

AGENDA

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Thursday, December 16, 2021, 4:30 pm - 5:00 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,
Prescott Valley**

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 16, 2021 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. Members may attend in person or via remote methods of communication.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS
2. PLEDGE OF ALLEGIANCE
3. NEW BUSINESS

- A. Discussion and Possible Action Regarding Election of Fire Board Chairperson and Board Clerk
- B. Presentation, Discussion, and Acceptance of FY 2021 Audit Report as Presented by Henry & Horne

4. BOARD MEMBER REPORTS

Reports are informational only. Any item articulated in the reports is subject to clarification, discussion, and direction by the Board; no action will be taken.

5. 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.

6. 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 27, 2021
 - B. Approve General Fund Financial Statements
 - C. Approve Bond Debt Service Financial Statements
 - D. Approve Annexation and Resolution 2021-13, Bednar, 9675 N. Prescott Ridge Rd., Parcel 401-01-075C
7. VOTE TO GO INTO EXECUTIVE SESSION
- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Marijuana Tax Payments
8. NEW BUSINESS, CONTINUED
- A. Discussion and Possible Action Regarding Marijuana Tax Payments
 - B. Discussion and Possible Approval of Budget Development Schedule
9. ADJOURNMENT

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

Board of Directors
Central Yavapai Fire District
Prescott Valley, Arizona

We have audited the financial statements of Central Yavapai Fire District for the year ended June 30, 2021, and have issued our report thereon dated November 29, 2021. 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, 2021, 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. Management adopted Governmental Accounting Standards Board (GASB) No. 84, *Fiduciary Activities*. The new policies are stated in Note 1 of the financial statements. No other new accounting policies were adopted and application of existing policies was not changed during the year ended June 30, 2021. 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:

- Joint Venture Equity Allocation from CAFMA

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 November 29, 2021.

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.

Internal Controls Over Financial Reporting

We were engaged to plan and perform our audit in accordance with *Government Auditing Standards* (GAS) issued by the Comptroller General of the United States. We have issued a separate GAS report dated November 29, 2021 in accordance with these standards. Our report did not identify any instances of deficiencies in internal control that we considered to be a material weakness or significant deficiency as defined in that report.

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
November 29, 2021

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, 2021, 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, 2021, 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, and allocation of equity from Central Arizona Fire and Medical Authority 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, if any, are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. If any this year, 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) We have 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 and 84.
- 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, if any.
- 40) The financial statements include all fiduciary activities required by [GASBS No. 84](#).

- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) 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.
- 44) 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.
- 45) 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.
- 46) With respect to the required supplementary information (RSI) as listed in the engagement letter.
 - a) We acknowledge our responsibility for presenting the RSI in accordance with accounting principles generally accepted in the United States of America, and we believe the RSI, 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 RSI 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.
- 47) 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 where applicable.
- 48) 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
- b. Providing our management with templates for compiling the management's discussion and analysis
- c. Posting any standard, adjusting, or correcting journal entries that you have proposed and have been approved by us
- d. Preparing Governmental Accounting Standards Board Statement No 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, conversion entries

Furthermore, we have reviewed and approved the financial statements and related notes.

Dave Tharp

Assistant Chief of Administration

Signature

Title

Client: **0410439 - Central Arizona Fire and Medical Authority**
Engagement: **0410439 - Central Arizona Fire and Medical Authority**
Period Ending: **6/30/2021**
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 # 101				
Client entry - To correct beginning fund balance related to prior year adjustment.				
3.10.5991.0.0.000	Transfers Out	S101	81,726.00	
3.40.3000.00	Retained Earnings		81,726.00	
3.10.4000.0.0.000	Real Estate Tax			81,726.00
3.40.5990.0.0.000	Transfers In			81,726.00
Total			163,452.00	163,452.00
Adjusting Journal Entry JE # 102				
Client Entry - To remove Due to/Due from balance carried into CY from PY.				
1.10.3100.0.0.000	CVFD Funding Requirement	D200	57,128.00	
1.10.3200.0.0.000	CYFD Funding Requirement		224,466.00	
2.10.2910.0.0.000	CAFMA Accounts Payable		57,128.00	
3.10.2920.0.0.000	CAFMA accounts payable		224,466.00	
1.10.1401.0.0.000	Due from other govts			281,594.00
2.10.6700.1.0.000	Fire Authority Funding			57,128.00
3.10.6700.1.0.000	Fire Authority Funding			224,466.00
Total			563,188.00	563,188.00
Adjusting Journal Entry JE # 103				
Client Entry - To book cash to accrual entry to record Wildland receivables.				
1.10.1325.0.0.000	Accounts Receivable	D101	245,792.00	
1.10.4800.0.0.000	State of AZ/Off-District Fires			245,792.00
Total			245,792.00	245,792.00
Adjusting Journal Entry JE # 104				
Client Entry - to record SAFER grant receivables based on expenditures to date				
1.10.1401.0.0.000	Due from other govts	12.01.02	948,435.00	
1.10.2900.0.0.000	Deferred Revenue Receivable			948,435.00
Total			948,435.00	948,435.00
Adjusting Journal Entry JE # 105				
Client Entry - to recognize unrealized gain/loss for the Fiduciary fund investment account				
3.90.1105	Invest. Fund-Oppenheimer (00220)	H200	13,881.00	
3.90.4101	Unrealized gain/loss			13,881.00
Total			13,881.00	13,881.00
Adjusting Journal Entry JE # 106				
Client Entry - to record principal and interest payment for capital lease				
1.10.3200.0.0.000	CYFD Funding Requirement	Q101	56,206.00	
3.10.5991.0.0.000	Transfers Out		56,206.00	
3.40.6000.00	Bond Debt Service Principal Payment		54,405.00	
3.40.6100.00	Bond Debt Service Interest Expense		1,801.00	
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
Total Adjusting Journal Entry			2,103,366.00	2,103,366.00
GASB Journal Entry				
GASB Journal Entry JE # 1				
GASB 34 Journal Entry to recognize beginning ASRS net pension liability (NPL) and related deferrals.				
1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)	M311	255,432.00	
1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)		224,985.00	
1.00.3000.0.0.000	Net Position (Government-Wide)		2,110,444.00	
1.00.2521.2.0.000	Net Pension Liabilities (ASRS)			2,259,796.00
1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)			331,065.00
Total			2,590,861.00	2,590,861.00
GASB Journal Entry JE # 2				
GASB 34 entry to post the change in NPL, the related deferrals and expenses in the CY.				
1.00.1621.2.0.000	Deferred Outflows Related to Pensions/OPEB (ASRS)	M311	300,508.00	
1.00.2523.2.0.000	Deferred Inflows Related to Pensions/OPEB (ASRS)		321,312.00	
1.10.6129.1.0.000	ASRS Retirement/Admin		165,015.00	
1.10.6129.2.0.000	ASRS Retirement/Prevention		45,453.00	
1.10.6129.3.5.000	ASRS Retirement/Training		7,114.00	
1.10.6129.4.1.000	ASRS Retirement/Tech Services		98,823.00	
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance		28,266.00	
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint		61,517.00	
1.10.6129.4.9.000	ASRS Retirement/Warehouse		29,965.00	

1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)		224,985.00
1.00.2521.2.0.000	Net Pension Liabilities (ASRS)		832,988.00
Total		1,057,973.00	1,057,973.00

GASB Journal Entry JE # 3**M311**

GASB 34 entry to reclassify employer pension contributions in CY.

1.00.1622.2.0.000	Deferred Outflows of Employer Contributions (ASRS)	239,691.00	
1.10.6129.1.0.000	ASRS Retirement/Admin		90,579.00
1.10.6129.2.0.000	ASRS Retirement/Prevention		21,593.00
1.10.6129.3.5.000	ASRS Retirement/Training		3,367.00
1.10.6129.4.1.000	ASRS Retirement/Tech Services		55,615.00
1.10.6129.4.3.000	ASRS Retirement/Facilities Maintenance		14,840.00
1.10.6129.4.8.000	ASRS Retirement/Fleet Maint		32,969.00
1.10.6129.4.9.000	ASRS Retirement/Warehouse		20,728.00
Total		239,691.00	239,691.00

GASB Journal Entry JE # 4**M321**

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)	37,589,545.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	3,935,923.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	3,376,010.00	
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		42,832,468.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		2,069,010.00
1.00.2520.1.0.000	Pension Refund Payable (PSPRS)		
Total		44,901,478.00	44,901,478.00

GASB Journal Entry JE # 5**M321**

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)	344,835.00	
1.10.6130.1.0.000	PSPRS/Admin	261,012.00	
1.10.6130.2.0.000	PSPRS/Prevention	199,598.00	
1.10.6130.3.0.000	PSPRS Operations	14,263,584.00	
1.10.6130.3.5.000	PSPRS/ CARTA	414,550.00	
1.10.6130.4.8.000	PSPRS/ Fleet Maint	214,952.00	
1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)		6,016,143.00
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		3,912,226.00
1.00.2521.1.0.000	Net Pension Liabilities (PSPRS)		5,770,162.00
Total		15,698,531.00	15,698,531.00

GASB Journal Entry JE # 6**M321**

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)	4,220,218.00	
1.10.6130.1.0.000	PSPRS/Admin		126,607.00
1.10.6130.3.0.000	PSPRS Operations		3,929,023.00
1.10.6130.3.5.000	PSPRS/ CARTA		97,065.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		67,523.00
1.10.6130.2.0.000	PSPRS/Prevention		
Total		4,220,218.00	4,220,218.00

GASB Journal Entry JE # 7**M322**

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

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	18,526.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)	12,039.00	
1.00.3000.0.0.000	Net Position (Government-Wide)	253,566.00	
1.00.2522.1.0.000	Net OPEB (PSPRS)		12,835.00
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)		271,296.00
Total		284,131.00	284,131.00

GASB Journal Entry JE # 8**M322**

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

1.00.1621.1.0.000	Deferred Outflows Related to Pensions/OPEB (PSPRS)	69,121.00	
1.00.2523.1.0.000	Deferred Inflows Related to Pensions/OPEB (PSPRS)	24,110.00	
1.00.1622.1.0.000	Deferred Outflows of Employer Contributions (PSPRS)		12,039.00
1.00.2522.1.0.000	Net OPEB (PSPRS)		62,739.00
1.10.6130.1.0.000	PSPRS/Admin		314.00
1.10.6130.2.0.000	PSPRS/Prevention		240.00
1.10.6130.3.0.000	PSPRS Operations		17,143.00
1.10.6130.3.5.000	PSPRS/ CARTA		498.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		258.00
Total		93,231.00	93,231.00

GASB Journal Entry JE # 9**M322**

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)	38,347.00	
1.10.6130.1.0.000	PSPRS/Admin		1,133.00
1.10.6130.3.0.000	PSPRS Operations		35,710.00
1.10.6130.3.5.000	PSPRS/ CARTA		881.00
1.10.6130.4.8.000	PSPRS/ Fleet Maint		623.00
1.10.6130.2.0.000	PSPRS/Prevention		
Total		38,347.00	38,347.00

GASB Journal Entry JE # 10

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

2.00.1625.0.0.000	CVFD - Deferred Charge on refunding	123,067.00	
2.00.3000.0.0.000	Net Position (Government-Wide)	3,746,933.00	
2.00.2551.0.0.000	Bonds Payable (Long Term)		2,370,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		1,500,000.00
2.00.2551.0.0.000	Bonds Payable (Long Term)		
Total		3,870,000.00	3,870,000.00

Q101**GASB Journal Entry JE # 11**

GASB 34 entry to record the debt payments for CVFD.

2.00.2551.0.0.000	Bonds Payable (Long Term)	345,000.00	
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		345,000.00
Total		362,581.00	362,581.00

Q101**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)	350,000.00	
2.00.2552.0.0.000	Bonds Payable (Short Term)		350,000.00
Total		350,000.00	350,000.00

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	112,455.00	
3.00.3000.0.0.000	Net Position (Government-Wide)	6,606,950.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)		3,450,000.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		3,215,000.00
3.00.2561.0.0.000	Capital Leases Payable (Long Term)		54,405.00
3.00.2553.0.0.000	Bond Premium		
Total		6,719,405.00	6,719,405.00

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)	830,000.00	
3.00.2551.0.0.000	Bonds Payable (Long Term)	365,000.00	
3.00.2561.0.0.000	Capital Leases Payable (Long Term)	54,405.00	
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		1,195,000.00
3.40.6000.00	Bond Debt Service Principal Payment		54,405.00
3.00.2551.0.0.000	Bonds Payable (Long Term)		
Total		1,293,123.00	1,293,123.00

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)	1,225,000.00	
3.00.2552.0.0.000	Bonds Payable (Short Term)		1,225,000.00
3.00.2561.0.0.000	Capital Leases Payable (Long Term)		
3.00.2562.0.0.000	Capital Leases Payable (Short Term)		
Total		1,225,000.00	1,225,000.00

Q101**GASB Journal Entry JE # 17**

GASB entry to post BOY capital assets.

