

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

Reconciliation:

| | | |
|----------------------------------|-----------|-------------------|
| Beginning Balance (CYFD): | \$ | 366,387.26 |
| Deposits: | \$ | 10,959.59 |
| Bank Administration Fees: | \$ | - |
| Interest Income: | \$ | 2,397.31 |
| Bank Principal/Interest Payments | \$ | - |
| Adj by County | | |
| Ending Balance: | \$ | 379,744.16 |

Bank Statement Balance:

Balance Per Bank: \$ 379,744.16

Ending Balance: \$ 379,744.16

Difference Between Balances: \$ 0.00

Deposits Per Bank Statement:

| | | |
|--------------------------|-----------|------------------|
| Deposits: | \$ | - |
| Real Estate Taxes: | \$ | 10,651.79 |
| Personal Property Taxes: | \$ | 307.80 |
| Ending Balance: | \$ | 10,959.59 |

Reconciliation Approved By:

Scott A Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott A Freitag
Date: 2019.10.10 19:50:48 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by Dave Tharp
Date: 2019.10.10 06:56:59 -07'00'

Reconciliation Prepared By:

Debbie S. Spingola

Debbie Spingola, Finance Manager

Digitally signed by Debbie S. Spingola
Date: 2019.10.14 07:40:31 -07'00'

**CENTRAL YAVAPAI FIRE
BOND DEBT FUND
September 2019**

| | | |
|-------------------|-----------|-------------------------|
| Real Estate Taxes | \$ | 10,651.79 |
| UPP Taxes | \$ | 307.80 |
| Interest | \$ | 2,397.31 |
| TOTAL | \$ | <u>13,356.90</u> |



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

Central Yavapai Fire Dist BDS
Fund: 6060240000

| Account | Period | YTD | | |
|-------------------|--------------------------------------|------------|-----------------------|------------|
| 6060240000 | Central Yavapai Fire Dist BDS | | | |
| Begin Balance: | 366,387.26 | 356,776.68 | | |
| Income: | 13,356.90 | 23,322.18 | | |
| LOC Advance: | .00 | .00 | | |
| Expense: | .00 | (354.70) | LOC: | .00 |
| LOC Payments: | .00 | .00 | Warrants Outstanding: | .00 |
| Cash Balance: | 379,744.16 | 379,744.16 | End: | 379,744.16 |

Monthly Statement Summary

| Source Code | Description | MTDAmount | YTDAmount |
|-------------------|--------------------------------------|---------------------------|-------------------|
| 6060240000 | Central Yavapai Fire Dist BDS | Beginning Balance: | 366,387.26 |
| | | | 356,776.68 |
| 11100.2015 | 2015 Real Estate Taxes | .00 | (4.16) |
| 11100.2016 | 2016 Real Estate Taxes | .00 | (3.94) |
| 11100.2017 | 2017 Real Estate Taxes | .00 | 25.17 |
| 11100.2018 | 2018 Real Estate Taxes | 1,523.15 | 6,813.00 |
| 11100.2019 | 2019 Real Estate Taxes | 9,128.64 | 9,128.64 |
| 12100.2006 | 2006 Personal Property Taxes | .00 | 1.12 |
| 12100.2007 | 2007 Personal Property Taxes | .00 | 13.07 |
| 12100.2008 | 2008 Personal Property Taxes | .00 | 13.39 |
| 12100.2009 | 2009 Personal Property Taxes | .00 | 12.99 |
| 12100.2010 | 2010 Personal Property Taxes | .00 | 27.48 |
| 12100.2011 | 2011 Personal Property Taxes | .39 | 22.45 |
| 12100.2012 | 2012 Personal Property Taxes | .00 | 22.34 |
| 12100.2013 | 2013 Personal Property Taxes | .00 | 21.80 |
| 12100.2014 | 2014 Personal Property Taxes | .00 | 16.56 |
| 12100.2015 | 2015 Personal Property Taxes | .00 | 18.86 |
| 12100.2016 | 2016 Personal Property Taxes | 1.72 | 28.92 |
| 12100.2017 | 2017 Personal Property Taxes | 15.58 | 91.67 |
| 12100.2018 | 2018 Personal Property Taxes | 26.43 | 227.76 |
| 12100.2019 | 2019 Personal Property Taxes | 263.68 | 263.68 |
| 38108.0 | Interest on Investments ICM | 1,997.33 | 3,687.00 |
| 38109.0 | Interest on Investments St Treas | 399.98 | 2,894.38 |
| 90002.0 | Interest Pd on Tax Roll Corrections | .00 | (4.70) |
| 92185.0 | Paying Agent Fees | .00 | (350.00) |
| | Ending Balance: | 379,744.16 | 379,744.16 |

