

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE BANK RECONCILIATION SEPTEMBER, 2022

Reconciliation:		
Beginning Balance:	\$	103,416.53
Tax Revenue:	\$	14,203.09
Interest Revenue:	\$	207.42
Other: Tax Roll Corrections	\$	-
Other:	\$	-
Ending Balance:	\$	117,827.04

Bank Statement Balance:		
Balance Per Bank:	\$	117,827.04
Outstanding Charges:	\$	-
Outstanding Deposits:	\$	-
Ending Balance:	\$	117,827.04

Difference Between Balances: \$ -

Deposits Per Bank Statement:		
Real Estate Taxes:	\$	13,615.07
Personal Property Taxes:	\$	588.02
Interest Income:	\$	207.42
Ending Balance:	\$	14,410.51

Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2022.10.17 15:17:01
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2022.10.17 13:41:00
-07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2022.10.13 16:17:49 -07'00'

Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT FUND - SEPTEMBER, 2022

Real Estate Taxes:	\$	13,615.07
UPP Taxes:	\$	588.02
Interest Received:	\$	207.42
Other:	\$	-
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TOTAL:	\$	14,410.51
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Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2022 to 9/30/2022

Central Yavapai Fire Dist BDS
Fund: 6060240000

8603 E EASTRIDGE RD STE A
PRESCOTT VALLEY, AZ 86314



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2022 to 9/30/2022

Account	Period	YTD		
6060240000	Central Yavapai Fire Dist BDS			
Begin Balance:	104,116.53	96,527.25		
Income:	14,410.51 ✓	21,649.80		
LOC Advance:	.00	.00		
Expense:	(700.00)	(350.01)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	117,827.04	117,827.04	End:	117,827.04

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060240000	Central Yavapai Fire Dist BDS	Beginning Balance:	104,116.53
			96,527.25
11100.2020	2020 Real Estate Taxes	.00	7.42
11100.2021	2021 Real Estate Taxes	858.31	6,722.07
11100.2022	2022 Real Estate Taxes	12,756.76	12,756.76
12100.2008	2008 Personal Property Taxes	.00	.48
12100.2009	2009 Personal Property Taxes	.00	.46
12100.2010	2010 Personal Property Taxes	.00	.57
12100.2011	2011 Personal Property Taxes	4.59	5.27
12100.2012	2012 Personal Property Taxes	.21	1.31
12100.2013	2013 Personal Property Taxes	8.47	9.20
12100.2014	2014 Personal Property Taxes	8.54	9.18
12100.2015	2015 Personal Property Taxes	6.95	7.59
12100.2016	2016 Personal Property Taxes	6.52	20.16
12100.2017	2017 Personal Property Taxes	7.22	7.78
12100.2018	2018 Personal Property Taxes	6.27	6.80
12100.2019	2019 Personal Property Taxes	9.18	30.09
12100.2020	2020 Personal Property Taxes	35.99	87.03
12100.2021	2021 Personal Property Taxes	115.06	524.59
12100.2022	2022 Personal Property Taxes	379.02	379.02
31115.0	BOS Sale-Taxes	.00	52.34
38109.0	Interest on Investments St Treas	189.91	996.39
38113.0	Interest on Investments-Wells Fargo	17.51	25.29
90002.0	Interest Pd on Tax Roll Corrections	.00	(.01)
92185.0	Paying Agent Fees	(700.00)	(350.00)
	Ending Balance:	117,827.04	117,827.04

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6060240000 Central Yavapai Fire Dist BDS			Beginning Balance: 104,116.53	
11100.2021	2021 Real Estate Taxes		Source Code Total: 858.31	
09/01	Tax Distribution	0	17.51	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2022 to 9/30/2022

