

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Monday, June 24, 2019, 4:30 pm - 5:00 pm
Chino Valley Town Hall,
202 N. State Route 89, Chino Valley, AZ**

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, June 24, 2019 at 4:30 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 15 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 - May 23, 2019
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financial Statements
- D. Approve Transfer of May Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$719,872.00

5. PUBLIC HEARING - Fiscal Year 2019-2020 Budget

The Board Chair shall open the public hearing for comments. Comments will be limited 3 minutes and the total time for the public hearings shall not exceed 15 minutes.

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
- B. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Re: Chino Valley and Central Yavapai Fire District's Joint Powers Agreement (JPA) Renewal and Update

7. OLD BUSINESS

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

B. Motion, Discussion, and Action Regarding Joint Powers Agreement (JPA) Renewal and Update

8. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Approval of Central Yavapai Fire District Resolution 2019-06 and Fiscal Year 2019-2020 Final Budget and 5-Year Projection
- B. Motion, Discussion, and Action Regarding Approval of Central Yavapai Fire District Fiscal Certification for Fiscal Year Budget 2019-2020
- C. Motion, Discussion, and Action Regarding Approval of Fiscal Year 2020 Bond Tax Rate of \$0.1863
- D. Motion, Discussion, and Action Regarding Approval of Resolution 2019-07 Assignment of Equity for Fiscal Year 2020

9. 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
Thursday, May 23, 2019, 4:30 pm - 5:00 pm
Central Arizona Fire and Medical Authority, Administration,
8603 E. Eastridge Drive, Prescott Valley, Arizona**

In Attendance

Cynthia Gentle; Dane Beck; Darlene Packard; Jeff Wasowicz; Laura Mowrer; Matt Zurcher; Nicolas Cornelius; Scott A Freitag; Teresa Frawley

Not In Attendance

Dave Tharp

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 **Thursday, May 23, 2019 at 4:30 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

**Chair Zurcher called the Central Yavapai Fire District (CYFD) Board meeting to order on May 23, 2019 at 4:30 p.m.
Attorney Cornelius attended telephonically.**

2. PLEDGE OF ALLEGIANCE

Chair Zurcher 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 15 minutes per meeting.

There were no public 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.

none

- A. Approve CHV CEY CAFMA Budget Work Study Minutes - April 15, 2019
- B. Approve Regular Session Minutes - April 22, 2019
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financial Statements

E. Approve Transfer of April Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$4,071,753.24

F. Approve Annexation and Resolution 2019-05 - Kiser Parcel 401-01-080A

Motion to approve consent agenda.

Move: Darlene Packard Second: Dane Beck Status: Passed

Yes: Darlene Packard, Jeff Wasowicz, Matt Zurcher, Dane Beck, Cynthia Gentle

5. VOTE TO GO INTO EXECUTIVE SESSION

A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Training Center Drainage

B. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Re: Chino Valley and Central Yavapai Fire District's Joint Powers Agreement (JPA) Renewal and Update

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 we are still moving forward and working on the issue of the maintenance of the property. He advised that a formal report has to be provided to the judge within 30 days, and he asked for guidance to continue.

7. NEW BUSINESS

A. Motion, Discussion, and Action Regarding Joint Powers Agreement (JPA) Renewal and Update

Attorney Cornelius advised that this is a draft of the revised Joint Powers Agreement, and it is not a public record at this point. Language was removed related to the creation of the Authority including dates, the transfer of assets, management, etc. The language related to funding is being reviewed by the County treasurer's office. Attorney Cornelius advised that if a conflict arises while working through the process, a waiver may be signed or another attorney may be hired at the Board's direction. He will provide another draft prior to the next Board meeting.

B. Motion, Discussion, and Action Regarding Approval of Central Yavapai Fire District Tentative Fiscal Year 2019-2020 Budget

Chief Bliss presented a draft budget with a \$6,100 stipend for paramedic pay and a second draft budget with \$6,500 stipend as the Board had requested. He asked the Board to approve the tentative budget, and based on their approval, he will also ask for the CAFMA Board's approval. He explained that if the CYFD Board approves the \$6100, CAFMA can still approve the \$6,500 budget, but CAFMA would have to reduce funds somewhere else.

Director Beck thanked Chief Bliss for explaining the budget and mentioned that the \$6,100 stipend was based on long-term planning.

Director Wasowicz thanked Chiefs Freitag and Bliss for all their work on the budget and for adhering to the previous plan.

Director Gentle also expressed appreciation.

Motion to approve the \$6,100 budget - Budget A

Move: Darlene Packard Second: Dane Beck Status: Passed

Yes: Darlene Packard, Jeff Wasowicz, Matt Zurcher, Dane Beck, Cynthia Gentle

8. ADJOURNMENT

Motion to adjourn at 4:40 p.m.

Move: Darlene Packard Second: Cynthia Gentle Status: Passed

Yes: Darlene Packard, Jeff Wasowicz, Matt Zurcher, Dane Beck, Cynthia Gentle

Clerk / Date

DRAFT

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 MAY, 2019

Reconciliation:

Beginning Balance:	\$ 4,116,762.62
Deposits:	\$ 716,982.94
Transfer Out - Fire Authority:	\$ (4,071,753.24)
Prior Period Adjustment	
Disbursements:	\$ (2,275.00)
Fire District Deposit	\$ 2,889.06
Error made by county	
Ending Balance:	\$ 762,606.38

Difference Between Balances: \$ -

Deposits Per Bank Statement:

Real Estate Taxes:	\$ 681,122.34
Personal Property Taxes:	\$ 14,407.75
Fire District Assistance Tax:	\$ 18,880.85
Interest Income:	\$ 2,572.00
Transfer to CAFMA:	\$ 4,071,753.24
Ending Balance:	\$ 4,788,736.18

Bank Statement Balance:

Balance Per Bank:	\$ 762,606.38
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -

Ending Balance: \$ 762,606.38

G/L Ending Balance: \$ 762,606.38

\$ 762,606.38

Bank Reconciliation Register:

Checks From Accounts Payable:	\$ 2,275.00
Checks From Payroll:	\$ -
Prior Period Adjustment (ck cleared)	
Total Checks:	\$ 2,275.00

Deposits From Accounts Receivable: \$ 2,889.06
Journal Entries From General Ledger: \$ 4,788,736.18
Outstanding Transfer
Outstanding Deposit:

Ending Balance: \$ 4,788,736.18

Reconciliation Approved By:

Scott Freitag, Fire Chief


Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie Spingola

Debbie Spingola, Finance Manager

 Digitally signed by Debbie Spingola
Date: 2019.06.20 11:14:12 -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	\$136,335
%	0.6101%	0.7981%	0.404%	0.876%	0.642%	7.253%	5.654%	8.866%	9.379%	5.592%	4.721%	0.825%
% To Date	3.2866%	1.9375%	1.7941%	2.5764%	2.0123%	8.5645%	6.3562%	9.4233%	10.2226%	6.1377%	5.1721%	1.2957%
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	\$6,735,649
%	29.4660%	38.763%	36.469%	36.027%	32.065%	35.028%	31.860%	36.722%	35.785%	25.428%	37.949%	40.749%
% To Date	32.7526%	40.7001%	38.2627%	38.6034%	34.0777%	43.5926%	38.2159%	46.1451%	46.0074%	31.5659%	43.1211%	42.0442%
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	\$2,208,068
%	23.1259%	10.877%	13.505%	13.210%	18.070%	9.822%	14.499%	6.280%	7.930%	22.346%	7.900%	13.358%
% To Date	55.8785%	51.5773%	51.7678%	51.8130%	52.1474%	53.4147%	52.7149%	52.4255%	53.9379%	53.9115%	51.0210%	55.4024%
December	\$518,402	\$653,937	\$804,068	\$703,572	\$598,094	\$657,523	\$682,390	\$822,849	\$847,617	\$896,697	\$987,194	\$1,064,960
%	2.8328%	4.8572%	5.9968%	5.2470%	4.9713%	5.6851%	5.9529%	6.6596%	6.3806%	6.3522%	6.0628%	6.4427%
% To Date	58.7113%	56.4344%	57.7646%	57.0600%	57.1187%	59.0998%	58.6678%	59.0851%	60.3185%	60.2637%	57.0837%	61.8450%
January	\$418,982	\$429,557	\$418,693	\$440,523	\$471,527	\$316,971	\$345,369	\$323,603	\$302,609	\$368,574	\$609,745	\$416,757
%	2.5007%	3.1906%	3.1226%	3.2853%	3.9193%	2.7406%	3.0129%	2.6190%	2.2779%	2.6110%	3.7447%	2.5212%
% To Date	61.2120%	59.6250%	60.8872%	60.3453%	61.0380%	61.8405%	61.6806%	61.7041%	62.5964%	62.8747%	60.8284%	64.3663%
February	\$364,994	\$418,260	\$491,337	\$579,652	\$452,569	\$404,624	\$354,364	\$337,873	\$351,342	\$394,891	\$350,747	\$328,790
%	2.5771%	3.1067%	3.6644%	4.3228%	3.7617%	3.4985%	3.0913%	2.7345%	2.6448%	2.7974%	2.1541%	1.9891%
% To Date	63.7891%	62.7317%	64.5516%	64.6681%	64.7997%	65.3389%	64.7719%	64.4386%	65.2412%	65.6721%	62.9825%	66.3554%
March	\$535,404	\$589,848	\$622,420	\$585,713	\$469,035	\$388,803	\$444,942	\$486,368	\$526,700	\$606,436	\$629,128	\$657,391
%	2.2141%	4.3811%	4.6420%	4.3680%	3.8986%	3.3617%	3.8815%	3.9363%	3.9648%	4.2960%	3.8637%	3.9770%
% To Date	66.0032%	67.1128%	69.1937%	69.0361%	68.6983%	68.7006%	68.6534%	68.3749%	69.2061%	69.9681%	66.8462%	70.3324%
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	\$3,987,889
%	21.1757%	22.6955%	22.4882%	22.4923%	23.8222%	23.7299%	23.1902%	25.9343%	25.9277%	23.6824%	20.9682%	24.1255%
% To Date	87.1789%	89.8083%	91.6819%	91.5284%	92.5205%	92.4305%	91.8436%	94.3092%	95.1337%	93.6506%	87.8145%	94.4579%
May	\$793,414	\$879,374	\$916,959	\$947,777	\$798,148	\$740,157	\$716,914	\$380,081	\$416,552	\$678,353	\$813,680	\$695,530
%	11.3797%	6.5316%	6.8387%	7.0682%	6.6341%	6.3996%	6.2541%	3.0761%	3.1357%	4.8055%	4.9971%	4.2077%
% To Date	98.5586%	96.3399%	98.5206%	98.5966%	99.1546%	98.8301%	98.0977%	97.3853%	98.2694%	98.4561%	92.8116%	98.6656%
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%	98.6656%
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	\$16,309,207
Delinquency	0.4537%	2.5779%	0.2049%	0.0988%	-0.6274%	-0.2273%	0.4925%	1.1418%	0.2211%	0.2418%	6.0388%	1.3344%

