

## AGENDA

**Central Arizona Fire and Medical Authority  
Central Yavapai Fire District Board of Directors  
CY Regular Meeting  
Monday, July 22, 2019, 4:30 pm - 5:00 pm  
Central Arizona Fire and Medical Authority, Administration,  
8603 E. Eastridge Drive, Prescott Valley, Arizona**

### NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District** will hold a meeting open to the public on **Monday, July 22, 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
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 - June 24, 2019
- B. Approve Executive Session Minutes - June 24, 2019
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financial Statements
- E. Approve Transfer of June Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$235,812.86
- F. Approve Agreement with SC Audit & Accounting Solutions, LLC for Accounting Services

#### 5. VOTE TO GO INTO EXECUTIVE SESSION

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

#### 6. OLD BUSINESS

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

#### 7. NEW BUSINESS

- A. Motion, Discussion, and Action Regarding Board Meeting Schedule

#### 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, June 24, 2019, 4:30 pm - 5:00 pm  
Chino Valley Town Hall,  
202 N. State Route 89, Chino Valley, AZ**

### In Attendance

Cynthia Gentle; Dane Beck; Darlene Packard; Dave Tharp; Jeff Wasowicz; Kylee Burch; Laura Mowrer; Matt Zurcher; Nicolas Cornelius; 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, 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

**Chair Zurcher called the Central Yavapai Fire District Board of Director's meeting to order on June 24, 2019 at 4:30 p.m.**

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 comments.**

4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Central Yavapai Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

- A. Approve Regular Session Minutes - 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

**Motion to approve the Consent Agenda.**

Move: Darlene Packard Second: Dane Beck Status: Passed

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

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.

**Chair Zurcher declared the Public Hearing on the Central Yavapai Fire District's Fiscal Year 2019-2020 Budget open for public comment at 4:31 p.m.**

**There were no comments.**

**Chair Zurcher closed the Public Hearing at 4:32 p.m.**

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

**Motion to go into Executive Session at 4:32 p.m.**

Move: Darlene Packard Second: Jeff Wasowicz Status: Passed

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

7. OLD BUSINESS

**Chair Zurcher reconvened into Public Session at 4:45 pm.**

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

**Chair Zurcher requested that Attorney Cornelius report back after the court date.**

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

**Motion to approve the renewal.**

**Attorney Cornelius advised that a clean version of the agreement will be circulated for signatures.**

Move: Darlene Packard Second: Jeff Wasowicz Status: Passed

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

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

**Chief Tharp informed the Board that this is the exact budget that was presented and tentatively approved in May. He asked for final approval and approval of the 5-Year Projection. He explained that the projection provides a forecast and potential levy, and he noted that PSPRS and other items are our best estimates. The estimates are in-line with the 2016 estimates and the creation of the Joint Powers Authority.**

**Motion to approve Central Yavapai Fire District Resolution 2019-06 and Fiscal Year 2019-2020 Final Budget and 5-Year Projection.**

Move: Dane Beck Second: Cynthia Gentle Status: Passed

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

- B. Motion, Discussion, and Action Regarding Approval of Central Yavapai Fire District

**Chief Tharp explained that the next couple items are statutorily required. This certifies that the revenue being collected covers the expenses.**

**Motion to approve Central Yavapai Fire District Fiscal Certification for Fiscal Year Budget 2019-2020.**

Move: Cynthia Gentle Second: Dane Beck Status: Passed

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

- C. Motion, Discussion, and Action Regarding Approval of Fiscal Year 2020 Bond Tax Rate of \$0.1863

**Chief Tharp explained that this is about a \$.02 decrease. This rate is in addition to the budget tax rate. The increase in the budget is offset by this rate.**

**Motion to approve Fiscal Year 2020 Bond Tax Rate of \$0.1863.**

Move: Jeff Wasowicz Second: Darlene Packard Status: Passed

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

- D. Motion, Discussion, and Action Regarding Approval of Resolution 2019-07 Assignment of Equity for Fiscal Year 2020

**Chief Tharp explained that this is a new requirement for Fiscal Year 2020 and moving forward. This was recommended by our auditors and others working under a JPA. This is established under the General Accounting Standards Board (GASB). We previously provided the equity split at the end of the year; it is more clearly stated at the beginning of the budget year. Depreciation expense is not included in this equity split. This does not apply to the current year. The percentages are calculated on the funds required to operate and split between the two districts. The percentage may fluctuate if Chino Valley starts contributing more.**

**Motion to approve Resolution 2019-07 Assignment of Equity for Fiscal Year 2020.**

Move: Dane Beck Second: Darlene Packard Status: Passed

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

9. ADJOURNMENT

**Motion to adjourn at 4:55 p.m.**

**Move: Dane Beck Second: Cynthia Gentle Status: Passed**

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

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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

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Fire Board Chairperson	Date
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Fire Board Clerk	Date
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**CENTRAL YAVAPAI FIRE DISTRICT**  
**CHECK RECONCILIATION JUNE, 2019**

**Reconciliation:**

Beginning Balance:	\$	762,606.38
Deposits:	\$	232,923.80
Transfer Out - Fire Authority:	\$	(719,872.00)
Prior Period Adjustment		
Disbursements:	\$	(4,644.00)
Fire District Deposit	\$	2,889.06
Error made by county		
<b>Ending Balance:</b>	<b>\$</b>	<b>273,903.24</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$	274,578.24
Outstanding Checks:	\$	(675.00)
Outstanding Deposits:	\$	-

**Ending Balance: \$ 273,903.24**

**G/L Ending Balance: \$ 273,903.24**

**\$ 273,903.24**

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	215,430.87
Personal Property Taxes:	\$	5,248.61
Fire District Assistance Tax:	\$	5,726.30
Interest Income:	\$	6,518.02
Transfer to CAFMA:	\$	719,872.00

**Ending Balance: \$ 952,795.80**

**Bank Reconciliation Register:**

Checks From Accounts Payable:	\$	4,644.00
Checks From Payroll:	\$	-
Prior Period Adjustment (ck cleared)		
<b>Total Checks:</b>	<b>\$</b>	<b>4,644.00</b>


Deposits From Accounts Receivable: \$ 2,889.06  
Journal Entries From General Ledger: \$ 952,795.80  
Outstanding Transfer  
Outstanding Deposit:

**Ending Balance: \$ 952,795.80**

Reconciliation Approved By:

**Scott A Freitag**


*Scott Freitag, Fire Chief*

 Digitally signed by Scott A Freitag  
Date: 2019.07.15 16:48:38 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**


*David Tharp, Assistant Chief of Administration*

 Digitally signed by Dave Tharp  
Date: 2019.07.15 08:44:40 -07'00'

Reconciliation Prepared By:

**Debbie Spingola**

*Debbie Spingola, Finance Manager*

 Digitally signed by Debbie Spingola  
Date: 2019.07.12 08:14:23 -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	\$220,679
%	0.9877%	1.0822%	1.2745%	1.3046%	1.4728%	1.3972%	1.4098%	1.4729%	1.5095%	1.3021%	1.1496%	1.3350%
% To Date	99.5463%	97.4221%	99.7951%	99.9012%	100.6274%	100.2273%	99.5075%	98.8582%	99.7789%	99.7582%	93.9612%	100.0006%
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	\$16,529,886
Delinquency	0.4537%	2.5779%	0.2049%	0.0988%	-0.6274%	-0.2273%	0.4925%	1.1418%	0.2211%	0.2418%	6.0388%	-0.0006%

