,358	33,333	33,333	33,333	33,333	33,333	33,333
Interest Income	1,179	548	362	486	-	8,284	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	167	167	167	167	167	167
RevenueTotals:	24,593	12,440	79,839	2,584,526	539,741	468,136	502,283	502,283	502,283	502,283	502,283	502,283
Expenditures:												
Fire Authority Funding	71,571	24,593	12,440	79,839	2,584,526	539,741	501,116	501,116	501,116	501,116	501,116	501,116
Professional Services/ Fire Board	450	225	-	-	135	-	1,167	1,167	1,167	1,167	1,167	1,167
Miscellaneous	-	114	-	-	29	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	1,667	1,667	1,667	1,667	1,667	1,667
ExpenditureTotals:	72,021	24,932	12,440	79,839	2,584,690	539,741	503,949	503,949	503,949	503,949	503,949	503,949
Monthly Net Cash	(47,428)	(12,492)	67,399	2,504,687	(2,044,949)	(71,605)						
Cumulative Net Cash	(27,428)	(39,920)	27,479	2,532,166	487,217	415,612						
Cash Balance (Carryover)	20,000	7,508	74,907	2,579,594	534,645	463,040						

**CHINO VALLEY FIRE DISTRICT GENERAL FUND
REVENUE GRAPH DATA**

		YTD	
	Revenue	Budget	%
Real Estate Taxes	\$ 412,432	\$ 5,625,391	88.10
Personal Property Taxes	\$ 12,061	\$ -	2.58
Fire District Assistance Tax	\$ 35,358	\$ 400,000	7.55
Rebates/Refunds	\$ -	\$ 2,000	0.00
Interest Revenue	\$ 8,284	\$ -	1.77
Other Revenue	\$ -	\$ -	0.00
TOTALS:	\$ 468,136	\$ 6,027,391	100.00

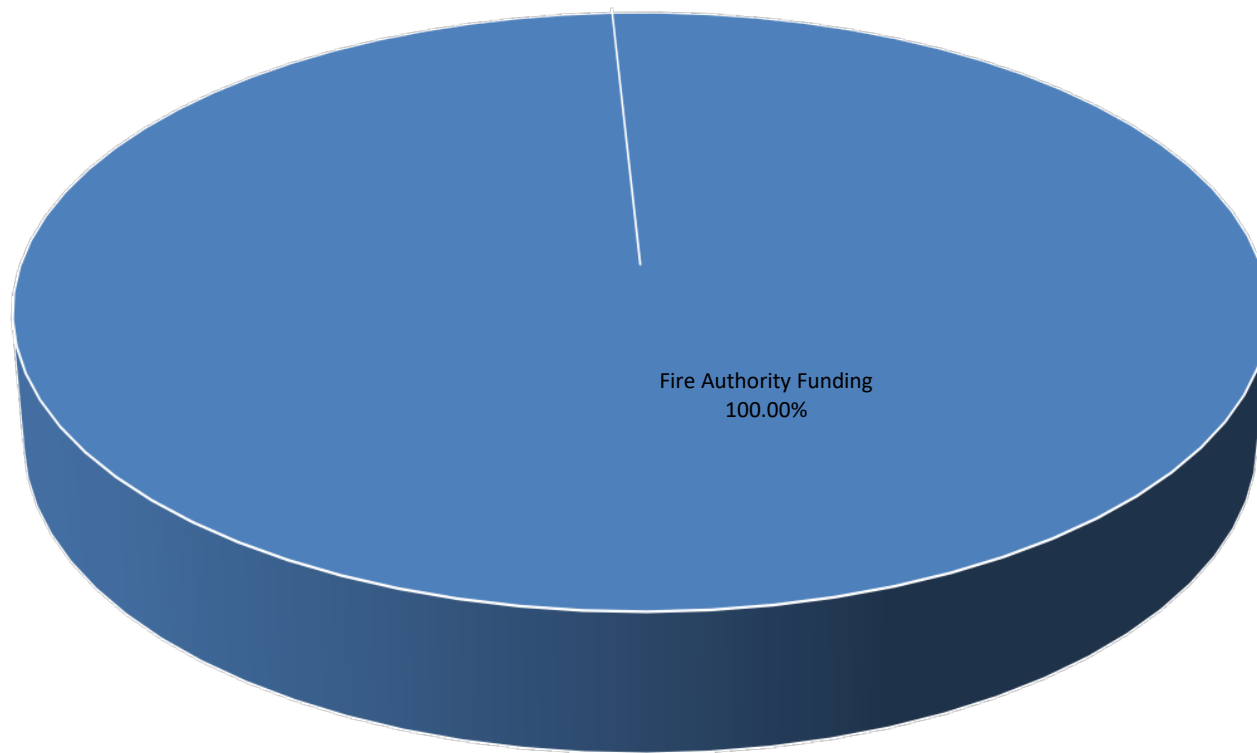
Chino Valley Fire District
FY 2023 - 2024
General Fund Revenue
Period Ending 12/31/2023



**CHINO VALLEY FIRE DISTRICT GENERAL FUND
EXPENSE GRAPH DATA**

		YTD	
Expense		Budget	%
Fire Authority Funding	\$ 539,741	\$ 6,013,391	100.00
Audit and Accounting	\$ -	\$ 8,000	0.00
Legal	\$ -	\$ 5,000	0.00
Fire Board Expenses	\$ -	\$ 1,000	0.00
Miscellaneous Expenses	\$ -	\$ -	0.00
TOTAL:	\$ 539,741	\$ 6,027,391	100.00

Chino Valley Fire District
FY 2023 - 2024
General Fund Expenditures
Period Ending 12/31/2023



