

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT 6-60240-0000
CHECK RECONCILIATION SEPTEMBER, 2020

Reconciliation:

Beginning Balance (CYFD):	\$	273,796.72
Deposits:	\$	2,632.85
Bank Paying Agent Fees:	\$	(330.00)
Interest Income:	\$	-
Bank Principal/Interest Payments	\$	-
Tax Roll Corrections:	\$	-
Ending Balance:	\$	276,099.57

Difference Between Balances: \$ (0.00)

Bank Statement Balance:

Balance Per Bank: \$ 276,099.57

Ending Balance: \$ **276,099.57**

Deposits Per Bank Statement:

Deposits:	\$	-
Real Estate Taxes:	\$	2,542.68
Personal Property Taxes:	\$	90.17
Interest:	\$	-
Ending Balance:	\$	2,632.85

Reconciliation Approved By:

Scott Freitag

Scott Freitag, Fire Chief

Digitally signed by Scott Freitag
Date: 2020.10.19 17:30:18 -07'00'

Reconciliation Reviewed By:

David Tharp

David Tharp, Assistant Chief of Administration

Digitally signed by David Tharp
Date: 2020.10.19 14:48:30 -07'00'

Reconciliation Prepared By:

Karen Butler

Karen Butler, Finance Specialist III

Digitally signed by Karen Butler
Date: 2020.10.13 13:57:44 -07'00'

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT FUND - SEPTEMBER, 2020

Real Estate Taxes:	\$	2,542.68
UPP Taxes:	\$	90.17
Interest Received:	\$	-
Other:	\$	-

TOTAL:	\$	2,632.85
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Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2020 to 9/30/2020

Central Yavapai Fire Dist BDS
Fund: 6060240000



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2020 to 9/30/2020

Account	Period	YTD		
6060240000	Central Yavapai Fire Dist BDS			
Begin Balance:	273,796.72	264,089.30		
Income:	2,632.85 ✓	12,691.31		
LOC Advance:	.00	.00		
Expense:	(330.00) ✓	(681.04)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	276,099.57	276,099.57	End:	276,099.57

Monthly Statement Summary

Source Code	Description	MTDAmount	YTDAmount
6060240000	Central Yavapai Fire Dist BDS	Beginning Balance:	273,796.72
			264,089.30
11100.2013	2013 Real Estate Taxes	.00	.46
11100.2014	2014 Real Estate Taxes	.00	.40
11100.2015	2015 Real Estate Taxes	.00	.40
11100.2016	2016 Real Estate Taxes	.00	.18
11100.2017	2017 Real Estate Taxes	.00	(.88)
11100.2018	2018 Real Estate Taxes	.00	4.23
11100.2019	2019 Real Estate Taxes	1,342.41	10,528.53
11100.2020	2020 Real Estate Taxes	1,200.27	1,200.27
12100.2011	2011 Personal Property Taxes	.00	.22
12100.2012	2012 Personal Property Taxes	.23	.42
12100.2014	2014 Personal Property Taxes	3.30	8.54
12100.2015	2015 Personal Property Taxes	3.24	3.24
12100.2016	2016 Personal Property Taxes	2.99	7.76
12100.2017	2017 Personal Property Taxes	14.79	20.69
12100.2018	2018 Personal Property Taxes	14.58	88.65
12100.2019	2019 Personal Property Taxes	51.04	417.76
38108.0	Interest on Investments Charles Schwab	.00	278.77
38109.0	Interest on Investments St Treas	.00	131.67
90002.0	Interest Pd on Tax Roll Corrections	.00	(1.04)
91702.0	Transfer out	(330.00)	(330.00) Ⓢ
92185.0	Paying Agent Fees	.00	(350.00)
Ending Balance:		276,099.57	276,099.57

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6060240000 Central Yavapai Fire Dist BDS			Beginning Balance: 273,796.72	
11100.2019 2019 Real Estate Taxes			Source Code Total: 1,342.41	
09/01	Tax Distribution	0	11.85	C
09/02	Tax Distribution	0	7.40	C
09/02	Tax Distribution	0	104.59	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2020 to 9/30/2020