**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	\$5,726
%	0.9351%	1.1790%	1.0447%	1.3665%	1.5132%	1.6847%	1.3019%	1.3221%	1.9962%	1.4916%	1.5285%	1.7181%
% To Date	102.4238%	97.9578%	100.9465%	99.5398%	101.0524%	100.0894%	101.4767%	97.9427%	100.4765%	102.2729%	98.3491%	110.0994%
TOTALS	\$307,271	\$293,873	\$302,840	\$298,619	\$303,157	\$338,302	\$313,920	\$307,442	\$315,396	\$321,035	\$327,788	\$366,950
Delinquency	-2.4238%	2.0422%	-0.9465%	0.4602%	-1.0524%	-0.0894%	-1.4767%	2.0573%	-0.4765%	-2.2729%	1.6509%	-10.0994%

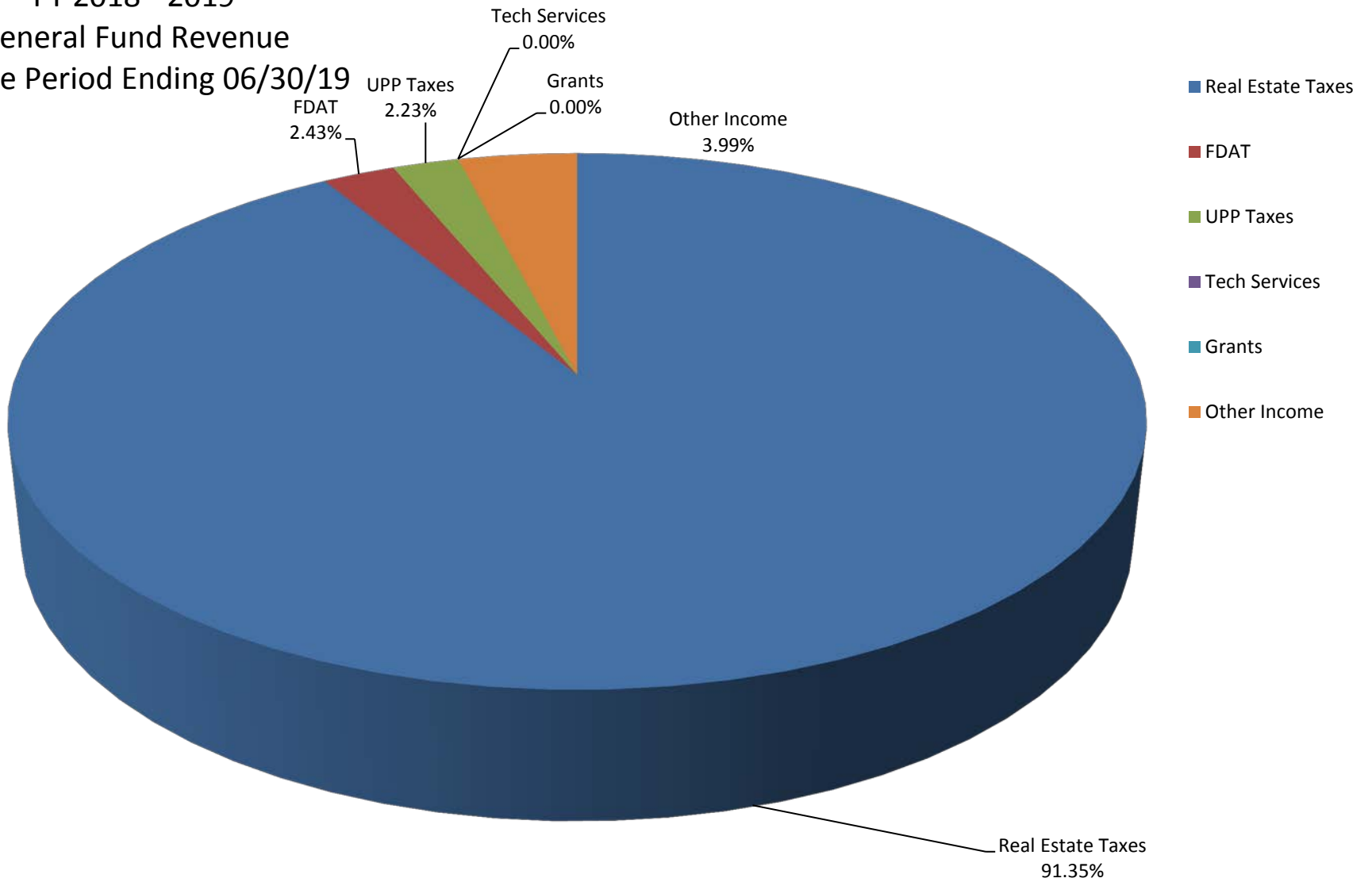




### 2018 - 2019 Cash Flow by Month : June

[illegible]

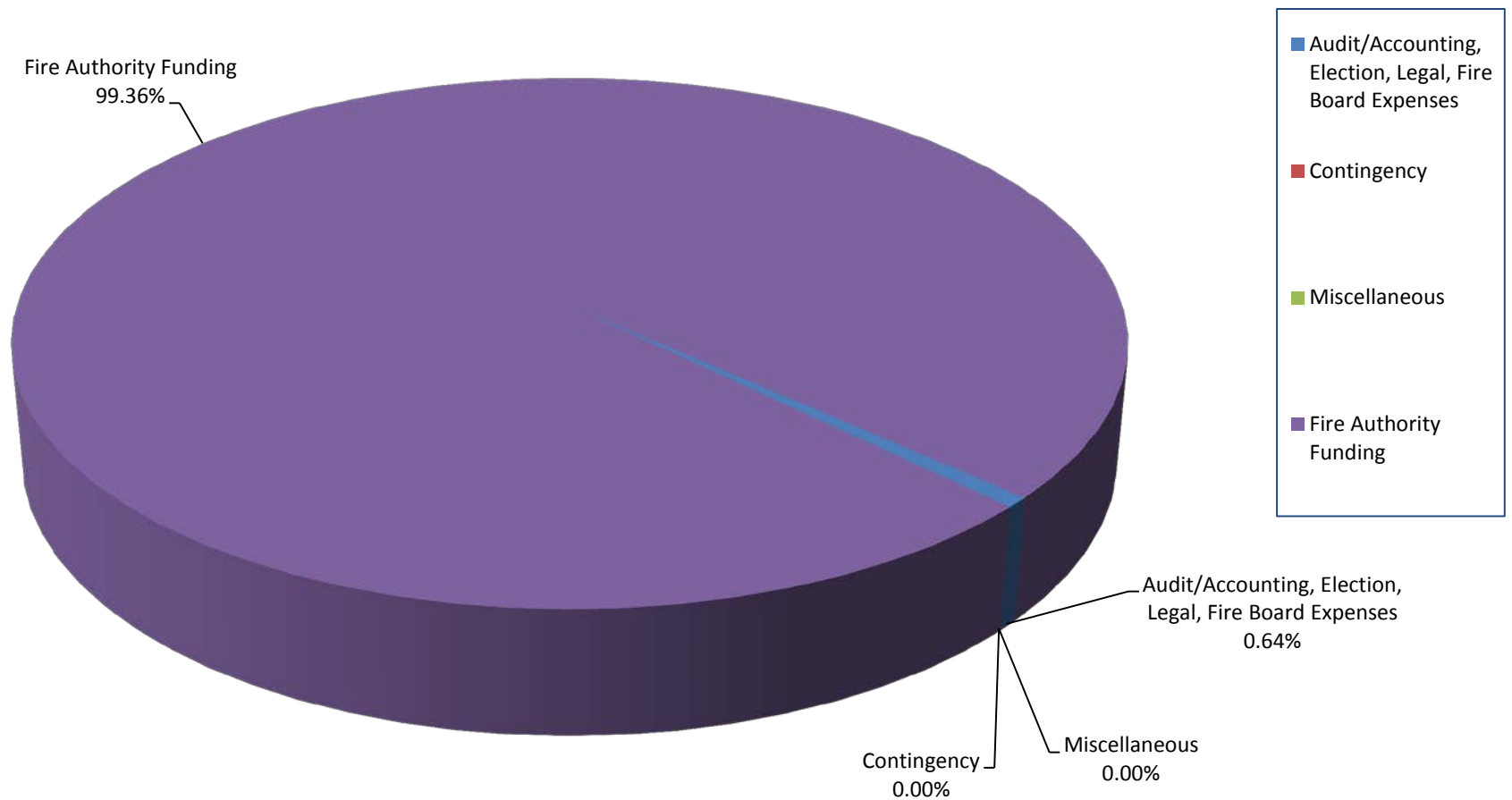
CYFD  
FY 2018 - 2019  
General Fund Revenue  
For the Period Ending 06/30/19



