

## AGENDA

**Central Arizona Fire and Medical Authority  
Central Yavapai Fire District Board of Directors  
CY Regular Meeting  
Monday, September 24, 2018, 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 24, 2018 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

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. PRESENTATION

- A. Election Process

#### 5. 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 - August 27, 2018
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financial Statements
- D. Transfer August Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$36,303.61

#### 6. 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

#### 7. OLD BUSINESS

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

#### 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, August 27, 2018, 6:00 pm - 6:30 pm  
Chino Valley Town Hall, 202 N. State Route 89, Chino Valley, Arizona

### In Attendance

Darlene Packard; Jeff Wasowicz; Laura Mowrer; Matt Zurcher; Nicolas Cornelius; Susanne Dixon; Tom Steele; ViciLee Jacobs

### Not In Attendance

Dave Tharp; Scott A Freitag

## 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

**Chair Packard called the Central Yavapai Fire District Board meeting to order on August 27, 2018 at 6:00 p.m.**

**Chief Bliss attended as Acting Fire Chief, and Attorney Cornelius attended telephonically.**

### 2. PLEDGE OF ALLEGIANCE

**Chair Packard led the 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.

**Chair Packard opened the meeting for public comments.**

**Larry Jacobs voiced his interpretation of the letter he received from the Attorney General's Office, Unit Chief Counsel Mr. Skinner regarding Mr. Jacobs' open meeting law complaint of February 26 and his and Chris Kuknyo's complaint of March 26. He explained that per State statute, he may present potential criminal issues to the Board. He stated that it's his plan to bring those two matters back to this Board next month so that the Board will have a clear understanding of the issues. He continued and stated that if the Board elects not to take action, he has already proceeded with other avenues with the Attorney General's Office, and he will continue to do that until these matters are addressed.**

**Chris Kuknyo repeated his concern with Attorney Cornelius representing all three Boards**

**due to a conflict of interest, and his opinion that the attorney is providing bad advice to the Board.**

#### **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

**Director Steele asked that Item D be removed from the consent agenda.**

**Director Jacobs stated that it would be inappropriate for her to vote on the minutes as she was not in attendance and asked that they be removed from the consent agenda.**

**Motion to approve Items B, C, and E on the consent agenda**

**Move: Jeff Wasowicz Second: Tom Steele Status: Passed**

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

**Motion to approve Item A. Regular Session Meeting Minutes from last month**

**Move: Jeff Wasowicz Second: Matt Zurcher Status: Passed**

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

**Abstain: ViciLee Jacobs**

**Motion to approve Item D of the consent agenda**

**Move: Jeff Wasowicz Second: Matt Zurcher Status: Passed**

**Director Steele stated that he is sticking by his original complaint that it might be legal, but he does not think the creation of CAFMA is proper which interferes with the property tax rights and the amount that citizens in CYFD have to pay; they pay 84% of the cost in supporting Chino Valley. He stated that he is opposed to this and will not vote in favor of transferring the money to CAFMA.**

**Yes: Darlene Packard, Jeff Wasowicz, Matt Zurcher**

**No: Tom Steele, ViciLee Jacobs**

#### **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

**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 the documents that were revised to address his and Ken Januszewski's concerns were submitted to the Corps; we are now waiting for the Corps' response. The proposed contract for ACE / BlueScope is being revised to properly capture State statute and the Attorney General's requirements; that should be completed soon. There is an upcoming court hearing that Attorney Cornelius and Ken Januszewski will be attending. Attorney Cornelius is continuing to move forward.**

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 Within 60 Days of the Attorney General's Office Letter

**Attorney Cornelius advised the Board that this is in regard to the letter that Mr. Jacobs referenced. Attorney Cornelius contacted the Ombudsman's office, both by telephone and email, to arrange for the required training; Attorney Cornelius has not received a response. Attorney Cornelius will continue to follow-up and will email staff for Board distribution to obtain the Board's guidance for dates for the training once he receives that information. Attorney Cornelius confirmed that the training has to be completed within 60 days of the date of the letter.**

8. ADJOURNMENT

**Motion to adjourn at 6:16 p.m.**

**Move: Matt Zurcher Second: Jeff Wasowicz Status: Passed**

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

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**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 AUGUST, 2018**

**Reconciliation:**

Beginning Balance:	\$	62,117.08
Deposits:	\$	29,735.13
Transfer Out - Fire Authority:		
Transfer In - CAFMA:	\$	-
Disbursements:	\$	(5,350.50)
Fire District Deposit	\$	6,568.48
Error made by County Treasurer	\$	(53,919.23)
<b>Ending Balance:</b>	<b>\$</b>	<b>39,150.96</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$	94,248.69
Outstanding Checks:	\$	(55,097.73)
Outstanding Deposits:	\$	-
Adjustments: Treasurer's Error 8/31		
Voided Checks:	\$	-

**Ending Balance: \$ 39,150.96**

**G/L Ending Balance: \$ 39,150.96**

**\$ 39,150.96**

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	27,521.07
Personal Property Taxes:	\$	1,507.30
Fire District Assistance Tax:	\$	706.76
Interest Income:	\$	-
Transfer to CAFMA:	\$	-
NSF Check Returned:	\$	-
Adjustments (Warrants Issued):	\$	-
Error made by County Treasurer	\$	-

**Ending Balance: \$ 29,735.13**

**Bank Reconciliation Register:**

Checks From Accounts Payable:	\$	5,350.50
Checks From Payroll:	\$	-
Total Checks:	\$	5,350.50

Deposits From Accounts Receivable:	\$	6,568.48
Journal Entries From General Ledger:	\$	83,654.36
Outstanding Transfer	\$	(53,919.23)
Outstanding Deposit:		

**Ending Balance: \$ 29,735.13**

Reconciliation Approved By:

**Scott A. Freitag**

*Scott Freitag, Fire Chief*

Digitally signed by Scott A. Freitag  
Date: 2018.09.17 09:23:30 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Digitally signed by Dave Tharp  
Date: 2018.09.17 09:08:56 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

