

**CENTRAL YAVAPAI FIRE DISTRICT**  
**BOND DEBT SERVICE ACCOUNT 6-60240-0000**  
**CHECK RECONCILIATION OCTOBER, 2020**

---

**Reconciliation:**

|                                    |           |                   |
|------------------------------------|-----------|-------------------|
| Beginning Balance (CYFD):          | \$        | 276,099.57        |
| Deposits:                          | \$        | 528,383.37        |
| Bank Paying Agent Fees:            | \$        | -                 |
| Interest Income:                   | \$        | 785.04            |
| Bank Principal/Interest Payments   | \$        | -                 |
| Other: County Trf In-Solar Rebate: | \$        | 7,362.65          |
| <b>Ending Balance:</b>             | <b>\$</b> | <b>812,630.63</b> |

**Difference Between Balances:** \$ -

**Bank Statement Balance:**

Balance Per Bank: \$ 812,630.63

**Ending Balance:** \$ **812,630.63**

**Deposits Per Bank Statement:**

|                                    |           |                   |
|------------------------------------|-----------|-------------------|
| Real Estate Taxes:                 | \$        | 522,002.87        |
| Personal Property Taxes:           | \$        | 6,380.50          |
| Interest Income:                   | \$        | 785.04            |
| Other: County Trf In-Solar Rebate: | \$        | 7,362.65          |
| <b>Ending Balance:</b>             | <b>\$</b> | <b>536,531.06</b> |

Reconciliation Approved By:

**Scott Freitag**

*Scott Freitag, Fire Chief*



Digitally signed by Scott Freitag

Date: 2020.11.23 10:15:42 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*



Digitally signed by Dave Tharp

Date: 2020.11.23 09:50:35 -07'00'

Reconciliation Prepared By:

**Karen Butler**

*Karen Butler, Finance Manager*



Digitally signed by Karen Butler

Date: 2020.11.17 14:59:10 -07'00'

CENTRAL YAVAPAI FIRE DISTRICT  
BOND DEBT FUND - OCTOBER, 2020

|  |    |            |
|--|----|------------|
| Real Estate Taxes:                                     | \$ | 522,002.87 |
| UPP Taxes:   | \$ | 6,380.50   |
| Interest Received:                                     | \$ | 785.04     |
| Other: Transfer In - <i>Solar Rebate Trf Correct</i> : | \$ | 7,362.65   |
| <hr/>  |    |            |
| TOTAL:   | \$ | 536,531.06 |
| <hr/>  |    |            |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

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

| Account           | Period                               | YTD        |                       |            |
|-------------------|--------------------------------------|------------|-----------------------|------------|
| <b>6060240000</b> | <b>Central Yavapai Fire Dist BDS</b> |            |                       |            |
| Begin Balance:    | 276,099.57                           | 264,089.30 |                       |            |
| Income:           | 536,531.06 ✓                         | 549,222.37 |                       |            |
| LOC Advance:      | .00                                  | .00        |                       |            |
| Expense:          | .00                                  | (681.04)   | LOC:                  | .00        |
| LOC Payments:     | .00                                  | .00        | Warrants Outstanding: | .00        |
| Cash Balance:     | 812,630.63                           | 812,630.63 | End:                  | 812,630.63 |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

### Monthly Statement Summary

| Source Code       | Description                            |                           | MTDAmount         | YTDAmount         |
|-------------------|--|---------------------------|-------------------|-------------------|
| <b>6060240000</b> | <b>Central Yavapai Fire Dist BDS</b>   | <b>Beginning Balance:</b> | 276,099.57        | 264,089.30        |
| 11100.2013        | 2013 Real Estate Taxes                 |                           | .00               | .46               |
| 11100.2014        | 2014 Real Estate Taxes                 |                           | .00               | .40               |
| 11100.2015        | 2015 Real Estate Taxes                 |                           | .00               | .40               |
| 11100.2016        | 2016 Real Estate Taxes                 |                           | .00               | .18               |
| 11100.2017        | 2017 Real Estate Taxes                 |                           | .00               | (.88)             |
| 11100.2018        | 2018 Real Estate Taxes                 |                           | 1.94              | 6.17              |
| 11100.2019        | 2019 Real Estate Taxes                 |                           | 702.45            | 11,230.98         |
| 11100.2020        | 2020 Real Estate Taxes                 |                           | 521,298.48        | 522,498.75        |
| 12100.2011        | 2011 Personal Property Taxes           |                           | .00               | .22               |
| 12100.2012        | 2012 Personal Property Taxes           |                           | .41               | .83               |
| 12100.2013        | 2013 Personal Property Taxes           |                           | 4.29              | 4.29              |
| 12100.2014        | 2014 Personal Property Taxes           |                           | .00               | 8.54              |
| 12100.2015        | 2015 Personal Property Taxes           |                           | 1.65              | 4.89              |
| 12100.2016        | 2016 Personal Property Taxes           |                           | 1.52              | 9.28              |
| 12100.2017        | 2017 Personal Property Taxes           |                           | 1.42              | 22.11             |
| 12100.2018        | 2018 Personal Property Taxes           |                           | 31.83             | 120.48            |
| 12100.2019        | 2019 Personal Property Taxes           |                           | 10.82             | 428.58            |
| 12100.2020        | 2020 Personal Property Taxes           |                           | 6,328.56          | 6,328.56          |
| 38108.0           | Interest on Investments Charles Schwab |                           | 241.46            | 520.23            |
| 38109.0           | Interest on Investments St Treas       |                           | 23.25             | 154.92            |
| 38113.0           | Interest on Investments-Wells Fargo    |                           | 520.33            | 520.33            |
| 7376.0            | Transfer in                            |                           | 7,362.65          | 7,362.65          |
| 90002.0           | Interest Pd on Tax Roll Corrections    |                           | .00               | (1.04)            |
| 91702.0           | Transfer out                           |                           | .00               | (330.00)          |
| 92185.0           | Paying Agent Fees                      |                           | .00               | (350.00)          |
|                   |  | <b>Ending Balance:</b>    | <b>812,630.63</b> | <b>812,630.63</b> |

