

## AGENDA

**Central Arizona Fire and Medical Authority  
Central Yavapai Fire District Board of Directors  
CY Regular Meeting**

**Monday, May 22, 2023, 4:15 pm - 4:30 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 **Monday, May 22, 2023 at 4:15 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. 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.

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 9 minutes.

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 Joint Budget Work-Study Minutes - April 17, 2023
- B. Approve Regular Session Minutes - April 24, 2023
- C. Approve General Fund Financial Statements
- D. Approve Bond Debt Service Financial Statements

6. NEW BUSINESS

A. Discussion and Possible Approval of Fiscal Year 2023-2024 Bond Tax Rate of \$0.1485

7. ADJOURNMENT

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

**MINUTES**  
**Central Yavapai / Chino Valley / Central Arizona Fire and Medical**  
**Budget Work Study**  
**Monday, April 17, 2023, 2:00 pm - 4:00 pm**  
**Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Dr.,**  
**Prescott Valley**

**In Attendance**

Andy Reinhardt; Carrie Zambrano; Cyndy Dicus; Dave Tharp; Denise Krizo; Gayle Pickett; Lorette Stewart; Matt Zurcher; Pete Gordon; Rick Anderson; Scott A Freitag; Susanne Dixon

**Not In Attendance**

Dave Dobbs

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CHINO VALLEY FIRE DISTRICT  
Chair Dicus Called the Chino Valley Fire District meeting to order at 2:00 p.m.
2. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL YAVAPAI FIRE DISTRICT  
Chair Zurcher called the Central Yavapai Fire District meeting to order at 2:01 p.m.
3. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY  
Chair Zurcher called the Central Arizona Fire and Medical Authority meeting to order at 2:01 p.m.
4. PLEDGE OF ALLEGIANCE  
Chair Zurcher led the Pledge of Allegiance.
5. PRESENTATIONS
  - A. United Yavapai Firefighters Local 3066: Wage and Benefits for Fiscal Year 2024  
This item was addressed out of order.  
  
IAFF United Yavapai Firefighters Local 3066 Vice President Shaun Jones joined the meeting at 2:20 p.m.  
  
Local 3066 Vice President Shaun Jones stated that there were some big asks in the budget this year, with a much-needed increase in Paramedic pay. He commented that he is very grateful for all of the work put into the budget and added that he is very happy with the outcome.

B. Budget Work Study

Chief Freitag reminded the Boards that we have some challenges regarding staffing and equipment. Per previous Board direction, we have included some of those items in the budget this year. He added that he has been out speaking with community leaders, and while no one loves tax increases, they have been very supportive. He has provided them with three years of projections. He also reminded the Board that when new development comes to the area, we begin providing support services 2 to 2.5 years before those properties hit our tax rolls.

Chief Freitag commented that the number of personnel included in the budget projections will likely not be enough personnel, based on information recently provided by key developers in our area. We will likely have to build and staff two stations, rather than one. He stated that he has planted the idea that we will have to obtain general obligation bonds in order to build infrastructure. Overall, we have covered the bases we need to cover, and provided as much information as we can. One commercial property owner replied that based on our ISO rating, if we make no changes, property insurance rates will certainly increase more than the tax rate increases their tax bill.

Director Reinhardt asked what the 10-cent evaluation represented. Chief Tharp replied that it is .10 per one hundred dollars. Director Reinhardt inquired if the tax rate increase would generate the same amount as if Proposition 310 had passed. Chief Freitag explained that Prop 310 would have generated approximately \$7.2 million, this tax rate increase will net approximately \$1 million.

Director Gordon asked if there was an opportunity to educate the general tax-payer public regarding the rate increase. Chief Freitag answered that we will be meeting to discuss what engagement would be appropriate, and will be creating a one-page document for our members to use as talking points. He added that we do plan to engage the general community in small-group settings.

Director Pickett stated that no one is ever happy with tax increases, but sometimes you have to do what you have to do. Chief Freitag agreed and affirmed that we have to make a change in order to keep up with demand.

Chair Zurcher shared a copy of the Assessor's notice for his home to illustrate what the tax rate increase will do for his tax bill.

Director Pickett asked if any of the developers Chief Freitag has spoken with would consider donating land when we need to build stations. Chief Freitag answered in the affirmative. He added that there is also community support for starting new programs such as a Cadet program, which will help with recruitment.



Director Reinhardt asked if the Town of Prescott Valley could designate some of the impact fees they collect to go towards a fire station. Chief Freitag replied, no; the impact fees they collect go towards roads, public services, and other infrastructure.

Local 3066 Vice President Shaun Jones joined the meeting at 2:20 p.m.

Chair Zurcher referred back to Presentations, Item A and invited Vice President Jones to address the Boards.

Chief Tharp shared that the budget before the Boards today is the eighth version, and reminded them that this year is a zero-based budget. He further explained how he and Chief Rose go through the process, the various items they review, and added that all requests considered were valid.

Chief Tharp provided a brief Budget 101 explanation as part of his budget presentation. He further explained our Net Assessed Valuation (NAV) history, and discussed the method we use to forecast our NAV annually. He repeated the sentiment that if we were collecting taxes based on the full-cash value, we likely would not need to raise taxes.

Chief Tharp stated that when projecting expenditures, going out beyond three years gets fuzzy, and commented that as we add Operations positions, we will also need to add Non-Operations positions.

Chief Freitag commented that we are looking to add two Operations positions in addition to the seven personnel requested through two Staffing for Adequate Fire and Emergency Response (SAFER) grants. He stated that he expects to receive letters of support from local elected officials regarding our grant application.

Director Gordon asked for clarification of the amount needed for our Capital Reserve account; Chief Tharp answered that \$14 million is the long-term goal, as the recommendation is to have 50% of our Maintenance and Operations (M&O) budget in reserve.

Chief Freitag commented on the upcoming Wage and Benefit Study, noting that in the past, we have compared ourselves to municipalities, however, we have found it difficult to do as municipalities have numerous sources of income. He cautioned the Boards to be mindful that when looking at municipal fire departments, you are not figuring in costs for Human Resources, and legal expenses which are built in to municipal costs.

Director Reinhardt asked for clarification of expenses labeled "Insurance and Retirement"; Chief Freitag stated the retirement portion is Public Safety Personnel Retirement System (PSPRS) and Arizona State Retirement System (ASRS), and reminded the Boards that we recently refinanced our PSPRS unfunded liability.

Chief Tharp encouraged the Boards to give attention to the summary of the budget, and to be familiar with why certain items have increased significantly. He added that the increase in supplies and other costs are directly related to inflation. He further noted that as our personnel costs increase, our contingency increases as well.

Chief Tharp reminded the Boards that the Central Yavapai and Chino Valley budgets are separate, however, there is not a lot there, as most of their revenue funds CAFMA; the CAFMA budget has more detail.

Chief Freitag acknowledged that most of the area growth and our needs for additional resources is within the Central Yavapai Fire District, and suggested that we will have to look at changing the equity split at some point. He added that we may be able to merge the entities at some point in the future.

Director Reinhardt questioned how much of the new Community Relations position is paid for by Chino Valley District vs. Central Yavapai District. Chief Freitag answered that those amounts are in the budget, and no portion of any position is paid for by either entity specifically. Chief Tharp added that we do analysis at the end of each year, and we are trending more toward a 90-10 split. Chief Freitag added that PSPRS funding issues make it even more complicated to divide the equity between the two districts.

Director Gordon clarified that the tax increase in the previous year was a negotiation between the Boards in order to cover the Cost of Living Adjustment (COLA). Chief Tharp confirmed. Director Gordon remarked that he sees the savings benefits to both entities. Chair Zurcher added that last year was the first year Chino Valley was able to raise their tax rate, and during his tenure, we haven't gone over a 3-cent tax increase.

Chief Tharp highlighted that the Certificates of Participation have helped our PSPRS unfunded liability status, and pointed out that PSPRS forecasted a 7% return, but in reality, came in at -.04%. He highlighted some additional challenges, including the paramedic pay increase and the employee related expenses (EREs) associated with that. Chief Freitag added that a new paramedic wage scale will be added if this budget is approved. He stated that with the increase, we will be more competitive; our proposed wage is a little lower than other local providers, but when you add the EREs and benefits we offer, we are even or come out ahead.

Chief Tharp moved on to Post Employment Health Plan (PEHP) explaining that we currently pay 1% for each employee, and if approved, it will increase to 2%. He then highlighted some additional expenditure increases, largely due to inflation, including fuel costs, property and casualty insurance, and legal expenses.

Chief Tharp covered tax rate projections, from 2019 through the next three years, and explained that we make these projections based on what we know today. Obviously, we can't anticipate every possible change in legislation or area growth.

Chief Freitag added that the proposed new training position is so vital, as we have found it very challenging to hire the number of people we need. Having that position will give us the opportunity to create the Cadet program.

Chief Tharp stated that even with these increases, both organizations have capacity; we have intentionally kept our rates below the cap.

Chief Freitag noted that most of our tax revenues are from commercial properties, and gave the example that the taxes collected from an average home will pay for fuel in an engine for about one month.

Director Reinhardt questioned why it takes 2-years for property taxes to catch up. Chief Tharp explained that property cannot be assessed until it is "turn-key". Depending on when construction is completed in relation to when assessments are made, it could be upwards of 2-3 years for the property to show up on our tax roll.

