

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

**Reconciliation:**

Beginning Balance:	\$	127,061.40
Tax Revenue:	\$	16,565.97
Interest Revenue:	\$	381.56
Other: Refund of Interest Overpmt.	\$	-
Other: Tax Roll Corrections	\$	-

<b>Ending Balance:</b>	<b>\$</b>	<b>144,008.93</b>
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<b>Difference Between Balances:</b>	<b>\$</b>	<b>-</b>
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**Bank Statement Balance:**

Balance Per Bank:	\$	144,008.93
Outstanding Charges:	\$	-
Outstanding Deposits:	\$	-

<b>Ending Balance:</b>	<b>\$</b>	<b>144,008.93</b>
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**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	15,896.43
Personal Property Taxes:	\$	669.54
Interest Income:	\$	381.56
Other: Refund of Interest Overpmt.	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>16,947.53</b>

Reconciliation Approved By:

**Scott Freitag**

Digitally signed by Scott Freitag  
Date: 2023.10.16 19:53:54 -07'00'

*Scott Freitag, Fire Chief*

Reconciliation Reviewed By:

**Cody Rose**

Digitally signed by Cody Rose  
Date: 2023.10.16 17:41:47  
-07'00'

*Cody Rose, Assistant Chief of Planning and Logistics*

Reconciliation Prepared By:

**Karen Mauldin**

Digitally signed by Karen  
Mauldin  
Date: 2023.10.10 13:34:20  
-07'00'

*Karen Mauldin, Finance Manager*

**CENTRAL YAVAPAI FIRE DISTRICT**  
**BOND DEBT FUND - SEPTEMBER, 2023**

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Real Estate Taxes:	\$	15,896.43
UPP Taxes:	\$	669.54
Interest Received:	\$	381.56
Other:	\$	-

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TOTAL:	\$	16,947.53
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

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

**8603 E EASTRIDGE RD STE A**  
**PRESCOTT VALLEY, AZ 86314**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

Account	Period	YTD		
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>			
Begin Balance:	127,061.40	117,829.32		
Income:	16,947.53	26,534.33		
LOC Advance:	.00	.00		
Expense:	.00	(354.72)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	144,008.93	144,008.93	End:	144,008.93

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>	<b>Beginning Balance:</b>	127,061.40	117,829.32
11100.2018	2018 Real Estate Taxes		.00	(20.58)
11100.2019	2019 Real Estate Taxes		.00	(19.49)
11100.2020	2020 Real Estate Taxes		.00	(19.19)
11100.2021	2021 Real Estate Taxes		.00	(37.79)
11100.2022	2022 Real Estate Taxes		893.04	4,882.21
11100.2023	2023 Real Estate Taxes		15,003.39	15,003.39
12100.2012	2012 Personal Property Taxes		.00	.43
12100.2013	2013 Personal Property Taxes		.21	3.63
12100.2014	2014 Personal Property Taxes		.00	.07
12100.2015	2015 Personal Property Taxes		.00	.97
12100.2016	2016 Personal Property Taxes		.00	.91
12100.2017	2017 Personal Property Taxes		3.71	5.22
12100.2018	2018 Personal Property Taxes		.57	3.28
12100.2019	2019 Personal Property Taxes		.51	12.93
12100.2020	2020 Personal Property Taxes		21.65	46.19
12100.2021	2021 Personal Property Taxes		23.93	100.71
12100.2022	2022 Personal Property Taxes		52.21	360.46
12100.2023	2023 Personal Property Taxes		566.75	566.75
37122.0	Fire District Deposit		.00	130.76
38109.0	Interest on Investments St Treas		208.80	2,751.72
38113.0	Interest on Investments-Wells Fargo		172.76	2,761.75
90002.0	Interest Pd on Tax Roll Corrections		.00	(4.72)
92185.0	Paying Agent Fees		.00	(350.00)
		<b>Ending Balance:</b>	<b>144,008.93</b>	<b>144,008.93</b>