Digitally signed by Debbie S. Spingola  
Date: 2018.09.17 08:24:04 -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	\$29,028
%	0.8204%	0.3221%	0.404%	0.501%	0.563%	0.463%	0.274%	0.132%	0.251%	0.188%	0.156%	0.176%
% To Date	2.6765%	1.1394%	1.3902%	1.7005%	1.3702%	1.3118%	0.7024%	0.5571%	0.8435%	0.5454%	0.4510%	0.4709%
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%	0.4709%
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%	0.4709%
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%	0.4709%
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%	0.000%
% To Date	58.7113%	56.4344%	57.7646%	57.0600%	57.1187%	59.0998%	58.6678%	59.0851%	60.3185%	60.2637%	57.0837%	0.4709%
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%	0.000%
% To Date	61.2120%	59.6250%	60.8872%	60.3453%	61.0380%	61.8405%	61.6806%	61.7041%	62.5964%	62.8747%	60.8284%	0.4709%
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%	0.000%
% To Date	63.7891%	62.7317%	64.5516%	64.6681%	64.7997%	65.3389%	64.7719%	64.4386%	65.2412%	65.6721%	62.9825%	0.4709%
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%	0.000%
% To Date	66.0032%	67.1128%	69.1937%	69.0361%	68.6983%	68.7006%	68.6534%	68.3749%	69.2061%	69.9681%	66.8462%	0.4709%
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%	0.000%
% To Date	87.1789%	89.8083%	91.6819%	91.5284%	92.5205%	92.4305%	91.8436%	94.3092%	95.1337%	93.6506%	87.8145%	0.4709%
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%	0.000%
% To Date	98.5586%	96.3399%	98.5206%	98.5966%	99.1546%	98.8301%	98.0977%	97.3853%	98.2694%	98.4561%	92.8116%	0.4709%
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%	0.000%
% To Date	99.5463%	97.4221%	99.7951%	99.9012%	100.6274%	100.2273%	99.5075%	98.8582%	99.7789%	99.7582%	93.9612%	0.4709%
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	\$77,837
Delinquency	0.4537%	2.5779%	0.2049%	0.0988%	-0.6274%	-0.2273%	0.4925%	1.1418%	0.2211%	0.2418%	6.0388%	99.5291%

**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	\$707
%	1.0461%	0.4085%	0.416%	0.638%	0.579%	0.455%	0.291%	0.262%	0.464%	0.211%	0.160%	0.212%
% To Date	3.1664%	0.8423%	1.4636%	1.8709%	1.4439%	1.3611%	0.9312%	0.8471%	1.2606%	0.6638%	0.6491%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
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%	0.5835%
TOTALS	\$307,271	\$293,873	\$302,840	\$298,619	\$303,157	\$338,302	\$313,920	\$307,442	\$315,396	\$321,035	\$327,788	\$1,945
Delinquency	-2.4238%	2.0422%	-0.9465%	0.4602%	-1.0524%	-0.0894%	-1.4767%	2.0573%	-0.4765%	-2.2729%	1.6509%	99.4165%

