

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Thursday, December 19, 2019, 4:30 pm - 5:00 pm
Chino Valley Town Hall, 202 N. State Route 89, Chino Valley, Arizona**

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District** will hold a meeting open to the public on **Thursday, December 19, 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. NEW BUSINESS

A. Motion, Discussion, and Action Regarding Election of Fire Board Chairperson and Board Clerk

4. 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.

5. CONSENT AGENDA

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

- A. Approve Regular Session Minutes - September 23, 2019
- B. Approve September 2019 General Fund and Bond Debt Financial Statements
- C. Approve October 2019 General Fund and Bond Debt Financial Statements
- D. Approve November 2019 General Fund and Bond Debt Financial Statements
- E. Approve Annexation and Resolution 2019-12, Copperfield Land Company, LLC, Parcel 103-01-005R

- F. Approve Annexation and Resolution 2019-13, Arizona Eco Development, LLC, Parcel 103-01-010E
- G. Approve Annexation and Resolution 2019-14, Arizona Eco Development, LLC, Parcel 103-67-012
- 6. OLD BUSINESS
 - A. Motion, Discussion, and Action Related to Training Center Drainage Issues
- 7. NEW BUSINESS CONTINUED
 - A. Presentation, Discussion, and Acceptance of FY 2019 Audit Report as Presented by Henry & Horne
 - B. Motion, Discussion, and Action Regarding Approval of Fiscal Year 2021 Budget Development Schedule
 - C. Discussion and Direction to Staff Regarding Scheduling the Public Safety Personnel Retirement System (PSPRS) Unfunded Liability Workshop
- 8. ADJOURNMENT

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

304 BOARD OFFICER DUTIES

Effective Date: 10/22/2018

Revised Date:

Reviewed Date:



RELATIVE INFORMATION:

All Board members are eligible for election and should view the election to office as a routine and expected responsibility of Board membership. Arizona Revised Statutes require each Board to elect a Chairperson and a Clerk. While the term of office is one (1) year, there is no limitation on the number of sequential terms an individual may serve.

Board officers are generally elected during the month of December, depending on ranges of Board terms; officers may begin their term in January of the following year. Each elected officer takes office immediately and serves until the first Board meeting of the following year, or until a successor is elected.

The duties of the Chairperson include:

1. Presiding at meetings of the Board of Directors. The Chairperson shall perform all of the duties prescribed by the Arizona Revised Statutes. The Chairperson is responsible for ensuring that that business of the public meetings is transacted in the proper order and is reasonably expedited observing appropriate procedure and decorum.
2. Consulting with the Fire Chief regarding the preparation of each Board meeting agenda.
3. Participating, along with other Board members, with all the rights of a member to discuss issues, make motions, nominate candidates, and to vote.
4. Calling Special Meetings (study sessions, executive sessions, and/or additional regular sessions) of the Board as described by the Arizona Open Meeting Law.
5. Signing official District documents on behalf of the Board when authorized by the Board.
6. Making appointments as may be required by law and/or for the orderly representation of the Board.

The duties of the Clerk include:

1. Serving as Chairperson in the absence of the Chairperson with all the powers and duties as described above. The Clerk shall have such other powers and duties as a majority of the Board may determine.
2. Serving on such committees and/or as representative as appointed by the Board Chairperson.
3. Ensuring accurate minutes of each Board meeting are taken, transcribed, and distributed. Ensuring official minutes are properly authenticated and maintained in chronological order. These duties are delegated to staff members under the supervision of the Clerk.

304 BOARD OFFICER DUTIES

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Signing on behalf of the District such documents that require two (2) signatures or as requested by the Chairperson.

POLICY STATEMENT

It shall be the policy of the Board of Directors of Central Arizona Fire and Medical Authority that election to Board office is an accepted obligation of Board membership and that the Board may annually elect a Chairperson and a Clerk as required by State Law.

CROSS REFERENCES

Arizona Revised Statutes

A.R.S. §48-805 Fire district; powers and duties

A.R.S. §48-803(E) District administered by a district board

CAFMA Board Policy Manual

Policy 301 Board Member Responsibilities

Policy 306 Filling Board Vacancies

MINUTES

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Monday, September 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; Dave Tharp; Jeff Wasowicz; Laura Mowrer; Matt Zurcher; Nicolas Cornelius; Scott A Freitag; Susanne Dixon

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District** will hold a meeting open to the public on **Monday, September 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 Board of Directors' meeting to order on September 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.

- A. Approve Special Session Minutes - August 1, 2019
- B. Approve Executive Session Minutes - August 1, 2019
- C. Approve Special Session Minutes - August 8, 2019
- D. Approve Executive Session Minutes - August 8, 2019
- E. Approve Regular Session Minutes - August 26, 2019
- F. Approve General Fund Financial Statements
- G. Approve Bond Debt Service Financial Statements
- H. Approve Transfer of August Revenues from Central Yavapai Fire District to Central Arizona Fire and Medical Authority in the Amount of \$191,222.51

Motion to accept the Consent Agenda as presented.

Move: Darlene Packard Second: Dane Beck Status: Passed

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

5. OLD BUSINESS

- A. Motion, Discussion, and Action Regarding Board Meeting Schedule and Monthly Fund Transfers - Resolution 2019-11

Chief Tharp advised the Board that the resolution outlines the quarterly meetings which are allowed by Statute and provides authorization for staff to transfer revenue monthly. This is a yearly resolution as it limits the dollar amount that can be transferred. If the Board chooses to transfer the funds received from the recent attorneys' fees and costs settlement, that would require a separate motion.

Attorney Cornelius advised the Board that there are no legal issues with this action.

Motion to approve Resolution 2019-11 which is for the funds transfer between Central Yavapai Fire District and Central Arizona Fire and Medical.

It was confirmed that the next Central Yavapai Fire District Board meeting will be in December.

Move: Jeff Wasowicz Second: Cynthia Gentle Status: Passed

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

6. NEW BUSINESS

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

Attorney Cornelius advised the Board that BlueScope has been moving forward in the permitting process with the Town of Prescott Valley and the Army Corps of Engineers. They are seeking to finalize the contract with the expert, Len Erie, previously our agency expert; he will be the design

professional. Attorney Cornelius expects they will have that sorted out within the next several weeks, and then they will drafting a request for proposal (RFP) to seek bids.

Attorney Cornelius confirmed that CYFD received the attorneys' fees and costs settlement of \$162,500.

Chief Tharp confirmed that the check was deposited the day it was received.

7. ADJOURNMENT

Motion to adjourn at 4:37 p.m.

Move: Darlene Packard Second: Cynthia Gentle Status: Passed

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

Clerk / Date

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

CYFD General Fund

CYFD Bond Debt Service

_____ Fire Board Chairperson	_____ Date
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_____ Fire Board Clerk	_____ Date
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CENTRAL YAVAPAI FIRE DISTRICT
CHECK RECONCILIATION SEPTEMBER, 2019

Reconciliation:

Beginning Balance:	\$	285,020.06
Deposits:	\$	162,166.98
Transfer Out - Fire Authority:	\$	(87,536.30)

Disbursements:	\$	(6,594.75)
Fire District Deposit	\$	2,889.06
Error made by county		

Ending Balance:	\$	355,945.05
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Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	358,768.30
Outstanding Checks:	\$	(2,823.25)
Outstanding Deposits:	\$	-

Ending Balance:	\$	355,945.05
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G/L Ending Balance: \$ 355,945.05

	\$	355,945.05
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Deposits Per Bank Statement:

Real Estate Taxes:	\$	147,330.84
Personal Property Taxes:	\$	4,238.62
Fire District Assistance Tax:	\$	7,940.52
Interest Income:	\$	2,657.00
Transfer to CAFMA:	\$	-
JE to post payment from ACE	\$	-

Ending Balance:	\$	162,166.98
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Bank Reconciliation Register:

Checks From Accounts Payable:	\$	6,594.75
Checks From Payroll:	\$	-
Prior Period Adjustment (ck cleared)		
Total Checks:	\$	6,594.75

Deposits From Accounts Receivable:	\$	165,389.06
Journal Entries From General Ledger:	\$	162,166.98
Outstanding Transfer		
Outstanding Deposit:		

Ending Balance:	\$	162,166.98
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Reconciliation Approved By:

Scott A Freitag


Scott Freitag, Fire Chief

 Digitally signed by Scott A Freitag
Date: 2019.10.11 08:10:56 -07'00'

Reconciliation Reviewed By:

Dave Tharp


David Tharp, Assistant Chief of Administration

 Digitally signed by Dave Tharp
Date: 2019.10.10 06:52:27 -07'00'

Reconciliation Prepared By:

Debbie S. Spingola

Debbie Spingola, Finance Manager

 Digitally signed by Debbie S. Spingola
Date: 2019.10.08 12:34:10 -07'00'

Central Yavapai Fire District
General Fund Tax Collection Information

Total Levy Month	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	\$160,816	\$97,118	\$98,218	\$49,130	\$52,496	\$78,757	\$50,468	\$47,993	\$48,809
%	1.199%	0.807%	0.849%	0.429%	0.425%	0.593%	0.358%	0.295%	0.295%
% To Date	1.1993%	0.8072%	0.8492%	0.4286%	0.4249%	0.5929%	0.3575%	0.2947%	0.2953%
August	\$67,211	\$67,725	\$53,505	\$31,390	\$16,334	\$33,291	\$26,519	\$25,442	\$29,028
%	0.501%	0.563%	0.463%	0.274%	0.132%	0.251%	0.188%	0.156%	0.176%
% To Date	1.7005%	1.3702%	1.3118%	0.7024%	0.5571%	0.8435%	0.5454%	0.4510%	0.4709%
September	\$117,450	\$77,250	\$838,823	\$648,107	\$1,095,501	\$1,245,953	\$789,429	\$768,730	\$136,335
%	0.876%	0.642%	7.253%	5.654%	8.866%	9.379%	5.592%	4.721%	0.825%
% To Date	2.5764%	2.0123%	8.5645%	6.3562%	9.4233%	10.2226%	6.1377%	5.1721%	1.2957%
October	\$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
%	36.027%	32.065%	35.028%	31.860%	36.722%	35.785%	25.428%	37.949%	40.749%
% To Date	38.6034%	34.0777%	43.5926%	38.2159%	46.1451%	46.0074%	31.5659%	43.1211%	42.0442%
November	\$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
%	13.210%	18.070%	9.822%	14.499%	6.280%	7.930%	22.346%	7.900%	13.358%
% To Date	51.8130%	52.1474%	53.4147%	52.7149%	52.4255%	53.9379%	53.9115%	51.0210%	55.4024%
December	\$703,572	\$598,094	\$657,523	\$682,390	\$822,849	\$847,617	\$896,697	\$987,194	\$1,064,960
%	5.2470%	4.9713%	5.6851%	5.9529%	6.6596%	6.3806%	6.3522%	6.0628%	6.4427%
% To Date	57.0600%	57.1187%	59.0998%	58.6678%	59.0851%	60.3185%	60.2637%	57.0837%	61.8450%
January	\$440,523	\$471,527	\$316,971	\$345,369	\$323,603	\$302,609	\$368,574	\$609,745	\$416,757
%	3.2853%	3.9193%	2.7406%	3.0129%	2.6190%	2.2779%	2.6110%	3.7447%	2.5212%
% To Date	60.3453%	61.0380%	61.8405%	61.6806%	61.7041%	62.5964%	62.8747%	60.8284%	64.3663%
February	\$579,652	\$452,569	\$404,624	\$354,364	\$337,873	\$351,342	\$394,891	\$350,747	\$328,790
%	4.3228%	3.7617%	3.4985%	3.0913%	2.7345%	2.6448%	2.7974%	2.1541%	1.9891%
% To Date	64.6681%	64.7997%	65.3389%	64.7719%	64.4386%	65.2412%	65.6721%	62.9825%	66.3554%
March	\$585,713	\$469,035	\$388,803	\$444,942	\$486,368	\$526,700	\$606,436	\$629,128	\$657,391
%	4.3680%	3.8986%	3.3617%	3.8815%	3.9363%	3.9648%	4.2960%	3.8637%	3.9770%
% To Date	69.0361%	68.6983%	68.7006%	68.6534%	68.3749%	69.2061%	69.9681%	66.8462%	70.3324%
April	\$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
%	22.4923%	23.8222%	23.7299%	23.1902%	25.9343%	25.9277%	23.6824%	20.9682%	24.1255%
% To Date	91.5284%	92.5205%	92.4305%	91.8436%	94.3092%	95.1337%	93.6506%	87.8145%	94.4579%
May	\$947,777	\$798,148	\$740,157	\$716,914	\$380,081	\$416,552	\$678,353	\$813,680	\$695,530
%	7.0682%	6.6341%	6.3996%	6.2541%	3.0761%	3.1357%	4.8055%	4.9971%	4.2077%
% To Date	98.5966%	99.1546%	98.8301%	98.0977%	97.3853%	98.2694%	98.4561%	92.8116%	98.6656%
June	\$174,933	\$177,193	\$161,596	\$161,606	\$181,986	\$200,523	\$183,806	\$187,184	\$220,679
%	1.3046%	1.4728%	1.3972%	1.4098%	1.4729%	1.5095%	1.3021%	1.1496%	1.3350%
% To Date	99.9012%	100.6274%	100.2273%	99.5075%	98.8582%	99.7789%	99.7582%	93.9612%	100.0006%
TOTALS	\$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	0.0988%	-0.6274%	-0.2273%	0.4925%	1.1418%	0.2211%	0.2418%	6.0388%	-0.0006%

**Central Yavapai Fire District
FDAT Collection Information**

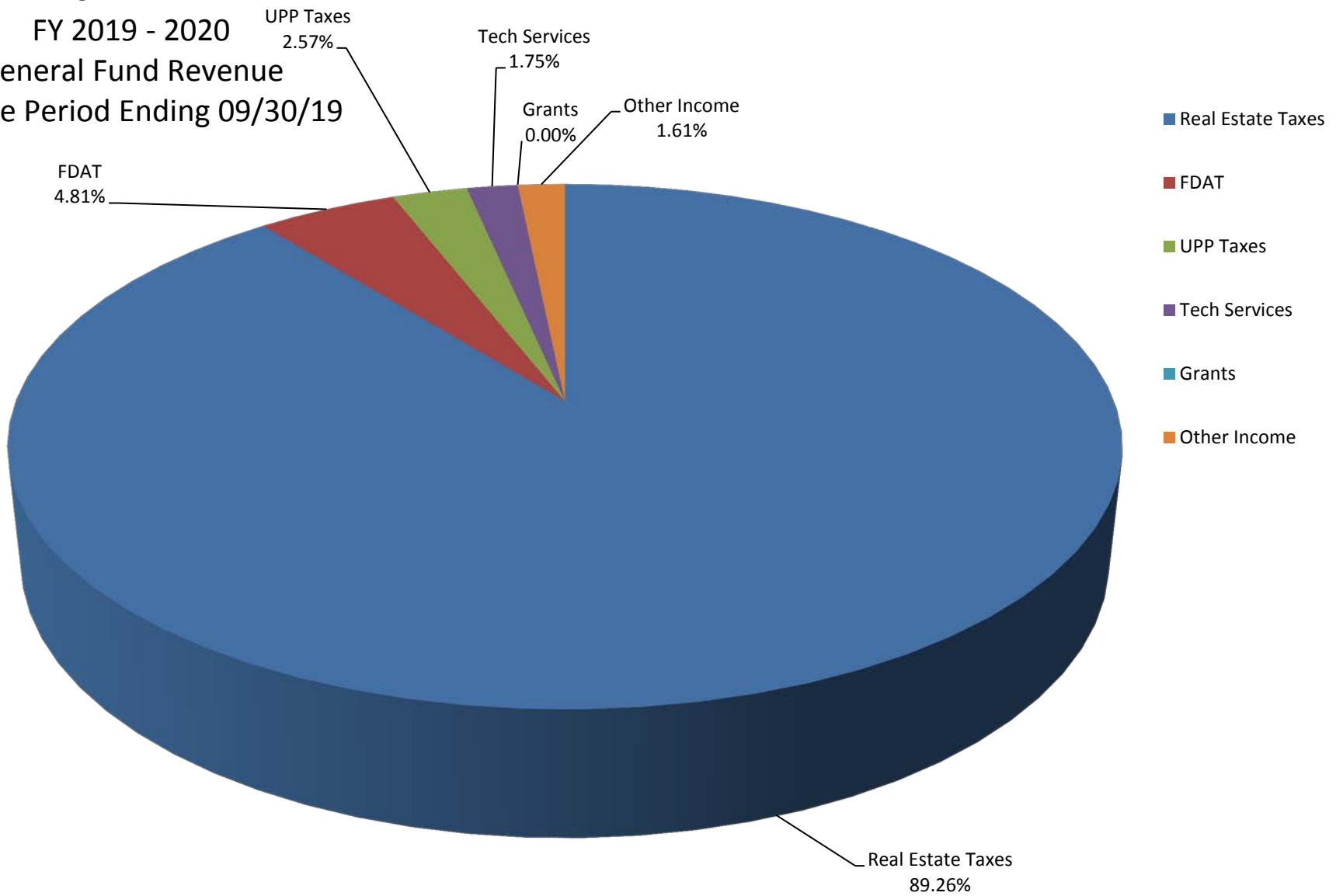
Total Levy Month	FY 10-11 \$300,000 Collected	FY 11-12 \$300,000 Collected	FY 12-13 \$338,000 Collected	FY 13-14 \$309,352 Collected	FY 14-15 \$313,900 Collected	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected
July	\$3,697	\$2,595	\$3,064	\$1,979	\$1,836	\$2,501	\$1,423	\$1,630	\$1,238
%	1.232%	0.865%	0.907%	0.640%	0.585%	0.797%	0.453%	0.489%	0.371%
% To Date	1.2324%	0.8651%	0.9066%	0.6398%	0.5848%	0.7966%	0.4533%	0.4890%	0.3715%
August	\$1,915	\$1,736	\$1,536	\$902	\$823	\$1,456	\$661	\$534	\$707
%	0.638%	0.579%	0.455%	0.291%	0.262%	0.464%	0.211%	0.160%	0.212%
% To Date	1.8709%	1.4439%	1.3611%	0.9312%	0.8471%	1.2606%	0.6638%	0.6491%	0.5835%
September	\$2,388	\$1,448	\$19,621	\$15,016	\$25,478	\$26,332	\$8,777	\$12,654	\$3,182
%	0.796%	0.483%	5.805%	4.854%	8.117%	8.389%	2.796%	3.797%	0.955%
% To Date	2.6670%	1.9266%	7.1662%	5.7853%	8.9637%	9.6492%	3.4600%	4.4456%	1.5383%
October	\$96,016	\$93,006	\$101,218	\$95,055	\$78,715	\$97,909	\$86,411	\$93,081	\$139,813
%	32.005%	31.002%	29.946%	30.727%	25.076%	31.191%	27.528%	27.928%	41.949%
% To Date	34.6725%	32.9286%	37.1125%	36.5125%	34.0402%	40.8405%	30.9882%	32.3735%	43.4876%
November	\$50,646	\$59,997	\$53,327	\$50,582	\$58,108	\$43,410	\$75,219	\$74,651	\$59,861
%	16.8819%	19.9989%	15.7772%	16.3508%	18.5116%	13.8292%	23.9628%	22.3983%	17.9606%
% To Date	51.5544%	52.9274%	52.8897%	52.8633%	52.5518%	54.6697%	54.9510%	54.7717%	61.4482%
December	\$19,555	\$15,865	\$18,751	\$17,866	\$19,303	\$20,201	\$24,923	\$21,663	\$25,413
%	6.5184%	5.2883%	5.5476%	5.7753%	6.1494%	6.4354%	7.9398%	6.4997%	7.6250%
% To Date	58.0728%	58.2157%	58.4373%	58.6386%	58.7012%	61.1051%	62.8908%	61.2715%	69.0732%
January	\$11,920	\$12,904	\$12,073	\$20,052	\$11,243	\$10,565	\$11,762	\$11,312	\$11,149
%	3.9733%	4.3013%	3.5719%	6.4819%	3.5817%	3.3658%	3.7471%	3.3939%	3.3450%
% To Date	62.0461%	62.5170%	62.0092%	65.1205%	62.2829%	64.4709%	66.6378%	64.6654%	72.4183%
February	\$10,332	\$10,894	\$11,450	\$8,863	\$7,979	\$7,946	\$8,291	\$8,056	\$7,409
%	3.444%	3.631%	3.388%	2.865%	2.542%	2.531%	2.641%	2.417%	2.223%
% To Date	65.4902%	66.1482%	65.3968%	67.9857%	64.8248%	67.0023%	69.2790%	67.0825%	74.6413%
March	\$14,808	\$12,280	\$11,003	\$10,149	\$12,656	\$12,018	\$12,638	\$12,174	\$13,713
%	4.9361%	4.0932%	3.2554%	3.2808%	4.0319%	3.8284%	4.0261%	3.6528%	4.1143%
% To Date	70.4262%	70.2414%	68.6522%	71.2665%	68.8567%	70.8307%	73.3051%	70.7354%	78.7556%
April	\$57,997	\$43,738	\$56,579	\$58,042	\$65,056	\$35,416	\$62,586	\$63,209	\$79,859
%	19.3324%	14.5794%	16.7394%	18.7624%	20.7249%	11.2825%	19.9382%	18.9651%	23.9607%
% To Date	89.7587%	84.8208%	85.3916%	90.0289%	89.5816%	82.1132%	93.2433%	89.7005%	102.7163%
May	\$25,244	\$44,155	\$43,984	\$31,386	\$22,095	\$51,376	\$23,662	\$23,731	\$18,881
%	8.4146%	14.7184%	13.0130%	10.1458%	7.0389%	16.3671%	7.5381%	7.1201%	5.6650%
% To Date	98.1733%	99.5391%	98.4046%	100.1747%	96.6206%	98.4803%	100.7814%	96.8206%	108.3813%
June	\$4,100	\$4,540	\$5,694	\$4,028	\$4,150	\$6,266	\$4,682	\$5,094	\$5,726
%	1.3665%	1.5132%	1.6847%	1.3019%	1.3221%	1.9962%	1.4916%	1.5285%	1.7181%
% To Date	99.5398%	101.0524%	100.0894%	101.4767%	97.9427%	100.4765%	102.2729%	98.3491%	110.0994%
TOTALS	\$298,619	\$303,157	\$338,302	\$313,920	\$307,442	\$315,396	\$321,035	\$327,788	\$366,950
Delinquency	0.4602%	-1.0524%	-0.0894%	-1.4767%	2.0573%	-0.4765%	-2.2729%	1.6509%	-10.0994%



2019 - 2020 Cash Flow by Month : September

[illegible]