Chief Tharp clarified that we are also not collecting tax based on the Full-Cash Value (FCV), but are restricted to the Limited Property Value (LPV). Chief Freitag commented that we need more commercial properties, and stated that organizationally, we will continue to remain active in groups like the Prescott Valley Economic Development Foundation (PVEDF) so we can stay in touch with what is going on in the community.

Director Gordon asked how many personnel we would be looking for if we are given our Certificate of Necessity (CON). Chief Freitag stated that we would look for two employees per unit, so twelve in total.

Director Gordon then observed that we are obligated to provide services, whether we are collecting revenue for them or not, i.e., tourists, development that has not been assessed yet, and questioned if we could add some education on those things to our community outreach efforts. Chief Freitag stated that there have been some efforts already, the information is out there, but no one is paying attention to it.

Chair Zurcher asked what direction Staff will be looking for at the meeting next week. Chief Tharp answered that the Board can provide any direction, whether to increase or decrease the tax rate; however, the budget cannot be increased once the tentative budget is approved in May.

Chair Zurcher stated that what sticks out to him most about the budget this year is that everyone is in agreement, Staff and Labor, and thanked both for working so well together.

Director Anderson expressed that he sees the increase to Paramedic pay as a correction rather than a raise. Chief Freitag agreed and thanked him for the perspective.

6. ADJOURNMENT

The Joint Budget Work Study was adjourned at 4:00 p.m.

Move: Rick Anderson Second: Gayle Pickett Status: Passed

Yes: Cyndy Dicus, Matt Zurcher, Pete Gordon, Lorette Stewart, Rick Anderson, Carrie Zambrano, Gayle Pickett, Andy Reinhardt

**MINUTES**  
**Central Yavapai Fire District Board of Directors**  
**Regular Meeting**  
**Monday, April 24, 2023, 4:30 pm - 5:00 pm**  
**Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Dr.,**  
**Prescott Valley**

**In-Person Attendance**

Andy Reinhardt; Dave Tharp; Denise Krizo; Gayle Pickett; Matt Zurcher; Pete Gordon; Rick Anderson;  
Scott A Freitag; Susanne Dixon

**Remote Attendance**

Nicolas Cornelius

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Chair Zurcher called the meeting to order at 4:31 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.

Director Gordon reported that he attended Fire Ops 101 as an observer; he spoke with many of our staff and found them to be optimistic.

Director Pickett reported that she was on a ride-along when the Ocotillo fire broke out. She was very impressed with how our agency worked together with other area partners.

Chief Freitag added a note regarding the area of that fire not having a lot of hydrants, and stated that the Town of Prescott Valley has plans to start putting hydrants in.

Chair Zurcher stated that he was nearby when the Ocotillo fire broke out, he is familiar with the homeowner that lost their home. He added that former Central Yavapai Fire District Board Member Dane Beck was able to help with immediate lodging, and Sparklight contributed funds to help cover their lodging as well.

4. CALL TO THE PUBLIC

There were no public comments.

5. CONSENT AGENDA

A. Approve Regular Session Minutes - March 27, 2023

B. Approve General Fund Financial Statements

C. Approve Bond Debt Service Financial Statements

Motion to approve the Consent Agenda.

Move: Pete Gordon Second: Gayle Pickett Status: Passed

Yes: Matt Zurcher, Pete Gordon, Rick Anderson, Gayle Pickett, Andy Reinhardt

6. NEW BUSINESS

A. Discussion and Direction to Staff Regarding the Budget Process and Draft Budget Update

Chief Tharp pointed out that there is a significant increase to Capital outlay in this version of the budget. He stated that the overall increase in this version is approximately \$165,000, which was covered in large part by some items that were removed due to lack of funds.

Director Gordon asked if it would pay well enough to increase the tax by one more penny; specifically, should we consider increasing another penny.

Chief Tharp answered that 1-cent would calculate out to approximately \$82,000. With some of capital items, that amount would help, but not at a significant enough amount to warrant the potential political backlash.

Chief Freitag added that it wouldn't be a tremendous amount of money, but it would help bolster the Capital Reserve Account. We have monies set aside for the Certificate of Necessity (CON), and we know it will not operate for the full year; there will be some of those funds that can be transferred to the Capital Reserve Account, so Senior Staff did not want to push beyond the 10-cents increase. However, any amount we can add to that will help with our goal to increase the Capital Reserve Account.

Director Gordon commented that the following years are not set, and this might be a way to lessen the tax increase amounts in the coming years.

Chair Zurcher suggested direction to Chief Tharp to run the numbers at 11-cents as well, and propose both at the next meeting.

Chief Freitag reminded the Board that our Capital Reserve Account does not meet generally accepted accounting principles (GAAP), so any amount we can add to increase the account is favorable.

Director Reinhardt commented that with most of the increase this year covering the paramedic pay increase, and asked how that would be sustained. Chief Freitag answered that most of this year's increase is earmarked for hiring new employees; we won't decrease the rate next year, so the funding remains static.

Director Gordon stated he would not mind seeing what a 12-cent increase would net as well.

Chief Freitag said we are supportive of anything that gets us to where our Capital Reserve Account needs to be.

7. ADJOURNMENT

Motion to adjourn at 4:51 p.m.

Move: Gayle Pickett Second: Pete Gordon Status: Passed

Yes: Matt Zurcher, Pete Gordon, Rick Anderson, Gayle Pickett, Andy Reinhardt

CENTRAL YAVAPAI FIRE DISTRICT  
GENERAL FUND BANK RECONCILIATION APRIL, 2023

Reconciliation:	
Beginning Balance:	\$ 962,161.33
Fire District Deposits:	\$ 5,124.13
Tax Revenue:	\$ 5,946,203.68
Interest Revenue:	\$ -
Transfer Out: Fire Authority Funding	\$ (626,461.51)
Checks and Charges:	\$ (64.54)
Other:	\$ -
Ending Balance:	\$ 6,286,963.09

Difference Between Balances: \$ -

Deposits Per Bank Statement:	
Real Estate Taxes:	\$ 5,799,035.20
Personal Property Taxes:	\$ 53,408.68
Fire District Assistance Tax:	\$ 93,759.80
Interest Income:	\$ -
Fire District Deposits:	\$ 5,124.13
Outstanding Deposits:	\$ -
Other:	\$ -
Other:	\$ -
Ending Balance:	\$ 5,951,327.81

Bank Statement Balance:	
Balance Per Bank:	\$ 6,286,963.09
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -

Ending Balance: \$ 6,286,963.09

G/L Ending Balance: \$ 6,286,963.09

\$ 6,286,963.09

Bank Reconciliation Register:	
Checks From Accounts Payable:	\$ 64.54
Other: GL JE Fire Authority Funding	\$ 626,461.51
Other:	\$ -
Total:	\$ 626,526.05

Deposits From Accounts Receivable: \$ 5,124.13  
Other: GL JE Tax Revenue: \$ 5,946,203.68

Ending Balance: \$ 5,951,327.81

Reconciliation Approved By:

Scott Freitag  
Digitally signed by Scott Freitag  
Date: 2023.05.15 18:44:08 -07'00'  
Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp  
Digitally signed by Dave Tharp  
Date: 2023.05.11 14:36:25 -07'00'  
David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin  
Digitally signed by Karen Mauldin  
Date: 2023.05.09 15:22:57 -07'00'  
Karen Mauldin, Finance Manager