**Central Yavapai Fire District
FDAT Collection Information**

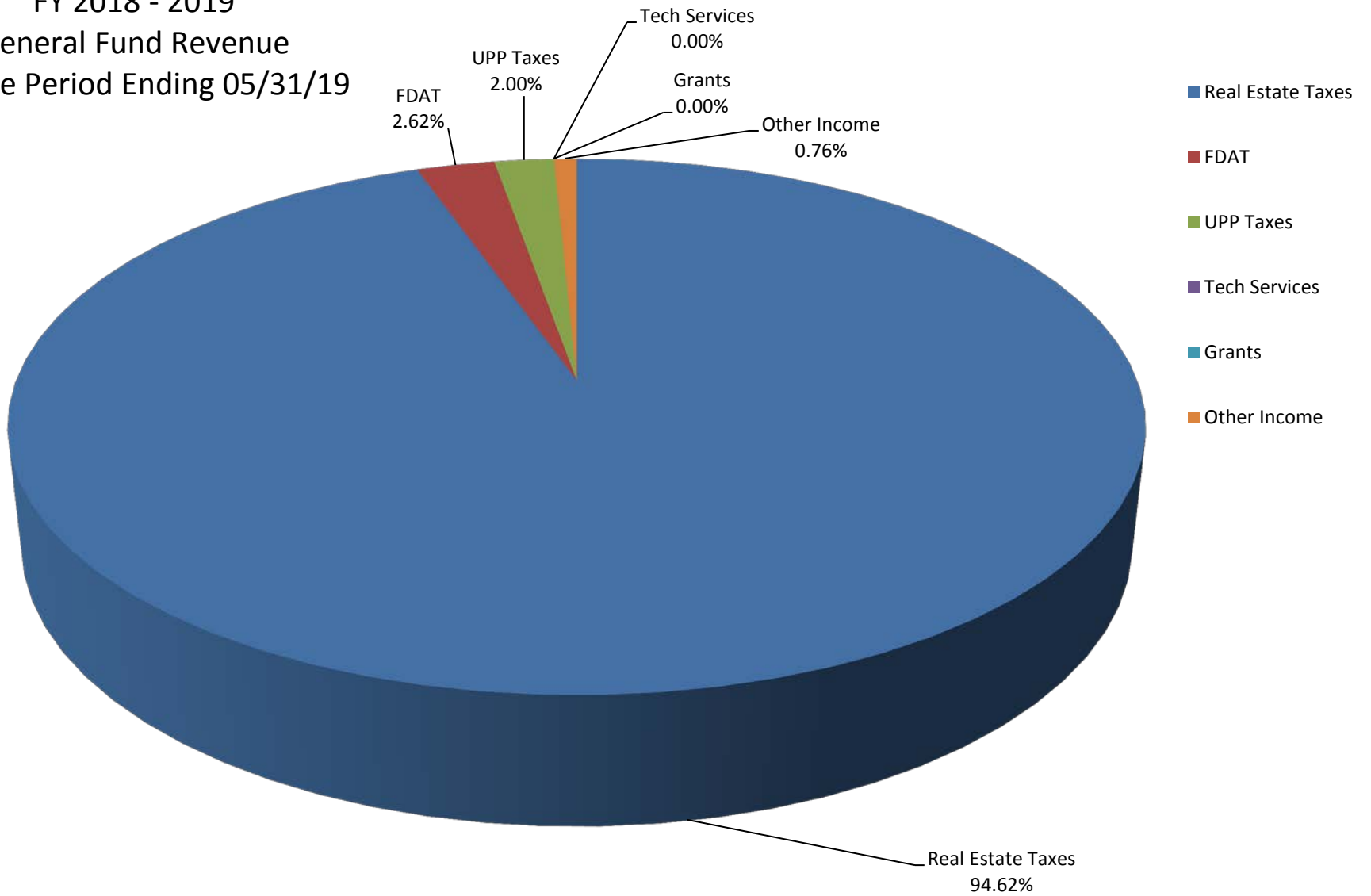
Total Levy Month	FY 07-08 \$300,000 Collected	FY 08-09 \$300,000 Collected	FY 09-10 \$300,000 Collected	FY 10-11 \$300,000 Collected	FY 11-12 \$300,000 Collected	FY 12-13 \$338,000 Collected	FY 13-14 \$309,352 Collected	FY 14-15 \$313,900 Collected	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	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	\$3,182
%	0.5869%	0.582%	0.419%	0.796%	0.483%	5.805%	4.854%	8.117%	8.389%	2.796%	3.797%	0.955%
% To Date	3.7533%	1.4240%	1.8825%	2.6670%	1.9266%	7.1662%	5.7853%	8.9637%	9.6492%	3.4600%	4.4456%	1.5383%
October	\$97,685	\$101,806	\$99,555	\$96,016	\$93,006	\$101,218	\$95,055	\$78,715	\$97,909	\$86,411	\$93,081	\$139,813
%	28.7499%	33.9354%	33.185%	32.005%	31.002%	29.946%	30.727%	25.076%	31.191%	27.528%	27.928%	41.949%
% To Date	32.5032%	35.3594%	35.0674%	34.6725%	32.9286%	37.1125%	36.5125%	34.0402%	40.8405%	30.9882%	32.3735%	43.4876%
November	\$56,540	\$50,916	\$52,928	\$50,646	\$59,997	\$53,327	\$50,582	\$58,108	\$43,410	\$75,219	\$74,651	\$59,861
%	26.5042%	16.9722%	17.6426%	16.8819%	19.9989%	15.7772%	16.3508%	18.5116%	13.8292%	23.9628%	22.3983%	17.9606%
% To Date	59.0074%	52.3315%	52.7100%	51.5544%	52.9274%	52.8897%	52.8633%	52.5518%	54.6697%	54.9510%	54.7717%	61.4482%
December	\$14,149	\$14,552	\$17,550	\$19,555	\$15,865	\$18,751	\$17,866	\$19,303	\$20,201	\$24,923	\$21,663	\$25,413
%	2.6880%	4.8505%	5.8501%	6.5184%	5.2883%	5.5476%	5.7753%	6.1494%	6.4354%	7.9398%	6.4997%	7.6250%
% To Date	61.6954%	57.1821%	58.5602%	58.0728%	58.2157%	58.4373%	58.6386%	58.7012%	61.1051%	62.8908%	61.2715%	69.0732%
January	\$12,416	\$11,850	\$12,187	\$11,920	\$12,904	\$12,073	\$20,052	\$11,243	\$10,565	\$11,762	\$11,312	\$11,149
%	3.2227%	3.9501%	4.0624%	3.9733%	4.3013%	3.5719%	6.4819%	3.5817%	3.3658%	3.7471%	3.3939%	3.3450%
% To Date	64.9180%	61.1321%	62.6225%	62.0461%	62.5170%	62.0092%	65.1205%	62.2829%	64.4709%	66.6378%	64.6654%	72.4183%
February	\$10,562	\$9,794	\$11,387	\$10,332	\$10,894	\$11,450	\$8,863	\$7,979	\$7,946	\$8,291	\$8,056	\$7,409
%	2.8210%	3.265%	3.796%	3.444%	3.631%	3.388%	2.865%	2.542%	2.531%	2.641%	2.417%	2.223%
% To Date	67.7390%	64.3968%	66.4183%	65.4902%	66.1482%	65.3968%	67.9857%	64.8248%	67.0023%	69.2790%	67.0825%	74.6413%
March	\$12,305	\$12,699	\$13,595	\$14,808	\$12,280	\$11,003	\$10,149	\$12,656	\$12,018	\$12,638	\$12,174	\$13,713
%	2.2914%	4.2329%	4.5315%	4.9361%	4.0932%	3.2554%	3.2808%	4.0319%	3.8284%	4.0261%	3.6528%	4.1143%
% To Date	70.0304%	68.6297%	70.9498%	70.4262%	70.2414%	68.6522%	71.2665%	68.8567%	70.8307%	73.3051%	70.7354%	78.7556%
April	\$33,339	\$39,613	\$55,561	\$57,997	\$43,738	\$56,579	\$58,042	\$65,056	\$35,416	\$62,586	\$63,209	\$79,859
%	17.9575%	13.2045%	18.5203%	19.3324%	14.5794%	16.7394%	18.7624%	20.7249%	11.2825%	19.9382%	18.9651%	23.9607%
% To Date	87.9878%	81.8342%	89.4701%	89.7587%	84.8208%	85.3916%	90.0289%	89.5816%	82.1132%	93.2433%	89.7005%	102.7163%
May	\$50,251	\$44,834	\$31,295	\$25,244	\$44,155	\$43,984	\$31,386	\$22,095	\$51,376	\$23,662	\$23,731	\$18,881
%	13.5009%	14.9446%	10.4317%	8.4146%	14.7184%	13.0130%	10.1458%	7.0389%	16.3671%	7.5381%	7.1201%	5.6650%
% To Date	101.4887%	96.7788%	99.9019%	98.1733%	99.5391%	98.4046%	100.1747%	96.6206%	98.4803%	100.7814%	96.8206%	108.3813%
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%	108.3813%
TOTALS	\$307,271	\$293,873	\$302,840	\$298,619	\$303,157	\$338,302	\$313,920	\$307,442	\$315,396	\$321,035	\$327,788	\$361,224
Delinquency	-2.4238%	2.0422%	-0.9465%	0.4602%	-1.0524%	-0.0894%	-1.4767%	2.0573%	-0.4765%	-2.2729%	1.6509%	-8.3813%