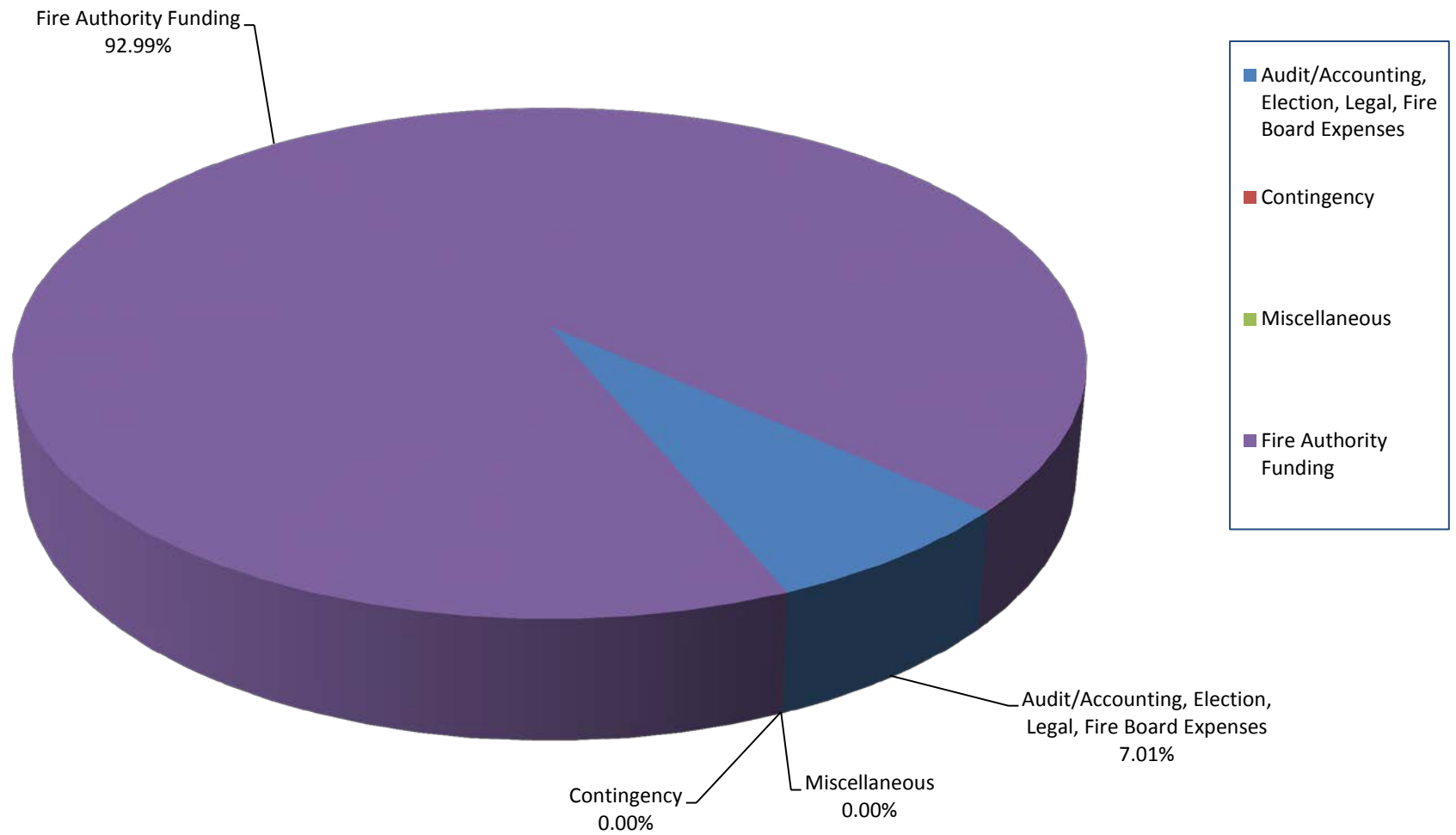
CYFD
FY 2019 - 2020
General Fund Revenue
For the Period Ending 09/30/19



CENTRAL YAVAPAI FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Real Estate Taxes	\$ 147,331	\$ 17,960,663	89.26
FDAT	\$ 7,941	\$ 366,547	4.81
UPP Taxes	\$ 4,239	\$ -	2.57
Tech Services	\$ 2,889	\$ 38,000	1.75
Grants	\$ -	\$ -	0.00
Other Income	\$ 2,657	\$ -	1.61
	\$ 165,056	\$ 18,365,210	99.99

CYFD
FY 2019 - 2020
General Fund Expenditures
For the Period Ending 09/30/19



CENTRAL YAVAPAI FIRE DISTRICT
EXPENSES

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 6,595	\$ 11,000	7.01
Contingency	\$ -	\$ 20,000	0.00
Miscellaneous			0.00
Fire Authority Funding	\$ 87,536	\$ 18,334,210	92.99
	\$ 94,131	\$ 18,365,210	100.00

CENTRAL YAVAPAI FIRE
GENERAL FUND
September 2019

Real Estate Taxes	\$ 147,330.84
UPP Taxes	\$ 4,238.62
FDAT	\$ 7,940.52
Interest	\$ 2,657.00
Fire District Deposit	\$ 2,889.06
 TOTAL	 <u>\$ 165,056.04</u>
 Transferred to CAFMA	 \$ 87,536.30



Yavapai County Treasurer

Monthly Statement

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

Central Yavapai Fire Dist - General Fund
Fund: 6060040000



Yavapai County Treasurer

Monthly Statement

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

Account	Period	YTD		
6060040000	Central Yavapai Fire Dist GF			
Begin Balance:	286,484.56	274,578.24		
Income:	165,056.04	415,143.77		
LOC Advance:	.00	.00		
Expense:	(92,772.30)	(330,953.71)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	(1,358.75)
Cash Balance:	358,768.30	358,768.30	End:	357,409.55

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6060040000	Central Yavapai Fire Dist GF	Beginning Balance:	286,484.56	274,578.24
11100.2015	2015 Real Estate Taxes		.00	(41.54)
11100.2016	2016 Real Estate Taxes		.00	(42.32)
11100.2017	2017 Real Estate Taxes		.00	294.49
11100.2018	2018 Real Estate Taxes		19,161.90	85,706.50
11100.2019	2019 Real Estate Taxes		128,168.94	128,168.94
12100.2006	2006 Personal Property Taxes		.00	10.53
12100.2007	2007 Personal Property Taxes		.00	153.81
12100.2008	2008 Personal Property Taxes		.00	132.60
12100.2009	2009 Personal Property Taxes		.00	132.68
12100.2010	2010 Personal Property Taxes		.00	248.88
12100.2011	2011 Personal Property Taxes		3.24	187.78
12100.2012	2012 Personal Property Taxes		.00	185.42
12100.2013	2013 Personal Property Taxes		.00	178.80
12100.2014	2014 Personal Property Taxes		.00	157.56
12100.2015	2015 Personal Property Taxes		.00	187.84
12100.2016	2016 Personal Property Taxes		18.52	311.30
12100.2017	2017 Personal Property Taxes		182.20	1,072.50
12100.2018	2018 Personal Property Taxes		332.49	2,865.49
12100.2019	2019 Personal Property Taxes		3,702.17	3,702.17
37122.0	Fire District Deposit		2,889.06	174,846.60
37150.0	FDAT Distributions		7,940.52	10,524.79
38108.0	Interest on Investments ICM		2,524.50	4,603.38
38109.0	Interest on Investments St Treas		132.50	1,555.57
90002.0	Interest Pd on Tax Roll Corrections		.00	(51.43)
91032.0	Warrants Redeemed		(5,236.00)	(7,553.12)
91702.0	Transfer out		(87,536.30)	(323,349.16)
		Ending Balance:	358,768.30	358,768.30

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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Yavapai County Treasurer

Monthly Statement

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

6060040000 Central Yavapai Fire Dist GF			Beginning Balance: 286,484.56	
11100.2018 2018 Real Estate Taxes			Source Code Total: 19,161.90	
09/03	Tax Distribution	0	1,241.79	C
09/03	Tax Distribution	0	1,267.04	C
09/04	Tax Distribution	0	133.91	C
09/04	Tax Distribution	0	1,339.12	C
09/04	Tax Distribution	0	211.37	C
09/05	Tax Distribution	0	641.51	C
09/06	Tax Distribution	0	289.92	C
09/06	Tax Distribution	0	37.02	C
09/09	Tax Distribution	0	201.87	C
09/09	Tax Distribution	0	186.02	C
09/10	Tax Distribution	0	153.39	C
09/10	Tax Distribution	0	303.65	C
09/11	Tax Distribution	0	1,149.74	C
09/11	Tax Distribution	0	689.85	C
09/11	Tax Distribution	0	107.15	C
09/12	Tax Distribution	0	2.47	C
09/12	Tax Distribution	0	41.20	C
09/12	Tax Distribution	0	271.26	C
09/13	Tax Distribution	0	74.39	C
09/16	Tax Distribution	0	967.14	C
09/16	Tax Distribution	0	37.14	C
09/16	Tax Distribution	0	682.82	C
09/17	Tax Distribution	0	449.95	C
09/18	Tax Distribution	0	94.66	C
09/18	Tax Distribution	0	982.57	C
09/18	Tax Distribution	0	156.11	C
09/19	Tax Distribution	0	213.71	C
09/19	Tax Distribution	0	270.33	C
09/20	Tax Distribution	0	38.06	C
09/20	Tax Distribution	0	107.07	C
09/20	Tax Distribution	0	223.37	C
09/23	Tax Distribution	0	707.61	C
09/23	Tax Distribution	0	64.41	C
09/23	Tax Distribution	0	289.35	C
09/23	Tax Distribution	0	918.78	C
09/24	Tax Distribution	0	126.65	C
09/24	Tax Distribution	0	6.41	C
09/25	Tax Distribution	0	65.99	C
09/25	Tax Distribution	0	29.87	C
09/26	Tax Distribution	0	998.44	C
09/26	Tax Distribution	0	145.33	C



Yavapai County Treasurer

Monthly Statement

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

09/26	Tax Distribution	0	97.68	C
09/26	Tax Distribution	0	267.20	C
09/27	Tax Distribution	0	220.72	C
09/27	Tax Distribution	0	828.61	C
09/27	Tax Distribution	0	2.55	C
09/27	Tax Distribution	0	664.12	C
09/27	Tax Distribution	0	107.59	C
09/30	Tax Distribution	0	384.73	C
09/30	Tax Distribution	0	326.80	C
09/30	Tax Distribution	0	343.46	C
11100.2019 2019 Real Estate Taxes			Source Code Total: 128,168.94	
09/18	Tax Distribution	0	1,746.59	C
09/18	Tax Distribution	0	1,312.64	C
09/18	Tax Distribution	0	6,324.75	C
09/19	Tax Distribution	0	2,310.39	C
09/19	Tax Distribution	0	5,754.22	C
09/20	Tax Distribution	0	433.80	C
09/20	Tax Distribution	0	3,554.95	C
09/20	Tax Distribution	0	1,015.11	C
09/23	Tax Distribution	0	918.36	C
09/23	Tax Distribution	0	2,580.63	C
09/23	Tax Distribution	0	5,196.35	C
09/23	Tax Distribution	0	1,842.67	C
09/23	Tax Distribution	0	4,219.75	C
09/23	Tax Distribution	0	2,111.43	C
09/24	Tax Distribution	0	3,747.77	C
09/24	Tax Distribution	0	981.58	C
09/24	Tax Distribution	0	832.45	C
09/24	Tax Distribution	0	2,305.82	C
09/24	Tax Distribution	0	2,876.96	C
09/24	Tax Distribution	0	825.55	C
09/25	Tax Distribution	0	821.46	C
09/25	Tax Distribution	0	4,890.62	C
09/25	Tax Distribution	0	5,276.56	C
09/25	Tax Distribution	0	3,956.00	C
09/25	Tax Distribution	0	3,919.07	C
09/26	Tax Distribution	0	1,728.54	C
09/26	Tax Distribution	0	4,534.40	C
09/26	Tax Distribution	0	2,500.68	C
09/26	Tax Distribution	0	242.11	C
09/26	Tax Distribution	0	845.76	C
09/26	Tax Distribution	0	890.91	C
09/26	Tax Distribution	0	2,016.22	C



Yavapai County Treasurer

Monthly Statement

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

09/27	Tax Distribution	0	1,254.01	C
09/27	Tax Distribution	0	1,861.86	C
09/27	Tax Distribution	0	4,437.05	C
09/27	Tax Distribution	0	2,296.19	C
09/27	Tax Distribution	0	1,997.78	C
09/27	Tax Distribution	0	1,770.85	C
09/27	Tax Distribution	0	1,251.24	C
09/27	Tax Distribution	0	6,107.60	C
09/30	Tax Distribution	0	5,019.70	C
09/30	Tax Distribution	0	127.45	C
09/30	Tax Distribution	0	2,140.72	C
09/30	Tax Distribution	0	4,302.14	C
09/30	Tax Distribution	0	3,346.81	C
09/30	Tax Distribution	0	3,369.65	C
09/30	Tax Distribution	0	2,959.70	C
09/30	Tax Distribution	0	3,412.09	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 3.24	
09/09	Tax Distribution	0	3.24	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 18.52	
09/11	Tax Distribution	0	18.52	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 182.20	
09/11	Tax Distribution	0	19.01	C
09/27	Tax Distribution	0	163.19	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 332.49	
09/04	Tax Distribution	0	73.62	C
09/09	Tax Distribution	0	1.82	C
09/10	Tax Distribution	0	54.82	C
09/11	Tax Distribution	0	2.06	C
09/11	Tax Distribution	0	18.92	C
09/16	Tax Distribution	0	36.85	C
09/23	Tax Distribution	0	1.62	C
09/25	Tax Distribution	0	142.78	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 3,702.17	
09/23	Tax Distribution	0	195.26	C
09/23	Tax Distribution	0	148.99	C
09/24	Tax Distribution	0	68.81	C
09/25	Tax Distribution	0	28.54	C
09/26	Tax Distribution	0	1,246.60	C
09/26	Tax Distribution	0	369.97	C
09/27	Tax Distribution	0	214.11	C
09/27	Tax Distribution	0	23.69	C
09/27	Tax Distribution	0	596.95	C
09/27	Tax Distribution	0	49.73	C



Yavapai County Treasurer

Monthly Statement

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

09/30	Tax Distribution	0	659.47	C
09/30	Tax Distribution	0	100.05	C
37122.0 Fire District Deposit			Source Code Total: 2,889.06	
09/05	Deposit	0	2,889.06	C
37150.0 FDAT Distributions			Source Code Total: 7,940.52	
09/03	Fire Dist Assistance Tax 0.397368	0	117.77	C
09/04	Fire Dist Assistance Tax 0.397368	0	107.75	C
09/05	Fire Dist Assistance Tax 0.397368	0	28.74	C
09/06	Fire Dist Assistance Tax 0.397368	0	15.20	C
09/09	Fire Dist Assistance Tax 0.397368	0	70.53	C
09/10	Fire Dist Assistance Tax 0.397368	0	21.41	C
09/11	Fire Dist Assistance Tax 0.397368	0	68.65	C
09/12	Fire Dist Assistance Tax 0.397368	0	48.96	C
09/13	Fire Dist Assistance Tax 0.397368	0	20.66	C
09/16	Fire Dist Assistance Tax 0.397368	0	57.30	C
09/17	Fire Dist Assistance Tax 0.397368	0	36.71	C
09/18	Fire Dist Assistance Tax 0.397368	0	289.75	C
09/19	Fire Dist Assistance Tax 0.397368	0	378.58	C
09/20	Fire Dist Assistance Tax 0.397368	0	353.39	C
09/23	Fire Dist Assistance Tax 0.397368	0	1,072.27	C
09/24	Fire Dist Assistance Tax 0.397368	0	728.23	C
09/25	Fire Dist Assistance Tax 0.397368	0	857.20	C
09/26	Fire Dist Assistance Tax 0.397368	0	860.81	C
09/27	Fire Dist Assistance Tax 0.397368	0	1,159.01	C
09/30	Fire Dist Assistance Tax 0.397368	0	1,647.60	C
38108.0 Interest on Investments ICM			Source Code Total: 2,524.50	
09/27	Investment Interest	0	92.52	C
09/27	Investment Interest	0	46.58	C
09/27	Investment Interest	0	1,229.21	C
09/27	Investment Interest	0	285.73	C
09/27	Investment Interest	0	250.30	C
09/27	Investment Interest	0	620.16	C
38109.0 Interest on Investments St Treas			Source Code Total: 132.50	
09/27	Investment Interest	0	132.50	C
91032.0 Warrants Redeemed			Source Code Total: (5,236.00)	
09/13	Paid Warrants	0	(2,198.50)	D
09/27	Paid Warrants	0	(3,037.50)	D
91702.0 Transfer out			Source Code Total: (87,536.30)	
09/03	Tfr per CAFMA 9/3/19 email request	0	(58,813.79)	D
09/24	Tfr per CAFMA 9/24/19 email request	0	(28,722.51)	D
6060040000 Central Yavapai Fire Dist GF			Ending Balance: 358,768.30	



Yavapai County Treasurer

Monthly Statement

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

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF					Account Total: 6,594.75
Fund: 0600					Fund Total: 6,594.75
Status: OUTS					Status Total: 1,358.75
/	0706001033	1,358.75	09/24/19	10/01/19	
Status: PAID					Status Total: 5,236.00
/	0706001031	2,198.50	09/10/19	09/13/19	
/	0706001032	3,037.50	09/24/19	09/27/19	
	Count	Amount			
Total OUTS:	1	1,358.75			
Total PAID:	2	5,236.00			

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 9/30/2019

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	09/01/19		\$286,484.56
Deposits and Credits:			\$165,056.04
Checks and Charges:			(\$92,772.30)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$358,768.30</u>
Ending Balance Per Bank Statement:	09/30/19		\$358,768.30
* Outstanding Deposits and Credits:	09/30/19		\$0.00
* Outstanding Checks and Charges:	09/30/19		(\$2,823.25)
Ending Book Balance:			<u>\$355,945.05</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: 9/30/19

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
09/10/19	706001031	Burch & Cracchiolo, P.A.	AP	CYFD	\$2,198.50
09/24/19	706001032	Nicolas J. Cornelius	AP	CYFD	\$3,037.50
09/30/19	Cash w/County	Transfer to CAFMA	GL	CYFD	\$58,813.79
09/30/19	Cash w/County	Transfer to CAFMA	GL	CYFD	\$28,722.51
TOTAL CHECKS AND CHARGES CLEARED:					\$92,772.30

CENTRAL YAVAPAI FIRE DISTRICT
BR Checks and Charges Outstanding
For the Bank Statement ending: 9/30/19

CYFD		General Fund		General Fund		1100
Date	Document	Description	Module	Company	Amount	
08/12/19	706001029	Burch & Cracchiolo, P.A.	AP	CYFD	\$1,464.50	
09/24/19	706001033	SC Audit & Accounting Solution	AP	CYFD	\$1,358.75	
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$2,823.25	

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Cleared
For the Bank Statement ending: 9/30/19

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
09/05/19	5095	Deposit	AR	CYFD	\$165,389.06
09/05/19	3322761097		GL	CYFD	(\$2,889.06)
09/05/19	86100461		GL	CYFD	(\$162,500.00)
09/30/19	Cash w/County	Re-enter JE for AT & T payment	GL	CYFD	\$2,889.06
09/30/19	Cash w/County	Tax & Interesst Revenue	GL	CYFD	\$162,166.98
TOTAL DEPOSITS AND CREDITS CLEARED:					\$165,056.04

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

706001031	09/10/19	Marked	No	Burch & Cracchiolo, P.A.	10/08/19	\$2,198.50
706001032	09/24/19	Marked	No	Nicolas J. Cornelius	10/08/19	\$3,037.50
706001033	09/24/19	Retrieved	No	SC Audit & Accounting Solution		\$1,358.75
SUB TOTAL FOR BANK:						\$6,594.75
TOTAL FOR MODULE:						\$6,594.75

MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: CYFD - GENERAL FUND

5095	09/05/19	Marked	No	Deposit	10/08/19	\$165,389.06
SUB TOTAL FOR BANK:						\$165,389.06
TOTAL FOR MODULE:						\$165,389.06

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: CYFD - GENERAL FUND

3322761097	09/05/19	Marked	No		10/08/19	(\$2,889.06)
86100461	09/05/19	Marked	No		10/08/19	(\$162,500.00)
Cash w/County	09/30/19	Marked	No	Transfer to CAFMA	10/08/19	\$58,813.79
Cash w/County	09/30/19	Marked	No	Re-enter JE for AT & T payment	10/08/19	\$2,889.06
Cash w/County	09/30/19	Marked	No	Transfer to CAFMA	10/08/19	\$28,722.51
Cash w/County	09/30/19	Marked	No	Tax & Interesst Revenue	10/08/19	\$162,166.98
SUB TOTAL FOR BANK:						\$87,203.28
TOTAL FOR MODULE:						\$87,203.28

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 9/1/2019 Through 9/30/2019

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	400000000	\$147,330.84	\$0.00	\$147,330.84	0.0%	\$214,086.07	\$0.00	\$214,086.07	0.0%
Personal Property Tax	410000000	4,238.62	0.00	4,238.62	0.0	9,527.36	0.00	9,527.36	0.0
Fire District Assistance Tax	420000000	7,940.52	0.00	7,940.52	0.0	10,524.79	0.00	10,524.79	0.0
Cell Tower Lease Revenue	477500000	2,889.06	0.00	2,889.06	0.0	12,346.60	0.00	12,346.60	0.0
Interest Income-General Fund	490000000	2,657.00	0.00	2,657.00	0.0	6,107.52	0.00	6,107.52	0.0
Misc. Income	510000000	0.00	0.00	0.00	0.0	162,500.00	0.00	162,500.00	0.0
Net Revenues		\$165,056.04	\$0.00	\$165,056.04	0.0 %	\$415,092.34	\$0.00	\$415,092.34	0.0 %
<u>Personnel Expenses</u>									
Fire Authority Funding	670010000	\$87,536.30	\$0.00	\$(87,536.30)	0.0%	\$323,349.16	\$0.00	\$(323,349.16)	0.0%
Total Personnel Expenses		\$87,536.30	\$0.00	\$(87,536.30)	0.0 %	\$323,349.16	\$0.00	\$(323,349.16)	0.0 %
<u>Service Expenses</u>									
Audit & Accounting	640010000	\$1,358.75	\$0.00	\$(1,358.75)	0.0%	\$1,358.75	\$0.00	\$(1,358.75)	0.0%
Legal Services - Routine	641010000	517.50	0.00	(517.50)	0.0	992.50	0.00	(992.50)	0.0
Legal Services - Non-Routine	641010600	4,718.50	0.00	(4,718.50)	0.0	6,838.00	0.00	(6,838.00)	0.0
Fire Board Expenses	644110000	0.00	0.00	0.00	0.0	512.12	0.00	(512.12)	0.0
Total Service Expenses		\$6,594.75	\$0.00	\$(6,594.75)	0.0 %	\$9,701.37	\$0.00	\$(9,701.37)	0.0 %
Total Expenses		\$94,131.05		\$(94,131.05)		\$333,050.53		\$(333,050.53)	
Net Income (Loss)		\$70,924.99	\$0.00	\$70,924.99	0.0%	\$82,041.81	\$0.00	\$82,041.81	0.0%

10/8/19
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CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet

As of 9/30/2019

Account: (1100) Not Defined

Assets

Current Assets

Cash with Yavapai County	\$355,945.05	
Total Current Assets		\$355,945.05
Total Assets		\$355,945.05
Total Liabilities and Net Assets		\$0.00

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Period
9/1/2019 through 9/30/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$285,020.06
4772	CD	1488844	09/10/19		706001031	Burch & Cracchiolo, P.A. - Cash Disbursement BURCH1	-	2,198.50	282,821.56
4776	CD	1488855	09/24/19		706001032	Nicolas J. Cornelius - Cash Disbursement CORNIC	-	3,037.50	279,784.06
4776	CD	1488858	09/24/19		706001033	SC Audit & Accounting Solution - Cash Disbursement SCAUD1	-	1,358.75	278,425.31
4765	A	1488818	09/30/19		Cash w/County	Transfer to CAFMA	-	58,813.79	219,611.52
4775	A	1488853	09/30/19		Cash w/County	Re-enter JE for AT & T payment on 9-5-19	2,889.06	-	222,500.58
4777	A	1488861	09/30/19		Cash w/County	Transfer to CAFMA	-	28,722.51	193,778.07
4780	A	1488866	09/30/19		Cash w/County	Tax & Interest Revenue	162,166.98	-	355,945.05
CASH WITH YAVAPAI COUNTY TOTALS:							\$165,056.04	\$94,131.05	\$355,945.05
TOTAL OF LEDGER:							\$165,056.04	\$94,131.05	\$355,945.05

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 9/1/2019 through 9/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$285,020.06	\$165,056.04	\$94,131.05	\$355,945.05	
TOTALS:		<u>\$285,020.06</u>	<u>\$165,056.04</u>	<u>\$94,131.05</u>	<u>\$355,945.05</u>	

* Inactive accounts are marked and appear in grey.

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

Difference Between Balances: \$ **0.00**

Bank Statement Balance:

Balance Per Bank: \$ 379,744.16

Ending Balance: \$ **379,744.16**

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:			<u>\$379,744.16</u>
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:			<u>\$379,744.16</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:

CYFDA		Cash/Bond Building Fund			Cash/Bond Building Fund			1100
Date	Document	Description	Module	Company	Amount			
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:

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	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:

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 9/1/2019 Through 9/30/2019

		Current Period				Year To Date			
Account		Actual	Budget	Variance	%	Actual	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
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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

Central Yavapai Fire Bond Debt Service
GL Trial Balance Worksheet
For The Period of 9/1/2019 through 9/30/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$366,387.26	\$13,356.90	\$0.00	\$379,744.16	
TOTALS:		<u>\$366,387.26</u>	<u>\$13,356.90</u>	<u>\$0.00</u>	<u>\$379,744.16</u>	

* Inactive accounts are marked and appear in grey.

