

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
Regular Meeting**

Monday, September 25, 2017, 5:30 pm - 6:00 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 Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District** will hold a meeting open to the public on **Monday, September 25, 2017 at 5:30 p.m.** The meeting will be held at **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

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

Those wishing to address the Central Yavapai Fire District Board need not request permission in advance. However, we ask that you complete a Call To Public Form for the record. The Board is not permitted to discuss or take action on any item raised in the Call to the Public due to restrictions of the Open Meeting Law; however, individual Board members may be permitted to respond to criticism directed to them. Otherwise, the Board may direct the staff to review the matter or the matter may be placed on a future agenda. Individuals may be limited to speak for three (3) minutes with a total of 30 minutes allotted for Call to the Public per meeting.

4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Central Yavapai Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately for discussion and possible action.

- A. Approve Executive Session Minutes - July 25, 2017
- B. Approve Regular Session Minutes - August 15, 2017
- C. Approve Executive Session Minutes - August 15, 2017
- D. Approve General Fund Financial Statements
- E. Approve Bond Debt Service Financial Statements
- F. Transfer August Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$26,083.49

5. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Training Center Drainage
- B. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Director Steele's Concerns

6. OLD BUSINESS

- A. Discussion and Possible Action Related to Training Center Drainage Issues
- B. Final Disposition of Investigation Regarding Chief Freitag's Complaint
- C. Final Disposition and Report Concerning Formal Investigation into Director Jacobs' Allegation Re: Possible Coercion of Staff by Chief Freitag

7. NEW BUSINESS

- A. Direction for Providing Input for the Fire Chief's Evaluation
- B. Discussion Regarding Director Steele's Concerns
- C. Discussion and Possible Action Regarding CAFMA Update

8. ADJOURNMENT

MINUTES

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
Regular Meeting**

Tuesday, August 15, 2017, 3:30 pm - 4:30 pm

Central Arizona Fire and Medical Authority, Station 61, 1133 W. Road 3 North, Chino Valley

In Attendance

Darlene Packard; Dave Tharp; Jeff Wasowicz; Laura Mowrer; Matt Zurcher; Nicolas Cornelius; Scott A Freitag; Susanne Dixson; Tom Steele; ViciLee Jacobs

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District** will hold a meeting open to the public on **Tuesday, August 15, 2017 at 3:30 p.m.** The meeting will be held at the **Central Arizona Fire and Medical Authority, Station 61, 1133 W. Road 3 North, Chino Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with Authority's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Board Chair Packard called the Central Yavapai Fire District Regular Session to order on August 15, 2017 at 3:31 pm.

2. PLEDGE OF ALLEGIANCE

Director Steele led the Pledge of Allegiance.

3. CALL TO THE PUBLIC

Those wishing to address the Central Yavapai Fire District Board need not request permission in advance. However, we ask that you complete a Call To Public Form for the record. The Board is not permitted to discuss or take action on any item raised in the Call to the Public due to restrictions of the Open Meeting Law; however, individual Board members may be permitted to respond to criticism directed to them. Otherwise, the Board may direct the staff to review the matter or the matter may be placed on a future agenda. Individuals may be limited to speak for three (3) minutes with a total of 30 minutes allotted for Call to the Public per meeting.

Board Chair Packard opened the meeting for public comments. There were no comments.

4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Central Yavapai Fire District Board and will be enacted by one motion. There will be no separate discussion

on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately for discussion and possible action.

- A. Approve Joint Session Central Yavapai Fire District, Chino Valley Fire District, and Central Arizona Fire and Medical Authority Minutes - June 27, 2017 and Addendum
- B. Approve Regular Session Minutes - July 25, 2017
- C. Approve Executive Session Minutes - July 25, 2017
- D. Approve General Fund Financial Statements
- E. Approve Bond Debt Service Financial Statements
- F. Transfer July Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$52,864.89

Director Jacobs asked that Item C. Approve Executive Session Minutes - July 25, 2017 be removed from the Consent Agenda. She would like to address the reason in Executive Session.

Motion to approve Consent Agenda Items A, B, D, E, and F.

Move: Matt Zurcher Second: Tom Steele Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Jeff Wasowicz, Matt Zurcher

5. OLD BUSINESS

- A. Discussion and Possible Action Regarding Moving Monthly Board Meetings to the Fourth Monday or Tuesday of the Month

Chief Freitag stated that since the CAFMA and Chino Valley Boards elected for the meetings to be held on Mondays, this was brought back to the CYFD Board for further discussion.

Director Steele clarified that the proposal was to reverse the meetings with holding Chino's meeting first and ending with CYFD's meeting. The change in meeting order was due to CYFD's meetings requiring more time and conflicting with other Board meetings.

Director Jacobs asked how the process would work for items that required CAFMA Board approval. Chief Freitag explained that the CYFD Board would discuss the matter the month prior to the CAFMA Board meeting.

Motion to hold the meetings the fourth Monday of the month with Chino starting at 4:00 p.m., CAFMA starting at 4:30 p.m., and CYFD starting at 5:30 p.m. with meetings rotating between Prescott Valley new Administration building and Station 61 in Chino Valley.

It was noted that this schedule will begin in September.

Move: Jeff Wasowicz Second: Matt Zurcher Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Jeff Wasowicz, Matt Zurcher

No: Tom Steele

6. NEW BUSINESS

- A. Approve Annexation and Resolution 2017-17 - Miller - 14055 E. Agua Fria Lane - Parcel 402-11-020

Chief Freitag confirmed that the property has been reviewed by Operations personnel.

Approve Annexation and Resolution 2017-17 for Miller property located at 14055 E. Agua Fria Lane, Parcel 402-11-020.

Move: Tom Steele Second: Jeff Wasowicz Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Jeff Wasowicz, Matt Zurcher

7. VOTE TO GO INTO EXECUTIVE SESSION

Motion to go into Executive Session at 3:41p.m.

Move: Matt Zurcher Second: Jeff Wasowicz Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Jeff Wasowicz, Matt Zurcher

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Training Center Drainage
- B. Legal Advice Pursuant to A.R.S. § 38-431.03(A)(3) Regarding Attorney Cornelius' Follow-up to Chief Freitag's Complaint and Director Jacobs' Response
- C. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Letter Received by Chair Packard From Attorney Pilch
- D. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Personnel Matter Pursuant to A.R.S. §38-431.03(A)(1) Concerning the Formal Investigation into Director Jacobs' Allegation Re: Possible Coercion of Staff by Chief Freitag

Chair Packard reconvened the Public Session at 4:42 p.m.

8. NEW BUSINESS CONTINUED

- A. Approve Executive Session Minutes - July 25, 2017

Attorney Cornelius advised that the Board needs a motion to table Item C. Approve Executive Session Minutes - July 25, 2017 so that Director Jacobs can proceed as discussed.

Motion to table the minutes.

Attorney Cornelius clarified that there is an expectation that Director Jacobs will proceed as discussed and that the minutes will be placed on the next scheduled Board meeting agenda.

Move: Jeff Wasowicz Second: ViciLee Jacobs Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Jeff Wasowicz, Matt Zurcher

9. OLD BUSINESS CONTINUED

A. Discussion and Possible Action Related to Training Center Drainage Issues

Attorney Cornelius advised the Board that depositions of experts who were retained by various parties have been scheduled. Discussions with counsel are moving forward; we should have some type of resolution in a few weeks.

B. Discussion and Possible Action Regarding Attorney Cornelius' Follow-up to Chief Freitag's Complaint and Director Jacobs' Response

Attorney Cornelius advised that he generated correspondence following up with Director Jacobs' counsel to determine if there were any documents that were necessary to address Chief Freitag's complaints and addendum and Director Jacobs' response. He explained that he will hold the correspondence until the after Central Arizona Fire and Medical Authority (CAFMA) Board meets as the correspondence was addressed to both Board Chairs. The document sets out the analysis and resolution after Director Jacobs' counsel stated there were no documents. This matter is deemed closed; the letter may become public record after discussion with CAFMA Board.

10. NEW BUSINESS CONTINUED

A. Discussion and Possible Action Regarding Letter Received by Chair Packard from Attorney Pilch

Attorney Cornelius confirmed that he has his instructions.

B. Discussion, Possible Direction, and Follow up from Attorney Cornelius Concerning the Formal Investigation into Director Jacobs' Allegation Re: Possible Coercion of Staff by Chief Freitag

Attorney Cornelius advised that he conducted an inquiry to determine if there was a basis to the suggestion; it appears clear that there is none. He stated that the Board suggested that he generate a letter to that affect and it would become part of the formal public record. He advised that he will proceed in that manner.

11. ADJOURNMENT

Motion to adjourn at 4:46 p.m.

Move: Tom Steele Second: Matt Zurcher Status: Passed

Yes: ViciLee Jacobs, Darlene Packard, Tom Steele, Jeff Wasowicz, Matt Zurcher

Board Clerk / Date

CENTRAL YAVAPAI FIRE DISTRICT
CHECK RECONCILIATION AUGUST, 2017

Reconciliation:

| | | |
|--------------------------------|-----------|------------------|
| Beginning Balance: | \$ | 98,376.32 |
| Deposits: | \$ | 26,083.49 |
| Transfer Out - Fire Authority: | \$ | (52,864.89) |
| Transfer In - CAFMA: | \$ | - |
| Disbursements: | \$ | (2,425.23) |
| Fiscal Year Adjustments: | \$ | - |
| Error made by County Treasurer | | |
| Ending Balance: | \$ | 69,169.69 |

Difference Between Balances: \$ -

Bank Statement Balance:

| | | |
|--------------------------------|----|-----------|
| Balance Per Bank: | \$ | 69,495.01 |
| Outstanding Checks: | \$ | - |
| Outstanding Deposits: | \$ | - |
| Adjustments: Yav. County Error | \$ | (325.32) |
| Voided Checks: | \$ | - |