1.00.1501.0.0.000	Land	3,416,972.00	
1.00.1502.0.0.000	Buildings & Improvements	24,688,812.00	
1.00.1503.0.0.000	Furniture & Equipment	7,025,412.00	
1.00.1504.0.0.000	Vehicles	12,053,646.00	
1.00.1508.0.0.000	Construction in Progress	1,594,776.00	
1.00.1591.0.0.000	A/D - Buildings & Improvements		7,387,462.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		5,027,463.00
1.00.1593.0.0.000	A/D - Vehicles		7,218,753.00
1.00.3000.0.0.000	Net Position (Government-Wide)		29,145,940.00
Total		48,779,618.00	48,779,618.00

1101**GASB Journal Entry JE # 18**

GASB entry to post additions and deletions to CAFMA

1.00.1502.0.0.000	Buildings & Improvements	540,483.00	
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1101

1.00.1503.0.0.000	Furniture & Equipment	1,613,736.00	
1.00.1504.0.0.000	Vehicles	2,001,309.00	
1.00.1508.0.0.000	Construction in Progress	207,629.00	
1.00.1592.0.0.000	A/D - Furniture & Equipment	209,964.00	
1.00.1593.0.0.000	A/D - Vehicles	224,453.00	
1.00.5000.0.0.000	Gain/Loss on disposal of assets	11,721.00	
1.00.5000.0.0.000	Gain/Loss on disposal of assets	10,253.00	
1.00.1501.0.0.000	Land		10,253.00
1.00.1503.0.0.000	Furniture & Equipment		209,964.00
1.00.1504.0.0.000	Vehicles		236,173.00
1.00.1508.0.0.000	Construction in Progress		1,582,785.00
1.00.1508.0.0.000	Construction in Progress		11,992.00
1.10.7720.4.3.000	Capital Outlay/ Facilities		395,918.00
1.10.7730.3.0.000	Capital Outlay/Vehicles/OPS		736,763.00
1.10.7730.3.0.100	Capital Outlay/Vehicles-Equip for engine		1,339.00
1.10.7730.3.5.000	Capital Outlay/ Vehicles/ CARTA		82,038.00
1.10.7730.4.3.000	Capital Outlay/ Vehicles/ Facilities		41,522.00
1.10.7730.4.8.000	Capital Outlay/ Vehicles/ Fleet Maintena		45,192.00
1.10.7730.4.9.000	Capital Outlay/ Vehicles/ Warehouse		70,405.00
1.10.7740.3.0.000	Capital Outlay/ Equip/ OPS		1,199,907.00
1.10.7750.4.1.000	Capital Outlay - Comm/IT		195,297.00
Total		4,819,548.00	4,819,548.00
GASB Journal Entry JE # 19			
GASB entry to recognize depreciation expense.		I101	
1.10.7900.0.0.000	Depreciation Expense	1,767,164.00	
1.00.1591.0.0.000	A/D - Buildings & Improvments		665,230.00
1.00.1592.0.0.000	A/D - Furniture & Equipment		433,653.00
1.00.1593.0.0.000	A/D - Vehicles		668,281.00
Total		1,767,164.00	1,767,164.00
GASB Journal Entry JE # 20			
To post beginning deferred revenues.		P100	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	88,395.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	9,230.00	
3.10.2900.0.0.000	Deferred Revenue	200,687.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	15,329.00	
2.10.3000.0.0.000	Fund Balance		88,395.00
2.40.3000.0.0.000	Fund Balance		9,230.00
3.10.3000.0.0.000	Fund Balance		200,687.00
3.40.3000.0.0.000	Retained Earnings		15,329.00
1.00.3000.0.0.000	Net Position (Government-Wide)		
1.10.2900.0.0.000	Deferred Revenue Receivable		
Total		313,641.00	313,641.00
GASB Journal Entry JE # 21			
Change in deferred revenue.		P100	
1.10.2900.0.0.000	Deferred Revenue Receivable	948,435.00	
2.10.2655.0.0.000	Deferred Compensation (Prop Tax)	8,241.00	
2.40.2400.0.0.000	Deferred Revenue - Prop Tax	195.00	
3.10.2900.0.0.000	Deferred Revenue	27,454.00	
3.40.2400.0.0.000	Deferred Revenue - Prop Tax	1,850.00	
1.10.5430.0.0.000	Grants-FEMA- SAFER		948,435.00
2.10.4000.0.0.000	Real Estate Tax		4,637.00
2.10.4100.0.0.000	Personal Property Tax		3,604.00
2.40.4200.0.0.002	Real Estate Tax		106.00
2.40.4205.0.0.000	Personal Tax Revenue		89.00
3.10.4000.0.0.000	Real Estate Tax		22,574.00
3.10.4100.0.0.000	Personal Property Tax		4,880.00
3.40.4200.0.0.000	Bond Debt Service Tax Revenue		1,850.00
Total		986,175.00	986,175.00
GASB Journal Entry JE # 22			
To post beg. compensated absences.		Q102	
1.00.3000.0.0.000	Net Position (Government-Wide)	2,106,354.00	
1.00.2511.0.0.000	Compensated Absences (Long Term)		2,106,354.00
Total		2,106,354.00	2,106,354.00
GASB Journal Entry JE # 23			
To post the change in compensated absences for the CY.		Q102	
1.00.2511.0.0.000	Compensated Absences (Long Term)	49,510.00	
1.00.2511.0.0.000	Compensated Absences (Long Term)	1,110,098.00	
1.00.2512.0.0.000	Compensated Absences (Short Term)		1,110,098.00
1.10.6100.1.0.000	Salaries/Admin		49,510.00
Total		1,159,608.00	1,159,608.00
Total GASB Journal Entry		142,876,678.00	142,876,678.00
Total All Journal Entries		144,980,044.00	144,980,044.00

MINUTES

**Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
Regular Meeting
Monday, September 27, 2021, 4:30 pm - 5:00 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,
Prescott Valley**

In-Person Attendance

Dane Beck; Darlene Packard; Dave Tharp; Kathy Goodman; Matt Zurcher;
Rick Anderson; Scott A Freitag; Susanne Dixon

Remote Attendance

Nicolas Cornelius; Pete Gordon

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 27, 2021 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. Members may attend in person or via remote methods of communication.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Zurcher called the meeting to order at 4:30 p.m.

2. PLEDGE OF ALLEGIANCE

Chair Zurcher led the Pledge of Allegiance.

3. BOARD MEMBER REPORTS

Reports are informational only. Any item articulated in the reports is subject to clarification, discussion, and direction by the Board; no action will be taken.

There were no Board member reports.

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.

There were no public comments.

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 - June 28, 2021
- B. Approve Joint Special Meeting Minutes - August 4, 2021
- C. Approve Joint Special Meeting Executive Session Minutes - August 4, 2021
- D. Approve June 2021 General Fund Statements and Bond Debt Service Financials
- E. Approve July 2021 General Fund Statements and Bond Debt Service Financials
- F. Approve August 2021 General Fund Statements and Bond Debt Service Financials

Motion to approve the Consent Agenda.

Move: Darlene Packard Second: Rick Anderson Status: Passed

Yes: Darlene Packard, Matt Zurcher, Dane Beck, Pete Gordon, Rick Anderson

6. VOTE TO GO INTO EXECUTIVE SESSION

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

Executive Session was waived.

7. OLD BUSINESS

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

Attorney Cornelius recommended removing this item as a regular fixture on future agendas as the matter has been resolved. He recommended that Chief Rose provide any relevant updates to the Board within his Division Report each month.

- B. Discussion Regarding the Closing of the Certificates of Participation (COPs)

Chief Tharp gave a summary of the closing of the Certificates of Participation (COPs) which occurred on September 16, 2021. The COPs closed at a total dollar amount of \$53,365,000, of which \$42,178,000 was transferred to PSPRS, \$10 million is retained by CAFMA in a contingency fund with the Yavapai County Treasurer's Office, and the balance went towards the cost of issuance. The ending APR was 2.9%. He reported that there will be an opportunity to refinance in 2032, with the hope being to have funds available to pay it off in full in 10 years.

Chief Freitag added that the Agency will still be cautious, but this allows for breathing room.

Director Beck stated that CAFMA still needs PSPRS to do their part or the

Agency could see itself in debt again quickly.

Chair Zurcher thanked Chief Tharp, Staff, and Attorney Cornelius.

8. NEW BUSINESS

- A. Discussion and Possible Approval of the Central Yavapai Fire District Board Policy Manual

Chief Tharp reminded the Board that changes have been made per their requests.

Motion to approve the Central Yavapai Fire District Board Policy Manual.

Move: Darlene Packard Second: Dane Beck Status: Passed

Yes: Darlene Packard, Matt Zurcher, Dane Beck, Pete Gordon, Rick Anderson

- B. Discussion and Possible Direction to Staff Regarding December Board Meeting Date

Chief Freitag explained that Staff is recommending a move from the currently scheduled fourth Monday of December to Thursday, December 16, 2021, so as not to interfere with the holidays.

The December meeting will be held on December 16, 2021.

9. ADJOURNMENT

Motion to adjourn at 4:40 p.m.

Move: Darlene Packard Second: Rick Anderson Status: Passed

Yes: Darlene Packard, Matt Zurcher, Dane Beck, Pete Gordon, Rick Anderson

CENTRAL YAVAPAI FIRE DISTRICT - GENERAL FUND
CHECK RECONCILIATION NOVEMBER, 2021

Reconciliation:	
Beginning Balance:	\$ 9,434,268.39
Deposits:	\$ 2,289,912.39
Transfer Out - Fire Authority:	\$ (9,087,068.91)
Disbursements:	\$ -
Interest Paid on Tax Roll Corrections:	\$ (2.32)
Fire District Deposit	\$ 5,124.13
County Adjustments:	\$ -
Ending Balance:	\$ 2,642,233.68

Difference Between Balances: \$ -

Deposits Per Bank Statement:	
Real Estate Taxes:	\$ 2,169,339.97
Personal Property Taxes:	\$ 68,323.80
Fire District Assistance Tax:	\$ 52,248.62
Interest Income:	\$ -
Transfer to CAFMA:	\$ 9,087,068.91
Fire District Deposits:	\$ 5,124.13
Interest Paid on Tax Roll Corrections:	\$ 2.32
Other:	\$ -
Other:	\$ -
Ending Balance:	\$ 11,382,107.75

Bank Statement Balance:	
Balance Per Bank:	\$ 2,642,233.68
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -

Ending Balance: \$ 2,642,233.68

G/L Ending Balance: \$ 2,642,233.68

\$ 2,642,233.68

Bank Reconciliation Register:	
Checks From Accounts Payable:	\$ -
Prior Period Adjustment:	
Other:	
Total Checks:	\$ -


Deposits From Accounts Receivable: \$ 5,124.13
Journal Entries From General Ledger: \$ 11,376,983.62
Outstanding Transfer:
Outstanding Deposit:

Ending Balance: \$ 11,382,107.75

Reconciliation Approved By:

Scott Freitag


Scott Freitag, Fire Chief

 Digitally signed by Scott Freitag
Date: 2021.12.08 13:56:28 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

 Digitally signed by Dave Tharp
Date: 2021.12.08 09:19:39 -07'00'

Reconciliation Prepared By:

Karen Butler Mauldin

Karen Butler Mauldin, Finance Manager

 Digitally signed by Karen Butler Mauldin
Date: 2021.12.07 12:24:30 -07'00'