### Monthly Statement Detail

| Date              | Notes                                | Doc # | Amount                               | C/D |
|-------------------|--------------------------------------|-------|--------------------------------------|-----|
| <b>6060240000</b> | <b>Central Yavapai Fire Dist BDS</b> |       | <b>Beginning Balance: 276,099.57</b> |     |
| 11100.2018        | 2018 Real Estate Taxes               |       | Source Code Total: 1.94              |     |
| 10/22             | Tax Distribution                     | 0     | 1.94                                 | C   |
| 11100.2019        | 2019 Real Estate Taxes               |       | Source Code Total: 702.45            |     |
| 10/01             | Tax Distribution                     | 0     | 9.16                                 | C   |
| 10/01             | Tax Distribution                     | 0     | 15.60                                | C   |
| 10/01             | Tax Distribution                     | 0     | 25.08                                | C   |
| 10/02             | Tax Distribution                     | 0     | 6.29                                 | C   |
| 10/02             | Tax Distribution                     | 0     | 57.61                                | C   |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|       |                  |   |       |   |
|-------|------------------|---|-------|---|
| 10/02 | Tax Distribution | 0 | 7.75  | C |
| 10/05 | Tax Distribution | 0 | 3.47  | C |
| 10/05 | Tax Distribution | 0 | 12.64 | C |
| 10/05 | Tax Distribution | 0 | 92.84 | C |
| 10/06 | Tax Distribution | 0 | 4.06  | C |
| 10/06 | Tax Distribution | 0 | 5.49  | C |
| 10/06 | Tax Distribution | 0 | 6.28  | C |
| 10/07 | Tax Distribution | 0 | 2.92  | C |
| 10/07 | Tax Distribution | 0 | 5.84  | C |
| 10/07 | Tax Distribution | 0 | .17   | C |
| 10/08 | Tax Distribution | 0 | 9.74  | C |
| 10/08 | Tax Distribution | 0 | 10.26 | C |
| 10/09 | Tax Distribution | 0 | 8.47  | C |
| 10/09 | Tax Distribution | 0 | 8.71  | C |
| 10/12 | Tax Distribution | 0 | 5.67  | C |
| 10/12 | Tax Distribution | 0 | 6.57  | C |
| 10/12 | Tax Distribution | 0 | 5.97  | C |
| 10/13 | Tax Distribution | 0 | 7.93  | C |
| 10/13 | Tax Distribution | 0 | 2.10  | C |
| 10/14 | Tax Distribution | 0 | 5.83  | C |
| 10/14 | Tax Distribution | 0 | 9.43  | C |
| 10/16 | Tax Distribution | 0 | 1.88  | C |
| 10/16 | Tax Distribution | 0 | 18.76 | C |
| 10/19 | Tax Distribution | 0 | 77.99 | C |
| 10/19 | Tax Distribution | 0 | .19   | C |
| 10/19 | Tax Distribution | 0 | 24.01 | C |
| 10/19 | Tax Distribution | 0 | .14   | C |
| 10/20 | Tax Distribution | 0 | 1.87  | C |
| 10/20 | Tax Distribution | 0 | 6.02  | C |
| 10/20 | Tax Distribution | 0 | 2.51  | C |
| 10/21 | Tax Distribution | 0 | 45.50 | C |
| 10/21 | Tax Distribution | 0 | 14.73 | C |
| 10/21 | Tax Distribution | 0 | 39.50 | C |
| 10/22 | Tax Distribution | 0 | 9.72  | C |
| 10/22 | Tax Distribution | 0 | .25   | C |
| 10/23 | Tax Distribution | 0 | .21   | C |
| 10/23 | Tax Distribution | 0 | .05   | C |
| 10/26 | Tax Distribution | 0 | 16.19 | C |
| 10/26 | Tax Distribution | 0 | 10.63 | C |
| 10/27 | Tax Distribution | 0 | 8.35  | C |
| 10/27 | Tax Distribution | 0 | 8.40  | C |
| 10/27 | Tax Distribution | 0 | 3.90  | C |
| 10/27 | Tax Distribution | 0 | 38.19 | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|                                   |                  |   |                               |   |
|-----------------------------------|------------------|---|-------------------------------|---|
| 10/28                             | Tax Distribution | 0 | 13.10                         | C |
| 10/28                             | Tax Distribution | 0 | 3.76                          | C |
| 10/28                             | Tax Distribution | 0 | 4.35                          | C |
| 10/29                             | Tax Distribution | 0 | .48                           | C |
| 10/30                             | Tax Distribution | 0 | 5.35                          | C |