Ending Balance: \$ 69,169.69

G/L Ending Balance: \$ 69,169.69

\$ 69,169.69

Deposits Per Bank Statement:

| | | |
|--------------------------------|-----------|------------------|
| Real Estate Taxes: | \$ | 24,039.22 |
| Personal Property Taxes: | \$ | 1,402.60 |
| Fire District Assistance Tax: | \$ | 533.58 |
| Fire District Deposit: | \$ | - |
| Transfer Out-Fire Authority: | \$ | - |
| Transfer In CAFMA: | \$ | - |
| NSF Check Returned: | \$ | - |
| Adjustments (Warrants Issued): | \$ | - |
| Interest Income: | \$ | 108.09 |
| Error made by County Treasurer | \$ | - |
| Ending Balance: | \$ | 26,083.49 |

Bank Reconciliation Register:

| | | |
|--------------------------------------|-----------|------------------|
| Checks From Accounts Payable: | \$ | 2,425.23 |
| Checks From Payroll: | \$ | - |
| Total Checks: | \$ | 2,425.23 |
| Deposits From Accounts Receivable: | \$ | - |
| Journal Entries From General Ledger: | \$ | 26,083.49 |
| NSF Checks Returned: | | |
| Outstanding Deposit: | | |
| Ending Balance: | \$ | 26,083.49 |

Reconciliation Approved By:


Scott Freitag, Fire Chief

9/19/17

Reconciliation Reviewed By:


David Tharp, Assistant Chief of Administration

09/18/17

Reconciliation Prepared By:


Debbie Spingola, Finance Manager

9-18-17

9/18/17
11:17:25 AM

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 8/31/2017

Page: 1

| BANK CONTROL ID: CYFD - GENERAL FUND | | DESC: GENERAL FUND | ACCOUNT NO: 1100 |
|---|----------|---------------------------|-------------------------|
| Beginning Balance: | 08/01/17 | | \$100,801.64 |
| Deposits and Credits: | | | \$26,083.49 |
| Checks and Charges: | | | (\$57,390.12) |
| Adjustments: | | | \$0.00 |
| Ending Balance Per Reconciliation: | | | \$69,495.01 |
| Ending Balance Per Bank Statement: | 08/31/17 | | \$69,495.01 |
| * Outstanding Deposits and Credits: | 08/31/17 | | \$0.00 |
| * Outstanding Checks and Charges: | 08/31/17 | | \$0.00 |
| Ending Book Balance: | | | \$69,495.01 |

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

9/18/17
11:17:45 AM

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Cleared
For the Bank Statement ending: 8/31/17

Page: 1

| CYFD | | General Fund | | General Fund | | 1100 |
|-----------------------------------|---------------|--------------------------|--------|--------------|-------------|------|
| Date | Document | Description | Module | Company | Amount | |
| 07/31/17 | 70060111 | Burch & Cracchiolo, P.A. | AP | CYFD | \$2,100.00 | |
| 08/14/17 | 70060112 | Action Graphics, Inc | AP | CYFD | \$151.87 | |
| 08/14/17 | 70060113 | Chase Card Services | AP | CYFD | \$803.36 | |
| 08/28/17 | 70060114 | Burch & Cracchiolo, P.A. | AP | CYFD | \$1,470.00 | |
| 08/31/17 | Cash w/County | Transfer to CAFMA | GL | CYFD | \$52,864.89 | |
| TOTAL CHECKS AND CHARGES CLEARED: | | | | | \$57,390.12 | |

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Cleared
For the Bank Statement ending: 8/31/17

| CYFD | | General Fund | | | 1100 |
|-------------------------------------|---------------------|--------------------------|--------|---------|-------------|
| Date | Document | Description | Module | Company | Amount |
| 08/31/17 | Cash w/ Yav. County | Tax and Interest Revenue | GL | CYFD | \$26,083.49 |
| TOTAL DEPOSITS AND CREDITS CLEARED: | | | | | \$26,083.49 |

CENTRAL YAVAPAI 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> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

TOTAL CHECKS AND CHARGES OUTSTANDING:

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Outstanding
For the Bank Statement ending:

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

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

| BANK CONTROL ID: CYFD - GENERAL FUND | | | | | | |
|--------------------------------------|----------|--------|----|--------------------------|----------|--------------------|
| Cash w/ Yav. County | 08/31/17 | Marked | No | Tax and Interest Revenue | 09/18/17 | \$26,083.49 |
| Cash w/County | 08/31/17 | Marked | No | Transfer to CAFMA | 09/18/17 | \$52,864.89 |
| SUB TOTAL FOR BANK: | | | | | | <u>\$78,948.38</u> |
| TOTAL FOR MODULE: | | | | | | <u>\$78,948.38</u> |

CENTRAL YAVAPAI 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:

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Date Range (Current and History)
08/01/2017 through 08/31/2017

| Batch | Journal | Entry # | Date | Job | Document | Description | Debits | Credits | Balance |
|--|---------|---------|----------|-----|---------------------------------|---|--------------------|--------------------|--------------------|
| 1100.0.0.000 | | | | | CASH WITH YAVAPAI COUNTY | | | | \$98,376.32 |
| 4628 | CD | 1488261 | 08/14/17 | | 70060112 | Action Graphics, Inc - Cash Disbursement ACTIO3 | - | 151.87 | 98,224.45 |
| 4628 | CD | 1488266 | 08/14/17 | | 70060113 | Chase Card Services - Cash Disbursement CHCASE | - | 803.36 | 97,421.09 |
| 4629 | CD | 1488277 | 08/28/17 | | 70060114 | Burch & Cracchiolo, P.A. - Cash Disbursement BURCH1 | - | 1,470.00 | 95,951.09 |
| 4632 | A | 1488303 | 08/31/17 | | Cash w/ Yav. Coun | Tax and Interest Revenue | 26,083.49 | - | 122,034.58 |
| 4630 | A | 1488280 | 08/31/17 | | Cash w/County | Transfer to CAFMA | - | 52,864.89 | 69,169.69 |
| CASH WITH YAVAPAI COUNTY TOTAL: | | | | | | | \$26,083.49 | \$55,290.12 | \$69,169.69 |
| TOTAL OF LEDGER: | | | | | | | \$26,083.49 | \$55,290.12 | \$69,169.69 |

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 8/1/2017 through 8/31/2017

| Account | Description | Balances | | | | Adjustments |
|----------------|------------------------------------|----------------|--------------------|--------------------|----------------|-------------|
| | | Beginning | Debits | Credits | Ending | |
| 1100.0.0.000 | Cash with Yavapai County | (\$290,262.78) | \$26,083.49 | \$55,290.12 | (\$319,469.41) | |
| 1200.0.0.000 | Capital Reserve Fund | (\$391,157.98) | \$0.00 | \$0.00 | (\$391,157.98) | |
| 1300.0.0.000 | Taxes Receivable | \$326,371.94 | \$0.00 | \$0.00 | \$326,371.94 | |
| 1350.0.0.000 | Misc. Receivables | \$6,088.40 | \$0.00 | \$0.00 | \$6,088.40 | |
| 1370.0.0.000 | Retiree / Insurance Receivable | (\$6,041.02) | \$0.00 | \$0.00 | (\$6,041.02) | |
| 2004.0.0.000 | Accrued Payroll Expenses | \$15.65 | \$0.00 | \$0.00 | \$15.65 | |
| 2100.0.0.000 | Federal Tax Withheld | \$0.03 | \$0.00 | \$0.00 | \$0.03 | |
| 2300.0.0.000 | PSPRS Withheld | (\$0.04) | \$0.00 | \$0.00 | (\$0.04) | |
| 2350.0.0.000 | Vol. Pension & Relief Withheld | \$30.81 | \$0.00 | \$0.00 | \$30.81 | |
| 2375.0.0.000 | FF Association Dues Withheld | \$24.00 | \$0.00 | \$0.00 | \$24.00 | |
| 2500.0.0.000 | Credit Union Monies Withheld | (\$0.62) | \$0.00 | \$0.00 | (\$0.62) | |
| 2600.0.0.000 | Health Insurance Withheld | \$6,391.64 | \$0.00 | \$0.00 | \$6,391.64 | |
| 2900.0.0.000 | Deferred Revenue | (\$248,692.97) | \$0.00 | \$0.00 | (\$248,692.97) | |
| 3000.0.0.000 | Fund Balance | \$446,871.20 | \$0.00 | \$0.00 | \$446,871.20 | |
| 4000.0.0.000 | Real Estate Tax | (\$57,117.78) | \$0.00 | \$24,039.22 | (\$81,157.00) | |
| 4100.0.0.000 | Personal Property Tax | \$9,124.93 | \$0.00 | \$1,402.60 | \$7,722.33 | |
| 4200.0.0.000 | Fire District Assistance Tax | (\$1,629.64) | \$0.00 | \$533.58 | (\$2,163.22) | |
| 4900.0.0.000 | Interest Income-General Fund | (\$353.34) | \$0.00 | \$108.09 | (\$461.43) | |
| 5140.4.1.000 | Communications Contracting Revenue | (\$2,889.06) | \$0.00 | \$0.00 | (\$2,889.06) | |
| 6410.1.0.000 | Legal Services - Routine | \$5,459.95 | \$0.00 | \$0.00 | \$5,459.95 | |
| 6410.1.0.600 | Legal Services - Non-Routine | \$7,560.50 | \$1,470.00 | \$0.00 | \$9,030.50 | |
| 6441.1.0.000 | Fire Board Expenses | \$0.00 | \$955.23 | \$0.00 | \$955.23 | |
| 6700.1.0.000 | Fire Authority Funding | \$190,206.18 | \$52,864.89 | \$0.00 | \$243,071.07 | |
| TOTALS: | | \$0.00 | \$81,373.61 | \$81,373.61 | \$0.00 | |

9/18/17
11:48:10 AM

CENTRAL YAVAPAI FIRE DISTRICT

**Balance Sheet
As of 8/31/2017**

Assets

Current Assets

| | | |
|--------------------------------|----------------|-----------------------|
| Cash with Yavapai County | \$(319,469.41) | |
| Capital Reserve Fund | (391,157.98) | |
| Taxes Receivable | 326,371.94 | |
| Misc. Receivables | 6,088.40 | |
| Retiree / Insurance Receivable | (6,041.02) | |
| Total Current Assets | | \$(384,208.07) |

Total Assets

\$(384,208.07)