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
------------------------	------

Fire Board Clerk	Date
------------------	------

CENTRAL YAVAPAI FIRE DISTRICT
CHECK RECONCILIATION OCTOBER, 2019

Reconciliation:

Beginning Balance:	\$	355,945.05
Deposits:	\$	8,302,881.98
Transfer Out - Fire Authority:	\$	(165,056.04)

Disbursements:	\$	(2,852.50)
Fire District Deposit	\$	2,889.06

Error made by county

Ending Balance:	\$	8,493,807.55
------------------------	-----------	---------------------

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank:	\$	8,493,807.55
Outstanding Checks:	\$	-
Outstanding Deposits:	\$	-

Ending Balance:	\$	8,493,807.55
------------------------	-----------	---------------------

G/L Ending Balance: \$ 8,493,807.55

\$ 8,493,807.55

Deposits Per Bank Statement:

Real Estate Taxes:	\$	7,745,891.55
Personal Property Taxes:	\$	96,977.42
Fire District Assistance Tax:	\$	459,767.91
Interest Income:	\$	245.10
Transfer to CAFMA:	\$	165,056.04
JE to post payment from ACE	\$	-

Ending Balance:	\$	8,467,938.02
------------------------	-----------	---------------------

Bank Reconciliation Register:

Checks From Accounts Payable:	\$	2,852.50
Checks From Payroll:	\$	-
Prior Period Adjustment (ck cleared)		
Total Checks:	\$	2,852.50

Deposits From Accounts Receivable:	\$	2,889.06
Journal Entries From General Ledger:	\$	8,467,938.02

Outstanding Transfer

Outstanding Deposit:

Ending Balance:	\$	8,467,938.02
------------------------	-----------	---------------------

Reconciliation Approved By:

Scott A Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott A Freitag
Date: 2019.11.15 07:46:16 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by Dave Tharp
Date: 2019.11.14 13:01:54 -07'00'

Reconciliation Prepared By:

Debbie S. Spingola

Debbie Spingola, Finance Manager

Digitally signed by Debbie S. Spingola
Date: 2019.11.13 12:12:55 -07'00'

Central Yavapai Fire District
General Fund Tax Collection Information

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Total Levy	\$13,284,318	\$14,116,233	\$16,282,904	\$16,529,780	\$17,960,663
Month	Collected	Collected	Collected	Collected	Collected
July	\$78,757	\$50,468	\$47,993	\$48,809	\$53,398
%	0.593%	0.358%	0.295%	0.295%	0.297%
% To Date	0.5929%	0.3575%	0.2947%	0.2953%	0.2973%
August	\$33,291	\$26,519	\$25,442	\$29,028	\$18,645
%	0.251%	0.188%	0.156%	0.176%	0.104%
% To Date	0.8435%	0.5454%	0.4510%	0.4709%	0.4011%
September	\$1,245,953	\$789,429	\$768,730	\$136,335	\$151,569
%	9.379%	5.592%	4.721%	0.825%	0.844%
% To Date	10.2226%	6.1377%	5.1721%	1.2957%	1.2450%
October	\$4,753,774	\$3,589,494	\$6,179,209	\$6,735,649	\$7,842,869
%	35.785%	25.428%	37.949%	40.749%	43.667%
% To Date	46.0074%	31.5659%	43.1211%	42.0442%	44.9119%
November	\$1,053,509	\$3,154,358	\$1,286,322	\$2,208,068	\$0
%	7.930%	22.346%	7.900%	13.358%	0.000%
% To Date	53.9379%	53.9115%	51.0210%	55.4024%	44.9119%
December	\$847,617	\$896,697	\$987,194	\$1,064,960	\$0
%	6.3806%	6.3522%	6.0628%	6.4427%	0.0000%
% To Date	60.3185%	60.2637%	57.0837%	61.8450%	44.9119%
January	\$302,609	\$368,574	\$609,745	\$416,757	\$0
%	2.2779%	2.6110%	3.7447%	2.5212%	0.0000%
% To Date	62.5964%	62.8747%	60.8284%	64.3663%	44.9119%
February	\$351,342	\$394,891	\$350,747	\$328,790	\$0
%	2.6448%	2.7974%	2.1541%	1.9891%	0.0000%
% To Date	65.2412%	65.6721%	62.9825%	66.3554%	44.9119%
March	\$526,700	\$606,436	\$629,128	\$657,391	\$0
%	3.9648%	4.2960%	3.8637%	3.9770%	0.0000%
% To Date	69.2061%	69.9681%	66.8462%	70.3324%	44.9119%
April	\$3,444,316	\$3,343,070	\$3,414,235	\$3,987,889	\$0
%	25.9277%	23.6824%	20.9682%	24.1255%	0.0000%
% To Date	95.1337%	93.6506%	87.8145%	94.4579%	44.9119%
May	\$416,552	\$678,353	\$813,680	\$695,530	\$0
%	3.1357%	4.8055%	4.9971%	4.2077%	0.0000%
% To Date	98.2694%	98.4561%	92.8116%	98.6656%	44.9119%
June	\$200,523	\$183,806	\$187,184	\$220,679	\$0
%	1.5095%	1.3021%	1.1496%	1.3350%	0.0000%
% To Date	99.7789%	99.7582%	93.9612%	100.0006%	44.9119%
TOTALS	\$13,254,943	\$14,082,095	\$15,299,608	\$16,529,886	\$8,066,482
Delinquency	0.2211%	0.2418%	6.0388%	-0.0006%	55.0881%

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Total Levy Month	FY 15-16 \$313,900 Collected	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected	FY 19-20 \$366,547 Collected
July	\$2,501	\$1,423	\$1,630	\$1,238	\$1,475
%	0.797%	0.453%	0.489%	0.371%	0.403%
% To Date	0.7966%	0.4533%	0.4890%	0.3715%	0.4025%
August	\$1,456	\$661	\$534	\$707	\$1,109
%	0.464%	0.211%	0.160%	0.212%	0.303%
% To Date	1.2606%	0.6638%	0.6491%	0.5835%	0.7050%
September	\$26,332	\$8,777	\$12,654	\$3,182	\$7,941
%	8.389%	2.796%	3.797%	0.955%	2.166%
% To Date	9.6492%	3.4600%	4.4456%	1.5383%	2.8713%
October	\$97,909	\$86,411	\$93,081	\$139,813	\$459,768
%	31.191%	27.528%	27.928%	41.949%	125.432%
% To Date	40.8405%	30.9882%	32.3735%	43.4876%	128.3035%
November	\$43,410	\$75,219	\$74,651	\$59,861	\$0
%	13.8292%	23.9628%	22.3983%	17.9606%	0.0000%
% To Date	54.6697%	54.9510%	54.7717%	61.4482%	128.3035%
December	\$20,201	\$24,923	\$21,663	\$25,413	\$0
%	6.4354%	7.9398%	6.4997%	7.6250%	0.0000%
% To Date	61.1051%	62.8908%	61.2715%	69.0732%	128.3035%
January	\$10,565	\$11,762	\$11,312	\$11,149	\$0
%	3.3658%	3.7471%	3.3939%	3.3450%	0.0000%
% To Date	64.4709%	66.6378%	64.6654%	72.4183%	128.3035%
February	\$7,946	\$8,291	\$8,056	\$7,409	\$0
%	2.531%	2.641%	2.417%	2.223%	0.0000%
% To Date	67.0023%	69.2790%	67.0825%	74.6413%	128.3035%
March	\$12,018	\$12,638	\$12,174	\$13,713	\$0
%	3.8284%	4.0261%	3.6528%	4.1143%	0.0000%
% To Date	70.8307%	73.3051%	70.7354%	78.7556%	128.3035%
April	\$35,416	\$62,586	\$63,209	\$79,859	\$0
%	11.2825%	19.9382%	18.9651%	23.9607%	0.0000%
% To Date	82.1132%	93.2433%	89.7005%	102.7163%	128.3035%
May	\$51,376	\$23,662	\$23,731	\$18,881	\$0
%	16.3671%	7.5381%	7.1201%	5.6650%	0.0000%
% To Date	98.4803%	100.7814%	96.8206%	108.3813%	128.3035%
June	\$6,266	\$4,682	\$5,094	\$5,726	\$0
%	1.9962%	1.4916%	1.5285%	1.7181%	0.0000%
% To Date	100.4765%	102.2729%	98.3491%	110.0994%	128.3035%
TOTALS	\$315,396	\$321,035	\$327,788	\$366,950	\$470,293
Delinquency	-0.4765%	-2.2729%	1.6509%	-10.0994%	-28.3035%

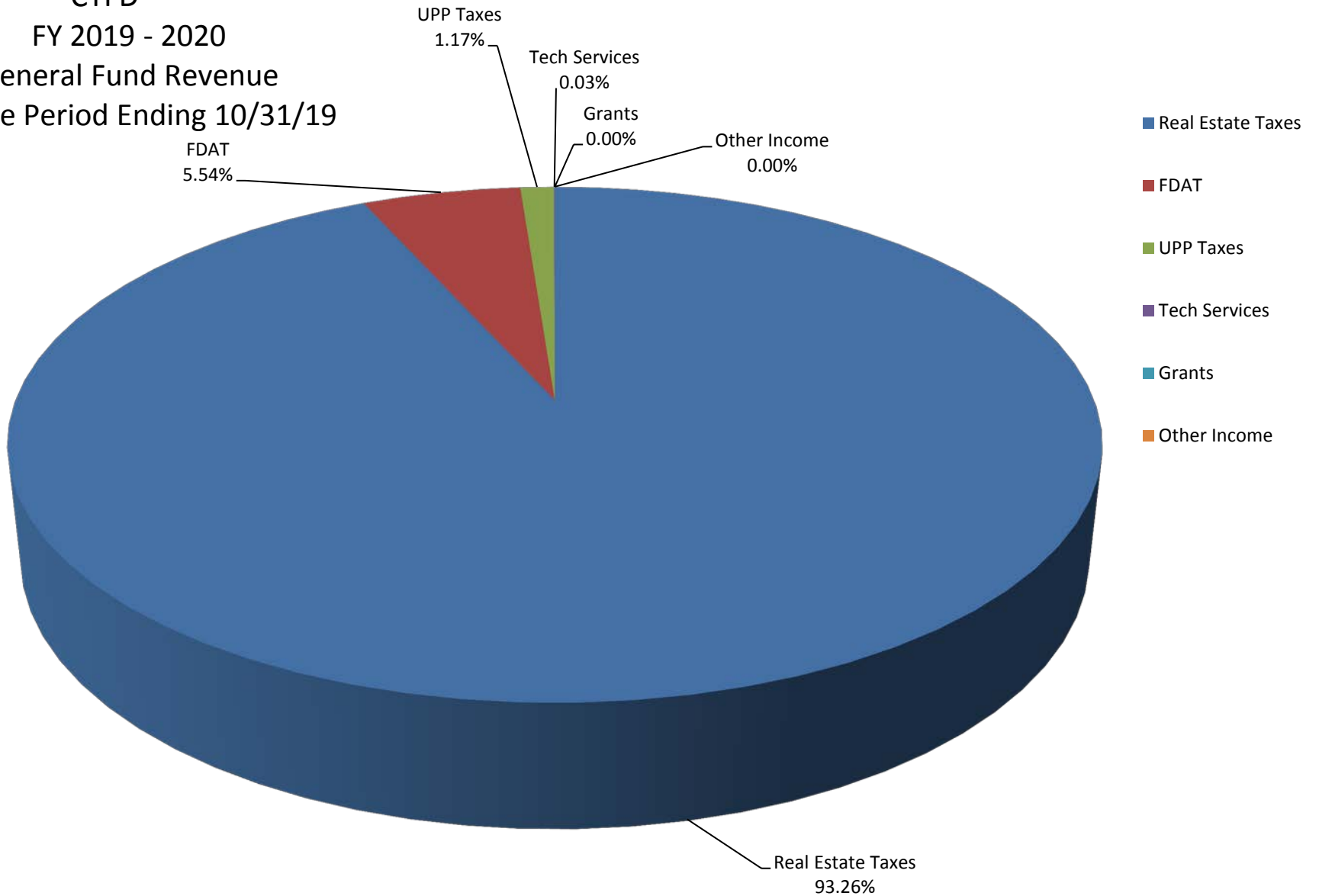
100.0000% 100.0000% 100.0000% 100.0000% 100.0000%



2019 - 2020 Cash Flow by Month : October

[illegible]

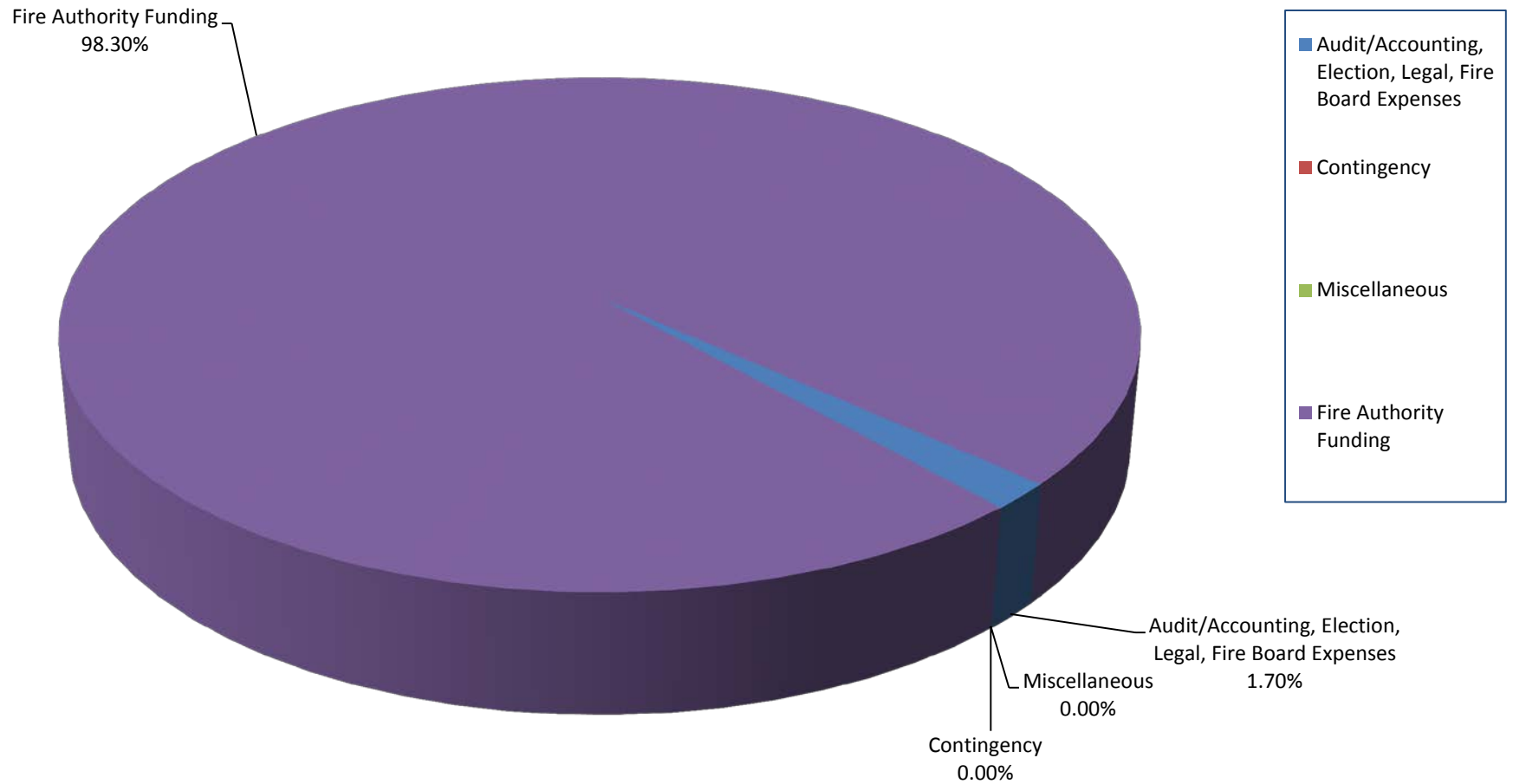
CYFD
FY 2019 - 2020
General Fund Revenue
For the Period Ending 10/31/19



CENTRAL YAVAPAI FIRE DISTRICT**REVENUE**

	Current Month Revenue	YTD Budget	
Real Estate Taxes	\$ 7,745,892	\$ 17,960,663	93.26
FDAT	\$ 459,768	\$ 366,547	5.54
UPP Taxes	\$ 96,977	\$ -	1.17
Tech Services	\$ 2,889	\$ 38,000	0.03
Grants	\$ -	\$ -	0.00
Other Income	\$ 245	\$ -	0.00
	\$ 8,305,771	\$ 18,365,210	99.99

CYFD
FY 2019 - 2020
General Fund Expenditures
For the Period Ending 10/31/19



CENTRAL YAVAPAI FIRE DISTRICT
EXPENSES

	Current Month Actual	YTD Budget	
Audit/Accounting, Election, Legal, Fire Board Expenses	\$ 2,853	\$ 11,000	1.70
Contingency	\$ -	\$ 20,000	0.00
Miscellaneous			0.00
Fire Authority Funding	\$ 165,056	\$ 18,334,210	98.30
	\$ 167,909	\$ 18,365,210	100.00

CENTRAL YAVAPAI FIRE
GENERAL FUND
October 2019

Real Estate Taxes	\$ 7,745,891.55
UPP Taxes	\$ 96,977.42
FDAT	\$ 459,767.91
Interest	\$ 245.10
Fire District Deposit	\$ 2,889.06
 TOTAL	 <u>\$ 8,305,771.04</u>
 Transferred to CAFMA	 \$ 165,056.04



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Central Yavapai Fire Dist - General Fund
Fund: 6060040000



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Account	Period	YTD		
6060040000	Central Yavapai Fire Dist GF			
Begin Balance:	358,768.30	274,578.24		
Income:	8,305,771.04	8,720,914.81		
LOC Advance:	.00	.00		
Expense:	(170,731.79)	(501,685.50)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	8,493,807.55	8,493,807.55	End:	8,493,807.55



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060040000 Central Yavapai Fire Dist GF	Beginning Balance:	358,768.30	274,578.24
11100.2011	2011 Real Estate Taxes	176.66	176.66
11100.2012	2012 Real Estate Taxes	3.50	3.50
11100.2013	2013 Real Estate Taxes	3.74	3.74
11100.2014	2014 Real Estate Taxes	3.80	3.80
11100.2015	2015 Real Estate Taxes	3.98	(37.56)
11100.2016	2016 Real Estate Taxes	1.88	(40.44)
11100.2017	2017 Real Estate Taxes	1.92	296.41
11100.2018	2018 Real Estate Taxes	13,521.59	99,228.09
11100.2019	2019 Real Estate Taxes	7,732,174.48	7,860,343.42
12100.2006	2006 Personal Property Taxes	.00	10.53
12100.2007	2007 Personal Property Taxes	.00	153.81
12100.2008	2008 Personal Property Taxes	.00	132.60
12100.2009	2009 Personal Property Taxes	.00	132.68
12100.2010	2010 Personal Property Taxes	6.59	255.47
12100.2011	2011 Personal Property Taxes	10.48	198.26
12100.2012	2012 Personal Property Taxes	24.99	210.41
12100.2013	2013 Personal Property Taxes	13.92	192.72
12100.2014	2014 Personal Property Taxes	23.69	181.25
12100.2015	2015 Personal Property Taxes	23.32	211.16
12100.2016	2016 Personal Property Taxes	34.42	345.72
12100.2017	2017 Personal Property Taxes	38.36	1,110.86
12100.2018	2018 Personal Property Taxes	379.36	3,244.85
12100.2019	2019 Personal Property Taxes	96,422.29	100,124.46
37122.0	Fire District Deposit	2,889.06	177,735.66
37150.0	FDAT Distributions	459,767.91	470,292.70
38108.0	Interest on Investments ICM	.00	4,603.38
38109.0	Interest on Investments St Treas	245.10	1,800.67
90002.0	Interest Pd on Tax Roll Corrections	.00	(51.43)
91032.0	Warrants Redeemed	(5,675.75)	(13,228.87)
91702.0	Transfer out	(165,056.04)	(488,405.20)
	Ending Balance:	8,493,807.55	8,493,807.55

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6060040000 Central Yavapai Fire Dist GF			Beginning Balance: 358,768.30	
11100.2011	2011 Real Estate Taxes		Source Code Total: 176.66	
10/22	Tax Distribution	0	176.66	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

