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

Reconciliation:		
Beginning Balance:	$	846,375.22
Tax Revenue:	$	113,656.11
Interest Revenue:	$	2,213.27
Other: Tax Roll Corrections	$	(0.05)
Other: Interest Payments	$	(61,674.00)
Ending Balance:	**$**	**900,570.55**
Difference Between Balances:	**$**	**(0.00)**

Bank Statement Balance:		
Balance Per Bank:	$	900,570.55
Outstanding Charges:	$	-
Outstanding Deposits:	$	-
Ending Balance:	**$**	**900,570.55**

Deposits Per Bank Statement:		
Real Estate Taxes:	$	110,815.39
Personal Property Taxes:	$	2,840.72
Interest Income:	$	2,213.27
Ending Balance:	**$**	**115,869.38**

Reconciliation Approved By:

Scott Freitag Digitally signed by Scott Freitag Date: 2023.01.16 17:46:37 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp Digitally signed by Dave Tharp Date: 2023.01.16 16:21:40 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin Digitally signed by Karen Mauldin Date: 2023.01.11 16:27:32 -07'00'

Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT FUND - DECEMBER, 2022

Real Estate Taxes:	$	110,815.39
UPP Taxes:	$	2,840.72
Interest Received:	$	2,213.27
Other:	$	-
TOTAL:	$	115,869.38

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

Central Yavapai Fire Dist BDS
Fund: 6060240000

8603 E EASTRIDGE RD STE A
PRESCOTT VALLEY, AZ 86314

Account	Period	YTD		
6060240000	**Central Yavapai Fire Dist BDS**			
Begin Balance:	846,375.22	96,527.25		
Income:	115,869.38 ✓	866,418.76		
LOC Advance:	.00	.00		
Expense:	(61,674.05)	(62,375.46)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	900,570.55	900,570.55	End:	900,570.55

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6060240000 Central Yavapai Fire Dist BDS		**Beginning Balance:**	846,375.22	96,527.25
11100.2010	2010 Real Estate Taxes		.31	.31
11100.2011	2011 Real Estate Taxes		.37	.37
11100.2012	2012 Real Estate Taxes		.43	.98
11100.2013	2013 Real Estate Taxes		.47	1.07
11100.2014	2014 Real Estate Taxes		.41	.93
11100.2015	2015 Real Estate Taxes		.41	.78
11100.2016	2016 Real Estate Taxes		.18	.55
11100.2017	2017 Real Estate Taxes		.17	.53
11100.2018	2018 Real Estate Taxes		.16	.21
11100.2019	2019 Real Estate Taxes		.14	(.85)
11100.2020	2020 Real Estate Taxes		.13	6.57
11100.2021	2021 Real Estate Taxes		1,057.05	9,382.37
11100.2022	2022 Real Estate Taxes		109,755.16	837,920.05
12100.2008	2008 Personal Property Taxes		.00	.48
12100.2009	2009 Personal Property Taxes		.00	.46
12100.2010	2010 Personal Property Taxes		.00	2.05
12100.2011	2011 Personal Property Taxes		.00	5.33
12100.2012	2012 Personal Property Taxes		.21	1.94
12100.2013	2013 Personal Property Taxes		.00	9.20
12100.2014	2014 Personal Property Taxes		.00	9.18
12100.2015	2015 Personal Property Taxes		.00	7.59
12100.2016	2016 Personal Property Taxes		.00	20.16
12100.2017	2017 Personal Property Taxes		.00	7.78
12100.2018	2018 Personal Property Taxes		.00	27.65
12100.2019	2019 Personal Property Taxes		2.26	32.83
12100.2020	2020 Personal Property Taxes		.00	96.75
12100.2021	2021 Personal Property Taxes		3.08	625.97
12100.2022	2022 Personal Property Taxes		2,835.17	14,970.23
31115.0	BOS Sale-Taxes		.00	52.34
38109.0	Interest on Investments St Treas		1,883.21	2,879.60
38113.0	Interest on Investments-Wells Fargo		330.06	355.35
90002.0	Interest Pd on Tax Roll Corrections		(.05)	(1.46)
92185.0	Paying Agent Fees		.00	(700.00)
92190.0	Bond Interest Payment		(61,674.00)	(61,674.00)
		Ending Balance:	**900,570.55**	**900,570.55**