Liabilities and Net Assets

Current Liabilities

| | | |
|----------------------------------|------------|---------------------|
| Accrued Payroll Expenses | \$(15.65) | |
| Federal Tax Withheld | (0.03) | |
| PSPRS Withheld | 0.04 | |
| Vol. Pension & Relief Withheld | (30.81) | |
| FF Association Dues Withheld | (24.00) | |
| Credit Union Monies Withheld | 0.62 | |
| Health Insurance Withheld | (6,391.64) | |
| Deferred Revenue | 248,692.97 | |
| Total Current Liabilities | | \$242,231.50 |

Total Liabilities

\$242,231.50

Net Assets

| | | |
|---|----------------|-----------------------|
| Fund Balance | \$(446,871.20) | |
| Current Year Net Assets | (179,568.37) | |
| Total Net Assets | | (626,439.57) |
| Total Liabilities and Net Assets | | \$(384,208.07) |

9/18/17
11:48:47 AM

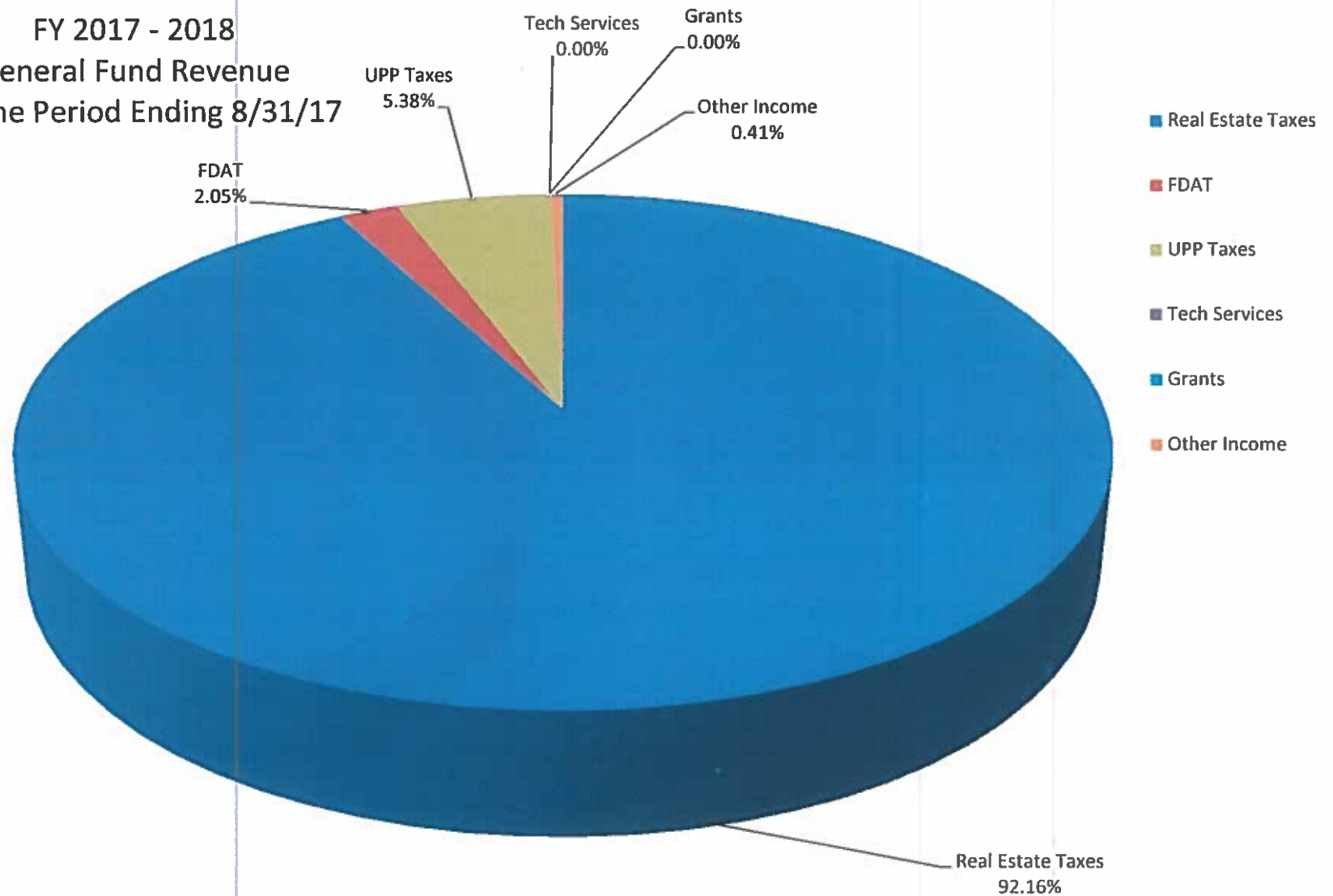
CENTRAL YAVAPAI FIRE DISTRICT
Income Statement
(Original Budget to Actual Comparison)
For the period of 8/1/2017 Through 8/31/2017

| | Actual | Current Period Budget | Variance | % | Actual | Year To Date Budget | Variance | % |
|--------------------------------------|----------------------|--------------------------|----------------------|--------------|-----------------------|------------------------|--------------------------|-----------------|
| <u>Revenues</u> | | | | | | | | |
| Real Estate Tax | \$24,039.22 | \$0.00 | \$24,039.22 | 0.0 % | \$81,157.00 | \$15,321,684.00 | \$(15,240,527.00) | (99.5)% |
| Personal Property Tax | 1,402.60 | 0.00 | 1,402.60 | 0.0 | (7,722.33) | 0.00 | (7,722.33) | 0.0 |
| Fire District Assistance Tax | 533.58 | 0.00 | 533.58 | 0.0 | 2,163.22 | 313,900.00 | (311,736.78) | (99.3) |
| Cell Tower Lease Revenue | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 38,000.00 | (38,000.00) | (100.0) |
| Interest Income-General Fund | 108.09 | 0.00 | 108.09 | 0.0 | 461.43 | 0.00 | 461.43 | 0.0 |
| Communications Contracting Revenue | 0.00 | 0.00 | 0.00 | 0.0 | 2,889.06 | 0.00 | 2,889.06 | 0.0 |
| Net Revenues | \$26,083.49 | \$0.00 | \$26,083.49 | 0.0 % | \$78,948.38 | \$15,673,584.00 | \$(15,594,635.62) | (99.5)% |
| <u>Personnel Expenses</u> | | | | | | | | |
| Fire Authority Funding | \$52,864.89 | \$0.00 | \$(52,864.89) | 0.0 % | \$243,071.07 | \$15,645,584.00 | \$15,402,512.93 | 98.4 % |
| Total Personnel Expenses | \$52,864.89 | \$0.00 | \$(52,864.89) | 0.0 % | \$243,071.07 | \$15,645,584.00 | \$15,402,512.93 | 98.4 % |
| <u>Service Expenses</u> | | | | | | | | |
| Audit & Accounting | \$0.00 | \$0.00 | \$0.00 | 0.0 % | \$0.00 | \$2,000.00 | \$2,000.00 | 100.0 % |
| Legal Services - Routine | 0.00 | 0.00 | 0.00 | 0.0 | 5,459.95 | 5,000.00 | (459.95) | (9.2) |
| Legal Services - Non-Routine | 1,470.00 | 0.00 | (1,470.00) | 0.0 | 9,030.50 | 0.00 | (9,030.50) | 0.0 |
| Fire Board Expenses | 955.23 | 0.00 | (955.23) | 0.0 | 955.23 | 1,000.00 | 44.77 | 4.5 |
| Total Service Expenses | \$2,425.23 | \$0.00 | \$(2,425.23) | 0.0 % | \$15,445.68 | \$8,000.00 | \$(7,445.68) | (93.1)% |
| Total Expenses | \$55,290.12 | | \$(55,290.12) | | \$258,516.75 | \$15,653,584.00 | \$15,395,067.25 | 98.3 % |
| Income (Loss) from Operations | \$(29,206.63) | \$0.00 | \$(29,206.63) | 0.0 % | \$(179,568.37) | \$20,000.00 | \$(199,568.37) | (997.8)% |
| <u>Contingency</u> | | | | | | | | |
| Funded Contingency/Admin | \$0.00 | \$0.00 | \$0.00 | 0.0 % | \$0.00 | \$(20,000.00) | \$20,000.00 | 100.0 % |
| Total Contingency | \$0.00 | \$0.00 | \$0.00 | 0.0 % | \$0.00 | \$(20,000.00) | \$20,000.00 | 100.0 % |
| Net Income (Loss) | \$(29,206.63) | \$0.00 | \$(29,206.63) | 0.0 % | \$(179,568.37) | \$0.00 | \$(179,568.37) | 0.0 % |

CENTRAL YAVAPAI FIRE DISTRICT**REVENUE**

| | Current Month Revenue | YTD Budget | |
|-------------------|--------------------------|---------------|--------|
| Real Estate Taxes | \$ 24,039 | \$ 16,282,904 | 92.16 |
| FDAT | \$ 534 | \$ 333,290 | 2.05 |
| UPP Taxes | \$ 1,403 | \$ - | 5.38 |
| Tech Services | \$ - | \$ 38,000 | 0.00 |
| Grants | \$ - | \$ - | 0.00 |
| Other Income | \$ 108 | \$ - | 0.41 |
| | \$ 26,083 | \$ 16,654,194 | 100.00 |

