

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

| Reconciliation:           |           | Bank Statement Balance: |                                     |
|---------------------------|-----------|-------------------------|-------------------------------------|
| Beginning Balance (CVFD): | \$        | 91,354.55               | Balance Per Bank: \$ 91,354.55      |
| Deposits:                 | \$        | -                       | Outstanding checks                  |
| Disbursements:            | \$        | -                       | FY 17 Correction                    |
| Interest Income:          |           |                         |                                     |
| Outstanding Checks:       | \$        | -                       |                                     |
| Adj                       | \$        | -                       |                                     |
| <b>Ending Balance:</b>    | <b>\$</b> | <b>91,354.55</b>        | <b>Ending Balance: \$ 91,354.55</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> |

Reconciliation Approved By:

**Scott A Freitag**

Digitally signed by Scott A Freitag  
Date: 2020.01.20 10:21:06 -07'00'

*Scott Freitag, Fire Chief*

Reconciliation Reviewed By:

**David Tharp**

Digitally signed by David Tharp  
Date: 2020.01.20 09:11:26 -07'00'

*David Tharp, Assistant Chief of Administration*

Reconciliation Prepared By:

**Debbie S. Spingola**

Digitally signed by Debbie S. Spingola  
Date: 2020.01.16 14:07:47 -07'00'

*Debbie Spingola, Finance Manager*



# Yavapai County Treasurer

## Monthly Statement

Date Range: 12/1/2019 to 12/31/2019

| Account           | Period                                  | YTD          |                       |  |           |
|-------------------|---|--------------|-----------------------|--|-----------|
| <b>6065640000</b> | <b>Chino Valley Fire Dist Bond Fund</b> |              |                       |  |           |
| Begin Balance:    | 149,588.95                              | 499,514.28   |                       |  |           |
| Income:           | .00                                     | 312.95       |                       |  |           |
| LOC Advance:      | .00                                     | .00          |                       |  |           |
| Expense:          | (58,234.40)                             | (408,472.68) | LOC:                  |  | .00       |
| LOC Payments:     | .00                                     | .00          | Warrants Outstanding: |  | .00       |
| Cash Balance:     | 91,354.55                               | 91,354.55    | End:                  |  | 91,354.55 |

### Monthly Statement Summary

| Source Code       | Description                             |                           | MTDAmount        | YTDAmount        |
|-------------------|---|---------------------------|------------------|------------------|
| <b>6065640000</b> | <b>Chino Valley Fire Dist Bond Fund</b> | <b>Beginning Balance:</b> | 149,588.95       | 499,514.28       |
| 37111.0           | Miscellaneous                           |                           | .00              | 312.95           |
| 91032.0           | Warrants Redeemed                       |                           | (58,234.40)      | (408,472.68)     |
|                   | <b>Ending Balance:</b>                  |                           | <b>91,354.55</b> | <b>91,354.55</b> |

### Monthly Statement Detail

| Date   | Notes             | Doc # | Amount                               | C/D |
|--|-------------------|-------|--------------------------------------|-----|
| <b>6065640000 Chino Valley Fire Dist Bond Fund</b> |                   |       | <b>Beginning Balance: 149,588.95</b> |     |
| 91032.0  | Warrants Redeemed |       | Source Code Total: (58,234.40)       |     |
| 12/24  | Paid Warrants     | 0     | (58,234.40)                          | D   |
| <b>6065640000 Chino Valley Fire Dist Bond Fund</b> |                   |       | <b>Ending Balance: 91,354.55</b>     |     |

### Warrant Detail

| Payee Name   | Warrant    | Amount    | Issue Dt                  | Status Dt | Voucher                 |
|--|------------|-----------|---------------------------|-----------|-------------------------|
| <b>6065640000 Chino Valley Fire Dist Bond Fund</b> |            |           | Account Total: 116,468.80 |           |                         |
| Fund: 0656   |            |           |                           |           | Fund Total: 116,468.80  |
| Status: PAID                                       |            |           |                           |           | Status Total: 58,234.40 |
| /  | 0706560013 | 58,234.40 | 12/17/19                  | 12/24/19  |                         |
| Status: STOP                                       |            |           |                           |           | Status Total: 58,234.40 |
| STOP PAYMENT                                       | 0706560012 | 58,234.40 | 11/18/19                  | 12/16/19  |                         |
|  | Count      | Amount    |                           |           |                         |
| Total PAID:  | 1          | 58,234.40 |                           |           |                         |
| Total STOP:  | 1          | 58,234.40 |                           |           |                         |