■ Fire Authority Funding

CHINO VALLEY FIRE DISTRICT
GENERAL FUND - DECEMBER, 2023

Real Estate Taxes:	\$	412,432.37
UPP Taxes:	\$	12,061.44
FDAT:	\$	35,357.69
Interest Received:	\$	8,284.14
Other:	\$	-

TOTAL:	\$	468,135.64
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Transferred to CAFMA:	\$	539,741.23
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Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

Chino Valley Fire Dist GF Fund: 6065540000			
6065540000	Chino Valley Fire Dist GF		
Begin Balance:	635,504.61	168,287.33	
Income:	468,135.64	3,709,275.17	
LOC Advance:	.00	.00	
Expense:	(539,741.23)	(3,313,663.48)	LOC: .00
LOC Payments:	.00	.00	Warrants Outstanding: .00
Cash Balance:	563,899.02	563,899.02	End: 563,899.02



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6065540000 Chino Valley Fire Dist GF		Beginning Balance:	635,504.61
			168,287.33
11100.2021	2021 Real Estate Taxes	.00	.04
11100.2022	2022 Real Estate Taxes	17,374.93	56,882.73
11100.2023	2023 Real Estate Taxes	395,057.44	3,287,576.64
12100.2003	2003 Personal Property Taxes	.00	71.97
12100.2004	2004 Personal Property Taxes	.00	79.78
12100.2005	2005 Personal Property Taxes	.00	78.78
12100.2006	2006 Personal Property Taxes	.00	134.00
12100.2007	2007 Personal Property Taxes	.00	137.15
12100.2008	2008 Personal Property Taxes	.00	42.89
12100.2009	2009 Personal Property Taxes	.00	111.57
12100.2010	2010 Personal Property Taxes	.00	110.34
12100.2011	2011 Personal Property Taxes	.00	130.61
12100.2012	2012 Personal Property Taxes	5.01	189.71
12100.2013	2013 Personal Property Taxes	.00	144.92
12100.2014	2014 Personal Property Taxes	.00	197.25
12100.2015	2015 Personal Property Taxes	7.90	200.20
12100.2016	2016 Personal Property Taxes	7.89	153.75
12100.2017	2017 Personal Property Taxes	7.89	176.36
12100.2018	2018 Personal Property Taxes	7.89	140.70
12100.2019	2019 Personal Property Taxes	7.89	300.85
12100.2020	2020 Personal Property Taxes	107.07	2,607.86
12100.2021	2021 Personal Property Taxes	182.29	5,989.22
12100.2022	2022 Personal Property Taxes	491.67	7,159.18
12100.2023	2023 Personal Property Taxes	11,235.94	82,905.88
37150.0	FDAT Distributions	35,357.69	252,893.16
38109.0	Interest on Investments St Treas	3,774.25	5,009.91
38111.0	Interest on Investments	.00	9.09
38113.0	Interest on Investments-Wells Fargo	4,509.89	5,840.63
90002.0	Interest Pd on Tax Roll Corrections	.00	(142.66)
91032.0	Warrants Redeemed	.00	(810.00)
91702.0	Transfer out	(539,741.23)	(3,312,710.82)
	Ending Balance:	563,899.02	563,899.02