| 10/30                             | Tax Distribution | 0 | 7.84                          | C |
| 10/30                             | Tax Distribution | 0 | 2.70                          | C |
| 11100.2020 2020 Real Estate Taxes |                  |   | Source Code Total: 521,298.48 |   |
| 10/01                             | Tax Distribution | 0 | 198.65                        | C |
| 10/01                             | Tax Distribution | 0 | 513.39                        | C |
| 10/01                             | Tax Distribution | 0 | 483.82                        | C |
| 10/01                             | Tax Distribution | 0 | 937.52                        | C |
| 10/01                             | Tax Distribution | 0 | 144.30                        | C |
| 10/02                             | Tax Distribution | 0 | 197.85                        | C |
| 10/02                             | Tax Distribution | 0 | 240.74                        | C |
| 10/02                             | Tax Distribution | 0 | 162.23                        | C |
| 10/02                             | Tax Distribution | 0 | 132.25                        | C |
| 10/02                             | Tax Distribution | 0 | 86.52                         | C |
| 10/05                             | Tax Distribution | 0 | 285.36                        | C |
| 10/05                             | Tax Distribution | 0 | 861.32                        | C |
| 10/05                             | Tax Distribution | 0 | 665.37                        | C |
| 10/05                             | Tax Distribution | 0 | 677.48                        | C |
| 10/05                             | Tax Distribution | 0 | 826.06                        | C |
| 10/05                             | Tax Distribution | 0 | 1,300.29                      | C |
| 10/06                             | Tax Distribution | 0 | 22.30                         | C |
| 10/06                             | Tax Distribution | 0 | 354.52                        | C |
| 10/06                             | Tax Distribution | 0 | 11.45                         | C |
| 10/06                             | Tax Distribution | 0 | 2,381.36                      | C |
| 10/06                             | Tax Distribution | 0 | 916.36                        | C |
| 10/06                             | Tax Distribution | 0 | 924.45                        | C |
| 10/06                             | Tax Distribution | 0 | 629.59                        | C |
| 10/07                             | Tax Distribution | 0 | 355.49                        | C |
| 10/07                             | Tax Distribution | 0 | (35.36)                       | C |
| 10/07                             | Tax Distribution | 0 | 1,862.66                      | C |
| 10/07                             | Tax Distribution | 0 | 2,823.67                      | C |
| 10/07                             | Tax Distribution | 0 | 1,497.60                      | C |
| 10/07                             | Tax Distribution | 0 | 400.80                        | C |
| 10/08                             | Tax Distribution | 0 | 808.22                        | C |
| 10/08                             | Tax Distribution | 0 | 2,798.95                      | C |
| 10/08                             | Tax Distribution | 0 | 2,283.81                      | C |
| 10/08                             | Tax Distribution | 0 | 3,917.98                      | C |
| 10/08                             | Tax Distribution | 0 | 484.76                        | C |
| 10/09                             | Tax Distribution | 0 | 411.62                        | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|       |                  |   |          |   |
|-------|------------------|---|----------|---|
| 10/09 | Tax Distribution | 0 | 331.07   | C |
| 10/09 | Tax Distribution | 0 | (12.60)  | C |
| 10/09 | Tax Distribution | 0 | 2,771.86 | C |
| 10/09 | Tax Distribution | 0 | 2,814.33 | C |
| 10/09 | Tax Distribution | 0 | 2,705.10 | C |