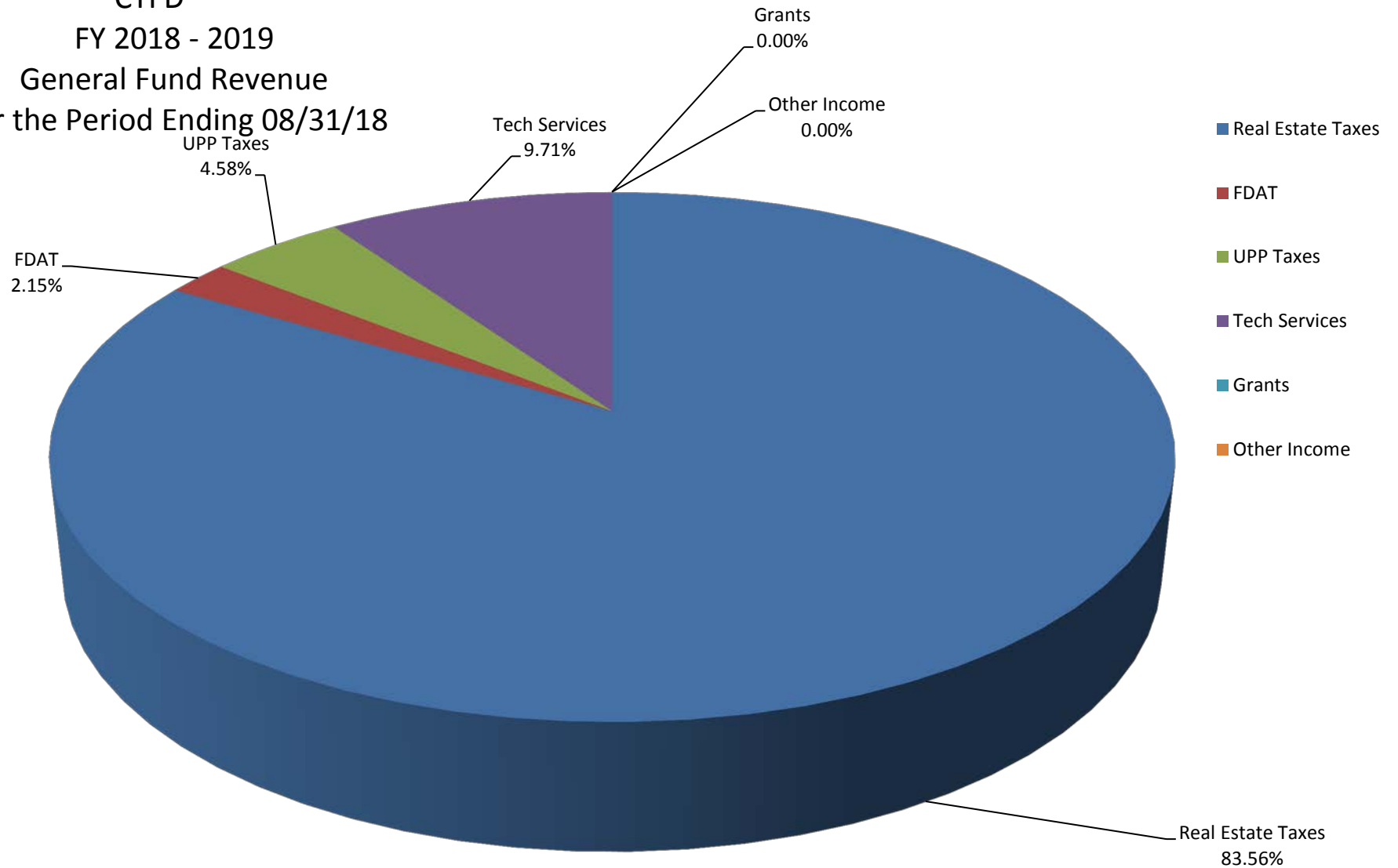




## 2018 - 2019 Cash Flow by Month : July

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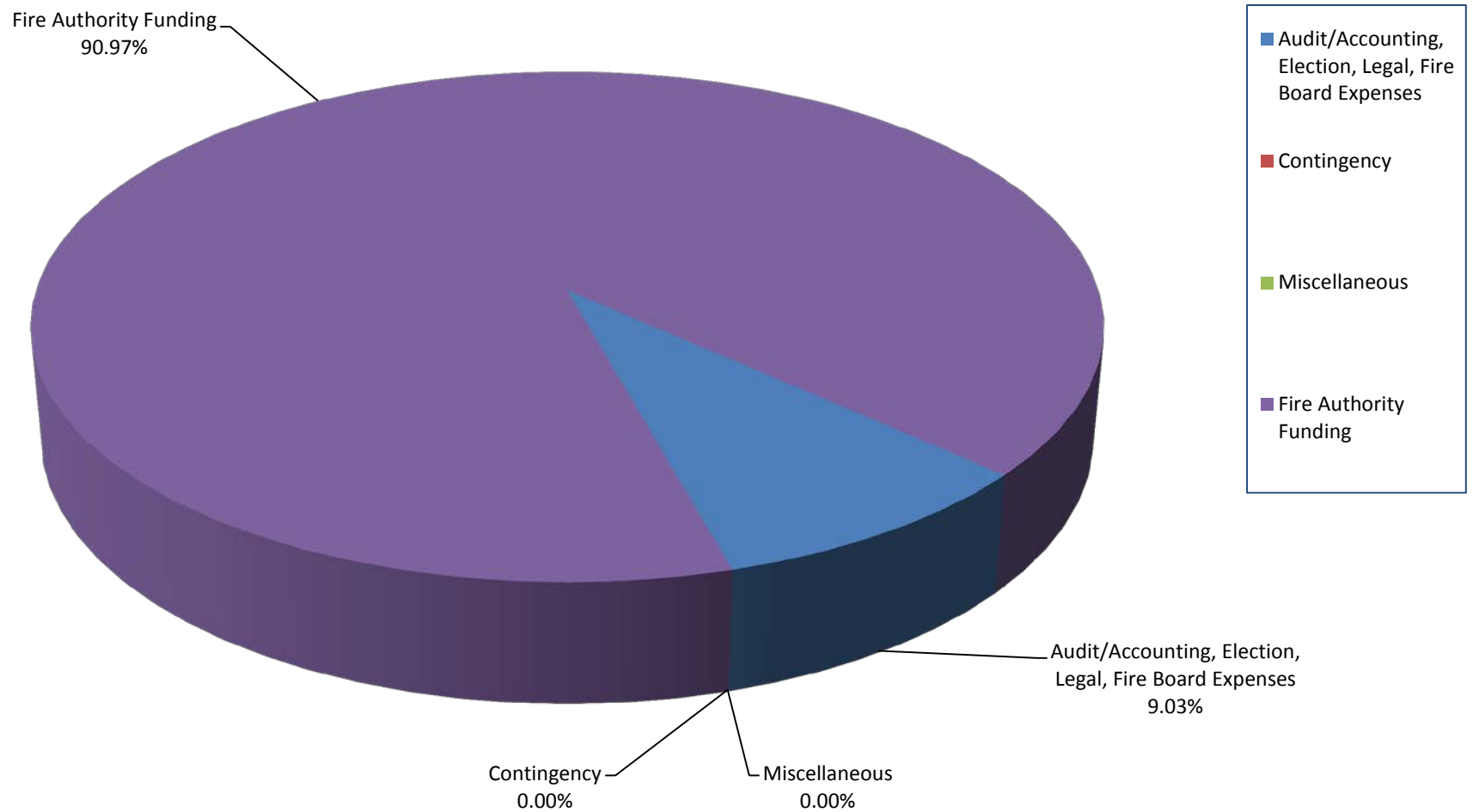
CYFD  
FY 2018 - 2019  
General Fund Revenue  
For the Period Ending 08/31/18



**CENTRAL YAVAPAI FIRE DISTRICT****REVENUE**

	Current Month Revenue	YTD Budget	
Real Estate Taxes	\$ 27,521	\$ 16,529,780	83.57
FDAT	\$ 707	\$ 333,290	2.15
UPP Taxes	\$ 1,507	\$ -	4.58
Tech Services	\$ 3,197	\$ 38,000	9.71
Grants	\$ -	\$ -	0.00
Other Income	\$ -	\$ -	0.00
	\$ 32,932	\$ 16,901,070	100.00

CYFD  
FY 2018 - 2019  
General Fund Expenditures  
For the Period Ending 08/31/18



**CENTRAL YAVAPAI FIRE DISTRICT**  
**EXPENSES**

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 5,351	\$ 89,000	9.03
Contingency	\$ -	\$ 20,000	0.00
Miscellaneous			0.00
Fire Authority Funding	\$ 53,919	\$ 16,792,070	90.97
	\$ 59,270	\$ 16,901,070	100.00

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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: 8/01/2018 to 8/31/2018 Page: 5  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	64,351.08	198,191.96			
Income . . . :	36,303.61	90,222.84			
LOC Advance . :	.00	.00			
Expense . . . :	6,406.00-	194,166.11-	LOC :	.00	Levy: 15,288,932.71
LOC Payments :	.00	.00	Out :	.00	Coll: 15,131,341.25
Cash Balance :	94,248.69	94,248.69	End :	94,248.69	Adj : 23,189.96-
					Out : 134,401.50

