

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Monday, August 27, 2018, 6:00 pm - 6:30 pm
Chino Valley Town Hall, 202 N. State Route 89, Chino Valley, Arizona**

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, August 27, 2018 at 6:00 p.m.** The meeting will be held at the **Chino Valley Town Hall, 202 N. State Route 89, 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
2. PLEDGE OF ALLEGIANCE
3. CALL TO THE PUBLIC

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Central Yavapai 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 30 minutes 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. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

- A. Approve Regular Session Minutes - July 23, 2018
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financial Statements
- D. Transfer July Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$53,919.23
- E. Approve Annual Renewal for Audit Assistance, Preparation, and Accounting Services for SC Audit and Accounting Solutions, LLC

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

6. OLD BUSINESS

A. Motion, Discussion, and Action Related to Training Center Drainage Issues

7. NEW BUSINESS

A. Discussion and Direction to Set an Open Meeting Law Training Date with the Ombudsman's Office of the Arizona Attorney General Pursuant to Their Order That it Must be Completed Withing 60 Days of the Attorney General's Office Letter

8. ADJOURNMENT

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

MINUTES

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Monday, July 23, 2018, 6:00 pm - 6:30 pm
Central Arizona Fire and Medical Authority Administration
8603 E. Eastridge Drive, Prescott Valley, Arizona**

In Attendance

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

Not In Attendance

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 **Monday, July 23, 2018 at 6:00 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

Chair Packard called the Central Yavapai Fire District Board meeting to order on July 23, 2018 at 6:08 p.m.

2. PLEDGE OF ALLEGIANCE

Chair Packard led the Pledge of Allegiance.

3. CALL TO THE PUBLIC

A.R.S. §38-431.01(H) states: A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Central Yavapai 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 30 minutes per meeting.

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. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

A. Approve Regular Session Minutes - June 25, 2018

- B. Approve Executive Session Minutes - June 25, 2018
- C. Approve Central Yavapai, Chino Valley, and Central Arizona Fire and Medical Joint Budget Meeting Minutes - June 25, 2018
- D. Approve General Fund Financial Statements
- E. Approve Bond Debt Service Financial Statements
- F. Transfer June Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$179,695.61

Director Steele asked that Item F. be removed for discussion.

Motion to approve Items A. through E.

Move: Matt Zurcher Second: Tom Steele Status: Passed

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

Item F. Transfer June Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$179,695.61

Motion to approve the transfer of June revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the amount of \$179,695.61

Director Steele stated that as in the past, he reserved his right to vote against this measure as he still believes CYFD is transmitting too much money to CAFMA.

Move: Jeff Wasowicz Second: Matt Zurcher Status: Passed

Yes: Darlene Packard, Jeff Wasowicz, Matt Zurcher

No: Tom Steele

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 §38-431.03(A)(1) and §38-431-03(A)(3) Regarding Addendum to Agreement between Kendhammer & Partners, LLP and Central Yavapai Fire District for Indemnity Costs

Executive Session was not required.

6. OLD BUSINESS

- A. Motion, Discussion, and Action Related to Training Center Drainage Issues

Attorney Cornelius advised the Board that Director Wasowicz had recused himself previously; however, he does not need to at this time because this is only an update. Attorney Cornelius advised that the 404 Permit documents have been revised based on the Erie Plan and SWSC is preparing them for final submission. The documents will be reviewed prior to submission.

- B. Motion, Discussion, and Action Regarding Proposed Amendment to Agreement between Kendhammer & Partners, LLP and CYFD for Indemnity Costs

Attorney Cornelius stated that he will not be giving legal advice on this item. The form of indemnification language that was given to the Board is a near clone of language that this Board has previously approved in other contracts, IGA, and the Chief's contract. There are currently no fees or costs and he does not believe there will be any claims that arise. If the Board would like outside legal advice, Attorney Cornelius suggested that Linda Shely provide names of attorneys directly to the Board so that Attorney Cornelius is not involved.

Motion to accept the proposed amendment to the agreement between Kendhammer & Partners and CYFD for indemnity costs.

Move: Matt Zurcher Second: Jeff Wasowicz Status: Passed

Yes: Darlene Packard, Jeff Wasowicz, Matt Zurcher

No: Tom Steele

7. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Review and Selection of Audit Services for Fiscal Years 2018-2020

Chief Tharp informed the Board that an RFP was sent per their direction. A bid listing was provided for three that met the criteria; the fourth submission did not meet the deadline. HintonBurdick is currently providing our auditing services. The quotes are based on the auditors performing all three agency audits.

Motion for approval of Henry + Horne to do the audit services for CYFD for a period of 3 years at a total Agency cost of \$12,000.

Move: Matt Zurcher Second: Tom Steele Status: Passed

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

8. ADJOURNMENT

Motion to adjourn at 6:18 p.m.

Move: Matt Zurcher Second: Jeff Wasowicz Status: Passed

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

Clerk / Date

The Central Yavapai Fire District Board of Directors have reviewed and approved the following financial documents to include Income Statements, Balance Sheets, and Bank Reconciliations with supporting documents, Revenue and Expenditure Graphs, and Cash Flow Projections in compliance with A.R.S. § 48-805, 807.

CYFD General Fund

CYFD Bond Debt Service

Fire Board Chairperson	Date
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Fire Board Clerk	Date
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CENTRAL YAVAPAI FIRE DISTRICT
CHECK RECONCILIATION JULY, 2018

Reconciliation:

Beginning Balance:	\$	191,064.15
Deposits:	\$	51,030.17
Transfer Out - Fire Authority:	\$	(179,695.61)
Transfer In - CAFMA:	\$	-
Disbursements:	\$	(2,975.50)
Fire District Deposit	\$	2,889.06
Error made by County Treasurer	\$	(195.19)
Ending Balance:	\$	62,117.08

Difference Between Balances: \$ -

Deposits Per Bank Statement:

Real Estate Taxes:	\$	46,881.17
Personal Property Taxes:	\$	1,927.69
Fire District Assistance Tax:	\$	1,433.31
Interest Income:	\$	788.00
Transfer to CAFMA:	\$	179,695.61
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Error made by County Treasurer	\$	195.19

Ending Balance: \$ 230,920.97

Bank Statement Balance:

Balance Per Bank:	\$	64,351.08
Outstanding Checks:	\$	(2,234.00)
Outstanding Deposits:	\$	-
Adjustments: Treasurer's Error 8/31		
Voided Checks:	\$	-

Ending Balance: \$ 62,117.08

G/L Ending Balance: \$ 62,117.08

\$ 62,117.08

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	2,975.50
Checks From Payroll:	\$	-
Total Checks:	\$	2,975.50

Deposits From Accounts Receivable:	\$	2,889.06
Journal Entries From General Ledger:	\$	230,920.97
NSF Checks Returned:		
Outstanding Deposit:		

Ending Balance: \$ 230,920.97

Reconciliation Approved By:

Scott Freitag


Scott Freitag, Fire Chief

 Digitally signed by Scott Freitag
Date: 2018.08.20 17:56:17 -07'00'

Reconciliation Reviewed By:

Dave Tharp


David Tharp, Assistant Chief of Administration

 Digitally signed by Dave Tharp
Date: 2018.08.20 17:50:40 -07'00'

Reconciliation Prepared By:

Debbie S. Spingola

Debbie Spingola, Finance Manager

 Digitally signed by Debbie S. Spingola
Date: 2018.08.20 13:24:49 -07'00'

Central Yavapai Fire District
General Fund Tax Collection Information

Total Levy Month	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	FY 18-19 \$16,529,780 Collected
July	\$87,156	\$110,039	\$132,171	\$160,816	\$97,118	\$98,218	\$49,130	\$52,496	\$78,757	\$50,468	\$47,993	\$48,809
%	1.8561%	0.8173%	0.986%	1.199%	0.807%	0.849%	0.429%	0.425%	0.593%	0.358%	0.295%	0.295%
% To Date	1.8561%	0.8173%	0.9857%	1.1993%	0.8072%	0.8492%	0.4286%	0.4249%	0.5929%	0.3575%	0.2947%	0.2953%
August	\$29,493	\$43,363	\$54,230	\$67,211	\$67,725	\$53,505	\$31,390	\$16,334	\$33,291	\$26,519	\$25,442	\$0
%	0.8204%	0.3221%	0.404%	0.501%	0.563%	0.463%	0.274%	0.132%	0.251%	0.188%	0.156%	0.000%
% To Date	2.6765%	1.1394%	1.3902%	1.7005%	1.3702%	1.3118%	0.7024%	0.5571%	0.8435%	0.5454%	0.4510%	0.2953%
September	\$43,626	\$107,451	\$54,153	\$117,450	\$77,250	\$838,823	\$648,107	\$1,095,501	\$1,245,953	\$789,429	\$768,730	\$0
%	0.6101%	0.7981%	0.404%	0.876%	0.642%	7.253%	5.654%	8.866%	9.379%	5.592%	4.721%	0.000%
% To Date	3.2866%	1.9375%	1.7941%	2.5764%	2.0123%	8.5645%	6.3562%	9.4233%	10.2226%	6.1377%	5.1721%	0.2953%
October	\$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	\$6,179,209	\$0
%	29.4660%	38.763%	36.469%	36.027%	32.065%	35.028%	31.860%	36.722%	35.785%	25.428%	37.949%	0.000%
% To Date	32.7526%	40.7001%	38.2627%	38.6034%	34.0777%	43.5926%	38.2159%	46.1451%	46.0074%	31.5659%	43.1211%	0.2953%
November	\$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	\$1,286,322	\$0
%	23.1259%	10.877%	13.505%	13.210%	18.070%	9.822%	14.499%	6.280%	7.930%	22.346%	7.900%	0.000%
% To Date	55.8785%	51.5773%	51.7678%	51.8130%	52.1474%	53.4147%	52.7149%	52.4255%	53.9379%	53.9115%	51.0210%	0.2953%
December	\$518,402	\$653,937	\$804,068	\$703,572	\$598,094	\$657,523	\$682,390	\$822,849	\$847,617	\$896,697	\$987,194	\$0
%	2.8328%	4.8572%	5.9968%	5.2470%	4.9713%	5.6851%	5.9529%	6.6596%	6.3806%	6.3522%	6.0628%	0.0000%
% To Date	58.7113%	56.4344%	57.7646%	57.0600%	57.1187%	59.0998%	58.6678%	59.0851%	60.3185%	60.2637%	57.0837%	0.2953%
January	\$418,982	\$429,557	\$418,693	\$440,523	\$471,527	\$316,971	\$345,369	\$323,603	\$302,609	\$368,574	\$609,745	\$0
%	2.5007%	3.1906%	3.1226%	3.2853%	3.9193%	2.7406%	3.0129%	2.6190%	2.2779%	2.6110%	3.7447%	0.0000%
% To Date	61.2120%	59.6250%	60.8872%	60.3453%	61.0380%	61.8405%	61.6806%	61.7041%	62.5964%	62.8747%	60.8284%	0.2953%
February	\$364,994	\$418,260	\$491,337	\$579,652	\$452,569	\$404,624	\$354,364	\$337,873	\$351,342	\$394,891	\$350,747	\$0
%	2.5771%	3.1067%	3.6644%	4.3228%	3.7617%	3.4985%	3.0913%	2.7345%	2.6448%	2.7974%	2.1541%	0.0000%
% To Date	63.7891%	62.7317%	64.5516%	64.6681%	64.7997%	65.3389%	64.7719%	64.4386%	65.2412%	65.6721%	62.9825%	0.2953%
March	\$535,404	\$589,848	\$622,420	\$585,713	\$469,035	\$388,803	\$444,942	\$486,368	\$526,700	\$606,436	\$629,128	\$0
%	2.2141%	4.3811%	4.6420%	4.3680%	3.8986%	3.3617%	3.8815%	3.9363%	3.9648%	4.2960%	3.8637%	0.0000%
% To Date	66.0032%	67.1128%	69.1937%	69.0361%	68.6983%	68.7006%	68.6534%	68.3749%	69.2061%	69.9681%	66.8462%	0.2953%
April	\$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	\$3,414,235	\$0
%	21.1757%	22.6955%	22.4882%	22.4923%	23.8222%	23.7299%	23.1902%	25.9343%	25.9277%	23.6824%	20.9682%	0.0000%
% To Date	87.1789%	89.8083%	91.6819%	91.5284%	92.5205%	92.4305%	91.8436%	94.3092%	95.1337%	93.6506%	87.8145%	0.2953%
May	\$793,414	\$879,374	\$916,959	\$947,777	\$798,148	\$740,157	\$716,914	\$380,081	\$416,552	\$678,353	\$813,680	\$0
%	11.3797%	6.5316%	6.8387%	7.0682%	6.6341%	6.3996%	6.2541%	3.0761%	3.1357%	4.8055%	4.9971%	0.0000%
% To Date	98.5586%	96.3399%	98.5206%	98.5966%	99.1546%	98.8301%	98.0977%	97.3853%	98.2694%	98.4561%	92.8116%	0.2953%
June	\$136,155	\$145,703	\$170,884	\$174,933	\$177,193	\$161,596	\$161,606	\$181,986	\$200,523	\$183,806	\$187,184	\$0
%	0.9877%	1.0822%	1.2745%	1.3046%	1.4728%	1.3972%	1.4098%	1.4729%	1.5095%	1.3021%	1.1496%	0.0000%
% To Date	99.5463%	97.4221%	99.7951%	99.9012%	100.6274%	100.2273%	99.5075%	98.8582%	99.7789%	99.7582%	93.9612%	0.2953%
TOTALS	\$9,813,450	\$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	\$15,299,608	\$48,809
Delinquency	0.4537%	2.5779%	0.2049%	0.0988%	-0.6274%	-0.2273%	0.4925%	1.1418%	0.2211%	0.2418%	6.0388%	99.7047%