09/02	Tax Distribution	0	4.60	C
09/02	Tax Distribution	0	166.99	C
09/06	Tax Distribution	0	104.41	C
09/06	Tax Distribution	0	11.88	C
09/07	Tax Distribution	0	12.43	C
09/07	Tax Distribution	0	19.85	C
09/08	Tax Distribution	0	9.94	C
09/09	Tax Distribution	0	8.73	C
09/09	Tax Distribution	0	11.08	C
09/12	Tax Distribution	0	17.98	C
09/12	Tax Distribution	0	.91	C
09/13	Tax Distribution	0	31.26	C
09/13	Tax Distribution	0	4.31	C
09/14	Tax Distribution	0	.04	C
09/14	Tax Distribution	0	2.04	C
09/16	Tax Distribution	0	26.80	C
09/16	Tax Distribution	0	.33	C
09/19	Tax Distribution	0	29.57	C
09/19	Tax Distribution	0	86.41	C
09/19	Tax Distribution	0	11.82	C
09/20	Tax Distribution	0	22.28	C
09/21	Tax Distribution	0	25.26	C
09/22	Tax Distribution	0	31.56	C
09/23	Tax Distribution	0	8.55	C
09/23	Tax Distribution	0	2.81	C
09/26	Tax Distribution	0	1.51	C
09/26	Tax Distribution	0	26.12	C
09/26	Tax Distribution	0	.12	C
09/27	Tax Distribution	0	12.16	C
09/28	Tax Distribution	0	18.37	C
09/29	Tax Distribution	0	4.33	C
09/29	Tax Distribution	0	17.01	C
09/30	Tax Distribution	0	109.34	C
11100.2022 2022 Real Estate Taxes			Source Code Total: 12,756.76	
09/09	Tax Distribution	0	30.86	C
09/09	Tax Distribution	0	178.13	C
09/12	Tax Distribution	0	52.81	C
09/13	Tax Distribution	0	1.16	C
09/13	Tax Distribution	0	241.13	C
09/14	Tax Distribution	0	134.27	C
09/14	Tax Distribution	0	545.28	C
09/14	Tax Distribution	0	265.45	C
09/15	Tax Distribution	0	10.17	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2022 to 9/30/2022

09/15	Tax Distribution	0	485.83	C
09/15	Tax Distribution	0	239.96	C
09/16	Tax Distribution	0	209.51	C
09/16	Tax Distribution	0	11.75	C
09/16	Tax Distribution	0	210.32	C
09/19	Tax Distribution	0	.12	C
09/19	Tax Distribution	0	668.03	C
09/19	Tax Distribution	0	27.51	C
09/19	Tax Distribution	0	305.61	C
09/20	Tax Distribution	0	(19.83)	C
09/20	Tax Distribution	0	202.45	C
09/20	Tax Distribution	0	22.60	C
09/20	Tax Distribution	0	251.37	C
09/21	Tax Distribution	0	554.38	C
09/21	Tax Distribution	0	4.08	C
09/21	Tax Distribution	0	7.81	C
09/21	Tax Distribution	0	236.09	C
09/22	Tax Distribution	0	301.68	C
09/22	Tax Distribution	0	13.76	C
09/22	Tax Distribution	0	169.88	C
09/23	Tax Distribution	0	471.73	C
09/23	Tax Distribution	0	597.46	C
09/26	Tax Distribution	0	467.35	C
09/26	Tax Distribution	0	373.67	C
09/26	Tax Distribution	0	31.72	C
09/26	Tax Distribution	0	537.24	C
09/27	Tax Distribution	0	887.57	C
09/27	Tax Distribution	0	12.00	C
09/27	Tax Distribution	0	307.93	C
09/28	Tax Distribution	0	33.79	C
09/28	Tax Distribution	0	523.94	C
09/28	Tax Distribution	0	6.27	C
09/28	Tax Distribution	0	435.26	C
09/29	Tax Distribution	0	.60	C
09/29	Tax Distribution	0	410.91	C
09/29	Tax Distribution	0	23.35	C
09/29	Tax Distribution	0	111.32	C
09/30	Tax Distribution	0	99.85	C
09/30	Tax Distribution	0	1,892.21	C
09/30	Tax Distribution	0	102.18	C
09/30	Tax Distribution	0	68.24	C
12100.2011	2011 Personal Property Taxes			Source Code Total: 4.59
09/01	Tax Distribution	0	4.59	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2022 to 9/30/2022