2018 - 2019 Cash Flow by Month : May

[illegible]

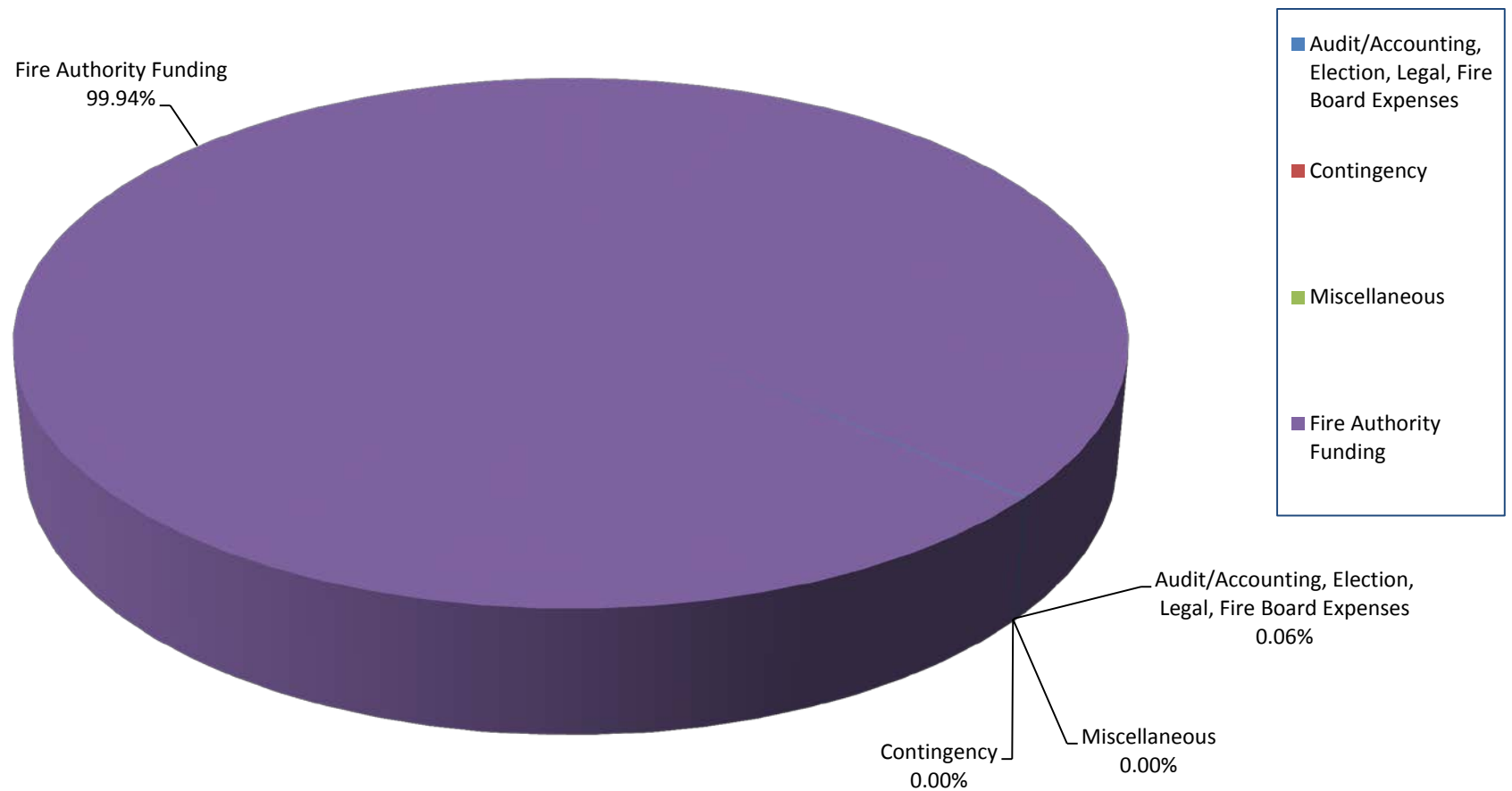
CYFD
FY 2018 - 2019
General Fund Revenue
For the Period Ending 05/31/19



CENTRAL YAVAPAI FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Real Estate Taxes	\$ 681,122	\$ 16,529,780	94.62
FDAT	\$ 18,881	\$ 333,290	2.62
UPP Taxes	\$ 14,408	\$ -	2.00
Tech Services		\$ 38,000	0.00
Grants	\$ -	\$ -	0.00
Other Income	\$ 5,461	\$ -	0.76
	\$ 719,872	\$ 16,901,070	100.01

CYFD
FY 2018 - 2019
General Fund Expenditures
For the Period Ending 05/31/19



CENTRAL YAVAPAI FIRE DISTRICT**EXPENSES**

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 2,275	\$ 89,000	0.06
Contingency	\$ -	\$ 20,000	0.00
Miscellaneous			0.00
Fire Authority Funding	\$ 4,071,753	\$ 16,792,070	99.94
	\$ 4,074,028	\$ 16,901,070	100.00



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Central Yavapai Fire Dist - General Fund
Fund: 6060040000

Real Estate Taxes	\$ 681,122.34
UPP Taxes	\$ 14,407.75
FDAT	\$ 18,880.85
Interest	\$ 2,572.00
Fire Dist Dep.	\$ 2,889.06
Total	<u>\$ 719,872.00</u>

Transfer to CAFMA \$ 4,071,753.24



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Account	Period	YTD		
6060040000	Central Yavapai Fire Dist GF			
Begin Balance:	4,117,623.87	198,191.96		
Income:	719,939.22	16,740,645.29		
LOC Advance:	.00	.00		
Expense:	(4,074,956.71)	(16,176,230.87)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	762,606.38	762,606.38	End:	762,606.38



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Account	Period	YTD		
6060040000	Central Yavapai Fire Dist GF			
Begin Balance:	4,117,623.87	198,191.96		
Income:	719,939.22	16,740,645.29		
LOC Advance:	.00	.00		
Expense:	(4,074,956.71)	(16,176,230.87)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	762,606.38	762,606.38	End:	762,606.38



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6060040000	Central Yavapai Fire Dist GF	Beginning Balance:	4,117,623.87	198,191.96
11100.2008	2008 Real Estate Taxes		.00	4.65
11100.2009	2009 Real Estate Taxes		.00	64.03
11100.2010	2010 Real Estate Taxes		.00	72.81
11100.2011	2011 Real Estate Taxes		.00	74.92
11100.2012	2012 Real Estate Taxes		.00	60.16
11100.2013	2013 Real Estate Taxes		.00	64.50
11100.2014	2014 Real Estate Taxes		.00	77.74
11100.2015	2015 Real Estate Taxes		.00	(1,580.87)
11100.2016	2016 Real Estate Taxes		(135.52)	(64.69)
11100.2017	2017 Real Estate Taxes		(140.15)	192,397.54
11100.2018	2018 Real Estate Taxes		681,398.01	15,803,651.46
12100.2005	2005 Personal Property Taxes		.00	33.82
12100.2006	2006 Personal Property Taxes		.00	28.37
12100.2007	2007 Personal Property Taxes		4.38	58.73
12100.2008	2008 Personal Property Taxes		4.07	50.78
12100.2009	2009 Personal Property Taxes		.00	84.53
12100.2010	2010 Personal Property Taxes		.00	100.50
12100.2011	2011 Personal Property Taxes		3.24	121.46
12100.2012	2012 Personal Property Taxes		.00	408.49
12100.2013	2013 Personal Property Taxes		.00	2,598.57
12100.2014	2014 Personal Property Taxes		12.69	415.60
12100.2015	2015 Personal Property Taxes		13.98	624.28
12100.2016	2016 Personal Property Taxes		14.88	1,316.30
12100.2017	2017 Personal Property Taxes		213.61	5,081.47
12100.2018	2018 Personal Property Taxes		14,140.90	303,461.31
37121.0	School Deposit		.00	2,889.06
37122.0	Fire District Deposit		2,889.06	32,570.02
37150.0	FDAT Distributions		18,880.85	361,419.39
38108.0	Interest on Investments ICM		.00	2,140.75
38109.0	Interest on Investments St Treas		2,639.22	32,419.61
90002.0	Interest Pd on Tax Roll Corrections		(67.22)	(963.46)
91032.0	Warrants Redeemed		(3,136.25)	(68,763.94)
91702.0	Transfer out		(4,071,753.24)	(16,106,503.47)
		Ending Balance:	762,606.38	762,606.38