CENTRAL YAVAPAI FIRE DISTRICT
General Fund Tax Collection Information

Total Levy Month	FY 16-17 \$14,116,233 Collected	FY 17-18 \$16,282,904 Collected	FY 18-19 \$16,529,780 Collected	FY 19-20 \$17,960,663 Collected	FY 20-21 \$19,423,017 Collected	FY 21-22 \$21,044,253 Collected
July	\$50,468	\$47,993	\$48,809	\$53,398	\$113,844	\$91,719
%	0.358%	0.295%	0.295%	0.297%	0.586%	0.436%
% To Date	0.3575%	0.2947%	0.2953%	0.2973%	0.5861%	0.4358%
August	\$26,519	\$25,442	\$29,028	\$18,645	\$21,440	\$30,145
%	0.188%	0.156%	0.176%	0.104%	0.110%	0.143%
% To Date	0.5454%	0.4510%	0.4709%	0.4011%	0.6965%	0.5791%
September	\$789,429	\$768,730	\$136,335	\$151,569	\$38,040	\$272,297
%	5.592%	4.721%	0.825%	0.844%	0.196%	1.294%
% To Date	6.1377%	5.1721%	1.2957%	1.2450%	0.8924%	1.8730%
October	\$3,589,494	\$6,179,209	\$6,735,649	\$7,842,869	\$7,733,468	\$8,922,036
%	25.428%	37.949%	40.749%	43.667%	39.816%	42.397%
% To Date	31.5659%	43.1211%	42.0442%	44.9119%	40.7084%	44.2696%
November	\$3,154,358	\$1,286,322	\$2,208,068	\$1,675,932	\$2,373,821	\$2,237,664
%	22.346%	7.900%	13.358%	9.331%	12.222%	10.633%
% To Date	53.9115%	51.0210%	55.4024%	54.2431%	52.9301%	54.9027%
December	\$896,697	\$987,194	\$1,064,960	\$1,336,392	\$1,753,590	\$0
%	6.3522%	6.0628%	6.4427%	7.4407%	9.0284%	0.0000%
% To Date	60.2637%	57.0837%	61.8450%	61.6837%	61.9585%	54.9027%
January	\$368,574	\$609,745	\$416,757	\$428,512	\$450,460	\$0
%	2.6110%	3.7447%	2.5212%	2.3858%	2.3192%	0.0000%
% To Date	62.8747%	60.8284%	64.3663%	64.0696%	64.2777%	54.9027%
February	\$394,891	\$350,747	\$328,790	\$452,992	\$306,355	\$0
%	2.7974%	2.1541%	1.9891%	2.5221%	1.5773%	0.0000%
% To Date	65.6721%	62.9825%	66.3554%	66.5917%	65.8550%	54.9027%
March	\$606,436	\$629,128	\$657,391	\$623,229	\$520,420	\$0
%	4.2960%	3.8637%	3.9770%	3.4700%	2.6794%	0.0000%
% To Date	69.9681%	66.8462%	70.3324%	70.0617%	68.5344%	54.9027%
April	\$3,343,070	\$3,414,235	\$3,987,889	\$4,164,352	\$4,734,267	\$0
%	23.6824%	20.9682%	24.1255%	23.1860%	24.3745%	0.0000%
% To Date	93.6506%	87.8145%	94.4579%	93.2476%	92.9089%	54.9027%
May	\$678,353	\$813,680	\$695,530	\$837,799	\$840,183	\$0
%	4.8055%	4.9971%	4.2077%	4.6646%	4.3257%	0.0000%
% To Date	98.4561%	92.8116%	98.6656%	97.9123%	97.2346%	54.9027%
June	\$183,806	\$187,184	\$220,679	\$201,547	\$325,848	\$0
%	1.3021%	1.1496%	1.3350%	1.1222%	1.6776%	0.0000%
% To Date	99.7582%	93.9612%	100.0006%	99.0344%	98.9122%	54.9027%
TOTALS	\$14,082,095	\$15,299,608	\$16,529,886	\$17,787,237	\$19,211,735	\$11,553,860
Delinquency	0.2418%	6.0388%	-0.0006%	0.9656%	1.0878%	45.0973%

CENTRAL YAVAPAI FIRE DISTRICT
FDAT Collection Information

Total Levy Month	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected	FY 19-20 \$366,547 Collected	FY 20-21 \$400,000 Collected	FY 21-22 \$400,000 Collected
July	\$1,423	\$1,630	\$1,238	\$1,475	\$2,769	\$1,871
%	0.453%	0.489%	0.371%	0.403%	0.692%	0.468%
% To Date	0.4533%	0.4890%	0.3715%	0.4025%	0.6923%	0.4677%
August	\$661	\$534	\$707	\$1,109	\$662	\$1,498
%	0.211%	0.160%	0.212%	0.303%	0.166%	0.375%
% To Date	0.6638%	0.6491%	0.5835%	0.7050%	0.8579%	0.8422%
September	\$8,777	\$12,654	\$3,182	\$7,941	\$879	\$4,669
%	2.796%	3.797%	0.955%	2.166%	0.220%	1.167%
% To Date	3.4600%	4.4456%	1.5383%	2.8713%	1.0777%	2.0095%
October	\$86,411	\$93,081	\$139,813	\$459,768	\$160,480	\$159,909
%	27.528%	27.928%	41.949%	125.432%	40.120%	39.977%
% To Date	30.9882%	32.3735%	43.4876%	128.3035%	41.1979%	41.9866%
November	\$75,219	\$74,651	\$59,861	\$128,454	\$48,339	\$52,249
%	23.9628%	22.3983%	17.9606%	35.0443%	12.0848%	13.0622%
% To Date	54.9510%	54.7717%	61.4482%	163.3478%	53.2826%	55.0488%
December	\$24,923	\$21,663	\$25,413	(\$344,794)	\$39,219	\$0
%	7.9398%	6.4997%	7.6250%	-94.0656%	9.8048%	0.0000%
% To Date	62.8908%	61.2715%	69.0732%	69.2822%	63.0874%	55.0488%
January	\$11,762	\$11,312	\$11,149	\$11,446	\$12,625	\$0
%	3.7471%	3.3939%	3.3450%	3.1227%	3.1562%	0.0000%
% To Date	66.6378%	64.6654%	72.4183%	72.4049%	66.2436%	55.0488%
February	\$8,291	\$8,056	\$7,409	\$10,419	\$6,657	\$0
%	2.641%	2.417%	2.223%	2.842%	1.664%	0.000%
% To Date	69.2790%	67.0825%	74.6413%	75.2473%	67.9079%	55.0488%
March	\$12,638	\$12,174	\$13,713	\$13,361	\$10,897	\$0
%	4.0261%	3.6528%	4.1143%	3.6452%	2.7242%	0.0000%
% To Date	73.3051%	70.7354%	78.7556%	78.8925%	70.6320%	55.0488%
April	\$62,586	\$63,209	\$79,859	\$85,315	\$88,842	\$0
%	19.9382%	18.9651%	23.9607%	23.2754%	22.2104%	0.0000%
% To Date	93.2433%	89.7005%	102.7163%	102.1679%	92.8424%	55.0488%
May	\$23,662	\$23,731	\$18,881	\$21,832	\$19,620	\$0
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	0.0000%
% To Date	100.7814%	96.8206%	108.3813%	108.1240%	97.7475%	55.0488%
June	\$4,682	\$5,094	\$5,726	\$4,474	\$6,987	\$0
%	1.4916%	1.5285%	1.7181%	1.2206%	1.7468%	0.0000%
% To Date	102.2729%	98.3491%	110.0994%	109.3446%	99.4943%	55.0488%
TOTALS	\$321,035	\$327,788	\$366,950	\$400,799	\$397,977	\$220,195
Delinquency	-2.2729%	1.6509%	-10.0994%	-9.3446%	0.5057%	44.9512%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%



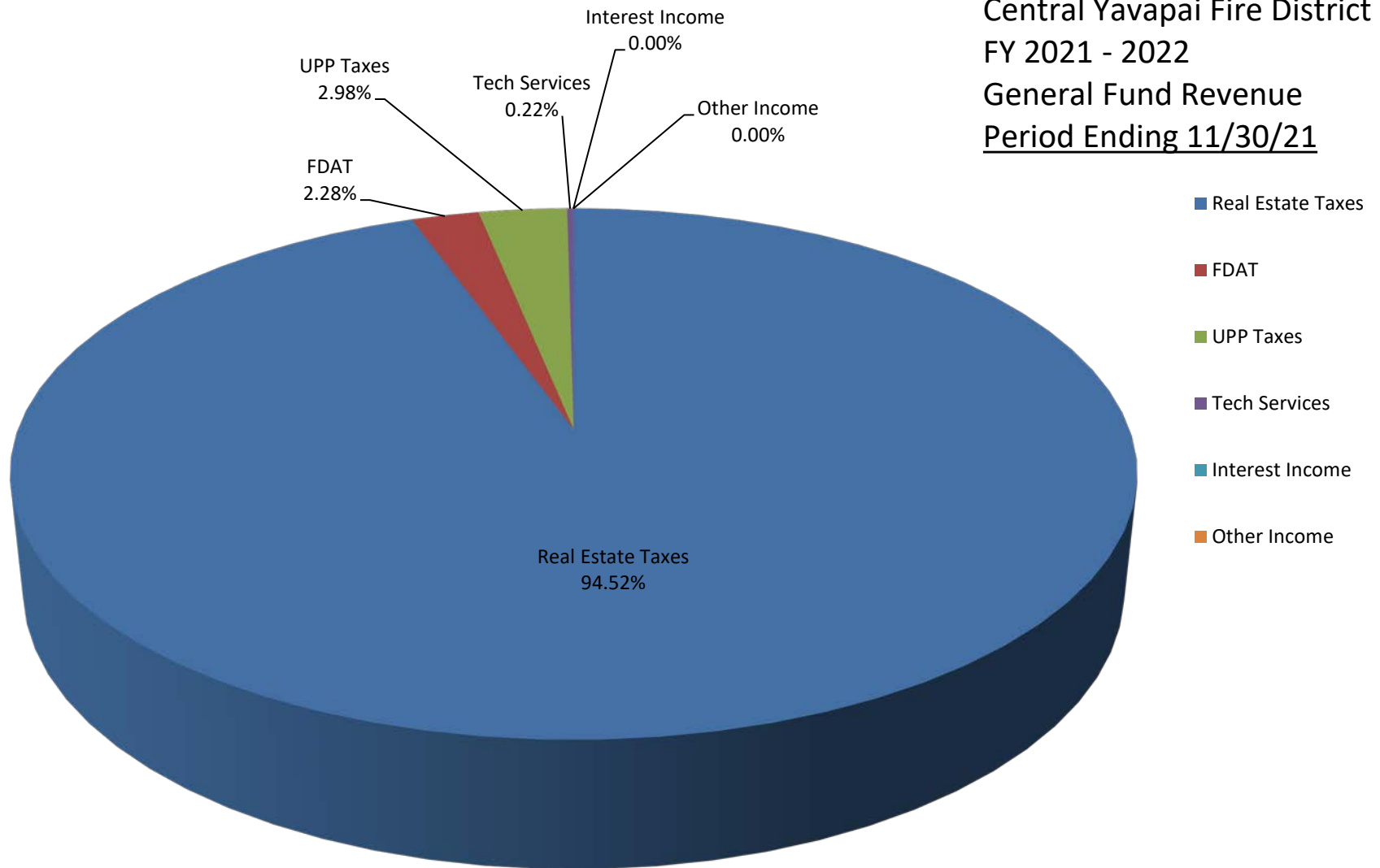
2021 - 2022 Cash Flow by Month : NOVEMBER

[illegible]

**CENTRAL YAVAPAI FIRE DISTRICT
REVENUE GRAPH DATA**

	Revenue	Budget	%
Real Estate Taxes	\$ 2,169,340	\$ 21,044,253	94.52
FDAT	\$ 52,249	\$ 400,000	2.28
UPP Taxes	\$ 68,324	\$ -	2.98
Tech Services	\$ 5,124	\$ 55,668	0.22
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ -	0.00
TOTALS:	\$ 2,295,037	\$ 21,499,921	100.00

