

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE BANK RECONCILIATION JUNE, 2023

Reconciliation:

Beginning Balance:	\$	1,413,889.60
Tax Revenue:	\$	12,351.01
Interest Revenue:	\$	8,393.47
Other: Interest Pmts Srs 2013 Srs 2018	\$	(61,804.76)
Other: Principle Pmts Srs 2013 Srs 2018	\$	(1,255,000.00)

Ending Balance:	\$	117,829.32
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Difference Between Balances:	\$	0.00
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Bank Statement Balance:

Balance Per Bank:	\$	117,829.32
Outstanding Charges:	\$	-
Outstanding Deposits:	\$	-

Ending Balance:	\$	117,829.32
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Deposits Per Bank Statement:

Real Estate Taxes:	\$	11,845.51
Personal Property Taxes:	\$	505.50
Interest Income:	\$	8,393.47

Ending Balance:	\$	20,744.48
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Reconciliation Approved By:

Scott Freitag

Digitally signed by Scott Freitag
Date: 2023.07.14 18:29:49
-07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By:

Dave Tharp

Digitally signed by Dave Tharp
Date: 2023.07.13 16:17:59
-07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By:

Karen Mauldin

Digitally signed by Karen Mauldin
Date: 2023.07.12 11:42:55 -07'00'

Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT FUND - JUNE 2023

Real Estate Taxes:	\$	11,845.51
UPP Taxes:	\$	505.50
Interest Received:	\$	8,393.47
Other:	\$	-

TOTAL:	\$	20,744.48
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Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2023 to 6/30/2023

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:	1,413,889.60	96,527.25		
Income:	20,744.48 ✓	1,400,503.54		
LOC Advance:	.00	.00		
Expense:	(1,316,804.76)	(1,379,201.47)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	117,829.32	117,829.32	End:	117,829.32



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2023 to 6/30/2023

Monthly Statement Summary				
Source Code	Description		MTDAmount	YTDAmount
6060240000 Central Yavapai Fire Dist BDS		Beginning Balance:	1,413,889.60	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	(14.12)
11100.2020	2020 Real Estate Taxes		.00	(19.17)
11100.2021	2021 Real Estate Taxes		5.31	15,179.14
11100.2022	2022 Real Estate Taxes		11,840.20	1,341,144.76
12100.2007	2007 Personal Property Taxes		.00	2.00
12100.2008	2008 Personal Property Taxes		.00	2.67
12100.2009	2009 Personal Property Taxes		.00	2.62
12100.2010	2010 Personal Property Taxes		1.70	6.03
12100.2011	2011 Personal Property Taxes		1.96	9.97
12100.2012	2012 Personal Property Taxes		2.41	7.98
12100.2013	2013 Personal Property Taxes		2.36	14.38
12100.2014	2014 Personal Property Taxes		1.99	14.37
12100.2015	2015 Personal Property Taxes		1.96	11.05
12100.2016	2016 Personal Property Taxes		1.80	27.33
12100.2017	2017 Personal Property Taxes		1.69	10.78
12100.2018	2018 Personal Property Taxes		2.03	30.92
12100.2019	2019 Personal Property Taxes		1.81	46.29
12100.2020	2020 Personal Property Taxes		20.88	140.70
12100.2021	2021 Personal Property Taxes		51.91	766.41
12100.2022	2022 Personal Property Taxes		413.00	22,983.82
31115.0	BOS Sale-Taxes		.00	52.34
38109.0	Interest on Investments St Treas		6,443.43	15,428.94
38113.0	Interest on Investments-Wells Fargo		1,950.04	4,641.91
90002.0	Interest Pd on Tax Roll Corrections		.00	(22.71)
92185.0	Paying Agent Fees		.00	(700.00)
92190.0	Bond Interest Payment		(61,804.76)	(123,478.76)
92195.0	Bond Redemption Payment		(1,255,000.00)	(1,255,000.00)
		Ending Balance:	117,829.32	117,829.32