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6065540000 Chino Valley Fire Dist GF			Beginning Balance: 635,504.61	
11100.2022 2022 Real Estate Taxes			Source Code Total: 17,374.93	
12/01	Tax Distribution	0	599.38	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12/04	Tax Distribution	0	110.31	C
12/04	Tax Distribution	0	414.79	C
12/05	Tax Distribution	0	517.97	C
12/06	Tax Distribution	0	1,114.52	C
12/06	Tax Distribution	0	552.94	C
12/07	Tax Distribution	0	336.23	C
12/07	Tax Distribution	0	1,097.71	C
12/08	Tax Distribution	0	472.32	C
12/08	Tax Distribution	0	57.08	C
12/11	Tax Distribution	0	474.80	C
12/11	Tax Distribution	0	665.93	C
12/12	Tax Distribution	0	916.00	C
12/13	Tax Distribution	0	1,988.08	C
12/13	Tax Distribution	0	23.69	C
12/13	Tax Distribution	0	2,715.12	C
12/14	Tax Distribution	0	813.46	C
12/14	Tax Distribution	0	58.85	C
12/18	Tax Distribution	0	821.76	C
12/19	Tax Distribution	0	60.98	C
12/19	Tax Distribution	0	10.55	C
12/20	Tax Distribution	0	95.07	C
12/20	Tax Distribution	0	2,548.30	C
12/21	Tax Distribution	0	391.04	C
12/22	Tax Distribution	0	286.11	C
12/26	Tax Distribution	0	229.47	C
12/28	Tax Distribution	0	2.47	C
11100.2023 2023 Real Estate Taxes			Source Code Total: 395,057.44	
12/01	Tax Distribution	0	3,692.79	C
12/01	Tax Distribution	0	1,515.17	C
12/04	Tax Distribution	0	3,695.56	C
12/04	Tax Distribution	0	6,893.14	C
12/04	Tax Distribution	0	2,965.47	C
12/05	Tax Distribution	0	4,160.26	C
12/05	Tax Distribution	0	11,972.38	C
12/05	Tax Distribution	0	548.84	C
12/05	Tax Distribution	0	2,177.28	C
12/05	Tax Distribution	0	6,876.38	C
12/05	Tax Distribution	0	4,983.10	C
12/06	Tax Distribution	0	(172.00)	C
12/06	Tax Distribution	0	10,773.93	C
12/06	Tax Distribution	0	8,854.05	C
12/06	Tax Distribution	0	344.35	C
12/07	Tax Distribution	0	11,514.96	C
12/07	Tax Distribution	0		C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12/07	Tax Distribution	0	72.69	C
12/07	Tax Distribution	0	7,648.14	C
12/08	Tax Distribution	0	8,971.62	C
12/08	Tax Distribution	0	3,833.30	C
12/11	Tax Distribution	0	3,023.58	C
12/11	Tax Distribution	0	9,182.15	C
12/11	Tax Distribution	0	4,116.63	C
12/11	Tax Distribution	0	6,322.98	C
12/11	Tax Distribution	0	4,469.64	C
12/12	Tax Distribution	0	3,158.86	C
12/12	Tax Distribution	0	10,310.37	C
12/12	Tax Distribution	0	4,100.93	C
12/12	Tax Distribution	0	420.23	C
12/13	Tax Distribution	0	2,123.58	C
12/13	Tax Distribution	0	4,433.68	C
12/13	Tax Distribution	0	2,417.97	C
12/13	Tax Distribution	0	7,392.87	C
12/14	Tax Distribution	0	8,070.37	C
12/14	Tax Distribution	0	6,256.53	C
12/14	Tax Distribution	0	1,894.76	C
12/15	Tax Distribution	0	14,600.91	C
12/15	Tax Distribution	0	2,794.92	C
12/18	Tax Distribution	0	1,040.48	C
12/18	Tax Distribution	0	6,864.56	C
12/18	Tax Distribution	0	4,211.12	C
12/18	Tax Distribution	0	5,899.43	C
12/18	Tax Distribution	0	790.73	C
12/19	Tax Distribution	0	11,769.62	C
12/19	Tax Distribution	0	15,703.18	C
12/19	Tax Distribution	0	867.72	C
12/19	Tax Distribution	0	791.24	C
12/19	Tax Distribution	0	77.98	C
12/20	Tax Distribution	0	7,809.72	C
12/20	Tax Distribution	0	17,543.00	C
12/21	Tax Distribution	0	3,710.33	C
12/21	Tax Distribution	0	6,667.05	C
12/21	Tax Distribution	0	5,924.22	C
12/22	Tax Distribution	0	5,284.24	C
12/22	Tax Distribution	0	2,731.74	C
12/26	Tax Distribution	0	2,592.41	C
12/26	Tax Distribution	0	15,624.69	C
12/26	Tax Distribution	0	13,396.66	C
12/26	Tax Distribution	0	4,597.00	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12/26	Tax Distribution	0	3,042.53	C
12/27	Tax Distribution	0	13,723.02	C
12/27	Tax Distribution	0	13,962.88	C
12/27	Tax Distribution	0	4,815.46	C
12/27	Tax Distribution	0	2,660.41	C
12/27	Tax Distribution	0	562.77	C
12/28	Tax Distribution	0	7,806.29	C
12/28	Tax Distribution	0	11,121.54	C
12/28	Tax Distribution	0	577.30	C
12/28	Tax Distribution	0	5,057.40	C
12/28	Tax Distribution	0	1,418.35	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 5.01	
12/04	Tax Distribution	0	5.01	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 7.90	
12/06	Tax Distribution	0	7.90	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 7.89	
12/06	Tax Distribution	0	7.89	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 7.89	
12/06	Tax Distribution	0	7.89	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 7.89	
12/06	Tax Distribution	0	7.89	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 7.89	
12/06	Tax Distribution	0	7.89	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 107.07	
12/06	Tax Distribution	0	7.90	C
12/11	Tax Distribution	0	21.26	C
12/21	Tax Distribution	0	77.91	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 182.29	
12/06	Tax Distribution	0	7.89	C
12/11	Tax Distribution	0	129.00	C
12/14	Tax Distribution	0	21.09	C
12/18	Tax Distribution	0	24.31	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 491.67	
12/06	Tax Distribution	0	7.98	C
12/06	Tax Distribution	0	248.94	C
12/11	Tax Distribution	0	128.76	C
12/14	Tax Distribution	0	21.34	C
12/18	Tax Distribution	0	24.59	C
12/21	Tax Distribution	0	7.46	C
12/27	Tax Distribution	0	52.60	C
12100.2023 2023 Personal Property Taxes			Source Code Total: 11,235.94	
12/01	Tax Distribution	0	125.87	C
12/01	Tax Distribution	0	201.14	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12/04	Tax Distribution	0	145.78	C
12/04	Tax Distribution	0	131.80	C
12/05	Tax Distribution	0	267.52	C
12/05	Tax Distribution	0	602.93	C
12/05	Tax Distribution	0	26.13	C
12/05	Tax Distribution	0	162.89	C
12/06	Tax Distribution	0	8.06	C
12/06	Tax Distribution	0	393.38	C
12/07	Tax Distribution	0	93.06	C
12/07	Tax Distribution	0	35.81	C
12/08	Tax Distribution	0	225.24	C
12/08	Tax Distribution	0	341.30	C
12/11	Tax Distribution	0	297.78	C
12/11	Tax Distribution	0	504.88	C
12/11	Tax Distribution	0	12.84	C
12/12	Tax Distribution	0	720.03	C
12/12	Tax Distribution	0	49.57	C
12/12	Tax Distribution	0	35.94	C
12/12	Tax Distribution	0	126.37	C
12/13	Tax Distribution	0	273.69	C
12/13	Tax Distribution	0	87.52	C
12/14	Tax Distribution	0	388.94	C
12/14	Tax Distribution	0	30.60	C
12/18	Tax Distribution	0	24.82	C
12/18	Tax Distribution	0	188.07	C
12/19	Tax Distribution	0	1,014.88	C
12/19	Tax Distribution	0	77.55	C
12/19	Tax Distribution	0	232.82	C
12/20	Tax Distribution	0	21.22	C
12/20	Tax Distribution	0	668.77	C
12/21	Tax Distribution	0	180.31	C
12/21	Tax Distribution	0	132.80	C
12/22	Tax Distribution	0	603.99	C
12/26	Tax Distribution	0	324.70	C
12/26	Tax Distribution	0	428.03	C
12/26	Tax Distribution	0	164.11	C
12/27	Tax Distribution	0	224.72	C
12/27	Tax Distribution	0	355.04	C
12/27	Tax Distribution	0	716.04	C
12/27	Tax Distribution	0	73.27	C
12/28	Tax Distribution	0	91.73	C
12/28	Tax Distribution	0	424.00	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