Monthly Statement Detail



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

| Date | Notes | Doc # | Amount | C/D |
|---|------------------|-------|--------------------------------------|-----|
| 6060240000 Central Yavapai Fire Dist BDS | | | Beginning Balance: 366,387.26 | |
| 11100.2018 2018 Real Estate Taxes | | | Source Code Total: 1,523.15 | |
| 09/03 | Tax Distribution | 0 | 98.66 | C |
| 09/03 | Tax Distribution | 0 | 100.72 | C |
| 09/04 | Tax Distribution | 0 | 10.65 | C |
| 09/04 | Tax Distribution | 0 | 106.44 | C |
| 09/04 | Tax Distribution | 0 | 16.80 | C |
| 09/05 | Tax Distribution | 0 | 51.00 | C |
| 09/06 | Tax Distribution | 0 | 23.04 | C |
| 09/06 | Tax Distribution | 0 | 2.94 | C |
| 09/09 | Tax Distribution | 0 | 16.05 | C |
| 09/09 | Tax Distribution | 0 | 14.79 | C |
| 09/10 | Tax Distribution | 0 | 12.19 | C |
| 09/10 | Tax Distribution | 0 | 24.14 | C |
| 09/11 | Tax Distribution | 0 | 91.40 | C |
| 09/11 | Tax Distribution | 0 | 54.83 | C |
| 09/11 | Tax Distribution | 0 | 8.52 | C |
| 09/12 | Tax Distribution | 0 | .20 | C |
| 09/12 | Tax Distribution | 0 | 3.28 | C |
| 09/12 | Tax Distribution | 0 | 21.56 | C |
| 09/13 | Tax Distribution | 0 | 5.91 | C |
| 09/16 | Tax Distribution | 0 | 76.87 | C |
| 09/16 | Tax Distribution | 0 | 2.95 | C |
| 09/16 | Tax Distribution | 0 | 54.28 | C |
| 09/17 | Tax Distribution | 0 | 35.77 | C |
| 09/18 | Tax Distribution | 0 | 7.52 | C |
| 09/18 | Tax Distribution | 0 | 78.11 | C |
| 09/18 | Tax Distribution | 0 | 12.41 | C |
| 09/19 | Tax Distribution | 0 | 16.99 | C |
| 09/19 | Tax Distribution | 0 | 21.49 | C |
| 09/20 | Tax Distribution | 0 | 3.03 | C |
| 09/20 | Tax Distribution | 0 | 8.51 | C |
| 09/20 | Tax Distribution | 0 | 17.76 | C |
| 09/23 | Tax Distribution | 0 | 56.25 | C |
| 09/23 | Tax Distribution | 0 | 5.12 | C |
| 09/23 | Tax Distribution | 0 | 23.00 | C |
| 09/23 | Tax Distribution | 0 | 73.04 | C |
| 09/24 | Tax Distribution | 0 | 10.07 | C |
| 09/24 | Tax Distribution | 0 | .51 | C |
| 09/25 | Tax Distribution | 0 | 5.25 | C |
| 09/25 | Tax Distribution | 0 | 2.37 | C |
| 09/26 | Tax Distribution | 0 | 79.37 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