11100.2012 2012 Real Estate Taxes			Source Code Total: 3.50	
10/22	Tax Distribution	0	3.50	C
11100.2013 2013 Real Estate Taxes			Source Code Total: 3.74	
10/22	Tax Distribution	0	3.74	C
11100.2014 2014 Real Estate Taxes			Source Code Total: 3.80	
10/22	Tax Distribution	0	3.80	C
11100.2015 2015 Real Estate Taxes			Source Code Total: 3.98	
10/22	Tax Distribution	0	3.98	C
11100.2016 2016 Real Estate Taxes			Source Code Total: 1.88	
10/22	Tax Distribution	0	1.88	C
11100.2017 2017 Real Estate Taxes			Source Code Total: 1.92	
10/22	Tax Distribution	0	1.92	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 13,521.59	
10/01	Tax Distribution	0	438.40	C
10/01	Tax Distribution	0	22.97	C
10/02	Tax Distribution	0	1,083.83	C
10/02	Tax Distribution	0	4.17	C
10/02	Tax Distribution	0	126.37	C
10/02	Tax Distribution	0	11.27	C
10/02	Tax Distribution	0	329.65	C
10/02	Tax Distribution	0	433.09	C
10/03	Tax Distribution	0	339.39	C
10/04	Tax Distribution	0	464.45	C
10/08	Tax Distribution	0	44.30	C
10/09	Tax Distribution	0	671.45	C
10/09	Tax Distribution	0	56.77	C
10/09	Tax Distribution	0	200.72	C
10/10	Tax Distribution	0	35.61	C
10/10	Tax Distribution	0	(70.09)	C
10/11	Tax Distribution	0	358.58	C
10/11	Tax Distribution	0	21.35	C
10/11	Tax Distribution	0	37.80	C
10/14	Tax Distribution	0	642.62	C
10/14	Tax Distribution	0	6.34	C
10/14	Tax Distribution	0	137.08	C
10/15	Tax Distribution	0	283.43	C
10/15	Tax Distribution	0	145.33	C
10/15	Tax Distribution	0	1,955.47	C
10/16	Tax Distribution	0	299.49	C
10/16	Tax Distribution	0	134.02	C
10/17	Tax Distribution	0	177.46	C
10/17	Tax Distribution	0	179.77	C
10/18	Tax Distribution	0	25.40	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/18	Tax Distribution	0	81.76	C
10/18	Tax Distribution	0	162.62	C
10/21	Tax Distribution	0	234.21	C
10/21	Tax Distribution	0	609.31	C
10/22	Tax Distribution	0	81.76	C
10/22	Tax Distribution	0	135.43	C
10/23	Tax Distribution	0	60.66	C
10/23	Tax Distribution	0	14.28	C
10/24	Tax Distribution	0	527.88	C
10/25	Tax Distribution	0	786.63	C
10/25	Tax Distribution	0	134.97	C
10/25	Tax Distribution	0	6.34	C
10/28	Tax Distribution	0	32.66	C
10/28	Tax Distribution	0	73.91	C
10/28	Tax Distribution	0	156.92	C
10/29	Tax Distribution	0	24.89	C
10/30	Tax Distribution	0	306.30	C
10/30	Tax Distribution	0	91.78	C
10/30	Tax Distribution	0	415.46	C
10/30	Tax Distribution	0	71.57	C
10/31	Tax Distribution	0	521.67	C
10/31	Tax Distribution	0	394.09	C
11100.2019 2019 Real Estate Taxes			Source Code Total: 7,732,174.48	
10/01	Tax Distribution	0	30,853.97	C
10/01	Tax Distribution	0	429.10	C
10/01	Tax Distribution	0	1,422.28	C
10/01	Tax Distribution	0	1,480.59	C
10/01	Tax Distribution	0	9,806.60	C
10/01	Tax Distribution	0	1,165.48	C
10/02	Tax Distribution	0	18,019.37	C
10/02	Tax Distribution	0	1,203.52	C
10/02	Tax Distribution	0	10,971.65	C
10/02	Tax Distribution	0	4,514.22	C
10/02	Tax Distribution	0	5,538.89	C
10/02	Tax Distribution	0	1,563.09	C
10/03	Tax Distribution	0	24,616.89	C
10/03	Tax Distribution	0	62.40	C
10/03	Tax Distribution	0	1,384.97	C
10/03	Tax Distribution	0	5,545.56	C
10/03	Tax Distribution	0	2,515.85	C
10/03	Tax Distribution	0	8,245.25	C
10/03	Tax Distribution	0	1,110.34	C
10/03	Tax Distribution	0	3,934.39	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/03	Tax Distribution	0	2,978.94	C
10/03	Tax Distribution	0	2,208.27	C
10/04	Tax Distribution	0	45,464.15	C
10/04	Tax Distribution	0	1.96	C
10/04	Tax Distribution	0	1,371.15	C
10/04	Tax Distribution	0	3,993.64	C
10/04	Tax Distribution	0	6,606.09	C
10/04	Tax Distribution	0	625.47	C
10/04	Tax Distribution	0	13,662.93	C
10/04	Tax Distribution	0	1,604.88	C
10/04	Tax Distribution	0	702.79	C
10/07	Tax Distribution	0	51,575.98	C
10/07	Tax Distribution	0	1,082.97	C
10/07	Tax Distribution	0	4,747.72	C
10/07	Tax Distribution	0	4,256.77	C
10/07	Tax Distribution	0	124,299.69	C
10/07	Tax Distribution	0	22,941.66	C
10/07	Tax Distribution	0	6,385.41	C
10/07	Tax Distribution	0	1,061.59	C
10/07	Tax Distribution	0	2,893.10	C
10/08	Tax Distribution	0	30,589.29	C
10/08	Tax Distribution	0	2,982.64	C
10/08	Tax Distribution	0	2,668.73	C
10/08	Tax Distribution	0	12,248.80	C
10/08	Tax Distribution	0	120,482.61	C
10/08	Tax Distribution	0	8,902.86	C
10/08	Tax Distribution	0	2,301.25	C
10/08	Tax Distribution	0	7,669.36	C
10/08	Tax Distribution	0	6,155.37	C
10/09	Tax Distribution	0	32,237.10	C
10/09	Tax Distribution	0	181.75	C
10/09	Tax Distribution	0	3,507.70	C
10/09	Tax Distribution	0	4,061.00	C
10/09	Tax Distribution	0	427,632.04	C
10/09	Tax Distribution	0	24,826.49	C
10/09	Tax Distribution	0	8,161.21	C
10/09	Tax Distribution	0	36,828.57	C
10/09	Tax Distribution	0	19,584.94	C
10/09	Tax Distribution	0	5,259.38	C
10/10	Tax Distribution	0	28,250.78	C
10/10	Tax Distribution	0	2,394.15	C
10/10	Tax Distribution	0	2,724.30	C
10/10	Tax Distribution	0	796.39	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/10	Tax Distribution	0	55,146.46	C
10/10	Tax Distribution	0	13,588.30	C
10/10	Tax Distribution	0	(594.16)	C
10/10	Tax Distribution	0	626.77	C
10/10	Tax Distribution	0	3,676.51	C
10/10	Tax Distribution	0	835.71	C
10/10	Tax Distribution	0	4,450.42	C
10/11	Tax Distribution	0	25,971.13	C
10/11	Tax Distribution	0	133.70	C
10/11	Tax Distribution	0	3,423.90	C
10/11	Tax Distribution	0	6,188.08	C
10/11	Tax Distribution	0	8,484.87	C
10/11	Tax Distribution	0	396,188.54	C
10/11	Tax Distribution	0	8,045.69	C
10/11	Tax Distribution	0	9,330.28	C
10/11	Tax Distribution	0	1,879.11	C
10/11	Tax Distribution	0	2,656.91	C
10/14	Tax Distribution	0	14,243.40	C
10/14	Tax Distribution	0	2,559.44	C
10/14	Tax Distribution	0	779.33	C
10/14	Tax Distribution	0	7,423.09	C
10/14	Tax Distribution	0	4,822.31	C
10/14	Tax Distribution	0	8,405.28	C
10/14	Tax Distribution	0	5,592.08	C
10/14	Tax Distribution	0	4,576.61	C
10/15	Tax Distribution	0	25,318.77	C
10/15	Tax Distribution	0	186.46	C
10/15	Tax Distribution	0	6,634.54	C
10/15	Tax Distribution	0	4,027.66	C
10/15	Tax Distribution	0	181,885.54	C
10/15	Tax Distribution	0	9,060.02	C
10/15	Tax Distribution	0	(312.61)	C
10/15	Tax Distribution	0	1,028.95	C
10/15	Tax Distribution	0	1,762.35	C
10/15	Tax Distribution	0	4,490.37	C
10/16	Tax Distribution	0	30,710.24	C
10/16	Tax Distribution	0	16,097.39	C
10/16	Tax Distribution	0	3,558.25	C
10/16	Tax Distribution	0	725.58	C
10/16	Tax Distribution	0	16,791.85	C
10/16	Tax Distribution	0	2,144.74	C
10/16	Tax Distribution	0	1,053.53	C
10/16	Tax Distribution	0	5,524.69	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/16	Tax Distribution	0	4,575.22	C
10/17	Tax Distribution	0	40,184.99	C
10/17	Tax Distribution	0	3,673.33	C
10/17	Tax Distribution	0	10,852.13	C
10/17	Tax Distribution	0	4,275.52	C
10/17	Tax Distribution	0	274,764.98	C
10/17	Tax Distribution	0	8,515.97	C
10/17	Tax Distribution	0	5,758.67	C
10/17	Tax Distribution	0	10,474.61	C
10/17	Tax Distribution	0	3,182.38	C
10/17	Tax Distribution	0	1,370.96	C
10/18	Tax Distribution	0	22,921.27	C
10/18	Tax Distribution	0	541.35	C
10/18	Tax Distribution	0	7,822.95	C
10/18	Tax Distribution	0	18,612.35	C
10/18	Tax Distribution	0	56,558.61	C
10/18	Tax Distribution	0	18,046.54	C
10/18	Tax Distribution	0	7,189.17	C
10/18	Tax Distribution	0	5,559.61	C
10/18	Tax Distribution	0	4,153.03	C
10/21	Tax Distribution	0	32,580.12	C
10/21	Tax Distribution	0	237.89	C
10/21	Tax Distribution	0	4,533.89	C
10/21	Tax Distribution	0	6,638.14	C
10/21	Tax Distribution	0	228,521.08	C
10/21	Tax Distribution	0	8,941.39	C
10/21	Tax Distribution	0	(687.75)	C
10/21	Tax Distribution	0	13,480.65	C
10/21	Tax Distribution	0	15,238.42	C
10/21	Tax Distribution	0	5,130.25	C
10/22	Tax Distribution	0	30,131.36	C
10/22	Tax Distribution	0	2,676.91	C
10/22	Tax Distribution	0	5,169.41	C
10/22	Tax Distribution	0	10,873.15	C
10/22	Tax Distribution	0	105,035.77	C
10/22	Tax Distribution	0	4,132.63	C
10/22	Tax Distribution	0	3,315.69	C
10/22	Tax Distribution	0	2,169.19	C
10/22	Tax Distribution	0	7,090.40	C
10/23	Tax Distribution	0	26,434.03	C
10/23	Tax Distribution	0	941.47	C
10/23	Tax Distribution	0	10,910.56	C
10/23	Tax Distribution	0	251,599.07	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/23	Tax Distribution	0	12,779.10	C
10/23	Tax Distribution	0	5,144.65	C
10/23	Tax Distribution	0	57,170.57	C
10/23	Tax Distribution	0	3,868.76	C
10/23	Tax Distribution	0	4,417.64	C
10/24	Tax Distribution	0	22,886.98	C
10/24	Tax Distribution	0	334.95	C
10/24	Tax Distribution	0	2,651.53	C
10/24	Tax Distribution	0	9,943.24	C
10/24	Tax Distribution	0	13,808.13	C
10/24	Tax Distribution	0	337,298.35	C
10/24	Tax Distribution	0	24,134.12	C
10/24	Tax Distribution	0	6,927.96	C
10/24	Tax Distribution	0	3,175.60	C
10/24	Tax Distribution	0	3,993.20	C
10/24	Tax Distribution	0	3,033.02	C
10/25	Tax Distribution	0	29,933.94	C
10/25	Tax Distribution	0	1,282.99	C
10/25	Tax Distribution	0	24,043.13	C
10/25	Tax Distribution	0	2,585.17	C
10/25	Tax Distribution	0	113,006.45	C
10/25	Tax Distribution	0	16,535.46	C
10/25	Tax Distribution	0	3,312.84	C
10/25	Tax Distribution	0	6,661.25	C
10/25	Tax Distribution	0	1,391.44	C
10/25	Tax Distribution	0	3,564.37	C
10/28	Tax Distribution	0	36,724.21	C
10/28	Tax Distribution	0	67.53	C
10/28	Tax Distribution	0	466.52	C
10/28	Tax Distribution	0	1,763.72	C
10/28	Tax Distribution	0	7,021.04	C
10/28	Tax Distribution	0	118,751.80	C
10/28	Tax Distribution	0	13,162.98	C
10/28	Tax Distribution	0	(747.96)	C
10/28	Tax Distribution	0	10,469.99	C
10/28	Tax Distribution	0	396.57	C
10/28	Tax Distribution	0	2,574.55	C
10/29	Tax Distribution	0	32,286.29	C
10/29	Tax Distribution	0	712.38	C
10/29	Tax Distribution	0	7,618.02	C
10/29	Tax Distribution	0	30,474.02	C
10/29	Tax Distribution	0	200,556.03	C
10/29	Tax Distribution	0	9,534.67	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/29	Tax Distribution	0	18,374.14	C
10/29	Tax Distribution	0	5,304.06	C
10/29	Tax Distribution	0	10,681.81	C
10/30	Tax Distribution	0	42,388.71	C
10/30	Tax Distribution	0	42.68	C
10/30	Tax Distribution	0	8,626.14	C
10/30	Tax Distribution	0	2,710,397.22	C
10/30	Tax Distribution	0	25,404.95	C
10/30	Tax Distribution	0	1,583.99	C
10/30	Tax Distribution	0	16,671.52	C
10/30	Tax Distribution	0	1,305.15	C
10/30	Tax Distribution	0	15,276.55	C
10/31	Tax Distribution	0	34,761.43	C
10/31	Tax Distribution	0	79.10	C
10/31	Tax Distribution	0	86.18	C
10/31	Tax Distribution	0	7,002.91	C
10/31	Tax Distribution	0	83,309.09	C
10/31	Tax Distribution	0	116,297.03	C
10/31	Tax Distribution	0	34,143.22	C
10/31	Tax Distribution	0	(171.25)	C
10/31	Tax Distribution	0	1,970.07	C
10/31	Tax Distribution	0	1,762.86	C
10/31	Tax Distribution	0	2,680.63	C
10/31	Tax Distribution	0	1,933.37	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 6.59	
10/21	Tax Distribution	0	6.59	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 10.48	
10/11	Tax Distribution	0	3.24	C
10/21	Tax Distribution	0	7.24	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 24.99	
10/21	Tax Distribution	0	7.10	C
10/28	Tax Distribution	0	17.89	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 13.92	
10/16	Tax Distribution	0	6.31	C
10/21	Tax Distribution	0	7.61	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 23.69	
10/07	Tax Distribution	0	15.98	C
10/21	Tax Distribution	0	7.71	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 23.32	
10/07	Tax Distribution	0	16.45	C
10/16	Tax Distribution	0	6.87	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 34.42	
10/07	Tax Distribution	0	16.41	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/16	Tax Distribution	0	7.10	C
10/30	Tax Distribution	0	10.91	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 38.36	
10/07	Tax Distribution	0	16.66	C
10/14	Tax Distribution	0	14.48	C
10/16	Tax Distribution	0	7.22	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 379.36	
10/03	Tax Distribution	0	89.97	C
10/04	Tax Distribution	0	92.04	C
10/07	Tax Distribution	0	16.60	C
10/16	Tax Distribution	0	7.32	C
10/30	Tax Distribution	0	12.41	C
10/30	Tax Distribution	0	161.02	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 96,422.29	
10/01	Tax Distribution	0	421.65	C
10/01	Tax Distribution	0	63.53	C
10/01	Tax Distribution	0	66.04	C
10/02	Tax Distribution	0	198.56	C
10/02	Tax Distribution	0	179.72	C
10/03	Tax Distribution	0	113.52	C
10/03	Tax Distribution	0	200.20	C
10/03	Tax Distribution	0	1,049.41	C
10/03	Tax Distribution	0	120.31	C
10/04	Tax Distribution	0	329.52	C
10/04	Tax Distribution	0	63.05	C
10/04	Tax Distribution	0	102.34	C
10/07	Tax Distribution	0	234.41	C
10/07	Tax Distribution	0	91.69	C
10/07	Tax Distribution	0	1,273.28	C
10/07	Tax Distribution	0	47.52	C
10/07	Tax Distribution	0	18.32	C
10/08	Tax Distribution	0	543.00	C
10/08	Tax Distribution	0	24.76	C
10/08	Tax Distribution	0	16.75	C
10/08	Tax Distribution	0	1,002.22	C
10/08	Tax Distribution	0	1,569.21	C
10/08	Tax Distribution	0	232.08	C
10/08	Tax Distribution	0	1,965.61	C
10/09	Tax Distribution	0	278.15	C
10/09	Tax Distribution	0	8,587.62	C
10/09	Tax Distribution	0	122.04	C
10/09	Tax Distribution	0	2,913.98	C
10/09	Tax Distribution	0	91.04	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/10	Tax Distribution	0	238.95	C
10/10	Tax Distribution	0	13.55	C
10/10	Tax Distribution	0	430.68	C
10/10	Tax Distribution	0	295.19	C
10/10	Tax Distribution	0	38.68	C
10/11	Tax Distribution	0	387.22	C
10/11	Tax Distribution	0	12.02	C
10/11	Tax Distribution	0	30.03	C
10/11	Tax Distribution	0	5,445.68	C
10/11	Tax Distribution	0	662.80	C
10/11	Tax Distribution	0	355.42	C
10/14	Tax Distribution	0	169.96	C
10/14	Tax Distribution	0	131.41	C
10/14	Tax Distribution	0	19.75	C
10/14	Tax Distribution	0	12.57	C
10/15	Tax Distribution	0	282.33	C
10/15	Tax Distribution	0	2,328.60	C
10/15	Tax Distribution	0	270.87	C
10/15	Tax Distribution	0	36.53	C
10/15	Tax Distribution	0	168.80	C
10/16	Tax Distribution	0	257.71	C
10/16	Tax Distribution	0	215.74	C
10/16	Tax Distribution	0	1,116.40	C
10/17	Tax Distribution	0	1,432.01	C
10/17	Tax Distribution	0	41.19	C
10/17	Tax Distribution	0	158.04	C
10/17	Tax Distribution	0	219.94	C
10/17	Tax Distribution	0	6,152.49	C
10/17	Tax Distribution	0	301.77	C
10/17	Tax Distribution	0	54.59	C
10/17	Tax Distribution	0	469.50	C
10/18	Tax Distribution	0	168.63	C
10/18	Tax Distribution	0	115.59	C
10/18	Tax Distribution	0	256.41	C
10/18	Tax Distribution	0	655.03	C
10/18	Tax Distribution	0	271.41	C
10/18	Tax Distribution	0	35.27	C
10/18	Tax Distribution	0	81.55	C
10/21	Tax Distribution	0	254.68	C
10/21	Tax Distribution	0	3,926.10	C
10/21	Tax Distribution	0	394.70	C
10/21	Tax Distribution	0	221.79	C
10/21	Tax Distribution	0	85.62	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/21	Tax Distribution	0	68.68	C
10/22	Tax Distribution	0	752.29	C
10/22	Tax Distribution	0	125.53	C
10/22	Tax Distribution	0	4,497.06	C
10/22	Tax Distribution	0	1,681.11	C
10/22	Tax Distribution	0	227.37	C
10/22	Tax Distribution	0	129.78	C
10/23	Tax Distribution	0	156.78	C
10/23	Tax Distribution	0	140.76	C
10/23	Tax Distribution	0	7,050.22	C
10/23	Tax Distribution	0	166.49	C
10/23	Tax Distribution	0	155.78	C
10/23	Tax Distribution	0	436.69	C
10/24	Tax Distribution	0	397.00	C
10/24	Tax Distribution	0	181.12	C
10/24	Tax Distribution	0	253.33	C
10/24	Tax Distribution	0	177.07	C
10/24	Tax Distribution	0	2,102.26	C
10/24	Tax Distribution	0	124.57	C
10/24	Tax Distribution	0	44.10	C
10/25	Tax Distribution	0	431.95	C
10/25	Tax Distribution	0	1,100.66	C
10/25	Tax Distribution	0	869.39	C
10/25	Tax Distribution	0	719.18	C
10/25	Tax Distribution	0	5,679.32	C
10/25	Tax Distribution	0	29.96	C
10/28	Tax Distribution	0	418.37	C
10/28	Tax Distribution	0	24.92	C
10/28	Tax Distribution	0	2.71	C
10/28	Tax Distribution	0	961.99	C
10/28	Tax Distribution	0	57.15	C
10/29	Tax Distribution	0	171.31	C
10/29	Tax Distribution	0	63.76	C
10/29	Tax Distribution	0	5,652.47	C
10/29	Tax Distribution	0	211.69	C
10/29	Tax Distribution	0	2,165.84	C
10/29	Tax Distribution	0	87.53	C
10/29	Tax Distribution	0	267.86	C
10/30	Tax Distribution	0	221.21	C
10/30	Tax Distribution	0	412.33	C
10/30	Tax Distribution	0	34.62	C
10/30	Tax Distribution	0	175.42	C
10/30	Tax Distribution	0	2,256.94	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/31	Tax Distribution	0	537.64	C
10/31	Tax Distribution	0	1,259.72	C
10/31	Tax Distribution	0	3,164.88	C
10/31	Tax Distribution	0	318.20	C
10/31	Tax Distribution	0	40.44	C
10/31	Tax Distribution	0	80.11	C
37122.0 Fire District Deposit			Source Code Total: 2,889.06	
10/03	Deposit	0	2,889.06	C
37150.0 FDAT Distributions			Source Code Total: 459,767.91	
10/01	Fire Dist Assistance Tax 0.397368	0	1,877.29	C
10/02	Fire Dist Assistance Tax 0.397368	0	3,095.61	C
10/03	Fire Dist Assistance Tax 0.397368	0	3,887.24	C
10/04	Fire Dist Assistance Tax 0.397368	0	4,465.14	C
10/07	Fire Dist Assistance Tax 0.397368	0	10,713.96	C
10/08	Fire Dist Assistance Tax 0.397368	0	11,285.90	C
10/09	Fire Dist Assistance Tax 0.397368	0	35,492.68	C
10/10	Fire Dist Assistance Tax 0.397368	0	7,886.19	C
10/11	Fire Dist Assistance Tax 0.397368	0	31,084.53	C
10/14	Fire Dist Assistance Tax 0.397368	0	3,569.20	C
10/15	Fire Dist Assistance Tax 0.397368	0	16,212.32	C
10/16	Fire Dist Assistance Tax 0.397368	0	6,008.62	C
10/17	Fire Dist Assistance Tax 0.397368	0	25,828.09	C
10/18	Fire Dist Assistance Tax 0.397368	0	9,570.39	C
10/21	Fire Dist Assistance Tax 0.397368	0	18,260.31	C
10/22	Fire Dist Assistance Tax 0.397368	0	11,159.29	C
10/23	Fire Dist Assistance Tax 0.397368	0	21,931.15	C
10/24	Fire Dist Assistance Tax 0.397368	0	24,894.11	C
10/25	Fire Dist Assistance Tax 0.397368	0	12,520.39	C
10/28	Fire Dist Assistance Tax 0.397368	0	14,201.69	C
10/29	Fire Dist Assistance Tax 0.397368	0	40,445.50	C
10/30	Fire Dist Assistance Tax 0.397368	0	130,788.96	C
10/31	Fire Dist Assistance Tax 0.397368	0	14,589.35	C
38109.0 Interest on Investments St Treas			Source Code Total: 245.10	
10/30	Investment Interest	0	245.10	C
91032.0 Warrants Redeemed			Source Code Total: (5,675.75)	
10/01	Paid Warrants	0	(1,358.75)	D
10/10	Paid Warrants	0	(4,317.00)	D
91702.0 Transfer out			Source Code Total: (165,056.04)	
10/17	Tfr'd per CAFMA 10/17/19 email request	0	(165,056.04)	D
6060040000 Central Yavapai Fire Dist GF				Ending Balance: 8,493,807.55



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF					Account Total: 7,140.25
Fund: 0600					Fund Total: 7,140.25
Status: PAID					Status Total: 5,675.75
/	0706001033	1,358.75	09/24/19	10/01/19	
/	0706001034	4,317.00	10/07/19	10/10/19	
Status: STOP					Status Total: 1,464.50
STOP PAYMENT	0706001029	1,464.50	08/12/19	10/23/19	
	Count	Amount			
Total PAID:	2	5,675.75			
Total STOP:	1	1,464.50			

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 10/31/2019

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	10/01/19		\$358,768.30
Deposits and Credits:			\$8,305,771.04
Checks and Charges:			(\$170,731.79)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$8,493,807.55</u>
Ending Balance Per Bank Statement:	10/31/19		\$8,493,807.55
* Outstanding Deposits and Credits:	10/31/19		\$0.00
* Outstanding Checks and Charges:	10/31/19		\$0.00
Ending Book Balance:			<u>\$8,493,807.55</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: 10/31/19

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
08/12/19	706001029	Burch & Cracchiolo, P.A.	AP	CYFD	\$1,464.50
09/24/19	706001033	SC Audit & Accounting Solution	AP	CYFD	\$1,358.75
10/07/19	706001034	Burch & Cracchiolo, P.A.	AP	CYFD	\$4,317.00
10/23/19	706001029	Burch & Cracchiolo, P.A.	AP	CYFD	(\$1,464.50)
10/31/19	Cash w/County	Transfer to CAFMA	GL	CYFD	\$165,056.04
TOTAL CHECKS AND CHARGES CLEARED:					\$170,731.79

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
BR Deposits and Credits Cleared
For the Bank Statement ending: 10/31/19

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
10/03/19	5096	Deposit	AR	CYFD	\$2,889.06
10/31/19	Cash w/County	Tax & Interesst Revenue	GL	CYFD	\$8,302,881.98
TOTAL DEPOSITS AND CREDITS CLEARED:					\$8,305,771.04

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:

TOTAL FOR MODULE: \$8,467,938.02

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:

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CENTRAL YAVAPAI FIRE DISTRICT
Income Statement
(Original Budget to Actual Comparison)
For the period of 10/1/2019 Through 10/31/2019