CYFD
FY 2017 - 2018
General Fund Revenue
For the Period Ending 8/31/17

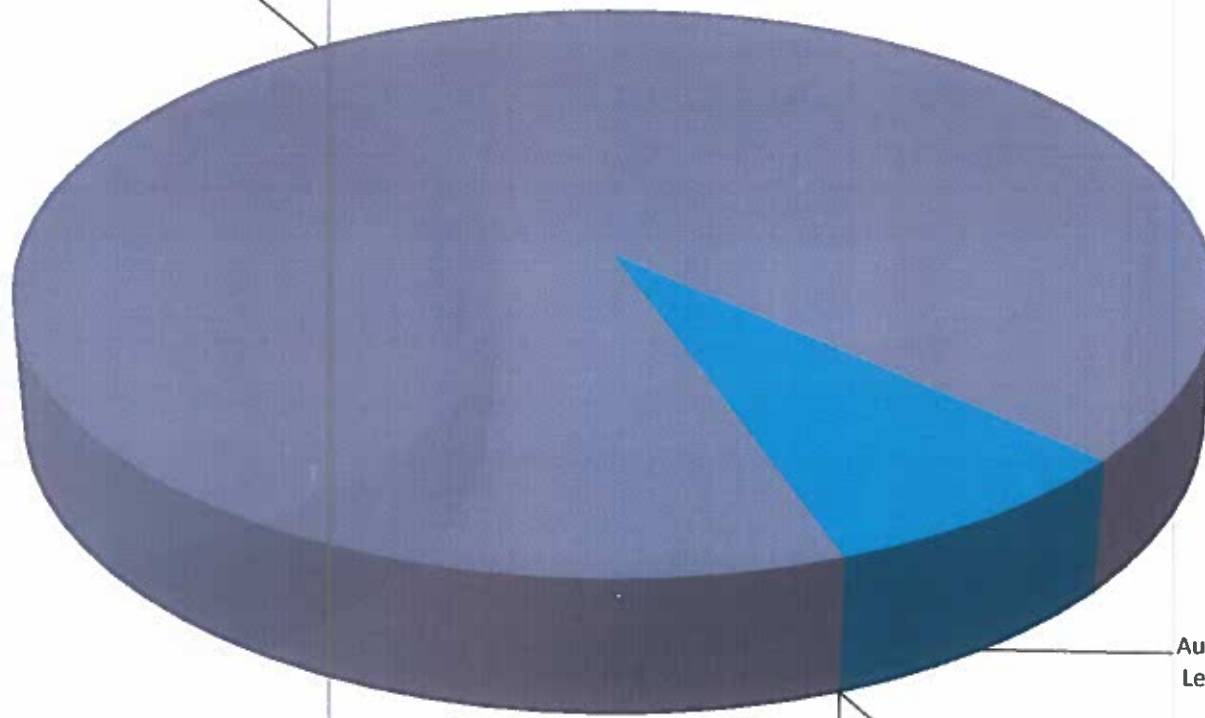


CENTRAL YAVAPAI FIRE DISTRICT**EXPENSES**

| | Current Month Actual | YTD Budget | |
|--|-------------------------|---------------|--------|
| Audit/Accounting, Election, Legal, Fire Board Expenses | \$ 4,525 | \$ 8,000 | 7.89 |
| Contingency | \$ - | \$ 20,000 | 0.00 |
| Miscellaneous | | | 0.00 |
| Fire Authority Funding | \$ 52,865 | \$ 15,626,194 | 92.11 |
| | \$ 57,390 | \$ 15,654,194 | 100.00 |

CYFD
FY 2017 - 2018
General Fund Expenditures
For the Period Ending 8/31/17

Fire Authority Funding
92.11%



Audit/Accounting,
Election, Legal, Fire
Board Expenses

Contingency

Miscellaneous

Fire Authority
Funding

Audit/Accounting, Election,
Legal, Fire Board Expenses
7.89%

Miscellaneous
0.00%

Contingency
0.00%



**Cash Balance - NO
Carryover
Capital Reserve
\$0.00**

Central Yavapai Fire District
General Fund Tax Collection Information

| Total Levy Month | FY 06-07 \$9,436,030 Collected | FY 07-08 \$11,846,174 Collected | FY 08-09 \$13,463,373 Collected | FY 09-10 \$13,408,327 Collected | FY 10-11 \$13,409,077 Collected | FY 11-12 \$12,030,906 Collected | FY 12-13 \$11,565,704 Collected | FY 13-14 \$11,463,180 Collected | FY 14-15 \$12,355,859 Collected | FY 15-16 \$13,284,318 Collected | FY 16-17 \$14,116,233 Collected | FY 17-18 \$16,282,904 Collected |
|------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| July | \$83,783 | \$87,156 | \$110,039 | \$132,171 | \$160,816 | \$97,118 | \$98,218 | \$49,130 | \$52,496 | \$78,757 | \$50,468 | \$47,993 |
| % | 1.8561% | 1.9390% | 0.8173% | 0.986% | 1.199% | 0.807% | 0.849% | 0.429% | 0.425% | 0.593% | 0.358% | 0.295% |
| % To Date | 1.8561% | 1.9390% | 0.8173% | 0.9857% | 1.1993% | 0.8072% | 0.8492% | 0.4286% | 0.4249% | 0.5929% | 0.3575% | 0.2947% |
| August | \$29,902 | \$29,493 | \$43,363 | \$54,230 | \$67,211 | \$67,725 | \$53,505 | \$31,390 | \$16,334 | \$33,291 | \$26,519 | \$25,442 |
| % | 0.8204% | 0.4024% | 0.3221% | 0.404% | 0.501% | 0.563% | 0.463% | 0.274% | 0.132% | 0.251% | 0.188% | 0.156% |
| % To Date | 2.6765% | 2.3414% | 1.1394% | 1.3902% | 1.7005% | 1.3702% | 1.3118% | 0.7024% | 0.5571% | 0.8435% | 0.5454% | 0.4510% |
| September | \$177,924 | \$43,626 | \$107,451 | \$54,153 | \$117,450 | \$77,250 | \$838,823 | \$648,107 | \$1,095,501 | \$1,245,953 | \$789,429 | \$0 |
| % | 0.6101% | 1.9306% | 0.7981% | 0.404% | 0.876% | 0.642% | 7.253% | 5.654% | 8.866% | 9.379% | 5.592% | 0.000% |
| % To Date | 3.2866% | 4.2720% | 1.9375% | 1.7941% | 2.5764% | 2.0123% | 8.5645% | 6.3562% | 9.4233% | 10.2226% | 6.1377% | 0.4510% |
| October | \$3,215,840 | \$4,532,443 | \$5,218,751 | \$4,889,830 | \$4,830,888 | \$3,857,770 | \$4,051,242 | \$3,652,128 | \$4,537,288 | \$4,753,774 | \$3,589,494 | \$0 |
| % | 29.4660% | 34.7343% | 38.763% | 36.469% | 36.027% | 32.065% | 35.028% | 31.860% | 36.722% | 35.785% | 25.428% | 0.000% |
| % To Date | 32.7526% | 39.0064% | 40.7001% | 38.2627% | 38.6034% | 34.0777% | 43.5926% | 38.2159% | 46.1451% | 46.0074% | 31.5659% | 0.4510% |
| November | \$1,569,999 | \$1,445,614 | \$1,464,437 | \$1,810,813 | \$1,771,286 | \$2,173,940 | \$1,136,001 | \$1,662,046 | \$776,001 | \$1,053,509 | \$3,154,358 | \$0 |
| % | 23.1259% | 17.1466% | 10.877% | 13.505% | 13.210% | 18.070% | 9.822% | 14.499% | 6.280% | 7.930% | 22.346% | 0.000% |
| % To Date | 55.8785% | 56.1530% | 51.5773% | 51.7678% | 51.8130% | 52.1474% | 53.4147% | 52.7149% | 52.4255% | 53.9379% | 53.9115% | 0.4510% |
| December | \$487,646 | \$518,402 | \$653,937 | \$804,068 | \$703,572 | \$598,094 | \$657,523 | \$682,390 | \$822,849 | \$847,617 | \$896,697 | \$0 |
| % | 2.8328% | 2.8396% | 4.8572% | 5.9968% | 5.2470% | 4.9713% | 5.6851% | 5.9529% | 6.6596% | 6.3806% | 6.3522% | 0.0000% |
| % To Date | 58.7113% | 58.9926% | 56.4344% | 57.7646% | 57.0600% | 57.1187% | 59.0998% | 58.6678% | 59.0851% | 60.3185% | 60.2637% | 0.4510% |
| January | \$233,164 | \$418,982 | \$429,557 | \$418,693 | \$440,523 | \$471,527 | \$316,971 | \$345,369 | \$323,603 | \$302,609 | \$368,574 | \$0 |
| % | 2.5007% | 2.0818% | 3.1906% | 3.1226% | 3.2853% | 3.9193% | 2.7406% | 3.0129% | 2.6190% | 2.2779% | 2.6110% | 0.0000% |
| % To Date | 61.2120% | 61.0744% | 59.6250% | 60.8872% | 60.3453% | 61.0380% | 61.8405% | 61.6806% | 61.7041% | 62.5964% | 62.8747% | 0.4510% |
| February | \$278,975 | \$364,994 | \$418,260 | \$491,337 | \$579,652 | \$452,569 | \$404,624 | \$354,364 | \$337,873 | \$351,342 | \$394,891 | \$0 |
| % | 2.5771% | 1.7459% | 3.1067% | 3.6644% | 4.3228% | 3.7617% | 3.4985% | 3.0913% | 2.7345% | 2.6448% | 2.7974% | 0.0000% |
| % To Date | 63.7891% | 62.8203% | 62.7317% | 64.5516% | 64.6681% | 64.7997% | 65.3389% | 64.7719% | 64.4386% | 65.2412% | 65.6721% | 0.4510% |
| March | \$361,669 | \$535,404 | \$589,848 | \$622,420 | \$585,713 | \$469,035 | \$388,803 | \$444,942 | \$486,368 | \$526,700 | \$606,436 | \$0 |
| % | 2.2141% | 2.0772% | 4.3811% | 4.6420% | 4.3680% | 3.8986% | 3.3617% | 3.8815% | 3.9363% | 3.9648% | 4.2960% | 0.0000% |
| % To Date | 66.0032% | 64.8975% | 67.1128% | 69.1937% | 69.0361% | 68.6983% | 68.7006% | 68.6534% | 68.3749% | 69.2061% | 69.9681% | 0.4510% |
| April | \$2,150,211 | \$2,612,277 | \$3,055,585 | \$3,015,293 | \$3,016,004 | \$2,866,023 | \$2,744,532 | \$2,658,334 | \$3,204,400 | \$3,444,316 | \$3,343,070 | \$0 |
| % | 21.1757% | 18.1462% | 22.6955% | 22.4882% | 22.4923% | 23.8222% | 23.7299% | 23.1902% | 25.9343% | 25.9277% | 23.6824% | 0.0000% |
| % To Date | 87.1789% | 83.0437% | 89.8083% | 91.6819% | 91.5284% | 92.5205% | 92.4305% | 91.8436% | 94.3092% | 95.1337% | 93.6506% | 0.4510% |
| May | \$577,825 | \$793,414 | \$879,374 | \$916,959 | \$947,777 | \$798,148 | \$740,157 | \$716,914 | \$380,081 | \$416,552 | \$678,353 | \$0 |
| % | 11.3797% | 14.9929% | 6.5316% | 6.8387% | 7.0682% | 6.6341% | 6.3996% | 6.2541% | 3.0761% | 3.1357% | 4.8055% | 0.0000% |
| % To Date | 98.5586% | 98.0365% | 96.3399% | 98.5206% | 98.5966% | 99.1546% | 98.8301% | 98.0977% | 97.3853% | 98.2694% | 98.4561% | 0.4510% |
| June | \$159,436 | \$136,155 | \$145,703 | \$170,884 | \$174,933 | \$177,193 | \$161,596 | \$161,606 | \$181,986 | \$200,523 | \$183,806 | \$0 |
| % | 0.9877% | 1.7911% | 1.0822% | 1.2745% | 1.3046% | 1.4728% | 1.3972% | 1.4098% | 1.4729% | 1.5095% | 1.3021% | 0.0000% |
| % To Date | 99.5463% | 99.8277% | 97.4221% | 99.7951% | 99.9012% | 100.6274% | 100.2273% | 99.5075% | 98.8582% | 99.7789% | 99.7582% | 0.4510% |
| TOTALS | \$8,083,928 | \$9,766,550 | \$13,116,306 | \$13,380,852 | \$13,395,823 | \$12,106,390 | \$11,591,996 | \$11,406,720 | \$12,214,780 | \$13,254,943 | \$14,082,095 | \$73,435 |
| Delinquency | 0.4537% | 0.1723% | 2.5779% | 0.2049% | 0.0988% | 0.6274% | -0.2273% | 0.4925% | 1.1418% | 0.2211% | 0.2418% | 99.5490% |