**Central Yavapai Fire District
FDAT Collection Information**

Total Levy Month	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	FY 18-19 \$333,290 Collected
July	\$2,464	\$1,301	\$3,143	\$3,697	\$2,595	\$3,064	\$1,979	\$1,836	\$2,501	\$1,423	\$1,630	\$1,238
%	2.1203%	0.4338%	1.048%	1.232%	0.865%	0.907%	0.640%	0.585%	0.797%	0.453%	0.489%	0.371%
% To Date	2.1203%	0.4338%	1.0476%	1.2324%	0.8651%	0.9066%	0.6398%	0.5848%	0.7966%	0.4533%	0.4890%	0.3715%
August	\$1,258	\$1,226	\$1,248	\$1,915	\$1,736	\$1,536	\$902	\$823	\$1,456	\$661	\$534	\$0
%	1.0461%	0.4085%	0.416%	0.638%	0.579%	0.455%	0.291%	0.262%	0.464%	0.211%	0.160%	0.000%
% To Date	3.1664%	0.8423%	1.4636%	1.8709%	1.4439%	1.3611%	0.9312%	0.8471%	1.2606%	0.6638%	0.6491%	0.3715%
September	\$868	\$1,745	\$1,257	\$2,388	\$1,448	\$19,621	\$15,016	\$25,478	\$26,332	\$8,777	\$12,654	\$0
%	0.5869%	0.582%	0.419%	0.796%	0.483%	5.805%	4.854%	8.117%	8.389%	2.796%	3.797%	0.000%
% To Date	3.7533%	1.4240%	1.8825%	2.6670%	1.9266%	7.1662%	5.7853%	8.9637%	9.6492%	3.4600%	4.4456%	0.3715%
October	\$97,685	\$101,806	\$99,555	\$96,016	\$93,006	\$101,218	\$95,055	\$78,715	\$97,909	\$86,411	\$93,081	\$0
%	28.7499%	33.9354%	33.185%	32.005%	31.002%	29.946%	30.727%	25.076%	31.191%	27.528%	27.928%	0.000%
% To Date	32.5032%	35.3594%	35.0674%	34.6725%	32.9286%	37.1125%	36.5125%	34.0402%	40.8405%	30.9882%	32.3735%	0.3715%
November	\$56,540	\$50,916	\$52,928	\$50,646	\$59,997	\$53,327	\$50,582	\$58,108	\$43,410	\$75,219	\$74,651	\$0
%	26.5042%	16.9722%	17.6426%	16.8819%	19.9989%	15.7772%	16.3508%	18.5116%	13.8292%	23.9628%	22.3983%	0.0000%
% To Date	59.0074%	52.3315%	52.7100%	51.5544%	52.9274%	52.8897%	52.8633%	52.5518%	54.6697%	54.9510%	54.7717%	0.3715%
December	\$14,149	\$14,552	\$17,550	\$19,555	\$15,865	\$18,751	\$17,866	\$19,303	\$20,201	\$24,923	\$21,663	\$0
%	2.6880%	4.8505%	5.8501%	6.5184%	5.2883%	5.5476%	5.7753%	6.1494%	6.4354%	7.9398%	6.4997%	0.0000%
% To Date	61.6954%	57.1821%	58.5602%	58.0728%	58.2157%	58.4373%	58.6386%	58.7012%	61.1051%	62.8908%	61.2715%	0.3715%
January	\$12,416	\$11,850	\$12,187	\$11,920	\$12,904	\$12,073	\$20,052	\$11,243	\$10,565	\$11,762	\$11,312	\$0
%	3.2227%	3.9501%	4.0624%	3.9733%	4.3013%	3.5719%	6.4819%	3.5817%	3.3658%	3.7471%	3.3939%	0.0000%
% To Date	64.9180%	61.1321%	62.6225%	62.0461%	62.5170%	62.0092%	65.1205%	62.2829%	64.4709%	66.6378%	64.6654%	0.3715%
February	\$10,562	\$9,794	\$11,387	\$10,332	\$10,894	\$11,450	\$8,863	\$7,979	\$7,946	\$8,291	\$8,056	\$0
%	2.8210%	3.265%	3.796%	3.444%	3.631%	3.388%	2.865%	2.542%	2.531%	2.641%	2.417%	0.000%
% To Date	67.7390%	64.3968%	66.4183%	65.4902%	66.1482%	65.3968%	67.9857%	64.8248%	67.0023%	69.2790%	67.0825%	0.3715%
March	\$12,305	\$12,699	\$13,595	\$14,808	\$12,280	\$11,003	\$10,149	\$12,656	\$12,018	\$12,638	\$12,174	\$0
%	2.2914%	4.2329%	4.5315%	4.9361%	4.0932%	3.2554%	3.2808%	4.0319%	3.8284%	4.0261%	3.6528%	0.0000%
% To Date	70.0304%	68.6297%	70.9498%	70.4262%	70.2414%	68.6522%	71.2665%	68.8567%	70.8307%	73.3051%	70.7354%	0.3715%
April	\$33,339	\$39,613	\$55,561	\$57,997	\$43,738	\$56,579	\$58,042	\$65,056	\$35,416	\$62,586	\$63,209	\$0
%	17.9575%	13.2045%	18.5203%	19.3324%	14.5794%	16.7394%	18.7624%	20.7249%	11.2825%	19.9382%	18.9651%	0.0000%
% To Date	87.9878%	81.8342%	89.4701%	89.7587%	84.8208%	85.3916%	90.0289%	89.5816%	82.1132%	93.2433%	89.7005%	0.3715%
May	\$50,251	\$44,834	\$31,295	\$25,244	\$44,155	\$43,984	\$31,386	\$22,095	\$51,376	\$23,662	\$23,731	\$0
%	13.5009%	14.9446%	10.4317%	8.4146%	14.7184%	13.0130%	10.1458%	7.0389%	16.3671%	7.5381%	7.1201%	0.0000%
% To Date	101.4887%	96.7788%	99.9019%	98.1733%	99.5391%	98.4046%	100.1747%	96.6206%	98.4803%	100.7814%	96.8206%	0.3715%
June	\$3,396	\$3,537	\$3,134	\$4,100	\$4,540	\$5,694	\$4,028	\$4,150	\$6,266	\$4,682	\$5,094	\$0
%	0.9351%	1.1790%	1.0447%	1.3665%	1.5132%	1.6847%	1.3019%	1.3221%	1.9962%	1.4916%	1.5285%	0.0000%
% To Date	102.4238%	97.9578%	100.9465%	99.5398%	101.0524%	100.0894%	101.4767%	97.9427%	100.4765%	102.2729%	98.3491%	0.3715%
TOTALS	\$307,271	\$293,873	\$302,840	\$298,619	\$303,157	\$338,302	\$313,920	\$307,442	\$315,396	\$321,035	\$327,788	\$1,238
Delinquency	-2.4238%	2.0422%	-0.9465%	0.4602%	-1.0524%	-0.0894%	-1.4767%	2.0573%	-0.4765%	-2.2729%	1.6509%	99.6285%