12100.2012 2012 Personal Property Taxes			Source Code Total: .21	
09/06	Tax Distribution	0	.21	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 8.47	
09/01	Tax Distribution	0	5.33	C
09/09	Tax Distribution	0	.39	C
09/26	Tax Distribution	0	2.75	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 8.54	
09/09	Tax Distribution	0	6.14	C
09/26	Tax Distribution	0	2.40	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 6.95	
09/01	Tax Distribution	0	2.33	C
09/09	Tax Distribution	0	2.22	C
09/26	Tax Distribution	0	2.40	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 6.52	
09/01	Tax Distribution	0	4.30	C
09/26	Tax Distribution	0	2.22	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 7.22	
09/01	Tax Distribution	0	4.02	C
09/09	Tax Distribution	0	1.13	C
09/26	Tax Distribution	0	2.07	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 6.27	
09/01	Tax Distribution	0	1.86	C
09/09	Tax Distribution	0	2.49	C
09/26	Tax Distribution	0	1.92	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 9.18	
09/01	Tax Distribution	0	3.31	C
09/06	Tax Distribution	0	1.96	C
09/09	Tax Distribution	0	2.20	C
09/26	Tax Distribution	0	1.71	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 35.99	
09/01	Tax Distribution	0	3.06	C
09/06	Tax Distribution	0	1.83	C
09/09	Tax Distribution	0	7.42	C
09/22	Tax Distribution	0	4.52	C
09/26	Tax Distribution	0	16.80	C
09/26	Tax Distribution	0	2.36	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 115.06	
09/01	Tax Distribution	0	2.81	C
09/02	Tax Distribution	0	5.94	C
09/06	Tax Distribution	0	17.55	C
09/06	Tax Distribution	0	1.72	C
09/08	Tax Distribution	0	13.70	C
09/09	Tax Distribution	0	19.97	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2022 to 9/30/2022

09/09	Tax Distribution	0	7.51	C
09/23	Tax Distribution	0	37.26	C
09/26	Tax Distribution	0	6.42	C
09/26	Tax Distribution	0	2.18	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 379.02	
09/12	Tax Distribution	0	3.77	C
09/13	Tax Distribution	0	3.37	C
09/14	Tax Distribution	0	7.20	C
09/15	Tax Distribution	0	1.17	C
09/15	Tax Distribution	0	3.68	C
09/16	Tax Distribution	0	12.93	C
09/19	Tax Distribution	0	19.55	C
09/19	Tax Distribution	0	13.56	C
09/21	Tax Distribution	0	15.60	C
09/22	Tax Distribution	0	21.45	C
09/23	Tax Distribution	0	.96	C
09/23	Tax Distribution	0	23.06	C
09/26	Tax Distribution	0	24.00	C
09/26	Tax Distribution	0	8.95	C
09/26	Tax Distribution	0	2.12	C
09/27	Tax Distribution	0	1.17	C
09/28	Tax Distribution	0	25.58	C
09/29	Tax Distribution	0	37.04	C
09/29	Tax Distribution	0	30.02	C
09/30	Tax Distribution	0	36.09	C
09/30	Tax Distribution	0	13.00	C
09/30	Tax Distribution	0	43.06	C
09/30	Tax Distribution	0	31.69	C
38109.0 Interest on Investments St Treas			Source Code Total: 189.91	
09/28	Investment Interest	0	189.91	C
38113.0 Interest on Investments-Wells Fargo			Source Code Total: 17.51	
09/30	Investment Interest	0	17.51	C
92185.0 Paying Agent Fees			Source Code Total: (700.00)	
09/13	correction to ctrl# 1102886	0	(350.00)	D
09/13	Bond Debt correction	0	(350.00)	D
6060240000 Central Yavapai Fire Dist BDS			Ending Balance: 117,827.04	

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Summary

For the Bank Statement ending: 9/30/2022

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND	DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	09/01/22	\$104,116.53
Deposits and Credits:		\$14,410.51
Checks and Charges:		(\$700.00)
Adjustments:		\$0.00
Ending Balance Per Reconciliation:		\$117,827.04
Ending Balance Per Bank Statement:	09/30/22	\$117,827.04
* Outstanding Deposits and Credits:	09/30/22	\$0.00
* Outstanding Checks and Charges:	09/30/22	\$0.00
Ending Book Balance:	09/30/22	\$117,827.04

* Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Cleared

For the Bank Statement ending: 9/30/22

CYFDA	Cash/Bond Building Fund	Cash/Bond Building Fund			1100
<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
08/31/22	Cash With Yav Cty	To Reverse Deposit Error-Aug	GL	CYFBDS	\$350.00
08/31/22	Cash With Yav Cty	To Record BDS Paying Agent Fee	GL	CYFBDS	\$350.00
TOTAL CHECKS AND CHARGES CLEARED:					\$700.00