09/03	Tax Distribution	0	115.43	C
09/03	Tax Distribution	0	13.50	C
09/04	Tax Distribution	0	8.25	C
09/08	Tax Distribution	0	.68	C
09/08	Tax Distribution	0	5.43	C
09/08	Tax Distribution	0	.05	C
09/09	Tax Distribution	0	57.62	C
09/10	Tax Distribution	0	4.58	C
09/11	Tax Distribution	0	34.93	C
09/11	Tax Distribution	0	3.54	C
09/14	Tax Distribution	0	.77	C
09/14	Tax Distribution	0	31.99	C
09/15	Tax Distribution	0	42.36	C
09/15	Tax Distribution	0	5.12	C
09/16	Tax Distribution	0	4.72	C
09/16	Tax Distribution	0	114.73	C
09/17	Tax Distribution	0	13.50	C
09/17	Tax Distribution	0	6.39	C
09/18	Tax Distribution	0	.03	C
09/18	Tax Distribution	0	49.59	C
09/21	Tax Distribution	0	6.41	C
09/21	Tax Distribution	0	102.77	C
09/22	Tax Distribution	0	.72	C
09/22	Tax Distribution	0	353.02	C
09/23	Tax Distribution	0	.12	C
09/24	Tax Distribution	0	3.29	C
09/24	Tax Distribution	0	.79	C
09/25	Tax Distribution	0	19.50	C
09/25	Tax Distribution	0	31.74	C
09/28	Tax Distribution	0	(8.05)	C
09/28	Tax Distribution	0	2.17	C
09/28	Tax Distribution	0	28.76	C
09/29	Tax Distribution	0	67.60	C
09/29	Tax Distribution	0	18.15	C
09/29	Tax Distribution	0	10.12	C
09/30	Tax Distribution	0	4.59	C
09/30	Tax Distribution	0	1.70	C
09/30	Tax Distribution	0	61.96	C
11100.2020 2020 Real Estate Taxes			Source Code Total: 1,200.27	
09/28	Tax Distribution	0	.26	C
09/28	Tax Distribution	0	53.13	C
09/29	Tax Distribution	0	19.21	C
09/29	Tax Distribution	0	104.78	C



Yavapai County Treasurer

Monthly Statement

Date Range: 9/1/2020 to 9/30/2020

09/30	Tax Distribution	0	344.21	C
09/30	Tax Distribution	0	430.41	C
09/30	Tax Distribution	0	248.27	C
12100.2012 2012 Personal Property Taxes			Source Code Total: .23	
09/08	Tax Distribution	0	.23	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 3.30	
09/14	Tax Distribution	0	3.30	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 3.24	
09/14	Tax Distribution	0	3.24	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 2.99	
09/14	Tax Distribution	0	2.99	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 14.79	
09/11	Tax Distribution	0	6.34	C
09/14	Tax Distribution	0	2.79	C
09/23	Tax Distribution	0	5.66	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 14.58	
09/01	Tax Distribution	0	.82	C
09/11	Tax Distribution	0	5.90	C
09/14	Tax Distribution	0	2.58	C
09/23	Tax Distribution	0	5.28	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 51.04	
09/01	Tax Distribution	0	.84	C
09/04	Tax Distribution	0	.43	C
09/08	Tax Distribution	0	5.70	C
09/08	Tax Distribution	0	1.50	C
09/11	Tax Distribution	0	17.15	C
09/14	Tax Distribution	0	12.43	C
09/16	Tax Distribution	0	7.08	C
09/17	Tax Distribution	0	.90	C
09/23	Tax Distribution	0	5.01	C
91702.0 Transfer out			Source Code Total: (330.00)	
09/18	Chk pd from gen account - xfer to correct error	0	(330.00)	D
6060240000 Central Yavapai Fire Dist BDS			Ending Balance: 276,099.57	

Central Yavapai Fire Bond Debt Service
Bank Reconciliation Summary
For the Bank Statement ending: 9/30/2020

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND	DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	09/01/20	\$273,796.72
Deposits and Credits:		\$2,632.85
Checks and Charges:		(\$330.00)
Adjustments:		\$0.00
Ending Balance Per Reconciliation:		\$276,099.57
Ending Balance Per Bank Statement:	09/30/20	\$276,099.57
* Outstanding Deposits and Credits:	09/30/20	\$0.00
* Outstanding Checks and Charges:	09/30/20	\$0.00
Ending Book Balance:	09/30/20	\$276,099.57