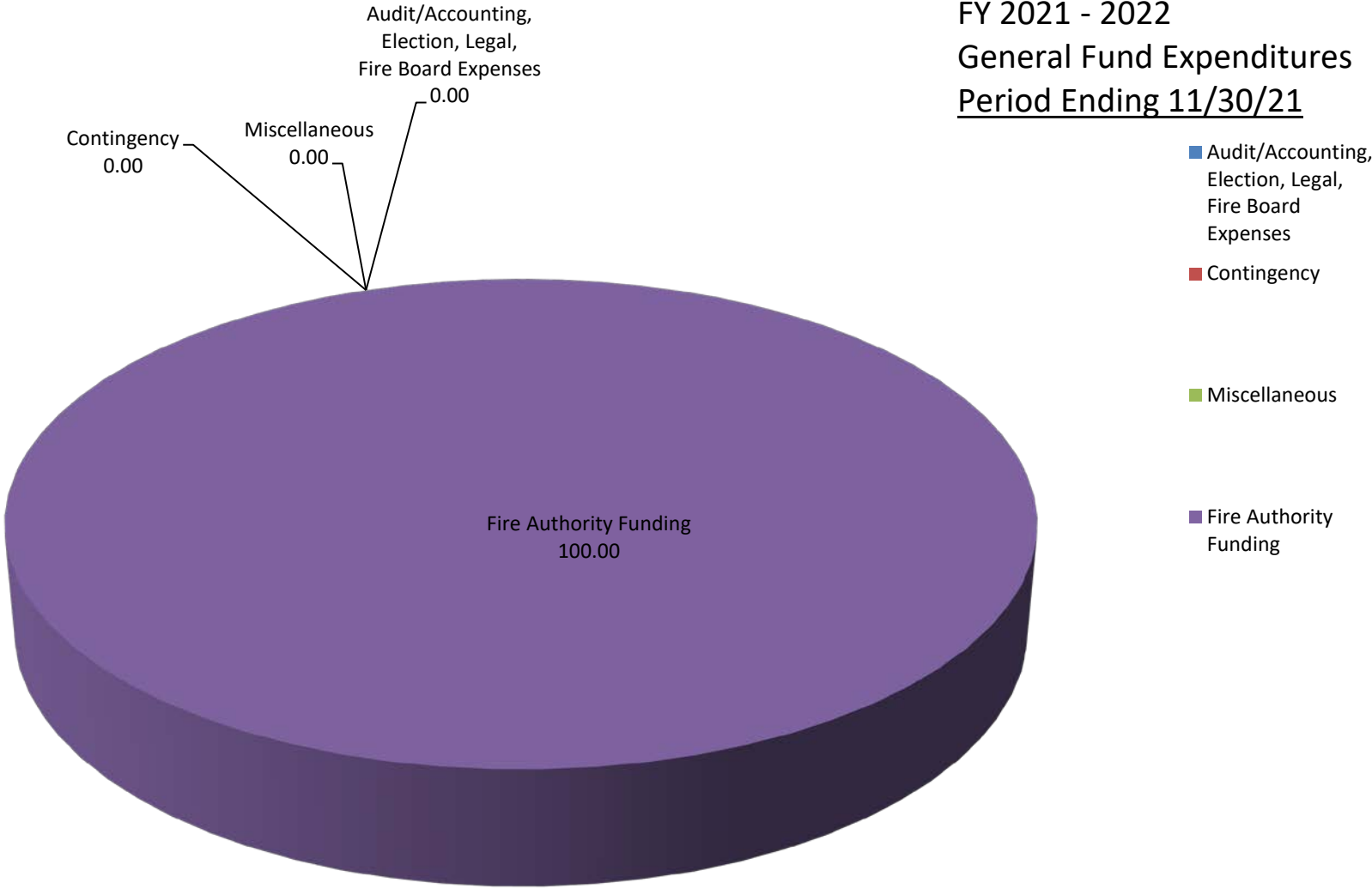
Central Yavapai Fire District
FY 2021 - 2022
General Fund Revenue
Period Ending 11/30/21



**CENTRAL YAVAPAI FIRE DISTRICT
EXPENSE GRAPH DATA**

	Expense	Budget	%
Audit/Accounting, Election, Legal, Fire Board Expenses	\$0	\$ 13,500	0.00
Contingency	\$0	\$ 20,000	0.00
Miscellaneous	\$2	\$ -	0.00
Fire Authority Funding	\$9,087,069	\$ 21,466,421	100.00
TOTAL:	\$9,087,071	\$ 21,499,921	100.00

Central Yavapai Fire District
FY 2021 - 2022
General Fund Expenditures
Period Ending 11/30/21



CENTRAL YAVAPAI FIRE DISTRICT
GENERAL FUND - NOVEMBER, 2021

Real Estate Taxes:	\$	2,169,339.97
UPP Taxes:	\$	68,323.80
FDAT:	\$	52,248.62
Interest Received:	\$	-
Fire District Deposits:	\$	5,124.13

TOTAL:	\$	2,295,036.52
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Transferred to CAFMA:	\$	9,087,068.91
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Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Central Yavapai Fire Dist - General Fund
Fund: 6060040000

8603 E EASTRIDGE RD STE A
PRESCOTT VALLEY, AZ 86314



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Account	Period	YTD		
6060040000	Central Yavapai Fire Dist GF			
Begin Balance:	9,434,568.39	688,666.28		
Income:	2,295,036.52	11,815,816.39		
LOC Advance:	.00	.00		
Expense:	(9,087,371.23)	(9,862,248.99)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	2,642,233.68	2,642,233.68	End:	2,642,233.68



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060040000	Central Yavapai Fire Dist GF	Beginning Balance:	9,434,568.39
			688,666.28
11100.2011	2011 Real Estate Taxes	.00	.93
11100.2012	2012 Real Estate Taxes	.00	3.27
11100.2013	2013 Real Estate Taxes	.00	7.22
11100.2014	2014 Real Estate Taxes	.00	7.34
11100.2015	2015 Real Estate Taxes	.00	11.71
11100.2016	2016 Real Estate Taxes	.00	6.32
11100.2017	2017 Real Estate Taxes	.00	6.48
11100.2018	2018 Real Estate Taxes	57.42	58.98
11100.2019	2019 Real Estate Taxes	.00	(3.45)
11100.2020	2020 Real Estate Taxes	14,626.23	157,420.70
11100.2021	2021 Real Estate Taxes	2,154,656.32	11,207,517.52
12100.2007	2007 Personal Property Taxes	27.35	27.35
12100.2010	2010 Personal Property Taxes	125.37	125.37
12100.2011	2011 Personal Property Taxes	174.34	174.34
12100.2012	2012 Personal Property Taxes	189.13	196.49
12100.2013	2013 Personal Property Taxes	200.53	200.53
12100.2014	2014 Personal Property Taxes	202.13	202.13
12100.2015	2015 Personal Property Taxes	216.28	287.11
12100.2016	2016 Personal Property Taxes	219.58	250.14
12100.2017	2017 Personal Property Taxes	227.19	385.78
12100.2018	2018 Personal Property Taxes	231.68	392.42
12100.2019	2019 Personal Property Taxes	264.71	734.76
12100.2020	2020 Personal Property Taxes	416.79	10,492.92
12100.2021	2021 Personal Property Taxes	65,828.72	175,353.85
31115.0	BOS Sale-Taxes	.00	15.88
37122.0	Fire District Deposit	5,124.13	25,263.15
37150.0	FDAT Distributions	52,248.62	220,195.19
38109.0	Interest on Investments St Treas	.00	484.46
38113.0	Interest on Investments-Wells Fargo	.00	361.81
7376.0	Transfer in	.00	15,635.69
90002.0	Interest Pd on Tax Roll Corrections	(2.32)	(50.63)
91032.0	Warrants Redeemed	(300.00)	(2,591.06)
91702.0	Transfer out	(9,087,068.91)	(9,859,607.30)
	Ending Balance:	2,642,233.68	2,642,233.68

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
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Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

6060040000 Central Yavapai Fire Dist GF			Beginning Balance: 9,434,568.39	
11100.2018 2018 Real Estate Taxes			Source Code Total: 57.42	
11/09	Tax Distribution	0	57.42	C
11100.2020 2020 Real Estate Taxes			Source Code Total: 14,626.23	
11/01	Tax Distribution	0	594.19	C
11/01	Tax Distribution	0	451.04	C
11/02	Tax Distribution	0	3.94	C
11/02	Tax Distribution	0	275.66	C
11/03	Tax Distribution	0	234.44	C
11/03	Tax Distribution	0	548.16	C
11/03	Tax Distribution	0	6.57	C
11/04	Tax Distribution	0	145.72	C
11/04	Tax Distribution	0	1.30	C
11/05	Tax Distribution	0	968.28	C
11/08	Tax Distribution	0	1,448.36	C
11/09	Tax Distribution	0	193.32	C
11/10	Tax Distribution	0	(359.87)	C
11/10	Tax Distribution	0	288.76	C
11/10	Tax Distribution	0	.75	C
11/15	Tax Distribution	0	333.34	C
11/15	Tax Distribution	0	732.38	C
11/16	Tax Distribution	0	181.80	C
11/17	Tax Distribution	0	62.20	C
11/18	Tax Distribution	0	544.06	C
11/18	Tax Distribution	0	498.46	C
11/22	Tax Distribution	0	400.42	C
11/22	Tax Distribution	0	106.13	C
11/22	Tax Distribution	0	39.92	C
11/23	Tax Distribution	0	6.80	C
11/24	Tax Distribution	0	383.95	C
11/29	Tax Distribution	0	518.43	C
11/30	Tax Distribution	0	4,190.48	C
11/30	Tax Distribution	0	4.24	C
11/30	Tax Distribution	0	1,823.00	C
11100.2021 2021 Real Estate Taxes			Source Code Total: 2,154,656.32	
11/01	Tax Distribution	0	32,383.09	C
11/01	Tax Distribution	0	773.88	C
11/01	Tax Distribution	0	(262.48)	C
11/01	Tax Distribution	0	302,388.58	C
11/01	Tax Distribution	0	55,882.72	C
11/01	Tax Distribution	0	40,698.57	C
11/01	Tax Distribution	0	1,468.44	C
11/01	Tax Distribution	0	7,156.02	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/02	Tax Distribution	0	598.12	C
11/02	Tax Distribution	0	22,366.32	C
11/02	Tax Distribution	0	(136.64)	C
11/02	Tax Distribution	0	7,995.99	C
11/02	Tax Distribution	0	77,706.95	C
11/02	Tax Distribution	0	52,756.26	C
11/02	Tax Distribution	0	69,717.59	C
11/02	Tax Distribution	0	18,872.92	C
11/02	Tax Distribution	0	623.52	C
11/03	Tax Distribution	0	10,693.43	C
11/03	Tax Distribution	0	(138.11)	C
11/03	Tax Distribution	0	113,186.45	C
11/03	Tax Distribution	0	14,318.92	C
11/03	Tax Distribution	0	24,369.23	C
11/03	Tax Distribution	0	12,670.53	C
11/03	Tax Distribution	0	33,635.13	C
11/04	Tax Distribution	0	133.18	C
11/04	Tax Distribution	0	10,117.47	C
11/04	Tax Distribution	0	1,333.96	C
11/04	Tax Distribution	0	179,976.20	C
11/04	Tax Distribution	0	25,113.53	C
11/04	Tax Distribution	0	70,748.54	C
11/04	Tax Distribution	0	19,925.27	C
11/04	Tax Distribution	0	21,023.69	C
11/05	Tax Distribution	0	(249.23)	C
11/05	Tax Distribution	0	(176.85)	C
11/05	Tax Distribution	0	67,825.66	C
11/05	Tax Distribution	0	24,676.02	C
11/05	Tax Distribution	0	16,114.26	C
11/05	Tax Distribution	0	12,554.62	C
11/05	Tax Distribution	0	18,036.78	C
11/08	Tax Distribution	0	4,113.98	C
11/08	Tax Distribution	0	(830.83)	C
11/08	Tax Distribution	0	2,890.57	C
11/08	Tax Distribution	0	45,271.47	C
11/08	Tax Distribution	0	8,176.58	C
11/08	Tax Distribution	0	22,631.13	C
11/08	Tax Distribution	0	5,882.32	C
11/09	Tax Distribution	0	151.54	C
11/09	Tax Distribution	0	22,327.50	C
11/09	Tax Distribution	0	2,965.65	C
11/09	Tax Distribution	0	20,680.39	C
11/09	Tax Distribution	0	(6.55)	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/09	Tax Distribution	0	48,947.13	C
11/09	Tax Distribution	0	20,652.15	C
11/09	Tax Distribution	0	2,753.37	C
11/10	Tax Distribution	0	3,361.79	C
11/10	Tax Distribution	0	(2,595.92)	C
11/10	Tax Distribution	0	60,728.08	C
11/10	Tax Distribution	0	(23.82)	C
11/10	Tax Distribution	0	217.77	C
11/10	Tax Distribution	0	985.05	C
11/12	Tax Distribution	0	873.07	C
11/12	Tax Distribution	0	48,470.00	C
11/12	Tax Distribution	0	469.22	C
11/15	Tax Distribution	0	6,110.52	C
11/15	Tax Distribution	0	(10.06)	C
11/15	Tax Distribution	0	(600.95)	C
11/15	Tax Distribution	0	18,812.10	C
11/15	Tax Distribution	0	3,237.99	C
11/15	Tax Distribution	0	11,261.54	C
11/16	Tax Distribution	0	10,647.47	C
11/16	Tax Distribution	0	29,335.81	C
11/16	Tax Distribution	0	3,808.03	C
11/17	Tax Distribution	0	52.08	C
11/17	Tax Distribution	0	6,120.50	C
11/17	Tax Distribution	0	26,707.47	C
11/17	Tax Distribution	0	(311.72)	C
11/17	Tax Distribution	0	15,546.46	C
11/18	Tax Distribution	0	10,489.98	C
11/18	Tax Distribution	0	10,642.58	C
11/18	Tax Distribution	0	11,360.51	C
11/19	Tax Distribution	0	474.82	C
11/19	Tax Distribution	0	38,525.18	C
11/22	Tax Distribution	0	320.86	C
11/22	Tax Distribution	0	2,864.66	C
11/22	Tax Distribution	0	(1,059.38)	C
11/22	Tax Distribution	0	18,273.62	C
11/22	Tax Distribution	0	158.93	C
11/22	Tax Distribution	0	5,310.60	C
11/22	Tax Distribution	0	19,855.28	C
11/23	Tax Distribution	0	78,140.01	C
11/23	Tax Distribution	0	(1,746.12)	C
11/23	Tax Distribution	0	7,186.31	C
11/23	Tax Distribution	0	867.23	C
11/23	Tax Distribution	0	29,291.24	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/24	Tax Distribution	0	7,678.48	C
11/24	Tax Distribution	0	1,943.91	C
11/29	Tax Distribution	0	19,231.11	C
11/29	Tax Distribution	0	(670.01)	C
11/29	Tax Distribution	0	17,638.83	C
11/29	Tax Distribution	0	6,663.06	C
11/30	Tax Distribution	0	13,784.58	C
11/30	Tax Distribution	0	10,350.40	C
11/30	Tax Distribution	0	1,610.65	C
11/30	Tax Distribution	0	27,427.38	C
11/30	Tax Distribution	0	1,354.21	C
12100.2007 2007 Personal Property Taxes			Source Code Total: 27.35	
11/08	Tax Distribution	0	27.35	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 125.37	
11/08	Tax Distribution	0	35.32	C
11/12	Tax Distribution	0	90.05	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 174.34	
11/08	Tax Distribution	0	76.57	C
11/12	Tax Distribution	0	97.77	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 189.13	
11/08	Tax Distribution	0	81.91	C
11/09	Tax Distribution	0	1.86	C
11/12	Tax Distribution	0	105.36	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 200.53	
11/08	Tax Distribution	0	87.78	C
11/12	Tax Distribution	0	112.75	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 202.13	
11/08	Tax Distribution	0	87.88	C
11/12	Tax Distribution	0	114.25	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 216.28	
11/08	Tax Distribution	0	92.27	C
11/12	Tax Distribution	0	124.01	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 219.58	
11/08	Tax Distribution	0	92.56	C
11/12	Tax Distribution	0	127.02	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 227.19	
11/08	Tax Distribution	0	94.01	C
11/12	Tax Distribution	0	129.07	C
11/30	Tax Distribution	0	4.11	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 231.68	
11/08	Tax Distribution	0	93.82	C
11/12	Tax Distribution	0	130.01	C
11/30	Tax Distribution	0	7.85	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