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	400000000	\$7,745,891.55	\$0.00	\$7,745,891.55	0.0%	\$7,959,977.62	\$17,960,663.00	\$(10,000,685.38)	(55.7)%
Personal Property Tax	410000000	96,977.42	0.00	96,977.42	0.0	106,504.78	0.00	106,504.78	0.0
Fire District Assistance Tax	420000000	459,767.91	0.00	459,767.91	0.0	470,292.70	366,547.00	103,745.70	28.3
Cell Tower Lease Revenue	477500000	2,889.06	0.00	2,889.06	0.0	15,235.66	0.00	15,235.66	0.0
Interest Income-General Fund	490000000	245.10	0.00	245.10	0.0	6,352.62	0.00	6,352.62	0.0
Misc. Income	510000000	0.00	0.00	0.00	0.0	162,500.00	0.00	162,500.00	0.0
Communications Contracting Revenue	514041000	0.00	0.00	0.00	0.0	0.00	38,000.00	(38,000.00)	(100.0)
Net Revenues		\$8,305,771.04	\$0.00	\$8,305,771.04	0.0 %	\$8,720,863.38	\$18,365,210.00	\$(9,644,346.62)	(52.5)%
<u>Personnel Expenses</u>									
Fire Authority Funding	670010000	\$165,056.04	\$0.00	\$(165,056.04)	0.0%	\$488,405.20	\$18,334,210.00	\$17,845,804.80	97.3%
Total Personnel Expenses		\$165,056.04	\$0.00	\$(165,056.04)	0.0 %	\$488,405.20	\$18,334,210.00	\$17,845,804.80	97.3 %
<u>Service Expenses</u>									
Audit & Accounting	640010000	\$0.00	\$0.00	\$0.00	0.0%	\$1,358.75	\$5,000.00	\$3,641.25	72.8%
Legal Services - Routine	641010000	0.00	0.00	0.00	0.0	992.50	5,000.00	4,007.50	80.2
Legal Services - Non-Routine	641010600	2,852.50	0.00	(2,852.50)	0.0	9,690.50	1,000.00	(8,690.50)	(869.1)
Fire Board Expenses	644110000	0.00	0.00	0.00	0.0	512.12	0.00	(512.12)	0.0
Total Service Expenses		\$2,852.50	\$0.00	\$(2,852.50)	0.0 %	\$12,553.87	\$11,000.00	\$(1,553.87)	(14.1)%
Total Expenses		\$167,908.54		\$(167,908.54)		\$500,959.07	\$18,345,210.00	\$17,844,250.93	97.3%
Income (Loss) from Operations		\$8,137,862.50	\$0.00	\$8,137,862.50	0.0%	\$8,219,904.31	\$20,000.00	\$8,199,904.31	40999.5%
<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)		\$8,137,862.50	\$0.00	\$8,137,862.50	0.0%	\$8,219,904.31	\$0.00	\$8,219,904.31	0.0%

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CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet
As of 10/31/2019

Assets

Current Assets

Cash with Yavapai County	\$8,493,807.55	
Taxes Receivable	281,525.50	
Total Current Assets		\$8,775,333.05

Total Assets

\$8,775,333.05

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$2,594.05	
CAFMA accounts payable	235,812.86	
Total Current Liabilities		\$238,406.91

Total Liabilities

\$238,406.91

Net Assets

Fund Balance	\$317,021.83	
Current Year Net Assets	8,219,904.31	

Total Net Assets

8,536,926.14

Total Liabilities and Net Assets

\$8,775,333.05

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Period
10/1/2019 through 10/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000		CASH WITH YAVAPAI COUNTY							\$355,945.05
4778	CR	1488862	10/03/19		3322815484	AT&T MOBILITY, LLC -	2,889.06	-	358,834.11
4779	CD	1488864	10/07/19		706001034	Burch & Cracchiolo, P.A. - Cash Disbursement BURCH1	-	4,317.00	354,517.11
4785	CD	1488885	10/23/19		706001029	Burch & Cracchiolo, P.A. - Void Check BURCH1	1,464.50	-	355,981.61
4781	A	1488872	10/31/19		Cash w/County	Transfer to CAFMA	-	165,056.04	190,925.57
4784	A	1488880	10/31/19		Cash w/County	Tax & Interest Revenue	8,302,881.98	-	8,493,807.55
CASH WITH YAVAPAI COUNTY TOTALS:							\$8,307,235.54	\$169,373.04	\$8,493,807.55
TOTAL OF LEDGER:							\$8,307,235.54	\$169,373.04	\$8,493,807.55

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 10/1/2019 through 10/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$355,945.05	\$8,307,235.54	\$169,373.04	\$8,493,807.55	
TOTALS:		<u>\$355,945.05</u>	<u>\$8,307,235.54</u>	<u>\$169,373.04</u>	<u>\$8,493,807.55</u>	

* Inactive accounts are marked and appear in grey.

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

Reconciliation:

Beginning Balance (CYFD):	\$	379,744.16
Deposits:	\$	558,726.15
Bank Administration Fees:	\$	-
Interest Income:	\$	342.55
Bank Principal/Interest Payments	\$	-
Adj by County		
Ending Balance:	\$	938,812.86

Difference Between Balances: \$ **0.00**

Bank Statement Balance:

Balance Per Bank: \$ 938,812.86

Ending Balance: \$ **938,812.86**


Deposits Per Bank Statement:

Deposits:	\$	-
Real Estate Taxes:	\$	551,810.30
Personal Property Taxes:	\$	6,915.85
Ending Balance:	\$	558,726.15

Reconciliation Approved By:

Scott A Freitag


Scott Freitag, Fire Chief

 Digitally signed by Scott A Freitag
Date: 2019.11.15 07:45:07 -07'00'

Reconciliation Reviewed By:

Dave Tharp


David Tharp, Assistant Chief of Administration

 Digitally signed by Dave Tharp
Date: 2019.11.14 13:22:50 -07'00'

Reconciliation Prepared By:

Debbie S. Spingola

Debbie Spingola, Finance Manager

 Digitally signed by Debbie S. Spingola
Date: 2019.11.13 13:08:54 -07'00'

CENTRAL YAVAPAI FIRE
BOND DEBT FUND
October 2019

Real Estate Taxes	\$ 551,810.30
UPP Taxes	\$ 6,915.85
Interest	\$ 342.55
 TOTAL	 <u>\$ 559,068.70</u>



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Central Yavapai Fire Dist BDS
Fund: 6060240000



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Account	Period	YTD		
6060240000	Central Yavapai Fire Dist BDS			
Begin Balance:	379,744.16	356,776.68		
Income:	559,068.70	582,390.88		
LOC Advance:	.00	.00		
Expense:	.00	(354.70)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	938,812.86	938,812.86	End:	938,812.86

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060240000	Central Yavapai Fire Dist BDS	Beginning Balance:	379,744.16 356,776.68
11100.2011	2011 Real Estate Taxes	21.12	21.12
11100.2012	2012 Real Estate Taxes	.42	.42
11100.2013	2013 Real Estate Taxes	.46	.46
11100.2014	2014 Real Estate Taxes	.40	.40
11100.2015	2015 Real Estate Taxes	.40	(3.76)
11100.2016	2016 Real Estate Taxes	.18	(3.76)
11100.2017	2017 Real Estate Taxes	.16	25.33
11100.2018	2018 Real Estate Taxes	1,074.87	7,887.87
11100.2019	2019 Real Estate Taxes	550,712.29	559,840.93
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	.73	28.21
12100.2011	2011 Personal Property Taxes	1.25	23.70
12100.2012	2012 Personal Property Taxes	3.01	25.35
12100.2013	2013 Personal Property Taxes	1.70	23.50
12100.2014	2014 Personal Property Taxes	2.49	19.05
12100.2015	2015 Personal Property Taxes	2.34	21.20
12100.2016	2016 Personal Property Taxes	3.20	32.12
12100.2017	2017 Personal Property Taxes	3.28	94.95
12100.2018	2018 Personal Property Taxes	30.16	257.92
12100.2019	2019 Personal Property Taxes	6,867.69	7,131.37
38108.0	Interest on Investments ICM	.00	3,687.00
38109.0	Interest on Investments St Treas	342.55	3,236.93
90002.0	Interest Pd on Tax Roll Corrections	.00	(4.70)
92185.0	Paying Agent Fees	.00	(350.00)
	Ending Balance:	938,812.86	938,812.86

Monthly Statement Detail



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

Date	Notes	Doc #	Amount	C/D
6060240000 Central Yavapai Fire Dist BDS			Beginning Balance: 379,744.16	
11100.2011 2011 Real Estate Taxes			Source Code Total: 21.12	
10/22	Tax Distribution	0	21.12	C
11100.2012 2012 Real Estate Taxes			Source Code Total: .42	
10/22	Tax Distribution	0	.42	C
11100.2013 2013 Real Estate Taxes			Source Code Total: .46	
10/22	Tax Distribution	0	.46	C
11100.2014 2014 Real Estate Taxes			Source Code Total: .40	
10/22	Tax Distribution	0	.40	C
11100.2015 2015 Real Estate Taxes			Source Code Total: .40	
10/22	Tax Distribution	0	.40	C
11100.2016 2016 Real Estate Taxes			Source Code Total: .18	
10/22	Tax Distribution	0	.18	C
11100.2017 2017 Real Estate Taxes			Source Code Total: .16	
10/22	Tax Distribution	0	.16	C
11100.2018 2018 Real Estate Taxes			Source Code Total: 1,074.87	
10/01	Tax Distribution	0	34.85	C
10/01	Tax Distribution	0	1.83	C
10/02	Tax Distribution	0	86.15	C
10/02	Tax Distribution	0	.33	C
10/02	Tax Distribution	0	10.05	C
10/02	Tax Distribution	0	.90	C
10/02	Tax Distribution	0	26.21	C
10/02	Tax Distribution	0	34.43	C
10/03	Tax Distribution	0	26.99	C
10/04	Tax Distribution	0	36.92	C
10/08	Tax Distribution	0	3.52	C
10/09	Tax Distribution	0	53.37	C
10/09	Tax Distribution	0	4.52	C
10/09	Tax Distribution	0	15.96	C
10/10	Tax Distribution	0	2.83	C
10/10	Tax Distribution	0	(5.57)	C
10/11	Tax Distribution	0	28.50	C
10/11	Tax Distribution	0	1.70	C
10/11	Tax Distribution	0	3.00	C
10/14	Tax Distribution	0	51.08	C
10/14	Tax Distribution	0	.50	C
10/14	Tax Distribution	0	10.90	C
10/15	Tax Distribution	0	22.53	C
10/15	Tax Distribution	0	11.55	C
10/15	Tax Distribution	0	155.44	C
10/16	Tax Distribution	0	23.80	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/16	Tax Distribution	0	10.66	C
10/17	Tax Distribution	0	14.11	C
10/17	Tax Distribution	0	14.29	C
10/18	Tax Distribution	0	2.02	C
10/18	Tax Distribution	0	6.50	C
10/18	Tax Distribution	0	12.93	C
10/21	Tax Distribution	0	18.62	C
10/21	Tax Distribution	0	48.44	C
10/22	Tax Distribution	0	6.50	C
10/22	Tax Distribution	0	10.76	C
10/23	Tax Distribution	0	4.83	C
10/23	Tax Distribution	0	1.13	C
10/24	Tax Distribution	0	41.96	C
10/25	Tax Distribution	0	62.53	C
10/25	Tax Distribution	0	10.73	C
10/25	Tax Distribution	0	.50	C
10/28	Tax Distribution	0	2.60	C
10/28	Tax Distribution	0	5.87	C
10/28	Tax Distribution	0	12.47	C
10/29	Tax Distribution	0	1.98	C
10/30	Tax Distribution	0	24.34	C
10/30	Tax Distribution	0	7.30	C
10/30	Tax Distribution	0	33.03	C
10/30	Tax Distribution	0	5.69	C
10/31	Tax Distribution	0	41.47	C
10/31	Tax Distribution	0	31.32	C
11100.2019 2019 Real Estate Taxes			Source Code Total: 550,712.29	
10/01	Tax Distribution	0	2,197.50	C
10/01	Tax Distribution	0	30.56	C
10/01	Tax Distribution	0	101.30	C
10/01	Tax Distribution	0	105.44	C
10/01	Tax Distribution	0	698.48	C
10/01	Tax Distribution	0	83.01	C
10/02	Tax Distribution	0	1,283.40	C
10/02	Tax Distribution	0	85.71	C
10/02	Tax Distribution	0	781.44	C
10/02	Tax Distribution	0	321.51	C
10/02	Tax Distribution	0	394.49	C
10/02	Tax Distribution	0	111.33	C
10/03	Tax Distribution	0	1,753.33	C
10/03	Tax Distribution	0	4.44	C
10/03	Tax Distribution	0	98.64	C
10/03	Tax Distribution	0	394.97	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/03	Tax Distribution	0	179.19	C
10/03	Tax Distribution	0	587.24	C
10/03	Tax Distribution	0	79.08	C
10/03	Tax Distribution	0	280.23	C
10/03	Tax Distribution	0	212.17	C
10/03	Tax Distribution	0	157.28	C
10/04	Tax Distribution	0	3,238.15	C
10/04	Tax Distribution	0	.14	C
10/04	Tax Distribution	0	97.65	C
10/04	Tax Distribution	0	284.44	C
10/04	Tax Distribution	0	470.51	C
10/04	Tax Distribution	0	44.55	C
10/04	Tax Distribution	0	973.15	C
10/04	Tax Distribution	0	114.30	C
10/04	Tax Distribution	0	50.05	C
10/07	Tax Distribution	0	3,673.43	C
10/07	Tax Distribution	0	77.14	C
10/07	Tax Distribution	0	338.13	C
10/07	Tax Distribution	0	303.18	C
10/07	Tax Distribution	0	8,853.07	C
10/07	Tax Distribution	0	1,634.01	C
10/07	Tax Distribution	0	454.79	C
10/07	Tax Distribution	0	75.61	C
10/07	Tax Distribution	0	206.05	C
10/08	Tax Distribution	0	2,178.65	C
10/08	Tax Distribution	0	212.42	C
10/08	Tax Distribution	0	190.09	C
10/08	Tax Distribution	0	872.41	C
10/08	Tax Distribution	0	8,581.20	C
10/08	Tax Distribution	0	634.10	C
10/08	Tax Distribution	0	163.91	C
10/08	Tax Distribution	0	546.24	C
10/08	Tax Distribution	0	438.38	C
10/09	Tax Distribution	0	2,296.03	C
10/09	Tax Distribution	0	12.94	C
10/09	Tax Distribution	0	249.85	C
10/09	Tax Distribution	0	289.24	C
10/09	Tax Distribution	0	30,457.52	C
10/09	Tax Distribution	0	1,768.22	C
10/09	Tax Distribution	0	581.27	C
10/09	Tax Distribution	0	2,623.08	C
10/09	Tax Distribution	0	1,394.91	C
10/09	Tax Distribution	0	374.59	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/10	Tax Distribution	0	2,012.12	C
10/10	Tax Distribution	0	170.52	C
10/10	Tax Distribution	0	194.04	C
10/10	Tax Distribution	0	56.71	C
10/10	Tax Distribution	0	3,927.74	C
10/10	Tax Distribution	0	967.78	C
10/10	Tax Distribution	0	(42.32)	C
10/10	Tax Distribution	0	44.64	C
10/10	Tax Distribution	0	261.85	C
10/10	Tax Distribution	0	59.53	C
10/10	Tax Distribution	0	316.97	C
10/11	Tax Distribution	0	1,849.75	C
10/11	Tax Distribution	0	9.52	C
10/11	Tax Distribution	0	243.86	C
10/11	Tax Distribution	0	440.75	C
10/11	Tax Distribution	0	604.28	C
10/11	Tax Distribution	0	28,217.82	C
10/11	Tax Distribution	0	573.03	C
10/11	Tax Distribution	0	664.53	C
10/11	Tax Distribution	0	133.84	C
10/11	Tax Distribution	0	189.22	C
10/14	Tax Distribution	0	1,014.46	C
10/14	Tax Distribution	0	182.29	C
10/14	Tax Distribution	0	55.51	C
10/14	Tax Distribution	0	528.69	C
10/14	Tax Distribution	0	343.46	C
10/14	Tax Distribution	0	598.65	C
10/14	Tax Distribution	0	398.27	C
10/14	Tax Distribution	0	325.97	C
10/15	Tax Distribution	0	1,803.28	C
10/15	Tax Distribution	0	13.28	C
10/15	Tax Distribution	0	472.53	C
10/15	Tax Distribution	0	286.87	C
10/15	Tax Distribution	0	12,954.46	C
10/15	Tax Distribution	0	645.31	C
10/15	Tax Distribution	0	(22.27)	C
10/15	Tax Distribution	0	73.30	C
10/15	Tax Distribution	0	125.54	C
10/15	Tax Distribution	0	319.82	C
10/16	Tax Distribution	0	2,187.25	C
10/16	Tax Distribution	0	1,146.52	C
10/16	Tax Distribution	0	253.46	C
10/16	Tax Distribution	0	51.68	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/16	Tax Distribution	0	1,195.99	C
10/16	Tax Distribution	0	152.76	C
10/16	Tax Distribution	0	75.04	C
10/16	Tax Distribution	0	393.49	C
10/16	Tax Distribution	0	325.87	C
10/17	Tax Distribution	0	2,862.11	C
10/17	Tax Distribution	0	261.63	C
10/17	Tax Distribution	0	772.93	C
10/17	Tax Distribution	0	304.52	C
10/17	Tax Distribution	0	19,569.65	C
10/17	Tax Distribution	0	606.47	C
10/17	Tax Distribution	0	410.15	C
10/17	Tax Distribution	0	746.07	C
10/17	Tax Distribution	0	226.65	C
10/17	Tax Distribution	0	97.64	C
10/18	Tax Distribution	0	1,632.53	C
10/18	Tax Distribution	0	38.55	C
10/18	Tax Distribution	0	557.18	C
10/18	Tax Distribution	0	1,325.66	C
10/18	Tax Distribution	0	4,028.24	C
10/18	Tax Distribution	0	1,285.37	C
10/18	Tax Distribution	0	512.05	C
10/18	Tax Distribution	0	396.00	C
10/18	Tax Distribution	0	295.81	C
10/21	Tax Distribution	0	2,320.48	C
10/21	Tax Distribution	0	16.94	C
10/21	Tax Distribution	0	322.92	C
10/21	Tax Distribution	0	472.80	C
10/21	Tax Distribution	0	16,276.08	C
10/21	Tax Distribution	0	636.82	C
10/21	Tax Distribution	0	(48.99)	C
10/21	Tax Distribution	0	960.16	C
10/21	Tax Distribution	0	1,085.34	C
10/21	Tax Distribution	0	365.39	C
10/22	Tax Distribution	0	2,146.09	C
10/22	Tax Distribution	0	190.65	C
10/22	Tax Distribution	0	368.17	C
10/22	Tax Distribution	0	774.42	C
10/22	Tax Distribution	0	7,481.10	C
10/22	Tax Distribution	0	294.32	C
10/22	Tax Distribution	0	236.15	C
10/22	Tax Distribution	0	154.50	C
10/22	Tax Distribution	0	504.99	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/23	Tax Distribution	0	1,882.74	C
10/23	Tax Distribution	0	67.05	C
10/23	Tax Distribution	0	777.07	C
10/23	Tax Distribution	0	17,919.83	C
10/23	Tax Distribution	0	910.20	C
10/23	Tax Distribution	0	366.42	C
10/23	Tax Distribution	0	4,071.87	C
10/23	Tax Distribution	0	275.56	C
10/23	Tax Distribution	0	314.63	C
10/24	Tax Distribution	0	1,630.07	C
10/24	Tax Distribution	0	23.86	C
10/24	Tax Distribution	0	188.85	C
10/24	Tax Distribution	0	708.19	C
10/24	Tax Distribution	0	983.45	C
10/24	Tax Distribution	0	24,023.55	C
10/24	Tax Distribution	0	1,718.93	C
10/24	Tax Distribution	0	493.43	C
10/24	Tax Distribution	0	226.17	C
10/24	Tax Distribution	0	284.40	C
10/24	Tax Distribution	0	216.02	C
10/25	Tax Distribution	0	2,132.06	C
10/25	Tax Distribution	0	91.37	C
10/25	Tax Distribution	0	1,712.45	C
10/25	Tax Distribution	0	184.13	C
10/25	Tax Distribution	0	8,048.64	C
10/25	Tax Distribution	0	1,177.72	C
10/25	Tax Distribution	0	235.94	C
10/25	Tax Distribution	0	474.44	C
10/25	Tax Distribution	0	99.10	C
10/25	Tax Distribution	0	253.87	C
10/28	Tax Distribution	0	2,615.58	C
10/28	Tax Distribution	0	4.81	C
10/28	Tax Distribution	0	33.22	C
10/28	Tax Distribution	0	125.62	C
10/28	Tax Distribution	0	500.04	C
10/28	Tax Distribution	0	8,457.89	C
10/28	Tax Distribution	0	937.50	C
10/28	Tax Distribution	0	(53.28)	C
10/28	Tax Distribution	0	745.73	C
10/28	Tax Distribution	0	28.25	C
10/28	Tax Distribution	0	183.37	C
10/29	Tax Distribution	0	2,299.46	C
10/29	Tax Distribution	0	50.73	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/29	Tax Distribution	0	542.58	C
10/29	Tax Distribution	0	2,170.50	C
10/29	Tax Distribution	0	14,284.35	C
10/29	Tax Distribution	0	679.08	C
10/29	Tax Distribution	0	1,308.67	C
10/29	Tax Distribution	0	377.77	C
10/29	Tax Distribution	0	760.79	C
10/30	Tax Distribution	0	3,019.10	C
10/30	Tax Distribution	0	3.04	C
10/30	Tax Distribution	0	614.34	C
10/30	Tax Distribution	0	193,044.05	C
10/30	Tax Distribution	0	1,809.40	C
10/30	Tax Distribution	0	112.81	C
10/30	Tax Distribution	0	1,187.38	C
10/30	Tax Distribution	0	92.95	C
10/30	Tax Distribution	0	1,088.06	C
10/31	Tax Distribution	0	2,475.92	C
10/31	Tax Distribution	0	5.63	C
10/31	Tax Distribution	0	6.14	C
10/31	Tax Distribution	0	498.83	C
10/31	Tax Distribution	0	5,933.55	C
10/31	Tax Distribution	0	8,282.99	C
10/31	Tax Distribution	0	2,431.81	C
10/31	Tax Distribution	0	(12.20)	C
10/31	Tax Distribution	0	140.32	C
10/31	Tax Distribution	0	125.55	C
10/31	Tax Distribution	0	190.92	C
10/31	Tax Distribution	0	137.69	C
12100.2010 2010 Personal Property Taxes			Source Code Total: .73	
10/21	Tax Distribution	0	.73	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 1.25	
10/11	Tax Distribution	0	.39	C
10/21	Tax Distribution	0	.86	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 3.01	
10/21	Tax Distribution	0	.86	C
10/28	Tax Distribution	0	2.15	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 1.70	
10/16	Tax Distribution	0	.77	C
10/21	Tax Distribution	0	.93	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 2.49	
10/07	Tax Distribution	0	1.68	C
10/21	Tax Distribution	0	.81	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