**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	FY 22-23 \$22,943,481 Collected
July	\$50,468	\$47,993	\$48,809	\$53,398	\$113,844	\$91,719	\$79,538
%	0.358%	0.295%	0.295%	0.297%	0.586%	0.436%	0.347%
% To Date	0.3575%	0.2947%	0.2953%	0.2973%	0.5861%	0.4358%	0.3467%
August	\$26,519	\$25,442	\$29,028	\$18,645	\$21,440	\$30,145	\$22,797
%	0.188%	0.156%	0.176%	0.104%	0.110%	0.143%	0.099%
% To Date	0.5454%	0.4510%	0.4709%	0.4011%	0.6965%	0.5791%	0.4460%
September	\$789,429	\$768,730	\$136,335	\$151,569	\$38,040	\$272,297	\$235,478
%	5.592%	4.721%	0.825%	0.844%	0.196%	1.294%	1.026%
% To Date	6.1377%	5.1721%	1.2957%	1.2450%	0.8924%	1.8730%	1.4724%
October	\$3,589,494	\$6,179,209	\$6,735,649	\$7,842,869	\$7,733,468	\$8,922,036	\$9,527,769
%	25.428%	37.949%	40.749%	43.667%	39.816%	42.397%	41.527%
% To Date	31.5659%	43.1211%	42.0442%	44.9119%	40.7084%	44.2696%	42.9995%
November	\$3,154,358	\$1,286,322	\$2,208,068	\$1,675,932	\$2,373,821	\$2,237,664	\$2,604,225
%	22.346%	7.900%	13.358%	9.331%	12.222%	10.633%	11.351%
% To Date	53.9115%	51.0210%	55.4024%	54.2431%	52.9301%	54.9027%	54.3501%
December	\$896,697	\$987,194	\$1,064,960	\$1,336,392	\$1,753,590	\$1,651,663	\$1,891,266
%	6.3522%	6.0628%	6.4427%	7.4407%	9.0284%	7.8485%	8.2432%
% To Date	60.2637%	57.0837%	61.8450%	61.6837%	61.9585%	62.7512%	62.5933%
January	\$368,574	\$609,745	\$416,757	\$428,512	\$450,460	\$783,026	\$821,982
%	2.6110%	3.7447%	2.5212%	2.3858%	2.3192%	3.7209%	3.5826%
% To Date	62.8747%	60.8284%	64.3663%	64.0696%	64.2777%	66.4721%	66.1759%
February	\$394,891	\$350,747	\$328,790	\$452,992	\$306,355	\$262,589	\$295,840
%	2.7974%	2.1541%	1.9891%	2.5221%	1.5773%	1.2478%	1.2894%
% To Date	65.6721%	62.9825%	66.3554%	66.5917%	65.8550%	67.7199%	67.4653%
March	\$606,436	\$629,128	\$657,391	\$623,229	\$520,420	\$466,650	\$593,298
%	4.2960%	3.8637%	3.9770%	3.4700%	2.6794%	2.2175%	2.5859%
% To Date	69.9681%	66.8462%	70.3324%	70.0617%	68.5344%	69.9373%	70.0512%
April	\$3,343,070	\$3,414,235	\$3,987,889	\$4,164,352	\$4,734,267	\$5,079,814	\$5,852,444
%	23.6824%	20.9682%	24.1255%	23.1860%	24.3745%	24.1387%	25.5081%
% To Date	93.6506%	87.8145%	94.4579%	93.2476%	92.9089%	94.0761%	95.5593%
May	\$678,353	\$813,680	\$695,530	\$837,799	\$840,183	\$919,524	\$0
%	4.8055%	4.9971%	4.2077%	4.6646%	4.3257%	4.3695%	0.0000%
% To Date	98.4561%	92.8116%	98.6656%	97.9123%	97.2346%	98.4455%	95.5593%
June	\$183,806	\$187,184	\$220,679	\$201,547	\$325,848	\$366,962	\$0
%	1.3021%	1.1496%	1.3350%	1.1222%	1.6776%	1.7438%	0.0000%
% To Date	99.7582%	93.9612%	100.0006%	99.0344%	98.9122%	100.1893%	95.5593%
TOTALS	\$14,082,095	\$15,299,608	\$16,529,886	\$17,787,237	\$19,211,735	\$21,084,089	\$21,924,636
Delinquency	0.2418%	6.0388%	-0.0006%	0.9656%	1.0878%	-0.1893%	4.4407%

**CENTRAL YAVAPAI FIRE DISTRICT**  
**FDAT Collection Information**

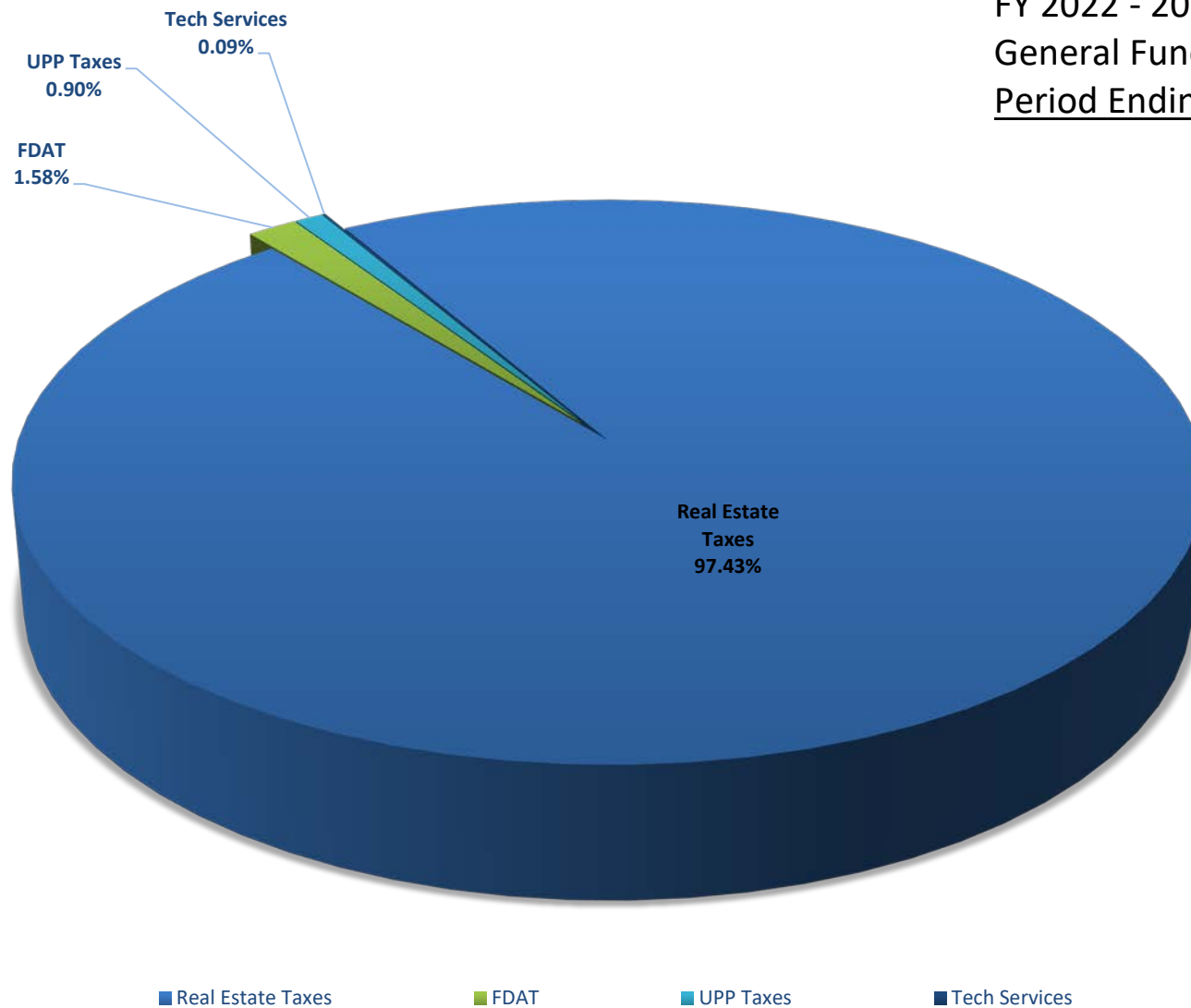
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**CENTRAL YAVAPAI FIRE DISTRICT  
REVENUE GRAPH DATA**

	<b>Revenue</b>	<b>Budget</b>	<b>%</b>
Real Estate Taxes	\$ 5,799,035	\$ 22,943,481	97.43
FDAT	\$ 93,760	\$ 400,000	1.58
UPP Taxes	\$ 53,409	\$ -	0.90
Tech Services	\$ 5,124	\$ 55,668	0.09
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ -	0.00
<b>TOTALS:</b>	<b>\$ 5,951,328</b>	<b>\$ 23,399,149</b>	<b>100.00</b>

Central Yavapai Fire District  
FY 2022 - 2023  
General Fund Revenue  
Period Ending 04/30/23



**CENTRAL YAVAPAI FIRE DISTRICT  
EXPENSE GRAPH DATA**

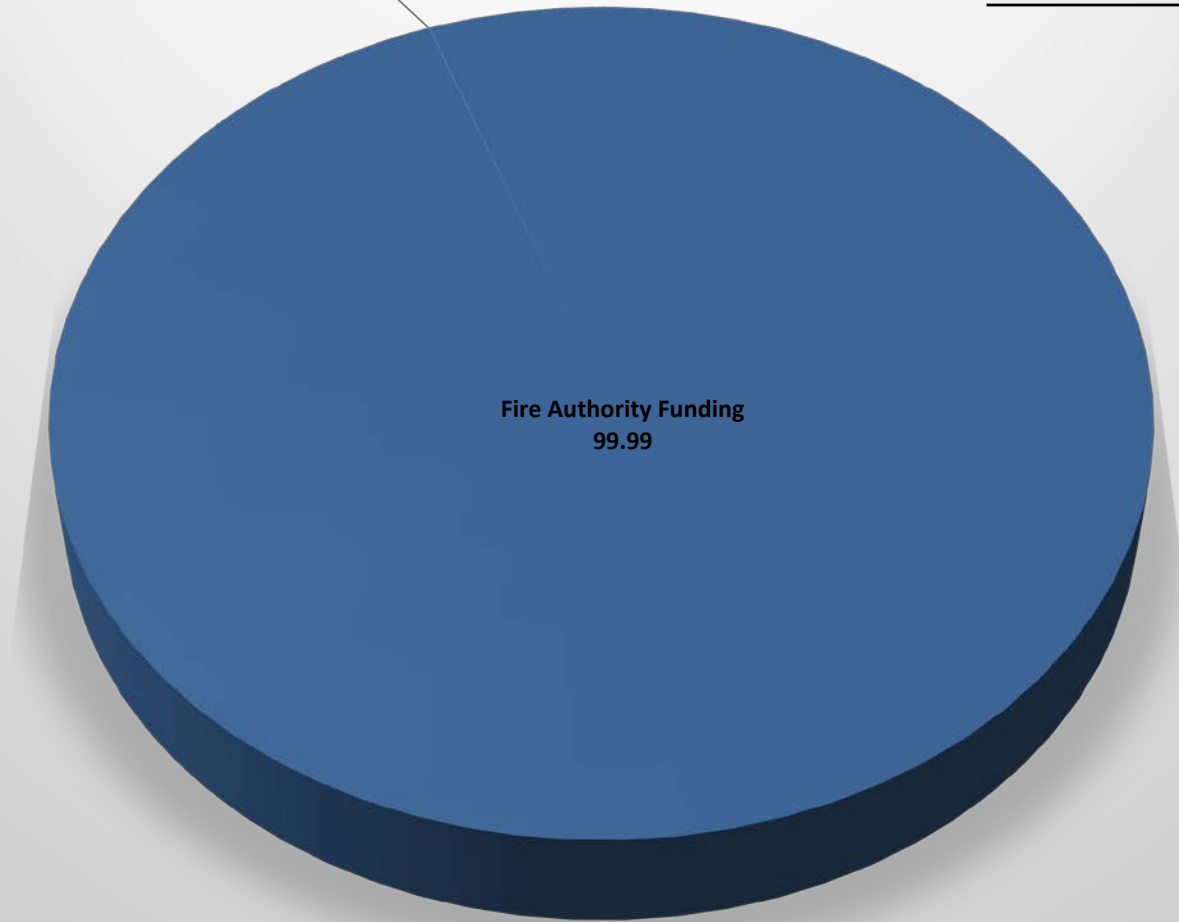
Expense		Budget	%
Audit/Accounting, Election, Legal, Fire Board Expenses	\$65	\$ 13,500	0.01
Miscellaneous	\$0	\$ -	0.00
Other Prof. Services	\$0	\$ 85,000	0.00
Fire Authority Funding	\$626,462	\$ 23,300,649	99.99
<b>TOTAL:</b>	<b>\$626,526</b>	<b>\$ 23,399,149</b>	<b>100.00</b>