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2023 to 6/30/2023

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D
6060240000 Central Yavapai Fire Dist BDS			Beginning Balance: 1,413,889.60	
11100.2021 2021 Real Estate Taxes			Source Code Total: 5.31	
06/29	Tax Distribution	0	5.31	C
11100.2022 2022 Real Estate Taxes			Source Code Total: 11,840.20	
06/01	Tax Distribution	0	21.76	C
06/01	Tax Distribution	0	191.25	C
06/01	Tax Distribution	0	8.37	C
06/02	Tax Distribution	0	557.40	C
06/02	Tax Distribution	0	165.09	C
06/05	Tax Distribution	0	61.32	C
06/05	Tax Distribution	0	251.96	C
06/05	Tax Distribution	0	20.53	C
06/05	Tax Distribution	0	70.18	C
06/05	Tax Distribution	0	133.16	C
06/06	Tax Distribution	0	66.75	C
06/06	Tax Distribution	0	92.52	C
06/06	Tax Distribution	0	81.86	C
06/06	Tax Distribution	0	119.05	C
06/07	Tax Distribution	0	70.92	C
06/07	Tax Distribution	0	203.94	C
06/07	Tax Distribution	0	.02	C
06/08	Tax Distribution	0	49.74	C
06/08	Tax Distribution	0	583.85	C
06/08	Tax Distribution	0	76.84	C
06/09	Tax Distribution	0	883.46	C
06/09	Tax Distribution	0	.45	C
06/09	Tax Distribution	0	48.58	C
06/12	Tax Distribution	0	27.04	C
06/12	Tax Distribution	0	3,203.59	C
06/12	Tax Distribution	0	111.58	C
06/13	Tax Distribution	0	114.61	C
06/13	Tax Distribution	0	213.14	C
06/13	Tax Distribution	0	328.89	C
06/14	Tax Distribution	0	15.30	C
06/14	Tax Distribution	0	395.98	C
06/15	Tax Distribution	0	49.60	C
06/15	Tax Distribution	0	147.67	C
06/15	Tax Distribution	0	146.78	C
06/16	Tax Distribution	0	851.42	C
06/16	Tax Distribution	0	8.07	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2023 to 6/30/2023

06/19	Tax Distribution	0	13.03	C
06/19	Tax Distribution	0	11.41	C
06/19	Tax Distribution	0	8.27	C
06/20	Tax Distribution	0	215.48	C
06/20	Tax Distribution	0	655.57	C
06/20	Tax Distribution	0	4.85	C
06/21	Tax Distribution	0	26.46	C
06/21	Tax Distribution	0	58.66	C
06/21	Tax Distribution	0	.46	C
06/21	Tax Distribution	0	44.69	C
06/22	Tax Distribution	0	137.61	C
06/22	Tax Distribution	0	139.70	C
06/22	Tax Distribution	0	15.92	C
06/23	Tax Distribution	0	43.36	C
06/23	Tax Distribution	0	.07	C
06/23	Tax Distribution	0	10.27	C
06/26	Tax Distribution	0	16.29	C
06/26	Tax Distribution	0	159.26	C
06/26	Tax Distribution	0	7.36	C
06/27	Tax Distribution	0	24.47	C
06/27	Tax Distribution	0	101.05	C
06/27	Tax Distribution	0	19.65	C
06/27	Tax Distribution	0	4.57	C
06/28	Tax Distribution	0	96.93	C
06/28	Tax Distribution	0	53.54	C
06/28	Tax Distribution	0	37.12	C
06/29	Tax Distribution	0	166.19	C
06/29	Tax Distribution	0	62.10	C
06/29	Tax Distribution	0	77.75	C
06/29	Tax Distribution	0	36.45	C
06/30	Tax Distribution	0	15.01	C
06/30	Tax Distribution	0	203.98	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 1.70	
06/15	Tax Distribution	0	1.70	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 1.96	
06/15	Tax Distribution	0	1.96	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 2.41	
06/07	Tax Distribution	0	.20	C
06/15	Tax Distribution	0	2.21	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 2.36	
06/15	Tax Distribution	0	2.36	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 1.99	
06/15	Tax Distribution	0	1.99	C



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2023 to 6/30/2023

12100.2015 2015 Personal Property Taxes			Source Code Total: 1.96	
06/15	Tax Distribution	0	1.96	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 1.80	
06/15	Tax Distribution	0	1.80	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 1.69	
06/15	Tax Distribution	0	1.69	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 2.03	
06/15	Tax Distribution	0	1.56	C
06/28	Tax Distribution	0	.47	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 1.81	
06/15	Tax Distribution	0	1.38	C
06/28	Tax Distribution	0	.43	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 20.88	
06/15	Tax Distribution	0	1.27	C
06/26	Tax Distribution	0	15.23	C
06/26	Tax Distribution	0	.71	C
06/28	Tax Distribution	0	.40	C
06/28	Tax Distribution	0	.68	C
06/28	Tax Distribution	0	2.59	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 51.91	
06/01	Tax Distribution	0	.14	C
06/06	Tax Distribution	0	1.17	C
06/08	Tax Distribution	0	3.88	C
06/09	Tax Distribution	0	1.30	C
06/15	Tax Distribution	0	1.17	C
06/16	Tax Distribution	0	.77	C
06/20	Tax Distribution	0	12.17	C
06/21	Tax Distribution	0	3.06	C
06/26	Tax Distribution	0	.67	C
06/27	Tax Distribution	0	2.21	C
06/28	Tax Distribution	0	.38	C
06/28	Tax Distribution	0	.53	C
06/29	Tax Distribution	0	3.06	C
06/29	Tax Distribution	0	21.40	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 413.00	
06/01	Tax Distribution	0	3.24	C
06/01	Tax Distribution	0	.44	C
06/06	Tax Distribution	0	6.77	C
06/07	Tax Distribution	0	.64	C
06/07	Tax Distribution	0	2.89	C
06/08	Tax Distribution	0	.42	C
06/08	Tax Distribution	0	42.76	C
06/08	Tax Distribution	0	.70	C