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

6060040000 Central Yavapai Fire Dist GF			Beginning Balance: 4,117,623.87	
11100.2016 2016 Real Estate Taxes			Source Code Total: (135.52)	
05/24	Tax Distribution	0	(61.48)	C
05/28	Tax Distribution	0	(74.04)	C
11100.2017 2017 Real Estate Taxes			Source Code Total: (140.15)	
05/09	Tax Distribution	0	4.46	C
05/14	Tax Distribution	0	.02	C
05/24	Tax Distribution	0	(65.62)	C
05/28	Tax Distribution	0	(78.99)	C
05/31	Tax Distribution	0	(.02)	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 681,398.01	
05/01	Tax Distribution	0	21,597.70	C
05/01	Tax Distribution	0	81.49	C
05/01	Tax Distribution	0	1,586.91	C
05/01	Tax Distribution	0	8,477.74	C
05/01	Tax Distribution	0	5,854.85	C
05/01	Tax Distribution	0	215,208.29	C
05/01	Tax Distribution	0	8,860.64	C
05/01	Tax Distribution	0	3,220.80	C
05/01	Tax Distribution	0	7,831.22	C
05/01	Tax Distribution	0	19,493.08	C
05/01	Tax Distribution	0	6,496.05	C
05/02	Tax Distribution	0	2,543.56	C
05/02	Tax Distribution	0	5,892.55	C
05/02	Tax Distribution	0	10,732.23	C
05/02	Tax Distribution	0	13,911.53	C
05/02	Tax Distribution	0	9,103.57	C
05/02	Tax Distribution	0	14,547.41	C
05/02	Tax Distribution	0	77,765.55	C
05/02	Tax Distribution	0	7,344.98	C
05/02	Tax Distribution	0	12,885.03	C
05/03	Tax Distribution	0	2,406.41	C
05/03	Tax Distribution	0	3,623.13	C
05/03	Tax Distribution	0	6,147.61	C
05/03	Tax Distribution	0	8,306.43	C
05/03	Tax Distribution	0	24,088.77	C
05/03	Tax Distribution	0	8,336.68	C
05/03	Tax Distribution	0	1,887.92	C
05/03	Tax Distribution	0	3,882.74	C
05/06	Tax Distribution	0	1,863.89	C
05/06	Tax Distribution	0	5,825.04	C
05/06	Tax Distribution	0	1,450.26	C
05/06	Tax Distribution	0	6,278.86	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/06	Tax Distribution	0	6,065.86	C
05/06	Tax Distribution	0	12,626.94	C
05/06	Tax Distribution	0	10,381.23	C
05/06	Tax Distribution	0	5,245.91	C
05/07	Tax Distribution	0	1,372.99	C
05/07	Tax Distribution	0	1,575.61	C
05/07	Tax Distribution	0	4,663.22	C
05/07	Tax Distribution	0	759.59	C
05/07	Tax Distribution	0	3,742.24	C
05/07	Tax Distribution	0	11,858.21	C
05/07	Tax Distribution	0	3,123.74	C
05/07	Tax Distribution	0	8,013.38	C
05/08	Tax Distribution	0	1,025.54	C
05/08	Tax Distribution	0	191.78	C
05/08	Tax Distribution	0	785.05	C
05/08	Tax Distribution	0	4,893.85	C
05/08	Tax Distribution	0	1,173.46	C
05/08	Tax Distribution	0	1,576.87	C
05/08	Tax Distribution	0	1,493.96	C
05/08	Tax Distribution	0	1,570.40	C
05/08	Tax Distribution	0	175.20	C
05/09	Tax Distribution	0	4,710.22	C
05/09	Tax Distribution	0	1,000.24	C
05/09	Tax Distribution	0	1,053.51	C
05/09	Tax Distribution	0	(2.34)	C
05/09	Tax Distribution	0	644.60	C
05/10	Tax Distribution	0	2,187.21	C
05/10	Tax Distribution	0	876.60	C
05/10	Tax Distribution	0	1,234.39	C
05/13	Tax Distribution	0	1,453.63	C
05/13	Tax Distribution	0	1,000.58	C
05/13	Tax Distribution	0	3,603.11	C
05/13	Tax Distribution	0	1,430.63	C
05/13	Tax Distribution	0	4,050.92	C
05/14	Tax Distribution	0	892.60	C
05/14	Tax Distribution	0	92.10	C
05/14	Tax Distribution	0	(111.01)	C
05/15	Tax Distribution	0	691.64	C
05/15	Tax Distribution	0	576.23	C
05/15	Tax Distribution	0	806.76	C
05/16	Tax Distribution	0	1,343.34	C
05/16	Tax Distribution	0	2,234.12	C
05/16	Tax Distribution	0	211.51	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/17	Tax Distribution	0	811.64	C
05/17	Tax Distribution	0	6,247.74	C
05/20	Tax Distribution	0	240.13	C
05/20	Tax Distribution	0	202.96	C
05/20	Tax Distribution	0	496.55	C
05/20	Tax Distribution	0	1,516.92	C
05/20	Tax Distribution	0	675.35	C
05/21	Tax Distribution	0	637.23	C
05/21	Tax Distribution	0	1,266.92	C
05/21	Tax Distribution	0	(156.78)	C
05/21	Tax Distribution	0	1,315.89	C
05/22	Tax Distribution	0	2,288.50	C
05/22	Tax Distribution	0	1,702.72	C
05/23	Tax Distribution	0	804.45	C
05/23	Tax Distribution	0	(22.18)	C
05/23	Tax Distribution	0	797.25	C
05/23	Tax Distribution	0	500.32	C
05/23	Tax Distribution	0	189.35	C
05/24	Tax Distribution	0	4,235.46	C
05/24	Tax Distribution	0	1,901.27	C
05/24	Tax Distribution	0	(67.34)	C
05/24	Tax Distribution	0	1,357.06	C
05/28	Tax Distribution	0	507.33	C
05/28	Tax Distribution	0	2,104.02	C
05/28	Tax Distribution	0	(84.13)	C
05/28	Tax Distribution	0	285.52	C
05/28	Tax Distribution	0	1,415.52	C
05/29	Tax Distribution	0	2,971.04	C
05/29	Tax Distribution	0	2,036.15	C
05/30	Tax Distribution	0	581.87	C
05/30	Tax Distribution	0	533.45	C
05/31	Tax Distribution	0	3,095.61	C
05/31	Tax Distribution	0	353.60	C
05/31	Tax Distribution	0	828.08	C
12100.2007 2007 Personal Property Taxes			Source Code Total: 4.38	
05/16	Tax Distribution	0	4.38	C
12100.2008 2008 Personal Property Taxes			Source Code Total: 4.07	
05/16	Tax Distribution	0	4.07	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 3.24	
05/10	Tax Distribution	0	3.24	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 12.69	
05/10	Tax Distribution	0	12.69	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

12100.2015 2015 Personal Property Taxes			Source Code Total: 13.98	
05/10	Tax Distribution	0	13.98	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 14.88	
05/10	Tax Distribution	0	14.88	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 213.61	
05/06	Tax Distribution	0	23.98	C
05/07	Tax Distribution	0	46.52	C
05/10	Tax Distribution	0	15.85	C
05/21	Tax Distribution	0	127.26	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 14,140.90	
05/01	Tax Distribution	0	27.81	C
05/01	Tax Distribution	0	648.64	C
05/01	Tax Distribution	0	2,768.00	C
05/01	Tax Distribution	0	49.74	C
05/01	Tax Distribution	0	46.96	C
05/01	Tax Distribution	0	2,299.44	C
05/01	Tax Distribution	0	3,119.19	C
05/01	Tax Distribution	0	22.96	C
05/02	Tax Distribution	0	93.18	C
05/02	Tax Distribution	0	43.82	C
05/02	Tax Distribution	0	297.32	C
05/02	Tax Distribution	0	161.56	C
05/02	Tax Distribution	0	72.94	C
05/03	Tax Distribution	0	68.96	C
05/03	Tax Distribution	0	3,097.57	C
05/03	Tax Distribution	0	150.05	C
05/03	Tax Distribution	0	24.83	C
05/06	Tax Distribution	0	46.56	C
05/06	Tax Distribution	0	66.35	C
05/06	Tax Distribution	0	77.30	C
05/06	Tax Distribution	0	45.80	C
05/06	Tax Distribution	0	37.98	C
05/07	Tax Distribution	0	57.80	C
05/08	Tax Distribution	0	124.36	C
05/08	Tax Distribution	0	15.88	C
05/09	Tax Distribution	0	2.64	C
05/10	Tax Distribution	0	16.17	C
05/13	Tax Distribution	0	71.43	C
05/13	Tax Distribution	0	31.64	C
05/14	Tax Distribution	0	113.69	C
05/15	Tax Distribution	0	1.66	C
05/16	Tax Distribution	0	27.75	C
05/20	Tax Distribution	0	10.79	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/22	Tax Distribution	0	35.52	C
05/22	Tax Distribution	0	111.90	C
05/23	Tax Distribution	0	14.61	C
05/24	Tax Distribution	0	24.15	C
05/28	Tax Distribution	0	56.53	C
05/28	Tax Distribution	0	17.99	C
05/29	Tax Distribution	0	20.57	C
05/29	Tax Distribution	0	42.09	C
05/30	Tax Distribution	0	76.77	C
37122.0 Fire District Deposit			Source Code Total: 2,889.06	
05/09	DEPOSIT	0	2,889.06	C
37150.0 FDAT Distributions			Source Code Total: 18,880.85	
05/01	Fire Dist Assistance Tax 0.141068	0	8,684.67	C
05/02	Fire Dist Assistance Tax 0.141068	0	3,075.87	C
05/03	Fire Dist Assistance Tax 0.141068	0	2,728.88	C
05/06	Fire Dist Assistance Tax 0.141068	0	1,254.24	C
05/07	Fire Dist Assistance Tax 0.141068	0	1,071.48	C
05/08	Fire Dist Assistance Tax 0.141068	0	352.59	C
05/09	Fire Dist Assistance Tax 0.141068	0	140.55	C
05/10	Fire Dist Assistance Tax 0.141068	0	81.58	C
05/13	Fire Dist Assistance Tax 0.141068	0	197.48	C
05/14	Fire Dist Assistance Tax 0.141068	0	131.86	C
05/15	Fire Dist Assistance Tax 0.141068	0	73.85	C
05/16	Fire Dist Assistance Tax 0.141068	0	83.86	C
05/17	Fire Dist Assistance Tax 0.141068	0	108.90	C
05/20	Fire Dist Assistance Tax 0.141068	0	140.85	C
05/21	Fire Dist Assistance Tax 0.141068	0	117.95	C
05/22	Fire Dist Assistance Tax 0.141068	0	44.58	C
05/23	Fire Dist Assistance Tax 0.141068	0	110.64	C
05/24	Fire Dist Assistance Tax 0.141068	0	73.99	C
05/28	Fire Dist Assistance Tax 0.141068	0	116.80	C
05/29	Fire Dist Assistance Tax 0.141068	0	68.85	C
05/30	Fire Dist Assistance Tax 0.141068	0	84.35	C
05/31	Fire Dist Assistance Tax 0.141068	0	137.03	C
38109.0 Interest on Investments St Treas			Source Code Total: 2,639.22	
05/30	Investment Interest	0	2,639.22	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (67.22)	
05/01	69956 306-55-281C8 2018 Adjustment/Corr Refund	69956	(.82)	D
05/01	69956 306-55-281C8 2018 Adjustment/Corr Refund	69956	(7.24)	D
05/09	70026 402-03-02701 2018 Adjustment/Corr Refund	70026	(.25)	D
05/09	70026 402-03-02701 2018 Adjustment/Corr Refund	70026	(.03)	D
05/14	70062 402-32-00305 2017 Adjustment/Corr Refund	70062	(4.21)	D
05/14	70062 402-32-00305 2017 Adjustment/Corr Refund	70062	(2.87)	D