Transaction Summary By Source		Beginning Balance:	64,351.08	198,191.96
Source	Description		Monthly	Yearly
07376	Transfer in		.00	.00
20061	2006 UPP Taxes		25.52	25.52
20071	2007 UPP Taxes		25.60	25.60
20081	2008 UPP Taxes		23.49	46.71
20082	2008 RE Taxes		4.65	4.65
20091	2009 UPP Taxes		23.87	59.27
20092	2009 RE Taxes		2.38	2.38
20101	2010 UPP Taxes		25.05	62.01
20102	2010 RE Taxes		2.70	2.70
20111	2011 UPP Taxes		26.58	51.14
20112	2011 RE Taxes		2.97	2.97
20121	2012 UPP Taxes		27.36	53.06
20122	2012 RE Taxes		3.50	3.50
20131	2013 UPP Taxes		63.95	424.21
20132	2013 RE Taxes		3.74	3.74
20141	2014 UPP Taxes		125.72	125.96
20142	2014 RE Taxes		3.80	3.80
20151	2015 UPP Taxes		141.56	153.03
20152	2015 RE Taxes		21.54	21.54
20161	2016 UPP Taxes		259.32	386.62
20162	2016 RE Taxes		19.39	38.18
20171	2017 UPP Taxes		739.28	2,021.86
20172	2017 RE Taxes		27,456.40	74,318.78
37122	Fire District Deposit		6,568.48	9,457.54
37150	FDAT Distributions		706.76	2,140.07
38109	Interest on Investments St Treas		.00	788.00
91032	Warrants Redeemed		6,406.00-	14,470.50-
91702	Transfer out		.00	179,695.61-
Ending Balances:			94,248.69	94,248.69

Real Estate Taxes	\$ 27,521.07
UPP Taxes	\$ 1,507.30
FDAT	\$ 706.76
Fire Dist Deposit	\$ 6,568.48
Total	<u>\$ 36,303.61</u>

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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: 8/01/2018 to 8/31/2018 Page: 1  
\*\*\*\*\*

T R A N S A C T I O N S					Begin Balance:	64,351.08
Date	Source	Description	Notes			Debits/Credits
8/01	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004842		95.06
8/01	20172	2017 RE Taxes	TAX DISTRIBUTION	0004842		1,249.47
8/01	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015425		70.77
8/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004843		144.99
8/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004843		7,898.17
8/02	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015428		15.39
8/03	20172	2017 RE Taxes	TAX DISTRIBUTION	0004844		1,322.03
8/03	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015431		76.63
8/03	91032	Warrants Redeemed	PAID WARRANTS	1000015433		2,234.00-
8/06	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004845		46.78
8/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004845		777.72
8/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015434		21.27
8/07	20172	2017 RE Taxes	TAX DISTRIBUTION	0004846		793.07
8/07	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015437		44.13
8/08	20172	2017 RE Taxes	TAX DISTRIBUTION	0004847		192.17
8/08	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015440		17.75
8/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004848		369.18
8/09	37122	Fire District Deposit		0046623		6,568.48
8/09	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015443		11.37
8/10	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004849		1.29
8/10	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004849		1.19
8/10	20172	2017 RE Taxes	TAX DISTRIBUTION	0004849		1,567.75
8/10	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015446		22.02
8/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004850		6.92
8/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004850		1,351.87
8/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015449		27.76
8/14	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015452		52.22
8/15	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004852		67.80
8/15	20172	2017 RE Taxes	TAX DISTRIBUTION	0004852		1,231.87
8/15	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015455		8.22
8/16	20061	2006 UPP Taxes	TAX DISTRIBUTION	0004853		25.52
8/16	20071	2007 UPP Taxes	TAX DISTRIBUTION	0004853		25.60
8/16	20081	2008 UPP Taxes	TAX DISTRIBUTION	0004853		23.49
8/16	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004853		23.87
8/16	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004853		23.76
8/16	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004853		25.39
8/16	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004853		27.36
8/16	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004853		28.90
8/16	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004853		27.85
8/16	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004853		29.95

Debit Page Totals: 2,234.00- Credit Page Totals: 24,315.03 Page End Totals: 86,432.11

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Yavapai County Treasurer  
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\* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 8/01/2018 to 8/31/2018 Page: 2  
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T R A N S A C T I O N S  
Date Source Description

Notes

Debits/Credits

8/16	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004853	30.23
8/16	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004853	17.70
8/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004853	1,112.43
8/16	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015458	22.99
8/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004854	574.42
8/17	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015461	17.88
8/17	91032	Warrants Redeemed	PAID WARRANTS	1000015463	4,172.00-
8/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004854	32.61
8/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004855	48.75
8/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004855	1,989.68
8/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015464	49.15
8/21	20172	2017 RE Taxes	TAX DISTRIBUTION	0004856	316.80
8/21	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015467	52.02
8/22	20082	2008 RE Taxes	TAX DISTRIBUTION	0004857	4.65
8/22	20092	2009 RE Taxes	TAX DISTRIBUTION	0004857	2.38
8/22	20102	2010 RE Taxes	TAX DISTRIBUTION	0004857	2.70
8/22	20112	2011 RE Taxes	TAX DISTRIBUTION	0004857	2.97
8/22	20122	2012 RE Taxes	TAX DISTRIBUTION	0004857	3.50
8/22	20132	2013 RE Taxes	TAX DISTRIBUTION	0004857	3.74
8/22	20142	2014 RE Taxes	TAX DISTRIBUTION	0004857	3.80
8/22	20152	2015 RE Taxes	TAX DISTRIBUTION	0004857	3.98
8/22	20162	2016 RE Taxes	TAX DISTRIBUTION	0004857	1.88
8/22	20172	2017 RE Taxes	TAX DISTRIBUTION	0004857	52.84
8/22	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015470	23.00
8/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004858	694.64
8/23	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015473	37.14
8/24	20172	2017 RE Taxes	TAX DISTRIBUTION	0004859	1,802.59
8/24	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015476	7.65
8/27	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004860	35.05
8/27	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004860	97.87
8/27	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004860	74.35
8/27	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004860	75.34
8/27	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004860	106.78
8/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004860	365.77
8/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015479	55.76
8/28	20172	2017 RE Taxes	TAX DISTRIBUTION	0004861	444.44
8/28	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015482	35.86
8/29	20172	2017 RE Taxes	TAX DISTRIBUTION	0004862	35.13
8/29	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000015485	8.99
8/30	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004863	37.26