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Summary
For the Bank Statement ending: 6/30/2023

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	06/01/23		\$1,413,889.60
Deposits and Credits:			\$20,744.48
Checks and Charges:			(\$1,316,804.76)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$117,829.32</u>
Ending Balance Per Bank Statement:	06/30/23		\$117,829.32
* Outstanding Deposits and Credits:	06/30/23		\$0.00
* Outstanding Checks and Charges:	06/30/23		\$0.00
Ending Book Balance:			<u>\$117,829.32</u>

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



Yavapai County Treasurer

Monthly Statement

Date Range: 6/1/2023 to 6/30/2023

06/09	Tax Distribution	0	48.87	C
06/09	Tax Distribution	0	2.71	C
06/09	Tax Distribution	0	1.94	C
06/12	Tax Distribution	0	15.37	C
06/13	Tax Distribution	0	9.80	C
06/13	Tax Distribution	0	3.45	C
06/14	Tax Distribution	0	2.85	C
06/14	Tax Distribution	0	10.29	C
06/14	Tax Distribution	0	.60	C
06/14	Tax Distribution	0	7.17	C
06/15	Tax Distribution	0	19.66	C
06/15	Tax Distribution	0	25.44	C
06/15	Tax Distribution	0	29.40	C
06/16	Tax Distribution	0	.72	C
06/16	Tax Distribution	0	1.18	C
06/20	Tax Distribution	0	81.54	C
06/20	Tax Distribution	0	14.05	C
06/21	Tax Distribution	0	2.47	C
06/22	Tax Distribution	0	12.45	C
06/26	Tax Distribution	0	24.08	C
06/26	Tax Distribution	0	2.37	C
06/28	Tax Distribution	0	.37	C
06/28	Tax Distribution	0	16.01	C
06/29	Tax Distribution	0	7.82	C
06/29	Tax Distribution	0	2.31	C
06/30	Tax Distribution	0	12.22	C
38109.0 Interest on Investments St Treas			Source Code Total: 6,443.43	
06/26	Investment Interest	0	6,443.43	C
38113.0 Interest on Investments-Wells Fargo			Source Code Total: 1,950.04	
06/26	Investment Interest	0	1,950.04	C
92190.0 Bond Interest Payment			Source Code Total: (61,804.76)	
06/28	CYFD 2013 BDS pmnt due 7/1/23	0	(130.76)	D
06/28	CYFD 2013 BDS pmnt due 7/1/23	0	(23,806.50)	D
06/28	CYFD 2018 BDS Pmnt due 7/1/23	0	(37,867.50)	D
92195.0 Bond Redemption Payment			Source Code Total: (1,255,000.00)	
06/28	CYFD 2013 BDS pmnt due 7/1/23	0	(875,000.00)	D
06/28	CYFD 2018 BDS Pmnt due 7/1/23	0	(380,000.00)	D
6060240000 Central Yavapai Fire Dist BDS			Ending Balance: 117,829.32	

Central Yavapai Fire Bond Debt Service
BR Checks and Charges Cleared
For the Bank Statement ending: 6/30/23

CYFDA	Cash/Bond Building Fund	Cash/Bond Building Fund	1100
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Date	Document	Description	Module	Company	Amount
06/30/23	Cash With Yav Cty	Principle Payment - Srs 2013 S	GL	CYFBDS	\$1,255,000.00
06/30/23	Cash With Yav Cty	Interest Payments - Srs 2013 S	GL	CYFBDS	\$61,674.00
06/30/23	Cash With Yav Cty	Interest Overpayment - June, 2	GL	CYFBDS	\$130.76
TOTAL CHECKS AND CHARGES CLEARED:					\$1,316,804.76

Central Yavapai Fire Bond Debt Service
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 Bond Debt Service
BR Deposits and Credits Cleared
For the Bank Statement ending: 6/30/23

CYFDA		Cash/Bond Building Fund			1100
Date	Document	Description	Module	Company	Amount
06/30/23	Cash With Yav Cty	Tax and Interest Revenue - Jun	GL	CYFBDS	\$20,744.48
TOTAL DEPOSITS AND CREDITS CLEARED:					\$20,744.48