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/23	70161 103-23-209B9 2018 Adjustment/Corr Refund	70161	(.62)	D
05/23	70161 103-23-209B9 2018 Adjustment/Corr Refund	70161	(.08)	D
05/24	70184 402-04-253B1 2016 Adjustment/Corr Refund	70184	(7.19)	D
05/24	70184 402-04-253B1 2016 Adjustment/Corr Refund	70184	(5.79)	D
05/24	70184 402-04-253B1 2017 Adjustment/Corr Refund	70184	(4.68)	D
05/24	70184 402-04-253B1 2017 Adjustment/Corr Refund	70184	(3.24)	D
05/24	70184 402-04-253B1 2018 Adjustment/Corr Refund	70184	(1.77)	D
05/24	70184 402-04-253B1 2018 Adjustment/Corr Refund	70184	(.25)	D
05/28	70194 402-03-134R7 2016 Adjustment/Corr Refund	70194	(8.25)	D
05/28	70194 402-03-134R7 2016 Adjustment/Corr Refund	70194	(6.77)	D
05/28	70194 402-03-134R7 2017 Adjustment/Corr Refund	70194	(10.06)	D
05/28	70194 402-03-134R7 2018 Adjustment/Corr Refund	70194	(3.10)	D
91032.0 Warrants Redeemed		Source Code Total: (3,136.25)		
05/01	Paid Warrants	0	(861.25)	D
05/13	Paid Warrants	0	(2,275.00)	D
91702.0 Transfer out		Source Code Total: (4,071,753.24)		
05/29	Tfr'd per 5/29/19 CAFMA email request	0	(4,071,753.24)	D
6060040000 Central Yavapai Fire Dist GF		Ending Balance: 762,606.38		

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF		Account Total: 3,136.25			
Fund: 0600		Fund Total: 3,136.25			
Status: PAID		Status Total: 3,136.25			
/	0706001022	250.00	04/22/19	05/01/19	
/	0706001023	611.25	04/22/19	05/01/19	
/	0706001024	2,275.00	05/06/19	05/13/19	
		Count	Amount		
Total PAID:		3	3,136.25		

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2019

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	05/01/19		\$4,117,623.87
Deposits and Credits:			\$719,872.00
Checks and Charges:			(\$4,074,889.49)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$762,606.38</u>
Ending Balance Per Bank Statement:	05/31/19		\$762,606.38
* Outstanding Deposits and Credits:	05/31/19		\$0.00
* Outstanding Checks and Charges:	05/31/19		\$0.00
Ending Book Balance:			<u>\$762,606.38</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: 5/31/19

CYFD		General Fund			General Fund		1100
Date	Document	Description	Module	Company	Amount		
04/22/19	706001022	Erie & Associates, Inc	AP	CYFD	\$250.00		
04/22/19	706001023	SC Audit & Accounting Solution	AP	CYFD	\$611.25		
05/06/19	706001024	Nicolas J. Cornelius	AP	CYFD	\$2,275.00		
05/31/19	Cash w/County	Transfer to CAFMA	GL	CYFD	\$4,071,753.24		
TOTAL CHECKS AND CHARGES CLEARED:					\$4,074,889.49		

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Outstanding
For the Bank Statement ending:

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

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Cleared
For the Bank Statement ending: 5/31/19

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
05/14/19	5090	Deposit	AR	CYFD	\$2,889.06
05/31/19	Cash w/County	Tax & Interesst Revenue	GL	CYFD	\$716,982.94
TOTAL DEPOSITS AND CREDITS CLEARED:					\$719,872.00

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
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MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
706001024	05/06/19	Marked	No	Nicolas J. Cornelius	06/20/19	\$2,275.00
SUB TOTAL FOR BANK:						\$2,275.00
TOTAL FOR MODULE:						\$2,275.00

MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
5090	05/14/19	Marked	No	Deposit	06/20/19	\$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	05/31/19	Marked	No	Transfer to CAFMA	06/20/19	\$4,071,753.24
Cash w/County	05/31/19	Marked	No	Tax & Interesst Revenue	06/20/19	\$716,982.94
SUB TOTAL FOR BANK:						\$4,788,736.18
TOTAL FOR MODULE:						\$4,788,736.18

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 5/1/2019 Through 5/31/2019

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	400000000	\$681,122.34	\$0.00	\$681,122.34	0.0%	\$15,994,822.25	\$16,529,780.00	\$(534,957.75)	(3.2)%
Personal Property Tax	410000000	14,407.75	0.00	14,407.75	0.0	314,384.21	0.00	314,384.21	0.0
Fire District Assistance Tax	420000000	18,880.85	0.00	18,880.85	0.0	361,224.20	333,290.00	27,934.20	8.4
Cell Tower Lease Revenue	477500000	0.00	0.00	0.00	0.0	3,987.19	38,000.00	(34,012.81)	(89.5)
Interest Income-General Fund	490000000	2,572.00	0.00	2,572.00	0.0	33,596.90	0.00	33,596.90	0.0
Communications Contracting Revenue	514041000	2,889.06	0.00	2,889.06	0.0	31,779.66	0.00	31,779.66	0.0
Net Revenues		\$719,872.00	\$0.00	\$719,872.00	0.0 %	\$16,739,794.41	\$16,901,070.00	\$(161,275.59)	(1.0)%
<u>Personnel Expenses</u>									
Fire Authority Funding	670010000	\$4,071,753.24	\$0.00	\$(4,071,753.24)	0.0%	\$16,106,503.47	\$16,792,070.00	\$685,566.53	4.1%
Total Personnel Expenses		\$4,071,753.24	\$0.00	\$(4,071,753.24)	0.0 %	\$16,106,503.47	\$16,792,070.00	\$685,566.53	4.1 %
<u>Service Expenses</u>									
Audit & Accounting	640010000	\$0.00	\$0.00	\$0.00	0.0%	\$11,701.25	\$3,000.00	\$(8,701.25)	(290.0)%
Other Prof Services/Admin	640510000	0.00	0.00	0.00	0.0	1,700.00	80,000.00	78,300.00	97.9
Legal Services - Routine	641010000	1,295.00	0.00	(1,295.00)	0.0	13,501.75	5,000.00	(8,501.75)	(170.0)
Legal Services - Non-Routine	641010600	980.00	0.00	(980.00)	0.0	34,041.27	0.00	(34,041.27)	0.0
Fire Board Expenses	644110000	0.00	0.00	0.00	0.0	496.67	1,000.00	503.33	50.3
Total Service Expenses		\$2,275.00	\$0.00	\$(2,275.00)	0.0 %	\$61,440.94	\$89,000.00	\$27,559.06	31.0 %
Total Expenses		\$4,074,028.24		\$(4,074,028.24)		\$16,167,944.41	\$16,881,070.00	\$713,125.59	4.2%
Income (Loss) from Operations		\$(3,354,156.24)	\$0.00	\$(3,354,156.24)	0.0%	\$571,850.00	\$20,000.00	\$551,850.00	2759.3%
<u>Contingency</u>									
Funded Contingency/Admin	780010000	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$(20,000.00)	\$20,000.00	100.0%
Total Contingency		\$0.00	\$0.00	\$0.00	0.0 %	\$0.00	\$(20,000.00)	\$20,000.00	100.0 %
Net Income (Loss)		\$(3,354,156.24)	\$0.00	\$(3,354,156.24)	0.0%	\$571,850.00	\$0.00	\$571,850.00	0.0%

CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet

As of 5/31/2019

Account: (1100) Not Defined

Assets

Current Assets

Cash with Yavapai County	\$762,606.38	
Total Current Assets		\$762,606.38
Total Assets		\$762,606.38
Total Liabilities and Net Assets		\$0.00

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Period
5/1/2019 through 5/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000		CASH WITH YAVAPAI COUNTY							\$4,116,762.62
4740	CD	1488739	05/06/19		706001024	Nicolas J. Cornelius - Cash Disbursement CORNIC	-	2,275.00	4,114,487.62
4742	CR	1488747	05/14/19		3322516605	AT&T MOBILITY, LLC -	2,889.06	-	4,117,376.68
4743	A	1488750	05/31/19		Cash w/County	Transfer to CAFMA	-	4,071,753.24	45,623.44
4746	A	1488762	05/31/19		Cash w/County	Tax & Interest Revenue	716,982.94	-	762,606.38
CASH WITH YAVAPAI COUNTY TOTALS:							\$719,872.00	\$4,074,028.24	\$762,606.38
TOTAL OF LEDGER:							\$719,872.00	\$4,074,028.24	\$762,606.38

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 5/1/2019 through 5/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$4,116,762.62	\$719,872.00	\$4,074,028.24	\$762,606.38	
TOTALS:		<u>\$4,116,762.62</u>	<u>\$719,872.00</u>	<u>\$4,074,028.24</u>	<u>\$762,606.38</u>	

* Inactive accounts are marked and appear in grey.