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

	Current Month Revenue	YTD Budget	
Real Estate Taxes	\$ 215,431	\$ 16,529,780	91.36
FDAT	\$ 5,726	\$ 333,290	2.43
UPP Taxes	\$ 5,249	\$ -	2.23
Tech Services		\$ 38,000	0.00
Grants	\$ -	\$ -	0.00
Other Income	\$ 9,407	\$ -	3.99
	\$ 235,813	\$ 16,901,070	100.02

CYFD  
FY 2018 - 2019  
General Fund Expenditures  
For the Period Ending 06/30/19



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

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 4,644	\$ 89,000	0.64
Contingency	\$ -	\$ 20,000	0.00
Miscellaneous			0.00
Fire Authority Funding	\$ 719,872	\$ 16,792,070	99.36
	\$ 724,516	\$ 16,901,070	100.00



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Central Yavapai Fire Dist - General Fund  
Fund: 6060040000

Fire Dist Dep	\$ 2,889.06
Real Estate Taxes	\$ 215,430.87
Upp Taxes	\$ 5,248.61
FDAT	\$ 5,726.30
Interest	\$ 6,518.02
Total	<u>\$ 235,812.86</u>

Transfer to CAFMA \$ 719,872.60



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Account	Period	YTD		
<b>6060040000</b>	<b>Central Yavapai Fire Dist GF</b>			
Begin Balance:	762,606.38	198,191.96		
Income:	235,826.29	16,976,471.58		
LOC Advance:	.00	.00		
Expense:	(723,854.43)	(16,900,085.30)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	274,578.24	274,578.24	End:	274,578.24



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6060040000 Central Yavapai Fire Dist GF		Beginning Balance:	762,606.38	198,191.96
11100.2007	2007 Real Estate Taxes		2.79	2.79
11100.2008	2008 Real Estate Taxes		2.38	7.03
11100.2009	2009 Real Estate Taxes		2.38	66.41
11100.2010	2010 Real Estate Taxes		2.70	75.51
11100.2011	2011 Real Estate Taxes		27.62	102.54
11100.2012	2012 Real Estate Taxes		100.02	160.18
11100.2013	2013 Real Estate Taxes		153.74	218.24
11100.2014	2014 Real Estate Taxes		155.58	233.32
11100.2015	2015 Real Estate Taxes		190.05	(1,390.82)
11100.2016	2016 Real Estate Taxes		165.31	100.62
11100.2017	2017 Real Estate Taxes		244.39	192,641.93
11100.2018	2018 Real Estate Taxes		214,383.91	16,018,035.37
12100.2005	2005 Personal Property Taxes		.00	33.82
12100.2006	2006 Personal Property Taxes		.00	28.37
12100.2007	2007 Personal Property Taxes		.00	58.73
12100.2008	2008 Personal Property Taxes		.00	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		7.42	128.88
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		.00	415.60
12100.2015	2015 Personal Property Taxes		48.37	672.65
12100.2016	2016 Personal Property Taxes		46.80	1,363.10
12100.2017	2017 Personal Property Taxes		128.83	5,210.30
12100.2018	2018 Personal Property Taxes		5,017.19	308,478.50
37121.0	School Deposit		.00	2,889.06
37122.0	Fire District Deposit		2,889.06	35,459.08
37150.0	FDAT Distributions		5,726.30	367,145.69
38108.0	Interest on Investments ICM		.00	2,140.75
38109.0	Interest on Investments St Treas		6,531.45	38,951.06
90002.0	Interest Pd on Tax Roll Corrections		(13.43)	(976.89)
91032.0	Warrants Redeemed		(3,969.00)	(72,732.94)
91702.0	Transfer out		(719,872.00)	(16,826,375.47)
		Ending Balance:	274,578.24	274,578.24