37150.0 FDAT Distributions			Source Code Total: 35,357.69	
12/01	Fire Dist Assistance Tax 0.136073	0	898.34	C
12/04	Fire Dist Assistance Tax 0.136073	0	981.54	C
12/05	Fire Dist Assistance Tax 0.136073	0	1,914.39	C
12/06	Fire Dist Assistance Tax 0.136073	0	1,394.96	C
12/07	Fire Dist Assistance Tax 0.136073	0	1,246.65	C
12/08	Fire Dist Assistance Tax 0.136073	0	665.20	C
12/11	Fire Dist Assistance Tax 0.136073	0	1,912.56	C
12/12	Fire Dist Assistance Tax 0.136073	0	3,218.38	C
12/13	Fire Dist Assistance Tax 0.136073	0	1,291.11	C
12/14	Fire Dist Assistance Tax 0.136073	0	1,343.51	C
12/15	Fire Dist Assistance Tax 0.136073	0	882.05	C
12/18	Fire Dist Assistance Tax 0.136073	0	1,999.75	C
12/19	Fire Dist Assistance Tax 0.136073	0	3,955.88	C
12/20	Fire Dist Assistance Tax 0.136073	0	2,055.54	C
12/21	Fire Dist Assistance Tax 0.136073	0	1,709.57	C
12/22	Fire Dist Assistance Tax 0.136073	0	808.91	C
12/26	Fire Dist Assistance Tax 0.136073	0	2,755.63	C
12/27	Fire Dist Assistance Tax 0.136073	0	2,962.88	C
12/28	Fire Dist Assistance Tax 0.136073	0	3,360.84	C
38109.0 Interest on Investments St Treas			Source Code Total: 3,774.25	
12/07	Investment Interest	0	1,332.35	C
12/22	Investment Interest	0	2,441.90	C
38113.0 Interest on Investments-Wells Fargo			Source Code Total: 4,509.89	
12/07	Investment Interest	0	1,324.51	C
12/22	Investment Interest	0	3,185.38	C
91702.0 Transfer out			Source Code Total: (539,741.23)	
12/18	Transfer Request per km	0	(539,741.23)	D
6065540000 Chino Valley Fire Dist GF			Ending Balance: 563,899.02	

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2023

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 0000000000000000
Beginning Balance:	12/01/23		\$635,504.61
Deposits and Credits:			\$468,135.64
Checks and Charges:			(\$539,741.23)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$563,899.02</u>
Ending Balance Per Bank Statement:	12/31/23		\$563,899.02
* Outstanding Deposits and Credits:	12/31/23		\$0.00
* Outstanding Checks and Charges:	12/31/23		\$0.00
Ending Book Balance:			<u>\$563,899.02</u>

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

Chino Valley Fire District
BR Checks and Charges Cleared
For the Bank Statement ending: 12/31/23

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
12/31/23	Cash With Yav Cty	Fire Authority Funding	GL	CHINOV	\$539,741.23	
TOTAL CHECKS AND CHARGES CLEARED:					\$539,741.23	

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: 12/31/23

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
12/31/23	Cash With Yav Cty	GF Tax and Interest Revenue -	GL	CHINOV	\$468,135.64
TOTAL DEPOSITS AND CREDITS CLEARED:					\$468,135.64

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: GEN - GENERAL FUND						
Cash With Yav Cty	12/31/23	Marked	No	Fire Authority Funding	01/10/24	\$539,741.23
Cash With Yav Cty	12/31/23	Marked	No	GF Tax and Interest Revenue -	01/10/24	\$468,135.64
SUB TOTAL FOR BANK:						\$1,007,876.87
TOTAL FOR MODULE:						\$1,007,876.87

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 12/1/2023 Through 12/31/2023

Fund: (10) General Fund

	Account	Current Period				Year To Date			
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	10400000000	\$412,432.37	\$0.00	\$412,432.37	0.0%	\$8,424,826.64	\$5,625,391.00	\$2,799,435.64	49.8%
Personal Property Tax	10410000000	12,061.44	0.00	12,061.44	0.0	222,790.37	0.00	222,790.37	0.0
Fire District Assistance Tax	10420000000	35,357.69	0.00	35,357.69	0.0	653,362.42	400,000.00	253,362.42	63.3
Interest Income-General Fund	10490000000	8,284.14	0.00	8,284.14	0.0	26,421.21	0.00	26,421.21	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	4.43	0.00	4.43	0.0
Net Revenues		\$468,135.64	\$0.00	\$468,135.64	0.0 %	\$9,327,405.07	\$6,027,391.00	\$3,300,014.07	54.8 %
<u>Program Expenses</u>									
Fire Authority Funding	10670010000	\$539,741.23	\$0.00	\$(539,741.23)	0.0%	\$8,958,292.25	\$6,013,391.00	\$(2,944,901.25)	(49.0)%
Total Program Expenses		\$539,741.23	\$0.00	\$(539,741.23)	0.0 %	\$8,958,292.25	\$6,013,391.00	\$(2,944,901.25)	(49.0)%
<u>Fund Raising Expenses</u>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00	\$8,000.00	\$4,000.00	50.0%
Legal Services - Routine	10641010000	0.00	0.00	0.00	0.0	2,025.00	5,000.00	2,975.00	59.5
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	894.90	1,000.00	105.10	10.5
Misc/Admin	10661010000	0.00	0.00	0.00	0.0	322.75	0.00	(322.75)	0.0
Contingency Expense - Current	10780130000	0.00	0.00	0.00	0.0	0.00	20,000.00	20,000.00	100.0
Total Fund Raising Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$7,242.65	\$34,000.00	\$26,757.35	78.7 %
Total Expenses		\$539,741.23		\$(539,741.23)		\$8,965,534.90	\$6,047,391.00	\$(2,918,143.90)	(48.3)%
Net Income (Loss)		\$(71,605.59)	\$0.00	\$(71,605.59)	0.0%	\$361,870.17	\$(20,000.00)	\$381,870.17	1909.4%