Debit Page Totals: 6,406.00- Credit Page Totals: 32,599.75 Page End Totals: 90,544.83



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Yavapai County Treasurer  
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\* Account Number: 6-60040-0000 Central Yavapai Fire Dist GF Date Range: 8/01/2018 to 8/31/2018 Page: 3  
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T R A N S A C T I O N S

Date	Source	Description	Notes	Debits/Credits
8/30	20161	2016 UPP Taxes	TAX DISTRIBUTION 0004863	153.75
8/30	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004863	156.47
8/30	20172	2017 RE Taxes	TAX DISTRIBUTION 0004863	1,177.38
8/30	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000015488	15.57
8/31	20152	2015 RE Taxes	TAX DISTRIBUTION 0004864	17.56
8/31	20162	2016 RE Taxes	TAX DISTRIBUTION 0004864	17.51
8/31	20171	2017 UPP Taxes	TAX DISTRIBUTION 0004864	15.42
8/31	20172	2017 RE Taxes	TAX DISTRIBUTION 0004864	2,136.98
8/31	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI 1000015491	13.22
Ending Debit Totals:		6,406.00-	Ending Credit Totals: 36,303.61	Ending Balance: 94,248.69

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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: 8/01/2018 to 8/31/2018 Page: 4  
\*\*\*\*\*

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
6-60040-0000	600 PAID /	00060153	2,234.00	7/30/2018	8/03/2018	
6-60040-0000	600 PAID /	00060154	4,172.00	8/13/2018	8/17/2018	
Status Subtotal	:	2	6,406.00			
Fund Subtotal	:	2	6,406.00			
Total Paid Warrants:		2	6,406.00			
Total Outstanding . :			.00			
Total Void Warrants:			.00			
Total Registered . :			.00			

CENTRAL YAVAPAI FIRE DISTRICT  
Bank Reconciliation Summary  
For the Bank Statement ending: 8/31/2018

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
	Beginning Balance:	08/01/18	\$64,351.08
	Deposits and Credits:		\$36,303.61
	Checks and Charges:		(\$6,406.00)
	Adjustments:		\$0.00
	Ending Balance Per Reconciliation:		<u>\$94,248.69</u>
	Ending Balance Per Bank Statement:	08/31/18	\$94,248.69
	* Outstanding Deposits and Credits:	08/31/18	\$388,639.10
	* Outstanding Checks and Charges:	08/31/18	(\$55,097.73)
	Ending Book Balance:	08/31/18	<u>\$427,790.06</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: 8/31/18

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	
08/13/18	70060154	Kendhammer & Partners, L.L.P.	AP	CYFD	\$4,172.00	
TOTAL CHECKS AND CHARGES CLEARED:					\$6,406.00	

CENTRAL YAVAPAI FIRE DISTRICT  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 8/31/18

CYFD		General Fund			General Fund		1100
Date	Document	Description	Module	Company	Amount		
08/27/18	70060155	Burch & Cracchiolo, P.A.	AP	CYFD	\$105.00		
08/27/18	70060156	Erie & Associates, Inc	AP	CYFD	\$1,073.50		
08/31/18	Cash w/County	Transfer to CAFMA	GL	CYFD	\$53,919.23		
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$55,097.73		

CENTRAL YAVAPAI FIRE DISTRICT  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 8/31/18

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
08/09/18	5080	Deposit	AR	CYFD	\$3,679.42
08/09/18	5081	Deposit	AR	CYFD	\$2,889.06
08/31/18	Cash w/County	Tax & Interesst Revenue	GL	CYFD	\$29,735.13
TOTAL DEPOSITS AND CREDITS CLEARED:					\$36,303.61

CENTRAL YAVAPAI FIRE DISTRICT  
BR Deposits and Credits Outstanding  
For the Bank Statement ending: 8/31/18

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
06/30/17	2017 Audit Balances	To record adjustment to agree	GL	CYFD	\$388,639.10
TOTAL DEPOSITS AND CREDITS OUTSTANDING:					\$388,639.10

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						
70060154	08/13/18	Marked	No	Kendhammer & Partners, L.L.P.	09/13/18	\$4,172.00
70060155	08/27/18	Retrieved	No	Burch & Cracchiolo, P.A.		\$105.00
70060156	08/27/18	Retrieved	No	Erie & Associates, Inc		\$1,073.50
SUB TOTAL FOR BANK:						\$5,350.50
TOTAL FOR MODULE:						\$5,350.50
MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE						
BANK CONTROL ID: CYFD - GENERAL FUND						
5080	08/09/18	Marked	No	Deposit	09/13/18	\$3,679.42
5081	08/09/18	Marked	No	Deposit	09/13/18	\$2,889.06
SUB TOTAL FOR BANK:						\$6,568.48
TOTAL FOR MODULE:						\$6,568.48
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFD - GENERAL FUND						
Cash w/County	08/31/18	Retrieved	No	Transfer to CAFMA		\$53,919.23
Cash w/County	08/31/18	Marked	No	Tax & Interesst Revenue	09/13/18	\$29,735.13
SUB TOTAL FOR BANK:						\$83,654.36
TOTAL FOR MODULE:						\$83,654.36



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:

9/13/18  
4:07:33 PM

**CENTRAL YAVAPAI FIRE DISTRICT**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 8/1/2018 Through 8/31/2018

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	400000000	\$27,521.07	\$0.00	\$27,521.07	0.0%	\$74,402.24	\$16,529,780.00	\$(16,455,377.76)	(99.5)%
Personal Property Tax	410000000	1,507.30	0.00	1,507.30	0.0	3,434.99	0.00	3,434.99	0.0
Fire District Assistance Tax	420000000	706.76	0.00	706.76	0.0	1,944.88	333,290.00	(331,345.12)	(99.4)
Cell Tower Lease Revenue	477500000	307.77	0.00	307.77	0.0	3,987.19	38,000.00	(34,012.81)	(89.5)
Interest Income-General Fund	490000000	0.00	0.00	0.00	0.0	788.00	0.00	788.00	0.0
Communications Contracting Revenue	514041000	2,889.06	0.00	2,889.06	0.0	5,778.12	0.00	5,778.12	0.0
<b>Net Revenues</b>		<b>\$32,931.96</b>	<b>\$0.00</b>	<b>\$32,931.96</b>	<b>0.0 %</b>	<b>\$90,335.42</b>	<b>\$16,901,070.00</b>	<b>\$(16,810,734.58)</b>	<b>(99.5)%</b>
<b><u>Personnel Expenses</u></b>									
Fire Authority Funding	670010000	\$53,919.23	\$0.00	\$(53,919.23)	0.0%	\$233,614.84	\$16,792,070.00	\$16,558,455.16	98.6%
<b>Total Personnel Expenses</b>		<b>\$53,919.23</b>	<b>\$0.00</b>	<b>\$(53,919.23)</b>	<b>0.0 %</b>	<b>\$233,614.84</b>	<b>\$16,792,070.00</b>	<b>\$16,558,455.16</b>	<b>98.6 %</b>
<b><u>Service Expenses</u></b>									
Audit & Accounting	640010000	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$3,000.00	\$3,000.00	100.0%
Other Prof Services/Admin	640510000	0.00	0.00	0.00	0.0	0.00	80,000.00	80,000.00	100.0
Legal Services - Routine	641010000	3,069.50	0.00	(3,069.50)	0.0	3,069.50	5,000.00	1,930.50	38.6
Legal Services - Non-Routine	641010600	2,281.00	0.00	(2,281.00)	0.0	5,256.50	0.00	(5,256.50)	0.0
Fire Board Expenses	644110000	0.00	0.00	0.00	0.0	0.00	1,000.00	1,000.00	100.0
<b>Total Service Expenses</b>		<b>\$5,350.50</b>	<b>\$0.00</b>	<b>\$(5,350.50)</b>	<b>0.0 %</b>	<b>\$8,326.00</b>	<b>\$89,000.00</b>	<b>\$80,674.00</b>	<b>90.6 %</b>
<b>Total Expenses</b>		<b>\$59,269.73</b>		<b>\$(59,269.73)</b>		<b>\$241,940.84</b>	<b>\$16,881,070.00</b>	<b>\$16,639,129.16</b>	<b>98.6%</b>
<b>Income (Loss) from Operations</b>		<b>\$(26,337.77)</b>	<b>\$0.00</b>	<b>\$(26,337.77)</b>	<b>0.0%</b>	<b>\$(151,605.42)</b>	<b>\$20,000.00</b>	<b>\$(171,605.42)</b>	<b>(858.0)%</b>
<b><u>Contingency</u></b>									
Funded Contingency/Admin	780010000	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$(20,000.00)	\$20,000.00	100.0%
<b>Total Contingency</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$0.00</b>	<b>\$(20,000.00)</b>	<b>\$20,000.00</b>	<b>100.0 %</b>
<b>Net Income (Loss)</b>		<b>\$(26,337.77)</b>	<b>\$0.00</b>	<b>\$(26,337.77)</b>	<b>0.0%</b>	<b>\$(151,605.42)</b>	<b>\$0.00</b>	<b>\$(151,605.42)</b>	<b>0.0%</b>

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CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet

As of 8/31/2018

Account: (1100) Not Defined

Assets		
<b><u>Current Assets</u></b>		
Cash with Yavapai County	\$39,150.96	
Total Current Assets		\$39,150.96
<b>Total Assets</b>		<b>\$39,150.96</b>
<b>Total Liabilities and Net Assets</b>		<b>\$0.00</b>

**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Account Ledger - Detail By Date Range  
08/01/2018 through 08/31/2018  
Sorted by Date and Document

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>1100.0.0.000</b>			<b>CASH WITH YAVAPAI COUNTY</b>						<b>\$62,117.08</b>
4696	CR	1488535	08/09/18		3321948794	AT&T MOBILITY, LLC -	3,679.42	-	65,796.50
4696	CR	1488538	08/09/18		3321948794	AT&T MOBILITY, LLC -	2,889.06	-	68,685.56
4689	CD	1488515	08/13/18		70060154	Kendhammer & Partners, L.L.P. - Cash Disbursement KENDH1	-	4,172.00	64,513.56
4694	CD	1488529	08/27/18		70060155	Burch & Cracchiolo, P.A. - Cash Disbursement BURCH1	-	105.00	64,408.56
4694	CD	1488531	08/27/18		70060156	Erie & Associates, Inc - Cash Disbursement ERIE1	-	1,073.50	63,335.06
4695	A	1488534	08/31/18		Cash w/County	Transfer to CAFMA	-	53,919.23	9,415.83
4699	A	1488581	08/31/18		Cash w/County	Tax & Interesst Revenue	29,735.13	-	39,150.96
<b>CASH WITH YAVAPAI COUNTY TOTAL:</b>							<b>\$36,303.61</b>	<b>\$59,269.73</b>	<b>\$39,150.96</b>
<b>TOTAL OF LEDGER:</b>							<b>\$36,303.61</b>	<b>\$59,269.73</b>	<b>\$39,150.96</b>

**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Trial Balance Worksheet  
For The Period of 8/1/2018 through 8/31/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$62,117.08	\$36,303.61	\$59,269.73	\$39,150.96	
TOTALS:		<u>\$62,117.08</u>	<u>\$36,303.61</u>	<u>\$59,269.73</u>	<u>\$39,150.96</u>	

\* Inactive accounts are marked and appear in grey.

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

**Reconciliation:**

Beginning Balance (CYFD):	\$	408,648.74
Deposits:	\$	2,494.69
Bank Administration Fees:	\$	(330.00)
Interest Income:	\$	-
Bank Principal/Interest Payments	\$	-

**Ending Balance:** \$ **410,813.43**

**Difference Between Balances:** \$ -

**Bank Statement Balance:**

Balance Per Bank: \$ 410,813.43

**Ending Balance:** \$ **410,813.43**

**Deposits Per Bank Statement:**

Deposits:	\$	-
Real Estate Taxes:	\$	2,353.35
Personal Property Taxes:	\$	141.34

**Ending Balance:** \$ **2,494.69**

Reconciliation Approved By:

**Scott Freitag**

*Scott Freitag, Fire Chief*

Digitally signed by Scott Freitag  
Date: 2018.09.13 16:08:13 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*

Digitally signed by Dave Tharp  
Date: 2018.09.12 20:12:37 -07'00'