12100.2019 2019 Personal Property Taxes			Source Code Total: 264.71	
11/08	Tax Distribution	0	94.17	C
11/12	Tax Distribution	0	133.01	C
11/19	Tax Distribution	0	37.53	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 416.79	
11/05	Tax Distribution	0	62.97	C
11/08	Tax Distribution	0	93.08	C
11/12	Tax Distribution	0	131.91	C
11/19	Tax Distribution	0	37.61	C
11/22	Tax Distribution	0	21.15	C
11/23	Tax Distribution	0	70.07	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 65,828.72	
11/01	Tax Distribution	0	401.57	C
11/01	Tax Distribution	0	(79.20)	C
11/01	Tax Distribution	0	279.48	C
11/01	Tax Distribution	0	571.24	C
11/01	Tax Distribution	0	308.32	C
11/01	Tax Distribution	0	506.11	C
11/02	Tax Distribution	0	301.21	C
11/02	Tax Distribution	0	9,124.52	C
11/02	Tax Distribution	0	1,412.29	C
11/02	Tax Distribution	0	967.77	C
11/02	Tax Distribution	0	363.69	C
11/03	Tax Distribution	0	968.27	C
11/03	Tax Distribution	0	25.08	C
11/03	Tax Distribution	0	2,301.79	C
11/03	Tax Distribution	0	255.09	C
11/03	Tax Distribution	0	98.20	C
11/04	Tax Distribution	0	20,380.31	C
11/04	Tax Distribution	0	75.96	C
11/04	Tax Distribution	0	2,484.29	C
11/04	Tax Distribution	0	1,078.53	C
11/04	Tax Distribution	0	5,191.70	C
11/05	Tax Distribution	0	986.24	C
11/05	Tax Distribution	0	59.78	C
11/05	Tax Distribution	0	3,246.07	C
11/08	Tax Distribution	0	(27.49)	C
11/08	Tax Distribution	0	43.44	C
11/08	Tax Distribution	0	909.43	C
11/08	Tax Distribution	0	190.71	C
11/08	Tax Distribution	0	223.27	C
11/08	Tax Distribution	0	187.24	C
11/08	Tax Distribution	0	85.03	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/09	Tax Distribution	0	1,349.82	C
11/09	Tax Distribution	0	348.88	C
11/09	Tax Distribution	0	1,302.10	C
11/09	Tax Distribution	0	2,038.28	C
11/09	Tax Distribution	0	211.48	C
11/10	Tax Distribution	0	91.17	C
11/10	Tax Distribution	0	(8.98)	C
11/10	Tax Distribution	0	604.39	C
11/12	Tax Distribution	0	712.78	C
11/12	Tax Distribution	0	59.88	C
11/15	Tax Distribution	0	132.35	C
11/15	Tax Distribution	0	219.58	C
11/15	Tax Distribution	0	182.08	C
11/16	Tax Distribution	0	144.46	C
11/16	Tax Distribution	0	792.00	C
11/16	Tax Distribution	0	41.10	C
11/17	Tax Distribution	0	.69	C
11/17	Tax Distribution	0	346.58	C
11/17	Tax Distribution	0	337.47	C
11/17	Tax Distribution	0	128.86	C
11/18	Tax Distribution	0	601.60	C
11/18	Tax Distribution	0	169.92	C
11/19	Tax Distribution	0	296.93	C
11/22	Tax Distribution	0	240.59	C
11/22	Tax Distribution	0	21.24	C
11/22	Tax Distribution	0	88.60	C
11/23	Tax Distribution	0	140.22	C
11/23	Tax Distribution	0	417.27	C
11/23	Tax Distribution	0	49.96	C
11/24	Tax Distribution	0	525.75	C
11/29	Tax Distribution	0	321.90	C
11/29	Tax Distribution	0	176.29	C
11/29	Tax Distribution	0	6.31	C
11/30	Tax Distribution	0	126.05	C
11/30	Tax Distribution	0	99.91	C
11/30	Tax Distribution	0	81.18	C
11/30	Tax Distribution	0	460.55	C
11/30	Tax Distribution	0	49.54	C
37122.0 Fire District Deposit			Source Code Total: 5,124.13	
11/04	CYFD	0	5,124.13	C
37150.0 FDAT Distributions			Source Code Total: 52,248.62	
11/01	Fire Dist Assistance Tax 0.142976	0	17,711.72	C
11/02	Fire Dist Assistance Tax 0.142976	0	5,656.21	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/03	Fire Dist Assistance Tax 0.142976	0	5,629.56	C
11/04	Fire Dist Assistance Tax 0.142976	0	5,700.05	C
11/05	Fire Dist Assistance Tax 0.142976	0	2,784.15	C
11/08	Fire Dist Assistance Tax 0.142976	0	2,022.06	C
11/09	Fire Dist Assistance Tax 0.142976	0	2,472.54	C
11/10	Fire Dist Assistance Tax 0.142976	0	1,145.48	C
11/12	Fire Dist Assistance Tax 0.142976	0	914.03	C
11/15	Fire Dist Assistance Tax 0.142976	0	807.53	C
11/16	Fire Dist Assistance Tax 0.142976	0	1,326.51	C
11/17	Fire Dist Assistance Tax 0.142976	0	814.14	C
11/18	Fire Dist Assistance Tax 0.142976	0	601.53	C
11/19	Fire Dist Assistance Tax 0.142976	0	735.34	C
11/22	Fire Dist Assistance Tax 0.142976	0	655.28	C
11/23	Fire Dist Assistance Tax 0.142976	0	1,462.73	C
11/24	Fire Dist Assistance Tax 0.142976	0	290.86	C
11/29	Fire Dist Assistance Tax 0.142976	0	732.46	C
11/30	Fire Dist Assistance Tax 0.142976	0	786.44	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (2.32)	
11/08	79773 103-13-11904 2021 Adjustment/Corr Refund	79773	(.61)	D
11/09	79785 402-06-038A1 2021 Adjustment/Corr Refund	79785	(.02)	D
11/12	79803 103-25-30203 2021 Adjustment/Corr Refund	79803	(.07)	D
11/18	79899 102-11-045D5 2021 Adjustment/Corr Refund	79899	(1.44)	D
11/18	79900 104-21-085D4 2021 Adjustment/Corr Refund	79900	(.18)	D
91032.0 Warrants Redeemed			Source Code Total: (300.00)	
11/04	Paid Warrants	0	(300.00)	D
91702.0 Transfer out			Source Code Total: (9,087,068.91)	
11/17	Transfer Request per KB	0	(9,087,068.91)	D
6060040000 Central Yavapai Fire Dist GF			Ending Balance: 2,642,233.68	

Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF		Account Total: 300.00			
Fund: 0600		Fund Total: 300.00			
Status: PAID		Status Total: 300.00			
/	0706001065	300.00	10/04/21	11/04/21	
Count		Amount			
1		300.00			
Total PAID:					

CENTRAL YAVAPAI FIRE DISTRICT
Bank Reconciliation Summary
For the Bank Statement ending: 11/30/2021

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
	Beginning Balance:	11/01/21	\$9,434,568.39
	Deposits and Credits:		\$2,295,036.52
	Checks and Charges:		(\$9,087,371.23)
	Adjustments:		\$0.00
	Ending Balance Per Reconciliation:		<u>\$2,642,233.68</u>
	Ending Balance Per Bank Statement:	11/30/21	\$2,642,233.68
	* Outstanding Deposits and Credits:	11/30/21	\$0.00
	* Outstanding Checks and Charges:	11/30/21	\$0.00
	Ending Book Balance:	11/30/21	<u>\$2,642,233.68</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: 11/30/21

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
10/04/21	706001065	AZ Fire District Assoc.	AP	CYFD	\$300.00
11/30/21	Cash With Yav Cty	Fire Authority Funding Novembe	GL	CYFD	\$9,087,068.91
11/30/21	Cash With Yav Cty	Interest Paid - Tax Roll Corre	GL	CYFD	\$2.32
TOTAL CHECKS AND CHARGES CLEARED:					\$9,087,371.23

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

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

CENTRAL YAVAPAI FIRE DISTRICT

BR Deposits and Credits Cleared
For the Bank Statement ending: 11/30/21

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
11/10/21	5131	Deposit	AR	CYFD	\$5,124.13
11/30/21	Cash With Yav Cty	Tax Revenue November, 2021	GL	CYFD	\$2,289,912.39
TOTAL DEPOSITS AND CREDITS CLEARED:					\$2,295,036.52