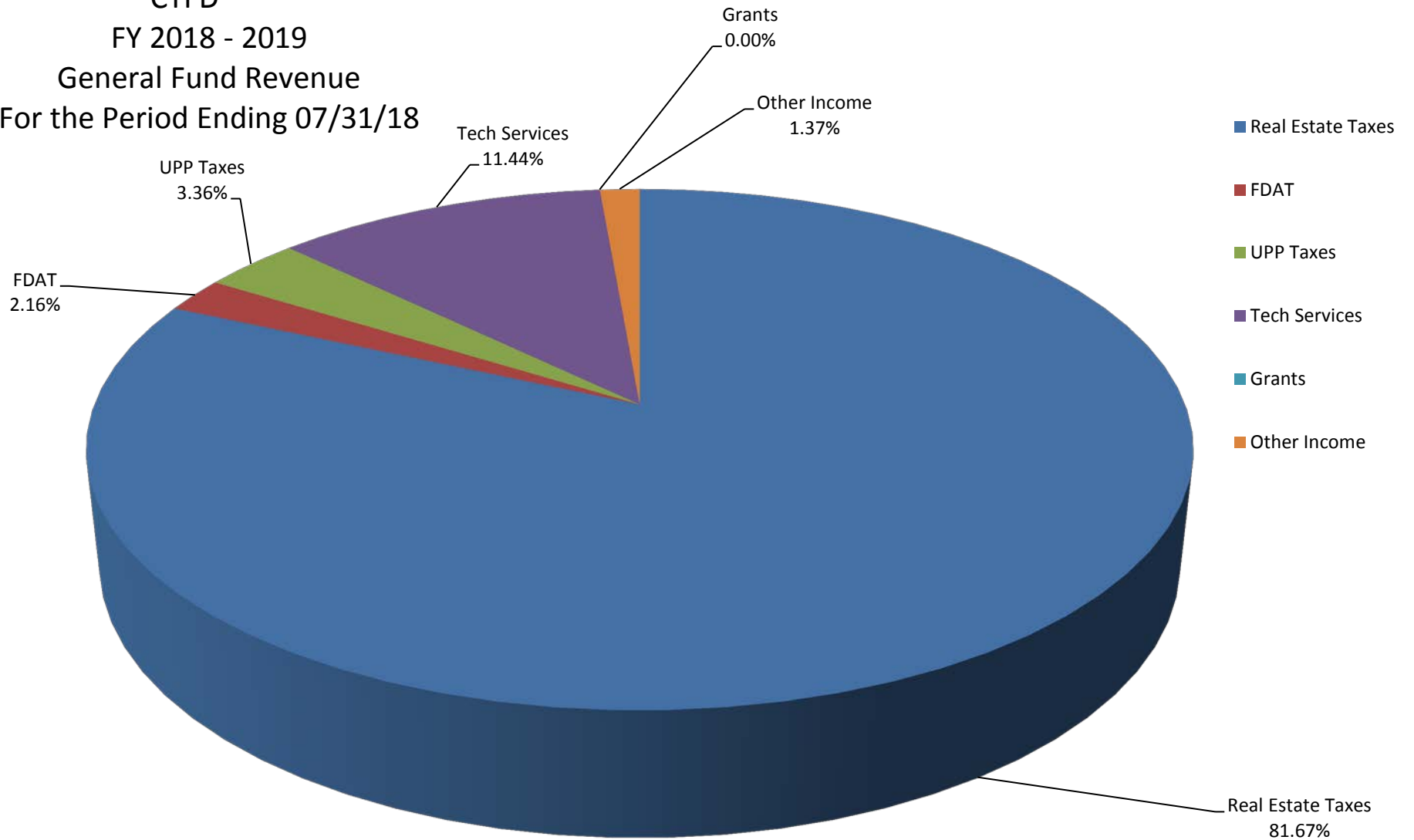
2018 - 2019 Cash Flow by Month : July

[illegible]

CENTRAL YAVAPAI FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Real Estate Taxes	\$ 46,881	\$ 16,529,780	81.67
FDAT	\$ 1,238	\$ 333,290	2.16
UPP Taxes	\$ 1,928	\$ -	3.36
Tech Services	\$ 6,568	\$ 38,000	11.44
Grants	\$ -	\$ -	0.00
Other Income	\$ 788	\$ -	1.37
	\$ 57,403	\$ 16,901,070	99.99

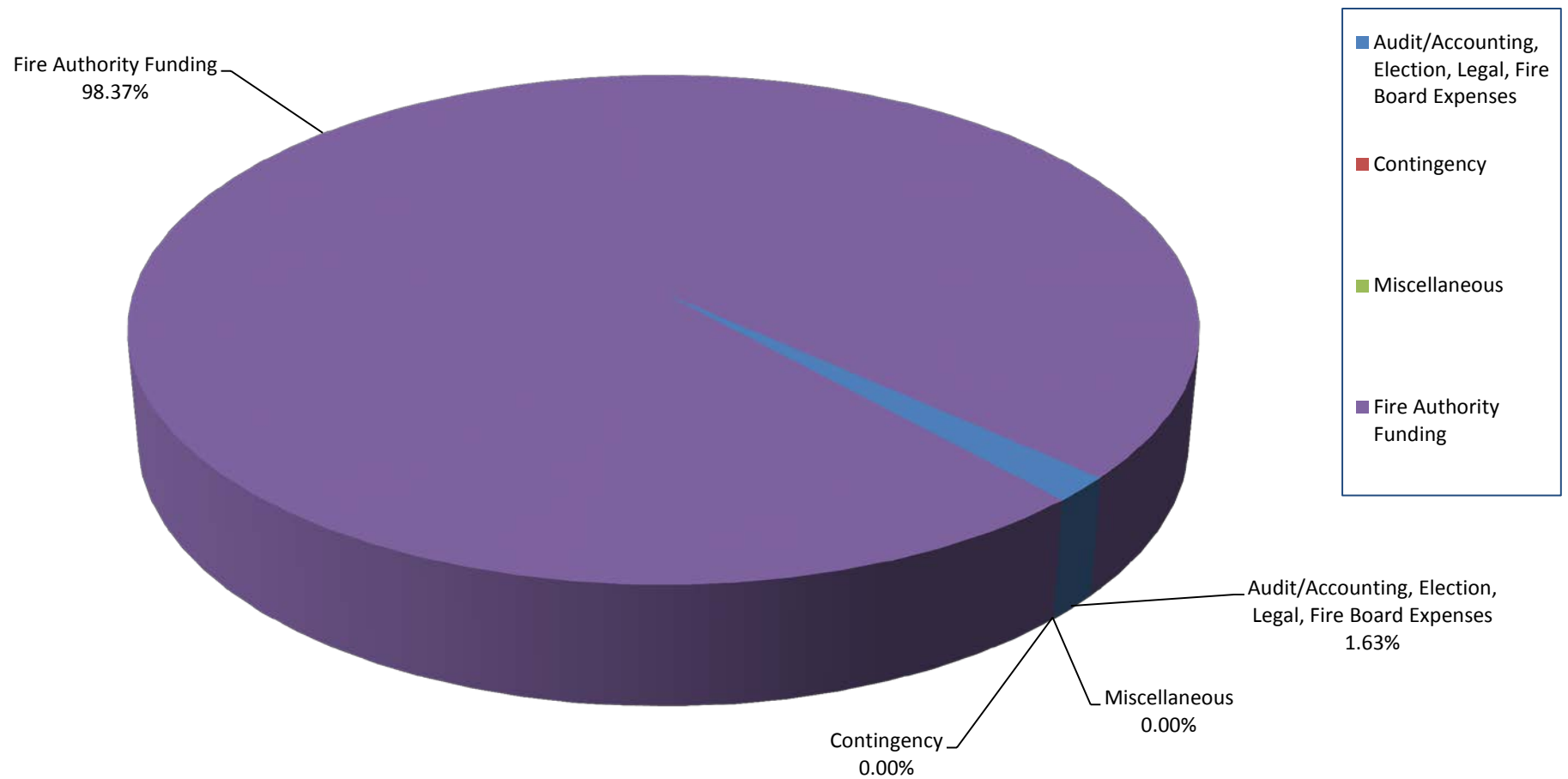
CYFD
FY 2018 - 2019
General Fund Revenue
For the Period Ending 07/31/18