| 10/09 | Tax Distribution | 0 | 1,970.37 | C |
| 10/12 | Tax Distribution | 0 | 323.41   | C |
| 10/12 | Tax Distribution | 0 | 349.27   | C |
| 10/12 | Tax Distribution | 0 | 2,472.11 | C |
| 10/12 | Tax Distribution | 0 | 2,117.95 | C |
| 10/12 | Tax Distribution | 0 | 2,386.52 | C |
| 10/12 | Tax Distribution | 0 | 330.18   | C |
| 10/13 | Tax Distribution | 0 | .13      | C |
| 10/13 | Tax Distribution | 0 | 1,323.62 | C |
| 10/13 | Tax Distribution | 0 | 81.94    | C |
| 10/13 | Tax Distribution | 0 | 2,317.19 | C |
| 10/13 | Tax Distribution | 0 | 1,742.15 | C |
| 10/13 | Tax Distribution | 0 | 1,476.86 | C |
| 10/14 | Tax Distribution | 0 | 58.52    | C |
| 10/14 | Tax Distribution | 0 | 1,323.88 | C |
| 10/14 | Tax Distribution | 0 | (2.67)   | C |
| 10/14 | Tax Distribution | 0 | 298.88   | C |
| 10/14 | Tax Distribution | 0 | 3,173.78 | C |
| 10/14 | Tax Distribution | 0 | 5,492.01 | C |
| 10/14 | Tax Distribution | 0 | 1,336.51 | C |
| 10/14 | Tax Distribution | 0 | 549.47   | C |
| 10/15 | Tax Distribution | 0 | 15.42    | C |
| 10/15 | Tax Distribution | 0 | 1,796.53 | C |
| 10/15 | Tax Distribution | 0 | 435.57   | C |
| 10/15 | Tax Distribution | 0 | 2,604.73 | C |
| 10/15 | Tax Distribution | 0 | 3,756.34 | C |
| 10/15 | Tax Distribution | 0 | 4,431.42 | C |
| 10/15 | Tax Distribution | 0 | 981.10   | C |
| 10/16 | Tax Distribution | 0 | 1,630.32 | C |
| 10/16 | Tax Distribution | 0 | 489.25   | C |
| 10/16 | Tax Distribution | 0 | 333.96   | C |
| 10/16 | Tax Distribution | 0 | 3,574.68 | C |
| 10/16 | Tax Distribution | 0 | 2,108.55 | C |
| 10/16 | Tax Distribution | 0 | 1,796.23 | C |
| 10/19 | Tax Distribution | 0 | 4,233.02 | C |
| 10/19 | Tax Distribution | 0 | (38.58)  | C |
| 10/19 | Tax Distribution | 0 | (14.09)  | C |
| 10/19 | Tax Distribution | 0 | 371.25   | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|       |                  |   |           |   |
|-------|------------------|---|-----------|---|
| 10/19 | Tax Distribution | 0 | 4,790.05  | C |
| 10/19 | Tax Distribution | 0 | 1,806.47  | C |
| 10/19 | Tax Distribution | 0 | 2,530.19  | C |
| 10/19 | Tax Distribution | 0 | 1,188.59  | C |
| 10/20 | Tax Distribution | 0 | 4.78      | C |
| 10/20 | Tax Distribution | 0 | 9.87      | C |
| 10/20 | Tax Distribution | 0 | 2,982.09  | C |
| 10/20 | Tax Distribution | 0 | 16,720.24 | C |
| 10/20 | Tax Distribution | 0 | (3.69)    | C |
| 10/20 | Tax Distribution | 0 | 464.80    | C |
| 10/20 | Tax Distribution | 0 | 3,848.91  | C |
| 10/20 | Tax Distribution | 0 | 2,514.27  | C |
| 10/20 | Tax Distribution | 0 | 2,296.84  | C |
| 10/20 | Tax Distribution | 0 | 2,635.60  | C |
| 10/21 | Tax Distribution | 0 | 10.86     | C |
| 10/21 | Tax Distribution | 0 | 1,251.82  | C |
| 10/21 | Tax Distribution | 0 | 39,770.47 | C |
| 10/21 | Tax Distribution | 0 | (70.66)   | C |
| 10/21 | Tax Distribution | 0 | 4,843.16  | C |
| 10/21 | Tax Distribution | 0 | 3,026.06  | C |
| 10/21 | Tax Distribution | 0 | 3,503.39  | C |
| 10/21 | Tax Distribution | 0 | 1,576.00  | C |
| 10/22 | Tax Distribution | 0 | 62.19     | C |
| 10/22 | Tax Distribution | 0 | 1,300.99  | C |
| 10/22 | Tax Distribution | 0 | 17,764.73 | C |
| 10/22 | Tax Distribution | 0 | 279.05    | C |
| 10/22 | Tax Distribution | 0 | 4,183.68  | C |
| 10/22 | Tax Distribution | 0 | 1,564.99  | C |
| 10/22 | Tax Distribution | 0 | 584.13    | C |
| 10/22 | Tax Distribution | 0 | 1,095.91  | C |
| 10/23 | Tax Distribution | 0 | 24.88     | C |
| 10/23 | Tax Distribution | 0 | 1,588.42  | C |
| 10/23 | Tax Distribution | 0 | 3,880.27  | C |
| 10/23 | Tax Distribution | 0 | 1,115.59  | C |
| 10/23 | Tax Distribution | 0 | 5,544.08  | C |
| 10/23 | Tax Distribution | 0 | 2,186.36  | C |
| 10/23 | Tax Distribution | 0 | 1,336.77  | C |
| 10/23 | Tax Distribution | 0 | 983.06    | C |
| 10/26 | Tax Distribution | 0 | 422.57    | C |
| 10/26 | Tax Distribution | 0 | (22.31)   | C |
| 10/26 | Tax Distribution | 0 | 158.08    | C |
| 10/26 | Tax Distribution | 0 | 3,664.85  | C |
| 10/26 | Tax Distribution | 0 | 1,330.83  | C |





# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|   |                  |   |                         |   |
|---|------------------|---|-------------------------|---|
| 10/26                                   | Tax Distribution | 0 | 1,343.25                | C |
| 10/26                                   | Tax Distribution | 0 | 1,308.58                | C |
| 10/27                                   | Tax Distribution | 0 | 447.92                  | C |
| 10/27                                   | Tax Distribution | 0 | 5,835.01                | C |
| 10/27                                   | Tax Distribution | 0 | 1,826.00                | C |
| 10/27                                   | Tax Distribution | 0 | 1,257.89                | C |
| 10/27                                   | Tax Distribution | 0 | 2,572.81                | C |
| 10/28                                   | Tax Distribution | 0 | 35.38                   | C |
| 10/28                                   | Tax Distribution | 0 | 9.45                    | C |
| 10/28                                   | Tax Distribution | 0 | 1,350.81                | C |
| 10/28                                   | Tax Distribution | 0 | 57,536.25               | C |
| 10/28                                   | Tax Distribution | 0 | 736.30                  | C |
| 10/28                                   | Tax Distribution | 0 | 3,646.09                | C |
| 10/28                                   | Tax Distribution | 0 | 3,842.90                | C |
| 10/28                                   | Tax Distribution | 0 | 6,936.50                | C |
| 10/28                                   | Tax Distribution | 0 | 1,539.63                | C |
| 10/29                                   | Tax Distribution | 0 | 874.64                  | C |
| 10/29                                   | Tax Distribution | 0 | 42.19                   | C |
| 10/29                                   | Tax Distribution | 0 | (42.36)                 | C |
| 10/29                                   | Tax Distribution | 0 | 612.92                  | C |
| 10/29                                   | Tax Distribution | 0 | 4,417.94                | C |
| 10/29                                   | Tax Distribution | 0 | 1,811.67                | C |
| 10/29                                   | Tax Distribution | 0 | 1,849.24                | C |
| 10/29                                   | Tax Distribution | 0 | 2,086.89                | C |
| 10/30                                   | Tax Distribution | 0 | 10.96                   | C |
| 10/30                                   | Tax Distribution | 0 | 664.14                  | C |
| 10/30                                   | Tax Distribution | 0 | 163,715.50              | C |
| 10/30                                   | Tax Distribution | 0 | 874.53                  | C |
| 10/30                                   | Tax Distribution | 0 | 5,193.44                | C |
| 10/30                                   | Tax Distribution | 0 | 3,257.71                | C |
| 10/30                                   | Tax Distribution | 0 | 2,136.57                | C |
| 10/30                                   | Tax Distribution | 0 | 2,017.58                | C |
| 12100.2012 2012 Personal Property Taxes |                  |   | Source Code Total: .41  |   |
| 10/15                                   | Tax Distribution | 0 | .41                     | C |
| 12100.2013 2013 Personal Property Taxes |                  |   | Source Code Total: 4.29 |   |
| 10/06                                   | Tax Distribution | 0 | 4.29                    | C |
| 12100.2015 2015 Personal Property Taxes |                  |   | Source Code Total: 1.65 |   |
| 10/09                                   | Tax Distribution | 0 | 1.65                    | C |
| 12100.2016 2016 Personal Property Taxes |                  |   | Source Code Total: 1.52 |   |
| 10/09                                   | Tax Distribution | 0 | 1.52                    | C |
| 12100.2017 2017 Personal Property Taxes |                  |   | Source Code Total: 1.42 |   |
| 10/09                                   | Tax Distribution | 0 | 1.42                    | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|   |                  |   |                             |   |
|---|------------------|---|-----------------------------|---|
| 12100.2018 2018 Personal Property Taxes |                  |   | Source Code Total: 31.83    |   |
| 10/09                                   | Tax Distribution | 0 | 1.33                        | C |
| 10/09                                   | Tax Distribution | 0 | 3.02                        | C |
| 10/12                                   | Tax Distribution | 0 | .55                         | C |
| 10/22                                   | Tax Distribution | 0 | 24.25                       | C |
| 10/28                                   | Tax Distribution | 0 | 2.68                        | C |
| 12100.2019 2019 Personal Property Taxes |                  |   | Source Code Total: 10.82    |   |
| 10/08                                   | Tax Distribution | 0 | .83                         | C |
| 10/09                                   | Tax Distribution | 0 | 1.80                        | C |
| 10/09                                   | Tax Distribution | 0 | 1.20                        | C |
| 10/12                                   | Tax Distribution | 0 | .50                         | C |
| 10/28                                   | Tax Distribution | 0 | 2.38                        | C |
| 10/28                                   | Tax Distribution | 0 | 4.11                        | C |
| 12100.2020 2020 Personal Property Taxes |                  |   | Source Code Total: 6,328.56 |   |
| 10/01                                   | Tax Distribution | 0 | 10.87                       | C |
| 10/01                                   | Tax Distribution | 0 | 25.09                       | C |
| 10/02                                   | Tax Distribution | 0 | 3.35                        | C |
| 10/05                                   | Tax Distribution | 0 | 3.53                        | C |
| 10/05                                   | Tax Distribution | 0 | 6.14                        | C |
| 10/05                                   | Tax Distribution | 0 | 4.85                        | C |
| 10/06                                   | Tax Distribution | 0 | 6.60                        | C |
| 10/06                                   | Tax Distribution | 0 | 15.67                       | C |
| 10/06                                   | Tax Distribution | 0 | 6.20                        | C |
| 10/07                                   | Tax Distribution | 0 | 61.35                       | C |
| 10/07                                   | Tax Distribution | 0 | 7.44                        | C |
| 10/07                                   | Tax Distribution | 0 | 13.54                       | C |