| | | | | |
|--|------------------|---|------------------------------------|---|
| 09/26 | Tax Distribution | 0 | 11.55 | C |
| 09/26 | Tax Distribution | 0 | 7.76 | C |
| 09/26 | Tax Distribution | 0 | 21.24 | C |
| 09/27 | Tax Distribution | 0 | 17.55 | C |
| 09/27 | Tax Distribution | 0 | 65.87 | C |
| 09/27 | Tax Distribution | 0 | .20 | C |
| 09/27 | Tax Distribution | 0 | 52.79 | C |
| 09/27 | Tax Distribution | 0 | 8.55 | C |
| 09/30 | Tax Distribution | 0 | 30.58 | C |
| 09/30 | Tax Distribution | 0 | 25.97 | C |
| 09/30 | Tax Distribution | 0 | 27.30 | C |
| 11100.2019 2019 Real Estate Taxes | | | Source Code Total: 9,128.64 | |
| 09/18 | Tax Distribution | 0 | 124.40 | C |
| 09/18 | Tax Distribution | 0 | 93.49 | C |
| 09/18 | Tax Distribution | 0 | 450.48 | C |
| 09/19 | Tax Distribution | 0 | 164.55 | C |
| 09/19 | Tax Distribution | 0 | 409.86 | C |
| 09/20 | Tax Distribution | 0 | 30.90 | C |
| 09/20 | Tax Distribution | 0 | 253.19 | C |
| 09/20 | Tax Distribution | 0 | 72.31 | C |
| 09/23 | Tax Distribution | 0 | 65.42 | C |
| 09/23 | Tax Distribution | 0 | 183.80 | C |
| 09/23 | Tax Distribution | 0 | 370.10 | C |
| 09/23 | Tax Distribution | 0 | 131.24 | C |
| 09/23 | Tax Distribution | 0 | 300.55 | C |
| 09/23 | Tax Distribution | 0 | 150.37 | C |
| 09/24 | Tax Distribution | 0 | 266.93 | C |
| 09/24 | Tax Distribution | 0 | 69.91 | C |
| 09/24 | Tax Distribution | 0 | 59.29 | C |
| 09/24 | Tax Distribution | 0 | 164.23 | C |
| 09/24 | Tax Distribution | 0 | 204.90 | C |
| 09/24 | Tax Distribution | 0 | 58.81 | C |
| 09/25 | Tax Distribution | 0 | 58.50 | C |
| 09/25 | Tax Distribution | 0 | 348.33 | C |
| 09/25 | Tax Distribution | 0 | 375.79 | C |
| 09/25 | Tax Distribution | 0 | 281.75 | C |
| 09/25 | Tax Distribution | 0 | 279.11 | C |
| 09/26 | Tax Distribution | 0 | 123.11 | C |
| 09/26 | Tax Distribution | 0 | 322.96 | C |
| 09/26 | Tax Distribution | 0 | 178.11 | C |
| 09/26 | Tax Distribution | 0 | 17.25 | C |
| 09/26 | Tax Distribution | 0 | 60.24 | C |
| 09/26 | Tax Distribution | 0 | 63.45 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

| | | | | |
|--|------------------|---|----------------------------------|---|
| 09/26 | Tax Distribution | 0 | 143.59 | C |
| 09/27 | Tax Distribution | 0 | 89.32 | C |
| 09/27 | Tax Distribution | 0 | 132.62 | C |
| 09/27 | Tax Distribution | 0 | 316.02 | C |
| 09/27 | Tax Distribution | 0 | 163.53 | C |
| 09/27 | Tax Distribution | 0 | 142.28 | C |
| 09/27 | Tax Distribution | 0 | 126.12 | C |
| 09/27 | Tax Distribution | 0 | 89.12 | C |
| 09/27 | Tax Distribution | 0 | 435.01 | C |
| 09/30 | Tax Distribution | 0 | 357.53 | C |
| 09/30 | Tax Distribution | 0 | 9.08 | C |
| 09/30 | Tax Distribution | 0 | 152.46 | C |
| 09/30 | Tax Distribution | 0 | 306.42 | C |
| 09/30 | Tax Distribution | 0 | 238.37 | C |
| 09/30 | Tax Distribution | 0 | 240.01 | C |
| 09/30 | Tax Distribution | 0 | 210.80 | C |
| 09/30 | Tax Distribution | 0 | 243.03 | C |
| 12100.2011 2011 Personal Property Taxes | | | Source Code Total: .39 | |
| 09/09 | Tax Distribution | 0 | .39 | C |
| 12100.2016 2016 Personal Property Taxes | | | Source Code Total: 1.72 | |
| 09/11 | Tax Distribution | 0 | 1.72 | C |
| 12100.2017 2017 Personal Property Taxes | | | Source Code Total: 15.58 | |
| 09/11 | Tax Distribution | 0 | 1.63 | C |
| 09/27 | Tax Distribution | 0 | 13.95 | C |
| 12100.2018 2018 Personal Property Taxes | | | Source Code Total: 26.43 | |
| 09/04 | Tax Distribution | 0 | 5.85 | C |
| 09/09 | Tax Distribution | 0 | .15 | C |
| 09/10 | Tax Distribution | 0 | 4.36 | C |
| 09/11 | Tax Distribution | 0 | .16 | C |
| 09/11 | Tax Distribution | 0 | 1.50 | C |
| 09/16 | Tax Distribution | 0 | 2.93 | C |
| 09/23 | Tax Distribution | 0 | .13 | C |
| 09/25 | Tax Distribution | 0 | 11.35 | C |
| 12100.2019 2019 Personal Property Taxes | | | Source Code Total: 263.68 | |
| 09/23 | Tax Distribution | 0 | 13.90 | C |
| 09/23 | Tax Distribution | 0 | 10.61 | C |
| 09/24 | Tax Distribution | 0 | 4.90 | C |
| 09/25 | Tax Distribution | 0 | 2.03 | C |
| 09/26 | Tax Distribution | 0 | 88.80 | C |
| 09/26 | Tax Distribution | 0 | 26.35 | C |
| 09/27 | Tax Distribution | 0 | 15.25 | C |
| 09/27 | Tax Distribution | 0 | 1.69 | C |
| 09/27 | Tax Distribution | 0 | 42.51 | C |