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

6060240000 Central Yavapai Fire Dist BDS			**Beginning Balance: 846,375.22**	
11100.2010 2010 Real Estate Taxes			Source Code Total: .31	
12/05	Tax Distribution	0	.31	C
11100.2011 2011 Real Estate Taxes			Source Code Total: .37	
12/05	Tax Distribution	0	.37	C
11100.2012 2012 Real Estate Taxes			Source Code Total: .43	
12/05	Tax Distribution	0	.43	C
11100.2013 2013 Real Estate Taxes			Source Code Total: .47	
12/05	Tax Distribution	0	.47	C
11100.2014 2014 Real Estate Taxes			Source Code Total: .41	
12/05	Tax Distribution	0	.41	C
11100.2015 2015 Real Estate Taxes			Source Code Total: .41	
12/05	Tax Distribution	0	.41	C
11100.2016 2016 Real Estate Taxes			Source Code Total: .18	
12/05	Tax Distribution	0	.18	C
11100.2017 2017 Real Estate Taxes			Source Code Total: .17	
12/05	Tax Distribution	0	.17	C
11100.2018 2018 Real Estate Taxes			Source Code Total: .16	
12/05	Tax Distribution	0	.16	C
11100.2019 2019 Real Estate Taxes			Source Code Total: .14	
12/05	Tax Distribution	0	.14	C
11100.2020 2020 Real Estate Taxes			Source Code Total: .13	
12/05	Tax Distribution	0	.13	C
11100.2021 2021 Real Estate Taxes			Source Code Total: 1,057.05	
12/02	Tax Distribution	0	6.22	C
12/05	Tax Distribution	0	15.82	C
12/05	Tax Distribution	0	26.45	C
12/05	Tax Distribution	0	4.50	C
12/06	Tax Distribution	0	14.54	C
12/07	Tax Distribution	0	7.58	C
12/07	Tax Distribution	0	26.72	C
12/07	Tax Distribution	0	8.70	C
12/08	Tax Distribution	0	20.01	C
12/08	Tax Distribution	0	50.12	C
12/08	Tax Distribution	0	4.11	C
12/09	Tax Distribution	0	34.40	C
12/09	Tax Distribution	0	23.87	C
12/12	Tax Distribution	0	.84	C
12/12	Tax Distribution	0	52.66	C
12/13	Tax Distribution	0	153.56	C
12/13	Tax Distribution	0	22.63	C
12/13	Tax Distribution	0	.44	C
12/15	Tax Distribution	0	26.30	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12/16	Tax Distribution	0	48.08	C
12/16	Tax Distribution	0	23.82	C
12/19	Tax Distribution	0	45.96	C
12/19	Tax Distribution	0	23.68	C
12/20	Tax Distribution	0	27.41	C
12/20	Tax Distribution	0	3.62	C
12/21	Tax Distribution	0	2.06	C
12/22	Tax Distribution	0	20.87	C
12/23	Tax Distribution	0	41.59	C
12/23	Tax Distribution	0	2.40	C
12/27	Tax Distribution	0	4.56	C
12/27	Tax Distribution	0	3.31	C
12/28	Tax Distribution	0	153.36	C
12/28	Tax Distribution	0	24.31	C
12/29	Tax Distribution	0	63.58	C
12/29	Tax Distribution	0	14.62	C
12/30	Tax Distribution	0	15.83	C
12/30	Tax Distribution	0	18.08	C
12/30	Tax Distribution	0	20.44	C
11100.2022 2022 Real Estate Taxes			Source Code Total: 109,755.16	
12/01	Tax Distribution	0	1,860.11	C
12/01	Tax Distribution	0	130.99	C
12/02	Tax Distribution	0	282.12	C
12/02	Tax Distribution	0	830.52	C
12/02	Tax Distribution	0	865.78	C
12/05	Tax Distribution	0	285.81	C
12/05	Tax Distribution	0	1,834.29	C
12/05	Tax Distribution	0	2,638.40	C
12/05	Tax Distribution	0	.04	C
12/06	Tax Distribution	0	3,251.47	C
12/06	Tax Distribution	0	(40.95)	C
12/06	Tax Distribution	0	1,181.67	C
12/06	Tax Distribution	0	(2.91)	C
12/06	Tax Distribution	0	281.30	C
12/07	Tax Distribution	0	1,463.02	C
12/07	Tax Distribution	0	1,501.38	C
12/07	Tax Distribution	0	78.91	C
12/07	Tax Distribution	0	1,501.02	C
12/08	Tax Distribution	0	313.76	C