| 10/07                                   | Tax Distribution | 0 | 6.17                        | C |
| 10/08                                   | Tax Distribution | 0 | 5.23                        | C |
| 10/08                                   | Tax Distribution | 0 | 22.73                       | C |
| 10/08                                   | Tax Distribution | 0 | 7.66                        | C |
| 10/09                                   | Tax Distribution | 0 | 12.97                       | C |
| 10/09                                   | Tax Distribution | 0 | 6.09                        | C |
| 10/09                                   | Tax Distribution | 0 | 4.44                        | C |
| 10/09                                   | Tax Distribution | 0 | 133.05                      | C |
| 10/09                                   | Tax Distribution | 0 | 14.55                       | C |
| 10/09                                   | Tax Distribution | 0 | .42                         | C |
| 10/12                                   | Tax Distribution | 0 | 38.49                       | C |
| 10/12                                   | Tax Distribution | 0 | 28.08                       | C |
| 10/12                                   | Tax Distribution | 0 | 42.22                       | C |
| 10/13                                   | Tax Distribution | 0 | 2.58                        | C |
| 10/13                                   | Tax Distribution | 0 | .37                         | C |
| 10/13                                   | Tax Distribution | 0 | 8.81                        | C |
| 10/13                                   | Tax Distribution | 0 | 3.78                        | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|       |                  |   |        |   |
|-------|------------------|---|--------|---|
| 10/13 | Tax Distribution | 0 | 21.11  | C |
| 10/14 | Tax Distribution | 0 | 6.77   | C |
| 10/14 | Tax Distribution | 0 | 7.84   | C |
| 10/14 | Tax Distribution | 0 | 70.88  | C |
| 10/14 | Tax Distribution | 0 | (9.92) | C |
| 10/14 | Tax Distribution | 0 | .99    | C |
| 10/14 | Tax Distribution | 0 | 28.59  | C |
| 10/14 | Tax Distribution | 0 | 58.06  | C |
| 10/14 | Tax Distribution | 0 | 13.78  | C |
| 10/15 | Tax Distribution | 0 | 12.38  | C |
| 10/15 | Tax Distribution | 0 | 38.71  | C |
| 10/15 | Tax Distribution | 0 | 189.09 | C |
| 10/15 | Tax Distribution | 0 | 39.00  | C |
| 10/15 | Tax Distribution | 0 | 197.45 | C |
| 10/16 | Tax Distribution | 0 | 15.28  | C |
| 10/16 | Tax Distribution | 0 | 8.64   | C |
| 10/16 | Tax Distribution | 0 | 66.52  | C |
| 10/16 | Tax Distribution | 0 | 23.75  | C |
| 10/16 | Tax Distribution | 0 | 16.84  | C |
| 10/19 | Tax Distribution | 0 | 29.01  | C |
| 10/19 | Tax Distribution | 0 | 34.92  | C |
| 10/19 | Tax Distribution | 0 | 35.02  | C |
| 10/19 | Tax Distribution | 0 | 102.50 | C |
| 10/19 | Tax Distribution | 0 | 2.73   | C |
| 10/20 | Tax Distribution | 0 | 29.47  | C |
| 10/20 | Tax Distribution | 0 | 355.76 | C |
| 10/20 | Tax Distribution | 0 | 152.28 | C |
| 10/20 | Tax Distribution | 0 | 57.83  | C |
| 10/20 | Tax Distribution | 0 | 13.90  | C |
| 10/20 | Tax Distribution | 0 | 38.05  | C |
| 10/21 | Tax Distribution | 0 | 187.38 | C |
| 10/21 | Tax Distribution | 0 | 716.63 | C |
| 10/21 | Tax Distribution | 0 | 178.48 | C |
| 10/21 | Tax Distribution | 0 | 88.43  | C |
| 10/21 | Tax Distribution | 0 | 240.48 | C |
| 10/21 | Tax Distribution | 0 | 6.45   | C |
| 10/22 | Tax Distribution | 0 | 4.77   | C |
| 10/22 | Tax Distribution | 0 | 222.55 | C |
| 10/22 | Tax Distribution | 0 | 296.79 | C |
| 10/22 | Tax Distribution | 0 | 2.33   | C |
| 10/22 | Tax Distribution | 0 | 37.98  | C |
| 10/22 | Tax Distribution | 0 | 42.51  | C |
| 10/22 | Tax Distribution | 0 | 98.32  | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|  |                     |   |                           |   |
|--|---------------------|---|---------------------------|---|
| 10/22  | Tax Distribution    | 0 | 15.89                     | C |
| 10/23  | Tax Distribution    | 0 | 22.09                     | C |
| 10/23  | Tax Distribution    | 0 | 41.86                     | C |
| 10/23  | Tax Distribution    | 0 | 12.73                     | C |
| 10/23  | Tax Distribution    | 0 | 40.94                     | C |
| 10/23  | Tax Distribution    | 0 | 76.90                     | C |
| 10/23  | Tax Distribution    | 0 | 22.68                     | C |
| 10/23  | Tax Distribution    | 0 | 8.52                      | C |
| 10/26  | Tax Distribution    | 0 | 50.87                     | C |
| 10/26  | Tax Distribution    | 0 | .36                       | C |
| 10/26  | Tax Distribution    | 0 | 298.57                    | C |
| 10/26  | Tax Distribution    | 0 | 32.34                     | C |
| 10/26  | Tax Distribution    | 0 | 131.21                    | C |
| 10/26  | Tax Distribution    | 0 | 41.35                     | C |
| 10/27  | Tax Distribution    | 0 | 13.62                     | C |
| 10/27  | Tax Distribution    | 0 | 26.84                     | C |
| 10/27  | Tax Distribution    | 0 | 40.49                     | C |
| 10/27  | Tax Distribution    | 0 | 37.39                     | C |
| 10/27  | Tax Distribution    | 0 | 15.73                     | C |
| 10/28  | Tax Distribution    | 0 | 56.81                     | C |
| 10/28  | Tax Distribution    | 0 | 469.31                    | C |
| 10/28  | Tax Distribution    | 0 | 4.21                      | C |
| 10/28  | Tax Distribution    | 0 | 51.02                     | C |
| 10/28  | Tax Distribution    | 0 | 69.66                     | C |
| 10/28  | Tax Distribution    | 0 | 115.06                    | C |
| 10/28  | Tax Distribution    | 0 | 26.30                     | C |
| 10/29  | Tax Distribution    | 0 | 24.65                     | C |
| 10/29  | Tax Distribution    | 0 | 6.72                      | C |
| 10/29  | Tax Distribution    | 0 | 34.90                     | C |
| 10/29  | Tax Distribution    | 0 | 21.11                     | C |
| 10/29  | Tax Distribution    | 0 | 23.96                     | C |
| 10/29  | Tax Distribution    | 0 | 10.87                     | C |
| 10/30  | Tax Distribution    | 0 | 6.18                      | C |
| 10/30  | Tax Distribution    | 0 | 25.81                     | C |
| 10/30  | Tax Distribution    | 0 | 7.86                      | C |
| 10/30  | Tax Distribution    | 0 | 30.51                     | C |
| 10/30  | Tax Distribution    | 0 | 28.98                     | C |
| 10/30  | Tax Distribution    | 0 | 98.55                     | C |
| 10/30  | Tax Distribution    | 0 | 3.11                      | C |
| 38108.0 Interest on Investments Charles Schwab |                     |   | Source Code Total: 241.46 |   |
| 10/27  | Investment Interest | 0 | 241.46                    | C |
| 38109.0 Interest on Investments St Treas       |                     |   | Source Code Total: 23.25  |   |
| 10/05  | Investment Interest | 0 | 15.48                     | C |