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

6060040000 Central Yavapai Fire Dist GF			Beginning Balance: 762,606.38	
11100.2007 2007 Real Estate Taxes			Source Code Total: 2.79	
06/12	Tax Distribution	0	2.79	C
11100.2008 2008 Real Estate Taxes			Source Code Total: 2.38	
06/12	Tax Distribution	0	2.38	C
11100.2009 2009 Real Estate Taxes			Source Code Total: 2.38	
06/12	Tax Distribution	0	2.38	C
11100.2010 2010 Real Estate Taxes			Source Code Total: 2.70	
06/12	Tax Distribution	0	2.70	C
11100.2011 2011 Real Estate Taxes			Source Code Total: 27.62	
06/12	Tax Distribution	0	27.62	C
11100.2012 2012 Real Estate Taxes			Source Code Total: 100.02	
06/12	Tax Distribution	0	100.02	C
11100.2013 2013 Real Estate Taxes			Source Code Total: 153.74	
06/12	Tax Distribution	0	153.74	C
11100.2014 2014 Real Estate Taxes			Source Code Total: 155.58	
06/12	Tax Distribution	0	155.58	C
11100.2015 2015 Real Estate Taxes			Source Code Total: 190.05	
06/12	Tax Distribution	0	190.05	C
11100.2016 2016 Real Estate Taxes			Source Code Total: 165.31	
06/07	Tax Distribution	0	1.65	C
06/12	Tax Distribution	0	163.66	C
11100.2017 2017 Real Estate Taxes			Source Code Total: 244.39	
06/07	Tax Distribution	0	1.77	C
06/12	Tax Distribution	0	242.62	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 214,383.91	
06/03	Tax Distribution	0	12,059.81	C
06/03	Tax Distribution	0	719.62	C
06/03	Tax Distribution	0	4,315.76	C
06/03	Tax Distribution	0	1,378.40	C
06/03	Tax Distribution	0	222.95	C
06/03	Tax Distribution	0	424.17	C
06/04	Tax Distribution	0	20,794.68	C
06/04	Tax Distribution	0	192.18	C
06/04	Tax Distribution	0	3,043.64	C
06/04	Tax Distribution	0	340.94	C
06/04	Tax Distribution	0	1,157.52	C
06/04	Tax Distribution	0	1,341.74	C
06/04	Tax Distribution	0	2,792.91	C
06/05	Tax Distribution	0	2,620.20	C
06/05	Tax Distribution	0	1,408.83	C
06/05	Tax Distribution	0	7,209.27	C
06/05	Tax Distribution	0	911.21	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/05	Tax Distribution	0	3,362.90	C
06/05	Tax Distribution	0	4,140.78	C
06/06	Tax Distribution	0	3,570.44	C
06/06	Tax Distribution	0	2,589.84	C
06/06	Tax Distribution	0	1,745.23	C
06/06	Tax Distribution	0	1,537.21	C
06/06	Tax Distribution	0	1,315.20	C
06/06	Tax Distribution	0	1,307.20	C
06/06	Tax Distribution	0	2,636.30	C
06/06	Tax Distribution	0	2,236.60	C
06/07	Tax Distribution	0	1,927.81	C
06/07	Tax Distribution	0	2,846.73	C
06/07	Tax Distribution	0	7,001.25	C
06/07	Tax Distribution	0	2,619.41	C
06/07	Tax Distribution	0	1,965.52	C
06/07	Tax Distribution	0	1,645.68	C
06/07	Tax Distribution	0	1,264.75	C
06/10	Tax Distribution	0	1,529.97	C
06/10	Tax Distribution	0	2,189.05	C
06/10	Tax Distribution	0	1,372.63	C
06/10	Tax Distribution	0	6.34	C
06/10	Tax Distribution	0	658.19	C
06/10	Tax Distribution	0	(84.50)	C
06/10	Tax Distribution	0	1,019.71	C
06/10	Tax Distribution	0	2,186.61	C
06/10	Tax Distribution	0	3,879.29	C
06/11	Tax Distribution	0	1,534.42	C
06/11	Tax Distribution	0	357.78	C
06/11	Tax Distribution	0	550.99	C
06/11	Tax Distribution	0	1,037.06	C
06/11	Tax Distribution	0	2,155.25	C
06/11	Tax Distribution	0	773.68	C
06/11	Tax Distribution	0	280.54	C
06/12	Tax Distribution	0	1,888.08	C
06/12	Tax Distribution	0	1,752.46	C
06/12	Tax Distribution	0	495.31	C
06/12	Tax Distribution	0	254.54	C
06/12	Tax Distribution	0	1,652.37	C
06/12	Tax Distribution	0	2,122.43	C
06/12	Tax Distribution	0	3,020.81	C
06/12	Tax Distribution	0	886.49	C
06/12	Tax Distribution	0	132.73	C
06/13	Tax Distribution	0	490.70	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/13	Tax Distribution	0	463.89	C
06/13	Tax Distribution	0	1,835.84	C
06/13	Tax Distribution	0	437.22	C
06/13	Tax Distribution	0	250.08	C
06/14	Tax Distribution	0	1,025.60	C
06/14	Tax Distribution	0	357.79	C
06/14	Tax Distribution	0	1,912.53	C
06/14	Tax Distribution	0	1,854.35	C
06/14	Tax Distribution	0	1,958.58	C
06/17	Tax Distribution	0	1,128.94	C
06/17	Tax Distribution	0	2,348.24	C
06/17	Tax Distribution	0	944.03	C
06/17	Tax Distribution	0	1,144.53	C
06/17	Tax Distribution	0	(2.00)	C
06/17	Tax Distribution	0	871.64	C
06/17	Tax Distribution	0	2,257.43	C
06/18	Tax Distribution	0	2,330.32	C
06/18	Tax Distribution	0	584.51	C
06/18	Tax Distribution	0	1,708.91	C
06/18	Tax Distribution	0	959.22	C
06/19	Tax Distribution	0	1,987.38	C
06/19	Tax Distribution	0	1,873.49	C
06/19	Tax Distribution	0	(184.49)	C
06/19	Tax Distribution	0	111.58	C
06/20	Tax Distribution	0	4,161.58	C
06/20	Tax Distribution	0	199.31	C
06/20	Tax Distribution	0	1,210.41	C
06/20	Tax Distribution	0	1,106.82	C
06/20	Tax Distribution	0	3,244.00	C
06/21	Tax Distribution	0	1,296.50	C
06/21	Tax Distribution	0	2,470.37	C
06/21	Tax Distribution	0	1,003.50	C
06/21	Tax Distribution	0	1,630.33	C
06/24	Tax Distribution	0	641.91	C
06/24	Tax Distribution	0	7,266.98	C
06/24	Tax Distribution	0	1,398.64	C
06/24	Tax Distribution	0	879.96	C
06/24	Tax Distribution	0	636.78	C
06/24	Tax Distribution	0	1,455.18	C
06/25	Tax Distribution	0	2,084.36	C
06/25	Tax Distribution	0	1,061.02	C
06/25	Tax Distribution	0	1,532.30	C
06/26	Tax Distribution	0	777.52	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/26	Tax Distribution	0	1,001.55	C
06/26	Tax Distribution	0	855.80	C
06/26	Tax Distribution	0	615.57	C
06/26	Tax Distribution	0	143.89	C
06/27	Tax Distribution	0	1,764.27	C
06/27	Tax Distribution	0	1,186.23	C
06/27	Tax Distribution	0	2,993.19	C
06/28	Tax Distribution	0	3,283.17	C
06/28	Tax Distribution	0	288.04	C
06/28	Tax Distribution	0	2,025.76	C
06/28	Tax Distribution	0	667.39	C
06/28	Tax Distribution	0	552.36	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 7.42	
06/06	Tax Distribution	0	4.18	C
06/13	Tax Distribution	0	3.24	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 48.37	
06/11	Tax Distribution	0	6.23	C
06/26	Tax Distribution	0	42.14	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 46.80	
06/11	Tax Distribution	0	1.44	C
06/26	Tax Distribution	0	45.36	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 128.83	
06/12	Tax Distribution	0	48.22	C
06/26	Tax Distribution	0	46.08	C
06/27	Tax Distribution	0	34.53	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 5,017.19	
06/03	Tax Distribution	0	82.90	C
06/03	Tax Distribution	0	97.20	C
06/04	Tax Distribution	0	853.03	C
06/05	Tax Distribution	0	74.95	C
06/05	Tax Distribution	0	236.96	C
06/05	Tax Distribution	0	11.93	C
06/05	Tax Distribution	0	252.45	C
06/05	Tax Distribution	0	177.07	C
06/06	Tax Distribution	0	38.17	C
06/06	Tax Distribution	0	25.81	C
06/06	Tax Distribution	0	133.23	C
06/06	Tax Distribution	0	209.84	C
06/06	Tax Distribution	0	38.47	C
06/07	Tax Distribution	0	7.82	C
06/07	Tax Distribution	0	6.76	C
06/07	Tax Distribution	0	45.60	C
06/07	Tax Distribution	0	27.79	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/07	Tax Distribution	0	59.10	C
06/10	Tax Distribution	0	92.65	C
06/10	Tax Distribution	0	.04	C
06/10	Tax Distribution	0	223.45	C
06/10	Tax Distribution	0	237.59	C
06/10	Tax Distribution	0	47.89	C
06/11	Tax Distribution	0	82.46	C
06/12	Tax Distribution	0	80.13	C
06/12	Tax Distribution	0	186.89	C
06/12	Tax Distribution	0	54.06	C
06/12	Tax Distribution	0	53.23	C
06/13	Tax Distribution	0	93.45	C
06/13	Tax Distribution	0	65.33	C
06/17	Tax Distribution	0	9.73	C
06/17	Tax Distribution	0	25.60	C
06/17	Tax Distribution	0	49.73	C
06/18	Tax Distribution	0	28.29	C
06/19	Tax Distribution	0	14.57	C
06/19	Tax Distribution	0	126.61	C
06/20	Tax Distribution	0	33.83	C
06/21	Tax Distribution	0	368.54	C
06/21	Tax Distribution	0	5.98	C
06/24	Tax Distribution	0	11.91	C
06/24	Tax Distribution	0	44.63	C
06/24	Tax Distribution	0	92.80	C
06/26	Tax Distribution	0	44.37	C
06/26	Tax Distribution	0	94.36	C
06/27	Tax Distribution	0	109.79	C
06/27	Tax Distribution	0	51.05	C
06/27	Tax Distribution	0	15.73	C
06/28	Tax Distribution	0	49.41	C
06/28	Tax Distribution	0	244.01	C
37122.0 Fire District Deposit			Source Code Total: 2,889.06	
06/10	DEPOSIT	0	2,889.06	C
37150.0 FDAT Distributions			Source Code Total: 5,726.30	
06/03	Fire Dist Assistance Tax 0.141068	0	306.26	C
06/04	Fire Dist Assistance Tax 0.141068	0	927.58	C
06/05	Fire Dist Assistance Tax 0.141068	0	420.41	C
06/06	Fire Dist Assistance Tax 0.141068	0	408.04	C
06/07	Fire Dist Assistance Tax 0.141068	0	425.33	C
06/10	Fire Dist Assistance Tax 0.141068	0	285.57	C
06/11	Fire Dist Assistance Tax 0.141068	0	140.22	C
06/12	Fire Dist Assistance Tax 0.141068	0	466.77	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/13	Fire Dist Assistance Tax 0.141068	0	246.55	C
06/14	Fire Dist Assistance Tax 0.141068	0	248.15	C
06/17	Fire Dist Assistance Tax 0.141068	0	219.81	C
06/18	Fire Dist Assistance Tax 0.141068	0	144.82	C
06/19	Fire Dist Assistance Tax 0.141068	0	90.55	C
06/20	Fire Dist Assistance Tax 0.141068	0	272.91	C
06/21	Fire Dist Assistance Tax 0.141068	0	124.26	C
06/24	Fire Dist Assistance Tax 0.141068	0	346.63	C
06/25	Fire Dist Assistance Tax 0.141068	0	94.09	C
06/26	Fire Dist Assistance Tax 0.141068	0	115.39	C
06/27	Fire Dist Assistance Tax 0.141068	0	147.15	C
06/28	Fire Dist Assistance Tax 0.141068	0	295.81	C
38109.0 Interest on Investments St Treas			Source Code Total: 6,531.45	
06/27	Investment Interest	0	6,531.45	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (13.43)	
06/05	70244 115-02-02602 2017 Adjustment/Corr Refund	70244	(5.55)	D
06/05	70244 115-02-02602 2017 Adjustment/Corr Refund	70244	(7.88)	D
91032.0 Warrants Redeemed			Source Code Total: (3,969.00)	
06/21	Paid Warrants	0	(3,969.00)	D
91702.0 Transfer out			Source Code Total: (719,872.00)	
06/26	Tfr'd per CAFMA 6/26/19 email request	0	(719,872.00)	D
6060040000 Central Yavapai Fire Dist GF			<b>Ending Balance: 274,578.24</b>	

### Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF		Account Total: 3,969.00			
Fund: 0600		Fund Total: 3,969.00			
Status: PAID		Status Total: 3,969.00			
/	0706001025	3,059.00	06/17/19	06/21/19	
/	0706001027	910.00	06/17/19	06/21/19	
Count		Amount			
Total PAID:		2	3,969.00		



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

**Central Yavapai Fire Dist BDS**  
**Fund: 6060240000**

CENTRAL YAVAPAI FIRE DISTRICT  
Bank Reconciliation Summary  
For the Bank Statement ending: 6/30/2019

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	06/01/19		\$762,606.38
Deposits and Credits:			\$235,812.86
Checks and Charges:			(\$723,841.00)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$274,578.24</u>
Ending Balance Per Bank Statement:	06/30/19		\$274,578.24
* Outstanding Deposits and Credits:	06/30/19		\$0.00
* Outstanding Checks and Charges:	06/30/19		(\$675.00)
Ending Book Balance:			<u>\$273,903.24</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: 6/30/19

CYFD		General Fund			General Fund		1100
Date	Document	Description	Module	Company	Amount		
06/17/19	706001025	Burch & Cracchiolo, P.A.	AP	CYFD	\$3,059.00		
06/17/19	706001027	Nicolas J. Cornelius	AP	CYFD	\$910.00		
06/30/19	Cash w/County	Transfer to CAFMA	GL	CYFD	\$719,872.00		
TOTAL CHECKS AND CHARGES CLEARED:					\$723,841.00		

CENTRAL YAVAPAI FIRE DISTRICT  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 6/30/19

CYFD		General Fund		General Fund		1100
Date	Document	Description	Module	Company	Amount	
06/17/19	706001026	Chase Card Services	AP	CYFD	\$675.00	
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$675.00	

CENTRAL YAVAPAI FIRE DISTRICT  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 6/30/19

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
06/06/19	5091	Deposit	AR	CYFD	\$2,889.06
06/30/19	Cash w/County	Tax & Interesst Revenue	GL	CYFD	\$232,923.80
TOTAL DEPOSITS AND CREDITS CLEARED:					\$235,812.86

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:

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						
706001025	06/17/19	Marked	No	Burch & Cracchiolo, P.A.	07/12/19	\$3,059.00
706001026	06/17/19	Retrieved	No	Chase Card Services		\$675.00
706001027	06/17/19	Marked	No	Nicolas J. Cornelius	07/12/19	\$910.00
SUB TOTAL FOR BANK:						\$4,644.00
TOTAL FOR MODULE:						\$4,644.00

MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
5091	06/06/19	Marked	No	Deposit	07/12/19	\$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	06/30/19	Marked	No	Tax & Interesst Revenue	07/12/19	\$232,923.80
Cash w/County	06/30/19	Marked	No	Transfer to CAFMA	07/12/19	\$719,872.00
SUB TOTAL FOR BANK:						\$952,795.80
TOTAL FOR MODULE:						\$952,795.80

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:

7/12/19  
7:59:27 AM

**CENTRAL YAVAPAI FIRE DISTRICT**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 6/1/2019 Through 6/30/2019

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	400000000	\$215,430.87	\$0.00	\$215,430.87	0.0%	\$16,210,253.12	\$16,529,780.00	\$(319,526.88)	(1.9)%
Personal Property Tax	410000000	5,248.61	0.00	5,248.61	0.0	319,632.82	0.00	319,632.82	0.0
Fire District Assistance Tax	420000000	5,726.30	0.00	5,726.30	0.0	366,950.50	333,290.00	33,660.50	10.1
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	6,518.02	0.00	6,518.02	0.0	40,114.92	0.00	40,114.92	0.0
Communications Contracting Revenue	514041000	2,889.06	0.00	2,889.06	0.0	34,668.72	0.00	34,668.72	0.0
<b>Net Revenues</b>		<b>\$235,812.86</b>	<b>\$0.00</b>	<b>\$235,812.86</b>	<b>0.0 %</b>	<b>\$16,975,607.27</b>	<b>\$16,901,070.00</b>	<b>\$74,537.27</b>	<b>0.4 %</b>
<b><u>Personnel Expenses</u></b>									
Fire Authority Funding	670010000	\$719,872.00	\$0.00	\$(719,872.00)	0.0%	\$16,826,375.47	\$16,792,070.00	\$(34,305.47)	(0.2)%
<b>Total Personnel Expenses</b>		<b>\$719,872.00</b>	<b>\$0.00</b>	<b>\$(719,872.00)</b>	<b>0.0 %</b>	<b>\$16,826,375.47</b>	<b>\$16,792,070.00</b>	<b>\$(34,305.47)</b>	<b>(0.2)%</b>
<b><u>Service Expenses</u></b>									
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	0.00	0.00	0.00	0.0	13,501.75	5,000.00	(8,501.75)	(170.0)
Legal Services - Non-Routine	641010600	3,969.00	0.00	(3,969.00)	0.0	38,010.27	0.00	(38,010.27)	0.0
Fire Board Expenses	644110000	675.00	0.00	(675.00)	0.0	1,171.67	1,000.00	(171.67)	(17.2)
<b>Total Service Expenses</b>		<b>\$4,644.00</b>	<b>\$0.00</b>	<b>\$(4,644.00)</b>	<b>0.0 %</b>	<b>\$66,084.94</b>	<b>\$89,000.00</b>	<b>\$22,915.06</b>	<b>25.7 %</b>
<b>Total Expenses</b>		<b>\$724,516.00</b>		<b>\$(724,516.00)</b>		<b>\$16,892,460.41</b>	<b>\$16,881,070.00</b>	<b>\$(11,390.41)</b>	<b>(0.1)%</b>
<b>Income (Loss) from Operations</b>		<b>\$(488,703.14)</b>	<b>\$0.00</b>	<b>\$(488,703.14)</b>	<b>0.0%</b>	<b>\$83,146.86</b>	<b>\$20,000.00</b>	<b>\$63,146.86</b>	<b>315.7%</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>\$(488,703.14)</b>	<b>\$0.00</b>	<b>\$(488,703.14)</b>	<b>0.0%</b>	<b>\$83,146.86</b>	<b>\$0.00</b>	<b>\$83,146.86</b>	<b>0.0%</b>

CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet

As of 6/30/2019

Account: (1100) Not Defined

Assets

Current Assets

Cash with Yavapai County	\$273,903.24	
Total Current Assets		\$273,903.24
Total Assets		\$273,903.24
Total Liabilities and Net Assets		\$0.00



**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Account Ledger - Detail By Period  
6/1/2019 through 6/30/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>1100.0.0.000</b>					<b>CASH WITH YAVAPAI COUNTY</b>				<b>\$762,606.38</b>
4744	CR	1488751	06/06/19		3322574140	AT&T MOBILITY, LLC -	2,889.06	-	765,495.44
4745	CD	1488753	06/17/19		706001025	Burch & Cracchiolo, P.A. - Cash Disbursement BURCH1	-	3,059.00	762,436.44
4745	CD	1488756	06/17/19		706001026	Chase Card Services - Cash Disbursement CHCASE	-	675.00	761,761.44
4745	CD	1488760	06/17/19		706001027	Nicolas J. Cornelius - Cash Disbursement CORNIC	-	910.00	760,851.44
4747	A	1488767	06/30/19		Cash w/County	Tax & Interest Revenue	232,923.80	-	993,775.24
4748	A	1488773	06/30/19		Cash w/County	Transfer to CAFMA	-	719,872.00	273,903.24
<b>CASH WITH YAVAPAI COUNTY TOTALS:</b>							<b>\$235,812.86</b>	<b>\$724,516.00</b>	<b>\$273,903.24</b>
<b>TOTAL OF LEDGER:</b>							<b>\$235,812.86</b>	<b>\$724,516.00</b>	<b>\$273,903.24</b>

**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Trial Balance Worksheet  
For The Period of 6/1/2019 through 6/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$762,606.38	\$235,812.86	\$724,516.00	\$273,903.24	
TOTALS:		<u>\$762,606.38</u>	<u>\$235,812.86</u>	<u>\$724,516.00</u>	<u>\$273,903.24</u>	

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

**Reconciliation:**

Beginning Balance (CYFD):	\$	1,584,308.60
Deposits:	\$	17,568.65
Bank Administration Fees:		
Interest Income:	\$	2,357.43
Bank Principal/Interest Payments	\$	(1,247,458.00)
Adj by County		
<b>Ending Balance:</b>	<b>\$</b>	<b>356,776.68</b>

**Difference Between Balances:**                \$                                **(0.00)**

**Bank Statement Balance:**

Balance Per Bank:                                \$                                356,776.68

**Ending Balance:**                                \$                                **356,776.68**


**Deposits Per Bank Statement:**

Deposits:	\$	-
Real Estate Taxes:	\$	17,148.68
Personal Property Taxes:	\$	419.97
<b>Ending Balance:</b>	<b>\$</b>	<b>17,568.65</b>

Reconciliation Approved By:

**Scott A Freitag**

*Scott Freitag, Fire Chief*

 Digitally signed by Scott A Freitag  
Date: 2019.07.15 16:49:41 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**


*David Tharp, Assistant Chief of Administration*

 Digitally signed by Dave Tharp  
Date: 2019.07.15 08:47:14 -07'00'

Reconciliation Prepared By:

**Debbie Spingola**

*Debbie Spingola, Finance Manager*

 Digitally signed by Debbie Spingola  
Date: 2019.07.12 08:45:23 -07'00'



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

Account	Period	YTD		
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>			
Begin Balance:	1,584,308.60	321,401.13		
Income:	19,927.22	1,416,676.37		
LOC Advance:	.00	.00		
Expense:	(1,247,459.14)	(1,381,300.82)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	356,776.68	356,776.68	End:	356,776.68

Real Estate Taxes \$ 17,148.68

uPP Taxes \$ 419.97

Interest \$ 2,357.43

total \$ 19,926.08



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

### Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
<b>6060240000 Central</b>	<b>Yavapai Fire Dist BDS</b>	<b>Beginning Balance:</b>	<b>1,584,308.60</b>
			<b>321,401.13</b>
11100.2007	2007 Real Estate Taxes	.24	.24
11100.2008	2008 Real Estate Taxes	.24	.71
11100.2009	2009 Real Estate Taxes	.23	6.50
11100.2010	2010 Real Estate Taxes	.30	8.34
11100.2011	2011 Real Estate Taxes	3.30	12.24
11100.2012	2012 Real Estate Taxes	12.06	19.30
11100.2013	2013 Real Estate Taxes	18.74	26.62
11100.2014	2014 Real Estate Taxes	16.34	24.52
11100.2015	2015 Real Estate Taxes	19.09	(139.72)
11100.2016	2016 Real Estate Taxes	15.37	9.38
11100.2017	2017 Real Estate Taxes	20.85	16,465.37
11100.2018	2018 Real Estate Taxes	17,041.92	1,273,333.87
12100.2005	2005 Personal Property Taxes	.00	3.86
12100.2006	2006 Personal Property Taxes	.00	3.04
12100.2007	2007 Personal Property Taxes	.00	4.99
12100.2008	2008 Personal Property Taxes	.00	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	.89	15.43
12100.2012	2012 Personal Property Taxes	.00	49.23
12100.2013	2013 Personal Property Taxes	.00	316.84
12100.2014	2014 Personal Property Taxes	.00	43.68
12100.2015	2015 Personal Property Taxes	4.86	67.55
12100.2016	2016 Personal Property Taxes	4.35	126.68
12100.2017	2017 Personal Property Taxes	11.01	445.33
12100.2018	2018 Personal Property Taxes	398.86	24,522.31
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	2,358.57	14,674.29
90002.0	Interest Pd on Tax Roll Corrections	(1.14)	(87.82)
92185.0	Paying Agent Fees	.00	(330.00)
92190.0	Bond Interest Payment	(127,458.00)	(260,883.00)
92195.0	Bond Redemption Payment	(1,120,000.00)	(1,120,000.00)
<b>Ending Balance:</b>		<b>356,776.68</b>	<b>356,776.68</b>