CENTRAL YAVAPAI FIRE DISTRICT
EXPENSES

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 2,976	\$ 89,000	1.63
Contingency	\$ -	\$ 20,000	0.00
Miscellaneous			0.00
Fire Authority Funding	\$ 179,696	\$ 16,792,070	98.37
	\$ 182,671	\$ 16,901,070	100.00

CYFD
FY 2018 - 2019
General Fund Expenditures
For the Period Ending 07/31/18



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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 4

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	198,191.96	198,191.96			
Income . . . :	53,919.23	53,919.23			
LOC Advance . :	.00	.00			
Expense . . . :	187,760.11-	187,760.11-	LOC :	.00	Levy: 15,288,932.71
LOC Payments :	.00	.00	Out :	.00	Coll: 15,103,145.57
Cash Balance :	64,351.08	64,351.08	End :	64,351.08	Adj : 23,189.96-
					Out : 162,597.18

Transaction Summary By Source
Source Description

	Beginning Balance:	198,191.96 Monthly	198,191.96 Yearly
07376 Transfer in		.00	.00
20081 2008 UPP Taxes		23.22	23.22
20091 2009 UPP Taxes		35.40	35.40
20101 2010 UPP Taxes		36.96	36.96
20111 2011 UPP Taxes		24.56	24.56
20121 2012 UPP Taxes		25.70	25.70
20131 2013 UPP Taxes		360.26	360.26
20141 2014 UPP Taxes		.24	.24
20151 2015 UPP Taxes		11.47	11.47
20161 2016 UPP Taxes		127.30	127.30
20162 2016 RE Taxes		18.79	18.79
20171 2017 UPP Taxes		1,282.58	1,282.58
20172 2017 RE Taxes		46,862.38	46,862.38
37122 Fire District Deposit		2,889.06	2,889.06
37150 FDAT Distributions		1,433.31	1,433.31
38109 Interest on Investments St Treas		788.00	788.00
91032 Warrants Redeemed		8,064.50-	8,064.50-
91702 Transfer out		179,695.61-	179,695.61-
Ending Balances:		64,351.08	64,351.08

Real Estate Taxes \$46,881.17

UPP Taxes \$1,927.69

FDAT \$1,433.31

Interest \$788.00

Fire Dist Deposit \$2,889.06

Total \$53,919.23

Transfer to CAFMA \$179,695.61

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Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 1

T R A N S A C T I O N S				Begin Balance:	198,191.96
Date	Source	Description	Notes		Debits/Credits
7/02	07376	Transfer in	YARNELL FIRE DIST EMAIL TRAN	1007909	8,000.00
7/02	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004821	28.20
7/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004821	118.91
7/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004821	5,869.32
7/03	07376	Transfer in	CORR 7/2 TRANSFER C1007909	1007913	8,000.00-
7/03	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004822	392.25
7/03	20172	2017 RE Taxes	TAX DISTRIBUTION	0004822	4,277.75
7/03	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015363	338.00
7/05	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004823	24.56
7/05	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004823	25.70
7/05	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004823	27.06
7/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004823	18.79
7/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004823	373.91
7/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004823	4,702.14
7/05	37122	Fire District Deposit	CENTRAL YAV FIRE DISTRICT	0046383	2,889.06
7/05	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015366	120.64
7/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004824	798.53
7/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015369	164.33
7/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004825	1,205.51
7/09	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015372	42.80
7/10	20172	2017 RE Taxes	TAX DISTRIBUTION	0004826	1,084.34
7/10	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015375	35.16
7/10	91032	Warrants Redeemed	PAID WARRANTS	1000015377	7,609.00-
7/11	20172	2017 RE Taxes	TAX DISTRIBUTION	0004827	331.26
7/11	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015378	61.33
7/12	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004828	58.98
7/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004828	7,223.84
7/12	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015381	28.95
7/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004829	27.64
7/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004829	2,261.77
7/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015384	198.00
7/16	20081	2008 UPP Taxes	TAX DISTRIBUTION	0004830	23.22
7/16	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004830	35.40
7/16	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004830	35.40
7/16	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004830	333.20
7/16	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004830	35.01
7/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004830	3,051.65
7/16	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015387	22.98
7/17	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004831	15.41
7/17	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004831	15.68

Debit Page Totals: 7,609.00- Credit Page Totals: 36,296.68 Page End Totals: 226,879.64

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Yavapai County Treasurer
Monthly Statement

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* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 2

T R A N S A C T I O N S			Notes	Debits/Credits
Date	Source	Description		
7/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004831 3,027.21
7/17	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015390 57.41
7/18	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004832 16.69
7/18	20172	2017 RE Taxes	TAX DISTRIBUTION	0004832 778.73
7/18	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015393 43.96
7/19	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004833 1.56
7/19	20172	2017 RE Taxes	TAX DISTRIBUTION	0004833 1,208.35
7/19	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015396 20.43
7/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004834 55.19
7/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004834 2,139.60
7/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015399 35.79
7/23	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004835 11.47
7/23	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004835 78.88
7/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004835 1,505.36
7/23	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015402 23.09
7/24	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004836 .24
7/24	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004836 4.81
7/24	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004836 4.90
7/24	20172	2017 RE Taxes	TAX DISTRIBUTION	0004836 189.03
7/24	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015405 67.05
7/25	20172	2017 RE Taxes	TAX DISTRIBUTION	0004837 2,220.36
7/25	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015408 4.80
7/25	91032	Warrants Redeemed	PAID WARRANTS	1000015410 455.50-
7/26	20172	2017 RE Taxes	TAX DISTRIBUTION	0004838 245.71
7/26	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015411 46.63
7/26	91702	Transfer out	CENTRAL AZ FIRE & MED AUTH EM	1007939 179,695.61-
7/27	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004839 146.00
7/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004839 1,156.41
7/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015414 19.14
7/30	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004840 37.42
7/30	20172	2017 RE Taxes	TAX DISTRIBUTION	0004840 2,038.45
7/30	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015417 54.41
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015419 775.01
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015420 12.99
7/31	20172	2017 RE Taxes	TAX DISTRIBUTION	0004841 1,547.06
7/31	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015422 48.41
Ending Debit Totals:			187,760.11-	Ending Credit Totals: 53,919.23 Ending Balance: 64,351.08

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Yavapai County Treasurer
Monthly Statement

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C00216

* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 7/01/2018 to 7/31/2018 Page: 3