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT 6-60240-0000
CHECK RECONCILIATION MAY, 2019

Reconciliation:

Beginning Balance (CYFD):	\$	1,527,224.70
Deposits:	\$	55,290.22
Bank Administration Fees:		
Interest Income:	\$	1,793.68
Bank Principal/Interest Payments	\$	-
Adj by County		
Ending Balance:	\$	1,584,308.60

Difference Between Balances: \$ (0.00)

Bank Statement Balance:

Balance Per Bank: \$ 1,584,308.60

Ending Balance: \$ 1,584,308.60

Deposits Per Bank Statement:

Deposits:	\$	-
Real Estate Taxes:	\$	54,142.53
Personal Property Taxes:	\$	1,147.69
Ending Balance:	\$	55,290.22

Reconciliation Approved By:

Scott Freitag, Fire Chief


Reconciliation Reviewed By:

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Debbie Spingola

Debbie Spingola, Finance Manager

 Digitally signed by Debbie Spingola
Date: 2019.06.20 13:43:17 -07'00'



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Central Yavapai Fire Dist BDS
Fund: 6060240000

Real Estate Taxes	\$ 54,142.53
UPP Taxes	\$ 1,147.69
Interest	\$ 1,793.68
	<hr/>
total	\$ 57,083.90
	<hr/> <hr/>



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Account	Period	YTD		
6060240000	Central Yavapai Fire Dist BDS			
Begin Balance:	1,527,224.70	321,401.13		
Income:	57,089.80	1,396,749.15		
LOC Advance:	.00	.00		
Expense:	(5.90)	(133,841.68)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,584,308.60	1,584,308.60	End:	1,584,308.60



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6060240000 Central Yavapai Fire Dist BDS		Beginning Balance:	1,527,224.70	321,401.13
11100.2008	2008 Real Estate Taxes		.00	.47
11100.2009	2009 Real Estate Taxes		.00	6.27
11100.2010	2010 Real Estate Taxes		.00	8.04
11100.2011	2011 Real Estate Taxes		.00	8.94
11100.2012	2012 Real Estate Taxes		.00	7.24
11100.2013	2013 Real Estate Taxes		.00	7.88
11100.2014	2014 Real Estate Taxes		.00	8.18
11100.2015	2015 Real Estate Taxes		.00	(158.81)
11100.2016	2016 Real Estate Taxes		(12.60)	(5.99)
11100.2017	2017 Real Estate Taxes		(11.97)	16,444.52
11100.2018	2018 Real Estate Taxes		54,167.10	1,256,291.95
12100.2005	2005 Personal Property Taxes		.00	3.86
12100.2006	2006 Personal Property Taxes		.00	3.04
12100.2007	2007 Personal Property Taxes		.37	4.99
12100.2008	2008 Personal Property Taxes		.41	5.12
12100.2009	2009 Personal Property Taxes		.00	8.28
12100.2010	2010 Personal Property Taxes		.00	11.09
12100.2011	2011 Personal Property Taxes		.39	14.54
12100.2012	2012 Personal Property Taxes		.00	49.23
12100.2013	2013 Personal Property Taxes		.00	316.84
12100.2014	2014 Personal Property Taxes		1.33	43.68
12100.2015	2015 Personal Property Taxes		1.40	62.69
12100.2016	2016 Personal Property Taxes		1.38	122.33
12100.2017	2017 Personal Property Taxes		18.26	434.32
12100.2018	2018 Personal Property Taxes		1,124.15	24,123.45
37111.0	Miscellaneous		.00	81,725.00
37122.0	Fire District Deposit		.00	3,157.59
38108.0	Interest on Investments ICM		.00	1,728.69
38109.0	Interest on Investments St Treas		1,799.58	12,315.72
90002.0	Interest Pd on Tax Roll Corrections		(5.90)	(86.68)
92185.0	Paying Agent Fees		.00	(330.00)
92190.0	Bond Interest Payment		.00	(133,425.00)
		Ending Balance:	1,584,308.60	1,584,308.60

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

6060240000 Central Yavapai Fire Dist BDS			Beginning Balance: 1,527,224.70	
11100.2016 2016 Real Estate Taxes			Source Code Total: (12.60)	
05/24	Tax Distribution	0	(5.72)	C
05/28	Tax Distribution	0	(6.88)	C
11100.2017 2017 Real Estate Taxes			Source Code Total: (11.97)	
05/09	Tax Distribution	0	.38	C
05/24	Tax Distribution	0	(5.60)	C
05/28	Tax Distribution	0	(6.75)	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 54,167.10	
05/01	Tax Distribution	0	1,716.90	C
05/01	Tax Distribution	0	6.48	C
05/01	Tax Distribution	0	126.15	C
05/01	Tax Distribution	0	673.92	C
05/01	Tax Distribution	0	465.39	C
05/01	Tax Distribution	0	17,107.75	C
05/01	Tax Distribution	0	704.36	C
05/01	Tax Distribution	0	256.03	C
05/01	Tax Distribution	0	622.54	C
05/01	Tax Distribution	0	1,549.60	C
05/01	Tax Distribution	0	516.37	C
05/02	Tax Distribution	0	202.20	C
05/02	Tax Distribution	0	468.43	C
05/02	Tax Distribution	0	853.16	C
05/02	Tax Distribution	0	1,105.84	C
05/02	Tax Distribution	0	723.69	C
05/02	Tax Distribution	0	1,156.43	C
05/02	Tax Distribution	0	6,181.91	C
05/02	Tax Distribution	0	583.88	C
05/02	Tax Distribution	0	1,024.31	C
05/03	Tax Distribution	0	191.30	C
05/03	Tax Distribution	0	288.05	C
05/03	Tax Distribution	0	488.72	C
05/03	Tax Distribution	0	660.31	C
05/03	Tax Distribution	0	1,914.89	C
05/03	Tax Distribution	0	662.74	C
05/03	Tax Distribution	0	150.09	C
05/03	Tax Distribution	0	308.67	C
05/06	Tax Distribution	0	148.17	C
05/06	Tax Distribution	0	463.06	C
05/06	Tax Distribution	0	115.29	C
05/06	Tax Distribution	0	499.16	C
05/06	Tax Distribution	0	482.18	C
05/06	Tax Distribution	0	1,003.78	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/06	Tax Distribution	0	825.26	C
05/06	Tax Distribution	0	417.01	C
05/07	Tax Distribution	0	109.15	C
05/07	Tax Distribution	0	125.24	C
05/07	Tax Distribution	0	370.68	C
05/07	Tax Distribution	0	60.38	C
05/07	Tax Distribution	0	297.48	C
05/07	Tax Distribution	0	942.65	C
05/07	Tax Distribution	0	248.33	C
05/07	Tax Distribution	0	636.99	C
05/08	Tax Distribution	0	81.52	C
05/08	Tax Distribution	0	15.25	C
05/08	Tax Distribution	0	62.40	C
05/08	Tax Distribution	0	389.07	C
05/08	Tax Distribution	0	93.29	C
05/08	Tax Distribution	0	125.35	C
05/08	Tax Distribution	0	118.75	C
05/08	Tax Distribution	0	124.81	C
05/08	Tax Distribution	0	13.93	C
05/09	Tax Distribution	0	374.43	C
05/09	Tax Distribution	0	79.51	C
05/09	Tax Distribution	0	83.75	C
05/09	Tax Distribution	0	(.18)	C
05/09	Tax Distribution	0	51.26	C
05/10	Tax Distribution	0	173.87	C
05/10	Tax Distribution	0	69.68	C
05/10	Tax Distribution	0	98.12	C
05/13	Tax Distribution	0	115.55	C
05/13	Tax Distribution	0	79.54	C
05/13	Tax Distribution	0	286.43	C
05/13	Tax Distribution	0	113.73	C
05/13	Tax Distribution	0	322.03	C
05/14	Tax Distribution	0	70.98	C
05/14	Tax Distribution	0	7.32	C
05/14	Tax Distribution	0	(8.82)	C
05/15	Tax Distribution	0	54.98	C
05/15	Tax Distribution	0	45.81	C
05/15	Tax Distribution	0	64.13	C
05/16	Tax Distribution	0	106.79	C
05/16	Tax Distribution	0	177.61	C
05/16	Tax Distribution	0	16.83	C
05/17	Tax Distribution	0	64.51	C
05/17	Tax Distribution	0	496.62	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/20	Tax Distribution	0	19.09	C
05/20	Tax Distribution	0	16.14	C
05/20	Tax Distribution	0	39.47	C
05/20	Tax Distribution	0	120.58	C
05/20	Tax Distribution	0	53.68	C
05/21	Tax Distribution	0	50.66	C
05/21	Tax Distribution	0	100.72	C
05/21	Tax Distribution	0	(12.46)	C
05/21	Tax Distribution	0	104.62	C
05/22	Tax Distribution	0	181.92	C
05/22	Tax Distribution	0	135.35	C
05/23	Tax Distribution	0	63.94	C
05/23	Tax Distribution	0	(1.76)	C
05/23	Tax Distribution	0	63.38	C
05/23	Tax Distribution	0	39.78	C
05/23	Tax Distribution	0	15.05	C
05/24	Tax Distribution	0	336.67	C
05/24	Tax Distribution	0	151.15	C
05/24	Tax Distribution	0	(5.34)	C
05/24	Tax Distribution	0	107.88	C
05/28	Tax Distribution	0	40.35	C
05/28	Tax Distribution	0	167.22	C
05/28	Tax Distribution	0	(6.69)	C
05/28	Tax Distribution	0	22.69	C
05/28	Tax Distribution	0	112.52	C
05/29	Tax Distribution	0	236.20	C
05/29	Tax Distribution	0	161.86	C
05/30	Tax Distribution	0	46.26	C
05/30	Tax Distribution	0	42.41	C
05/31	Tax Distribution	0	246.06	C
05/31	Tax Distribution	0	28.11	C
05/31	Tax Distribution	0	65.82	C
12100.2007 2007 Personal Property Taxes			Source Code Total: .37	
05/16	Tax Distribution	0	.37	C
12100.2008 2008 Personal Property Taxes			Source Code Total: .41	
05/16	Tax Distribution	0	.41	C
12100.2011 2011 Personal Property Taxes			Source Code Total: .39	
05/10	Tax Distribution	0	.39	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 1.33	
05/10	Tax Distribution	0	1.33	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 1.40	
05/10	Tax Distribution	0	1.40	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

12100.2016 2016 Personal Property Taxes			Source Code Total: 1.38	
05/10	Tax Distribution	0	1.38	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 18.26	
05/06	Tax Distribution	0	2.05	C
05/07	Tax Distribution	0	3.98	C
05/10	Tax Distribution	0	1.35	C
05/21	Tax Distribution	0	10.88	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 1,124.15	
05/01	Tax Distribution	0	2.21	C
05/01	Tax Distribution	0	51.56	C
05/01	Tax Distribution	0	220.07	C
05/01	Tax Distribution	0	3.95	C
05/01	Tax Distribution	0	3.73	C
05/01	Tax Distribution	0	182.79	C
05/01	Tax Distribution	0	247.95	C
05/01	Tax Distribution	0	1.82	C
05/02	Tax Distribution	0	7.40	C
05/02	Tax Distribution	0	3.48	C
05/02	Tax Distribution	0	23.65	C
05/02	Tax Distribution	0	12.85	C
05/02	Tax Distribution	0	5.80	C
05/03	Tax Distribution	0	5.49	C
05/03	Tax Distribution	0	246.24	C
05/03	Tax Distribution	0	11.93	C
05/03	Tax Distribution	0	1.97	C
05/06	Tax Distribution	0	3.70	C
05/06	Tax Distribution	0	5.27	C
05/06	Tax Distribution	0	6.15	C
05/06	Tax Distribution	0	3.64	C
05/06	Tax Distribution	0	3.02	C
05/07	Tax Distribution	0	4.59	C
05/08	Tax Distribution	0	9.89	C
05/08	Tax Distribution	0	1.26	C
05/09	Tax Distribution	0	.21	C
05/10	Tax Distribution	0	1.29	C
05/13	Tax Distribution	0	5.68	C
05/13	Tax Distribution	0	2.52	C
05/14	Tax Distribution	0	9.04	C
05/15	Tax Distribution	0	.13	C
05/16	Tax Distribution	0	2.21	C
05/20	Tax Distribution	0	.86	C
05/22	Tax Distribution	0	2.82	C
05/22	Tax Distribution	0	8.90	C