Central Yavapai Fire District  
FY 2022 - 2023  
General Fund Expenditures  
Period Ending 04/30/23

Audit/Accounting,  
Election, Legal,  
Fire Board Expenses  
0.01%

Fire Authority Funding  
99.99

- Audit/Accounting,  
Election, Legal,  
Fire Board Expenses
- Fire Authority Funding

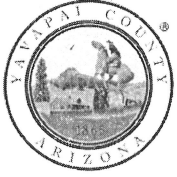


**CENTRAL YAVAPAI FIRE DISTRICT**  
**GENERAL FUND - APRIL 2023**

Real Estate Taxes:	\$	5,799,035.20
UPP Taxes:	\$	53,408.68
FDAT:	\$	93,759.80
Interest Received:	\$	-
Fire District Deposits:	\$	5,124.13
Other:	\$	-
<hr/>		
TOTAL:	\$	5,951,327.81
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Transferred to CAFMA: <i>Fire Authority Funding</i>	\$	626,461.51
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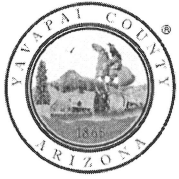
# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

**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: 4/1/2023 to 4/30/2023

Account	Period	YTD		
<b>6060040000</b>	<b>Central Yavapai Fire Dist GF</b>			
Begin Balance:	962,161.33	723,390.51		
Income:	5,951,327.81	22,405,891.04		
LOC Advance:	.00	.00		
Expense:	(626,526.05)	(16,842,318.46)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	6,286,963.09	6,286,963.09	End:	6,286,963.09

### Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

6060040000 Central Yavapai Fire Dist GF		Beginning Balance:	962,161.33	723,390.51
11100.2010	2010 Real Estate Taxes		.00	2.79
11100.2011	2011 Real Estate Taxes		.00	14.97
11100.2012	2012 Real Estate Taxes		.00	27.09
11100.2013	2013 Real Estate Taxes		.00	15.11
11100.2014	2014 Real Estate Taxes		.00	15.28
11100.2015	2015 Real Estate Taxes		.00	14.56
11100.2016	2016 Real Estate Taxes		.00	9.31
11100.2017	2017 Real Estate Taxes		.00	9.65
11100.2018	2018 Real Estate Taxes		.00	6.16
11100.2019	2019 Real Estate Taxes		.00	(378.62)
11100.2020	2020 Real Estate Taxes		.00	(287.47)
11100.2021	2021 Real Estate Taxes		.00	244,276.13
11100.2022	2022 Real Estate Taxes		5,799,035.20	21,324,092.81
12100.2007	2007 Personal Property Taxes		14.64	23.54
12100.2008	2008 Personal Property Taxes		13.37	26.40
12100.2009	2009 Personal Property Taxes		13.38	26.76
12100.2010	2010 Personal Property Taxes		12.78	39.24
12100.2011	2011 Personal Property Taxes		13.81	67.02
12100.2012	2012 Personal Property Taxes		14.80	44.46
12100.2013	2013 Personal Property Taxes		14.07	98.62
12100.2014	2014 Personal Property Taxes		14.23	110.38
12100.2015	2015 Personal Property Taxes		14.92	90.49
12100.2016	2016 Personal Property Taxes		15.12	274.79
12100.2017	2017 Personal Property Taxes		15.37	106.48
12100.2018	2018 Personal Property Taxes		15.58	363.37
12100.2019	2019 Personal Property Taxes		15.68	614.64
12100.2020	2020 Personal Property Taxes		68.66	1,737.50
12100.2021	2021 Personal Property Taxes		71.46	11,171.28
12100.2022	2022 Personal Property Taxes		53,080.81	342,023.11
31115.0	BOS Sale-Taxes		.00	842.36
37122.0	Fire District Deposit		5,124.13	55,687.54
37150.0	FDAT Distributions		93,759.80	379,302.32
38109.0	Interest on Investments St Treas		.00	36,411.80
38113.0	Interest on Investments-Wells Fargo		.00	9,011.17
90002.0	Interest Pd on Tax Roll Corrections		.00	(337.34)
91032.0	Warrants Redeemed		(64.54)	(6,354.64)
91702.0	Transfer out		(626,461.51)	(16,835,626.48)
92185.0	Paying Agent Fees		.00	.00
		Ending Balance:	6,286,963.09	6,286,963.09