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>		<b>Beginning Balance: 127,061.40</b>	
11100.2022	2022 Real Estate Taxes		Source Code Total: 893.04	
09/01	Tax Distribution	0	21.69	C





# Yavapai County Treasurer

## Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

09/01	Tax Distribution	0	47.39	C
09/05	Tax Distribution	0	19.71	C
09/05	Tax Distribution	0	112.88	C
09/05	Tax Distribution	0	2.44	C
09/06	Tax Distribution	0	3.08	C
09/06	Tax Distribution	0	34.30	C
09/07	Tax Distribution	0	1.45	C
09/08	Tax Distribution	0	48.13	C
09/11	Tax Distribution	0	53.69	C
09/11	Tax Distribution	0	33.47	C
09/13	Tax Distribution	0	57.75	C
09/14	Tax Distribution	0	5.83	C
09/14	Tax Distribution	0	78.38	C
09/15	Tax Distribution	0	67.49	C
09/18	Tax Distribution	0	11.00	C
09/18	Tax Distribution	0	14.80	C
09/18	Tax Distribution	0	.17	C
09/18	Tax Distribution	0	4.73	C
09/19	Tax Distribution	0	36.46	C
09/20	Tax Distribution	0	7.76	C
09/20	Tax Distribution	0	37.10	C
09/21	Tax Distribution	0	1.78	C
09/21	Tax Distribution	0	29.36	C
09/22	Tax Distribution	0	5.50	C
09/22	Tax Distribution	0	14.89	C
09/22	Tax Distribution	0	12.77	C
09/25	Tax Distribution	0	.09	C
09/25	Tax Distribution	0	46.03	C
09/25	Tax Distribution	0	32.57	C
09/25	Tax Distribution	0	.55	C
09/26	Tax Distribution	0	14.96	C
09/26	Tax Distribution	0	2.97	C
09/29	Tax Distribution	0	31.87	C
11100.2023 2023 Real Estate Taxes			Source Code Total: 15,003.39	
09/13	Tax Distribution	0	33.27	C
09/15	Tax Distribution	0	13.93	C
09/15	Tax Distribution	0	732.37	C
09/18	Tax Distribution	0	402.05	C
09/18	Tax Distribution	0	995.15	C
09/18	Tax Distribution	0	50.75	C
09/18	Tax Distribution	0	92.18	C
09/18	Tax Distribution	0	12.59	C
09/19	Tax Distribution	0	179.87	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

09/19	Tax Distribution	0	390.85	C
09/19	Tax Distribution	0	27.63	C
09/19	Tax Distribution	0	169.74	C
09/20	Tax Distribution	0	28.26	C
09/20	Tax Distribution	0	789.82	C
09/20	Tax Distribution	0	249.42	C
09/21	Tax Distribution	0	464.52	C
09/21	Tax Distribution	0	579.82	C
09/21	Tax Distribution	0	20.37	C
09/21	Tax Distribution	0	39.36	C
09/21	Tax Distribution	0	116.40	C
09/22	Tax Distribution	0	111.04	C
09/22	Tax Distribution	0	740.87	C
09/22	Tax Distribution	0	34.51	C
09/22	Tax Distribution	0	309.51	C
09/25	Tax Distribution	0	241.70	C
09/25	Tax Distribution	0	1,400.04	C
09/25	Tax Distribution	0	538.79	C
09/25	Tax Distribution	0	158.27	C
09/26	Tax Distribution	0	310.39	C
09/26	Tax Distribution	0	541.98	C
09/26	Tax Distribution	0	10.60	C
09/26	Tax Distribution	0	156.83	C
09/26	Tax Distribution	0	485.61	C
09/27	Tax Distribution	0	92.44	C
09/27	Tax Distribution	0	854.57	C
09/27	Tax Distribution	0	19.82	C
09/27	Tax Distribution	0	37.15	C
09/27	Tax Distribution	0	20.79	C
09/28	Tax Distribution	0	140.96	C
09/28	Tax Distribution	0	2,328.32	C
09/28	Tax Distribution	0	24.52	C
09/28	Tax Distribution	0	85.19	C
09/28	Tax Distribution	0	163.60	C
09/29	Tax Distribution	0	132.90	C
09/29	Tax Distribution	0	394.85	C
09/29	Tax Distribution	0	70.49	C
09/29	Tax Distribution	0	209.30	C
12100.2013 2013 Personal Property Taxes			Source Code Total: .21	
09/07	Tax Distribution	0	.21	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 3.71	
09/28	Tax Distribution	0	3.71	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