**Chino Valley Fire District**  
**Bank Reconciliation Summary**  
For the Bank Statement ending: 12/31/2019

| <b>BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER</b> | <b>DESC: BOND FUND WARRANT 2007</b> | <b>ACCOUNT NO: 6-65640-0000</b> |
|---|-------------------------------------|---------------------------------|
| Beginning Balance:                                    | 12/01/19                            | \$149,588.95                    |
| Deposits and Credits:                                 |                                     | \$0.00                          |
| Checks and Charges:                                   |                                     | (\$58,234.40)                   |
| Adjustments:  |                                     | \$0.00                          |
| <b>Ending Balance Per Reconciliation:</b>             |                                     | <b>\$91,354.55</b>              |
| Ending Balance Per Bank Statement:                    | 12/31/19                            | \$91,354.55                     |
| * Outstanding Deposits and Credits:                   | 12/31/19                            | \$0.00                          |
| * Outstanding Checks and Charges:                     | 12/31/19                            | \$0.00                          |
| <b>Ending Book Balance:</b>                           | <b>12/31/19</b>                     | <b>\$91,354.55</b>              |

\* 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: 12/31/19

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

| <u>Date</u>                              | <u>Document</u> | <u>Description</u>        | <u>Module</u> | <u>Company</u> | <u>Amount</u>      |
|--|-----------------|---------------------------|---------------|----------------|--------------------|
| 11/18/19                                 | 706560012       | Haley Consruction Company | AP            | CHINOV         | \$58,234.40        |
| 12/17/19                                 | 706560012       | Haley Consruction Company | AP            | CHINOV         | (\$58,234.40)      |
| 12/17/19                                 | 706560013       | Haley Consruction Company | AP            | CHINOV         | \$58,234.40        |
| <b>TOTAL CHECKS AND CHARGES CLEARED:</b> |                 |                           |               |                | <b>\$58,234.40</b> |

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

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| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>Module</u> | <u>Company</u> | <u>Amount</u> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

**TOTAL CHECKS AND CHARGES OUTSTANDING:**

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

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| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>Module</u> | <u>Company</u> | <u>Amount</u> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

**TOTAL DEPOSITS AND CREDITS CLEARED:**

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

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| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>Module</u> | <u>Company</u> | <u>Amount</u> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

**TOTAL DEPOSITS AND CREDITS OUTSTANDING:**

**Chino Valley Fire District**  
Bank Reconciliation Register

| <u>Document Number</u>                                | <u>Date</u> | <u>BR Status</u> | <u>Void?</u> | <u>Description</u>         | <u>Date Cleared</u> | <u>Amount</u> |
|---|-------------|------------------|--------------|----------------------------|---------------------|---------------|
| <b>MODULE: CHECKS FROM ACCOUNTS PAYABLE</b>           |             |                  |              |                            |                     |               |
| <b>BANK CONTROL ID: BF - YAVAPAI COUNTY TREASURER</b> |             |                  |              |                            |                     |               |
| 706560012   | 12/17/19    | Marked           | Yes          | Haley Construction Company | 01/16/20            | (\$58,234.40) |
| 706560013   | 12/17/19    | Marked           | No           | Haley Construction Company | 01/16/20            | \$58,234.40   |
| <b>SUB TOTAL FOR BANK:</b>                            |             |                  |              |                            |                     | <u>\$0.00</u> |
| <b>TOTAL FOR MODULE:</b>                              |             |                  |              |                            |                     | <u>\$0.00</u> |



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

| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>GL Account</u> | <u>Offset Amt</u> | <u>Adj. Amt</u> |
|-------------|-----------------|--------------------|-------------------|-------------------|-----------------|
|-------------|-----------------|--------------------|-------------------|-------------------|-----------------|

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 12/1/2019 Through 12/31/2019