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2019 to 9/30/2019

| | | | | |
|---|---------------------|---|------------------------------------|---|
| 09/27 | Tax Distribution | 0 | 3.54 | C |
| 09/30 | Tax Distribution | 0 | 46.97 | C |
| 09/30 | Tax Distribution | 0 | 7.13 | C |
| 38108.0 Interest on Investments ICM | | | Source Code Total: 1,997.33 | |
| 09/27 | Investment Interest | 0 | 443.88 | C |
| 09/27 | Investment Interest | 0 | 395.56 | C |
| 09/27 | Investment Interest | 0 | 128.11 | C |
| 09/27 | Investment Interest | 0 | 140.60 | C |
| 09/27 | Investment Interest | 0 | 466.31 | C |
| 09/27 | Investment Interest | 0 | 422.87 | C |
| 38109.0 Interest on Investments St Treas | | | Source Code Total: 399.98 | |
| 09/27 | Investment Interest | 0 | 399.98 | C |
| 6060240000 Central Yavapai Fire Dist BDS | | | Ending Balance: 379,744.16 | |

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: 9/30/2019

| BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND | DESC: CASH/BOND BUILDING FUND | ACCOUNT NO: 1100 |
|---|--------------------------------------|-------------------------|
| Beginning Balance: | 09/01/19 | \$366,387.26 |
| Deposits and Credits: | | \$13,356.90 |
| Checks and Charges: | | \$0.00 |
| Adjustments: | | \$0.00 |
| Ending Balance Per Reconciliation: | | \$379,744.16 |
| Ending Balance Per Bank Statement: | 09/30/19 | \$379,744.16 |
| * Outstanding Deposits and Credits: | 09/30/19 | \$0.00 |
| * Outstanding Checks and Charges: | 09/30/19 | \$0.00 |
| Ending Book Balance: | 09/30/19 | \$379,744.16 |

* 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:

| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>Module</u> | <u>Company</u> | <u>Amount</u> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

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> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 9/30/19

| | | | |
|--------------|--------------------------------|--------------------------------|-------------|
| CYFDA | Cash/Bond Building Fund | Cash/Bond Building Fund | 1100 |
|--------------|--------------------------------|--------------------------------|-------------|

| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>Module</u> | <u>Company</u> | <u>Amount</u> |
|--|-----------------|-------------------------|---------------|----------------|--------------------|
| 09/30/19 | Cash w/County | Tax & Intestest Revenue | GL | CYFBDS | \$13,356.90 |
| TOTAL DEPOSITS AND CREDITS CLEARED: | | | | | \$13,356.90 |

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Outstanding

For the Bank Statement ending:

| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>Module</u> | <u>Company</u> | <u>Amount</u> |
|-------------|-----------------|--------------------|---------------|----------------|---------------|
|-------------|-----------------|--------------------|---------------|----------------|---------------|