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D
<b>6060040000 Central Yavapai Fire Dist GF</b>			<b>Beginning Balance: 962,161.33</b>	
11100.2022 2022 Real Estate Taxes			Source Code Total: 5,799,035.20	
04/03	Tax Distribution	0	4,575.60	C
04/03	Tax Distribution	0	21,448.14	C
04/03	Tax Distribution	0	4,422.73	C
04/03	Tax Distribution	0	5,480.41	C
04/04	Tax Distribution	0	11,450.98	C
04/04	Tax Distribution	0	10,243.97	C
04/04	Tax Distribution	0	1,911.20	C
04/04	Tax Distribution	0	9,588.43	C
04/05	Tax Distribution	0	9,307.10	C
04/05	Tax Distribution	0	23,270.61	C
04/05	Tax Distribution	0	16,573.01	C
04/05	Tax Distribution	0	9,502.95	C
04/06	Tax Distribution	0	3,185.31	C
04/06	Tax Distribution	0	15,198.75	C
04/06	Tax Distribution	0	162.57	C
04/07	Tax Distribution	0	23,362.53	C
04/07	Tax Distribution	0	27,642.30	C
04/07	Tax Distribution	0	35,289.45	C
04/10	Tax Distribution	0	11,576.85	C
04/10	Tax Distribution	0	34,160.79	C
04/10	Tax Distribution	0	4,985.74	C
04/10	Tax Distribution	0	7,020.32	C
04/11	Tax Distribution	0	16,399.49	C
04/11	Tax Distribution	0	25,784.58	C
04/11	Tax Distribution	0	11,961.91	C
04/11	Tax Distribution	0	16,067.53	C
04/11	Tax Distribution	0	10,356.10	C
04/12	Tax Distribution	0	21,349.58	C
04/12	Tax Distribution	0	48,910.09	C
04/12	Tax Distribution	0	33,724.03	C
04/12	Tax Distribution	0	26,746.35	C
04/13	Tax Distribution	0	22,963.87	C
04/13	Tax Distribution	0	61,374.05	C
04/13	Tax Distribution	0	10,383.08	C
04/13	Tax Distribution	0	7,867.49	C
04/14	Tax Distribution	0	23,421.15	C
04/14	Tax Distribution	0	6,448.54	C
04/17	Tax Distribution	0	11,698.23	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/17	Tax Distribution	0	81,756.12	C
04/17	Tax Distribution	0	49,817.54	C
04/17	Tax Distribution	0	27,193.98	C
04/18	Tax Distribution	0	28,578.59	C
04/18	Tax Distribution	0	(289.31)	C
04/18	Tax Distribution	0	60,915.55	C
04/18	Tax Distribution	0	26,704.63	C
04/18	Tax Distribution	0	28,068.73	C
04/18	Tax Distribution	0	10,005.05	C
04/18	Tax Distribution	0	12,331.65	C
04/19	Tax Distribution	0	13,990.03	C
04/19	Tax Distribution	0	61,231.07	C
04/19	Tax Distribution	0	7,931.89	C
04/19	Tax Distribution	0	4,840.74	C
04/19	Tax Distribution	0	8,795.31	C
04/19	Tax Distribution	0	19,734.95	C
04/20	Tax Distribution	0	19,917.25	C
04/20	Tax Distribution	0	45,689.08	C
04/20	Tax Distribution	0	4,130.59	C
04/20	Tax Distribution	0	21,491.26	C
04/20	Tax Distribution	0	3,452.82	C
04/20	Tax Distribution	0	6,208.93	C
04/21	Tax Distribution	0	58,923.92	C
04/21	Tax Distribution	0	11,485.01	C
04/21	Tax Distribution	0	17,850.95	C
04/24	Tax Distribution	0	8,181.40	C
04/24	Tax Distribution	0	3,555,014.60	C
04/24	Tax Distribution	0	7,567.30	C
04/24	Tax Distribution	0	9,110.50	C
04/25	Tax Distribution	0	37,264.39	C
04/25	Tax Distribution	0	(265.03)	C
04/25	Tax Distribution	0	115,144.38	C
04/25	Tax Distribution	0	30,726.51	C
04/25	Tax Distribution	0	17,405.68	C
04/25	Tax Distribution	0	8,033.27	C
04/25	Tax Distribution	0	17,282.04	C
04/26	Tax Distribution	0	17,032.66	C
04/26	Tax Distribution	0	213,009.21	C
04/26	Tax Distribution	0	10,965.87	C
04/26	Tax Distribution	0	59.16	C
04/26	Tax Distribution	0	19,272.47	C
04/27	Tax Distribution	0	36,135.79	C
04/27	Tax Distribution	0	5,065.74	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/27 Tax Distribution	0	129,232.28	C
04/27 Tax Distribution	0	90,022.79	C
04/27 Tax Distribution	0	11,057.44	C
04/28 Tax Distribution	0	143,369.61	C
04/28 Tax Distribution	0	16,805.16	C
04/28 Tax Distribution	0	24,969.84	C
12100.2007 2007 Personal Property Taxes		Source Code Total: 14.64	
04/03 Tax Distribution	0	14.64	C
12100.2008 2008 Personal Property Taxes		Source Code Total: 13.37	
04/03 Tax Distribution	0	13.37	C
12100.2009 2009 Personal Property Taxes		Source Code Total: 13.38	
04/03 Tax Distribution	0	13.38	C
12100.2010 2010 Personal Property Taxes		Source Code Total: 12.78	
04/03 Tax Distribution	0	12.78	C
12100.2011 2011 Personal Property Taxes		Source Code Total: 13.81	
04/03 Tax Distribution	0	13.81	C
12100.2012 2012 Personal Property Taxes		Source Code Total: 14.80	
04/03 Tax Distribution	0	13.10	C
04/07 Tax Distribution	0	1.70	C
12100.2013 2013 Personal Property Taxes		Source Code Total: 14.07	
04/03 Tax Distribution	0	14.07	C
12100.2014 2014 Personal Property Taxes		Source Code Total: 14.23	
04/03 Tax Distribution	0	14.23	C
12100.2015 2015 Personal Property Taxes		Source Code Total: 14.92	
04/03 Tax Distribution	0	14.92	C
12100.2016 2016 Personal Property Taxes		Source Code Total: 15.12	
04/03 Tax Distribution	0	15.12	C
12100.2017 2017 Personal Property Taxes		Source Code Total: 15.37	
04/03 Tax Distribution	0	15.37	C
12100.2018 2018 Personal Property Taxes		Source Code Total: 15.58	
04/03 Tax Distribution	0	15.58	C
12100.2019 2019 Personal Property Taxes		Source Code Total: 15.68	
04/03 Tax Distribution	0	15.68	C
12100.2020 2020 Personal Property Taxes		Source Code Total: 68.66	
04/03 Tax Distribution	0	15.73	C
04/26 Tax Distribution	0	52.93	C
12100.2021 2021 Personal Property Taxes		Source Code Total: 71.46	
04/03 Tax Distribution	0	15.78	C
04/26 Tax Distribution	0	55.68	C
12100.2022 2022 Personal Property Taxes		Source Code Total: 53,080.81	
04/03 Tax Distribution	0	16.02	C
04/03 Tax Distribution	0	42.39	C
04/04 Tax Distribution	0	149.80	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/04	Tax Distribution	0	85.11	C
04/05	Tax Distribution	0	91.13	C
04/05	Tax Distribution	0	494.64	C
04/05	Tax Distribution	0	88.90	C
04/06	Tax Distribution	0	54.60	C
04/07	Tax Distribution	0	671.12	C
04/07	Tax Distribution	0	737.86	C
04/07	Tax Distribution	0	210.43	C
04/10	Tax Distribution	0	328.72	C
04/10	Tax Distribution	0	640.96	C
04/10	Tax Distribution	0	58.38	C
04/11	Tax Distribution	0	6,258.25	C
04/11	Tax Distribution	0	274.76	C
04/11	Tax Distribution	0	600.04	C
04/12	Tax Distribution	0	30.29	C
04/12	Tax Distribution	0	722.76	C
04/12	Tax Distribution	0	628.78	C
04/12	Tax Distribution	0	1,037.60	C
04/13	Tax Distribution	0	72.21	C
04/13	Tax Distribution	0	386.82	C
04/13	Tax Distribution	0	73.74	C
04/13	Tax Distribution	0	93.09	C
04/14	Tax Distribution	0	74.90	C
04/17	Tax Distribution	0	1,269.51	C
04/17	Tax Distribution	0	6,928.89	C
04/17	Tax Distribution	0	313.41	C
04/18	Tax Distribution	0	457.95	C
04/18	Tax Distribution	0	1,886.34	C
04/18	Tax Distribution	0	504.79	C
04/18	Tax Distribution	0	182.18	C
04/19	Tax Distribution	0	66.71	C
04/19	Tax Distribution	0	452.81	C
04/19	Tax Distribution	0	125.42	C
04/19	Tax Distribution	0	6.36	C
04/19	Tax Distribution	0	45.56	C
04/19	Tax Distribution	0	61.28	C
04/20	Tax Distribution	0	29.90	C
04/20	Tax Distribution	0	904.85	C
04/20	Tax Distribution	0	403.33	C
04/20	Tax Distribution	0	94.95	C
04/21	Tax Distribution	0	1,730.70	C
04/21	Tax Distribution	0	297.65	C
04/24	Tax Distribution	0	75.63	C





# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/24 Tax Distribution	0	4,729.59	C
04/24 Tax Distribution	0	147.34	C
04/24 Tax Distribution	0	126.45	C
04/25 Tax Distribution	0	798.77	C
04/25 Tax Distribution	0	4,517.05	C
04/25 Tax Distribution	0	1,687.54	C
04/25 Tax Distribution	0	475.54	C
04/25 Tax Distribution	0	105.93	C
04/26 Tax Distribution	0	206.90	C
04/26 Tax Distribution	0	632.60	C
04/26 Tax Distribution	0	52.73	C
04/26 Tax Distribution	0	96.04	C
04/27 Tax Distribution	0	267.76	C
04/27 Tax Distribution	0	417.70	C
04/27 Tax Distribution	0	6,686.26	C
04/28 Tax Distribution	0	2,326.69	C
04/28 Tax Distribution	0	44.40	C
37122.0 Fire District Deposit		Source Code Total: 5,124.13	
04/06 DEPOSIT	0	5,124.13	C
37150.0 FDAT Distributions		Source Code Total: 93,759.80	
04/03 Fire Dist Assistance Tax 0.139752	0	826.02	C
04/04 Fire Dist Assistance Tax 0.139752	0	684.89	C
04/05 Fire Dist Assistance Tax 0.139752	0	747.39	C
04/06 Fire Dist Assistance Tax 0.139752	0	393.95	C
04/07 Fire Dist Assistance Tax 0.139752	0	2,437.58	C
04/10 Fire Dist Assistance Tax 0.139752	0	1,109.63	C
04/11 Fire Dist Assistance Tax 0.139752	0	1,415.15	C
04/12 Fire Dist Assistance Tax 0.139752	0	2,363.62	C
04/13 Fire Dist Assistance Tax 0.139752	0	1,671.68	C
04/14 Fire Dist Assistance Tax 0.139752	0	672.29	C
04/17 Fire Dist Assistance Tax 0.139752	0	2,756.17	C
04/18 Fire Dist Assistance Tax 0.139752	0	2,758.33	C
04/19 Fire Dist Assistance Tax 0.139752	0	1,939.29	C
04/20 Fire Dist Assistance Tax 0.139752	0	9,023.39	C
04/21 Fire Dist Assistance Tax 0.139752	0	2,234.17	C
04/24 Fire Dist Assistance Tax 0.139752	0	48,493.85	C
04/25 Fire Dist Assistance Tax 0.139752	0	4,081.96	C
04/26 Fire Dist Assistance Tax 0.139752	0	4,218.34	C
04/27 Fire Dist Assistance Tax 0.139752	0	3,753.92	C
04/28 Fire Dist Assistance Tax 0.139752	0	2,178.18	C
91032.0 Warrants Redeemed		Source Code Total: (64.54)	
04/20 Paid Warrants	0	(64.54)	D





# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

91702.0 Transfer out	Source Code Total: (626,461.51)
04/26 Transfer Request Email per Karen, 4/26/23	0 (626,461.51) D
6060040000 Central Yavapai Fire Dist GF	<b>Ending Balance: 6,286,963.09</b>

### Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF					Account Total: 64.54
Fund: 0600					Fund Total: 64.54
Status: PAID					Status Total: 64.54
/	0706001078	64.54	04/17/23	04/20/23	
	Count	Amount			
Total PAID:	1	64.54			

CENTRAL YAVAPAI FIRE DISTRICT  
Bank Reconciliation Summary  
For the Bank Statement ending: 4/30/2023