12100.2015 2015 Personal Property Taxes			Source Code Total: 2.34	
10/07	Tax Distribution	0	1.65	C
10/16	Tax Distribution	0	.69	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 3.20	
10/07	Tax Distribution	0	1.53	C
10/16	Tax Distribution	0	.66	C
10/30	Tax Distribution	0	1.01	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 3.28	
10/07	Tax Distribution	0	1.42	C
10/14	Tax Distribution	0	1.24	C
10/16	Tax Distribution	0	.62	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 30.16	
10/03	Tax Distribution	0	7.15	C
10/04	Tax Distribution	0	7.32	C
10/07	Tax Distribution	0	1.32	C
10/16	Tax Distribution	0	.58	C
10/30	Tax Distribution	0	.99	C
10/30	Tax Distribution	0	12.80	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 6,867.69	
10/01	Tax Distribution	0	30.03	C
10/01	Tax Distribution	0	4.53	C
10/01	Tax Distribution	0	4.70	C
10/02	Tax Distribution	0	14.14	C
10/02	Tax Distribution	0	12.80	C
10/03	Tax Distribution	0	8.09	C
10/03	Tax Distribution	0	14.26	C
10/03	Tax Distribution	0	74.75	C
10/03	Tax Distribution	0	8.57	C
10/04	Tax Distribution	0	23.46	C
10/04	Tax Distribution	0	4.49	C
10/04	Tax Distribution	0	7.29	C
10/07	Tax Distribution	0	16.71	C
10/07	Tax Distribution	0	6.53	C
10/07	Tax Distribution	0	90.71	C
10/07	Tax Distribution	0	3.38	C
10/07	Tax Distribution	0	1.30	C
10/08	Tax Distribution	0	38.67	C
10/08	Tax Distribution	0	1.76	C
10/08	Tax Distribution	0	1.19	C
10/08	Tax Distribution	0	71.40	C
10/08	Tax Distribution	0	111.75	C
10/08	Tax Distribution	0	16.54	C
10/08	Tax Distribution	0	140.00	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/09	Tax Distribution	0	19.81	C
10/09	Tax Distribution	0	611.66	C
10/09	Tax Distribution	0	8.70	C
10/09	Tax Distribution	0	207.54	C
10/09	Tax Distribution	0	6.48	C
10/10	Tax Distribution	0	17.03	C
10/10	Tax Distribution	0	.96	C
10/10	Tax Distribution	0	30.66	C
10/10	Tax Distribution	0	21.03	C
10/10	Tax Distribution	0	2.76	C
10/11	Tax Distribution	0	27.58	C
10/11	Tax Distribution	0	.86	C
10/11	Tax Distribution	0	2.14	C
10/11	Tax Distribution	0	387.87	C
10/11	Tax Distribution	0	47.22	C
10/11	Tax Distribution	0	25.31	C
10/14	Tax Distribution	0	12.09	C
10/14	Tax Distribution	0	9.36	C
10/14	Tax Distribution	0	1.41	C
10/14	Tax Distribution	0	.90	C
10/15	Tax Distribution	0	20.11	C
10/15	Tax Distribution	0	165.84	C
10/15	Tax Distribution	0	19.29	C
10/15	Tax Distribution	0	2.60	C
10/15	Tax Distribution	0	12.02	C
10/16	Tax Distribution	0	18.34	C
10/16	Tax Distribution	0	15.36	C
10/16	Tax Distribution	0	79.52	C
10/17	Tax Distribution	0	102.00	C
10/17	Tax Distribution	0	2.93	C
10/17	Tax Distribution	0	11.25	C
10/17	Tax Distribution	0	15.67	C
10/17	Tax Distribution	0	438.21	C
10/17	Tax Distribution	0	21.49	C
10/17	Tax Distribution	0	3.89	C
10/17	Tax Distribution	0	33.44	C
10/18	Tax Distribution	0	12.00	C
10/18	Tax Distribution	0	8.23	C
10/18	Tax Distribution	0	18.27	C
10/18	Tax Distribution	0	46.67	C
10/18	Tax Distribution	0	19.33	C
10/18	Tax Distribution	0	2.51	C
10/18	Tax Distribution	0	5.81	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/21	Tax Distribution	0	18.14	C
10/21	Tax Distribution	0	279.60	C
10/21	Tax Distribution	0	28.12	C
10/21	Tax Distribution	0	15.80	C
10/21	Tax Distribution	0	6.10	C
10/21	Tax Distribution	0	4.89	C
10/22	Tax Distribution	0	53.60	C
10/22	Tax Distribution	0	8.94	C
10/22	Tax Distribution	0	320.31	C
10/22	Tax Distribution	0	119.72	C
10/22	Tax Distribution	0	16.21	C
10/22	Tax Distribution	0	9.24	C
10/23	Tax Distribution	0	11.17	C
10/23	Tax Distribution	0	10.02	C
10/23	Tax Distribution	0	502.14	C
10/23	Tax Distribution	0	11.87	C
10/23	Tax Distribution	0	11.10	C
10/23	Tax Distribution	0	31.10	C
10/24	Tax Distribution	0	28.28	C
10/24	Tax Distribution	0	12.90	C
10/24	Tax Distribution	0	18.05	C
10/24	Tax Distribution	0	12.61	C
10/24	Tax Distribution	0	149.75	C
10/24	Tax Distribution	0	8.87	C
10/24	Tax Distribution	0	3.14	C
10/25	Tax Distribution	0	30.76	C
10/25	Tax Distribution	0	78.39	C
10/25	Tax Distribution	0	61.92	C
10/25	Tax Distribution	0	51.22	C
10/25	Tax Distribution	0	404.51	C
10/25	Tax Distribution	0	2.13	C
10/28	Tax Distribution	0	29.79	C
10/28	Tax Distribution	0	1.78	C
10/28	Tax Distribution	0	.19	C
10/28	Tax Distribution	0	68.52	C
10/28	Tax Distribution	0	4.07	C
10/29	Tax Distribution	0	12.22	C
10/29	Tax Distribution	0	4.54	C
10/29	Tax Distribution	0	402.61	C
10/29	Tax Distribution	0	15.07	C
10/29	Tax Distribution	0	154.25	C
10/29	Tax Distribution	0	6.23	C
10/29	Tax Distribution	0	19.08	C



Yavapai County Treasurer

Monthly Statement

Date Range: 10/1/2019 to 10/31/2019

10/30	Tax Distribution	0	15.76	C
10/30	Tax Distribution	0	29.37	C
10/30	Tax Distribution	0	2.46	C
10/30	Tax Distribution	0	12.50	C
10/30	Tax Distribution	0	160.74	C
10/31	Tax Distribution	0	38.29	C
10/31	Tax Distribution	0	89.73	C
10/31	Tax Distribution	0	225.42	C
10/31	Tax Distribution	0	22.68	C
10/31	Tax Distribution	0	2.88	C
10/31	Tax Distribution	0	5.71	C
38109.0 Interest on Investments St Treas			Source Code Total: 342.55	
10/30	Investment Interest	0	342.55	C

6060240000 Central Yavapai Fire Dist BDS

Ending Balance: 938,812.86

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
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Count

Amount

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Summary
For the Bank Statement ending: 10/31/2019

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	10/01/19		\$379,744.16
Deposits and Credits:			\$559,068.70
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$938,812.86</u>
Ending Balance Per Bank Statement:	10/31/19		\$938,812.86
* Outstanding Deposits and Credits:	10/31/19		\$0.00
* Outstanding Checks and Charges:	10/31/19		\$0.00
Ending Book Balance:			<u>\$938,812.86</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: 10/31/19

CYFDA		Cash/Bond Building Fund	Cash/Bond Building Fund	1100	
Date	Document	Description	Module	Company	Amount
10/31/19	Cash w/County	Tax & Intestest Revenue	GL	CYFBDS	\$559,068.70
TOTAL DEPOSITS AND CREDITS CLEARED:					\$559,068.70

Central Yavapai Fire Bond Debt Service
BR Deposits and Credits Outstanding
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
------	----------	-------------	--------	---------	--------

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	10/31/19	Marked	No	Tax & Intestest Revenue	11/13/19	\$559,068.70
SUB TOTAL FOR BANK:						\$559,068.70
TOTAL FOR MODULE:						\$559,068.70

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 10/1/2019 Through 10/31/2019

		Current Period				Year To Date			
Account		Actual	Budget	Variance	%	Actual	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	\$558,726.15	\$0.00	\$558,726.15	0.0%	\$575,466.95	\$0.00	\$575,466.95	0.0%
Bond Debt Service Interest Revenue	430000	342.55	0.00	342.55	0.0	6,919.23	0.00	6,919.23	0.0
Total Other Income (Expense)		\$559,068.70	\$0.00	\$559,068.70	0.0 %	\$582,386.18	\$0.00	\$582,386.18	0.0 %
Net Income (Loss)		\$559,068.70	\$0.00	\$559,068.70	0.0%	\$582,036.18	\$0.00	\$582,036.18	0.0%

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Central Yavapai Fire Bond Debt Service

Balance Sheet
As of 10/31/2019

Assets

Current Assets

Cash / Bond Debt Service	\$938,812.86	
Property Tax Receivable	23,702.03	
Total Current Assets		\$962,514.89

Total Assets

\$962,514.89

Net Assets

Retained Earnings	\$380,478.71	
Current Year Net Assets	582,036.18	
Total Net Assets		962,514.89
Total Liabilities and Net Assets		<u>\$962,514.89</u>

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
10/1/2019 through 10/31/2019

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$379,744.16
194	R	679	10/31/19		Cash w/County	Tax & Intestest Revenue	559,068.70	-	938,812.86
						CASH / BOND DEBT SERVICE TOTALS:	\$559,068.70	\$0.00	\$938,812.86
						TOTAL OF LEDGER:	\$559,068.70	\$0.00	\$938,812.86

Central Yavapai Fire Bond Debt Service
GL Trial Balance Worksheet
For The Period of 10/1/2019 through 10/31/2019

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$379,744.16	\$559,068.70	\$0.00	\$938,812.86	
TOTALS:		<u>\$379,744.16</u>	<u>\$559,068.70</u>	<u>\$0.00</u>	<u>\$938,812.86</u>	

* Inactive accounts are marked and appear in grey.

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8603 E. Eastridge Drive
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT: RESOLUTION NO. 2019-12

ANNEXATION –
COPPERFIELD LAND COMPANY, LLC
PARCEL 103-01-005R

CENTRAL YAVAPAI FIRE DISTRICT

Resolution No. 2019-12

(Annexation of no address assigned, Yavapai County, Arizona - Parcel 103-01-005R)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 20__.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

SECTION 22, TOWNSHIP 15 NORTH, RANGE 1 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, WITHIN THE COUNTY OF YAVAPAI, STATE OF ARIZONA.

EXCEPTING THEREFROM ANY PORTION OF SAID SECTION 22 LYING WEST OF THE FOLLOWING DESCRIBED LINE:

COMMENCING AT THE SOUTH QUARTER CORNER OF SECTION 22, THENCE ALONG THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 22, NORTH 89°20'07" WEST, A DISTANCE OF 57.83 FEET TO THE TRUE POINT OF BEGINNING;

THENCE LEAVING SAID SOUTH LINE OF SAID SOUTHWEST QUARTER, NORTH 01°14'04" EAST, A DISTANCE OF 1,308.70 FEET;

THENCE NORTH 89°18'08" WEST, A DISTANCE OF 29.82 FEET;

THENCE NORTH 00°42'44" EAST, A DISTANCE OF 1,320.62 FEET;

THENCE SOUTH 89°18'22" EAST, A DISTANCE OF 92.72 FEET;

THENCE NORTH 00°41'38" EAST, A DISTANCE OF 2,663.16 FEET A POINT ON THE NORTH LINE OF SAID SECTION 22 AND THE POINT OF ENDING OF SAID LINE.

CONTAINING 322.78 ACRES MORE OR LESS

AND ALSO;

SECTION 27, TOWNSHIP 15 NORTH, RANGE 1 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, WITHIN THE COUNTY OF YAVAPAI, STATE OF ARIZONA.

EXCEPTING THEREFROM ANY PORTION OF SAID SECTION 27 LYING WEST AND SOUTH OF THE FOLLOWING DESCRIBED LINE:

COMMENCING AT THE NORTHEAST CORNER OF SECTION 27, THENCE ALONG THE EAST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 27, SOUTH 00°16'44" WEST, A DISTANCE OF 1,673.12 FEET TO THE TRUE POINT OF BEGINNING;

THENCE LEAVING SAID EAST LINE, NORTH 89°36'48" WEST, A DISTANCE OF 50.80 FEET TO A POINT OF CURVE TO THE LEFT HAVING A RADIUS OF 1,050.00 FEET, A CHORD BEARING OF SOUTH 86°53'18" WEST, A CHORD DISTANCE OF 128.14 FEET, AND A CENTRAL ANGLE OF 06°59'48";

THENCE WESTERLY ALONG THE ARC A DISTANCE OF 128.22 FEET;

THENCE NORTH 06°36'36" WEST, A DISTANCE OF 64.73 FEET TO A POINT OF CURVE TO THE LEFT HAVING A RADIUS OF 150.00 FEET, A CHORD BEARING OF NORTH 51°38'49" WEST, A CHORD DISTANCE OF 212.27 FEET, AND A CENTRAL ANGLE OF 90°04'26";

THENCE NORTHWESTERLY ALONG THE ARC A DISTANCE OF 235.81 FEET;

THENCE SOUTH $83^{\circ}18'58''$ WEST, A DISTANCE OF 527.96 FEET TO A POINT OF CURVE TO THE RIGHT HAVING A RADIUS OF 500.00 FEET, A CHORD BEARING OF SOUTH $84^{\circ}46'08''$ WEST, A CHORD DISTANCE OF 25.36 FEET, AND A CENTRAL ANGLE OF $02^{\circ}54'21''$;

THENCE WESTERLY ALONG THE ARC A DISTANCE OF 25.36 FEET;

THENCE SOUTH $86^{\circ}13'19''$ WEST, A DISTANCE OF 439.07 FEET;

THENCE NORTH $89^{\circ}23'24''$ WEST, A DISTANCE OF 657.95 FEET;

THENCE NORTH $00^{\circ}29'58''$ EAST, A DISTANCE OF 809.18 FEET;

THENCE NORTH $00^{\circ}16'46''$ EAST, A DISTANCE OF 785.42 FEET TO A POINT ON THE NORTH LINE OF THE NORTHEAST QUARTER OF SAID SECTION 27 AND THE POINT OF ENDING OF SAID LINE.

CONTAINING 72.03 ACRES MORE OR LESS

[illegible]

Date Created: 12/5/2019

Date: 12/3/19

Central Yavapai Fire District
Governing Board
8603 E. Eastridge Drive
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 103-01-005R Section/Township/Range _____

Physical Address: _____

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name Copperfield Land Company, LLC

Mailing Address: 923 E Gurley St #203
Prescott, AZ 86301

Number of people living in this home: Vacant land

A copy of the legal description of this property must be included with application.

Signature of Applicant 

Signature of Co-Applicant _____

For Office Use Only	
Verification: Is property contiguous to current CYFD boundaries?	<u>Yes</u>
Date application received:	<u>12/03/2019</u>
Reviewed By:	<u>Kg + CB</u>

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8603 E. Eastridge Drive
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT: RESOLUTION NO. 2019-13

ANNEXATION –
ARIZONA ECO DEVELOPMENT, LLC
PARCEL 103-01-010E

CENTRAL YAVAPAI FIRE DISTRICT

Resolution No. 2019-13

(Annexation of no address assigned, Yavapai County, Arizona - Parcel 103-01-010E)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 20__.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

SECTION 22, TOWNSHIP 15 NORTH, RANGE 1 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, WITHIN THE COUNTY OF YAVAPAI, STATE OF ARIZONA.

EXCEPTING THEREFROM ANY PORTION OF SAID SECTION 22 LYING EAST OF THE FOLLOWING DESCRIBED LINE:

COMMENCING AT THE SOUTH QUARTER CORNER OF SECTION 22, THENCE ALONG THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 22, NORTH 89°20'07" WEST, A DISTANCE OF 57.83 FEET TO THE TRUE POINT OF BEGINNING;

THENCE LEAVING SAID SOUTH LINE OF SAID SOUTHWEST QUARTER, NORTH 01°14'04" EAST, A DISTANCE OF 1,308.70 FEET;

THENCE NORTH 89°18'08" WEST, A DISTANCE OF 29.82 FEET;

THENCE NORTH 00°42'44" EAST, A DISTANCE OF 1,320.62 FEET;

THENCE SOUTH 89°18'22" EAST, A DISTANCE OF 92.72 FEET;

THENCE NORTH 00°41'38" EAST, A DISTANCE OF 2,663.16 FEET A POINT ON THE NORTH LINE OF SAID SECTION 22 AND THE POINT OF ENDING OF SAID LINE.

CONTAINING 321.39 ACRES MORE OR LESS

Map of proposed annexation area for Central Yavapai Fire District. The map shows various land parcels with their respective section, township, and range identifiers (e.g., 103-01-005A, S21-T15N-R01W). A central area is highlighted in grey and labeled "Proposed Annexation". Surrounding areas are labeled "CENTRAL YAVAPAI FD". An inset map in the top left corner shows the location of the annexation area within a larger regional context, with a yellow box indicating the "AREA ENLARGED". The map includes a scale bar from 0 to 1 mile and a date created of 12/5/2019.

Date Created: 12/5/2019

Date: 12/3/19

Central Yavapai Fire District
Governing Board
8603 E. Eastridge Drive
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 103-01-010E Section/Township/Range _____

Physical Address: _____

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name Arizona Eco Development, LLC

Mailing Address: 923 E Gurby St #203
Prescott, AZ 86301

Number of people living in this home: Vacant Land

A copy of the legal description of this property must be included with application.

Signature of Applicant  _____

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? Yes

Date application received: 12/03/2019

Reviewed By: Kg + CB

Recorded at the request of:
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:
Central Yavapai Fire District
8603 E. Eastridge Drive
Prescott Valley, AZ 86314

CAPTION OF DOCUMENT: RESOLUTION NO. 2019-14

ANNEXATION –
ARIZONA ECO DEVELOPMENT, LLC
PARCEL 103-67-012

CENTRAL YAVAPAI FIRE DISTRICT

Resolution No. 2019-14

(Annexation of no address assigned, Yavapai County, Arizona - Parcel 103-67-012)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this ____ day of _____, 20__.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT A

THE SOUTH HALF OF THE SOUTHEAST QUARTER OF SECTION 10, TOWNSHIP 15 NORTH, RANGE 1 WEST OF THE GILA AND SALT RIVER BASE AND MERIDIAN, WITHIN THE COUNTY OF YAVAPAI, STATE OF ARIZONA.

CONTAINING 81.62 ACRES MORE OR LESS

Map of the proposed annexation area in Central Yavapai County, Arizona. The map shows a grid of land parcels with various street names and section numbers. A yellow box highlights the 'Proposed Annexation' area, which is labeled '103-67-012'. The map also shows 'State Trust Land' (800-20-031V and S16-T15N-R01W) and 'Central Yavapai FD'. A scale bar at the bottom indicates distances from 0 to 0.6 miles. A north arrow is located in the bottom right corner. The date created is 12/5/2019.

Date: 12/3/19

Central Yavapai Fire District
Governing Board
8603 E. Eastridge Drive
Prescott Valley, Arizona 86314

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property to be included into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel # 103-67-012 Section/Township/Range _____

Physical Address: _____

I appreciate your consideration on this matter and look forward to hearing from you.

Print Name Arizona Eco Development, LLC

Mailing Address: 923 E Gurby St #203

Prescott, AZ 86301

Number of people living in this home: Vacant land

A copy of the legal description of this property must be included with application.

Signature of Applicant _____

Signature of Co-Applicant _____

For Office Use Only

Verification: Is property contiguous to current CYFD boundaries? Yes

Date application received: 12/03/2019

Reviewed By: CB KCT

Board of Directors
Central Yavapai Fire District

We have audited the financial statements of Central Yavapai Fire District for the year ended June 30, 2019, and have issued our report thereon dated December 6, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated May 10, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Central Yavapai Fire District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. However, the standards do not require us to design procedures specifically to identify such matters.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Central Yavapai Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and application of existing policies was not changed during the year ended June 30, 2019. We noted no transactions entered into by the Central Yavapai Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Audit Findings (Continued)

Qualitative Aspects of Accounting Practices (Continued)

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Allowance for doubtful accounts
- Equity allocation

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Attached is a summary of adjustments made to the financial statements that have been recorded by management. Other than those that are trivial, we did not identify any uncorrected misstatements to the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the attached copy of the management representation letter dated December 6, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management’s Discussion & Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This communication is intended solely for the information and use of Central Yavapai Fire District Board and management of Central Yavapai Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Henry + Horne, LLP

Tempe, Arizona
December 6, 2019

Henry & Horne, LLP
2055 E Warner Rd, Suite 101
Tempe, AZ 85284

This representation letter is provided in connection with your audit(s) of the financial statements of Central Yavapai Fire District, which comprise the respective financial position of the governmental activities, and each major fund, as of June 30, 2019, and the respective changes in financial position and, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date this letter is signed, the following representations made to you during your audit.

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 10, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

- 11) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Fire Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all joint ventures with an equity interest, and properly disclose all related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) If applicable Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Special items are appropriately classified and reported.

- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the required supplementary information (RSI) as listed in the engagement letter.
 - a) We acknowledge our responsibility for presenting the Management's Discussion and Analysis in accordance with accounting principles generally accepted in the United States of America, and we believe the Management's Discussion and Analysis, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Management's Discussion and Analysis have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 46) We are in agreement with the adjusting journal entries you have proposed and summarized in the accompanying schedule, and they have been posted to the organization's accounts.
- 47) In regards to the nonattest services (including nonattest services to affiliates), we have:
 - a. Assumed all management responsibilities.
 - b. Overseen the services by designating an individual who possesses suitable skill, knowledge, or experience.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
 - e. Retained a copy of the work products prepared by you for our records.

The nonattest services provided by you are:

- a. Preparation of financial statements and related notes and management's discussion and analysis
- b. Posting any standard, adjusting, or correcting journal entries that you have proposed and have been approved by us
- c. Preparing Governmental Accounting Standards Board Statement No 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, conversion entries



Assistant Chief of Administration

Signature

Title

Client: **0410439 - Central Arizona Fire and Medical Authority**
Engagement: **0410439 - Central Arizona Fire and Medical Authority**
Period Ending: **6/30/2019**
Trial Balance: **05.00 - Trial Balance**
Workpaper: **05.01 - Combined Journal Entries Report - Updated**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry				
Adjusting Journal Entry JE # 24		Q101		
Entry for financial statement purposes to move unrestricted CYFD general fund revenues to the debt service fund to be used for debt service payments of Capital Leases. Additionally adjusting fire authority funding requirements between CAFMA and CYFD.				
1.10.3200.0.0.000	CYFD Funding Requirement		56,206.00	
3.10.5991.0.0.000	Transfers Out		56,206.00	
3.40.6000.0.0.000	Bond Debt Service Principal Payment		49,341.00	
3.40.6100.0.0.000	Bond Debt Service Interest Expense		6,865.00	
1.10.6280.4.1.000	Radio/Pager Maintenance			56,206.00
3.10.6700.1.0.000	Fire Authority Funding			56,206.00
3.40.5990.0.0.000	Transfers In			56,206.00
Total			168,618.00	168,618.00
Adjusting Journal Entry JE # 25				
		S100		
Client entry to correct beginning equity for CYFD Pension & Relief Fund.				
3.90.2100.0.0.000	Due to General Fund		25,000.00	
3.90.3000.0.0.000	Fund Balance - Unrestricted		18,243.00	
3.90.1106.0.0.000	Invest. Fund-Oppenheimer (00855)			43,243.00
Total			43,243.00	43,243.00
Adjusting Journal Entry JE # 26				
		S100		
Client entry to record interest/dividends on CYFD Volunteer Fire Retirement AssetMark Account.				
3.90.1106.0.0.000	Invest. Fund-Oppenheimer (00855)		13,682.00	
3.90.4100.0.0.000	Interest-Yavapai County			13,682.00
Total			13,682.00	13,682.00
Adjusting Journal Entry JE # 27				
		V100		
Client entry to correct debt principal payment.				
2.40.6000.0.0.000	Bond Debt Service Principle Payment		15,000.00	
2.40.6000.0.0.000	Bond Debt Service Principle Payment		315,000.00	
2.40.1200.0.0.000	Cash Held with Fiscal Agent			758.00
2.40.1200.0.0.000	Cash Held with Fiscal Agent			315,000.00
2.40.6100.0.0.000	Bond Debt Service Interest Expense			14,242.00
Total			330,000.00	330,000.00
Adjusting Journal Entry JE # 28				
		D101		
Entry to accrue Wildland Revenue that occurred during FY19, but was recorded to FY20.				
1.10.1325.0.0.000	Accounts Receivable		159,711.00	
1.10.4800.0.0.000	State of AZ/Off-District Fires			159,711.00
Total			159,711.00	159,711.00
Adjusting Journal Entry JE # 29				
Client entry to correct the refunded bond proceeds that was deposited to Central Yavapai instead of Chino Valley.				
2.40.1200.0.0.000	Cash Held with Fiscal Agent		7,395.00	

3.40.4250.0.0.000	Bond Proceeds	81,725.00	
2.40.6100.0.0.000	Bond Debt Service Interest Expense		7,395.00
3.40.1100.0.0.000	Cash / Bond Debt Service		81,725.00
Total		89,120.00	89,120.00

Adjusting Journal Entry JE # 30**D102**

Entry to reclass deferred inflows for tax revenue.