12/08	Tax Distribution	0	1,912.05	C
12/08	Tax Distribution	0	180.71	C
12/08	Tax Distribution	0	2,539.86	C
12/09	Tax Distribution	0	1,587.90	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12/09	Tax Distribution	0	1,040.98	C
12/12	Tax Distribution	0	1,703.01	C
12/12	Tax Distribution	0	25.11	C
12/12	Tax Distribution	0	1,438.08	C
12/13	Tax Distribution	0	61.83	C
12/13	Tax Distribution	0	1,191.26	C
12/13	Tax Distribution	0	3,731.16	C
12/13	Tax Distribution	0	538.68	C
12/13	Tax Distribution	0	1,066.73	C
12/14	Tax Distribution	0	7,640.02	C
12/14	Tax Distribution	0	2,488.70	C
12/14	Tax Distribution	0	27.46	C
12/15	Tax Distribution	0	2,616.85	C
12/15	Tax Distribution	0	491.69	C
12/16	Tax Distribution	0	4,929.26	C
12/16	Tax Distribution	0	3,786.03	C
12/19	Tax Distribution	0	2,530.60	C
12/19	Tax Distribution	0	1,538.96	C
12/20	Tax Distribution	0	6,087.32	C
12/20	Tax Distribution	0	2,915.19	C
12/21	Tax Distribution	0	4,144.99	C
12/21	Tax Distribution	0	922.00	C
12/22	Tax Distribution	0	484.60	C
12/22	Tax Distribution	0	1,963.78	C
12/22	Tax Distribution	0	1,637.17	C
12/23	Tax Distribution	0	5,762.74	C
12/23	Tax Distribution	0	125.25	C
12/27	Tax Distribution	0	2,051.93	C
12/27	Tax Distribution	0	2,572.63	C
12/27	Tax Distribution	0	12.74	C
12/28	Tax Distribution	0	1,623.82	C
12/28	Tax Distribution	0	299.02	C
12/28	Tax Distribution	0	2,611.28	C
12/28	Tax Distribution	0	3.52	C
12/29	Tax Distribution	0	2,441.28	C
12/29	Tax Distribution	0	572.51	C
12/29	Tax Distribution	0	3,811.01	C
12/29	Tax Distribution	0	1,126.63	C
12/30	Tax Distribution	0	1,554.80	C
12/30	Tax Distribution	0	4,068.89	C
12/30	Tax Distribution	0	64.42	C
12/30	Tax Distribution	0	1,573.98	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12100.2012 2012 Personal Property Taxes			Source Code Total: .21	
12/07	Tax Distribution	0	.21	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 2.26	
12/05	Tax Distribution	0	2.26	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 3.08	
12/05	Tax Distribution	0	2.59	C
12/14	Tax Distribution	0	.49	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 2,835.17	
12/01	Tax Distribution	0	18.36	C
12/01	Tax Distribution	0	2.59	C
12/02	Tax Distribution	0	.57	C
12/05	Tax Distribution	0	33.99	C
12/05	Tax Distribution	0	98.34	C
12/06	Tax Distribution	0	35.39	C
12/06	Tax Distribution	0	117.83	C
12/06	Tax Distribution	0	.68	C
12/07	Tax Distribution	0	44.70	C
12/07	Tax Distribution	0	14.01	C
12/07	Tax Distribution	0	1.09	C
12/07	Tax Distribution	0	6.83	C
12/08	Tax Distribution	0	6.58	C
12/08	Tax Distribution	0	45.79	C
12/08	Tax Distribution	0	94.22	C
12/09	Tax Distribution	0	(8.08)	C
12/09	Tax Distribution	0	2.51	C
12/12	Tax Distribution	0	16.26	C
12/13	Tax Distribution	0	14.08	C
12/13	Tax Distribution	0	13.78	C
12/13	Tax Distribution	0	108.15	C
12/14	Tax Distribution	0	420.12	C
12/14	Tax Distribution	0	35.75	C
12/15	Tax Distribution	0	1.09	C
12/16	Tax Distribution	0	53.19	C
12/16	Tax Distribution	0	15.24	C
12/19	Tax Distribution	0	64.30	C
12/19	Tax Distribution	0	17.24	C
12/20	Tax Distribution	0	55.80	C
12/20	Tax Distribution	0	140.04	C
12/21	Tax Distribution	0	403.25	C
12/22	Tax Distribution	0	184.53	C
12/22	Tax Distribution	0	34.59	C
12/23	Tax Distribution	0	51.49	C
12/27	Tax Distribution	0	11.52	C