# Yavapai County Treasurer

## Monthly Statement

Date Range: 10/1/2020 to 10/31/2020

|  |  |   |                                   |   |
|--|--|---|-----------------------------------|---|
| 10/19                                    | Investment Interest                            | 0 | 7.77                              | C |
| 38113.0                                  | Interest on Investments-Wells Fargo            |   | Source Code Total: 520.33         |   |
| 10/27                                    | Investment Interest                            | 0 | 319.56                            | C |
| 10/27                                    | Investment Interest                            | 0 | 200.77                            | C |
| 7376.0                                   | Transfer in                                    |   | Source Code Total: 7,362.65       |   |
| 10/30                                    | Solar rebate transfer correction from 10/29/20 | 0 | 7,362.65                          | C |
| 6060240000 Central Yavapai Fire Dist BDS |  |   | <b>Ending Balance: 812,630.63</b> |   |



# YAVAPAI COUNTY TREASURER

1015 Fair Street  
Prescott, AZ 86305  
[www.yavapai.us](http://www.yavapai.us)  
(928) 771-3233  
Fax (928) 771-3390

Chip Davis  
Treasurer

Jessee Porter  
Chief Deputy

September 24, 2020

Central Yavapai Fire District  
8603 E Eastridge Drive  
Prescott Valley, AZ 86314

Due to recently passed legislation by Arizona State Legislature (HB 2493) the Treasurer's Office is required to adjust your districts, or entities account.

In 2015 the AZ State Department of Revenue made the decision that leased solar panels would need to be taxed as centrally assessed property because the fed electricity into buildings and into the APS grid, thus making them a solar power plant. The solar companies sued, and the state lost the argument that they were solar power plants, but the tax court did determine that their panels could be taxed as personal property of the solar companies.

Yavapai County was then directed by the Department of Revenue to tax the solar companies at the local level for the personal property tax, which we did. The solar companies again sued claiming they were exempt from taxation. Knowing they were likely to lose this claim, the approached our elected legislators whom in turn drafted and passed legislation minimizing their tax liability and making it retroactive back to 2015. We now have to go back and refund, from the affected districts, the solar panel personal property tax, starting with the year 2015.

We are sorry to inform you of this action, but we must be as transparent and informative of all issues pertaining to your account.

Sincerely,

Chip Davis  
Treasurer  
Yavapai County Treasurer's Office

Central Yavapai Fire Bond Debt Service  
Bank Reconciliation Summary  
For the Bank Statement ending: 10/31/2020

| BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND |          | DESC: CASH/BOND BUILDING FUND | ACCOUNT NO: 1100    |
|--|----------|-------------------------------|---------------------|
| Beginning Balance:                               | 10/01/20 |                               | \$276,099.57        |
| Deposits and Credits:                            |          |                               | \$618,256.06        |
| Checks and Charges:                              |          |                               | (\$81,725.00)       |
| Adjustments:                                     |          |                               | \$0.00              |
| Ending Balance Per Reconciliation:               |          |                               | <u>\$812,630.63</u> |
| Ending Balance Per Bank Statement:               | 10/31/20 |                               | \$812,630.63        |
| * Outstanding Deposits and Credits:              | 10/31/20 |                               | \$0.00              |
| * Outstanding Checks and Charges:                | 10/31/20 |                               | \$0.00              |
| Ending Book Balance:                             |          |                               | <u>\$812,630.63</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: 10/31/20

| CYFDA                             |          | Cash/Bond Building Fund       | Cash/Bond Building Fund | 1100    |             |
|-----------------------------------|----------|-------------------------------|-------------------------|---------|-------------|
| Date                              | Document | Description                   | Module                  | Company | Amount      |
| 06/30/20                          | BDS Cash | HH AJE #100 Adj PY Equity Not | GL                      | CYFBDS  | \$81,725.00 |
| TOTAL CHECKS AND CHARGES CLEARED: |          |                               |                         |         | \$81,725.00 |



Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

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

TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared  
For the Bank Statement ending: 10/31/20

| CYFDA                               |                   | Cash/Bond Building Fund        | Cash/Bond Building Fund |         | 1100         |
|-------------------------------------|-------------------|--------------------------------|-------------------------|---------|--------------|
| Date                                | Document          | Description                    | Module                  | Company | Amount       |
| 07/31/20                            | Cash With Yav Cty | To Reverse HH AJE 100 PY Equit | GL                      | CYFBDS  | \$81,725.00  |
| 10/31/20                            | Cash With Yav Cty | Tax and Interest Revenue Octob | GL                      | CYFBDS  | \$529,168.41 |
| 10/31/20                            | Cash With Yav Cty | Trf In By County - Solar Rebat | GL                      | CYFBDS  | \$7,362.65   |
| TOTAL DEPOSITS AND CREDITS CLEARED: |                   |                                |                         |         | \$618,256.06 |

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:

Central Yavapai Fire Bond Debt Service  
Bank Reconciliation Register

| Document Number                                  | Date     | BR Status | Void? | Description                    | Date Cleared | Amount       |
|--|----------|-----------|-------|--------------------------------|--------------|--------------|
| MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER      |          |           |       |                                |              |              |
| BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND |          |           |       |                                |              |              |
| Cash With Yav Cty                                | 10/31/20 | Marked    | No    | Tax and Interest Revenue Octob | 11/17/20     | \$529,168.41 |
| Cash With Yav Cty                                | 10/31/20 | Marked    | No    | Trf In By County - Solar Rebat | 11/17/20     | \$7,362.65   |
| SUB TOTAL FOR BANK:                              |          |           |       |                                |              | \$536,531.06 |
| TOTAL FOR MODULE:                                |          |           |       |                                |              | \$536,531.06 |