Reconciliation Prepared By:

**Debbie S. Spingola**

*Debbie Spingola, Finance Manager*

Digitally signed by Debbie S. Spingola  
Date: 2018.09.12 11:08:24 -07'00'

9/05/18  
10:20:17

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2018 to 8/31/2018 Page: 4  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	408,648.74	321,401.13			
Income . . . :	2,494.69	89,742.30			
LOC Advance . :	.00	.00			
Expense . . . :	330.00-	330.00-	LOC :	.00	Levy: 1,306,779.57
LOC Payments :	.00	.00	Out :	.00	Coll: 1,293,305.38
Cash Balance :	410,813.43	410,813.43	End :	410,813.43	Adj : 1,982.08-
					Out : 11,492.11

Transaction Summary By Source  
Source Description

	Beginning Balance:	408,648.74 Monthly	321,401.13 Yearly
20061 2006 UPP Taxes		2.73	2.73
20071 2007 UPP Taxes		2.18	2.18
20081 2008 UPP Taxes		2.37	4.71
20082 2008 RE Taxes		.47	.47
20091 2009 UPP Taxes		2.34	5.81
20092 2009 RE Taxes		.23	.23
20101 2010 UPP Taxes		2.76	6.84
20102 2010 RE Taxes		.30	.30
20111 2011 UPP Taxes		3.17	6.11
20112 2011 RE Taxes		.35	.35
20121 2012 UPP Taxes		3.30	6.40
20122 2012 RE Taxes		.42	.42
20131 2013 UPP Taxes		7.79	51.72
20132 2013 RE Taxes		.46	.46
20141 2014 UPP Taxes		13.21	13.23
20142 2014 RE Taxes		.40	.40
20151 2015 UPP Taxes		14.22	15.37
20152 2015 RE Taxes		2.16	2.16
20161 2016 UPP Taxes		24.10	35.93
20162 2016 RE Taxes		1.81	3.56
20171 2017 UPP Taxes		63.17	172.81
20172 2017 RE Taxes		2,346.75	6,352.15
37111 Miscellaneous		.00	81,725.00
38109 Interest on Investments St Treas		.00	1,332.96
Ending Balances:		411,143.43	411,143.43

Real estate taxes \$ 2,353.35

UPP taxes \$ 141.34

Total \$ 2,494.69

9/05/18  
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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2018 to 8/31/2018 Page: 1  
\*\*\*\*\*

T R A N S A C T I O N S				Begin Balance:	408,648.74
Date	Source	Description	Notes		Debits/Credits
8/01	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004842	8.12
8/01	20172	2017 RE Taxes	TAX DISTRIBUTION	0004842	106.81
8/02	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004843	12.39
8/02	20172	2017 RE Taxes	TAX DISTRIBUTION	0004843	675.08
8/03	20172	2017 RE Taxes	TAX DISTRIBUTION	0004844	113.00
8/06	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004845	4.00
8/06	20172	2017 RE Taxes	TAX DISTRIBUTION	0004845	66.48
8/07	20172	2017 RE Taxes	TAX DISTRIBUTION	0004846	67.78
8/08	20172	2017 RE Taxes	TAX DISTRIBUTION	0004847	16.41
8/09	20172	2017 RE Taxes	TAX DISTRIBUTION	0004848	31.56
8/10	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004849	.14
8/10	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004849	.14
8/10	20172	2017 RE Taxes	TAX DISTRIBUTION	0004849	134.00
8/13	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004850	.59
8/13	20172	2017 RE Taxes	TAX DISTRIBUTION	0004850	115.55
8/15	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004852	5.79
8/15	20172	2017 RE Taxes	TAX DISTRIBUTION	0004852	105.30
8/16	20061	2006 UPP Taxes	TAX DISTRIBUTION	0004853	2.73
8/16	20071	2007 UPP Taxes	TAX DISTRIBUTION	0004853	2.18
8/16	20081	2008 UPP Taxes	TAX DISTRIBUTION	0004853	2.37
8/16	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004853	2.34
8/16	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004853	2.62
8/16	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004853	3.03
8/16	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004853	3.30
8/16	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004853	3.52
8/16	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004853	2.93
8/16	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004853	3.01
8/16	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004853	2.81
8/16	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004853	1.51
8/16	20172	2017 RE Taxes	TAX DISTRIBUTION	0004853	95.07
8/17	20172	2017 RE Taxes	TAX DISTRIBUTION	0004854	49.09
8/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004854	2.79
8/20	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004855	4.17
8/20	20172	2017 RE Taxes	TAX DISTRIBUTION	0004855	170.06
8/21	20172	2017 RE Taxes	TAX DISTRIBUTION	0004856	27.07
8/21	92185	Paying Agent Fees	T0068004 US BANK-CYFD GO REF T0068004		330.00-
8/22	20082	2008 RE Taxes	TAX DISTRIBUTION	0004857	.47
8/22	20092	2009 RE Taxes	TAX DISTRIBUTION	0004857	.23
8/22	20102	2010 RE Taxes	TAX DISTRIBUTION	0004857	.30
8/22	20112	2011 RE Taxes	TAX DISTRIBUTION	0004857	.35

Debit Page Totals: 330.00- Credit Page Totals: 1,845.09 Page End Totals: 410,163.83



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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2018 to 8/31/2018 Page: 2  
\*\*\*\*\*

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

Notes

Debits/Credits

8/22	20122	2012 RE Taxes	TAX DISTRIBUTION	0004857	.42
8/22	20132	2013 RE Taxes	TAX DISTRIBUTION	0004857	.46
8/22	20142	2014 RE Taxes	TAX DISTRIBUTION	0004857	.40
8/22	20152	2015 RE Taxes	TAX DISTRIBUTION	0004857	.40
8/22	20162	2016 RE Taxes	TAX DISTRIBUTION	0004857	.18
8/22	20172	2017 RE Taxes	TAX DISTRIBUTION	0004857	4.51
8/23	20172	2017 RE Taxes	TAX DISTRIBUTION	0004858	59.38
8/24	20172	2017 RE Taxes	TAX DISTRIBUTION	0004859	154.07
8/27	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004860	4.27
8/27	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004860	10.28
8/27	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004860	7.47
8/27	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004860	7.00
8/27	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004860	9.12
8/27	20172	2017 RE Taxes	TAX DISTRIBUTION	0004860	31.26
8/28	20172	2017 RE Taxes	TAX DISTRIBUTION	0004861	37.98
8/29	20172	2017 RE Taxes	TAX DISTRIBUTION	0004862	3.00
8/30	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004863	3.74
8/30	20161	2016 UPP Taxes	TAX DISTRIBUTION	0004863	14.29
8/30	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004863	13.37
8/30	20172	2017 RE Taxes	TAX DISTRIBUTION	0004863	100.63
8/31	20152	2015 RE Taxes	TAX DISTRIBUTION	0004864	1.76
8/31	20162	2016 RE Taxes	TAX DISTRIBUTION	0004864	1.63
8/31	20171	2017 UPP Taxes	TAX DISTRIBUTION	0004864	1.32
8/31	20172	2017 RE Taxes	TAX DISTRIBUTION	0004864	182.66