2.10.4000.0.0.000	Real Estate Tax	71,667.00	
2.10.4100.0.0.000	Personal Property Tax	27,412.00	
2.40.4200.0.0.002	Real Estate Tax	7,561.00	
2.40.4205.0.0.000	Personal Tax Revenue	2,978.00	
3.10.4000.0.0.000	Real Estate Tax	157,147.00	
3.10.4100.0.0.000	Personal Property Tax	52,335.00	
3.40.4200.0.0.000	Bond Debt Service Tax Revenue	17,921.00	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)		99,079.00
2.40.2400.0.0.000	Deferred Revenue - Prop Tax		10,539.00
3.10.2900.0.0.000	Deferred Revenue		209,482.00
3.40.2400.0.0.000	Deferred Revenue - Prop Tax		17,921.00
Total		337,021.00	337,021.00

Adjusting Journal Entry JE # 31**S100**

Client entry to correct equity.

2.40.3001.0.0.000	Fund Balance Restr. Capital Reserve	891,948.00	
2.20.3000.0.0.000	Fund Balance - Capital Reserve		891,948.00
Total		891,948.00	891,948.00

Adjusting Journal Entry JE # 32**P100**

Client entry to record deferred SAFER revenue.

1.10.1401.0.0.000	Due from other govts	68,658.00	
1.10.2900.0.0.000	Deferred Revenue Receivable		68,658.00
Total		68,658.00	68,658.00

Adjusting Journal Entry JE # 33

Clien entry to record bond adjustment.

2.40.6610.1.0.000	Misc expense-Admin	81,725.00	
2.40.1200.0.0.000	Cash Held with Fiscal Agent		81,725.00
Total		81,725.00	81,725.00

Total Adjusting Journal Entry

2,183,726.00	2,183,726.00
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GASB Journal Entry**GASB Journal Entry JE # 1****M310.01**

GASB 34 Journal Entry to recognize beginning net pension liability (NPL) and related deferrals.

1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)	1,836,104.00	
1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)	170,567.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	2,063,878.00	
1.00.2521.2.0.000	Net Pension Liabilities (ASRS)		2,372,537.00
1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)		1,698,012.00
Total		4,070,549.00	4,070,549.00

GASB Journal Entry JE # 2**M310.01**

GASB 34 entry to post the change in NPL, the related deferrals and expenses in the CY.

1.00.2521.2.0.000	Net Pension Liabilities (ASRS)	177,361.00	
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1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)	538,025.00	
1.10.6129.1.0.000	ASRS Retirement/Admin	78,576.00	
1.10.6129.2.0.000	ASRS Retirement/Prevention	20,676.00	
1.10.6129.3.5.000	ASRS Retirement/Training	3,234.00	
1.10.6129.4.1.000	ASRS Retirement/Tech Services	36,080.00	
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance	11,304.00	
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint	20,951.00	
1.10.6129.4.9.000	ASRS Retirement/Warehouse	12,132.00	
1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)		698,475.00
1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)		199,864.00
Total		898,339.00	898,339.00

GASB Journal Entry JE # 3**M310.01**

GASB 34 entry to reclassify employer pension contributions in CY.

1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)	161,605.00	
1.10.6129.1.0.000	ASRS Retirement/Admin		69,407.00
1.10.6129.2.0.000	ASRS Retirement/Prevention		18,264.00
1.10.6129.3.5.000	ASRS Retirement/Training		2,856.00
1.10.6129.4.1.000	ASRS Retirement/Tech Services		31,870.00
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance		9,985.00
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint		18,506.00
1.10.6129.4.9.000	ASRS Retirement/Warehouse		10,717.00
Total		161,605.00	161,605.00

GASB Journal Entry JE # 4**M320.01**

GASB 34 entry to post beginning NPL and related deferrals for PSPRS.

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	53,824,361.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	2,344,171.00	
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		40,132,210.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		1,140,549.00
1.00.3000.0.0.000	Net Position (Government-Wide)		14,895,773.00
1.00.2520.1.0.000	Pension Refund Payable (PSPRS)		
Total		56,168,532.00	56,168,532.00

GASB Journal Entry JE # 5**M320.01**

GASB 34 entry to properly state the change in NPL in the CY for PSPRS.

1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)	886,942.00	
1.10.6130.1.0.000	PSPRS/Admin	319,285.00	
1.10.6130.2.0.000	PSPRS/Prevention	263,053.00	
1.10.6130.3.0.000	PSPRS Operations	11,490,390.00	
1.10.6130.3.5.000	PSPRS/ CARTA	445,011.00	
1.10.6130.4.8.000	PSPRS/ Fleet Maint	232,120.00	
1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)		8,777,268.00
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		2,344,171.00
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		2,515,362.00
Total		13,636,801.00	13,636,801.00

GASB Journal Entry JE # 6**M320.01**

GASB 34 entry to reclassify employer PSPRS contributions in the CY to deferred outflows per GASB 68.

1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	4,019,135.00	
1.10.6130.1.0.000	PSPRS/Admin		63,048.00
1.10.6130.2.0.000	PSPRS/Prevention		61,178.00
1.10.6130.3.0.000	PSPRS Operations		3,746,997.00
1.10.6130.3.5.000	PSPRS/ CARTA		51,196.00

1.10.6130.4.8.000	PSPRS/ Fleet Maint		96,716.00
Total		4,019,135.00	4,019,135.00

GASB Journal Entry JE # 7**M320.02**

GASB 34 entry to post beginning Net OPEB and related deferrals.

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	2,197.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	25,747.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	312,420.00	
1.00.2522.1.0.000	Net OPEB (PSPRS)		277,642.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		62,722.00
Total		340,364.00	340,364.00

GASB Journal Entry JE # 8**M320.02**

GASB 34 entry to properly state change in Net OPEB in the CY for PSPRS.

1.00.2522.1.0.000	Net OPEB (PSPRS)	60,395.00	
1.10.6130.1.0.000	PSPRS/Admin	832.00	
1.10.6130.2.0.000	PSPRS/Prevention	685.00	
1.10.6130.3.0.000	PSPRS Operations	30,220.00	
1.10.6130.3.5.000	PSPRS/ CARTA	1,159.00	
1.10.6130.4.8.000	PSPRS/ Fleet Maint	605.00	
1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)		319.00
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		25,747.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		67,830.00
Total		93,896.00	93,896.00

GASB Journal Entry JE # 9**M320.02**

GASB 34 entry to reclassify employer OPEB contributions in current year for PSPRS.

1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	41,747.00	
1.10.6130.1.0.000	PSPRS/Admin		655.00
1.10.6130.2.0.000	PSPRS/Prevention		635.00
1.10.6130.3.0.000	PSPRS Operations		38,920.00
1.10.6130.3.5.000	PSPRS/ CARTA		532.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		1,005.00
Total		41,747.00	41,747.00

GASB Journal Entry JE # 10**Q101**

GASB 34 entry to post beginning debt balances and related deferrals for CVFD.

2.00.1625.0.0.000	CVFD - Deferred Charge on refunding	158,229.00	
2.00.3000.0.0.000	Net Position (Government-Wide)	4,691,771.00	
2.00.2551.0.0.000	Bonds Payable (Long Term)		290,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		3,060,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		1,500,000.00
Total		4,850,000.00	4,850,000.00

GASB Journal Entry JE # 11**Q101**

GASB 34 entry to record the debt payments for CVFD.

2.00.2551.0.0.000	Bonds Payable (Long Term)	290,000.00	
2.00.2551.0.0.000	Bonds Payable (Long Term)	355,000.00	
2.40.6100.0.0.000	Bond Debt Service Interest Expense	17,581.00	
2.00.1625.0.0.000	CVFD - Deferred Charge on refunding		17,581.00
2.40.6000.0.0.000	Bond Debt Service Principle Payment		645,000.00
Total		662,581.00	662,581.00

GASB Journal Entry JE # 12

GASB 34 entry to reclass long-term debt to short-term debt for CVFD.

2.00.2551.0.0.000	Bonds Payable (Long Term)	335,000.00	
2.00.2552.0.0.000	Bonds Payable (Short Term)		335,000.00
Total		335,000.00	335,000.00

Q101

GASB Journal Entry JE # 13

GASB 34 entry to record beginning debt and related deferrals for CYFD.

3.00.1625.0.0.000	CYFD - Deferred Charge on refunding	199,891.00	
3.00.3000.0.0.000	Net Position (Government-Wide)	8,898,151.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)		5,040,000.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		3,900,000.00
3.00.2561.0.0.000	Capital Leases Payable (Long Term)		158,042.00
3.00.2553.0.0.000	Bond Premium		
Total		9,098,042.00	9,098,042.00

Q101

GASB Journal Entry JE # 14

GASB 34 entry to recognize scheduled debt payments for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)	785,000.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)	335,000.00	
3.00.2561.0.0.000	Capital Leases Payable (Long Term)	49,341.00	
3.40.6100.0.0.000	Bond Debt Service Interest Expense	43,718.00	
3.00.1625.0.0.000	CYFD - Deferred Charge on refunding		43,718.00
3.40.6000.0.0.000	Bond Debt Service Principal Payment		49,341.00
3.40.6000.0.0.000	Bond Debt Service Principal Payment		1,120,000.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		
Total		1,213,059.00	1,213,059.00

Q101

GASB Journal Entry JE # 15

GASB 34 entry to recognize newly issued 2018 refunding bond as a liability and remove old 2008B bonds refunded for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)		
3.00.2551.0.0.000	Bonds Payable (Long Term)		
3.00.2553.0.0.000	Bond Premium		
3.40.4021.0.0.000	Refunding bonds issued		
3.40.6100.0.0.000	Bond Debt Service Interest Expense		
3.40.6141.0.0.000	Payments to refunding bond escrow agent		
Total		0.00	0.00

Q101

GASB Journal Entry JE # 16

GASB 34 entry to reclassify long term debt to short term debt for CYFD.

3.00.2551.0.0.000	Bonds Payable (Long Term)	1,155,000.00	
3.00.2561.0.0.000	Capital Leases Payable (Long Term)	52,662.00	
3.00.2552.0.0.000	Bonds Payable (Short Term)		1,155,000.00
3.00.2562.0.0.000	Capital Leases Payable (Short Term)		52,662.00
Total		1,207,662.00	1,207,662.00

Q101

GASB Journal Entry JE # 17

GASB entry to post BOY capital assets.

1.00.1501.0.0.000	Land	1,289,788.00	
1.00.1502.0.0.000	Buildings & Improvements	19,000,008.00	
1.00.1503.0.0.000	Furniture & Equipment	6,223,835.00	
1.00.1504.0.0.000	Vehicles	11,753,704.00	
1.00.1508.0.0.000	Construction in Progress	1,562,723.00	
3.00.1501.0.0.000	Land	2,002,670.00	

I101

3.00.1502.0.0.000	Buildings & Improvements	5,131,663.00	
1.00.1591.0.0.000	A/D - Buildings & Improvments		5,311,076.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		4,343,640.00
1.00.1593.0.0.000	A/D - Vehicles		7,408,292.00
1.00.3000.0.0.000	Net Position (Government-Wide)		22,767,050.00
3.00.1591.0.0.000	A/D - Buildings & Improvements		824,722.00
3.00.3000.0.0.000	Net Position (Government-Wide)		6,309,611.00
Total		46,964,391.00	46,964,391.00

GASB Journal Entry JE # 18**I101**

GASB entry to allocate assets purchased by CVFD, capitalized by CVFD, then transferred as a capital asset to CAFMA through the special items as a capital asset in CAFMA.

1.00.1500.0.0.000	Amounts Provided for General Fixed Assets	195,200.00	
1.00.1504.0.0.000	Vehicles	380,387.00	
1.00.1508.0.0.000	Construction in Progress	193,515.00	
2.00.1500.0.0.000	Amounts Provided for General Fixed Assets	195,200.00	
1.00.1508.0.0.000	Construction in Progress		378,702.00
1.10.3101.0.0.000	CVFD JPA Asset Transfer		195,200.00
2.00.1500.0.0.000	Amounts Provided for General Fixed Assets		195,200.00
2.40.7720.3.0.000	Capital Outlay-Building - OPS		193,515.00
2.40.7730.3.0.000	Capital OutLay-Vehicles/OPS		1,685.00
Total		964,302.00	964,302.00

GASB Journal Entry JE # 19**I101**

GASB entry to post additions to CAFMA after recognizing CVFD and CYFD assets transferred over.

1.00.1501.0.0.000	Land	124,514.00	
1.00.1502.0.0.000	Buildings & Improvements	63,799.00	
1.00.1503.0.0.000	Furniture & Equipment	399,632.00	
1.00.1503.0.0.000	Furniture & Equipment	76,233.00	
1.00.1504.0.0.000	Vehicles	1,103,058.00	
1.00.1508.0.0.000	Construction in Progress	27,853.00	
1.00.1508.0.0.000	Construction in Progress		1,112,741.00
1.10.7730.3.0.000	Capital Outlay/Vehicles/OPS		70,608.00
1.10.7740.3.0.000	Capital Outlay/ Equip/ OPS		312,197.00
1.10.7740.3.0.000	Capital Outlay/ Equip/ OPS		76,233.00
1.10.7740.4.3.000	Capital Outlay/ Equip/ Facilities		28,986.00
1.10.7750.4.1.000	Capital Outlay - Comm/IT		194,324.00
Total		1,795,089.00	1,795,089.00

GASB Journal Entry JE # 20**I101**

GASB entry to recognize depreciation expense.

1.00.1593.0.0.000	A/D - Vehicles	1,369,992.00	
1.00.5000.0.0.000	Gain/Loss on disposal of assets	7,616.00	
1.10.7900.0.0.000	Depreciation Expense	1,554,192.00	
3.10.7900.0.0.000	Depreciation Expense	102,633.00	
1.00.1504.0.0.000	Vehicles		1,377,608.00
1.00.1591.0.0.000	A/D - Buildings & Improvments		527,553.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		378,379.00
1.00.1593.0.0.000	A/D - Vehicles		648,260.00
3.00.1591.0.0.000	A/D - Buildings & Improvements		102,633.00
Total		3,034,433.00	3,034,433.00

GASB Journal Entry JE # 21**P100**

To post beginning deferred revenues.

2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	82,492.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	9,351.00	
3.10.2900.0.0.000	Deferred Revenue	174,075.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	14,879.00	
2.10.3000.0.0.000	Fund Balance		82,492.00
2.20.3000.0.0.000	Fund Balance - Capital Reserve		9,351.00
3.10.3000.0.0.000	Fund Balance		174,075.00
3.40.3000.0.0.000	Retained Earnings		14,879.00
Total		280,797.00	280,797.00
GASB Journal Entry JE # 22		P100	
Change in deferred revenue.			
1.10.2900.0.0.000	Deferred Revenue Receivable	68,658.00	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	16,587.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	1,188.00	
3.10.2900.0.0.000	Deferred Revenue	35,407.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	3,042.00	
1.10.5430.5.0.005	Grant-FEMA-PPE		68,658.00
2.10.4000.0.0.000	Real Estate Tax		16,587.00
2.40.4200.0.0.002	Real Estate Tax		1,188.00
3.10.4000.0.0.000	Real Estate Tax		35,407.00
3.40.4200.0.0.000	Bond Debt Service Tax Revenue		3,042.00
Total		124,882.00	124,882.00
GASB Journal Entry JE # 23		Q100	
To post Compensated Absences			
1.00.2511.0.0.000	Compensated Absences (Long Term)	1,119,148.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	1,837,563.00	
1.10.6100.1.0.000	Salaries/Admin	185,592.00	
1.00.2511.0.0.000	Compensated Absences (Long Term)		1,837,563.00
1.00.2511.0.0.000	Compensated Absences (Long Term)		185,592.00
1.00.2512.0.0.000	Compensated Absences (Short Term)		1,119,148.00
Total		3,142,303.00	3,142,303.00
Total GASB Journal Entry		153,103,509.00	153,103,509.00
Total All Journal Entries		155,287,235.00	155,287,235.00

CENTRAL YAVAPAI FIRE DISTRICT

FINANCIAL STATEMENTS

Year Ended June 30, 2019

CENTRAL YAVAPAI FIRE DISTRICT
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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Central Yavapai Fire District, Arizona

We have audited the accompanying financial statements of the governmental activities and each major fund of Central Yavapai Fire District, Arizona, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Central Yavapai Fire District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Central Yavapai Fire District as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2019 on our consideration of Central Yavapai Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Yavapai Fire District's internal control over financial reporting and compliance.



Tempe, Arizona
December 6, 2019

BOARD OF DIRECTORS

Matt Zurcher, Board Chair

Jeff Wasowicz, Member

Cynthia Gentle, Member

Darlene Packard, Member

Dane Beck, Member

CHIEF OFFICER

Scott Freitag, Fire Chief

**Central Yavapai Fire District
Management's Discussion and Analysis
June 30, 2019**

As management of Central Yavapai Fire District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with District's financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$29,253,117. Of this amount; \$6,206,978 is invested in capital assets, \$280,833 is restricted for debt service, and a balance of \$22,765,306 is unrestricted.
- During the year, the District's total net position decreased by \$4,063,038.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$388,373, a decrease of \$17,011 from the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$107,540 or 0.01% of the 2019 fiscal year's total budgeted operating expenditures.
- Total revenue received in the General Fund was \$72,252 more than the final budget and expenditures were \$14,153 less than the final budget.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements which are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the basic financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. Consequently, the entity-wide presentation utilizes the accrual basis of accounting and consolidates all governmental funds of the District.

The *statement of net position* presents information on all of the District's assets, deferred outflows, liabilities, and deferred inflows with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 11-12 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Management establishes governmental funds based on the application of generally accepted accounting principles and the evaluation of applicable laws, regulations and reporting objectives.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two (2) individual governmental funds: the General Fund and Debt Service Fund. Information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances for each fund, each of which are considered to be the major funds of the District; the concept and determination of major funds has been established by the Governmental Accounting Standards Board (GASB).

The District adopts an annual appropriated budget to levy taxes and provide for its General Fund. A budgetary comparison schedule for the general fund has been provided as part of the supplementary information following the basic financial statements to demonstrate compliance with the budget and is presented on page 32.

The basic governmental fund financial statements can be found on pages 13-16 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The fiduciary funds financial statements can be found on pages 17-18 of this report.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 19-30 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Central Yavapai Fire District, assets exceeded liabilities by \$29,253,117 at the close of the most recent fiscal year.

Of the District's net position, \$6,206,978 reflects its investment in capital assets (e.g. land, and buildings and improvements); less any related debt still outstanding used to acquire those assets; \$280,833 is restricted for scheduled debt service payments. The remaining net position of \$22,765,306 is unrestricted.

The following page contains a comparative analysis between the current and the prior fiscal year for the government-wide statements.

Condensed Statement of Net Position

	Governmental Activities	
	2019	2018
Assets:		
Current and other assets	\$ 854,183	\$ 782,082
Capital assets	6,206,978	6,309,611
Investment in joint venture	30,202,891	35,310,357
Total assets	<u>37,264,052</u>	<u>42,402,050</u>
Deferred outflows of resources	<u>156,173</u>	<u>199,891</u>
Liabilities:		
Other liabilities	238,407	1,358,719
Long-term liabilities outstanding	7,928,701	7,927,067
Total liabilities	<u>8,167,108</u>	<u>9,285,786</u>
Net position:		
Investment in capital assets	6,206,978	6,309,611
Restricted for debt service	280,833	328,043
Unrestricted	22,765,306	26,678,501
Total net position	<u>\$ 29,253,117</u>	<u>\$ 33,316,155</u>

In comparison to fiscal year 2018, the total net position of the District decreased by \$4,063,038.

Key elements of this change from the prior year are as follows:

- Because of an increase in assessed valuations, property taxes increased by \$1,212,622 in fiscal year 2019 in comparison to fiscal year 2018.
- Expenses for administrative and support services decreased by \$80,052 and are primarily attributed to the decrease in legal expenses.
- Total loss realized from the joint venture in fiscal year 2018 was \$5,107,466.

The following table presents a comparative summary of the District's revenues and expenditures for the current and preceding fiscal years.

Condensed Statement of Changes in Net Position		
	Governmental Activities	
	2019	2018
Revenues:		
Program revenues:		
Income (loss) from joint venture	\$ (5,107,466)	\$ (3,703,637)
Operating grants and contributions	-	-
General revenues:		
Taxes	18,247,838	16,848,497
Interest earnings	59,588	30,828
Other revenues	38,348	39,269
Total revenues	<u>13,238,308</u>	<u>13,214,957</u>
Expenses:		
Public Safety	17,301,346	16,257,067
Total expenses	<u>17,301,346</u>	<u>16,257,067</u>
Increase/ (decrease) in net position	(4,063,038)	(3,042,110)
Net position, beginning	<u>33,316,155</u>	<u>36,358,265</u>
Net position, ending	<u>\$ 29,253,117</u>	<u>\$ 33,316,155</u>

Financial Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$388,373, a decrease of \$17,011 in comparison with the prior year's balance. The largest components of the decrease are attributed to the funding requirements of the joint venture in 2019; which provided funding resources for meeting the Authority's ongoing obligations to provide fire services to citizens.

Of the total combined governmental fund balance of \$388,373, the amount restricted for debt services payments was \$280,833, and the remaining amount of \$107,540 is unassigned, which is available for spending at the District's discretion.

The **General Fund** accounts for all of the financial resources of the District, which are not accounted for in any other fund. At the end of the current fiscal year, spendable fund balance of the general fund was \$107,540. As a measure of the general fund's liquidity, it may be useful to compare spendable fund balance to total fund expenditures. Spendable fund balance represents 0.01% of total general fund expenditures of \$16,886,917.

The **Debt Service Fund** accounts for the property tax levy dedicated to the payment of principal and interest on general obligation bonds.

Budgetary Highlights

During fiscal year 2019 there were no modifications to the General Fund's originally adopted budget. Total actual revenues were \$72,252 more than budgeted revenues, while total actual expenditures were \$14,153 less than budgeted expenditures. The revenue variance was primarily attributed to greater than anticipated collections and the expenditure variance was primarily attributed to a decrease in costs for support services (legal expenses).

Capital Asset and Debt Administration

Capital assets – The District's investment in capital assets as of June 30, 2019, totals \$6,206,978 (net accumulated depreciation). These assets include land and buildings.

For more detailed information, see page 26 in the notes to the financial statements.

Long-term Debt – At the end of the current fiscal year, the District had total outstanding debt of \$7,928,701. Long-term debt consists of the following items:

- General Obligation Bonds - \$7,820,000
- Capital Lease - \$108,701

All of the debt is backed by the full faith and credit of the District. Additional information regarding long-term debt of the District can be found in the notes to the financial statements on pages 26-28.

Economic Factors and Next Year's Budgets and Rates

The District is subject to general economic conditions such as increases or declines in property tax value or other types of revenues that vary with economic conditions.

Property values the Central Yavapai Fire District have increased by 6.63% over the past year. Fire Districts are funded largely by property taxes and when values decrease, the District must respond in their budgeting process by cutting costs and/or increasing the tax levy.

The implementation of Proposition 117 enforced a maximal allowed increase in property value of 5% since fiscal year 2017 plus new construction assessment value. While the District has been able to budget through tax levy increases, beginning in fiscal year 2019, property values are forecasted to increase by 4-5% annually. Therefore, the District will be forced to look at all expenses, including fire authority funding, and make decisions based on the new values with a conservative outlook on revenue projections.

Due to the aforementioned challenges and financial limitations, the District had entered into an Intergovernmental Agreement (IGA) with the Chino Valley Fire District for joint management in fiscal year 2016. This agreement allowed the sharing of resources through administrative and upper management, providing an opportunity for financial review and decreased costs for services, supplies and personnel for the district. The Joint Management Agreement for fiscal year 2016 has led to a new IGA to create a Joint Powers Authority (JPA) under A.R.S § 48-805.01 for fiscal year 2017. This created an organization that manages all assets, operations and personnel of both the Central Yavapai and Chino Valley Fire Districts.

Request for Information

The District's financial statements are designed to present users (citizens, taxpayers, government entities and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about this report or need additional financial information, please contact the District's administrative office at 8603 E. Eastridge Drive, Prescott Valley 86314, call (928) 772-771, or visit the District's website at www.cazfire.org.