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/23		\$962,161.33
Deposits and Credits:			\$5,951,327.81
Checks and Charges:			(\$626,526.05)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$6,286,963.09</u>
Ending Balance Per Bank Statement:	04/30/23		\$6,286,963.09
* Outstanding Deposits and Credits:	04/30/23		\$0.00
* Outstanding Checks and Charges:	04/30/23		\$0.00
Ending Book Balance:			<u>\$6,286,963.09</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: 4/30/23

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
04/17/23	706001078	American Express, Inc	AP	CYFD	\$64.54
04/30/23	Cash With Yav Cty	Fire Authority Funding	GL	CYFD	\$626,461.51
TOTAL CHECKS AND CHARGES CLEARED:					\$626,526.05

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

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES OUTSTANDING:

CENTRAL YAVAPAI FIRE DISTRICT  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 4/30/23

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
04/06/23	5149	Deposit	AR	CYFD	\$5,124.13
04/30/23	Cash With Yav Cty	Fire Authority Funding - April	GL	CYFD	\$5,946,203.68
TOTAL DEPOSITS AND CREDITS CLEARED:					\$5,951,327.81

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

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

CENTRAL YAVAPAI FIRE DISTRICT  
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
706001078	04/17/23	Marked	No	American Express, Inc	05/09/23	\$64.54
SUB TOTAL FOR BANK:						\$64.54
TOTAL FOR MODULE:						\$64.54

MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
5149	04/06/23	Marked	No	Deposit	05/09/23	\$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	04/30/23	Marked	No	Fire Authority Funding	05/09/23	\$626,461.51
Cash With Yav Cty	04/30/23	Marked	No	Fire Authority Funding - April	05/09/23	\$5,946,203.68
SUB TOTAL FOR BANK:						\$6,572,665.19
TOTAL FOR MODULE:						\$6,572,665.19

CENTRAL YAVAPAI FIRE DISTRICT  
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 DISTRICT**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023

			Current Period			Year To Date			
	Account	Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>Revenues</u>									
Real Estate Tax	400000000	\$5,799,035.20	\$0.00	\$5,799,035.20	0.0%	\$21,567,817.77	\$22,943,481.00	\$(1,375,663.23)	(6.0)%
Personal Property Tax	410000000	53,408.68	0.00	53,408.68	0.0	356,818.08	0.00	356,818.08	0.0
Fire District Assistance Tax	420000000	93,759.80	0.00	93,759.80	0.0	379,302.32	400,000.00	(20,697.68)	(5.2)
Tax Revenue - Other	425000000	0.00	0.00	0.00	0.0	842.36	0.00	842.36	0.0
Cell Tower Lease Revenue	477500000	5,124.13	0.00	5,124.13	0.0	55,687.54	55,668.00	19.54	0.0
Interest Income-General Fund	490000000	0.00	0.00	0.00	0.0	45,422.97	0.00	45,422.97	0.0
Net Revenues		\$5,951,327.81	\$0.00	\$5,951,327.81	0.0 %	\$22,405,891.04	\$23,399,149.00	\$(993,257.96)	(4.2)%
<u>Personnel Expenses</u>									
Fire Authority Funding	670010000	\$626,461.51	\$0.00	\$(626,461.51)	0.0%	\$16,835,626.48	\$23,300,649.00	\$6,465,022.52	27.7%
Total Personnel Expenses		\$626,461.51	\$0.00	\$(626,461.51)	0.0 %	\$16,835,626.48	\$23,300,649.00	\$6,465,022.52	27.7 %
<u>Service Expenses</u>									
Audit & Accounting	640010000	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00	\$7,500.00	\$3,500.00	46.7%
Other Prof Services/Admin	640510000	0.00	0.00	0.00	0.0	0.00	85,000.00	85,000.00	100.0
Legal Services - Routine	641010000	0.00	0.00	0.00	0.0	922.50	5,000.00	4,077.50	81.6
Legal Services - Non-Routine	641010600	0.00	0.00	0.00	0.0	540.00	0.00	(540.00)	0.0
Fire Board Expenses	644110000	64.54	0.00	(64.54)	0.0	892.14	1,000.00	107.86	10.8
Misc/Admin	661010000	0.00	0.00	0.00	0.0	337.34	0.00	(337.34)	0.0
Total Service Expenses		\$64.54	\$0.00	\$(64.54)	0.0 %	\$6,691.98	\$98,500.00	\$91,808.02	93.2 %
Total Expenses		\$626,526.05		\$(626,526.05)		\$16,842,318.46	\$23,399,149.00	\$6,556,830.54	28.0%
Income (Loss) from Operations		\$5,324,801.76	\$0.00	\$5,324,801.76	0.0%	\$5,563,572.58	\$0.00	\$5,563,572.58	0.0%
<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)		\$5,324,801.76	\$0.00	\$5,324,801.76	0.0%	\$5,563,572.58	\$(20,000.00)	\$5,583,572.58	27917.9%

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**CENTRAL YAVAPAI FIRE DISTRICT**

Balance Sheet  
As of 4/30/2023

**Assets**

**Current Assets**

Cash with Yavapai County	\$6,286,963.09	
Taxes Receivable	384,065.97	
Misc. Receivables	4,218.44	
Total Current Assets		\$6,675,247.50

<b>Total Assets</b>		<b>\$6,675,247.50</b>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$2,048.00	
Deferred Revenue	281,731.05	
Total Current Liabilities		\$283,779.05

<b>Total Liabilities</b>		<b>\$283,779.05</b>
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**Net Assets**

Fund Balance	\$827,895.87	
Current Year Net Assets	5,563,572.58	
<b>Total Net Assets</b>		<b>6,391,468.45</b>

<b>Total Liabilities and Net Assets</b>		<b>\$6,675,247.50</b>
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**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Account Ledger - Detail By Period  
4/1/2023 through 4/30/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>1100.0.0.000</b>			<b>CASH WITH YAVAPAI COUNTY</b>						<b>\$962,161.33</b>
5008	CR	1489583	04/06/23		3324974707	AT&T MOBILITY, LLC -	5,124.13	-	967,285.46
5009	CD	1489586	04/17/23		706001078	American Express, Inc - Cash Disbursement AMEX1	-	64.54	967,220.92
5010	A	1489591	04/30/23		Cash With Yav Cty	Fire Authority Funding	-	626,461.51	340,759.41
5012	A	1489597	04/30/23		Cash With Yav Cty	Fire Authority Funding - April, 2023	5,946,203.68	-	6,286,963.09
<b>CASH WITH YAVAPAI COUNTY TOTALS:</b>							<b>\$5,951,327.81</b>	<b>\$626,526.05</b>	<b>\$6,286,963.09</b>
<b>TOTAL OF LEDGER:</b>							<b>\$5,951,327.81</b>	<b>\$626,526.05</b>	<b>\$6,286,963.09</b>

**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Trial Balance Worksheet  
For The Period of 4/1/2023 through 4/30/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$962,161.33	\$5,951,327.81	\$626,526.05	\$6,286,963.09	
TOTALS:		<u>\$962,161.33</u>	<u>\$5,951,327.81</u>	<u>\$626,526.05</u>	<u>\$6,286,963.09</u>	

\* Inactive accounts are marked and appear in grey.

**CENTRAL YAVAPAI FIRE DISTRICT**  
**BOND DEBT SERVICE BANK RECONCILIATION APRIL, 2023**

**Reconciliation:**

Beginning Balance:	\$	1,011,987.44
Tax Revenue:	\$	351,595.75
Interest Revenue:	\$	-
Other: Tax Roll Corrections	\$	-
Other: Interest Payments	\$	-

<b>Ending Balance:</b>	<b>\$</b>	<b>1,363,583.19</b>
------------------------	-----------	---------------------

**Difference Between Balances:** \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$	1,363,583.19
Outstanding Charges:	\$	-
Outstanding Deposits:	\$	-

<b>Ending Balance:</b>	<b>\$</b>	<b>1,363,583.19</b>
------------------------	-----------	---------------------

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	348,379.25
Personal Property Taxes:	\$	3,216.50
Interest Income:	\$	-

<b>Ending Balance:</b>	<b>\$</b>	<b>351,595.75</b>
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Reconciliation Approved By:

**Scott Freitag**

*Scott Freitag, Fire Chief*



Digitally signed by Scott Freitag  
Date: 2023.05.16 10:56:19 -07'00'

Reconciliation Reviewed By:

**Dave Tharp**

*David Tharp, Assistant Chief of Administration*



Digitally signed by Dave Tharp  
Date: 2023.05.11 14:42:59 -07'00'

Reconciliation Prepared By:

**Katie Reeves**

*Katie Reeves, Finance Specialist III*



Digitally signed by Katie Reeves  
Date: 2023.05.10 10:13:46 -07'00'

**CENTRAL YAVAPAI FIRE DISTRICT**  
**BOND DEBT FUND - APRIL 2023**

Real Estate Taxes:	\$	348,379.25
UPP Taxes:	\$	3,216.50
Interest Received:	\$	-
Other:	\$	-
<hr/>		
TOTAL:	\$	351,595.75
<hr/>		



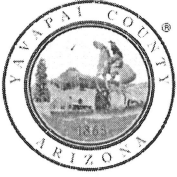
# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