CENTRAL YAVAPAI FIRE DISTRICT
BR Deposits and Credits Outstanding
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: CYFD - GENERAL FUND

5131	11/10/21	Marked	No	Deposit	12/07/21	\$5,124.13
SUB TOTAL FOR BANK:						\$5,124.13
TOTAL FOR MODULE:						\$5,124.13

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: CYFD - GENERAL FUND

Cash With Yav Cty	11/30/21	Marked	No	Fire Authority Funding Novembe	12/07/21	\$9,087,068.91
Cash With Yav Cty	11/30/21	Marked	No	Tax Revenue November, 2021	12/07/21	\$2,289,912.39
Cash With Yav Cty	11/30/21	Marked	No	Interest Paid - Tax Roll Corre	12/07/21	\$2.32
SUB TOTAL FOR BANK:						\$11,376,983.62
TOTAL FOR MODULE:						\$11,376,983.62

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

Balance Sheet
As of 11/30/2021

Assets

Current Assets

Cash with Yavapai County	\$2,642,233.68	
Taxes Receivable	350,004.50	
Misc. Receivables	3,371.65	
Total Current Assets		\$2,995,609.83

Total Assets

\$2,995,609.83

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$2,048.00	
Deferred Revenue	228,141.00	
Total Current Liabilities		\$230,189.00

Total Liabilities

\$230,189.00

Net Assets

Fund Balance	\$807,634.99	
Current Year Net Assets	1,957,785.84	
Total Net Assets		2,765,420.83

Total Liabilities and Net Assets

\$2,995,609.83

CENTRAL YAVAPAI FIRE DISTRICT
GL Trial Balance Worksheet
For The Period of 11/1/2021 through 11/30/2021

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$9,434,268.39	\$2,295,036.52	\$9,087,071.23	\$2,642,233.68	
TOTALS:		<u>\$9,434,268.39</u>	<u>\$2,295,036.52</u>	<u>\$9,087,071.23</u>	<u>\$2,642,233.68</u>	

* Inactive accounts are marked and appear in grey.

CENTRAL YAVAPAI FIRE DISTRICT
GL Account Ledger - Detail By Period
11/1/2021 through 11/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$9,434,268.39
4923	CR	1489315	11/10/21		3324194031	AT&T MOBILITY, LLC -	5,124.13	-	9,439,392.52
4928	A	1489338	11/30/21		Cash With Yav Cty	Fire Authority Funding November 2021	-	9,087,068.91	352,323.61
4929	A	1489339	11/30/21		Cash With Yav Cty	Tax Revenue November, 2021	2,289,912.39	-	2,642,236.00
4930	A	1489344	11/30/21		Cash With Yav Cty	Interest Paid - Tax Roll Corrections	-	2.32	2,642,233.68
CASH WITH YAVAPAI COUNTY TOTALS:							\$2,295,036.52	\$9,087,071.23	\$2,642,233.68
TOTAL OF LEDGER:							\$2,295,036.52	\$9,087,071.23	\$2,642,233.68

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CENTRAL YAVAPAI FIRE DISTRICT
Income Statement
(Original Budget to Actual Comparison)
For the period of 11/1/2021 Through 11/30/2021

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	400000000	\$2,169,339.97	\$0.00	\$2,169,339.97	0.0%	\$11,365,037.02	\$21,044,253.00	\$(9,679,215.98)	(46.0)%
Personal Property Tax	410000000	68,323.80	0.00	68,323.80	0.0	188,823.19	0.00	188,823.19	0.0
Fire District Assistance Tax	420000000	52,248.62	0.00	52,248.62	0.0	220,195.19	400,000.00	(179,804.81)	(45.0)
Tax Revenue - Other	425000000	0.00	0.00	0.00	0.0	15,651.57	0.00	15,651.57	0.0
Cell Tower Lease Revenue	477500000	5,124.13	0.00	5,124.13	0.0	29,481.59	55,668.00	(26,186.41)	(47.0)
Interest Income-General Fund	490000000	0.00	0.00	0.00	0.0	846.27	0.00	846.27	0.0
Net Revenues		\$2,295,036.52	\$0.00	\$2,295,036.52	0.0 %	\$11,820,034.83	\$21,499,921.00	\$(9,679,886.17)	(45.0)%
<u>Personnel Expenses</u>									
Fire Authority Funding	670010000	\$9,087,068.91	\$0.00	\$(9,087,068.91)	0.0%	\$9,859,607.30	\$21,466,421.00	\$11,606,813.70	54.1%
Total Personnel Expenses		\$9,087,068.91	\$0.00	\$(9,087,068.91)	0.0 %	\$9,859,607.30	\$21,466,421.00	\$11,606,813.70	54.1 %
<u>Service Expenses</u>									
Audit & Accounting	640010000	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$7,500.00	\$7,500.00	100.0%
Other Prof Services/Admin	640510000	0.00	0.00	0.00	0.0	15.00	0.00	(15.00)	0.0
Legal Services - Routine	641010000	0.00	0.00	0.00	0.0	2,025.00	5,000.00	2,975.00	59.5
Fire Board Expenses	644110000	0.00	0.00	0.00	0.0	551.06	1,000.00	448.94	44.9
Misc/Admin	661010000	2.32	0.00	(2.32)	0.0	50.63	0.00	(50.63)	0.0
Total Service Expenses		\$2.32	\$0.00	\$(2.32)	0.0 %	\$2,641.69	\$13,500.00	\$10,858.31	80.4 %
Total Expenses		\$9,087,071.23		\$(9,087,071.23)		\$9,862,248.99	\$21,479,921.00	\$11,617,672.01	54.1%
Income (Loss) from Operations		\$(6,792,034.71)	\$0.00	\$(6,792,034.71)	0.0%	\$1,957,785.84	\$20,000.00	\$1,937,785.84	9688.9%
<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)		\$(6,792,034.71)	\$0.00	\$(6,792,034.71)	0.0%	\$1,957,785.84	\$0.00	\$1,957,785.84	0.0%

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT 6-60240-0000
CHECK RECONCILIATION NOVEMBER 2021

Reconciliation:

Beginning Balance (CYFD):	\$	745,752.91
Deposits:	\$	139,190.61
Bank Paying Agent Fees:	\$	-
Interest Income:	\$	-
Other:	\$	-
Adj: Interest Paid-Tax Roll Correct	\$	(0.14)
Ending Balance:	\$	884,943.38

Difference Between Balances: \$ -

Bank Statement Balance:

Balance Per Bank: \$ 884,943.38

Ending Balance: \$ **884,943.38**


Deposits Per Bank Statement:

Real Estate Taxes:	\$	134,867.98
Personal Property Taxes:	\$	4,322.63
Interest Income:	\$	-
Other:	\$	-
Ending Balance:	\$	139,190.61

Reconciliation Approved By:

Scott Freitag


Scott Freitag, Fire Chief

 Digitally signed by Scott Freitag
Date: 2021.12.13 13:33:07 -07'00'

Reconciliation Reviewed By:

Dave Tharp

David Tharp, Assistant Chief of Administration

 Digitally signed by Dave Tharp
Date: 2021.12.13 12:48:58 -07'00'

Reconciliation Prepared By:

Karen Butler Mauldin

Karen Butler Mauldin, Finance Manager

 Digitally signed by Karen Butler Mauldin
Date: 2021.12.07 14:37:37 -07'00'

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT FUND - NOVEMBER, 2021

Real Estate Taxes:	\$	134,867.98
UPP Taxes:	\$	4,322.63
Interest Received:	\$	-

TOTAL:	\$	139,190.61
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Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Central Yavapai Fire Dist BDS
Fund: 6060240000

8603 E Eastridge Rd Ste A
Prescott Valley, AZ 86314



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Account	Period	YTD		
6060240000	Central Yavapai Fire Dist BDS			
Begin Balance:	745,752.91	165,710.75		
Income:	139,190.61	719,565.99		
LOC Advance:	.00	.00		
Expense:	(.14)	(333.36)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	884,943.38	884,943.38	End:	884,943.38



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060240000	Central Yavapai Fire Dist BDS	Beginning Balance:	745,752.91
			165,710.75
11100.2011	2011 Real Estate Taxes	.00	.11
11100.2012	2012 Real Estate Taxes	.00	.39
11100.2013	2013 Real Estate Taxes	.00	.88
11100.2014	2014 Real Estate Taxes	.00	.76
11100.2015	2015 Real Estate Taxes	.00	1.19
11100.2016	2016 Real Estate Taxes	.00	.60
11100.2017	2017 Real Estate Taxes	.00	.56
11100.2018	2018 Real Estate Taxes	4.56	4.66
11100.2019	2019 Real Estate Taxes	.00	(.23)
11100.2020	2020 Real Estate Taxes	974.15	10,485.14
11100.2021	2021 Real Estate Taxes	133,889.27	696,429.35
12100.2007	2007 Personal Property Taxes	2.32	2.32
12100.2010	2010 Personal Property Taxes	13.84	13.84
12100.2011	2011 Personal Property Taxes	20.84	20.84
12100.2012	2012 Personal Property Taxes	22.79	23.67
12100.2013	2013 Personal Property Taxes	24.45	24.45
12100.2014	2014 Personal Property Taxes	21.25	21.25
12100.2015	2015 Personal Property Taxes	21.72	28.83
12100.2016	2016 Personal Property Taxes	20.40	23.24
12100.2017	2017 Personal Property Taxes	19.41	32.96
12100.2018	2018 Personal Property Taxes	18.41	31.19
12100.2019	2019 Personal Property Taxes	18.85	52.31
12100.2020	2020 Personal Property Taxes	27.77	698.89
12100.2021	2021 Personal Property Taxes	4,090.58	10,896.40
31115.0	BOS Sale-Taxes	.00	1.06
38109.0	Interest on Investments St Treas	.00	558.31
38113.0	Interest on Investments-Wells Fargo	.00	213.02
90002.0	Interest Pd on Tax Roll Corrections	(.14)	(3.36)
92185.0	Paying Agent Fees	.00	(330.00)
Ending Balance:		884,943.38	884,943.38