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Chino Valley Fire District

Balance Sheet

As of 12/31/2023

Fund: (10) General Fund

Assets

Current Assets

Cash with Yavapai County	\$563,899.02	
Taxes Receivable	166,044.25	
Total Current Assets		\$729,943.27
Total Assets		\$729,943.27

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$270.00	
Deferred Compensation (Prop Tax)	132,423.54	
Total Current Liabilities		\$132,693.54
Total Liabilities		\$132,693.54

Net Assets

Fund Balance	\$235,380.13	
Current Year Net Assets	361,870.17	
Total Net Assets		597,250.30
Total Liabilities and Net Assets		\$729,943.84

Chino Valley Fire District
GL Account Ledger - Detail By Period
12/1/2023 through 12/31/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000		CASH WITH YAVAPAI COUNTY							\$635,504.61
2346	GJ	144277	12/31/23		Cash With Yav Cty	Fire Authority Funding	-	539,741.23	95,763.38
2347	GJ	144278	12/31/23		Cash With Yav Cty	GF Tax and Interest Revenue - Dec 2023	468,135.64	-	563,899.02
CASH WITH YAVAPAI COUNTY TOTALS:							\$468,135.64	\$539,741.23	\$563,899.02
TOTAL OF LEDGER:							\$468,135.64	\$539,741.23	\$563,899.02

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 12/1/2023 through 12/31/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$635,504.61	\$468,135.64	\$539,741.23	\$563,899.02	
TOTALS:		<u>\$635,504.61</u>	<u>\$468,135.64</u>	<u>\$539,741.23</u>	<u>\$563,899.02</u>	

Document Reference : 6be09599-df18-4457-9e20-634dd72d7a46
Document Title : CHINO General Fund Bank Reconciliation December 2023
Document Region : Northern Virginia
Sender Name : Karen Mauldin
Sender Email : kmauldin@cazfire.gov
Total Document Pages : 27
Secondary Security : Not Required
Participants

1. Chief Rose (crose@cazfire.gov)
2. Chief Freitag (sfreitag@cazfire.gov)

Document History

Timestamp	Description
01/11/2024 19:08PM EST	Sender downloaded document.
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01/15/2024 12:59PM EST	Sender requested participant signing link for crose@cazfire.gov.
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01/16/2024 15:57PM EST	Email sent to Chief Rose (crose@cazfire.gov).
01/17/2024 15:28PM EST	Document viewed by Chief Rose (crose@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/120.0.0.0 Safari/537.36
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01/17/2024 15:29PM EST	Chief Rose (crose@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/120.0.0.0 Safari/537.36
01/17/2024 15:29PM EST	Signed by Chief Rose (crose@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/120.0.0.0 Safari/537.36
01/17/2024 15:29PM EST	Email sent to Chief Freitag (sfreitag@cazfire.gov).
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Document History

Timestamp	Description
	Gecko) Chrome/120.0.0.0 Safari/537.36
01/17/2024 16:51PM EST	Chief Freitag (sfreitag@cazfire.gov) has agreed to terms of service and to do business electronically with Karen Mauldin (kmauldin@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/120.0.0.0 Safari/537.36
01/17/2024 16:51PM EST	Signed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/120.0.0.0 Safari/537.36
01/17/2024 16:51PM EST	Document copy sent to Chief Rose (crose@cazfire.gov).
01/17/2024 16:51PM EST	Document copy sent to Karen Mauldin (kmauldin@cazfire.gov).
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CHINO VALLEY FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT BANK RECONCILIATION DECEMBER, 2023

Reconciliation:

Beginning Balance:	\$	294,421.66
Tax Revenue:	\$	33,662.07
Interest Revenue:	\$	1,277.84
Fire District Deposits:	\$	-
Principal/Interest Payments:	\$	(37,298.75)
Interest Paid on Tax Roll Corrections:	\$	-
Ending Balance:	\$	292,062.82

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	292,062.82
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-
Ending Balance:	\$	292,062.82

Deposits Per Bank Statement:

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	32,701.52
Personal Property Taxes:	\$	960.55
Interest Revenue:	\$	1,277.84
Other:	\$	-
Ending Balance:	\$	34,939.91

Reconciliation Approved By:

Scott Freitag

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Cody Rose

Cody Rose, Assistant Chief of Planning and Logistics

Reconciliation Prepared By:

Karen Mauldin

Karen Mauldin, Finance Manager

CHINO VALLEY FIRE DISTRICT
BOND DEBT FUND - DECEMBER, 2023

Real Estate Taxes:	\$	32,701.52
UPP Taxes:	\$	960.55
Interest Received:	\$	1,277.84
Other:	\$	-