12100.2018 2018 Personal Property Taxes			Source Code Total: .57
09/11 Tax Distribution	0	.57	C
12100.2019 2019 Personal Property Taxes			Source Code Total: .51
09/11 Tax Distribution	0	.51	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 21.65
09/11 Tax Distribution	0	.48	C
09/11 Tax Distribution	0	21.17	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 23.93
09/07 Tax Distribution	0	3.50	C
09/11 Tax Distribution	0	.45	C
09/14 Tax Distribution	0	15.59	C
09/22 Tax Distribution	0	.15	C
09/27 Tax Distribution	0	4.24	C
12100.2022 2022 Personal Property Taxes			Source Code Total: 52.21
09/05 Tax Distribution	0	14.70	C
09/05 Tax Distribution	0	16.51	C
09/07 Tax Distribution	0	6.34	C
09/11 Tax Distribution	0	1.40	C
09/11 Tax Distribution	0	.44	C
09/18 Tax Distribution	0	7.93	C
09/22 Tax Distribution	0	1.58	C
09/25 Tax Distribution	0	.58	C
09/29 Tax Distribution	0	2.73	C
12100.2023 2023 Personal Property Taxes			Source Code Total: 566.75
09/13 Tax Distribution	0	3.05	C
09/15 Tax Distribution	0	3.11	C
09/18 Tax Distribution	0	5.27	C
09/19 Tax Distribution	0	2.76	C
09/21 Tax Distribution	0	12.74	C
09/21 Tax Distribution	0	11.39	C
09/22 Tax Distribution	0	10.68	C
09/22 Tax Distribution	0	14.82	C
09/22 Tax Distribution	0	53.59	C
09/25 Tax Distribution	0	13.58	C
09/25 Tax Distribution	0	17.93	C
09/25 Tax Distribution	0	23.87	C
09/26 Tax Distribution	0	6.81	C
09/26 Tax Distribution	0	(3.35)	C
09/26 Tax Distribution	0	68.18	C
09/27 Tax Distribution	0	10.43	C
09/28 Tax Distribution	0	123.42	C
09/28 Tax Distribution	0	181.12	C
09/29 Tax Distribution	0	6.64	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 9/1/2023 to 9/30/2023

09/29	Tax Distribution	0	.71	C
38109.0	Interest on Investments St Treas		Source Code Total: 208.80	
09/26	Investment Interest	0	208.80	C
38113.0	Interest on Investments-Wells Fargo		Source Code Total: 172.76	
09/26	Investment Interest	0	172.76	C
6060240000 Central Yavapai Fire Dist BDS			<b>Ending Balance: 144,008.93</b>	

Central Yavapai Fire Bond Debt Service  
Bank Reconciliation Summary  
For the Bank Statement ending: 9/30/2023

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	09/01/23		\$127,061.40
Deposits and Credits:			\$16,947.53
Checks and Charges:			\$0.00
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$144,008.93</u>
Ending Balance Per Bank Statement:	09/30/23		\$144,008.93
* Outstanding Deposits and Credits:	09/30/23		\$0.00
* Outstanding Checks and Charges:	09/30/23		\$0.00
Ending Book Balance:	09/30/23		<u>\$144,008.93</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:

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: 9/30/23

CYFDA		Cash/Bond Building Fund			1100
Date	Document	Description	Module	Company	Amount
09/30/23	Cash With Yav Cty	Tax and Interest Revenue - Sep	GL	CYFBDS	\$16,947.53
TOTAL DEPOSITS AND CREDITS CLEARED:					\$16,947.53