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6060240000	Central Yavapai Fire Dist BDS		Beginning Balance: 745,752.91	
11100.2018	2018 Real Estate Taxes		Source Code Total: 4.56	
11/09	Tax Distribution	0	4.56	C
11100.2020	2020 Real Estate Taxes		Source Code Total: 974.15	
11/01	Tax Distribution	0	39.58	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/01	Tax Distribution	0	30.04	C
11/02	Tax Distribution	0	.26	C
11/02	Tax Distribution	0	18.36	C
11/03	Tax Distribution	0	15.62	C
11/03	Tax Distribution	0	36.51	C
11/03	Tax Distribution	0	.44	C
11/04	Tax Distribution	0	9.70	C
11/04	Tax Distribution	0	.09	C
11/05	Tax Distribution	0	64.49	C
11/08	Tax Distribution	0	96.46	C
11/09	Tax Distribution	0	12.88	C
11/10	Tax Distribution	0	(23.97)	C
11/10	Tax Distribution	0	19.23	C
11/10	Tax Distribution	0	.05	C
11/15	Tax Distribution	0	22.20	C
11/15	Tax Distribution	0	48.78	C
11/16	Tax Distribution	0	12.10	C
11/17	Tax Distribution	0	4.14	C
11/18	Tax Distribution	0	36.24	C
11/18	Tax Distribution	0	33.20	C
11/22	Tax Distribution	0	26.67	C
11/22	Tax Distribution	0	7.07	C
11/22	Tax Distribution	0	2.66	C
11/23	Tax Distribution	0	.45	C
11/24	Tax Distribution	0	25.57	C
11/29	Tax Distribution	0	34.53	C
11/30	Tax Distribution	0	279.10	C
11/30	Tax Distribution	0	.28	C
11/30	Tax Distribution	0	121.42	C
11100.2021 2021 Real Estate Taxes			Source Code Total: 133,889.27	
11/01	Tax Distribution	0	2,012.25	C
11/01	Tax Distribution	0	48.09	C
11/01	Tax Distribution	0	(16.31)	C
11/01	Tax Distribution	0	18,790.20	C
11/01	Tax Distribution	0	3,472.56	C
11/01	Tax Distribution	0	2,529.00	C
11/01	Tax Distribution	0	91.24	C
11/01	Tax Distribution	0	444.67	C
11/02	Tax Distribution	0	37.17	C
11/02	Tax Distribution	0	1,389.80	C
11/02	Tax Distribution	0	(8.49)	C
11/02	Tax Distribution	0	496.87	C
11/02	Tax Distribution	0	4,828.65	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/02	Tax Distribution	0	3,278.22	C
11/02	Tax Distribution	0	4,332.21	C
11/02	Tax Distribution	0	1,172.74	C
11/02	Tax Distribution	0	38.75	C
11/03	Tax Distribution	0	664.47	C
11/03	Tax Distribution	0	(8.58)	C
11/03	Tax Distribution	0	7,033.25	C
11/03	Tax Distribution	0	889.79	C
11/03	Tax Distribution	0	1,514.31	C
11/03	Tax Distribution	0	787.36	C
11/03	Tax Distribution	0	2,090.06	C
11/04	Tax Distribution	0	11,183.56	C
11/04	Tax Distribution	0	1,560.54	C
11/04	Tax Distribution	0	4,396.17	C
11/04	Tax Distribution	0	1,238.14	C
11/04	Tax Distribution	0	1,306.37	C
11/04	Tax Distribution	0	8.28	C
11/04	Tax Distribution	0	628.68	C
11/04	Tax Distribution	0	82.91	C
11/05	Tax Distribution	0	(15.49)	C
11/05	Tax Distribution	0	(10.99)	C
11/05	Tax Distribution	0	4,214.60	C
11/05	Tax Distribution	0	1,533.36	C
11/05	Tax Distribution	0	1,001.33	C
11/05	Tax Distribution	0	780.13	C
11/05	Tax Distribution	0	1,120.77	C
11/08	Tax Distribution	0	255.63	C
11/08	Tax Distribution	0	(51.62)	C
11/08	Tax Distribution	0	179.63	C
11/08	Tax Distribution	0	2,813.10	C
11/08	Tax Distribution	0	508.09	C
11/08	Tax Distribution	0	1,406.25	C
11/08	Tax Distribution	0	365.50	C
11/09	Tax Distribution	0	9.42	C
11/09	Tax Distribution	0	1,387.59	C
11/09	Tax Distribution	0	184.31	C
11/09	Tax Distribution	0	1,285.12	C
11/09	Tax Distribution	0	(.41)	C
11/09	Tax Distribution	0	3,041.59	C
11/09	Tax Distribution	0	1,283.30	C
11/09	Tax Distribution	0	171.09	C
11/10	Tax Distribution	0	208.89	C
11/10	Tax Distribution	0	(161.31)	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/10	Tax Distribution	0	3,773.60	C
11/10	Tax Distribution	0	(1.48)	C
11/10	Tax Distribution	0	13.53	C
11/10	Tax Distribution	0	61.22	C
11/12	Tax Distribution	0	54.25	C
11/12	Tax Distribution	0	3,011.86	C
11/12	Tax Distribution	0	29.16	C
11/15	Tax Distribution	0	379.70	C
11/15	Tax Distribution	0	(.62)	C
11/15	Tax Distribution	0	(37.34)	C
11/15	Tax Distribution	0	1,168.95	C
11/15	Tax Distribution	0	201.21	C
11/15	Tax Distribution	0	699.78	C
11/16	Tax Distribution	0	661.68	C
11/16	Tax Distribution	0	1,822.91	C
11/16	Tax Distribution	0	236.63	C
11/17	Tax Distribution	0	3.22	C
11/17	Tax Distribution	0	380.32	C
11/17	Tax Distribution	0	1,659.58	C
11/17	Tax Distribution	0	(19.37)	C
11/17	Tax Distribution	0	966.04	C
11/18	Tax Distribution	0	651.85	C
11/18	Tax Distribution	0	661.35	C
11/18	Tax Distribution	0	705.95	C
11/19	Tax Distribution	0	29.50	C
11/19	Tax Distribution	0	2,394.02	C
11/22	Tax Distribution	0	19.94	C
11/22	Tax Distribution	0	178.01	C
11/22	Tax Distribution	0	(65.82)	C
11/22	Tax Distribution	0	1,135.48	C
11/22	Tax Distribution	0	9.88	C
11/22	Tax Distribution	0	329.99	C
11/22	Tax Distribution	0	1,233.81	C
11/23	Tax Distribution	0	4,855.57	C
11/23	Tax Distribution	0	(108.50)	C
11/23	Tax Distribution	0	446.57	C
11/23	Tax Distribution	0	53.90	C
11/23	Tax Distribution	0	1,820.14	C
11/24	Tax Distribution	0	477.14	C
11/24	Tax Distribution	0	120.80	C
11/29	Tax Distribution	0	1,194.98	C
11/29	Tax Distribution	0	(41.63)	C
11/29	Tax Distribution	0	1,096.09	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/29	Tax Distribution	0	414.04	C
11/30	Tax Distribution	0	856.58	C
11/30	Tax Distribution	0	643.16	C
11/30	Tax Distribution	0	100.09	C
11/30	Tax Distribution	0	1,704.59	C
11/30	Tax Distribution	0	84.15	C
12100.2007 2007 Personal Property Taxes			Source Code Total: 2.32	
11/08	Tax Distribution	0	2.32	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 13.84	
11/08	Tax Distribution	0	3.90	C
11/12	Tax Distribution	0	9.94	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 20.84	
11/08	Tax Distribution	0	9.15	C
11/12	Tax Distribution	0	11.69	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 22.79	
11/08	Tax Distribution	0	9.87	C
11/09	Tax Distribution	0	.22	C
11/12	Tax Distribution	0	12.70	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 24.45	
11/08	Tax Distribution	0	10.70	C
11/12	Tax Distribution	0	13.75	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 21.25	
11/08	Tax Distribution	0	9.24	C
11/12	Tax Distribution	0	12.01	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 21.72	
11/08	Tax Distribution	0	9.27	C
11/12	Tax Distribution	0	12.45	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 20.40	
11/08	Tax Distribution	0	8.60	C
11/12	Tax Distribution	0	11.80	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 19.41	
11/08	Tax Distribution	0	8.03	C
11/12	Tax Distribution	0	11.03	C
11/30	Tax Distribution	0	.35	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 18.41	
11/08	Tax Distribution	0	7.46	C
11/12	Tax Distribution	0	10.33	C
11/30	Tax Distribution	0	.62	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 18.85	
11/08	Tax Distribution	0	6.71	C
11/12	Tax Distribution	0	9.47	C
11/19	Tax Distribution	0	2.67	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

12100.2020 2020 Personal Property Taxes			Source Code Total: 27.77	
11/05	Tax Distribution	0	4.19	C
11/08	Tax Distribution	0	6.20	C
11/12	Tax Distribution	0	8.79	C
11/19	Tax Distribution	0	2.51	C
11/22	Tax Distribution	0	1.41	C
11/23	Tax Distribution	0	4.67	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 4,090.58	
11/01	Tax Distribution	0	24.96	C
11/01	Tax Distribution	0	(4.92)	C
11/01	Tax Distribution	0	17.37	C
11/01	Tax Distribution	0	35.53	C
11/01	Tax Distribution	0	19.16	C
11/01	Tax Distribution	0	31.46	C
11/02	Tax Distribution	0	18.72	C
11/02	Tax Distribution	0	567.00	C
11/02	Tax Distribution	0	87.76	C
11/02	Tax Distribution	0	60.12	C
11/02	Tax Distribution	0	22.61	C
11/03	Tax Distribution	0	60.16	C
11/03	Tax Distribution	0	1.56	C
11/03	Tax Distribution	0	143.03	C
11/03	Tax Distribution	0	15.85	C
11/03	Tax Distribution	0	6.10	C
11/04	Tax Distribution	0	1,266.43	C
11/04	Tax Distribution	0	4.72	C
11/04	Tax Distribution	0	154.38	C
11/04	Tax Distribution	0	67.01	C
11/04	Tax Distribution	0	322.60	C
11/05	Tax Distribution	0	61.28	C
11/05	Tax Distribution	0	3.71	C
11/05	Tax Distribution	0	201.72	C
11/08	Tax Distribution	0	5.29	C
11/08	Tax Distribution	0	(1.71)	C
11/08	Tax Distribution	0	2.70	C
11/08	Tax Distribution	0	56.50	C
11/08	Tax Distribution	0	11.85	C
11/08	Tax Distribution	0	13.87	C
11/08	Tax Distribution	0	11.64	C
11/09	Tax Distribution	0	83.89	C
11/09	Tax Distribution	0	21.68	C
11/09	Tax Distribution	0	80.91	C
11/09	Tax Distribution	0	126.67	C



Yavapai County Treasurer

Monthly Statement

Date Range: 11/1/2021 to 11/30/2021

11/09	Tax Distribution	0	13.14	C
11/10	Tax Distribution	0	5.67	C
11/10	Tax Distribution	0	(.56)	C
11/10	Tax Distribution	0	37.57	C
11/12	Tax Distribution	0	44.28	C
11/12	Tax Distribution	0	3.72	C
11/15	Tax Distribution	0	8.22	C
11/15	Tax Distribution	0	13.64	C
11/15	Tax Distribution	0	11.32	C
11/16	Tax Distribution	0	8.97	C
11/16	Tax Distribution	0	49.22	C
11/16	Tax Distribution	0	2.55	C
11/17	Tax Distribution	0	.04	C
11/17	Tax Distribution	0	21.54	C
11/17	Tax Distribution	0	20.98	C
11/17	Tax Distribution	0	8.00	C
11/18	Tax Distribution	0	37.38	C
11/18	Tax Distribution	0	10.56	C
11/19	Tax Distribution	0	18.45	C
11/22	Tax Distribution	0	14.95	C
11/22	Tax Distribution	0	1.32	C
11/22	Tax Distribution	0	5.50	C
11/23	Tax Distribution	0	8.71	C
11/23	Tax Distribution	0	25.93	C
11/23	Tax Distribution	0	3.10	C
11/24	Tax Distribution	0	32.66	C
11/29	Tax Distribution	0	20.00	C
11/29	Tax Distribution	0	10.95	C
11/29	Tax Distribution	0	.39	C
11/30	Tax Distribution	0	7.83	C
11/30	Tax Distribution	0	6.21	C
11/30	Tax Distribution	0	5.04	C
11/30	Tax Distribution	0	28.61	C
11/30	Tax Distribution	0	3.08	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (.14)	
11/08	79773 103-13-11904 2021 Adjustment/Corr Refund	79773	(.04)	D
11/18	79899 102-11-045D5 2021 Adjustment/Corr Refund	79899	(.09)	D
11/18	79900 104-21-085D4 2021 Adjustment/Corr Refund	79900	(.01)	D
6060240000 Central Yavapai Fire Dist BDS			Ending Balance: 884,943.38	

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Summary

For the Bank Statement ending: 11/30/2021

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	11/01/21		\$745,752.91
Deposits and Credits:			\$139,190.61
Checks and Charges:			(\$0.14)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$884,943.38</u>
Ending Balance Per Bank Statement:	11/30/21		\$884,943.38
* Outstanding Deposits and Credits:	11/30/21		\$0.00
* Outstanding Checks and Charges:	11/30/21		\$0.00
Ending Book Balance:			<u>\$884,943.38</u>

Central Yavapai Fire Bond Debt Service
BR Checks and Charges Cleared
For the Bank Statement ending: 11/30/21

CYFDA		Cash/Bond Building Fund		Cash/Bond Building Fund		1100
Date	Document	Description	Module	Company	Amount	
11/30/21	Cash With Yav Cty	GF Tax Roll Corrections Novemb	GL	CYFBDS	\$0.14	
TOTAL CHECKS AND CHARGES CLEARED:					\$0.14	

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: 11/30/21

CYFDA		Cash/Bond Building Fund			1100
Date	Document	Description	Module	Company	Amount
11/30/21	Cash With Yav Cty	GF Tax Revenue November 2021	GL	CYFBDS	\$139,190.61
TOTAL DEPOSITS AND CREDITS CLEARED:					\$139,190.61