TOTAL:	\$	34,939.91
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Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

Chino Valley Fire Dist BDS
Fund: 6065640700

6065640700		Chino Valley Fire Dist BDS	
Begin Balance:	294,421.66	53,186.62	
Income:	34,939.91	276,187.13	
LOC Advance:	.00	.00	
Expense:	(37,298.75)	(37,310.93)	LOC: .00
LOC Payments:	.00	.00	Warrants Outstanding: .00
Cash Balance:	292,062.82	292,062.82	End: 292,062.82

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6065640700 Chino Valley Fire Dist BDS		Beginning Balance:	294,421.66 53,186.62
11100.2022	2022 Real Estate Taxes	1,478.87	4,841.53
11100.2023	2023 Real Estate Taxes	31,222.65	259,828.16
12100.2007	2007 Personal Property Taxes	.00	10.46
12100.2008	2008 Personal Property Taxes	.00	5.12
12100.2009	2009 Personal Property Taxes	.00	14.09
12100.2010	2010 Personal Property Taxes	.00	11.82
12100.2011	2011 Personal Property Taxes	.00	15.65
12100.2012	2012 Personal Property Taxes	.48	18.05
12100.2013	2013 Personal Property Taxes	.00	19.26
12100.2014	2014 Personal Property Taxes	.00	26.35
12100.2015	2015 Personal Property Taxes	1.00	25.30
12100.2016	2016 Personal Property Taxes	.93	18.05
12100.2017	2017 Personal Property Taxes	.89	19.99
12100.2018	2018 Personal Property Taxes	.85	15.09
12100.2019	2019 Personal Property Taxes	.79	29.92
12100.2020	2020 Personal Property Taxes	9.77	238.06
12100.2021	2021 Personal Property Taxes	15.97	524.64
12100.2022	2022 Personal Property Taxes	41.85	609.34
12100.2023	2023 Personal Property Taxes	888.02	6,552.48
38109.0	Interest on Investments St Treas	809.83	1,828.08
38111.0	Interest on Investments	.00	3.76
38113.0	Interest on Investments-Wells Fargo	468.01	1,531.93
90002.0	Interest Pd on Tax Roll Corrections	.00	(12.18)
92190.0	Bond Interest Payment	(37,298.75)	(37,298.75)
Ending Balance:		292,062.82	292,062.82