BASIC FINANCIAL STATEMENTS

CENTRAL YAVAPAI FIRE DISTRICT
STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 548,955
Taxes recievable	305,228
Capital assets:	
Non-depreciable	2,002,670
Depreciable (net)	4,204,308
Investment in joint venture	<u>30,202,891</u>
Total assets	<u>37,264,052</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	<u>156,173</u>
LIABILITIES	
Accounts payable	2,594
Due to other governments	235,813
Noncurrent liabilities	
Due within one year	1,207,662
Due in more than one year	<u>6,721,039</u>
Total liabilities	<u>8,167,108</u>
NET POSITION	
Investment in capital assets	6,206,978
Restricted for debt service	280,833
Unrestricted	<u>22,765,306</u>
Total net position	<u><u>\$ 29,253,117</u></u>

CENTRAL YAVAPAI FIRE DISTRICT
STATEMENT OF ACTIVITIES
Year Ended June 30, 2019

	<u>Governmental Activities</u>
EXPENSES	
Public safety fire protection and emergency services	
Fire safety and emergency services	\$ 16,826,287
Administrative and support services	60,960
Depreciation	102,633
Interest	<u>311,466</u>
Total program expenses	<u>17,301,346</u>
PROGRAM REVENUES	
Income (loss) from joint venture	<u>(5,107,466)</u>
Total program revenues	<u>(5,107,466)</u>
Net program expense	<u>(22,408,812)</u>
GENERAL REVENUES	
Property taxes	17,880,887
Fire District Assistance Tax (FDAT)	366,951
Interest earnings	59,588
Other revenues	<u>38,348</u>
Total general revenues	<u>18,345,774</u>
CHANGE IN NET POSITION	(4,063,038)
NET POSITION BEGINNING OF YEAR	<u>33,316,155</u>
NET POSITION END OF YEAR	<u><u>\$ 29,253,117</u></u>

CENTRAL YAVAPAI FIRE DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2019

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash and cash equivalents	\$ 273,903	\$ 275,052	\$ 548,955
Property taxes receivables	281,526	23,702	305,228
Total assets	555,429	298,754	854,183
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	2,594	-	2,594
Due from other governments	235,813	-	235,813
Total liabilities	238,407	-	238,407
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	209,482	17,921	227,403
Total deferred inflow of resources	209,482	17,921	227,403
FUND BALANCES			
Restricted - debt service	-	280,833	280,833
Unassigned	107,540	-	107,540
Total fund balances	107,540	280,833	388,373
Total liabilities, deferred inflows of resources and fund balances	\$ 555,429	\$ 298,754	\$ 854,183

See accompanying notes.

CENTRAL YAVAPAI FIRE DISTRICT
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION -
GOVERNMENTAL FUNDS
June 30, 2019

Total fund balances - governmental funds		\$	388,373
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Amounts reported for governmental activities in the
statement of net position are different because:

Capital assets used in governmental activities are not current
financial resources and, therefore, are not reported in the
governmental funds balance sheet as follows:

Governmental capital assets	\$ 7,134,333	
Accumulated depreciation	<u>(927,355)</u>	6,206,978

Some liabilities are not due and payable in the current period
and therefore are not reported in the governmental funds balance
sheet as follows:

Bonds payable	(7,820,000)	
Unamortized bond premiums and deferred charges	156,173	
Capital leases	<u>(108,701)</u>	(7,772,528)

The District has an equity interest in a joint venture. The investment
is not a current financial resource and therefore is not reported in
the funds.

30,202,891

Receivables which are not available to pay for current period
expenditures are deferred in the governmental funds balance sheet.

227,403

Net position of governmental activities - statement of net position

\$ 29,253,117

CENTRAL YAVAPAI FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
Year Ended June 30, 2019

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Property taxes	\$ 16,527,908	\$ 1,314,530	\$ 17,842,438
Fire district assistance tax	366,951	-	366,951
Fire contracts	38,348	-	38,348
Interest income	40,115	19,473	59,588
Total revenues	16,973,322	1,334,003	18,307,325
EXPENDITURES			
Current			
Fire Authority funding	16,826,287	-	16,826,287
Administrative and support services	60,630	330	60,960
Debt Service			
Principal	-	1,169,341	1,169,341
Interest	-	267,748	267,748
Total expenditures	16,886,917	1,437,419	18,324,336
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	86,405	(103,416)	(17,011)
Other financing sources (uses)			
Transfers from other funds	-	56,206	56,206
Transfers to other funds	(56,206)	-	(56,206)
Total other financing sources (uses)	(56,206)	56,206	-
Net change in fund balances	30,199	(47,210)	(17,011)
Fund balances - beginning of year	77,341	328,043	405,384
Fund balances - end of year	\$ 107,540	\$ 280,833	\$ 388,373

See accompanying notes.

CENTRAL YAVAPAI FIRE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2019

Net change in fund balances - total governmental funds \$ (17,011)

Amounts reported for governmental activities in the statement
of activities are different because:

Depreciation expense on capital assets is reported in the
statement of activities but it does not require the use of
current financial resources. (102,633)

The issuance of long-term debt (e.g., bonds, leases) provides
current financial resources to governmental funds, while the
repayment of the principal of long-term debt consumes the current
financial resources of governmental funds. Neither transaction,
however, has any effect on the net position. Also, governmental
funds report premiums, discounts, and similar items when debt is
first issued, whereas these amounts are deferred and amortized in
the statement of activities.

Principal paid on long-term debt	\$ 1,169,341	
Amortization of bond premiums and deferred charges (net)	<u>(43,718)</u>	1,125,623

The District has a share in the revenues of the investment
in a joint venture. This revenue is not a current financial resource
and therefore is not reported in the funds.

Current year change in investment (5,107,466)

Revenues in the statement of activities that do not provide
current financial resources are not reported as revenues in the
funds. This amount represents the change in unavailable revenue
property taxes.

38,449

Change in net position of governmental activities \$ (4,063,038)

CENTRAL YAVAPAI FIRE DISTRICT
STATEMENT OF NET POSITION- PENSION TRUST FIDUCIARY FUND
June 30, 2019

	Pension Trust Fund
ASSETS	
Cash	\$ 21,073
Investments	308,918
Other assets	100
Total Assets	330,091
LIABILITIES	-
NET POSITION	330,091
Held in trust for pension benefits	\$ 330,091

CENTRAL YAVAPAI FIRE DISTRICT
STATEMENT OF ACTIVITIES - PENSION TRUST FIDUCIARY FUND
Year Ended June 30, 2019

	Pension Trust Fund
ADDITIONS	
Investment earnings	\$ 14,125
Total Additions	14,125
DEDUCTIONS	
Payments to plan participants	24,498
Total deductions	24,498
CHANGE IN NET POSITION	(10,373)
NET POSITION - BEGINNING	340,464
NET POSITION - ENDING	\$ 330,091

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and procedures of the Central Yavapai Fire District conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The Central Yavapai Fire District (the District) was organized as a Special Service District pursuant to the provisions of Chapter 5 of Title 48 of the Arizona Revised Statutes – Special Taxing Districts, which sets forth the legal framework for a fire district. The District provides fire protection, emergency medical services, and public education programs for areas in and surrounding the City of Prescott, Arizona. The District is governed by an elected five member board of directors, which appoints the chairman. The District does not have any component units, meaning entities for which the District is considered to be financially accountable. Effective July 1, 2016, the District transferred the majority of its assets, liabilities, equity and operations to the Central Arizona Fire and Medical Authority (CAFMA).

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic, but not only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The District does not currently have any potential component units.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by member contributions, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, state shared revenues, investment income and other items not included among program revenues are reported as general revenues.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

Government-Wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Member contributions are recognized in the period they are billed. Grants and similar items are recognized as revenues as soon as eligibility requirements imposed by the grantor or provider have been met. The exception is any interfund activity between governmental and business type activities, such as transfers.

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, Fire District Assistance Taxes (FDAT), and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

The District reports the following major governmental funds:

General Fund – This fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in other funds.

Debt Service Fund – This fund is used to account for legally restricted tax levies of the District which are used to meet ongoing debt service requirements.

Additionally, the District reports the following fund type:

Pension Trust Fund – This fund is a Fiduciary Fund and is used to account for assets held on behalf of others, namely the Volunteer Firefighter Pension Trust Fund.

D. Budgeting and Budgetary Control

The District Board formally adopts an annual budget for all operating funds which is submitted to the county treasurer and county board of supervisors. The budgets are adopted by the District on a basis consistent with ARS 48-807. This basis allows the District Board or Fire Chief to alter the budget within the total expenditure allocation as needed during the year. The District management generally cannot exceed the total expenditure budget.

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. Budgeted amounts are as originally adopted, or as amended by the Board.

Budgetary Process: State law requires that on or before the third Monday in July of each fiscal year, the Board must adopt a tentative budget. Once this tentative budget has been adopted, the expenditures may not be increased upon final adoption, however, they may be decreased.

Final Budget Adoption: State law specifies that at least seven days prior to the day the property tax levy is adopted, the Board must adopt the final budget for the fiscal year. The date in State law for adoption of the tax levy is on or before the third Monday in August. The adopted budget then becomes the amount proposed for expenditure in the upcoming fiscal year. The adoption of the final budget may take place through a simple motion approved by the Board.

Budget amendments are required to increase expenditure budgets. Expenditures may not legally exceed budgeted appropriations at the local activity level.

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Cash Equivalents

Cash represents amounts in demand deposits and amounts held in trust by financial institutions. The funds held in trust are available to the District upon demand. Cash equivalents are defined as short-term (original maturities of three months or less), highly liquid investments that are 1) readily convertible to known amounts of cash and 2) so near maturity that they present insignificant risk of changes in value because of changes in interest rates.

F. Inventory and Prepaid Items

The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. Also, the District's inventory of materials and supplies is deemed to be immaterial; thus, no provision for inventory has been made in these financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased.

G. Capital Assets

Capital assets, which include land, buildings and related improvements, equipment, vehicles, furniture and construction in progress, are reported in the government-wide financial statements. In accordance with GASB 34, the District has opted not to retroactively report infrastructure assets. Capital assets are defined by the District as assets with an initial individual cost of \$5,000 or more and an estimated useful life equal to or exceeding two years. Interest incurred during the construction phase of capital assets for governmental activities is included as part of the capitalized value of the assets constructed. Major outlays for capital assets and improvements are capitalized as projects are completed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Estimated useful lives for capital assets were determined based upon lives commonly used by other Arizona governmental agencies and various industry standards. Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	35 - 40
Vehicles and equipment	3 - 25

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fund Balances – Governmental Funds

Fund Balances

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent either because they are in Nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the District Board. The Board is the highest level of decision-making District for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the District Board.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Board or any official or body to which the District Board delegates District may assign amounts for specific purposes.

Unassigned – All other spendable amounts.

The District would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

I. Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund statements are reported as other financing sources/uses in governmental funds.

J. Long-term obligations

In the government-wide financial statements, long-term debt and other long term obligations are reported as liabilities in the statement of net position.

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Receivables and payables

All program service receivables are shown net of an allowance for uncollectible amounts. However, at year end, no allowance was made for uncollectible accounts as management expects all receivables to be fully collectible.

Activities between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" on the governmental fund financial statements. The effect these interfund transactions between governmental funds are eliminated on the statement of net position.

L. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

N. Property taxes

Property tax revenues are recognized as revenues in the year collected or if collected within 60 days thereafter unless they are prepaid.

O. Funding requirement contributions

Amounts reported as funding requirement contributions include contributions of funds to the Central Arizona Fire and Medical Authority for public safety and administrative services provided to the District. In addition, for the year ended June 30, 2019 the transfer of the member districts' assets and liabilities are included as current year special items. See Note 9 for further information.

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2019, the carrying amount of the District's deposits totaled \$548,955 and the amount on deposit with the Yavapai County Treasurer's Office was \$631,355. These deposits are covered by Federal Depository Insurance or collateralized by securities, as required by law.

	Fair Value	Credit Rating	Weighted Average Maturity
Cash on deposit with			
Yavapai County Treasurer (Governmental)	\$ 631,355	N/A	N/A
Yavapai County Treasurer (Fiduciary Fund)	14,110	N/A	N/A
AssetMark Trust Company (Fiduciary Fund)	6,963	N/A	N/A
Investments			
AssetMark - Equities	109,562	Unknown	N/A
AssetMark - Mutual Funds	38,446	Unknown	N/A
AssetMark - ETF/Fixed Income	160,910	Unknown	N/A
	<u>\$ 961,346</u>		

Investments

The District's policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the county treasurer's pool, and other investments as allowed by state statutes. Eligible Arizona depositories as defined by state statutes are any commercial bank or savings and loan association with its principal place of business in the state of Arizona, which are insured by the federal deposit insurance corporation, or any other insuring instrumentality of the United States.

Fair value measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The investments listed above are valued using quoted prices that are observable for the assets (Level 2 inputs).

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 CAPITAL ASSETS

A summary of changes in capital assets for governmental activities is as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases / Transfers	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,002,670	\$ -	\$ -	\$ 2,002,670
Total capital assets not being depreciated	2,002,670	-	-	2,002,670
Capital assets, being depreciated:				
Buildings, infrastructure and improvements	5,131,663	-	-	5,131,663
Total capital assets being depreciated	5,131,663	-	-	5,131,663
Less accumulated depreciation for:				
Buildings and improvements	(824,722)	(102,633)	-	(927,355)
Total accumulated depreciation	(824,722)	(102,633)	-	(927,355)
Total capital assets, being depreciated, net	4,306,941	(102,633)	-	4,204,308
Governmental activities capital assets, net	<u>\$ 6,309,611</u>	<u>\$ (102,633)</u>	<u>\$ -</u>	<u>\$ 6,206,978</u>

* Depreciation expense of \$102,634 was charged to the public safety function of the District.

NOTE 4 LONG TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

Governmental activities:	Balance 6/20/2018	Additions	Retirements	Balance 6/30/2019	Current Portion
General Obligation Bonds:					
Series 2013	\$ 5,040,000	\$ -	\$ (785,000)	\$ 4,255,000	\$ 805,000
Series 2018	3,900,000	-	(335,000)	3,565,000	350,000
Capital Lease	158,042	-	(49,341)	108,701	52,662
Governmental activities long-term liabilities	<u>\$ 9,098,042</u>	<u>\$ -</u>	<u>\$ (1,169,341)</u>	<u>\$ 7,928,701</u>	<u>\$ 1,207,662</u>

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 4 LONG TERM DEBT (Continued)

The annual requirements to amortize bonds payable at June 30, 2019 are as follows:

Year Ended June 30,	General Obligation Bonds	
	Principal	Interest
2020	\$ 1,155,000	\$ 223,549
2021	1,195,000	191,184
2022	1,225,000	157,688
2023	1,255,000	123,348
2024	1,265,000	88,183
2025-2028	1,725,000	132,038
Totals	<u>\$ 7,820,000</u>	<u>\$ 915,990</u>

In prior years, the District defeased general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's financial statements.

In June 2018, the District issued \$3,900,000 of GO Refunding Bond Series 2018 and for the purpose of advance refunding the GO Bond Series 2008B. Under the terms of the refunding issue, sufficient assets to pay all principal and interest in the refunded bonds issues had been placed in irrevocable trust accounts at commercial banks and invested in U.S. Government securities which, together with interest earned thereon, will provide amounts sufficient for future payment of principal and interest of the issues refunded. The amount of the defeased bonds still outstanding as of June 30, 2019 was \$3,565,000.

In June 2016, the District entered into a capital lease agreement with Motorola Solutions, Inc. as lessor to finance the purchase of radio equipment. The capital lease payable totaled \$255,144. Under the terms of the lease, annual payments of \$56,206 shall be made including interest at an effective rate of 3.31 percent. The final payment is scheduled to be made in May 2021. The balance outstanding at June 30, 2019 was \$108,701. The radio equipment was transferred to Central Arizona Fire and Medical effective July 1, 2016.

Leased equipment under capital leases in capital assets at June 30, 2019, included the following:

Communication Radio Equipment	\$ 281,030
Less: Accumulated Depreciation	<u>175,835</u>
	<u>\$ 224,722</u>

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 4 LONG TERM DEBT (Continued)

The future minimum lease obligation and the net present value of these lease payments as of June 30, 2019 were as follows:

	Year Ended June 30,	Governmental Activities
	<u>2020</u>	<u>\$ 56,206</u>
	2021	56,206
	2022	-
	2023	-
	2024	-
Total remaining minimum lease payments:		<u>112,412</u>
Less: amount representing interest:		<u>(3,711)</u>
Present value of remaining minimum lease payments:		<u><u>\$ 108,701</u></u>

NOTE 5 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

As of June 30, 2019, the interfund transfers were as follows:

Fund	Transfers Out	Transfers In
General Fund	<u>\$ 56,206</u>	<u>\$ -</u>
Debt Service	<u>-</u>	<u>56,206</u>
Total	<u><u>\$ 56,206</u></u>	<u><u>\$ 56,206</u></u>

As of June 30, 2019, there were no interfund receivables or payables.

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 6 PENSION PLANS

Volunteer Firefighters' Relief and Pension Fund

Description of Plan – Central Yavapai Fire District, under Arizona Revised Statutes (ARS) 9-981, has established the Volunteer Firefighters' Relief and Pension Fund, a defined benefit plan. All reserve firefighters of the District participate in the plan. Participants are required to contribute 10% of compensation and not less than \$75 annually. The District matches the contributions of each participant. During fiscal year 2019 plan participants and the District made no contributions into the plan. Distributions are made to plan participants based on the following criteria:

- Partial retirement pension payments will be made with a minimum of 10 years of credited service. Payments are not made until the participant reaches age 55. The payment is \$150 per month with a \$20 increase per month for every additional year of credited service.
- Full retirement pension payments will be made with 25 years of credited service. Payments are not made until the participant reaches age 55. The payment is \$350 per month.
- Death benefits will be paid to beneficiaries, whether in active service or if vested. The benefit will be the member's contributions plus interest. If the vested amount has not been paid out, the balance, plus interest will be paid to the beneficiary.
- Severance of employment of a reserve in good standing (prior to 10 year vested status) will result in a lump sum payment of employee contributions plus interest of 1% above passbook savings rate.
- Severance of employment of a reserve not in good standing will result in lump sum payment for accumulated employee contributions plus interest determined by the pension board.

NOTE 7 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets and natural disasters. The District has insurance protection and the limit for basic coverage is for \$1,000,000 per occurrence on a claims made basis. No significant reduction in insurance coverage occurred during the year and no settlements exceeded insurance coverage during any of the past three fiscal years.

NOTE 8 INTERGOVERNMENTAL AGREEMENTS

The District is party to a variety of inter-governmental agreements entered into in the ordinary course of business pursuant to which it may be obligated to provide services outside of its geographic boundaries and/or receive assistance from other parties. As part of these agreements, the District is obligated to indemnify other parties for certain liabilities that arise out of, or relate to, the subject matter of the agreements.

CENTRAL YAVAPAI FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 JOINT POWER DISTRICT AGREEMENT

Effective July 1, 2016, Chino Valley Fire District and Central Yavapai Fire District completed a Joint Power Authority agreement (JPA). The JPA agreement created a new legal entity under authority provided in ARS 48-805.01. Pursuant to the JPA, both Districts transferred and combined their personnel, equipment, fire stations, all other assets and liabilities (excluding bond debt), and services into the new entity, Central Arizona Fire and Medical Authority (CAFMA). CAFMA will provide the administrative and public safety functions of the Districts. The Districts will provide funding for these activities pursuant to budgets. The purpose of creating CAFMA is to facilitate the efficient operation of both organizations through combined resources while reducing costs through combining purchasing, providing services and vendor accounts. Both Chino Valley Fire District and Central Yavapai Fire District will continue to exist as legal entities for the purpose of collecting taxes and bonding authority.

During the fiscal year ended June 30, 2019, Central Yavapai Fire District made member contributions to CAFMA totaling \$16,826,287. For financial reporting purposes, CAFMA is treated as a joint venture. As such, an equity interest is reported on the government-wide financial statements as an asset on the statement of net position, and the change in the equity interest is reported as program income in the statement of activities. At June 30, 2019 the District's equity interest in CAFMA was \$30,202,891. CAFMA is considered a related party and separate financial statements are available. A reconciliation of the investment in CAFMA is as follows:

Investment in CAFMA as of June 30, 2018		\$ 35,310,357
Total assests and (liabilities) transferred to CAFMA		-
Funding contribution		16,826,287
Allocation of revenues from CAFMA	\$ 2,094,994	
Allocation of costs from CAFMA	<u>(24,028,747)</u>	
Change in net position of CAFMA		<u>(21,933,753)</u>
Investment in CAFMA as of June 30, 2019		<u><u>\$ 30,202,891</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

CENTRAL YAVAPAI FIRE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
Year Ended June 30, 2019

	Original and Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
REVENUES			
Property taxes	\$ 16,529,780	\$ 16,527,908	\$ (1,872)
Fire district assistance tax	333,290	366,951	33,661
Fire contracts	38,000	38,348	348
Interest Income	-	40,115	40,115
Total Revenues	<u>16,901,070</u>	<u>16,973,322</u>	<u>72,252</u>
EXPENDITURES			
Current			
Fire Authority funding	16,792,070	16,826,287	(34,217)
Administration and support services	89,000	60,630	28,370
Contingency	20,000	-	20,000
Total expenditures	<u>16,901,070</u>	<u>16,886,917</u>	<u>14,153</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>86,405</u>	<u>86,405</u>
Other Financing Sources (Uses):			
Transfers to other funds	-	(56,206)	(56,206)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(56,206)</u>	<u>(56,206)</u>
Net change in fund balance	-	30,199	30,199
Fund Balance - Beginning of Year	<u>77,341</u>	<u>77,341</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 77,341</u>	<u>\$ 107,540</u>	<u>\$ 30,199</u>

REPORT ON INTERNAL CONTROL AND COMPLIANCE

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

To the Board of Directors
Central Yavapai Fire District
Chino Valley, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Central Yavapai Fire District, Arizona, (District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Central Yavapai Fire District's basic financial statements and have issued our report thereon dated December 6, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Central Yavapai Fire District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Yavapai Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of Central Yavapai Fire District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

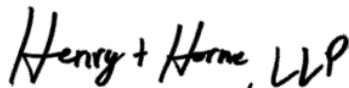
As part of obtaining reasonable assurance about whether Central Yavapai Fire District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Report on Compliance with State of Arizona Regulatory Requirements

In connection with our audit, nothing came to our attention that caused us to believe that Central Yavapai Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District's General Fund, except for those liabilities as prescribed in A.R.S. section 48-805, subsection B, paragraph 2 and sections 48-806 and 48-807, or that the District failed to comply with A.R.S. section 48-805.02, subsection F. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of the Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Henry + Horne, LLP". The signature is written in a cursive, flowing style.

Tempe, Arizona
December 6, 2019



2020 – 2021 FISCAL YEAR

BUDGET DEVELOPMENT SCHEDULE

December	19	1600 hrs	Establish Budget Schedule/ Capital Replacement Schedule
January	23	1700 hrs	All Base Budget forms submitted to Appropriate Chiefs with written justifications
January	30	1700 hrs	All Base Budget changes to Assistant Chief Admin
February	03	0900 hrs	Senior Staff Discuss Base Budget's
February	20	1700 hrs	PIR's / special requests must be submitted to Assistant Chiefs with written justifications
February	18	0900 hrs	Wage & Benefit Committee Meeting – discuss requests
February	19		Obtain Final Assessed Value from Yavapai County
February	24	1600 hrs	Board Meeting – Discuss Budget Guidelines/ Fiscal Projections
March	02		Senior Staff Discuss Base Budgets and PIR's / special requests
March	03	0900 hrs	Labor/ Management Meeting – wage/ benefit requests
March	17	0900 hrs	Wage & Benefit Committee Meeting – discuss requests
March	24	1600 hrs	Board Meeting – Budget Progress Report
April	8	TBD	Fire Board Special Budget Workshop – Labor Presentation
April	27	1600 hrs	Board Meeting – Present Draft Budget
May	21	1600 hrs	Board Meeting – Approve Tentative Budget
May	26		Publish and Post Tentative Budget (website & 3 public locations)
June	22	1600 hrs	Board Meeting - <u>Public Hearing & Final Budget Adoption</u>
June	25	ASAP	Deliver Budget to Yavapai County (Due August 1 st)
July	01		Beginning of New Budget and Fiscal Year
August	01		Tax Rate Set by Yavapai County Board of Supervisors