**Central Yavapai Fire District
FDAT Collection Information**

| Total Levy Month | FY 06-07 \$300,000 Collected | FY 07-08 \$300,000 Collected | FY 08-09 \$300,000 Collected | FY 09-10 \$300,000 Collected | FY 10-11 \$300,000 Collected | FY 11-12 \$300,000 Collected | FY 12-13 \$338,000 Collected | FY 13-14 \$309,352 Collected | FY 14-15 \$313,900 Collected | FY 15-16 \$313,900 Collected | FY 16-17 \$313,900 Collected | FY 17-18 \$333,290 Collected |
|---------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| July | \$2,975 | \$2,464 | \$1,301 | \$3,143 | \$3,697 | \$2,595 | \$3,064 | \$1,979 | \$1,836 | \$2,501 | \$1,423 | \$1,630 |
| % | 2.1203% | -0.8239% | 0.4338% | 1.048% | 1.232% | 0.865% | 0.907% | 0.640% | 0.585% | 0.797% | 0.453% | 0.489% |
| % To Date | 2.1203% | -0.8239% | 0.4338% | 1.0476% | 1.2324% | 0.8651% | 0.9066% | 0.6398% | 0.5848% | 0.7966% | 0.4533% | 0.4890% |
| August | \$1,333 | \$1,258 | \$1,226 | \$1,248 | \$1,915 | \$1,736 | \$1,536 | \$902 | \$823 | \$1,456 | \$661 | \$534 |
| % | 1.0461% | 0.6483% | 0.4085% | 0.416% | 0.638% | 0.579% | 0.455% | 0.291% | 0.262% | 0.464% | 0.211% | 0.160% |
| % To Date | 3.1664% | -0.1756% | 0.8423% | 1.4636% | 1.8709% | 1.4439% | 1.3611% | 0.9312% | 0.8471% | 1.2606% | 0.6638% | 0.6491% |
| September | \$2,051 | \$868 | \$1,745 | \$1,257 | \$2,388 | \$1,448 | \$19,621 | \$15,016 | \$25,478 | \$26,332 | \$8,777 | \$0 |
| % | 0.5869% | 0.9866% | 0.582% | 0.419% | 0.796% | 0.483% | 5.805% | 4.854% | 8.117% | 8.389% | 2.796% | 0.000% |
| % To Date | 3.7533% | 0.8109% | 1.4240% | 1.8825% | 2.6670% | 1.9266% | 7.1662% | 5.7853% | 8.9637% | 9.6492% | 3.4600% | 0.6491% |
| October | \$102,106 | \$97,685 | \$101,806 | \$99,555 | \$96,016 | \$93,006 | \$101,218 | \$95,055 | \$78,715 | \$97,909 | \$86,411 | \$0 |
| % | 28.7499% | 29.9224% | 33.9354% | 33.185% | 32.005% | 31.002% | 29.946% | 30.727% | 25.076% | 31.191% | 27.528% | 0.000% |
| % To Date | 32.5032% | 30.7333% | 35.3594% | 35.0674% | 34.6725% | 32.9286% | 37.1125% | 36.5125% | 34.0402% | 40.8405% | 30.9882% | 0.6491% |
| November | \$55,973 | \$56,540 | \$50,916 | \$52,928 | \$50,646 | \$59,997 | \$53,327 | \$50,582 | \$58,108 | \$43,410 | \$75,219 | \$0 |
| % | 26.5042% | 22.8299% | 16.9722% | 17.6426% | 16.8819% | 19.989% | 15.7772% | 16.3508% | 18.5116% | 13.8292% | 23.9628% | 0.000% |
| % To Date | 59.0074% | 53.5633% | 52.3315% | 52.7100% | 51.5544% | 52.9274% | 52.8897% | 52.8633% | 52.5518% | 54.6697% | 54.9510% | 0.6491% |
| December | \$14,523 | \$14,149 | \$14,552 | \$17,550 | \$19,555 | \$15,865 | \$18,751 | \$17,866 | \$19,303 | \$20,201 | \$24,923 | \$0 |
| % | 2.6880% | 3.1634% | 4.8505% | 5.8501% | 6.5184% | 5.2883% | 5.5476% | 5.7753% | 6.1494% | 6.4354% | 7.9398% | 0.000% |
| % To Date | 61.6954% | 56.7267% | 57.1821% | 58.5602% | 58.0728% | 58.2157% | 58.4373% | 58.6386% | 58.7012% | 61.1051% | 62.8908% | 0.6491% |
| January | \$9,359 | \$12,416 | \$11,850 | \$12,187 | \$11,920 | \$12,904 | \$12,073 | \$20,052 | \$11,243 | \$10,565 | \$11,762 | \$0 |
| % | 3.2227% | 2.4080% | 3.9501% | 4.0624% | 3.9733% | 4.3013% | 3.5719% | 6.4819% | 3.5817% | 3.3658% | 3.7471% | 0.000% |
| % To Date | 64.9180% | 59.1347% | 61.1321% | 62.6225% | 62.0461% | 62.5170% | 62.0092% | 65.1205% | 62.2829% | 64.4709% | 66.6378% | 0.6491% |
| February | \$9,793 | \$10,562 | \$9,794 | \$11,387 | \$10,332 | \$10,894 | \$11,450 | \$8,863 | \$7,979 | \$7,946 | \$8,291 | \$0 |
| % | 2.8210% | 1.9308% | 3.265% | 3.796% | 3.444% | 3.631% | 3.388% | 2.865% | 2.542% | 2.531% | 2.641% | 0.000% |
| % To Date | 67.7390% | 61.0655% | 64.3968% | 66.4183% | 65.4902% | 66.1482% | 65.3968% | 67.9857% | 64.8248% | 67.0023% | 69.2790% | 0.6491% |
| March | \$12,337 | \$12,305 | \$12,699 | \$13,595 | \$14,808 | \$12,280 | \$11,003 | \$10,149 | \$12,656 | \$12,018 | \$12,638 | \$0 |
| % | 2.2914% | 1.4983% | 4.2329% | 4.5315% | 4.9361% | 4.0932% | 3.2554% | 3.2808% | 4.0319% | 3.8284% | 4.0261% | 0.000% |
| % To Date | 70.0304% | 62.5638% | 68.6297% | 70.9498% | 70.4262% | 70.2414% | 68.6522% | 71.2665% | 68.8567% | 70.8307% | 73.3051% | 0.6491% |
| April | \$45,679 | \$33,339 | \$39,613 | \$55,561 | \$57,997 | \$43,738 | \$56,579 | \$58,042 | \$65,056 | \$35,416 | \$62,586 | \$0 |
| % | 17.9575% | 14.3693% | 13.2045% | 18.5203% | 19.3324% | 14.5794% | 16.7394% | 18.7624% | 20.7249% | 11.2825% | 19.9382% | 0.000% |
| % To Date | 87.9878% | 76.9331% | 81.8342% | 89.4701% | 89.7587% | 84.8208% | 85.3916% | 90.0289% | 89.5816% | 82.1132% | 93.2433% | 0.6491% |
| May | \$37,793 | \$50,251 | \$44,834 | \$31,295 | \$25,244 | \$44,155 | \$43,984 | \$31,386 | \$22,095 | \$51,376 | \$23,662 | \$0 |
| % | 13.5009% | 18.7327% | 14.9446% | 10.4317% | 8.4146% | 14.7184% | 13.0130% | 10.1458% | 7.0389% | 16.3671% | 7.5381% | 0.000% |
| % To Date | 101.4887% | 95.6658% | 96.7788% | 99.9019% | 98.1733% | 99.5391% | 98.4046% | 100.1747% | 96.6206% | 98.4803% | 100.7814% | 0.6491% |
| June | \$4,194 | \$3,396 | \$3,537 | \$3,134 | \$4,100 | \$4,540 | \$5,694 | \$4,028 | \$4,150 | \$6,266 | \$4,682 | \$0 |
| % | 0.9351% | 1.7492% | 1.1790% | 1.0447% | 1.3665% | 1.5132% | 1.6847% | 1.3019% | 1.3221% | 1.9962% | 1.4916% | 0.000% |
| % To Date | 102.4238% | 97.4149% | 97.9578% | 100.9465% | 99.5398% | 101.0524% | 100.0894% | 101.4767% | 97.9427% | 100.4765% | 102.2729% | 0.6491% |
| TOTALS | \$307,271 | \$292,245 | \$293,873 | \$302,840 | \$298,619 | \$303,157 | \$338,302 | \$313,920 | \$307,442 | \$315,396 | \$321,035 | \$2,163 |
| Delinquency | -2.4238% | 2.5851% | 2.0422% | -0.9465% | 0.4602% | -1.0524% | -0.0894% | -1.4767% | 2.0573% | -0.4765% | -2.2729% | 99.3509% |