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

6065640700 Chino Valley Fire Dist BDS			Beginning Balance: 294,421.66	
11100.2022 2022 Real Estate Taxes			Source Code Total: 1,478.87	
12/01	Tax Distribution	0	51.02	C
12/04	Tax Distribution	0	9.39	C
12/04	Tax Distribution	0	35.31	C
12/05	Tax Distribution	0	44.09	C
12/06	Tax Distribution	0	94.86	C
12/06	Tax Distribution	0	47.06	C
12/07	Tax Distribution	0	28.62	C
12/07	Tax Distribution	0	93.43	C
12/08	Tax Distribution	0	40.18	C
12/08	Tax Distribution	0	4.86	C
12/11	Tax Distribution	0	40.42	C
12/11	Tax Distribution	0	56.69	C
12/12	Tax Distribution	0	77.96	C
12/13	Tax Distribution	0	169.21	C
12/13	Tax Distribution	0	2.01	C
12/13	Tax Distribution	0	231.10	C
12/14	Tax Distribution	0	69.24	C
12/14	Tax Distribution	0	5.01	C
12/18	Tax Distribution	0	69.95	C
12/19	Tax Distribution	0	5.19	C
12/19	Tax Distribution	0	.90	C
12/20	Tax Distribution	0	216.91	C
12/20	Tax Distribution	0	8.09	C
12/21	Tax Distribution	0	33.28	C
12/22	Tax Distribution	0	24.35	C
12/26	Tax Distribution	0	19.53	C
12/28	Tax Distribution	0	.21	C
11100.2023 2023 Real Estate Taxes			Source Code Total: 31,222.65	
12/01	Tax Distribution	0	291.85	C
12/01	Tax Distribution	0	119.75	C
12/04	Tax Distribution	0	292.08	C
12/04	Tax Distribution	0	544.81	C
12/04	Tax Distribution	0	234.38	C
12/05	Tax Distribution	0	328.81	C
12/05	Tax Distribution	0	946.23	C
12/05	Tax Distribution	0	43.38	C
12/05	Tax Distribution	0	172.08	C
12/05	Tax Distribution	0	543.49	C
12/06	Tax Distribution	0	393.84	C
12/06	Tax Distribution	0	(13.59)	C
12/06	Tax Distribution	0	851.51	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12/06	Tax Distribution	0	699.79	C
12/07	Tax Distribution	0	27.21	C
12/07	Tax Distribution	0	910.04	C
12/07	Tax Distribution	0	5.75	C
12/07	Tax Distribution	0	604.48	C
12/08	Tax Distribution	0	709.02	C
12/08	Tax Distribution	0	302.94	C
12/11	Tax Distribution	0	238.96	C
12/11	Tax Distribution	0	725.71	C
12/11	Tax Distribution	0	325.35	C
12/11	Tax Distribution	0	499.72	C
12/11	Tax Distribution	0	353.25	C
12/12	Tax Distribution	0	249.64	C
12/12	Tax Distribution	0	814.74	C
12/12	Tax Distribution	0	324.11	C
12/12	Tax Distribution	0	33.21	C
12/13	Tax Distribution	0	167.82	C
12/13	Tax Distribution	0	350.42	C
12/13	Tax Distribution	0	191.09	C
12/13	Tax Distribution	0	584.27	C
12/14	Tax Distribution	0	637.84	C
12/14	Tax Distribution	0	494.50	C
12/14	Tax Distribution	0	149.75	C
12/15	Tax Distribution	0	1,153.95	C
12/15	Tax Distribution	0	220.88	C
12/18	Tax Distribution	0	82.23	C
12/18	Tax Distribution	0	542.53	C
12/18	Tax Distribution	0	332.81	C
12/18	Tax Distribution	0	466.26	C
12/18	Tax Distribution	0	62.49	C
12/19	Tax Distribution	0	930.19	C
12/19	Tax Distribution	0	1,241.11	C
12/19	Tax Distribution	0	68.58	C
12/19	Tax Distribution	0	62.54	C
12/19	Tax Distribution	0	6.16	C
12/20	Tax Distribution	0	617.21	C
12/20	Tax Distribution	0	1,386.48	C
12/21	Tax Distribution	0	293.23	C
12/21	Tax Distribution	0	526.94	C
12/21	Tax Distribution	0	468.21	C
12/22	Tax Distribution	0	417.51	C
12/22	Tax Distribution	0	215.90	C
12/26	Tax Distribution	0	204.89	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12/26	Tax Distribution	0	1,234.92	C
12/26	Tax Distribution	0	1,058.80	C
12/26	Tax Distribution	0	363.32	C
12/26	Tax Distribution	0	240.47	C
12/27	Tax Distribution	0	1,084.59	C
12/27	Tax Distribution	0	1,103.52	C
12/27	Tax Distribution	0	380.59	C
12/27	Tax Distribution	0	210.25	C
12/27	Tax Distribution	0	44.47	C
12/28	Tax Distribution	0	616.97	C
12/28	Tax Distribution	0	878.99	C
12/28	Tax Distribution	0	45.63	C
12/28	Tax Distribution	0	399.71	C
12/28	Tax Distribution	0	112.09	C
12100.2012 2012 Personal Property Taxes			Source Code Total: .48	
12/04	Tax Distribution	0	.48	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 1.00	
12/06	Tax Distribution	0	1.00	C
12100.2016 2016 Personal Property Taxes			Source Code Total: .93	
12/06	Tax Distribution	0	.93	C
12100.2017 2017 Personal Property Taxes			Source Code Total: .89	
12/06	Tax Distribution	0	.89	C
12100.2018 2018 Personal Property Taxes			Source Code Total: .85	
12/06	Tax Distribution	0	.85	C
12100.2019 2019 Personal Property Taxes			Source Code Total: .79	
12/06	Tax Distribution	0	.79	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 9.77	
12/06	Tax Distribution	0	.72	C
12/11	Tax Distribution	0	1.94	C
12/21	Tax Distribution	0	7.11	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 15.97	
12/06	Tax Distribution	0	.69	C
12/11	Tax Distribution	0	11.30	C
12/14	Tax Distribution	0	1.85	C
12/18	Tax Distribution	0	2.13	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 41.85	
12/06	Tax Distribution	0	.68	C
12/06	Tax Distribution	0	21.18	C
12/11	Tax Distribution	0	10.96	C
12/14	Tax Distribution	0	1.82	C
12/18	Tax Distribution	0	2.09	C
12/21	Tax Distribution	0	.64	C
12/27	Tax Distribution	0	4.48	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12100.2023 2023 Personal Property Taxes			Source Code Total: 888.02	
12/01	Tax Distribution	0	9.95	C
12/01	Tax Distribution	0	15.90	C
12/04	Tax Distribution	0	11.52	C
12/04	Tax Distribution	0	10.42	C
12/05	Tax Distribution	0	21.14	C
12/05	Tax Distribution	0	47.65	C
12/05	Tax Distribution	0	2.07	C
12/05	Tax Distribution	0	12.87	C
12/06	Tax Distribution	0	.64	C
12/06	Tax Distribution	0	31.08	C
12/07	Tax Distribution	0	7.36	C
12/07	Tax Distribution	0	2.83	C
12/08	Tax Distribution	0	17.80	C
12/08	Tax Distribution	0	26.98	C
12/11	Tax Distribution	0	23.54	C
12/11	Tax Distribution	0	39.90	C
12/11	Tax Distribution	0	1.02	C
12/12	Tax Distribution	0	56.91	C
12/12	Tax Distribution	0	3.91	C
12/12	Tax Distribution	0	2.84	C
12/12	Tax Distribution	0	9.99	C
12/13	Tax Distribution	0	21.63	C
12/13	Tax Distribution	0	6.92	C
12/14	Tax Distribution	0	30.74	C
12/14	Tax Distribution	0	2.42	C
12/18	Tax Distribution	0	1.96	C
12/18	Tax Distribution	0	14.87	C
12/19	Tax Distribution	0	80.22	C
12/19	Tax Distribution	0	6.13	C
12/19	Tax Distribution	0	18.40	C
12/20	Tax Distribution	0	1.68	C
12/20	Tax Distribution	0	52.87	C
12/21	Tax Distribution	0	14.25	C
12/21	Tax Distribution	0	10.50	C
12/22	Tax Distribution	0	47.73	C
12/26	Tax Distribution	0	25.66	C
12/26	Tax Distribution	0	33.83	C
12/26	Tax Distribution	0	12.97	C
12/27	Tax Distribution	0	17.76	C
12/27	Tax Distribution	0	28.06	C
12/27	Tax Distribution	0	56.54	C
12/27	Tax Distribution	0	5.79	C



Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2023 to 12/31/2023

12/28	Tax Distribution	0	7.25	C
12/28	Tax Distribution	0	33.52	C
38109.0 Interest on Investments St Treas			Source Code Total: 809.83	
12/07	Investment Interest	0	167.67	C
12/22	Investment Interest	0	642.16	C
38113.0 Interest on Investments-Wells Fargo			Source Code Total: 468.01	
12/07	Investment Interest	0	166.68	C
12/22	Investment Interest	0	301.33	C
92190.0 Bond Interest Payment			Source Code Total: (37,298.75)	
12/26	Int only BDS pmnt due 1-1-24 srs B 2016	0	(37,298.75)	D
6065640700 Chino Valley Fire Dist BDS			Ending Balance: 292,062.82	

Chino Valley Fire District
Bank Reconciliation Summary
For the Bank Statement ending: 12/31/2023

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	12/01/23		\$294,421.66
Deposits and Credits:			\$34,939.91
Checks and Charges:			(\$37,298.75)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$292,062.82</u>
Ending Balance Per Bank Statement:	12/31/23		\$292,062.82
* Outstanding Deposits and Credits:	12/31/23		\$0.00
* Outstanding Checks and Charges:	12/31/23		\$0.00
Ending Book Balance:			<u>\$292,062.82</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: 12/31/23

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
12/31/23	Cash With Yav Cty	BDS Interest Payment	GL	CHINOV	\$37,298.75	
TOTAL CHECKS AND CHARGES CLEARED:					\$37,298.75	

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

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

Chino Valley Fire District
BR Deposits and Credits Cleared
For the Bank Statement ending: 12/31/23

BDS	Yavapai County Treasurer	Bond Debt Service	6-65640-7000
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Date	Document	Description	Module	Company	Amount
12/31/23	Cash With Yav Cty	BDS Tax and Interest Revenue -	GL	CHINOV	\$34,939.91
TOTAL DEPOSITS AND CREDITS CLEARED:					\$34,939.91

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

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

Chino Valley Fire District
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER						
Cash With Yav Cty	12/31/23	Marked	No	BDS Tax and Interest Revenue -	01/11/24	\$34,939.91
Cash With Yav Cty	12/31/23	Marked	No	BDS Interest Payment	01/11/24	\$37,298.75
SUB TOTAL FOR BANK:						\$72,238.66
TOTAL FOR MODULE:						\$72,238.66

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:

1/11/24
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Chino Valley Fire District
Income Statement
(Original Budget to Actual Comparison)
For the period of 12/1/2023 Through 12/31/2023

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	40420000002	\$32,701.52	\$0.00	\$32,701.52	0.0%	\$697,215.12	\$0.00	\$697,215.12	0.0%
Personal Tax Revenue	40420500000	960.55	0.00	960.55	0.0	18,614.76	0.00	18,614.76	0.0
Net Revenues		\$33,662.07	\$0.00	\$33,662.07	0.0 %	\$715,829.88	\$0.00	\$715,829.88	0.0 %
Income (Loss) from Operations		\$33,662.07	\$0.00	\$33,662.07	0.0%	\$715,829.88	\$0.00	\$715,829.88	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Interest Revenue	40430000000	\$1,277.84	\$0.00	\$1,277.84	0.0%	\$9,797.72	\$0.00	\$9,797.72	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	(37,298.75)	0.00	(37,298.75)	0.0	(121,464.83)	0.00	(121,464.83)	0.0
Total Other Income (Expense)		\$(36,020.91)	\$0.00	\$(36,020.91)	0.0 %	\$(471,667.11)	\$0.00	\$(471,667.11)	0.0 %
Net Income (Loss)		\$(2,358.84)	\$0.00	\$(2,358.84)	0.0%	\$244,162.77	\$0.00	\$244,162.77	0.0%

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Chino Valley Fire District

Balance Sheet

As of 12/31/2023

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

Assets		
<u>Current Assets</u>		
Bond Debt Service	\$292,062.82	
Total Current Assets		\$292,062.82
Total Assets		\$292,062.82
Total Liabilities and Net Assets		\$0.00

Chino Valley Fire District
GL Account Ledger - Detail By Period
12/1/2023 through 12/31/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000			BOND DEBT SERVICE						\$294,421.66
2348	GJ	144283	12/31/23		Cash With Yav Cty	BDS Tax and Interest Revenue - Dec 2023	34,939.91	-	329,361.57
2349	GJ	144288	12/31/23		Cash With Yav Cty	BDS Interest Payment	-	37,298.75	292,062.82
BOND DEBT SERVICE TOTALS:							<u>\$34,939.91</u>	<u>\$37,298.75</u>	<u>\$292,062.82</u>
TOTAL OF LEDGER:							<u>\$34,939.91</u>	<u>\$37,298.75</u>	<u>\$292,062.82</u>

Chino Valley Fire District
GL Trial Balance Worksheet
For The Period of 12/1/2023 through 12/31/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$294,421.66	\$34,939.91	\$37,298.75	\$292,062.82	
TOTALS:		<u>\$294,421.66</u>	<u>\$34,939.91</u>	<u>\$37,298.75</u>	<u>\$292,062.82</u>	

* Inactive accounts are marked and appear in grey.

Document Reference : 88f81019-596d-4777-b4b7-bcffdaa9ef84
Document Title : CHINO BDS Bank Reconciliation December 2023
Document Region : Northern Virginia
Sender Name : Karen Mauldin
Sender Email : kmauldin@cazfire.gov
Total Document Pages : 19
Secondary Security : Not Required
Participants

1. Chief Rose (crose@cazfire.gov)
2. Chief Freitag (sfreitag@cazfire.gov)

Document History

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01/15/2024 12:59PM EST	Email sent to Chief Rose (crose@cazfire.gov).
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01/17/2024 16:52PM EST	Signed by Chief Freitag (sfreitag@cazfire.gov). 24.117.179.98 Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/120.0.0.0 Safari/537.36
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