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-60040-0000	600	PAID	/	00060148	7,323.00	6/04/2018	7/10/2018	
6-60040-0000	600	PAID	/	00060150	286.00	7/02/2018	7/10/2018	
6-60040-0000	600	PAID	/	00060151	455.50	7/16/2018	7/25/2018	
Status Subtotal	:			3	8,064.50			
Fund Subtotal	:			3	8,064.50			
Total Paid Warrants:				3	8,064.50			
Total Outstanding . :					.00			
Total Void Warrants:					.00			
Total Registered . :					.00			

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 7/31/2018

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	07/01/18		\$198,387.15
Deposits and Credits:			\$54,114.42
Checks and Charges:			(\$188,150.49)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$64,351.08</u>
Ending Balance Per Bank Statement:	07/31/18		\$64,351.08
* Outstanding Deposits and Credits:	07/31/18		\$0.00
* Outstanding Checks and Charges:	07/31/18		(\$2,234.00)
Ending Book Balance:			<u>\$62,117.08</u>

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

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Cleared
For the Bank Statement ending: 7/31/18

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
06/04/18	70060148	Kendhammer & Partners, L.L.P.	AP	CYFD	\$7,323.00
07/02/18	70060150	Erie & Associates, Inc	AP	CYFD	\$286.00
07/16/18	70060151	Erie & Associates, Inc	AP	CYFD	\$455.50
07/31/18	Cash w/County	Transfer to CAFMA	GL	CYFD	\$179,695.61
07/31/18	Cash w/County	Correct Treasurer error	GL	CYFD	\$390.38
TOTAL CHECKS AND CHARGES CLEARED:					\$188,150.49

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Outstanding
For the Bank Statement ending: 7/31/18

CYFD		General Fund		General Fund		1100
Date	Document	Description	Module	Company	Amount	
07/30/18	70060153	Burch & Cracchiolo, P.A.	AP	CYFD	\$2,234.00	
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$2,234.00	

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Cleared
For the Bank Statement ending: 7/31/18

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
07/09/18	5079	Deposit	AR	CYFD	\$2,889.06
07/31/18	Cash w/County	Tax & Interesst Revenue	GL	CYFD	\$51,030.17
07/31/18	Cash w/County	Correct County Treasurer error	GL	CYFD	\$195.19
TOTAL DEPOSITS AND CREDITS CLEARED:					\$54,114.42

CENTRAL YAVAPAI 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:

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: CHECKS FROM ACCOUNTS PAYABLE						
BANK CONTROL ID: CYFD - GENERAL FUND						
70060150	07/02/18	Marked	No	Erie & Associates, Inc	08/16/18	\$286.00
70060151	07/16/18	Marked	No	Erie & Associates, Inc	08/16/18	\$455.50
70060153	07/30/18	Retrieved	No	Burch & Cracchiolo, P.A.		\$2,234.00
SUB TOTAL FOR BANK:						\$2,975.50
TOTAL FOR MODULE:						\$2,975.50
MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE						
BANK CONTROL ID: CYFD - GENERAL FUND						
5079	07/09/18	Marked	No	Deposit	08/16/18	\$2,889.06
SUB TOTAL FOR BANK:						\$2,889.06
TOTAL FOR MODULE:						\$2,889.06
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFD - GENERAL FUND						
Cash w/County	07/31/18	Marked	No	Transfer to CAFMA	08/16/18	\$179,695.61
Cash w/County	07/31/18	Marked	No	Tax & Interesst Revenue	08/16/18	\$51,030.17
Cash w/County	07/31/18	Marked	No	Correct County Treasurer error	08/16/18	\$195.19
Cash w/County	07/31/18	Marked	No	Correct Treasurer error	08/16/18	\$390.38
SUB TOTAL FOR BANK:						\$231,311.35
TOTAL FOR MODULE:						\$231,311.35

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
Income Statement
(Original Budget to Actual Comparison)
For the period of 7/1/2018 Through 7/31/2018

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	400000000	\$46,881.17	\$16,529,780.00	\$(16,482,898.83)	(99.7)%	\$46,881.17	\$16,529,780.00	\$(16,482,898.83)	(99.7)%
Personal Property Tax	410000000	1,927.69	0.00	1,927.69	0.0	1,927.69	0.00	1,927.69	0.0
Fire District Assistance Tax	420000000	1,238.12	333,290.00	(332,051.88)	(99.6)	1,238.12	333,290.00	(332,051.88)	(99.6)
Cell Tower Lease Revenue	477500000	3,679.42	38,000.00	(34,320.58)	(90.3)	3,679.42	38,000.00	(34,320.58)	(90.3)
Interest Income-General Fund	490000000	788.00	0.00	788.00	0.0	788.00	0.00	788.00	0.0
Communications Contracting Revenue	514041000	2,889.06	0.00	2,889.06	0.0	2,889.06	0.00	2,889.06	0.0
Net Revenues		\$57,403.46	\$16,901,070.00	\$(16,843,666.54)	(99.7)%	\$57,403.46	\$16,901,070.00	\$(16,843,666.54)	(99.7)%
<u>Personnel Expenses</u>									
Fire Authority Funding	670010000	\$179,695.61	\$16,792,070.00	\$16,612,374.39	98.9%	\$179,695.61	\$16,792,070.00	\$16,612,374.39	98.9%
Total Personnel Expenses		\$179,695.61	\$16,792,070.00	\$16,612,374.39	98.9 %	\$179,695.61	\$16,792,070.00	\$16,612,374.39	98.9 %
<u>Service Expenses</u>									
Audit & Accounting	640010000	\$0.00	\$3,000.00	\$3,000.00	100.0%	\$0.00	\$3,000.00	\$3,000.00	100.0%
Other Prof Services/Admin	640510000	0.00	80,000.00	80,000.00	100.0	0.00	80,000.00	80,000.00	100.0
Legal Services - Routine	641010000	0.00	5,000.00	5,000.00	100.0	0.00	5,000.00	5,000.00	100.0
Legal Services - Non-Routine	641010600	2,975.50	0.00	(2,975.50)	0.0	2,975.50	0.00	(2,975.50)	0.0
Fire Board Expenses	644110000	0.00	1,000.00	1,000.00	100.0	0.00	1,000.00	1,000.00	100.0
Total Service Expenses		\$2,975.50	\$89,000.00	\$86,024.50	96.7 %	\$2,975.50	\$89,000.00	\$86,024.50	96.7 %
Total Expenses		\$182,671.11	\$16,881,070.00	\$16,698,398.89	98.9%	\$182,671.11	\$16,881,070.00	\$16,698,398.89	98.9%
Income (Loss) from Operations		\$(125,267.65)	\$20,000.00	\$(145,267.65)	(726.3)%	\$(125,267.65)	\$20,000.00	\$(145,267.65)	(726.3)%
<u>Contingency</u>									
Funded Contingency/Admin	780010000	\$0.00	\$(20,000.00)	\$20,000.00	100.0%	\$0.00	\$(20,000.00)	\$20,000.00	100.0%
Total Contingency		\$0.00	\$(20,000.00)	\$20,000.00	100.0 %	\$0.00	\$(20,000.00)	\$20,000.00	100.0 %
Net Income (Loss)		\$(125,267.65)	\$0.00	\$(125,267.65)	0.0%	\$(125,267.65)	\$0.00	\$(125,267.65)	0.0%