9/13/17
13:28:06

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 8/01/2017 to 8/31/2017 Page: 5

| | (---Period---) | (-----Y-T-D-----) | | | |
|-----------------|----------------|-------------------|-------|-----------|-----------|
| Begin Balance: | 100,801.64 | 248,738.06 | | | |
| Income . . . : | 26,083.49 | 78,948.38 | | | |
| LOC Advance . : | .00 | .00 | | | |
| Expense . . . : | 57,390.12- | 258,191.43- | LOC : | .00 | Levy: .00 |
| LOC Payments : | .00 | .00 | Out : | .00 | Coll: .00 |
| Cash Balance : | 69,495.01 | 69,495.01 | End : | 69,495.01 | Adj : .00 |
| | | | | | Out : .00 |

Transaction Summary By Source
Source Description

Beginning Balance:

100,801.64
Monthly

248,738.06
Yearly

| | | | |
|-------|----------------------------------|----------------------|-------------|
| 20062 | 2006 RE Taxes | 15.86 | 15.86 |
| 20072 | 2007 RE Taxes | 15.34 | 15.34 |
| 20082 | 2008 RE Taxes | 29.00 | 29.00 |
| 20091 | 2009 UPP Taxes | 15.81 | 15.81 |
| 20092 | 2009 RE Taxes | 29.02 | 29.02 |
| 20101 | 2010 UPP Taxes | 7.54 | 7.54 |
| 20102 | 2010 RE Taxes | 19.75 | 19.75 |
| 20111 | 2011 UPP Taxes | 31.46 | 31.46 |
| 20112 | 2011 RE Taxes | 17.24 | 17.24 |
| 20121 | 2012 UPP Taxes | 22.32 | 22.32 |
| 20122 | 2012 RE Taxes | 40.85 | 45.12 |
| 20132 | 2013 RE Taxes | 11.62 | 64.87 |
| 20141 | 2014 UPP Taxes | 113.04 | 113.04 |
| 20142 | 2014 RE Taxes | 253.48- | 199.60- |
| 20151 | 2015 UPP Taxes | 410.01 | 410.01 |
| 20152 | 2015 RE Taxes | 971.27- | 761.65- |
| 20161 | 2016 UPP Taxes | 8,322.51- | 8,322.51- |
| 20162 | 2016 RE Taxes | 25,115.29 | 81,882.05 |
| 37122 | Fire District Deposit | .00 | 2,889.06 |
| 37150 | FDAT Distributions | 533.58 | 2,163.22 |
| 38109 | Interest on Investments St Treas | 108.09 | 461.43 |
| 91032 | Warrants Redeemed | 4,525.23- | 15,120.36- |
| 91702 | Transfer out | 52,864.89- | 243,071.07- |

Ending Balances:

69,495.01

69,495.01

RE TAXES - \$ 24,039.22
~~UPP TAXES~~ - \$ 1,402.60
FDAT - \$ 533.58
INTEREST - \$ 108.09

TOTAL \$ 26,083.49

9/13/17
13:28:06

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 8/01/2017 to 8/31/2017 Page: 1

| TRANSACTIONS | | | Notes | Begin Balance: | 100,801.64 |
|--------------|--------|--------------------|-------------------------------|----------------|----------------|
| Date | Source | Description | | | Debits/Credits |
| 8/01 | 20101 | 2010 UPP Taxes | TAX DISTRIBUTION | 0004591 | 3.29 |
| 8/01 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004591 | 378.80 |
| 8/01 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014623 | 15.72 |
| 8/02 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004592 | 426.83 |
| 8/02 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014626 | 14.42 |
| 8/03 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION | 0004593 | 5.81 |
| 8/03 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004593 | 6.09 |
| 8/03 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004593 | 37.88 |
| 8/03 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004593 | 1,673.94 |
| 8/03 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014629 | 20.42 |
| 8/04 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004594 | 81.14 |
| 8/04 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004594 | 1,349.49 |
| 8/04 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014632 | 27.59 |
| 8/07 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004595 | 72.77 |
| 8/07 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004595 | 66.19 |
| 8/07 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004595 | 1,242.43 |
| 8/07 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014635 | 14.54 |
| 8/07 | 91032 | Warrants Redeemed | PAID WARRANTS | 1000014637 | 2,100.00- |
| 8/08 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION | 0004596 | 2.62 |
| 8/08 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004596 | 9.65 |
| 8/08 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004596 | 9.77 |
| 8/08 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004596 | 2,592.64 |
| 8/08 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014638 | 31.74 |
| 8/09 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004597 | 5.22 |
| 8/09 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004597 | 372.32 |
| 8/09 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014641 | 25.88 |
| 8/10 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004598 | 350.47 |
| 8/10 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014644 | 18.23 |
| 8/11 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004599 | 8.53 |
| 8/11 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004599 | 320.03 |
| 8/11 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014647 | 9.60 |
| 8/14 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004600 | 138.60 |
| 8/14 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004600 | 274.34 |
| 8/14 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004600 | 709.17 |
| 8/14 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014650 | 16.28 |
| 8/15 | 20101 | 2010 UPP Taxes | TAX DISTRIBUTION | 0004601 | 1.49 |
| 8/15 | 20111 | 2011 UPP Taxes | TAX DISTRIBUTION | 0004601 | 30.24 |
| 8/15 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004601 | 1,109.34 |
| 8/15 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014653 | 29.07 |
| 8/16 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004602 | 542.03 |

Debit Page Totals:

2,100.00- Credit Page Totals:

12,044.61

Page End Totals:

110,746.25

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Yavapai County Treasurer
Monthly Statement

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C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 8/01/2017 to 8/31/2017 Page: 2

| TRANSACTIONS | | | Notes | Debits/Credits |
|--------------|--------|--------------------|--|----------------|
| Date | Source | Description | | |
| 8/16 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014656 | 17.31 |
| 8/17 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION 0004603 | 334.80 |
| 8/17 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014659 | 9.45 |
| 8/18 | 20062 | 2006 RE Taxes | TAX DISTRIBUTION 0004604 | 15.86 |
| 8/18 | 20072 | 2007 RE Taxes | TAX DISTRIBUTION 0004604 | 15.34 |
| 8/18 | 20082 | 2008 RE Taxes | TAX DISTRIBUTION 0004604 | 29.00 |
| 8/18 | 20092 | 2009 RE Taxes | TAX DISTRIBUTION 0004604 | 29.02 |
| 8/18 | 20102 | 2010 RE Taxes | TAX DISTRIBUTION 0004604 | 19.75 |
| 8/18 | 20112 | 2011 RE Taxes | TAX DISTRIBUTION 0004604 | 17.24 |
| 8/18 | 20122 | 2012 RE Taxes | TAX DISTRIBUTION 0004604 | 10.85 |
| 8/18 | 20132 | 2013 RE Taxes | TAX DISTRIBUTION 0004604 | 11.62 |
| 8/18 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION 0004604 | 37.30 |
| 8/18 | 20142 | 2014 RE Taxes | TAX DISTRIBUTION 0004604 | 9.48 |
| 8/18 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION 0004604 | 133.31 |
| 8/18 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION 0004604 | 1,344.41 |
| 8/18 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014662 | 16.17 |
| 8/21 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION 0004605 | .00 |
| 8/21 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION 0004605 | 123.17 |
| 8/21 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION 0004605 | 611.46 |
| 8/21 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014665 | 20.61 |
| 8/21 | 91032 | Warrants Redeemed | PAID WARRANTS 1000014667 | 151.87- |
| 8/22 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION 0004606 | 81.10 |
| 8/22 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION 0004606 | 82.16 |
| 8/22 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION 0004606 | 474.36 |
| 8/22 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014668 | 38.61 |
| 8/23 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION 0004607 | 106.85 |
| 8/23 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION 0004607 | 334.66 |
| 8/23 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014671 | 10.76 |
| 8/24 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014674 | 20.72 |
| 8/24 | 91702 | Transfer out | CENTRAL AZ FIRE & MED AUTH EM 1007535 | 52,864.89- |
| 8/25 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION 0004609 | 229.40 |
| 8/25 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014677 | 11.25 |
| 8/28 | 20091 | 2009 UPP Taxes | TAX DISTRIBUTION 0004610 | 15.81 |
| 8/28 | 20101 | 2010 UPP Taxes | TAX DISTRIBUTION 0004610 | 2.76 |
| 8/28 | 20111 | 2011 UPP Taxes | TAX DISTRIBUTION 0004610 | 1.22 |
| 8/28 | 20121 | 2012 UPP Taxes | TAX DISTRIBUTION 0004610 | 22.32 |
| 8/28 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION 0004610 | 38.98 |
| 8/28 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION 0004610 | 137.30 |
| 8/28 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION 0004610 | 2,936.79 |
| 8/28 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI 1000014680 | 8.13 |

Debit Page Totals:

55,116.76-

Credit Page Totals:

19,403.94

Page End Totals:

65,088.82

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Yavapai County Treasurer
Monthly Statement

TR046DSR
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* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 8/01/2017 to 8/31/2017 Page: 3