Fund: (40) Bond Service Fund

|                                      | Account     | Current Period       |               |                      | Year To Date |                       |               |                       |              |
|--------------------------------------|-------------|----------------------|---------------|----------------------|--------------|-----------------------|---------------|-----------------------|--------------|
|                                      |             | Actual               | Budget        | Variance             | %            | Actual                | 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 | 27,375.47            | 0.00          | 27,375.47            | 0.0          | 244,757.40            | 0.00          | 244,757.40            | 0.0          |
| Personal Tax Revenue                 | 40420500000 | 1,247.89             | 0.00          | 1,247.89             | 0.0          | 6,805.74              | 0.00          | 6,805.74              | 0.0          |
| <b>Net Revenues</b>                  |             | <b>\$28,623.36</b>   | <b>\$0.00</b> | <b>\$28,623.36</b>   | <b>0.0 %</b> | <b>\$251,876.09</b>   | <b>\$0.00</b> | <b>\$251,876.09</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>\$28,623.36</b>   | <b>\$0.00</b> | <b>\$28,623.36</b>   | <b>0.0%</b>  | <b>\$251,456.09</b>   | <b>\$0.00</b> | <b>\$251,456.09</b>   | <b>0.0%</b>  |
| <b><u>Other Income (Expense)</u></b> |             |                      |               |                      |              |                       |               |                       |              |
| Bond Debt Service Interest Revenue   | 40430000000 | \$1,452.93           | \$0.00        | \$1,452.93           | 0.0%         | \$7,387.61            | \$0.00        | \$7,387.61            | 0.0%         |
| Bond Debt Service Interest Expense   | 40610000000 | (55,716.25)          | 0.00          | (55,716.25)          | 0.0          | (55,716.25)           | 0.00          | (55,716.25)           | 0.0          |
| Capital Outlay-Building - OPS        | 40772030000 | 0.00                 | 0.00          | 0.00                 | 0.0          | (343,998.80)          | 0.00          | (343,998.80)          | 0.0          |
| <b>Total Other Income (Expense)</b>  |             | <b>\$(54,263.32)</b> | <b>\$0.00</b> | <b>\$(54,263.32)</b> | <b>0.0 %</b> | <b>\$(392,327.44)</b> | <b>\$0.00</b> | <b>\$(392,327.44)</b> | <b>0.0 %</b> |
| <b>Net Income (Loss)</b>             |             | <b>\$(25,639.96)</b> | <b>\$0.00</b> | <b>\$(25,639.96)</b> | <b>0.0%</b>  | <b>\$(140,871.35)</b> | <b>\$0.00</b> | <b>\$(140,871.35)</b> | <b>0.0%</b>  |

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**Chino Valley Fire District**

Balance Sheet

As of 12/31/2019

Fund: (40) Bond Service Fund

Account: (1250) Not Defined

**Assets**

**Current Assets**

Bond Fund Account

\$91,354.55

Total Current Assets

\$91,354.55

**Total Assets**

**\$91,354.55**

**Total Liabilities and Net Assets**

**\$0.00**

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
12/1/2019 through 12/31/2019

| Batch                            | Journal | Entry # | Date     | Job | Document  | Description  | Debits             | Credits            | Balance            |
|----------------------------------|---------|---------|----------|-----|-----------|--|--------------------|--------------------|--------------------|
| <b>40.1250.0.0.000</b>           |         |         |          |     |           | <b>BOND FUND ACCOUNT</b>                                 |                    |                    | <b>\$91,354.55</b> |
| 2086                             | CD      | 143426  | 12/17/19 |     | 706560012 | Haley Construction Company - Void Check HACOCO           | 58,234.40          | -                  | 149,588.95         |
| 2086                             | CD      | 143428  | 12/17/19 |     | 706560013 | Haley Construction Company - Cash Disbursement<br>HACOCO | -                  | 58,234.40          | 91,354.55          |
| <b>BOND FUND ACCOUNT TOTALS:</b> |         |         |          |     |           |  | <u>\$58,234.40</u> | <u>\$58,234.40</u> | <u>\$91,354.55</u> |
| <b>TOTAL OF LEDGER:</b>          |         |         |          |     |           |  | <u>\$58,234.40</u> | <u>\$58,234.40</u> | <u>\$91,354.55</u> |

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 12/1/2019 through 12/31/2019

| Account         | Description       | Balances           |                    |                    |                    | Adjustments |
|-----------------|-------------------|--------------------|--------------------|--------------------|--------------------|-------------|
|                 |                   | Beginning          | Debits             | Credits            | Ending             |             |
| 40.1250.0.0.000 | Bond Fund Account | \$91,354.55        | \$58,234.40        | \$58,234.40        | \$91,354.55        |             |
| <b>TOTALS:</b>  |                   | <b>\$91,354.55</b> | <b>\$58,234.40</b> | <b>\$58,234.40</b> | <b>\$91,354.55</b> |             |

\* Inactive accounts are marked and appear in grey.