Ending Debit Totals: 330.00- Ending Credit Totals: 2,494.69 Ending Balance: 410,813.43

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Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00623

\* Account Number: 6-60240-0000 Central Yavapai Fire Dist BDS Date Range: 8/01/2018 to 8/31/2018 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: 8/31/2018

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
	Beginning Balance:	08/01/18	\$408,648.74
	Deposits and Credits:		\$2,494.69
	Checks and Charges:		(\$330.00)
	Adjustments:		\$0.00
	Ending Balance Per Reconciliation:		<u>\$410,813.43</u>
	Ending Balance Per Bank Statement:	08/31/18	\$410,813.43
	* Outstanding Deposits and Credits:	08/31/18	\$0.00
	* Outstanding Checks and Charges:	08/31/18	\$0.00
	Ending Book Balance:	08/31/18	<u>\$410,813.43</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: 8/31/18

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund	1100	
Date	Document	Description	Module	Company	Amount
08/31/18	Cash w/county	Bond agent payment	GL	CYFBDS	\$330.00
TOTAL CHECKS AND CHARGES CLEARED:					\$330.00

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: 8/31/18

CYFDA	Cash/Bond Building Fund	Cash/Bond Building Fund	1100
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Date	Document	Description	Module	Company	Amount
08/31/18	Cash w/County	Tax & Intestest Revenue	GL	CYFBDS	\$2,494.69
TOTAL DEPOSITS AND CREDITS CLEARED:					\$2,494.69

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:

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	08/31/18	Marked	No	Tax & Intestest Revenue	09/12/18	\$2,494.69
Cash w/county	08/31/18	Marked	No	Bond agent payment	09/12/18	\$330.00
SUB TOTAL FOR BANK:						\$2,824.69
TOTAL FOR MODULE:						\$2,824.69



Central Yavapai Fire Bond Debt Service  
BR Adjustments Report  
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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**Central Yavapai Fire Bond Debt Service**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 8/1/2018 Through 8/31/2018

		Current Period				Year To Date			
Account		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>									
Professional Services	640500	\$330.00	\$0.00	\$(330.00)	0.0%	\$330.00	\$0.00	\$(330.00)	0.0%
<b>Total General &amp; Administrative Expenses</b>		<b>\$330.00</b>	<b>\$0.00</b>	<b>\$(330.00)</b>	<b>0.0 %</b>	<b>\$330.00</b>	<b>\$0.00</b>	<b>\$(330.00)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$330.00</b>		<b>\$(330.00)</b>		<b>\$330.00</b>		<b>\$(330.00)</b>	
<b>Income (Loss) from Operations</b>		<b>\$(330.00)</b>	<b>\$0.00</b>	<b>\$(330.00)</b>	<b>0.0%</b>	<b>\$(330.00)</b>	<b>\$0.00</b>	<b>\$(330.00)</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Tax Revenue	420000	\$2,494.69	\$0.00	\$2,494.69	0.0%	\$6,684.34	\$0.00	\$6,684.34	0.0%
Bond Proceeds	425000	0.00	0.00	0.00	0.0	81,725.00	0.00	81,725.00	0.0
Bond Debt Service Interest Revenue	430000	0.00	0.00	0.00	0.0	1,332.96	0.00	1,332.96	0.0
<b>Total Other Income (Expense)</b>		<b>\$2,494.69</b>	<b>\$0.00</b>	<b>\$2,494.69</b>	<b>0.0 %</b>	<b>\$89,742.30</b>	<b>\$0.00</b>	<b>\$89,742.30</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$2,164.69</b>	<b>\$0.00</b>	<b>\$2,164.69</b>	<b>0.0%</b>	<b>\$89,412.30</b>	<b>\$0.00</b>	<b>\$89,412.30</b>	<b>0.0%</b>

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**Central Yavapai Fire Bond Debt Service**

Balance Sheet

As of 8/31/2018

**Assets**

**Current Assets**

Cash / Bond Debt Service	\$410,813.43	
Property Tax Receivable	35,584.23	
Deferred Revenue - Prop Tax	(23,435.00)	
Total Current Assets		\$422,962.66

**Total Assets**

**\$422,962.66**

**Net Assets**

Retained Earnings	\$333,550.36	
Current Year Net Assets	89,412.30	
Total Net Assets		422,962.66
Total Liabilities and Net Assets		\$422,962.66

Central Yavapai Fire Bond Debt Service

GL Account Ledger - Detail By Period

8/1/2018 through 8/31/2018

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$408,648.74
164	A	577	08/31/18		Cash w/county	Bond agent payment	-	330.00	408,318.74
163	R	573	08/31/18		Cash w/County	Tax & Intestest Revenue	2,494.69	-	410,813.43
CASH / BOND DEBT SERVICE TOTALS:							\$2,494.69	\$330.00	\$410,813.43
TOTAL OF LEDGER:							\$2,494.69	\$330.00	\$410,813.43

**Central Yavapai Fire Bond Debt Service**  
GL Trial Balance Worksheet  
For The Period of 8/1/2018 through 8/31/2018

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$408,648.74	\$2,494.69	\$330.00	\$410,813.43	
TOTALS:		<u>\$408,648.74</u>	<u>\$2,494.69</u>	<u>\$330.00</u>	<u>\$410,813.43</u>	

\* Inactive accounts are marked and appear in grey.