Yavapai County Treasurer

Monthly Statement

Date Range: 5/1/2019 to 5/31/2019

05/23	Tax Distribution	0	1.16	C
05/24	Tax Distribution	0	1.92	C
05/28	Tax Distribution	0	4.49	C
05/28	Tax Distribution	0	1.43	C
05/29	Tax Distribution	0	1.63	C
05/29	Tax Distribution	0	3.35	C
05/30	Tax Distribution	0	6.10	C
38109.0 Interest on Investments St Treas			Source Code Total: 1,799.58	
05/30	Investment Interest	0	1,799.58	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (5.90)	
05/01	69956 306-55-281C8 2018 Adjustment/Corr Refund	69956	(.58)	D
05/01	69956 306-55-281C8 2018 Adjustment/Corr Refund	69956	(.07)	D
05/09	70026 402-03-02701 2018 Adjustment/Corr Refund	70026	(.02)	D
05/14	70062 402-32-00305 2017 Adjustment/Corr Refund	70062	(.36)	D
05/14	70062 402-32-00305 2017 Adjustment/Corr Refund	70062	(.25)	D
05/23	70161 103-23-209B9 2018 Adjustment/Corr Refund	70161	(.05)	D
05/23	70161 103-23-209B9 2018 Adjustment/Corr Refund	70161	(.01)	D
05/24	70184 402-04-253B1 2016 Adjustment/Corr Refund	70184	(.67)	D
05/24	70184 402-04-253B1 2016 Adjustment/Corr Refund	70184	(.54)	D
05/24	70184 402-04-253B1 2017 Adjustment/Corr Refund	70184	(.40)	D
05/24	70184 402-04-253B1 2017 Adjustment/Corr Refund	70184	(.28)	D
05/24	70184 402-04-253B1 2018 Adjustment/Corr Refund	70184	(.14)	D
05/24	70184 402-04-253B1 2018 Adjustment/Corr Refund	70184	(.02)	D
05/28	70194 402-03-134R7 2017 Adjustment/Corr Refund	70194	(.86)	D
05/28	70194 402-03-134R7 2018 Adjustment/Corr Refund	70194	(.25)	D
05/28	70194 402-03-134R7 2016 Adjustment/Corr Refund	70194	(.77)	D
05/28	70194 402-03-134R7 2016 Adjustment/Corr Refund	70194	(.63)	D
6060240000 Central Yavapai Fire Dist BDS			Ending Balance: 1,584,308.60	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
	Count	Amount			

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Summary
For the Bank Statement ending: 5/31/2019

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	05/01/19		\$1,527,224.70
Deposits and Credits:			\$57,083.90
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,584,308.60</u>
Ending Balance Per Bank Statement:	05/31/19		\$1,584,308.60
* Outstanding Deposits and Credits:	05/31/19		\$0.00
* Outstanding Checks and Charges:	05/31/19		\$0.00
Ending Book Balance:			<u>\$1,584,308.60</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: 5/31/19

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund		1100
Date	Document	Description	Module	Company	Amount
05/31/19	Cash w/County	Tax & Intestest Revenue	GL	CYFBDS	\$57,083.90
TOTAL DEPOSITS AND CREDITS CLEARED:					\$57,083.90

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
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MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND

Cash w/County	05/31/19	Marked	No	Tax & Intestest Revenue	06/20/19	\$57,083.90
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SUB TOTAL FOR BANK:	\$57,083.90
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TOTAL FOR MODULE:	\$57,083.90
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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:

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Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 5/1/2019 Through 5/31/2019

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>General & Administrative Expenses</u>									
Bond Debt Service Interest Expense	610000	\$0.00	\$0.00	\$0.00	0.0%	\$133,425.00	\$0.00	\$(133,425.00)	0.0%
Professional Services	640500	0.00	0.00	0.00	0.0	330.00	0.00	(330.00)	0.0
Total General & Administrative Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$133,755.00	\$0.00	\$(133,755.00)	0.0 %
Total Expenses						\$133,755.00		\$(133,755.00)	
Income (Loss) from Operations		\$0.00	\$0.00	\$0.00	0.0%	\$(133,755.00)	\$0.00	\$(133,755.00)	0.0%
<u>Other Income (Expense)</u>									
Interest Income - Investment Fund	410000	\$0.00	\$0.00	\$0.00	0.0%	\$0.02	\$0.00	\$0.02	0.0%
Bond Debt Service Tax Revenue	420000	55,290.22	0.00	55,290.22	0.0	1,297,822.13	0.00	1,297,822.13	0.0
Bond Proceeds	425000	0.00	0.00	0.00	0.0	84,882.59	0.00	84,882.59	0.0
Bond Debt Service Interest Revenue	430000	1,793.68	0.00	1,793.68	0.0	13,957.73	0.00	13,957.73	0.0
Total Other Income (Expense)		\$57,083.90	\$0.00	\$57,083.90	0.0 %	\$1,396,662.47	\$0.00	\$1,396,662.47	0.0 %
Net Income (Loss)		\$57,083.90	\$0.00	\$57,083.90	0.0%	\$1,262,907.47	\$0.00	\$1,262,907.47	0.0%

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Central Yavapai Fire Bond Debt Service

Balance Sheet

As of 5/31/2019

Assets

Current Assets

Cash / Bond Debt Service	\$1,584,308.60	
Property Tax Receivable	32,311.00	
Deferred Revenue - Prop Tax	(25,498.00)	
Total Current Assets		\$1,591,121.60

Total Assets

\$1,591,121.60

Net Assets

Retained Earnings	\$328,214.13	
Current Year Net Assets	1,262,907.47	
Total Net Assets		1,591,121.60
Total Liabilities and Net Assets		\$1,591,121.60

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
5/1/2019 through 5/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$1,527,224.70
180	R	626	05/31/19		Cash w/County	Tax & Intestest Revenue	57,083.90	-	1,584,308.60
						CASH / BOND DEBT SERVICE TOTALS:	\$57,083.90	\$0.00	\$1,584,308.60
						TOTAL OF LEDGER:	\$57,083.90	\$0.00	\$1,584,308.60

Central Yavapai Fire Bond Debt Service
GL Trial Balance Worksheet
For The Period of 5/1/2019 through 5/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,527,224.70	\$57,083.90	\$0.00	\$1,584,308.60	
TOTALS:		<u>\$1,527,224.70</u>	<u>\$57,083.90</u>	<u>\$0.00</u>	<u>\$1,584,308.60</u>	

* Inactive accounts are marked and appear in grey.

TO: Fire Board
FROM: Chief Freitag
DATE: June 12, 2019

SUBJECT: PUBLIC HEARING - FISCAL YEAR 2019-2020 BUDGET

Open Public Hearing

The Board Chair should open the hearing by stating: "I declare the Public Hearing on the Central Yavapai's Fire District's Fiscal Year 2019-2020 Budget open for public comment".

The public hearing notification was posted in accordance with Arizona Revised Statutes. At this time, we have not received any comments from the public.

Close Public Hearing

At the conclusion of the public comments, the Board Chair states: "I declare the Public Hearing to be closed".

If you have any questions, please call Assistant Chief Tharp or myself at 772-7711.

CENTRAL YAVAPAI FIRE DISTRICT

RESOLUTION 2019-06

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT TO ADOPT THE FISCAL YEAR 2020 BUDGET OF \$18,365,210 TO ENCUMBER SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND TO ENCUMBER ANY CARRYOVER AMOUNT EXCEEDING \$0 TO BE TRANSFERRED TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

WHEREAS, Arizona Revised Statutes Title 48 requires the Central Yavapai Fire District to adopt an annual budget, and;

WHEREAS, the Central Yavapai Fire District has posted and published its proposed annual budget in compliance with State Law, and;

WHEREAS, a Public Hearing was held on the proposed Fiscal Year 2020 Budget in compliance with State Law, and:

WHEREAS, it is necessary to encumber sufficient funds to cover outstanding warrants from the previous fiscal year, and;

WHEREAS, the Central Yavapai Fire District wishes to encumber any carryover amount exceeding \$0 to transfer to the Central Arizona Fire and Medical Authority's Capital Reserve Fund for future capital expenditures;

THEREFORE, IT IS HEREBY RESOLVED THAT THE CENTRAL YAVAPAI FIRE DISTRICT BOARD OF DIRECTORS ADOPTS THE FISCAL YEAR 2020 BUDGET OF \$18,365,210 (ATTACHED) AND ENCUMBERS SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND ENCUMBERS ANY CARRYOVER AMOUNT EXCEEDING \$0 TO TRANSFER TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

RESOLVED and ADOPTED this 24th day of June, 2019.