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

**8603 E Eastridge Rd Ste A**  
**Prescott Valley, AZ 86314**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

Account	Period	YTD		
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>			
Begin Balance:	1,011,987.44	96,527.25		
Income:	351,595.75	1,329,452.47		
LOC Advance:	.00	.00		
Expense:	.00	(62,396.53)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,363,583.19	1,363,583.19	End:	1,363,583.19





# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>	<b>Beginning Balance:</b>	1,011,987.44	96,527.25
11100.2010	2010 Real Estate Taxes		.00	.31
11100.2011	2011 Real Estate Taxes		.00	1.79
11100.2012	2012 Real Estate Taxes		.00	3.25
11100.2013	2013 Real Estate Taxes		.00	1.83
11100.2014	2014 Real Estate Taxes		.00	1.60
11100.2015	2015 Real Estate Taxes		.00	1.46
11100.2016	2016 Real Estate Taxes		.00	.87
11100.2017	2017 Real Estate Taxes		.00	.83
11100.2018	2018 Real Estate Taxes		.00	.48
11100.2019	2019 Real Estate Taxes		.00	(26.98)
11100.2020	2020 Real Estate Taxes		.00	(19.17)
11100.2021	2021 Real Estate Taxes		.00	15,179.14
11100.2022	2022 Real Estate Taxes		348,379.25	1,281,055.10
12100.2007	2007 Personal Property Taxes		1.24	2.00
12100.2008	2008 Personal Property Taxes		1.35	2.67
12100.2009	2009 Personal Property Taxes		1.31	2.62
12100.2010	2010 Personal Property Taxes		1.41	4.33
12100.2011	2011 Personal Property Taxes		1.65	8.01
12100.2012	2012 Personal Property Taxes		1.78	5.37
12100.2013	2013 Personal Property Taxes		1.71	12.02
12100.2014	2014 Personal Property Taxes	3,216.50	1.49	11.60
12100.2015	2015 Personal Property Taxes		1.50	9.09
12100.2016	2016 Personal Property Taxes		1.40	25.53
12100.2017	2017 Personal Property Taxes		1.31	9.09
12100.2018	2018 Personal Property Taxes		1.24	28.89
12100.2019	2019 Personal Property Taxes		1.12	43.77
12100.2020	2020 Personal Property Taxes		4.58	115.73
12100.2021	2021 Personal Property Taxes		4.44	694.15
12100.2022	2022 Personal Property Taxes		3,188.97	20,547.37
31115.0	BOS Sale-Taxes		.00	52.34
38109.0	Interest on Investments St Treas		.00	8,985.51
38113.0	Interest on Investments-Wells Fargo		.00	2,691.87
90002.0	Interest Pd on Tax Roll Corrections		.00	(22.53)
92185.0	Paying Agent Fees		.00	(700.00)
92190.0	Bond Interest Payment		.00	(61,674.00)
		<b>Ending Balance:</b>	<b>1,363,583.19</b>	<b>1,363,583.19</b>

### Monthly Statement Detail



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

Date	Notes	Doc #	Amount	C/D
<b>6060240000 Central Yavapai Fire Dist BDS</b>			<b>Beginning Balance: 1,011,987.44</b>	
11100.2022 2022 Real Estate Taxes			Source Code Total: 348,379.25	
04/03	Tax Distribution	0	274.89	C
04/03	Tax Distribution	0	1,288.51	C
04/03	Tax Distribution	0	265.71	C
04/03	Tax Distribution	0	329.25	C
04/04	Tax Distribution	0	687.96	C
04/04	Tax Distribution	0	615.42	C
04/04	Tax Distribution	0	114.81	C
04/04	Tax Distribution	0	576.04	C
04/05	Tax Distribution	0	559.10	C
04/05	Tax Distribution	0	1,398.00	C
04/05	Tax Distribution	0	995.63	C
04/05	Tax Distribution	0	570.86	C
04/06	Tax Distribution	0	191.35	C
04/06	Tax Distribution	0	913.07	C
04/06	Tax Distribution	0	9.77	C
04/07	Tax Distribution	0	1,403.54	C
04/07	Tax Distribution	0	1,660.67	C
04/07	Tax Distribution	0	2,119.96	C
04/10	Tax Distribution	0	695.48	C
04/10	Tax Distribution	0	2,052.25	C
04/10	Tax Distribution	0	299.54	C
04/10	Tax Distribution	0	421.79	C
04/11	Tax Distribution	0	985.23	C
04/11	Tax Distribution	0	1,549.07	C
04/11	Tax Distribution	0	718.61	C
04/11	Tax Distribution	0	965.33	C
04/11	Tax Distribution	0	622.13	C
04/12	Tax Distribution	0	1,282.59	C
04/12	Tax Distribution	0	2,938.24	C
04/12	Tax Distribution	0	2,026.00	C
04/12	Tax Distribution	0	1,606.83	C
04/13	Tax Distribution	0	1,379.57	C
04/13	Tax Distribution	0	3,687.05	C
04/13	Tax Distribution	0	623.75	C
04/13	Tax Distribution	0	472.65	C
04/14	Tax Distribution	0	1,407.03	C
04/14	Tax Distribution	0	387.41	C
04/17	Tax Distribution	0	702.76	C
04/17	Tax Distribution	0	4,911.45	C
04/17	Tax Distribution	0	2,992.81	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/17	Tax Distribution	0	1,633.68	C
04/18	Tax Distribution	0	1,716.84	C
04/18	Tax Distribution	0	(17.38)	C
04/18	Tax Distribution	0	3,659.58	C
04/18	Tax Distribution	0	1,604.28	C
04/18	Tax Distribution	0	1,686.21	C
04/18	Tax Distribution	0	601.05	C
04/18	Tax Distribution	0	740.85	C
04/19	Tax Distribution	0	840.48	C
04/19	Tax Distribution	0	3,678.48	C
04/19	Tax Distribution	0	476.51	C
04/19	Tax Distribution	0	290.81	C
04/19	Tax Distribution	0	528.36	C
04/19	Tax Distribution	0	1,185.57	C
04/20	Tax Distribution	0	1,196.55	C
04/20	Tax Distribution	0	2,744.79	C
04/20	Tax Distribution	0	248.15	C
04/20	Tax Distribution	0	1,291.07	C
04/20	Tax Distribution	0	207.45	C
04/20	Tax Distribution	0	373.01	C
04/21	Tax Distribution	0	3,539.92	C
04/21	Tax Distribution	0	689.99	C
04/21	Tax Distribution	0	1,072.36	C
04/24	Tax Distribution	0	491.50	C
04/24	Tax Distribution	0	213,568.51	C
04/24	Tax Distribution	0	454.64	C
04/24	Tax Distribution	0	547.33	C
04/25	Tax Distribution	0	2,238.67	C
04/25	Tax Distribution	0	(15.92)	C
04/25	Tax Distribution	0	6,917.34	C
04/25	Tax Distribution	0	1,845.90	C
04/25	Tax Distribution	0	1,045.64	C
04/25	Tax Distribution	0	482.61	C
04/25	Tax Distribution	0	1,038.20	C
04/26	Tax Distribution	0	1,023.26	C
04/26	Tax Distribution	0	12,796.55	C
04/26	Tax Distribution	0	658.78	C
04/26	Tax Distribution	0	3.56	C
04/26	Tax Distribution	0	1,157.86	C
04/27	Tax Distribution	0	2,170.88	C
04/27	Tax Distribution	0	304.34	C
04/27	Tax Distribution	0	7,763.68	C
04/27	Tax Distribution	0	5,408.20	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/27 Tax Distribution	0	664.27	C
04/28 Tax Distribution	0	8,613.08	C
04/28 Tax Distribution	0	1,009.60	C
04/28 Tax Distribution	0	1,500.05	C
12100.2007 2007 Personal Property Taxes		Source Code Total: 1.24	
04/03 Tax Distribution	0	1.24	C
12100.2008 2008 Personal Property Taxes		Source Code Total: 1.35	
04/03 Tax Distribution	0	1.35	C
12100.2009 2009 Personal Property Taxes		Source Code Total: 1.31	
04/03 Tax Distribution	0	1.31	C
12100.2010 2010 Personal Property Taxes		Source Code Total: 1.41	
04/03 Tax Distribution	0	1.41	C
12100.2011 2011 Personal Property Taxes		Source Code Total: 1.65	
04/03 Tax Distribution	0	1.65	C
12100.2012 2012 Personal Property Taxes		Source Code Total: 1.78	
04/03 Tax Distribution	0	1.58	C
04/07 Tax Distribution	0	.20	C
12100.2013 2013 Personal Property Taxes		Source Code Total: 1.71	
04/03 Tax Distribution	0	1.71	C
12100.2014 2014 Personal Property Taxes		Source Code Total: 1.49	
04/03 Tax Distribution	0	1.49	C
12100.2015 2015 Personal Property Taxes		Source Code Total: 1.50	
04/03 Tax Distribution	0	1.50	C
12100.2016 2016 Personal Property Taxes		Source Code Total: 1.40	
04/03 Tax Distribution	0	1.40	C
12100.2017 2017 Personal Property Taxes		Source Code Total: 1.31	
04/03 Tax Distribution	0	1.31	C
12100.2018 2018 Personal Property Taxes		Source Code Total: 1.24	
04/03 Tax Distribution	0	1.24	C
12100.2019 2019 Personal Property Taxes		Source Code Total: 1.12	
04/03 Tax Distribution	0	1.12	C
12100.2020 2020 Personal Property Taxes		Source Code Total: 4.58	
04/03 Tax Distribution	0	1.05	C
04/26 Tax Distribution	0	3.53	C
12100.2021 2021 Personal Property Taxes		Source Code Total: 4.44	
04/03 Tax Distribution	0	.98	C
04/26 Tax Distribution	0	3.46	C
12100.2022 2022 Personal Property Taxes		Source Code Total: 3,188.97	
04/03 Tax Distribution	0	.96	C
04/03 Tax Distribution	0	2.55	C
04/04 Tax Distribution	0	8.99	C
04/04 Tax Distribution	0	5.11	C
04/05 Tax Distribution	0	5.48	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/05	Tax Distribution	0	29.72	C
04/05	Tax Distribution	0	5.34	C
04/06	Tax Distribution	0	3.28	C
04/07	Tax Distribution	0	40.32	C
04/07	Tax Distribution	0	44.33	C
04/07	Tax Distribution	0	12.64	C
04/10	Tax Distribution	0	19.75	C
04/10	Tax Distribution	0	38.52	C
04/10	Tax Distribution	0	3.51	C
04/11	Tax Distribution	0	375.98	C
04/11	Tax Distribution	0	16.51	C
04/11	Tax Distribution	0	36.06	C
04/12	Tax Distribution	0	1.82	C
04/12	Tax Distribution	0	43.41	C
04/12	Tax Distribution	0	37.77	C
04/12	Tax Distribution	0	62.34	C
04/13	Tax Distribution	0	4.34	C
04/13	Tax Distribution	0	23.23	C
04/13	Tax Distribution	0	4.43	C
04/13	Tax Distribution	0	5.59	C
04/14	Tax Distribution	0	4.50	C
04/17	Tax Distribution	0	76.27	C
04/17	Tax Distribution	0	416.25	C
04/17	Tax Distribution	0	18.83	C
04/18	Tax Distribution	0	27.50	C
04/18	Tax Distribution	0	113.33	C
04/18	Tax Distribution	0	30.33	C
04/18	Tax Distribution	0	10.94	C
04/19	Tax Distribution	0	4.01	C
04/19	Tax Distribution	0	27.21	C
04/19	Tax Distribution	0	7.54	C
04/19	Tax Distribution	0	.38	C
04/19	Tax Distribution	0	2.74	C
04/19	Tax Distribution	0	3.68	C
04/20	Tax Distribution	0	1.80	C
04/20	Tax Distribution	0	54.36	C
04/20	Tax Distribution	0	24.23	C
04/20	Tax Distribution	0	5.70	C
04/21	Tax Distribution	0	103.96	C
04/21	Tax Distribution	0	17.89	C
04/24	Tax Distribution	0	4.54	C
04/24	Tax Distribution	0	284.19	C
04/24	Tax Distribution	0	8.85	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2023 to 4/30/2023