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	06/30/23	Marked	No	Tax and Interest Revenue - Jun	07/12/23	\$20,744.48
Cash With Yav Cty	06/30/23	Marked	No	Principle Payment - Srs 2013 S	07/12/23	\$1,255,000.00
Cash With Yav Cty	06/30/23	Marked	No	Interest Payments - Srs 2013 S	07/12/23	\$61,674.00
Cash With Yav Cty	06/30/23	Marked	No	Interest Overpayment - June, 2	07/12/23	\$130.76
SUB TOTAL FOR BANK:						\$1,337,549.24
TOTAL FOR MODULE:						\$1,337,549.24

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

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

Central Yavapai Fire Bond Debt Service

Balance Sheet
As of 6/30/2023

Assets

<u>Current Assets</u>		
Cash / Bond Debt Service	\$117,829.32	
Property Tax Receivable	25,732.74	
Deferred Revenue - Prop Tax	(17,510.05)	
Total Current Assets		\$126,052.01
Total Assets		\$126,052.01
 <u>Net Assets</u>		
Retained Earnings	\$104,749.94	
Current Year Net Assets	21,302.07	
Total Net Assets		126,052.01
Total Liabilities and Net Assets		\$126,052.01

7/12/23
11:30:08 AM

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 6/1/2023 Through 6/30/2023

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<u>Revenues</u>									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$52.34	\$0.00	\$52.34	0.0%
Net Revenues		\$0.00	\$0.00	\$0.00	0.0 %	\$52.34	\$0.00	\$52.34	0.0 %
<u>General & Administrative Expenses</u>									
Bond Debt Service Principal Payment	600000	\$1,255,000.00	\$0.00	\$(1,255,000.00)	0.0%	\$1,255,000.00	\$0.00	\$(1,255,000.00)	0.0%
Bond Debt Service Interest Expense	610000	61,804.76	0.00	(61,804.76)	0.0	123,501.47	0.00	(123,501.47)	0.0
Professional Services	640500	0.00	0.00	0.00	0.0	700.00	0.00	(700.00)	0.0
Total General & Administrative Expenses		\$1,316,804.76	\$0.00	\$(1,316,804.76)	0.0 %	\$1,379,201.47	\$0.00	\$(1,379,201.47)	0.0 %
Total Expenses		\$1,316,804.76		\$(1,316,804.76)		\$1,379,201.47		\$(1,379,201.47)	
Income (Loss) from Operations		\$(1,316,804.76)	\$0.00	\$(1,316,804.76)	0.0%	\$(1,379,149.13)	\$0.00	\$(1,379,149.13)	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Tax Revenue	420000	\$12,351.01	\$0.00	\$12,351.01	0.0%	\$1,380,380.35	\$0.00	\$1,380,380.35	0.0%
Bond Debt Service Interest Revenue	430000	8,393.47	0.00	8,393.47	0.0	20,070.85	0.00	20,070.85	0.0
Total Other Income (Expense)		\$20,744.48	\$0.00	\$20,744.48	0.0 %	\$1,400,451.20	\$0.00	\$1,400,451.20	0.0 %
Net Income (Loss)		\$(1,296,060.28)	\$0.00	\$(1,296,060.28)	0.0%	\$21,302.07	\$0.00	\$21,302.07	0.0%

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
6/1/2023 through 6/30/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00			CASH / BOND DEBT SERVICE						\$1,413,889.60
299	R	994	06/30/23		Cash With Yav Cty	Tax and Interest Revenue - June, 2023	20,744.48	-	1,434,634.08
300	A	1000	06/30/23		Cash With Yav Cty	Principle Payment - Srs 2013 Srs 2018	-	1,255,000.00	179,634.08
301	A	1003	06/30/23		Cash With Yav Cty	Interest Payments - Srs 2013 Srs 2018	-	61,674.00	117,960.08
302	A	1005	06/30/23		Cash With Yav Cty	Interest Overpayment - June, 2023	-	130.76	117,829.32
CASH / BOND DEBT SERVICE TOTALS:							\$20,744.48	\$1,316,804.76	\$117,829.32
TOTAL OF LEDGER:							\$20,744.48	\$1,316,804.76	\$117,829.32

Central Yavapai Fire Bond Debt Service
GL Trial Balance Worksheet
For The Period of 6/1/2023 through 6/30/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,413,889.60	\$20,744.48	\$1,316,804.76	\$117,829.32	
TOTALS:		<u>\$1,413,889.60</u>	<u>\$20,744.48</u>	<u>\$1,316,804.76</u>	<u>\$117,829.32</u>	

* Inactive accounts are marked and appear in grey.