Yavapai County Treasurer

Monthly Statement

Date Range: 12/1/2022 to 12/31/2022

12/27	Tax Distribution	0	34.53	C
12/28	Tax Distribution	0	137.92	C
12/28	Tax Distribution	0	249.62	C
12/29	Tax Distribution	0	8.97	C
12/29	Tax Distribution	0	7.68	C
12/29	Tax Distribution	0	16.36	C
12/29	Tax Distribution	0	84.15	C
12/30	Tax Distribution	0	48.66	C
12/30	Tax Distribution	0	64.28	C
12/30	Tax Distribution	0	27.18	C
38109.0 Interest on Investments St Treas			Source Code Total: 1,883.21	
12/30	Investment Interest	0	1,883.21	C
38113.0 Interest on Investments-Wells Fargo			Source Code Total: 330.06	
12/30	Investment Interest	0	330.06	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (.05)	
12/06	82874 103-01-791S7 2022 Adjustment/Corr Refund	82874	(.05)	D
92190.0 Bond Interest Payment			Source Code Total: (61,674.00)	
12/23	BDS Int Payment due 1/1/2023	0	(37,867.50)	D
12/23	BDS Int Payment due 1/1/2023 Inv 2123946	0	(23,806.50)	D
		6060240000 Central Yavapai Fire Dist BDS	**Ending Balance: 900,570.55**	

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Summary

For the Bank Statement ending: 12/31/2022

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	12/01/22		$846,375.22
Deposits and Credits:			$115,869.38
Checks and Charges:			($61,674.05)
Adjustments:			$0.00
Ending Balance Per Reconciliation:			**$900,570.55**
Ending Balance Per Bank Statement:	12/31/22		$900,570.55
* Outstanding Deposits and Credits:	12/31/22		$0.00
* Outstanding Checks and Charges:	12/31/22		$0.00
Ending Book Balance:	**12/31/22**		**$900,570.55**

*** 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: 12/31/22

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

Date	Document	Description	Module	Company	Amount
12/31/22	Cash With Yav Cty	Tax Roll Corrections - Decembe	GL	CYFBDS	$0.05
12/31/22	Cash With Yav Cty	Interest Payments - December 2	GL	CYFBDS	$61,674.00
				TOTAL CHECKS AND CHARGES CLEARED:	**$61,674.05**

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount

TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 12/31/22

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

Date	Document	Description	Module	Company	Amount
12/31/22	Cash With Yav Cty	Tax and Interest Revenue - Dec	GL	CYFBDS	$115,869.38
				TOTAL DEPOSITS AND CREDITS CLEARED:	**$115,869.38**