T R A N S A C T I O N S
Date Source Description

Notes

Debits/Credits

| | | | | | |
|------|-------|----------------------------------|-------------------------------|------------|-----------|
| 8/29 | 20142 | 2014 RE Taxes | TAX DISTRIBUTION | 0004611 | .00 |
| 8/29 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION | 0004611 | 863.93- |
| 8/29 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004611 | 409.67- |
| 8/29 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014683 | 129.10 |
| 8/29 | 91032 | Warrants Redeemed | PAID WARRANTS | 1000014685 | 803.36- |
| 8/30 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004612 | 714.96 |
| 8/30 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014686 | 4.05- |
| 8/30 | 38109 | Interest on Investments St Treas | INVESTMENT INTEREST | 1000014688 | 104.55 |
| 8/30 | 38109 | Interest on Investments St Treas | INVESTMENT INTEREST | 1000014689 | 3.54 |
| 8/30 | 91032 | Warrants Redeemed | PAID WARRANTS | 1000014690 | 1,470.00- |
| 8/31 | 20142 | 2014 RE Taxes | TAX DISTRIBUTION | 0004613 | 262.96- |
| 8/31 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION | 0004613 | 240.65- |
| 8/31 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004613 | 7,476.63 |
| 8/31 | 37150 | FDAT Distributions | DISTRIBUTE FIRE DISTRICT ASSI | 1000014691 | 32.03 |

Ending Debit Totals:

57,390.12-

Ending Credit Totals:

26,083.49

Ending Balance:

69,495.01

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 8/01/2017 to 8/31/2017 Page: 4

| Account | Fund Stat Payee | Warrant | Amount | Issue Date | Date | Voucher |
|----------------------|-----------------|----------|----------|------------|-----------|---------|
| 6-60040-0000 | 600 PAID / | 00060111 | 2,100.00 | 7/31/2017 | 8/07/2017 | |
| 6-60040-0000 | 600 PAID / | 00060112 | 151.87 | 8/14/2017 | 8/21/2017 | |
| 6-60040-0000 | 600 PAID / | 00060113 | 803.36 | 8/14/2017 | 8/29/2017 | |
| 6-60040-0000 | 600 PAID / | 00060114 | 1,470.00 | 8/28/2017 | 8/30/2017 | |
| Status Subtotal | : | 4 | 4,525.23 | | | |
| Fund Subtotal | : | 4 | 4,525.23 | | | |
| Total Paid Warrants: | | 4 | 4,525.23 | | | |
| Total Outstanding. : | | | .00 | | | |
| Total Void Warrants: | | | .00 | | | |
| Total Registered . : | | | .00 | | | |

CENTRAL YAVAPAI FIRE DISTRICT

AP Check Register (Current and History by Bank)

Check Dates: 8/1/2017 to 8/31/2017

| Check No. | Date | Status | Vendor ID | Payee Name | Amount |
|---------------------------|------|--------|-----------|------------|---|
| BANK ID: A - GENERAL FUND | | | | | 1100.0.0.000 - Cash with Yavapai County |

BANK A REGISTER TOTAL: \$0.00

GRAND TOTAL : \$0.00

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT
** Denotes broken check sequence.

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT 6-60240-0000
CHECK RECONCILIATION AUGUST, 2017

Reconciliation:

| | | |
|----------------------------------|----|------------|
| Beginning Balance (CYFD): | \$ | 391,050.52 |
| Deposits: | \$ | 2,361.17 |
| Bank Administration Fees: | \$ | (300.00) |
| Interest Income: | \$ | 171.80 |
| Bank Principal/Interest Payments | \$ | - |

Ending Balance: \$ **393,283.49**

Bank Statement Balance:

Balance Per Bank: \$ 393,283.49

Ending Balance: \$ **393,283.49**

Difference Between Balances: \$ -

Deposits Per Bank Statement:

| | | |
|--------------------------|----|----------|
| Deposits: | \$ | - |
| Real Estate Taxes: | \$ | 2,225.81 |
| Personal Property Taxes: | \$ | 135.36 |

Ending Balance: \$ **2,361.17**

Reconciliation Approved By:


Scott Freitag, Fire Chief


9/19/17

Reconciliation Reviewed By:


David Tharp, Assistant Chief of Administration

09/18/17

Reconciliation Prepared By:


Debbie Spingola, Finance Manager

9-18-17

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Summary
For the Bank Statement ending: 8/31/2017

| BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND | | DESC: CASH/BOND BUILDING FUND | ACCOUNT NO: 1100 |
|--|----------|-------------------------------|---------------------|
| Beginning Balance: | 08/01/17 | | \$391,050.52 |
| Deposits and Credits: | | | \$2,532.97 |
| Checks and Charges: | | | (\$300.00) |
| Adjustments: | | | \$0.00 |
| Ending Balance Per Reconciliation: | | | <u>\$393,283.49</u> |
| Ending Balance Per Bank Statement: | 08/31/17 | | \$393,283.49 |
| * Outstanding Deposits and Credits: | 08/31/17 | | \$0.00 |
| * Outstanding Checks and Charges: | 08/31/17 | | \$0.00 |
| Ending Book Balance: | | | <u>\$393,283.49</u> |

Central Yavapai Fire Bond Debt Service
BR Checks and Charges Cleared
For the Bank Statement ending: 8/31/17

| CYFDA | | Cash/Bond Building Fund | Cash/Bond Building Fund | | | 1100 |
|-----------------------------------|------------|-------------------------|-------------------------|---------|----------|------|
| Date | Document | Description | Module | Company | Amount | |
| 08/31/17 | BDS - Cash | BDS - Service Fees | GL | CYFBDS | \$300.00 | |
| TOTAL CHECKS AND CHARGES CLEARED: | | | | | \$300.00 | |

Central Yavapai Fire Bond Debt Service
BR Deposits and Credits Cleared
For the Bank Statement ending: 8/31/17

| CYFDA | | Cash/Bond Building Fund | Cash/Bond Building Fund | | | 1100 |
|-------------------------------------|----------|-------------------------------|-------------------------|---------|------------|------|
| Date | Document | Description | Module | Company | Amount | |
| 08/31/17 | BDS Cash | BDS- Tax and Interest Revenue | GL | CYFBDS | \$2,532.97 | |
| TOTAL DEPOSITS AND CREDITS CLEARED: | | | | | \$2,532.97 | |

Central Yavapai Fire Bond Debt Service
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> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service
BR Deposits and Credits Outstanding
For the Bank Statement ending: -

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

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Register

| Document Number | Date | BR Status | Void? | Description | Date Cleared | Amount |
|--|----------|-----------|-------|-------------------------------|--------------|------------|
| MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER | | | | | | |
| BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND | | | | | | |
| BDS - Cash | 08/31/17 | Marked | No | BDS - Service Fees | 09/18/17 | \$300.00 |
| BDS Cash | 08/31/17 | Marked | No | BDS- Tax and Interest Revenue | 09/18/17 | \$2,532.97 |
| SUB TOTAL FOR BANK: | | | | | | \$2,832.97 |
| TOTAL FOR MODULE: | | | | | | \$2,832.97 |

Central Yavapai Fire Bond Debt Service
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:

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Date Range (Current and History)
08/01/2017 through 08/31/2017

| Batch | Journal | Entry # | Date | Job | Document | Description | Debits | Credits | Balance |
|--|---------|---------|----------|-----|---------------------------------|-------------------------------|-------------------|-----------------|---------------------|
| 1100.00 | | | | | CASH / BOND DEBT SERVICE | | | | \$391,050.52 |
| 146 | A | 512 | 08/31/17 | | BDS - Cash | BDS - Service Fees | - | 300.00 | 390,750.52 |
| 145 | R | 507 | 08/31/17 | | BDS Cash | BDS- Tax and Interest Revenue | 2,532.97 | - | 393,283.49 |
| CASH / BOND DEBT SERVICE TOTAL: | | | | | | | \$2,532.97 | \$300.00 | \$393,283.49 |
| TOTAL OF LEDGER: | | | | | | | \$2,532.97 | \$300.00 | \$393,283.49 |

Central Yavapai Fire Bond Debt Service
GL Trial Balance Worksheet
For The Period of 8/1/2017 through 8/31/2017

| Account | Description | Balances | | | | Adjustments |
|---------|------------------------------------|----------------|-------------------|-------------------|----------------|-------------|
| | | Beginning | Debits | Credits | Ending | |
| 1100.00 | Cash / Bond Debt Service | \$391,050.52 | \$2,532.97 | \$300.00 | \$393,283.49 | |
| 1400.00 | Property Tax Receivable | \$35,584.23 | \$0.00 | \$0.00 | \$35,584.23 | |
| 2400.00 | Deferred Revenue - Prop Tax | (\$23,435.00) | \$0.00 | \$0.00 | (\$23,435.00) | |
| 3000.00 | Retained Earnings | (\$398,101.86) | \$0.00 | \$0.00 | (\$398,101.86) | |
| 4200.00 | Bond Debt Service Tax Revenue | (\$4,466.24) | \$0.00 | \$2,361.17 | (\$6,827.41) | |
| 4300.00 | Bond Debt Service Interest Revenue | (\$631.65) | \$0.00 | \$171.80 | (\$803.45) | |
| 6405.00 | Professional Services | \$0.00 | \$300.00 | \$0.00 | \$300.00 | |
| TOTALS: | | <u>\$0.00</u> | <u>\$2,832.97</u> | <u>\$2,832.97</u> | <u>\$0.00</u> | |

9/18/17
9:58:56 AM

Central Yavapai Fire Bond Debt Service
Balance Sheet
As of 8/31/2017

Assets

Current Assets

| | | |
|-----------------------------|--------------|--------------|
| Cash / Bond Debt Service | \$393,283.49 | |
| Property Tax Receivable | 35,584.23 | |
| Deferred Revenue - Prop Tax | (23,435.00) | |
| Total Current Assets | | \$405,432.72 |

| | | |
|--------------|--|--------------|
| Total Assets | | \$405,432.72 |
|--------------|--|--------------|

Net Assets

| | | |
|----------------------------------|--------------|--------------|
| Retained Earnings | \$398,101.86 | |
| Current Year Net Assets | 7,330.86 | |
| Total Net Assets | | 405,432.72 |
| Total Liabilities and Net Assets | | \$405,432.72 |