04/24 Tax Distribution	0	7.60	C
04/25 Tax Distribution	0	47.99	C
04/25 Tax Distribution	0	271.37	C
04/25 Tax Distribution	0	101.38	C
04/25 Tax Distribution	0	28.56	C
04/25 Tax Distribution	0	6.37	C
04/26 Tax Distribution	0	12.43	C
04/26 Tax Distribution	0	38.01	C
04/26 Tax Distribution	0	3.17	C
04/26 Tax Distribution	0	5.77	C
04/27 Tax Distribution	0	16.09	C
04/27 Tax Distribution	0	25.09	C
04/27 Tax Distribution	0	401.68	C
04/28 Tax Distribution	0	139.78	C
04/28 Tax Distribution	0	2.67	C
6060240000 Central Yavapai Fire Dist BDS		<b>Ending Balance: 1,363,583.19</b>	

Central Yavapai Fire Bond Debt Service  
Bank Reconciliation Summary  
For the Bank Statement ending: 4/30/2023

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/23		\$1,011,987.44
Deposits and Credits:			\$351,595.75
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,363,583.19</u>
Ending Balance Per Bank Statement:	04/30/23		\$1,363,583.19
* Outstanding Deposits and Credits:	04/30/23		\$0.00
* Outstanding Checks and Charges:	04/30/23		\$0.00
Ending Book Balance:	04/30/23		<u>\$1,363,583.19</u>

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

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Cleared  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES CLEARED:



Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

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

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 4/30/23

CYFDA	Cash/Bond Building Fund	Cash/Bond Building Fund	1100
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Date	Document	Description	Module	Company	Amount
04/30/23	Cash With Yav Cty	Tax Revenue - April 2023	GL	CYFBDS	\$351,595.75
TOTAL DEPOSITS AND CREDITS CLEARED:					\$351,595.75

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
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MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND

Cash With Yav Cty	04/30/23	Marked	No	Tax Revenue - April 2023	05/10/23	\$351,595.75
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SUB TOTAL FOR BANK:	\$351,595.75
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TOTAL FOR MODULE:	\$351,595.75
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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:

5/10/23  
10:01:57 AM

**Central Yavapai Fire Bond Debt Service**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$52.34	\$0.00	\$52.34	0.0%
<b>Net Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$52.34</b>	<b>\$0.00</b>	<b>\$52.34</b>	<b>0.0 %</b>
<b><u>General &amp; Administrative Expenses</u></b>									
Bond Debt Service Interest Expense	610000	\$0.00	\$0.00	\$0.00	0.0%	\$61,696.53	\$0.00	\$(61,696.53)	0.0%
Professional Services	640500	0.00	0.00	0.00	0.0	700.00	0.00	(700.00)	0.0
<b>Total General &amp; Administrative Expenses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$62,396.53</b>	<b>\$0.00</b>	<b>\$(62,396.53)</b>	<b>0.0 %</b>
<b>Total Expenses</b>						<b>\$62,396.53</b>		<b>\$(62,396.53)</b>	
<b>Income (Loss) from Operations</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$(62,344.19)</b>	<b>\$0.00</b>	<b>\$(62,344.19)</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Tax Revenue	420000	\$351,595.75	\$0.00	\$351,595.75	0.0%	\$1,317,722.75	\$0.00	\$1,317,722.75	0.0%
Bond Debt Service Interest Revenue	430000	0.00	0.00	0.00	0.0	11,677.38	0.00	11,677.38	0.0
<b>Total Other Income (Expense)</b>		<b>\$351,595.75</b>	<b>\$0.00</b>	<b>\$351,595.75</b>	<b>0.0 %</b>	<b>\$1,329,400.13</b>	<b>\$0.00</b>	<b>\$1,329,400.13</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$351,595.75</b>	<b>\$0.00</b>	<b>\$351,595.75</b>	<b>0.0%</b>	<b>\$1,267,055.94</b>	<b>\$0.00</b>	<b>\$1,267,055.94</b>	<b>0.0%</b>

Central Yavapai Fire Bond Debt Service

Balance Sheet  
As of 4/30/2023

Assets

Current Assets

Cash / Bond Debt Service	\$1,363,583.19	
Property Tax Receivable	25,732.74	
Deferred Revenue - Prop Tax	(17,510.05)	
Total Current Assets		\$1,371,805.88

Total Assets		\$1,371,805.88
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Net Assets

Retained Earnings	\$104,749.94	
Current Year Net Assets	1,267,055.94	
Total Net Assets		1,371,805.88
Total Liabilities and Net Assets		\$1,371,805.88

Central Yavapai Fire Bond Debt Service  
GL Account Ledger - Detail By Period  
4/1/2023 through 4/30/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$1,011,987.44
296	R	985	04/30/23		Cash With Yav Cty	Tax Revenue - April 2023	351,595.75	-	1,363,583.19
						CASH / BOND DEBT SERVICE TOTALS:	\$351,595.75	\$0.00	\$1,363,583.19
						TOTAL OF LEDGER:	\$351,595.75	\$0.00	\$1,363,583.19



**CENTRAL YAVAPAI FIRE DISTRICT**

**BOND DEBT SERVICE JOURNAL ENTRY LOG FY 22-23**

DATE	DESCRIPTION	AMOUNT	BATCH NO.
4/30/2023	Tax Revenue - April, 2023	\$ 351,595.75	296

**Monthly Total:**

**\$ 351,595.75**

**Reviewed**

**Central Yavapai Fire Bond Debt Service**  
GL Trial Balance Worksheet  
For The Period of 4/1/2023 through 4/30/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,011,987.44	\$351,595.75	\$0.00	\$1,363,583.19	
TOTALS:		<u>\$1,011,987.44</u>	<u>\$351,595.75</u>	<u>\$0.00</u>	<u>\$1,363,583.19</u>	

\* Inactive accounts are marked and appear in grey.

TO: Fire Board  
FROM: Chief Freitag  
DATE: May 22, 2023

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF FISCAL YEAR 2023-  
2024 BOND TAX RATE OF \$0.1485

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*For the Fiscal Year 2023-2024, the Central Yavapai Fire District would like to levy \$1,378,183 in bond tax revenues. The revenues would be applied to the Bond Debt Servicing for the 2018 bond repayment obligation of \$459,107 and the 2013 bond repayment obligation of \$919,076 for a total of \$1,378,183. The resulting levy requirement yields a tax rate of \$0.1485 (reduction of \$0.012 from prior year).*

*Suggested Motion: Approve Fiscal Year 2024 bond tax rate of \$0.1485*

If you have any questions, please call Assistant Chief Rose at 772-7711.