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Outstanding

For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND						
Cash With Yav Cty	12/31/22	Marked	No	Tax and Interest Revenue - Dec	01/11/23	$115,869.38
Cash With Yav Cty	12/31/22	Marked	No	Tax Roll Corrections - Decembe	01/11/23	$0.05
Cash With Yav Cty	12/31/22	Marked	No	Interest Payments - December 2	01/11/23	$61,674.00
					SUB TOTAL FOR BANK:	**$177,543.43**
					TOTAL FOR MODULE:	**$177,543.43**

Central Yavapai Fire Bond Debt Service

BR Adjustments Report

For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT:					
			ADJUSTMENT DOCUMENT '' TOTAL:		
			TOTAL FOR ALL ADJUSTMENTS:		

1/11/23
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Central Yavapai Fire Bond Debt Service

Income Statement

(Original Budget to Actual Comparison)

For the period of 12/1/2022 Through 12/31/2022

	Account	Current Period Actual	Current Period Budget	Current Period Variance	Current Period %	Year Actual	Year Bu
Revenues							
Tax Revenue-Other	435000	$0.00	$0.00	$0.00	0.0%	$52.34	$0
Net Revenues		**$0.00**	**$0.00**	**$0.00**	**0.0 %**	**$52.34**	**$0**
General & Administrative Expenses							
Bond Debt Service Interest Expense	610000	$61,674.05	$0.00	$(61,674.05)	0.0%	$61,675.46	$0
Professional Services	640500	0.00	0.00	0.00	0.0	700.00	0
Total General & Administrative Expenses		**$61,674.05**	**$0.00**	**$(61,674.05)**	**0.0 %**	**$62,375.46**	**$0**
Total Expenses		**$61,674.05**		**$(61,674.05)**		**$62,375.46**	
Income (Loss) from Operations		**$(61,674.05)**	**$0.00**	**$(61,674.05)**	**0.0%**	**$(62,323.12)**	**$0**
Other Income (Expense)							
Bond Debt Service Tax Revenue	420000	$113,656.11	$0.00	$113,656.11	0.0%	$863,131.47	$0
Bond Debt Service Interest Revenue	430000	2,213.27	0.00	2,213.27	0.0	3,234.95	0
Total Other Income (Expense)		**$115,869.38**	**$0.00**	**$115,869.38**	**0.0 %**	**$866,366.42**	**$0**
Net Income (Loss)		**$54,195.33**	**$0.00**	**$54,195.33**	**0.0%**	**$804,043.30**	**$0**

1/11/23
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Central Yavapai Fire Bond Debt Service

Balance Sheet

As of 12/31/2022

Assets

Current Assets		
Cash / Bond Debt Service	$900,570.55	
Property Tax Receivable	25,732.74	
Deferred Revenue - Prop Tax	(17,510.05)	
Total Current Assets		$908,793.24
Total Assets		$908,793.24
Net Assets		
Retained Earnings	$104,749.94	
Current Year Net Assets	804,043.30	
Total Net Assets		908,793.24
Total Liabilities and Net Assets		$908,793.24

1/11/23
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Central Yavapai Fire Bond Debt Service

GL Account Ledger - Detail By Period

12/1/2022 through 12/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Deb
1100.00			**CASH / BOND DEBT SERVICE**				
287	R	958	12/31/22		Cash With Yav Cty	Tax and Interest Revenue - Dec 2022	115,869.
288	A	963	12/31/22		Cash With Yav Cty	Tax Roll Corrections - December 2022	
289	R	966	12/31/22		Cash With Yav Cty	Interest Payments - December 2022	
						CASH / BOND DEBT SERVICE TOTALS:	**$115,869.**
						TOTAL OF LEDGER:	**$115,869.**

1/11/23
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Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet

For The Period of 12/1/2022 through 12/31/2022

		Balances		
Account	**Description**	**Beginning**	**Debits**	**Cre**
1100.00	Cash / Bond Debt Service	$846,375.22	$115,869.38	$61,674
	TOTALS:	**$846,375.22**	**$115,869.38**	**$61,674**

* Inactive accounts are marked and appear in grey.