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	09/30/23	Marked	No	Tax and Interest Revenue - Sep	10/10/23	\$16,947.53
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SUB TOTAL FOR BANK:	\$16,947.53
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TOTAL FOR MODULE:	\$16,947.53
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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
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

10/10/23  
1:26:15 PM

**Central Yavapai Fire Bond Debt Service**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 9/1/2023 Through 9/30/2023

	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 Principal Payment	600000	\$0.00	\$0.00	\$0.00	0.0%	\$1,255,000.00	\$0.00	\$(1,255,000.00)	0.0%
Bond Debt Service Interest Expense	610000	0.00	0.00	0.00	0.0	123,375.43	0.00	(123,375.43)	0.0
Professional Services	640500	0.00	0.00	0.00	0.0	1,050.00	0.00	(1,050.00)	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>\$1,379,425.43</b>	<b>\$0.00</b>	<b>\$(1,379,425.43)</b>	<b>0.0 %</b>
<b>Total Expenses</b>						<b>\$1,379,425.43</b>		<b>\$(1,379,425.43)</b>	
<b>Income (Loss) from Operations</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$(1,379,373.09)</b>	<b>\$0.00</b>	<b>\$(1,379,373.09)</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Tax Revenue	420000	\$16,565.97	\$0.00	\$16,565.97	0.0%	\$1,397,371.89	\$0.00	\$1,397,371.89	0.0%
Bond Debt Service Interest Revenue	430000	381.56	0.00	381.56	0.0	25,584.32	0.00	25,584.32	0.0
<b>Total Other Income (Expense)</b>		<b>\$16,947.53</b>	<b>\$0.00</b>	<b>\$16,947.53</b>	<b>0.0 %</b>	<b>\$1,422,956.21</b>	<b>\$0.00</b>	<b>\$1,422,956.21</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$16,947.53</b>	<b>\$0.00</b>	<b>\$16,947.53</b>	<b>0.0%</b>	<b>\$43,583.12</b>	<b>\$0.00</b>	<b>\$43,583.12</b>	<b>0.0%</b>

Central Yavapai Fire Bond Debt Service  
Balance Sheet  
As of 9/30/2023

Assets		
<b>Current Assets</b>		
Cash / Bond Debt Service	\$144,008.93	
Property Tax Receivable	24,181.92	
Deferred Revenue - Prop Tax	(19,857.79)	
Total Current Assets		\$148,333.06
<b>Total Assets</b>		<b>\$148,333.06</b>
<b>Net Assets</b>		
Retained Earnings	\$104,749.94	
Current Year Net Assets	43,583.12	
Total Net Assets		148,333.06
<b>Total Liabilities and Net Assets</b>		<b>\$148,333.06</b>

**Central Yavapai Fire Bond Debt Service**  
GL Account Ledger - Detail By Period  
9/1/2023 through 9/30/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$127,061.40
310	R	1028	09/30/23		Cash With Yav Cty	Tax and Interest Revenue - Sept 2023	16,947.53	-	144,008.93
						CASH / BOND DEBT SERVICE TOTALS:	\$16,947.53	\$0.00	\$144,008.93
						TOTAL OF LEDGER:	\$16,947.53	\$0.00	\$144,008.93

Central Yavapai Fire Bond Debt Service  
GL Trial Balance Worksheet  
For The Period of 9/1/2023 through 9/30/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$127,061.40	\$16,947.53	\$0.00	\$144,008.93	
TOTALS:		\$127,061.40	\$16,947.53	\$0.00	\$144,008.93	

\* Inactive accounts are marked and appear in grey.

**CENTRAL YAVAPAI FIRE DISTRICT**  
**BOND DEBT SERVICE JOURNAL ENTRY LOG FY 23-24**

DATE		DESCRIPTION	AMOUNT	BATCH NO.
9/30/2023		Tax and Interest Revenue - September, 2023	\$ 16,947.53	310
Monthly Total:			\$ 16,947.53	Reviewed