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Register

| Document Number | Date | BR Status | Void? | Description | Date Cleared | Amount |
|---|----------|-----------|-------|-------------------------|--------------|--------------------|
| MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER | | | | | | |
| BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND | | | | | | |
| Cash w/County | 09/30/19 | Marked | No | Tax & Intestest Revenue | 10/08/19 | \$13,356.90 |
| SUB TOTAL FOR BANK: | | | | | | \$13,356.90 |
| TOTAL FOR MODULE: | | | | | | \$13,356.90 |

Central Yavapai Fire Bond Debt Service

BR Adjustments Report

For the Bank Statement ending:

| <u>Date</u> | <u>Document</u> | <u>Description</u> | <u>GL Account</u> | <u>Offset Amt</u> | <u>Adj. Amt</u> |
|-------------|-----------------|--------------------|-------------------|-------------------|-----------------|
|-------------|-----------------|--------------------|-------------------|-------------------|-----------------|

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 9/1/2019 Through 9/30/2019

| | Account | Actual | Current Period Budget | Variance | % | Actual | Year To Date Budget | Variance | % |
|---|---------|--------------------|--------------------------|--------------------|--------------|--------------------|------------------------|--------------------|--------------|
| <u>General & Administrative Expenses</u> | | | | | | | | | |
| Professional Services | 640500 | \$0.00 | \$0.00 | \$0.00 | 0.0% | \$350.00 | \$0.00 | \$(350.00) | 0.0% |
| Total General & Administrative Expenses | | \$0.00 | \$0.00 | \$0.00 | 0.0 % | \$350.00 | \$0.00 | \$(350.00) | 0.0 % |
| Total Expenses | | | | | | \$350.00 | | \$(350.00) | |
| Income (Loss) from Operations | | \$0.00 | \$0.00 | \$0.00 | 0.0% | \$(350.00) | \$0.00 | \$(350.00) | 0.0% |
| <u>Other Income (Expense)</u> | | | | | | | | | |
| Bond Debt Service Tax Revenue | 420000 | \$10,959.59 | \$0.00 | \$10,959.59 | 0.0% | \$16,740.80 | \$0.00 | \$16,740.80 | 0.0% |
| Bond Debt Service Interest Revenue | 430000 | 2,397.31 | 0.00 | 2,397.31 | 0.0 | 6,576.68 | 0.00 | 6,576.68 | 0.0 |
| Total Other Income (Expense) | | \$13,356.90 | \$0.00 | \$13,356.90 | 0.0 % | \$23,317.48 | \$0.00 | \$23,317.48 | 0.0 % |
| Net Income (Loss) | | \$13,356.90 | \$0.00 | \$13,356.90 | 0.0% | \$22,967.48 | \$0.00 | \$22,967.48 | 0.0% |

10/8/19
1:20:20 PM

Central Yavapai Fire Bond Debt Service

Balance Sheet

As of 9/30/2019

Assets

Current Assets

| | | |
|--------------------------|--------------|--------------|
| Cash / Bond Debt Service | \$379,744.16 | |
| Property Tax Receivable | 23,702.03 | |
| Total Current Assets | | \$403,446.19 |

Total Assets

\$403,446.19

Net Assets

| | | |
|-------------------------|--------------|--|
| Retained Earnings | \$380,478.71 | |
| Current Year Net Assets | 22,967.48 | |

Total Net Assets

403,446.19

Total Liabilities and Net Assets

\$403,446.19

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
9/1/2019 through 9/30/2019

| Batch | Journal | Entry # | Date | Job | Document | Description | Debits | Credits | Balance |
|----------------|---------|---------|----------|-----|---------------|---|--------------------|---------------|---------------------|
| 1100.00 | | | | | | CASH / BOND DEBT SERVICE | | | \$366,387.26 |
| 193 | R | 675 | 09/30/19 | | Cash w/County | Tax & Intestest Revenue | 13,356.90 | - | 379,744.16 |
| | | | | | | CASH / BOND DEBT SERVICE TOTALS: | \$13,356.90 | \$0.00 | \$379,744.16 |
| | | | | | | TOTAL OF LEDGER: | \$13,356.90 | \$0.00 | \$379,744.16 |