9/18/17
9:58:03 AM

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 8/1/2017 Through 8/31/2017

| | Actual | Current Period Budget | Variance | % | Actual | Year To Date Budget | Variance | % |
|---|-------------------|--------------------------|-------------------|--------------|-------------------|------------------------|-------------------|--------------|
| <u>General & Administrative Expenses</u> | | | | | | | | |
| Professional Services | \$300.00 | \$0.00 | \$(300.00) | 0.0 % | \$300.00 | \$0.00 | \$(300.00) | 0.0 % |
| Total General & Administrative Expenses | \$300.00 | \$0.00 | \$(300.00) | 0.0 % | \$300.00 | \$0.00 | \$(300.00) | 0.0 % |
| Total Expenses | \$300.00 | | \$(300.00) | | \$300.00 | | \$(300.00) | |
| Income (Loss) from Operations | \$(300.00) | \$0.00 | \$(300.00) | 0.0 % | \$(300.00) | \$0.00 | \$(300.00) | 0.0 % |
| <u>Other Income (Expense)</u> | | | | | | | | |
| Bond Debt Service Tax Revenue | \$2,361.17 | \$0.00 | \$2,361.17 | 0.0 % | \$6,827.41 | \$0.00 | \$6,827.41 | 0.0 % |
| Bond Debt Service Interest Revenue | 171.80 | 0.00 | 171.80 | 0.0 | 803.45 | 0.00 | 803.45 | 0.0 |
| Total Other Income (Expense) | \$2,532.97 | \$0.00 | \$2,532.97 | 0.0 % | \$7,630.86 | \$0.00 | \$7,630.86 | 0.0 % |
| Net Income (Loss) | \$2,232.97 | \$0.00 | \$2,232.97 | 0.0 % | \$7,330.86 | \$0.00 | \$7,330.86 | 0.0 % |

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13:28:06

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2017 to 8/31/2017 Page: 4

| | (---Period---) | (-----Y-T-D-----) | | | |
|-----------------|----------------|-------------------|-------|------------|-----------|
| Begin Balance: | 391,050.52 | 385,952.63 | | | |
| Income . . . : | 2,532.97 | 7,630.86 | | | |
| LOC Advance .: | .00 | .00 | | | |
| Expense . . . : | 300.00- | 300.00- | LOC : | .00 | Levy: .00 |
| LOC Payments : | .00 | .00 | Out : | .00 | Coll: .00 |
| Cash Balance : | 393,283.49 | 393,283.49 | End : | 393,283.49 | Adj : .00 |
| | | | | | Out : .00 |

Transaction Summary By Source
Source Description

| Beginning Balance: | 391,050.52 | 385,952.63 |
|--|------------|------------|
| | Monthly | Yearly |
| 20062 2006 RE Taxes | 1.69 | 1.69 |
| 20072 2007 RE Taxes | 1.30 | 1.30 |
| 20082 2008 RE Taxes | 2.93 | 2.93 |
| 20091 2009 RE Taxes | 1.55 | 1.55 |
| 20092 2009 RE Taxes | 2.84 | 2.84 |
| 20101 2010 RE Taxes | .82 | .82 |
| 20102 2010 RE Taxes | 2.18 | 2.18 |
| 20111 2011 RE Taxes | 3.77 | 3.77 |
| 20112 2011 RE Taxes | 2.06 | 2.06 |
| 20121 2012 RE Taxes | 2.69 | 2.69 |
| 20122 2012 RE Taxes | 1.31 | 5.44 |
| 20132 2013 RE Taxes | 1.42 | 7.91 |
| 20141 2014 RE Taxes | 11.88 | 11.88 |
| 20142 2014 RE Taxes | 26.64- | 20.98- |
| 20151 2015 RE Taxes | 41.17 | 41.17 |
| 20152 2015 RE Taxes | 76.47- | 76.47- |
| 20161 2016 RE Taxes | 773.49- | 773.49- |
| 20162 2016 RE Taxes | 2,334.25 | 7,610.12 |
| 38109 Interest on Investments St Treas | 171.80 | 803.45 |
| 92185 Paying Agent Fees | 300.00- | 300.00- |
| Ending Balances: | 393,283.49 | 393,283.49 |

RE TAXES - \$ 2,225.81
PP TAXES - \$ 135.36
INTEREST - \$ 171.80
total \$ 2,532.97

ADMINISTRATIVE FEES + 300-

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2017 to 8/31/2017 Page: 1

| T R A N S A C T I O N S | | | | Begin Balance: | 391,050.52 |
|-------------------------|--------|-------------------|---------------------------------------|----------------|----------------|
| Date | Source | Description | Notes | | Debits/Credits |
| 8/01 | 20101 | 2010 UPP Taxes | TAX DISTRIBUTION | 0004591 | .36 |
| 8/01 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004591 | 35.21 |
| 8/02 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004592 | 39.68 |
| 8/03 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION | 0004593 | .61 |
| 8/03 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004593 | .61 |
| 8/03 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004593 | 3.51 |
| 8/03 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004593 | 155.58 |
| 8/04 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004594 | 7.54 |
| 8/04 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004594 | 125.42 |
| 8/07 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004595 | 7.31 |
| 8/07 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004595 | 6.15 |
| 8/07 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004595 | 115.48 |
| 8/08 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION | 0004596 | .28 |
| 8/08 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004596 | .97 |
| 8/08 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004596 | .91 |
| 8/08 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004596 | 240.96 |
| 8/08 | 92185 | Paying Agent Fees | T0065144 CYFD GO REF BDS 201 T0065144 | | 300.00- |
| 8/09 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004597 | .49 |
| 8/09 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004597 | 34.60 |
| 8/10 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004598 | 32.58 |
| 8/11 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004599 | .79 |
| 8/11 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004599 | 29.75 |
| 8/14 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004600 | 13.92 |
| 8/14 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004600 | 25.50 |
| 8/14 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004600 | 65.91 |
| 8/15 | 20101 | 2010 UPP Taxes | TAX DISTRIBUTION | 0004601 | .16 |
| 8/15 | 20111 | 2011 UPP Taxes | TAX DISTRIBUTION | 0004601 | 3.62 |
| 8/15 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004601 | 103.10 |
| 8/16 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004602 | 50.37 |
| 8/17 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004603 | 31.11 |
| 8/18 | 20062 | 2006 RE Taxes | TAX DISTRIBUTION | 0004604 | 1.69 |
| 8/18 | 20072 | 2007 RE Taxes | TAX DISTRIBUTION | 0004604 | 1.30 |
| 8/18 | 20082 | 2008 RE Taxes | TAX DISTRIBUTION | 0004604 | 2.93 |
| 8/18 | 20092 | 2009 RE Taxes | TAX DISTRIBUTION | 0004604 | 2.84 |
| 8/18 | 20102 | 2010 RE Taxes | TAX DISTRIBUTION | 0004604 | 2.18 |
| 8/18 | 20112 | 2011 RE Taxes | TAX DISTRIBUTION | 0004604 | 2.06 |
| 8/18 | 20122 | 2012 RE Taxes | TAX DISTRIBUTION | 0004604 | 1.31 |
| 8/18 | 20132 | 2013 RE Taxes | TAX DISTRIBUTION | 0004604 | 1.42 |
| 8/18 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION | 0004604 | 3.92 |
| 8/18 | 20142 | 2014 RE Taxes | TAX DISTRIBUTION | 0004604 | 1.00 |

Debit Page Totals:

300.00- Credit Page Totals: 1,153.13

Page End Totals: 391,903.65

9/13/17
13:28:06

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2017 to 8/31/2017 Page: 2

T R A N S A C T I O N S
Date Source Description

Notes

Debits/Credits

| | | | | | |
|------|-------|----------------------------------|---------------------|------------|--------|
| 8/18 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION | 0004604 | 13.39 |
| 8/18 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004604 | 124.95 |
| 8/21 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION | 0004605 | .00 |
| 8/21 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004605 | 11.45 |
| 8/21 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004605 | 56.82 |
| 8/22 | 20151 | 2015 UPP Taxes | TAX DISTRIBUTION | 0004606 | 8.14 |
| 8/22 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004606 | 7.64 |
| 8/22 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004606 | 44.07 |
| 8/23 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004607 | 9.93 |
| 8/23 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004607 | 31.10 |
| 8/25 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004609 | 21.33 |
| 8/28 | 20091 | 2009 UPP Taxes | TAX DISTRIBUTION | 0004610 | 1.55 |
| 8/28 | 20101 | 2010 UPP Taxes | TAX DISTRIBUTION | 0004610 | .30 |
| 8/28 | 20111 | 2011 UPP Taxes | TAX DISTRIBUTION | 0004610 | .15 |
| 8/28 | 20121 | 2012 UPP Taxes | TAX DISTRIBUTION | 0004610 | 2.69 |
| 8/28 | 20141 | 2014 UPP Taxes | TAX DISTRIBUTION | 0004610 | 4.10 |
| 8/28 | 20161 | 2016 UPP Taxes | TAX DISTRIBUTION | 0004610 | 12.76 |
| 8/28 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004610 | 272.98 |
| 8/29 | 20142 | 2014 RE Taxes | TAX DISTRIBUTION | 0004611 | .00 |
| 8/29 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION | 0004611 | 86.77- |
| 8/29 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004611 | 38.07- |
| 8/30 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004612 | 66.45 |
| 8/30 | 38109 | Interest on Investments St Treas | INVESTMENT INTEREST | 1000014688 | 166.19 |
| 8/30 | 38109 | Interest on Investments St Treas | INVESTMENT INTEREST | 1000014689 | 5.61 |
| 8/31 | 20142 | 2014 RE Taxes | TAX DISTRIBUTION | 0004613 | 27.64- |
| 8/31 | 20152 | 2015 RE Taxes | TAX DISTRIBUTION | 0004613 | 24.15- |
| 8/31 | 20162 | 2016 RE Taxes | TAX DISTRIBUTION | 0004613 | 694.87 |

Ending Debit Totals:

300.00- Ending Credit Totals: 2,532.97

Ending Balance: 393,283.49

9/13/17
13:28:06

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00623

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2017 to 8/31/2017 Page: 3

| Account | Fund Stat Payee | Warrant | Amount | Issue Date | Date | Voucher |
|----------------------|-----------------|---------|--------|------------|------|---------|
| Status Subtotal | : | | .00 | | | |
| Fund Subtotal | : | | .00 | | | |
| Total Paid Warrants: | | | .00 | | | |
| Total Outstanding. : | | | .00 | | | |
| Total Void Warrants: | | | .00 | | | |
| Total Registered . : | | | .00 | | | |