8/16/18
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CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet

As of 7/31/2018

Account: (1100) Not Defined

Assets

Current Assets

Cash with Yavapai County	\$(326,522.02)	
Total Current Assets		\$(326,522.02)
Total Assets		\$(326,522.02)
Total Liabilities and Net Assets		\$0.00

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Date Range (Current and History)
07/01/2018 through 07/31/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000					CASH WITH YAVAPAI COUNTY				\$191,064.15
4681	CD	1488482	07/02/18		70060150	Erie & Associates, Inc - Cash Disbursement ERIE1	-	286.00	190,778.15
4686	CR	1488495	07/09/18		3321884226	AT&T MOBILITY, LLC -	2,889.06	-	193,667.21
4684	CD	1488491	07/16/18		70060151	Erie & Associates, Inc - Cash Disbursement ERIE1	-	455.50	193,211.71
4687	CD	1488499	07/30/18		70060153	Burch & Cracchiolo, P.A. - Cash Disbursement BURCH1	-	2,234.00	190,977.71
4690	A	1488519	07/31/18		Cash w/County	Transfer to CAFMA	-	179,695.61	11,282.10
4691	A	1488520	07/31/18		Cash w/County	Tax & Interesst Revenue	51,030.17	-	62,312.27
4692	A	1488525	07/31/18		Cash w/County	Correct County Treasurer error	195.19	-	62,507.46
4693	A	1488527	07/31/18		Cash w/County	Correct Treasurer error	-	390.38	62,117.08
CASH WITH YAVAPAI COUNTY TOTAL:							\$54,114.42	\$183,061.49	\$62,117.08
TOTAL OF LEDGER:							\$54,114.42	\$183,061.49	\$62,117.08

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 7/1/2018 through 7/31/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	(\$197,574.95)	\$54,114.42	\$183,061.49	(\$326,522.02)	
TOTALS:		<u>(\$197,574.95)</u>	<u>\$54,114.42</u>	<u>\$183,061.49</u>	<u>(\$326,522.02)</u>	

* Inactive accounts are marked and appear in grey.

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT 6-60240-0000
CHECK RECONCILIATION JULY, 2018

Reconciliation:

Beginning Balance (CYFD):	\$	321,401.13
Deposits:	\$	4,189.65
Bank Administration Fees:		
Interest Income:	\$	1,332.96
Bank Principal/Interest Payments	\$	81,725.00

Ending Balance:	\$	408,648.74
------------------------	-----------	-------------------

Difference Between Balances:	\$	0.00
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Bank Statement Balance:

Balance Per Bank:	\$	408,648.74
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Ending Balance:	\$	408,648.74
------------------------	-----------	-------------------

Deposits Per Bank Statement:

Deposits:	\$	-
Real Estate Taxes:	\$	4,007.15
Personal Property Taxes:	\$	182.50

Ending Balance:	\$	4,189.65
------------------------	-----------	-----------------

Reconciliation Approved By: Scott Freitag
Scott Freitag, Fire Chief

 Digitally signed by Scott Freitag
Date: 2018.08.20 17:56:04 -07'00'

Reconciliation Reviewed By: Dave Tharp
David Tharp, Assistant Chief of Administration

 Digitally signed by Dave Tharp
Date: 2018.08.20 17:51:38 -07'00'

Reconciliation Prepared By: Debbie S. Spingola
Debbie Spingola, Finance Manager

 Digitally signed by Debbie S. Spingola
Date: 2018.08.20 13:27:12 -07'00'

8/02/18
8:11:54

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 Page: 4

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	321,401.13	321,401.13			
Income . . . :	87,247.61	87,247.61			
LOC Advance .:	.00	.00			
Expense . . .:	.00	.00	LOC :	.00	Levy: 1,306,779.57
LOC Payments :	.00	.00	Out :	.00	Coll: 1,290,895.46
Cash Balance :	408,648.74	408,648.74	End :	408,648.74	Adj : 1,982.08-
					Out : 13,902.03

Transaction Summary By Source
Source Description

	Beginning Balance:	321,401.13 Monthly	321,401.13 Yearly
20081 2008 UPP Taxes		2.34	2.34
20091 2009 UPP Taxes		3.47	3.47
20101 2010 UPP Taxes		4.08	4.08
20111 2011 UPP Taxes		2.94	2.94
20121 2012 UPP Taxes		3.10	3.10
20131 2013 UPP Taxes		43.93	43.93
20141 2014 UPP Taxes		.02	.02
20151 2015 UPP Taxes		1.15	1.15
20161 2016 UPP Taxes		11.83	11.83
20162 2016 RE Taxes		1.75	1.75
20171 2017 UPP Taxes		109.64	109.64
20172 2017 RE Taxes		4,005.40	4,005.40
37111 Miscellaneous		81,725.00	81,725.00
38109 Interest on Investments St Treas		1,332.96	1,332.96
	Ending Balances:	408,648.74	408,648.74

Real Estat Taxes	\$ 4,007.15
UPP Taxes	\$ 182.50
Bond overpayment Refund	\$ 81,725.00
Interest	\$ 1,332.96
Total	<u>\$ 87,247.61</u>

8/02/18
8:11:54

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 Page: 1

T R A N S A C T I O N S					Begin Balance:	321,401.13
Date	Source	Description	Notes		Debits/Credits	
7/02	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004821	2.62	
7/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004821	10.17	
7/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004821	501.65	
7/03	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004822	33.53	
7/03	20172	2017 RE Taxes	TAX DISTRIBUTION	0004822	365.63	
7/05	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004823	2.94	
7/05	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004823	3.10	
7/05	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004823	3.30	
7/05	20162	2016 RE Taxes	TAX DISTRIBUTION	0004823	1.75	
7/05	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004823	31.97	
7/05	20172	2017 RE Taxes	TAX DISTRIBUTION	0004823	401.90	
7/05	37111	Miscellaneous	RETURN OF DEBT SER OVRPMT RCV	0046380	81,725.00	
7/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004824	68.22	
7/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004825	103.04	
7/10	20172	2017 RE Taxes	TAX DISTRIBUTION	0004826	92.69	
7/11	20172	2017 RE Taxes	TAX DISTRIBUTION	0004827	28.30	
7/12	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004828	5.04	
7/12	20172	2017 RE Taxes	TAX DISTRIBUTION	0004828	617.43	
7/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004829	2.36	
7/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004829	193.33	
7/16	20081	2008 UPP Taxes	TAX DISTRIBUTION	0004830	2.34	
7/16	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004830	3.47	
7/16	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004830	3.91	
7/16	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004830	40.63	
7/16	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004830	2.99	
7/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004830	260.84	
7/17	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004831	1.43	
7/17	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004831	1.34	
7/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004831	258.73	
7/18	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004832	1.43	
7/18	20172	2017 RE Taxes	TAX DISTRIBUTION	0004832	66.55	
7/19	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004833	.17	
7/19	20172	2017 RE Taxes	TAX DISTRIBUTION	0004833	103.28	
7/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004834	4.71	
7/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004834	182.88	
7/23	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004835	1.15	
7/23	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004835	7.33	
7/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004835	128.67	
7/24	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004836	.02	
7/24	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004836	.45	
Debit Page Totals:					.00	
Credit Page Totals:					85,266.29	
Page End Totals:					406,667.42	