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

<b>6060240000 Central Yavapai Fire Dist BDS</b>			<b>Beginning Balance: 1,584,308.60</b>	
11100.2007 2007 Real Estate Taxes			Source Code Total: .24	
06/12	Tax Distribution	0	.24	C
11100.2008 2008 Real Estate Taxes			Source Code Total: .24	
06/12	Tax Distribution	0	.24	C
11100.2009 2009 Real Estate Taxes			Source Code Total: .23	
06/12	Tax Distribution	0	.23	C
11100.2010 2010 Real Estate Taxes			Source Code Total: .30	
06/12	Tax Distribution	0	.30	C
11100.2011 2011 Real Estate Taxes			Source Code Total: 3.30	
06/12	Tax Distribution	0	3.30	C
11100.2012 2012 Real Estate Taxes			Source Code Total: 12.06	
06/12	Tax Distribution	0	12.06	C
11100.2013 2013 Real Estate Taxes			Source Code Total: 18.74	
06/12	Tax Distribution	0	18.74	C
11100.2014 2014 Real Estate Taxes			Source Code Total: 16.34	
06/12	Tax Distribution	0	16.34	C
11100.2015 2015 Real Estate Taxes			Source Code Total: 19.09	
06/12	Tax Distribution	0	19.09	C
11100.2016 2016 Real Estate Taxes			Source Code Total: 15.37	
06/07	Tax Distribution	0	.15	C
06/12	Tax Distribution	0	15.22	C
11100.2017 2017 Real Estate Taxes			Source Code Total: 20.85	
06/07	Tax Distribution	0	.15	C
06/12	Tax Distribution	0	20.70	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 17,041.92	
06/03	Tax Distribution	0	958.66	C
06/03	Tax Distribution	0	57.20	C
06/03	Tax Distribution	0	343.09	C
06/03	Tax Distribution	0	109.59	C
06/03	Tax Distribution	0	17.72	C
06/03	Tax Distribution	0	33.71	C
06/04	Tax Distribution	0	1,652.98	C
06/04	Tax Distribution	0	15.27	C
06/04	Tax Distribution	0	241.95	C
06/04	Tax Distribution	0	27.11	C
06/04	Tax Distribution	0	92.02	C
06/04	Tax Distribution	0	106.67	C
06/04	Tax Distribution	0	221.99	C
06/05	Tax Distribution	0	208.28	C
06/05	Tax Distribution	0	111.99	C
06/05	Tax Distribution	0	573.08	C
06/05	Tax Distribution	0	72.43	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/05	Tax Distribution	0	267.32	C
06/05	Tax Distribution	0	329.16	C
06/06	Tax Distribution	0	283.82	C
06/06	Tax Distribution	0	205.88	C
06/06	Tax Distribution	0	138.74	C
06/06	Tax Distribution	0	122.22	C
06/06	Tax Distribution	0	104.55	C
06/06	Tax Distribution	0	103.92	C
06/06	Tax Distribution	0	209.55	C
06/06	Tax Distribution	0	177.80	C
06/07	Tax Distribution	0	153.22	C
06/07	Tax Distribution	0	226.30	C
06/07	Tax Distribution	0	556.55	C
06/07	Tax Distribution	0	208.24	C
06/07	Tax Distribution	0	156.23	C
06/07	Tax Distribution	0	130.82	C
06/07	Tax Distribution	0	100.54	C
06/10	Tax Distribution	0	121.62	C
06/10	Tax Distribution	0	174.03	C
06/10	Tax Distribution	0	109.13	C
06/10	Tax Distribution	0	.51	C
06/10	Tax Distribution	0	52.31	C
06/10	Tax Distribution	0	(6.72)	C
06/10	Tax Distribution	0	81.06	C
06/10	Tax Distribution	0	173.83	C
06/10	Tax Distribution	0	308.39	C
06/11	Tax Distribution	0	121.97	C
06/11	Tax Distribution	0	28.44	C
06/11	Tax Distribution	0	43.79	C
06/11	Tax Distribution	0	82.44	C
06/11	Tax Distribution	0	171.33	C
06/11	Tax Distribution	0	61.50	C
06/11	Tax Distribution	0	22.30	C
06/12	Tax Distribution	0	150.09	C
06/12	Tax Distribution	0	139.31	C
06/12	Tax Distribution	0	39.37	C
06/12	Tax Distribution	0	20.18	C
06/12	Tax Distribution	0	131.36	C
06/12	Tax Distribution	0	168.70	C
06/12	Tax Distribution	0	240.13	C
06/12	Tax Distribution	0	70.46	C
06/12	Tax Distribution	0	10.56	C
06/13	Tax Distribution	0	39.01	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/13	Tax Distribution	0	36.87	C
06/13	Tax Distribution	0	145.94	C
06/13	Tax Distribution	0	34.76	C
06/13	Tax Distribution	0	19.87	C
06/14	Tax Distribution	0	81.53	C
06/14	Tax Distribution	0	28.43	C
06/14	Tax Distribution	0	152.03	C
06/14	Tax Distribution	0	147.42	C
06/14	Tax Distribution	0	155.70	C
06/17	Tax Distribution	0	89.74	C
06/17	Tax Distribution	0	186.67	C
06/17	Tax Distribution	0	75.04	C
06/17	Tax Distribution	0	90.97	C
06/17	Tax Distribution	0	(.16)	C
06/17	Tax Distribution	0	69.30	C
06/17	Tax Distribution	0	179.45	C
06/18	Tax Distribution	0	185.25	C
06/18	Tax Distribution	0	46.46	C
06/18	Tax Distribution	0	135.86	C
06/18	Tax Distribution	0	76.25	C
06/19	Tax Distribution	0	157.99	C
06/19	Tax Distribution	0	148.93	C
06/19	Tax Distribution	0	(14.67)	C
06/19	Tax Distribution	0	8.87	C
06/20	Tax Distribution	0	330.82	C
06/20	Tax Distribution	0	15.84	C
06/20	Tax Distribution	0	96.21	C
06/20	Tax Distribution	0	87.98	C
06/20	Tax Distribution	0	257.87	C
06/21	Tax Distribution	0	103.07	C
06/21	Tax Distribution	0	196.39	C
06/21	Tax Distribution	0	79.77	C
06/21	Tax Distribution	0	129.59	C
06/24	Tax Distribution	0	51.02	C
06/24	Tax Distribution	0	577.68	C
06/24	Tax Distribution	0	111.20	C
06/24	Tax Distribution	0	69.96	C
06/24	Tax Distribution	0	50.62	C
06/24	Tax Distribution	0	115.68	C
06/25	Tax Distribution	0	165.69	C
06/25	Tax Distribution	0	84.35	C
06/25	Tax Distribution	0	121.81	C
06/26	Tax Distribution	0	61.80	C





# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/26	Tax Distribution	0	79.62	C
06/26	Tax Distribution	0	68.03	C
06/26	Tax Distribution	0	48.93	C
06/26	Tax Distribution	0	11.43	C
06/27	Tax Distribution	0	140.26	C
06/27	Tax Distribution	0	94.29	C
06/27	Tax Distribution	0	237.95	C
06/28	Tax Distribution	0	260.98	C
06/28	Tax Distribution	0	22.90	C
06/28	Tax Distribution	0	161.03	C
06/28	Tax Distribution	0	53.05	C
06/28	Tax Distribution	0	43.90	C
12100.2011 2011 Personal Property Taxes			Source Code Total: .89	
06/06	Tax Distribution	0	.50	C
06/13	Tax Distribution	0	.39	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 4.86	
06/11	Tax Distribution	0	.63	C
06/26	Tax Distribution	0	4.23	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 4.35	
06/11	Tax Distribution	0	.13	C
06/26	Tax Distribution	0	4.22	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 11.01	
06/12	Tax Distribution	0	4.12	C
06/26	Tax Distribution	0	3.94	C
06/27	Tax Distribution	0	2.95	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 398.86	
06/03	Tax Distribution	0	6.59	C
06/03	Tax Distribution	0	7.73	C
06/04	Tax Distribution	0	67.82	C
06/05	Tax Distribution	0	5.96	C
06/05	Tax Distribution	0	18.84	C
06/05	Tax Distribution	0	.95	C
06/05	Tax Distribution	0	20.07	C
06/05	Tax Distribution	0	14.08	C
06/06	Tax Distribution	0	3.03	C
06/06	Tax Distribution	0	2.05	C
06/06	Tax Distribution	0	10.59	C
06/06	Tax Distribution	0	16.68	C
06/06	Tax Distribution	0	3.06	C
06/07	Tax Distribution	0	.62	C
06/07	Tax Distribution	0	.53	C
06/07	Tax Distribution	0	3.62	C
06/07	Tax Distribution	0	2.21	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