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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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: 9/30/22

CYFDA Cash/Bond Building Fund Cash/Bond Building Fund 1100

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
09/30/22	Cash With Yav Cty	Tax and Interest Revenue Sept	GL	CYFBDS	\$14,410.51
TOTAL DEPOSITS AND CREDITS CLEARED:					\$14,410.51

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Outstanding

For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

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	09/30/22	Marked	No	Tax and Interest Revenue Sept	10/13/22	\$14,410.51
SUB TOTAL FOR BANK:						\$14,410.51
TOTAL FOR MODULE:						\$14,410.51

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

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>GL Account</u>	<u>Offset Amt</u>	<u>Adj. Amt</u>
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 9/1/2022 Through 9/30/2022

	Account	Current Period				Year To Date			
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
Revenues									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$53.40	\$0.00	\$53.40	0.0%
Net Revenues		\$0.00	\$0.00	\$0.00	0.0 %	\$53.40	\$0.00	\$53.40	0.0 %
General & Administrative Expenses									
Bond Debt Service Principal Payment	600000	\$0.00	\$0.00	\$0.00	0.0%	\$1,225,000.00	\$0.00	\$(1,225,000.00)	0.0%
Bond Debt Service Interest Expense	610000	0.00	0.00	0.00	0.0	157,693.75	0.00	(157,693.75)	0.0
Professional Services	640500	0.00	0.00	0.00	0.0	680.00	0.00	(680.00)	0.0
Total General & Administrative Expenses		\$0.00	\$0.00	\$0.00	0.0 %	\$1,383,373.75	\$0.00	\$(1,383,373.75)	0.0 %
Total Expenses						\$1,383,373.75		\$(1,383,373.75)	
Income (Loss) from Operations		\$0.00	\$0.00	\$0.00	0.0%	\$(1,383,320.35)	\$0.00	\$(1,383,320.35)	0.0%
Other Income (Expense)									
Bond Debt Service Tax Revenue	420000	\$14,203.09	\$0.00	\$14,203.09	0.0%	\$1,332,960.41	\$0.00	\$1,332,960.41	0.0%
Bond Debt Service Interest Revenue	430000	207.42	0.00	207.42	0.0	3,374.89	0.00	3,374.89	0.0
Total Other Income (Expense)		\$14,410.51	\$0.00	\$14,410.51	0.0 %	\$1,336,335.30	\$0.00	\$1,336,335.30	0.0 %
Net Income (Loss)		\$14,410.51	\$0.00	\$14,410.51	0.0%	\$(46,985.05)	\$0.00	\$(46,985.05)	0.0%

10/13/22
4:02:56 PM

Central Yavapai Fire Bond Debt Service

Balance Sheet
As of 9/30/2022

Assets

Current Assets

Cash / Bond Debt Service	\$117,827.04	
Property Tax Receivable	25,732.74	
Deferred Revenue - Prop Tax	(17,510.05)	
Total Current Assets		\$126,049.73

Total Assets

\$126,049.73

Net Assets

Retained Earnings	\$173,034.78	
Current Year Net Assets	(46,985.05)	
Total Net Assets		126,049.73

Total Liabilities and Net Assets

\$126,049.73

Central Yavapai Fire Bond Debt Service

GL Account Ledger - Detail By Period

9/1/2022 through 9/30/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$103,416.53
281	R	937	09/30/22		Cash With Yav Cty	Tax and Interest Revenue Sept 2022	14,410.51	-	117,827.04
CASH / BOND DEBT SERVICE TOTALS:							<u>\$14,410.51</u>	<u>\$0.00</u>	<u>\$117,827.04</u>
TOTAL OF LEDGER:							<u>\$14,410.51</u>	<u>\$0.00</u>	<u>\$117,827.04</u>

Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet

For The Period of 9/1/2022 through 9/30/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$103,416.53	\$14,410.51	\$0.00	\$117,827.04	
TOTALS:		\$103,416.53	\$14,410.51	\$0.00	\$117,827.04	

* Inactive accounts are marked and appear in grey.