8/02/18
8:11:54

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 Page: 2

T R A N S A C T I O N S					
Date	Source	Description	Notes		Debits/Credits
7/24	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004836	.42
7/24	20172	2017 RE Taxes	TAX DISTRIBUTION	0004836	16.16
7/25	20172	2017 RE Taxes	TAX DISTRIBUTION	0004837	189.78
7/26	20172	2017 RE Taxes	TAX DISTRIBUTION	0004838	21.01
7/27	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004839	12.48
7/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004839	98.85
7/30	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004840	3.20
7/30	20172	2017 RE Taxes	TAX DISTRIBUTION	0004840	174.23
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015419	1,310.99
7/30	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000015420	21.97
7/31	20172	2017 RE Taxes	TAX DISTRIBUTION	0004841	132.23
Ending Debit Totals:		.00	Ending Credit Totals:	87,247.61	Ending Balance: 408,648.74

8/02/18
8:11:54

Yavapai County Treasurer
Monthly Statement

TR046DSR
C00216

* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 7/01/2018 to 7/31/2018 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			

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Summary
For the Bank Statement ending: 7/31/2018

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	07/01/18		\$321,401.13
Deposits and Credits:			\$87,247.61
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$408,648.74</u>
Ending Balance Per Bank Statement:	07/31/18		\$408,648.74
* Outstanding Deposits and Credits:	07/31/18		\$0.00
* Outstanding Checks and Charges:	07/31/18		\$0.00
Ending Book Balance:			<u>\$408,648.74</u>

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

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Cleared
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES CLEARED:

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>
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TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 7/31/18

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund		1100
Date	Document	Description	Module	Company	Amount
07/31/18	Cash w/County	Tax & Intestest Revenue	GL	CYFBDS	\$5,522.61
07/31/18	Refund of payment	Bond Debt overpayment	GL	CYFBDS	\$81,725.00
TOTAL DEPOSITS AND CREDITS CLEARED:					\$87,247.61

Central Yavapai Fire Bond Debt Service
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:

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						
Cash w/County	07/31/18	Marked	No	Tax & Intestest Revenue	08/20/18	\$5,522.61
Refund of payment	07/31/18	Marked	No	Bond Debt overpayment	08/20/18	\$81,725.00
SUB TOTAL FOR BANK:						\$87,247.61
TOTAL FOR MODULE:						\$87,247.61

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:

8/20/18
9:25:22 AM

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 7/1/2018 Through 7/31/2018

		Current Period				Year To Date			
Account		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Other Income (Expense)</u>									
Bond Debt Service Tax Revenue	420000	\$4,189.65	\$0.00	\$4,189.65	0.0%	\$4,189.65	\$0.00	\$4,189.65	0.0%
Bond Proceeds	425000	81,725.00	0.00	81,725.00	0.0	81,725.00	0.00	81,725.00	0.0
Bond Debt Service Interest Revenue	430000	1,332.96	0.00	1,332.96	0.0	1,332.96	0.00	1,332.96	0.0
Total Other Income (Expense)		\$87,247.61	\$0.00	\$87,247.61	0.0 %	\$87,247.61	\$0.00	\$87,247.61	0.0 %
Net Income (Loss)		\$87,247.61	\$0.00	\$87,247.61	0.0%	\$87,247.61	\$0.00	\$87,247.61	0.0%

8/20/18
9:25:36 AM

Central Yavapai Fire Bond Debt Service

Balance Sheet

As of 7/31/2018

Assets

Current Assets

Cash / Bond Debt Service	\$408,648.74	
Property Tax Receivable	35,584.23	
Deferred Revenue - Prop Tax	(23,435.00)	
Total Current Assets		\$420,797.97

Total Assets

\$420,797.97

Net Assets

Retained Earnings	\$333,550.36	
Current Year Net Assets	87,247.61	
Total Net Assets		420,797.97
Total Liabilities and Net Assets		<u>\$420,797.97</u>

Central Yavapai Fire Bond Debt Service

GL Account Ledger - Detail By Period

7/1/2018 through 7/31/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$321,401.13
161	R	567	07/31/18		Cash w/County	Tax & Intestest Revenue	\$5,522.61	\$-	\$326,923.74
162	R	571	07/31/18		Refund of payment	Bond Debt overpayment	81,725.00	-	408,648.74
CASH / BOND DEBT SERVICE TOTALS:							\$87,247.61	\$0.00	\$408,648.74
TOTAL OF LEDGER:							\$87,247.61	\$0.00	\$408,648.74

Central Yavapai Fire Bond Debt Service
GL Trial Balance Worksheet
For The Period of 7/1/2018 through 7/31/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$321,401.13	\$87,247.61	\$0.00	\$408,648.74	
TOTALS:		<u>\$321,401.13</u>	<u>\$87,247.61</u>	<u>\$0.00</u>	<u>\$408,648.74</u>	

* Inactive accounts are marked and appear in grey.

August 20, 2018

To the Board of Directors
Central Yavapai Fire District
8555 E Yavapai Rd
Prescott Valley, Arizona 86314

Dear Board Members:

You have requested that we provide accounting assistance services and prepare the financial statements of Central Yavapai Fire District, Arizona (the "District"), which comprise the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information as of and for the year-ended June 30, 2018. We are pleased to confirm our acceptance and our understanding of this engagement to prepare the financial statements of the District by means of this letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with the accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking this engagement, in accordance with SSARS, to prepare your financial statements:

To the Board of Directors
August 20, 2018
Page two

- a. The prevention and detection of fraud.
- b. To ensure that the District complies with the laws and regulations applicable to its activities.
- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- d. To provide us with:
 - (1) Documentation, and other related information that is relevant to the preparation and presentation of the financial statement;
 - (2) Additional information that may be requested for the purpose of the preparation of the financial statements; and,
 - (3) Unrestricted access to persons within the District to whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Other Relevant Information

Our fees for these services will be based on standard hourly rates for such services. Should we encounter unusual circumstances that would require us to expand the scope of the engagement; we will discuss this with you before doing the additional work. Our fees are payable upon receipt of invoice.

Hourly rates for our services are based on the staff service provided as described below:

CPA	\$80-125
Accounting Staff	\$80

To the Board of Directors
August 20, 2018
Page three

Our Services include, but are not limited to the following:

- 1) Research and implementation of generally accepted accounting principles, regulatory compliance research and implementation, budgetary formulation, financial statement preparation, period-end trialbalance formulation, audit preparation assistance, process implementation, accounting system analysis and modifications.

We appreciate the opportunity to be of service to Central Yavapai Fire District, Arizona. If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return the signed letter to us.

Very truly yours,



C. Stephen Crandall, CPA

To: SC Audit & Accounting Solutions, LLC

This letter correctly sets forth our understanding and is accepted by us.

Central Yavapai Fire District, Arizona

By: _____

Title: _____

Date: _____