06/07	Tax Distribution	0	4.70	C
06/10	Tax Distribution	0	7.37	C
06/10	Tax Distribution	0	17.76	C
06/10	Tax Distribution	0	18.89	C
06/10	Tax Distribution	0	3.81	C
06/11	Tax Distribution	0	6.56	C
06/12	Tax Distribution	0	6.37	C
06/12	Tax Distribution	0	14.85	C
06/12	Tax Distribution	0	4.30	C
06/12	Tax Distribution	0	4.23	C
06/13	Tax Distribution	0	7.43	C
06/13	Tax Distribution	0	5.19	C
06/17	Tax Distribution	0	.77	C
06/17	Tax Distribution	0	2.04	C
06/17	Tax Distribution	0	3.95	C
06/18	Tax Distribution	0	2.25	C
06/19	Tax Distribution	0	1.16	C
06/19	Tax Distribution	0	10.06	C
06/20	Tax Distribution	0	2.69	C
06/21	Tax Distribution	0	29.30	C
06/21	Tax Distribution	0	.48	C
06/24	Tax Distribution	0	.95	C
06/24	Tax Distribution	0	3.55	C
06/24	Tax Distribution	0	7.38	C
06/26	Tax Distribution	0	3.53	C
06/26	Tax Distribution	0	7.50	C
06/27	Tax Distribution	0	8.73	C
06/27	Tax Distribution	0	4.06	C
06/27	Tax Distribution	0	1.25	C
06/28	Tax Distribution	0	3.93	C
06/28	Tax Distribution	0	19.39	C
38109.0 Interest on Investments St Treas			Source Code Total: 2,358.57	
06/27	Investment Interest	0	2,358.57	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (1.14)	
06/05	70244 115-02-02602 2017 Adjustment/Corr Refund	70244	(.67)	D
06/05	70244 115-02-02602 2017 Adjustment/Corr Refund	70244	(.47)	D
92190.0 Bond Interest Payment			Source Code Total: (127,458.00)	
06/28	US Bank Corp Bond Payment	0	(67,788.00)	D
06/28	Zions Bond Payment	0	(59,670.00)	D
92195.0 Bond Redemption Payment			Source Code Total: (1,120,000.00)	
06/28	US Bank Corp Bond Payment	0	(785,000.00)	D
06/28	Zions Bond Payment	0	(335,000.00)	D
6060240000 Central Yavapai Fire Dist BDS			<b>Ending Balance: 356,776.68</b>	



# Yavapai County Treasurer

## Monthly Statement

Date Range: 6/1/2019 to 6/30/2019

### 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: 6/30/2019

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	06/01/19		\$1,584,308.60
Deposits and Credits:			\$19,926.08
Checks and Charges:			(\$1,247,458.00)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$356,776.68</u>
Ending Balance Per Bank Statement:	06/30/19		\$356,776.68
* Outstanding Deposits and Credits:	06/30/19		\$0.00
* Outstanding Checks and Charges:	06/30/19		\$0.00
Ending Book Balance:			<u>\$356,776.68</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: 6/30/19

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund	1100	
Date	Document	Description	Module	Company	Amount
06/30/19	Cash w/County	Bond Interest Payment	GL	CYFBDS	\$1,247,458.00
TOTAL CHECKS AND CHARGES CLEARED:					<u>\$1,247,458.00</u>

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: 6/30/19

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund		1100
Date	Document	Description	Module	Company	Amount
06/30/19	Cash w/County	Tax & Intetest Revenue	GL	CYFBDS	\$19,926.08
TOTAL DEPOSITS AND CREDITS CLEARED:					\$19,926.08

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	06/30/19	Marked	No	Tax & Intestest Revenue	07/12/19	\$19,926.08
Cash w/County	06/30/19	Marked	No	Bond Interest Payment	07/12/19	\$1,247,458.00
SUB TOTAL FOR BANK:						\$1,267,384.08
TOTAL FOR MODULE:						\$1,267,384.08

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 6/1/2019 Through 6/30/2019

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>									
Bond Debt Service Principal Payment	600000	\$1,120,000.00	\$0.00	\$(1,120,000.00)	0.0%	\$1,120,000.00	\$0.00	\$(1,120,000.00)	0.0%
Bond Debt Service Interest Expense	610000	127,458.00	0.00	(127,458.00)	0.0	260,883.00	0.00	(260,883.00)	0.0
Professional Services	640500	0.00	0.00	0.00	0.0	330.00	0.00	(330.00)	0.0
<b>Total General &amp; Administrative Expenses</b>		<b>\$1,247,458.00</b>	<b>\$0.00</b>	<b>\$(1,247,458.00)</b>	<b>0.0 %</b>	<b>\$1,381,213.00</b>	<b>\$0.00</b>	<b>\$(1,381,213.00)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$1,247,458.00</b>		<b>\$(1,247,458.00)</b>		<b>\$1,381,213.00</b>		<b>\$(1,381,213.00)</b>	
<b>Income (Loss) from Operations</b>		<b>\$(1,247,458.00)</b>	<b>\$0.00</b>	<b>\$(1,247,458.00)</b>	<b>0.0%</b>	<b>\$(1,381,213.00)</b>	<b>\$0.00</b>	<b>\$(1,381,213.00)</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
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	17,568.65	0.00	17,568.65	0.0	1,315,390.78	0.00	1,315,390.78	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	2,357.43	0.00	2,357.43	0.0	16,315.16	0.00	16,315.16	0.0
<b>Total Other Income (Expense)</b>		<b>\$19,926.08</b>	<b>\$0.00</b>	<b>\$19,926.08</b>	<b>0.0 %</b>	<b>\$1,416,588.55</b>	<b>\$0.00</b>	<b>\$1,416,588.55</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$(1,227,531.92)</b>	<b>\$0.00</b>	<b>\$(1,227,531.92)</b>	<b>0.0%</b>	<b>\$35,375.55</b>	<b>\$0.00</b>	<b>\$35,375.55</b>	<b>0.0%</b>

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**Central Yavapai Fire Bond Debt Service**

Balance Sheet

As of 6/30/2019

**Assets**

**Current Assets**

Cash / Bond Debt Service	\$356,776.68	
Property Tax Receivable	32,311.00	
Deferred Revenue - Prop Tax	(25,498.00)	
Total Current Assets		\$363,589.68

**Total Assets**

\$363,589.68

**Net Assets**

Retained Earnings	\$328,214.13	
Current Year Net Assets	35,375.55	
Total Net Assets		363,589.68
Total Liabilities and Net Assets		<u>\$363,589.68</u>

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Central Yavapai Fire Bond Debt Service

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GL Account Ledger - Detail By Period

6/1/2019 through 6/30/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$1,584,308.60
181	R	630	06/30/19		Cash w/County	Tax & Intestest Revenue	19,926.08	-	1,604,234.68
182	A	635	06/30/19		Cash w/County	Bond Interest Payment	-	1,247,458.00	356,776.68
CASH / BOND DEBT SERVICE TOTALS:							\$19,926.08	\$1,247,458.00	\$356,776.68
TOTAL OF LEDGER:							\$19,926.08	\$1,247,458.00	\$356,776.68

**Central Yavapai Fire Bond Debt Service**  
GL Trial Balance Worksheet  
For The Period of 6/1/2019 through 6/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,584,308.60	\$19,926.08	\$1,247,458.00	\$356,776.68	
TOTALS:		<u>\$1,584,308.60</u>	<u>\$19,926.08</u>	<u>\$1,247,458.00</u>	<u>\$356,776.68</u>	

\* Inactive accounts are marked and appear in grey.



**Audit & Accounting  
Solutions, LLC**

**1565 Plaza West Drive  
Prescott, AZ 86303  
Phone (928) 778-6760  
Fax (928) 776-0319**

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June 18, 2019

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

Dear Board Members:

You have requested that we provide accounting assistance services and prepare the financial statements of Central Yavapai Fire District, Arizona (the "District"), which comprise the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information as of and for the year-ended June 30, 2019. We are pleased to confirm our acceptance and our understanding of this engagement to prepare the financial statements of the District by means of this letter.

### **Our Responsibilities**

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

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

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

### **Management Responsibilities**

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

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

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

**Other Relevant Information**

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

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

CPA	\$110-\$145
Accounting Staff	\$80-\$110



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

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

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

Very truly yours,



C. Stephen Crandall, CPA

***To: SC Audit & Accounting Solutions, LLC***

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

***Central Yavapai Fire District, Arizona***

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_