Board Chairman

ATTEST:

Board Clerk



**Final (6-11-2019)
Fiscal Year 2019-20
Table of Contents**

<u>Description</u>	<u>Page #</u>
Revenue	2
Expense	3

Central Yavapai Fire District
Revenue Budget FY 2019-20

		Budget FY 17	Budget FY 18	Budget FY 19	Draft Budget FY 20	Variance	Variance (%)
Total District Budget		14,462,702	15,654,194	16,901,072	18,365,210	1,464,138	8.66%
Carryover		-	-	-	-	-	-
Revenue:							
	Communications:						
4775	Cell Tower Lease Agreements	(38,000)	(38,000)	(38,000)	(38,000)	-	0.00%
5140.41	Tech Services Contracting	-	-	-	-	-	-
	Total Communications	(38,000)	(38,000)	(38,000)	(38,000)	-	0.00%
	Grants:						
5260	Fire Act Grant Generator/TIC's	-	-	-	-	-	-
5410	Grant for Fire Training System	-	-	-	-	-	-
5430	Grant - FEMA - SAFER	(65,000)	-	-	-	-	-
	Total Grants	(65,000)	(65,000)	-	-	-	-
4200	FDAT	(313,900)	(333,290)	(333,290)	(366,547)	33,257	9.98%
	Other:						
4000/4100	Real Estate Tax	-	-	-	-	-	-
4001	Fire Protection Contracts	-	-	-	-	-	-
1200	Capital Reserve Account	(20,000)	-	-	-	-	-
4800	Off-District Fires	-	-	-	-	-	-
4900	Interest Income	-	-	-	-	-	-
5100	Miscellaneous Income	-	-	-	-	-	-
5200	Surplus Vehicles	-	-	-	-	-	-
5350	Paramedic Ride-In Charges	-	-	-	-	-	-
5400	Donations	-	-	-	-	-	-
	Total Other	(20,000)	-	-	-	-	-
	Total Non-Levy Revenues	(123,000)	(38,000)	(38,000)	(38,000)	-	0.00%
	Tax Levy Requirement	14,116,233	15,282,904	16,529,782	17,960,663	1,430,881	8.66%
	Net A.V.(5% increase)	560,250,069	597,046,426	636,609,662	686,814,672	50,205,010	7.89%
	Actual/Estimated Tax Rate	\$2.5196	\$2.5598	\$2.5964	\$2.6151	\$0.0187	0.72%

Central Yavapai Fire District
Final Budget FY 2019 -20
General Fund

		Budget FY 17	Budget FY 18	Budget FY 19	Actual -	Draft Budget FY 20	Budget Variance \$\$	Budget Variance %
Retained Funds								
6400.1	Audit &Accounting	2,000	2,000	3,000		5,000	2,000	66.67%
6405.1	Other Professional Services							
	Fire Board Election	75,500	-	80,000		-	(80,000)	-100.00%
6410.1	Legal Services - Routine	5,000	5,000	5,000		5,000	-	0.00%
6441.1	Fire Board Expenses	1,000	1,000	1,000		1,000	-	0.00%
							-	-
	<i>Total Retained Funds</i>	83,500	8,000	89,000		11,000	(78,000)	-87.64%
Contingency		732,538	20,000	20,000		20,000	-	0.00%
Fire Authority Funding								
6700.1	Fire Authority Funding	-	15,626,194	16,792,072		18,334,210	1,542,138	9.18%
Total Expense Budget			15,654,194	16,901,072		18,365,210	1,464,138	8.66%

Central Yavapai Fire District
Five-Year Revenue & Expense Projection
Final Budget FY 2019 - 2020

	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24
Revenue								
NAV (1)	560,250,069	597,058,499	636,609,662	686,814,672	731,457,626	775,345,083	821,865,788	867,068,407
% of Change	4.87%	6.57%	6.62%	7.89%	6.50%	6.00%	6.00%	5.50%
Total Budget	14,552,730	15,654,194	16,901,072	18,365,211	19,620,586	20,843,450	22,021,025	23,080,149
FDAT (6)	313,900	333,290	333,290	366,547	366,547	366,547	366,547	366,547
Non-Levy Revenue:								
Carryover	-	-	-	-	-	-	-	-
Capital Reserve (5)	20,000	-	-	-	-	-	-	-
Misc. Non-Levy Revenue	103,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Total Non-Levy Revenue	123,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Total Levy	14,115,830	15,282,904	16,529,782	17,960,664	19,216,039	20,438,903	21,616,478	22,675,602
% of Change	6.26%	8.27%	8.16%	8.66%	6.99%	6.36%	5.76%	4.90%
Projected Tax Rate \$	2.5196	\$ 2.5597	\$ 2.5964	\$ 2.6151	\$ 2.6271	\$ 2.6361	\$ 2.6302	\$ 2.6152
Levy Limit	8%	8%	8%	8%	8%	8%	8%	8%
Capacity	27.82%	27.55%	27.39%	26.74%	27.75%	29.38%	31.62%	34.72%
Expense								
CAFMA Funding (2)	14,449,230	15,626,194	16,792,072	18,334,211	19,509,311	20,811,950	21,909,238	23,048,399
% of Change	19.35%	8.15%	7.46%	9.18%	6.41%	6.68%	5.27%	5.20%
Services & Charges (3)	83,500	8,000	89,000	11,000	91,275	11,500	91,788	11,750
% of Change	-93.18%	-90.42%	1012.50%	-87.64%	729.77%	-87.40%	698.15%	-87.20%
Contingency (4)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
% of Change	-97.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital Outlay								
Station Repair/Remodel	-	-	-	-	-	-	-	-
New Fire Stations/Land	-	-	-	-	-	-	-	-
Training Center	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-
Comm Towers/Equip	-	-	-	-	-	-	-	-
Type 1 Eng New/Replace	-	-	-	-	-	-	-	-
New Multi-Purpose Utility	-	-	-	-	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	-	-	-	-	-	-
Joint HAZ MAT Vehicle	-	-	-	-	-	-	-	-
Patrols New/Replace	-	-	-	-	-	-	-	-
Staff Vehicles	-	-	-	-	-	-	-	-
Firefighting/EMS/Rescue	-	-	-	-	-	-	-	-
SCBA Repl/Compressor	-	-	-	-	-	-	-	-
Miscellaneous Capital	-	-	-	-	-	-	-	-
TNT Vehicle Extrication	-	-	-	-	-	-	-	-
TIC's	-	-	-	-	-	-	-	-
Capital Reserve Acct	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
% of Change	0%	0%	0%	0%	0%	0%	0%	0%
Total Budget	14,552,730	15,654,194	16,901,072	18,365,211	19,620,586	20,843,450	22,021,025	23,080,149
% of Change	-5.60%	7.57%	7.97%	8.66%	6.84%	6.23%	5.65%	4.81%

Notes:

- (1) **Net Assessed Valuations (NAV)** FY 16 - 20 Based upon actual figures received from the Yavapai County Assessor's Office
FY 21- 24 Based upon projections that Assessed Values will increase 6.5% in FY 20/21 and then in the following years to 6.0% for FY 21/22 and 22/23 and then 5.5 for FY 23/24
- (2) **CAFMA Funding** 9.18% with % increases going down over following years.
- (3) **Services & Charges** FY 19/20 decreased due to no election. Changes in this line due to election cycle and assumed 2.5% increase in regular expense.
- (4) **Contingency**
Computed as follows: FY 19/20 computed at \$20,000 and forward
- (5) **Capital Reserve** This expense is primarily used for offset revenue generated by unused funds in the prior fiscal year.
- (6) **Fire District Assistance Tax (FDAT)**
FDAT is still maintained at a pro rated amount based on total funds received from the Yavapai County for collected taxes. The maximum allowed by law is \$400,000.

CERTIFICATION PURSUANT TO A.R.S. §48-805.02.D

Fiscal Year 2019-2020 Budget

In accordance with the requirements of Arizona Revised Statutes §48-805.02.D, the Chairman and the Clerk of the Central Yavapai Fire District Board of Directors hereby certify as follows:

(a) That the District has not incurred any debt or liability in excess of taxes levied and to be collected and the money actually available and unencumbered at that time in the District general fund, except for those liabilities as described in A.R.S. § 48-805, subsection B, paragraph 2, A.R.S. § 48-806, and A.R.S. § 48-807.

(b) That the Central Yavapai Fire District complies with subsection F of A.R.S. § 48-805.02.

CERTIFIED THIS 24TH DAY OF JUNE, 2019

By: _____
Chairman
Central Yavapai Fire District Board of Directors

By: _____
Clerk
Central Yavapai Fire District Board of Directors

TO: Fire Board
FROM: Chief Freitag
DATE: June 12, 2019

SUBJECT: MOTION, DISCUSSION, AND ACTION REGARDING APPROVAL OF
FISCAL YEAR 2020 BOND TAX RATE OF \$0.1863

For the Fiscal Year 2019-2020, the Central Yavapai Fire District would like to levy \$1,279,232 in bond tax revenues. The revenues would be applied to the Bond Debt Servicing for the 2018 bond repayment obligation of \$449,214 and the 2013 bond repayment obligation of \$910,018 for a total of \$1,359,232. However, this bond debt obligation would be reduced by \$80,000 due to retained Bond Debt Service Funds that are currently held in this account. The resulting levy requirement is \$1,279,232 for a tax rate of \$0.1863 (reduction of \$0.0201 from prior year).

Suggested Motion: Approve Fiscal Year 2020 bond tax rate of \$0.1863

If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.

CENTRAL YAVAPAI FIRE DISTRICT

RESOLUTION 2019-07

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT TO DESIGNATE THE EQUITY ASSIGNMENT FOR FISCAL YEAR 2019-2020 AS NOTED IN THE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT #14 – JOINT VENTURE ACCOUNTING.

WHEREAS, the Central Yavapai Fire District participates in a Joint Powers Authority allowed under ARS Title 48 Section 805.01, and;

WHEREAS, the Central Yavapai Fire District Board of Directors annually approves a Fiscal Year budget as directed by ARS Title 48 Section 805.02, and;

WHEREAS, the Central Yavapai Fire District, through its approved budget, contributes budgeted funds to the Central Arizona Fire and Medical Authority for its operation, and;

WHEREAS, the Central Yavapai Fire District is participating in Joint Venture Accounting as defined by GASB Statement #14, and;

WHEREAS, the Central Yavapai Fire District wishes to clearly designate the assignment of equity for each fiscal year as outlined in GASB Statement #14;

THEREFORE, IT IS HEREBY RESOLVED THAT THE CENTRAL YAVAPAI FIRE DISTRICT BOARD OF DIRECTORS, WITH THE ADOPTION OF THE FISCAL YEAR 2020 BUDGET OF \$18,365,210 DESIGNATES THAT FISCAL YEAR 2020 BUDGETED EXPENSES AND REVENUES SHALL BE ASSIGNED AT 80.12% BASED ON THE FUNDING REQUIREMENTS TO THE JPA.

RESOLVED and ADOPTED this 24th day of June, 2019.

Board Chairman

ATTEST:

Board Clerk