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

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND						
Cash With Yav Cty	11/30/21	Marked	No	GF Tax Revenue November 2021	12/07/21	\$139,190.61
Cash With Yav Cty	11/30/21	Marked	No	GF Tax Roll Corrections Novemb	12/07/21	\$0.14
SUB TOTAL FOR BANK:						\$139,190.75
TOTAL FOR MODULE:						\$139,190.75

Central Yavapai Fire Bond Debt Service
BR Adjustments Report
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

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Central Yavapai Fire Bond Debt Service

Balance Sheet
As of 11/30/2021

Assets

Current Assets

Cash / Bond Debt Service	\$884,943.38	
Property Tax Receivable	24,503.03	
Deferred Revenue - Prop Tax	(17,179.00)	
Total Current Assets		\$892,267.41
Total Assets		\$892,267.41

Net Assets

Retained Earnings	\$173,034.78	
Current Year Net Assets	719,232.63	
Total Net Assets		892,267.41
Total Liabilities and Net Assets		\$892,267.41

Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet
For The Period of 11/1/2021 through 11/30/2021

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$745,752.91	\$139,190.61	\$0.14	\$884,943.38	
TOTALS:		<u>\$745,752.91</u>	<u>\$139,190.61</u>	<u>\$0.14</u>	<u>\$884,943.38</u>	

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
11/1/2021 through 11/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00			CASH / BOND DEBT SERVICE						\$745,752.91
256	R	867	11/30/21		Cash With Yav Cty	GF Tax Revenue November 2021	139,190.61	-	884,943.52
257	A	871	11/30/21		Cash With Yav Cty	GF Tax Roll Corrections November 2021	-	0.14	884,943.38
CASH / BOND DEBT SERVICE TOTALS:							\$139,190.61	\$0.14	\$884,943.38
TOTAL OF LEDGER:							\$139,190.61	\$0.14	\$884,943.38

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Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 11/1/2021 Through 11/30/2021

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$1.06	\$0.00	\$1.06	0.0%
Net Revenues		\$0.00	\$0.00	\$0.00	0.0 %	\$1.06	\$0.00	\$1.06	0.0 %
<u>General & Administrative Expenses</u>									
Bond Debt Service Interest Expense	610000	\$0.14	\$0.00	\$(0.14)	0.0%	\$3.36	\$0.00	\$(3.36)	0.0%
Professional Services	640500	0.00	0.00	0.00	0.0	330.00	0.00	(330.00)	0.0
Total General & Administrative Expenses		\$0.14	\$0.00	\$(0.14)	0.0 %	\$333.36	\$0.00	\$(333.36)	0.0 %
Total Expenses		\$0.14		\$(0.14)		\$333.36		\$(333.36)	
Income (Loss) from Operations		\$(0.14)	\$0.00	\$(0.14)	0.0%	\$(332.30)	\$0.00	\$(332.30)	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Tax Revenue	420000	\$139,190.61	\$0.00	\$139,190.61	0.0%	\$718,793.60	\$0.00	\$718,793.60	0.0%
Bond Debt Service Interest Revenue	430000	0.00	0.00	0.00	0.0	771.33	0.00	771.33	0.0
Total Other Income (Expense)		\$139,190.61	\$0.00	\$139,190.61	0.0 %	\$719,564.93	\$0.00	\$719,564.93	0.0 %
Net Income (Loss)		\$139,190.47	\$0.00	\$139,190.47	0.0%	\$719,232.63	\$0.00	\$719,232.63	0.0%

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. 2021-13

ANNEXATION – BEDNAR
PARCEL 401-01-075C

CENTRAL YAVAPAI FIRE DISTRICT

Resolution No. 2021-13

(Annexation of Bednar, 9675 N. Prescott Ridge Rd. Yavapai County - Parcel 401-01-075C)

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 16 day of December 2021.

Board Chairperson
Central Yavapai Fire District

Board Clerk
Central Yavapai Fire District

EXHIBIT "A"
Legal Description

All that portion of Parcel 53B, PRESCOTT RIDGE UNIT TWO, according to the amended Record of Survey recorded in Book 24 of Land Surveys, Pages 81-83 records of Yavapai County, Arizona, being in a portion Section 15 & Section 16, Township 15 North, Range 1 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, and being more particularly described as follows:

BEGINNING at the Southeast corner of said Parcel 53B, a ½ inch rebar with cap LS 13941;

Thence along the East line of Parcel 53B, North 00° 13' 44" East (of Record North 00° 00' 11" East) a distance of 898.76 feet to a 1/2 inch rebar with cap LS 53890 and the POINT OF BEGINNING;

Thence, North 89° 36' 11" West, 640.13 feet to the Easterly 60 foot Right of Way line of North Prescott Ridge Road, being a 1/2 inch rebar with cap LS 53890;

Thence, North 34° 37' 14" East, 182.55 feet to a 1/2 inch rebar with cap LS 12218;

Thence, North 16° 26' 26" East, 305.43 feet to a 1/2 inch rebar with cap LS 12218;

Thence, South 88° 32' 15" West, 63.04 feet to the Westerly 60 feet Right of Way of Prescott Ridge Road a ½ inch rebar with cap LS 12218;

Thence, North 16° 25' 05" East, 53.26 feet to a 1/2 inch rebar with cap LS 22283;

Thence, North 32° 37' 39" East, 557.58 feet to a 1/2 inch rebar with cap LS 22287;

Thence, North 23° 43' 55" East, 333.92 feet to a 1/2 inch rebar with cap LS 22287;

Thence, North 03° 21' 27" East, 11.75 feet to the Northerly line of Parcel 53B a 1/2 inch rebar with cap LS 13941;

Thence, South 89° 06' 12" East, 67.36 feet to the Easterly line of Parcel 53B a 1/2 inch rebar with cap LS 12218;

Thence, South 00° 13' 58" West, 771.54 feet to a 1/2 inch rebar with cap LS 5541;

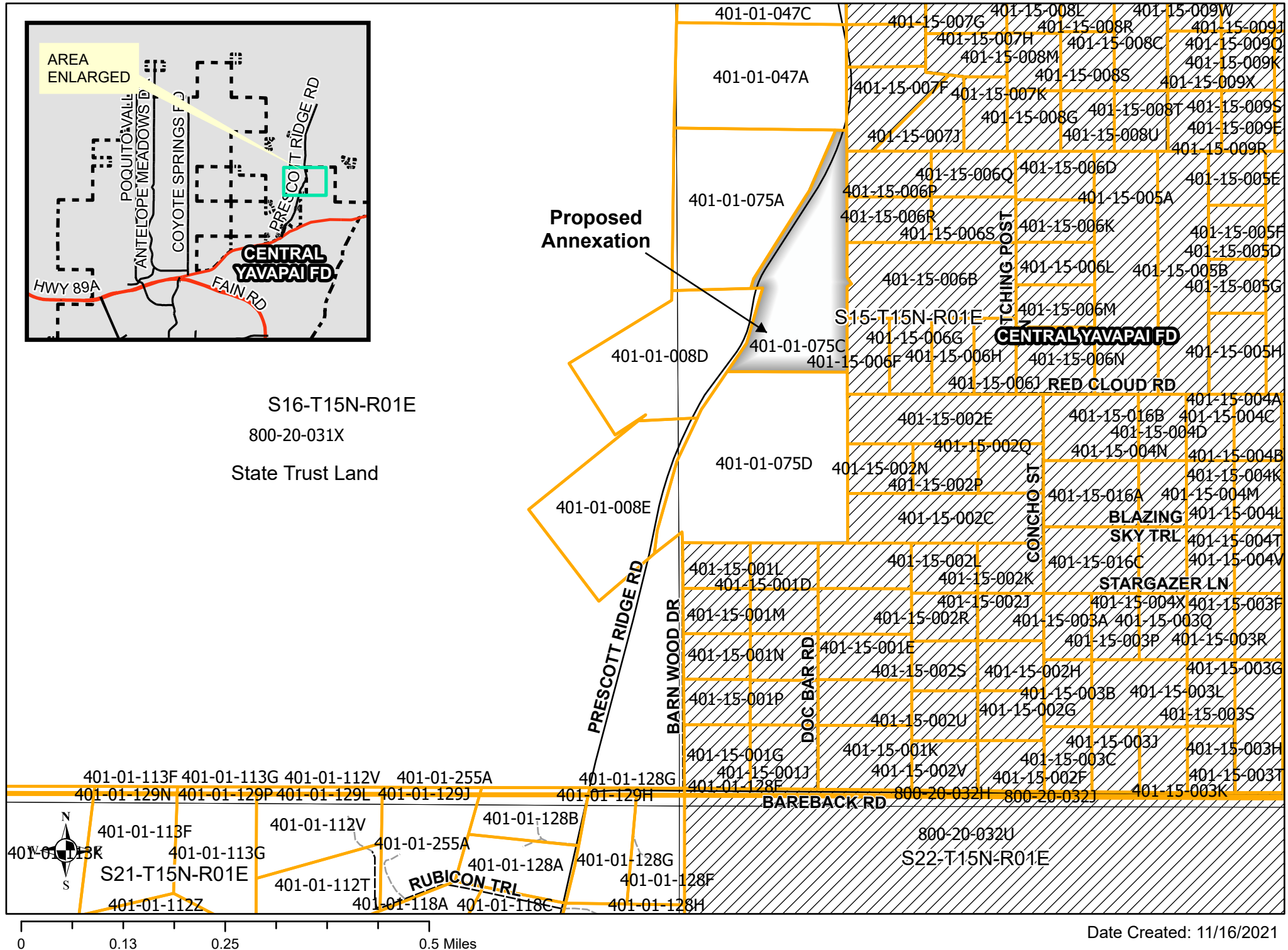
Thence, South 32° 43' 16" East, 43.03 feet to a white marked stone;

Thence, South 57° 40' 24" West, 27.72 feet to a 1/2 inch rebar with cap LS 5541;

Thence South 00° 13' 44" West a distance of 460.47 feet to the POINT OF BEGINNING.

EXCEPT one-half of all oil, gas, coal and minerals as reserved in instrument recorded in Book 115 of Official Records, page 577, records of Yavapai County, Arizona.

EXHIBIT B





Central Yavapai Fire District Single Parcel Annexation Request Form

Please return completed form along with the legal description to begin the process. A 'clean' legal description is necessary to annex, meaning re-typed and void of a title, headers, footers, page numbers, watermarks, handwriting, or other excess information. Refer to included checklist for further guidance.

Please mail this form and the legal description to:

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

Date: 11/15/2021

Dear Board Chairman,

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

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

Parcel #: 401-01-075C Section/Township/Range: _____

Physical Address: 9675 N. Prescott Ridge Rd.

Owner's Name: Dwayne and Wendy Bednar

Mailing Address: 9675 N. Prescott Ridge Rd.
Prescott Valley AZ 86315

Number of people living in this home: 2

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

Signature of Owner: [Signature]

Signature of Co-Owner: Wendy Bednar



2023 – 2023 FISCAL YEAR

BUDGET DEVELOPMENT SCHEDULE

December	16	1600 hrs.	Establish Budget Schedule – CVFD, CYFD, CAFMA
January	20	1700 hrs.	<u>All Base Budget forms</u> submitted to Appropriate Chiefs with written justifications
January	27	1700 hrs.	All Base Budget changes to Assistant Chief Admin
February	07	1000 hrs.	Senior Staff Discuss Base Budget's
February	08	0900 hrs.	Wage & Benefit Committee Meeting – discuss requests
February	15		Obtain Final Assessed Value from Yavapai County
February	24	1700 hrs.	PIR's / special requests must be submitted to Assistant Chiefs with written justifications
February	28	1600 hrs.	Board Meeting – Discuss Budget Guidelines/ Fiscal Projections
March	07	1000 hrs.	Senior Staff Discuss Base Budgets and PIR's / special requests
March	08	0900 hrs.	Labor/ Management Meeting – wage/ benefit requests
March	15	0900 hrs.	Wage & Benefit Committee Meeting – discuss requests
March	28	1600 hrs.	Board Meeting – Budget Progress Report
April		TBD	Fire Board Special Budget Workshop – Labor Presentation
April	25	1600 hrs.	Board Meeting – Present Draft Budget
May	23	1600 hrs.	Board Meeting – Approve Tentative Budget
May	25		Publish and Post Tentative Budget (website & 3 public locations)
June	27	1600 hrs.	Board Meeting - <u>Public Hearing & Final Budget Adoption</u>
June	28	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