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:

11/17/20  
2:44:51 PM

**Central Yavapai Fire Bond Debt Service**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 10/1/2020 Through 10/31/2020

|   | Account | Actual              | Current Period<br>Budget | Variance            | %            | Actual              | Year To Date<br>Budget | Variance            | %            |
|---|---------|---------------------|--------------------------|---------------------|--------------|---------------------|------------------------|---------------------|--------------|
| <b><u>General &amp; Administrative Expenses</u></b> |         |                     |                          |                     |              |                     |                        |                     |              |
| Bond Debt Service Interest Expense                  | 610000  | \$0.00              | \$0.00                   | \$0.00              | 0.0%         | \$1.04              | \$0.00                 | \$(1.04)            | 0.0%         |
| Professional Services                               | 640500  | 0.00                | 0.00                     | 0.00                | 0.0          | 680.00              | 0.00                   | (680.00)            | 0.0          |
| <b>Total General &amp; Administrative Expenses</b>  |         | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0 %</b> | <b>\$681.04</b>     | <b>\$0.00</b>          | <b>\$(681.04)</b>   | <b>0.0 %</b> |
| <b>Total Expenses</b>                               |         |                     |                          |                     |              | <b>\$681.04</b>     |                        | <b>\$(681.04)</b>   |              |
| <b>Income (Loss) from Operations</b>                |         | <b>\$0.00</b>       | <b>\$0.00</b>            | <b>\$0.00</b>       | <b>0.0%</b>  | <b>\$(681.04)</b>   | <b>\$0.00</b>          | <b>\$(681.04)</b>   | <b>0.0%</b>  |
| <b><u>Other Income (Expense)</u></b>                |         |                     |                          |                     |              |                     |                        |                     |              |
| Bond Debt Service Tax Revenue                       | 420000  | \$535,746.02        | \$0.00                   | \$535,746.02        | 0.0%         | \$548,026.89        | \$0.00                 | \$548,026.89        | 0.0%         |
| Bond Debt Service Interest Revenue                  | 430000  | 785.04              | 0.00                     | 785.04              | 0.0          | 1,195.48            | 0.00                   | 1,195.48            | 0.0          |
| <b>Total Other Income (Expense)</b>                 |         | <b>\$536,531.06</b> | <b>\$0.00</b>            | <b>\$536,531.06</b> | <b>0.0 %</b> | <b>\$549,222.37</b> | <b>\$0.00</b>          | <b>\$549,222.37</b> | <b>0.0 %</b> |
| <b>Net Income (Loss)</b>                            |         | <b>\$536,531.06</b> | <b>\$0.00</b>            | <b>\$536,531.06</b> | <b>0.0%</b>  | <b>\$548,541.33</b> | <b>\$0.00</b>          | <b>\$548,541.33</b> | <b>0.0%</b>  |

Central Yavapai Fire Bond Debt Service  
Balance Sheet  
As of 10/31/2020

| Assets                                  |              |                     |
|---|--------------|---------------------|
| <b>Current Assets</b>                   |              |                     |
| Cash / Bond Debt Service                | \$812,630.63 |                     |
| Property Tax Receivable                 | 23,745.40    |                     |
| Deferred Revenue - Prop Tax             | (17,921.00)  |                     |
| Total Current Assets                    |              | \$818,455.03        |
| <b>Total Assets</b>                     |              | <b>\$818,455.03</b> |
| <b>Net Assets</b>                       |              |                     |
| Retained Earnings                       | \$269,913.70 |                     |
| Current Year Net Assets                 | 548,541.33   |                     |
| Total Net Assets                        |              | 818,455.03          |
| <b>Total Liabilities and Net Assets</b> |              | <b>\$818,455.03</b> |

Central Yavapai Fire Bond Debt Service

GL Account Ledger - Detail By Period

10/1/2020 through 10/31/2020

| Batch                            | Journal | Entry # | Date     | Job | Document          | Description                                | Debits       | Credits | Balance      |
|----------------------------------|---------|---------|----------|-----|-------------------|--|--------------|---------|--------------|
| 1100.00                          |         |         |          |     |                   | CASH / BOND DEBT SERVICE                   |              |         | \$276,099.57 |
| 221                              | R       | 764     | 10/31/20 |     | Cash With Yav Cty | Tax and Interest Revenue October 2020      | 529,168.41   | -       | 805,267.98   |
| 222                              | A       | 768     | 10/31/20 |     | Cash With Yav Cty | Trf In By County - Solar Rebate Adjustment | 7,362.65     | -       | 812,630.63   |
| CASH / BOND DEBT SERVICE TOTALS: |         |         |          |     |                   |  | \$536,531.06 | \$0.00  | \$812,630.63 |
| TOTAL OF LEDGER:                 |         |         |          |     |                   |  | \$536,531.06 | \$0.00  | \$812,630.63 |



Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet

For The Period of 10/1/2020 through 10/31/2020

| Account | Description              | Balances            |                     |               |                     | Adjustments |
|---------|--------------------------|---------------------|---------------------|---------------|---------------------|-------------|
|         |                          | Beginning           | Debits              | Credits       | Ending              |             |
| 1100.00 | Cash / Bond Debt Service | \$276,099.57        | \$536,531.06        | \$0.00        | \$812,630.63        |             |
| TOTALS: |                          | <u>\$276,099.57</u> | <u>\$536,531.06</u> | <u>\$0.00</u> | <u>\$812,630.63</u> |             |

\* Inactive accounts are marked and appear in grey.