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

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Cleared

For the Bank Statement ending: 9/30/20

CYFDA	Cash/Bond Building Fund	Cash/Bond Building Fund	1100
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<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
09/30/20	Cash With Yav Cty	BDS Paying Agent Fees	GL	CYFBDS	\$330.00
TOTAL CHECKS AND CHARGES CLEARED:					\$330.00

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

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

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 9/30/20

CYFDA	Cash/Bond Building Fund	Cash/Bond Building Fund	1100
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<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
09/30/20	Cash With Yav Cty	Tax Revenue September 2020	GL	CYFBDS	\$2,632.85
TOTAL DEPOSITS AND CREDITS CLEARED:					\$2,632.85

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Outstanding

For the Bank Statement ending:

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

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND						
Cash With Yav Cty	09/30/20	Marked	No	Tax Revenue September 2020	10/13/20	\$2,632.85
Cash With Yav Cty	09/30/20	Marked	No	BDS Paying Agent Fees	10/13/20	\$330.00
SUB TOTAL FOR BANK:						<u>\$2,962.85</u>
TOTAL FOR MODULE:						<u>\$2,962.85</u>

Central Yavapai Fire Bond Debt Service

BR Adjustments Report

For the Bank Statement ending:

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

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

Central Yavapai Fire Bond Debt Service
Income Statement
(Original Budget to Actual Comparison)
For the period of 9/1/2020 Through 9/30/2020

	Account	Current Period				Year To Date			
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<u>General & Administrative Expenses</u>									
Bond Debt Service Principal Payment	600000	\$0.00	\$0.00	\$0.00	0.0%	\$1,155,000.00	\$0.00	\$(1,155,000.00)	0.0%
Bond Debt Service Interest Expense	610000	0.00	0.00	0.00	0.0	223,559.69	0.00	(223,559.69)	0.0
Professional Services	640500	330.00	0.00	(330.00)	0.0	1,360.00	0.00	(1,360.00)	0.0
Total General & Administrative Expenses		\$330.00	\$0.00	\$(330.00)	0.0 %	\$1,379,919.69	\$0.00	\$(1,379,919.69)	0.0 %
Total Expenses		\$330.00		\$(330.00)		\$1,379,919.69		\$(1,379,919.69)	
Income (Loss) from Operations		\$(330.00)	\$0.00	\$(330.00)	0.0%	\$(1,379,919.69)	\$0.00	\$(1,379,919.69)	0.0%
<u>Other Income (Expense)</u>									
Bond Debt Service Tax Revenue	420000	\$2,632.85	\$0.00	\$2,632.85	0.0%	\$1,281,077.69	\$0.00	\$1,281,077.69	0.0%
Bond Debt Service Interest Revenue	430000	0.00	0.00	0.00	0.0	18,208.26	0.00	18,208.26	0.0
Total Other Income (Expense)		\$2,632.85	\$0.00	\$2,632.85	0.0 %	\$1,299,285.95	\$0.00	\$1,299,285.95	0.0 %
Net Income (Loss)		\$2,302.85	\$0.00	\$2,302.85	0.0%	\$(80,633.74)	\$0.00	\$(80,633.74)	0.0%

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Central Yavapai Fire Bond Debt Service

Balance Sheet

As of 9/30/2020

Assets

Current Assets

Cash / Bond Debt Service	\$276,099.57	
Property Tax Receivable	23,745.40	
Total Current Assets		\$299,844.97

Total Assets

\$299,844.97

Net Assets

Retained Earnings	\$380,478.71	
Current Year Net Assets	(80,633.74)	

Total Net Assets

299,844.97

Total Liabilities and Net Assets

\$299,844.97

Central Yavapai Fire Bond Debt Service
GL Account Ledger - Detail By Period
9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$273,796.72
216	R	747	09/30/20		Cash With Yav Cty	Tax Revenue September 2020	2,632.85	-	276,429.57
217	A	751	09/30/20		Cash With Yav Cty	BDS Paying Agent Fees	-	330.00	276,099.57
						CASH / BOND DEBT SERVICE TOTALS:	\$2,632.85	\$330.00	\$276,099.57
						TOTAL OF LEDGER:	\$2,632.85	\$330.00	\$276,099.57

Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet
For The Period of 9/1/2020 through 9/30/2020

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$273,796.72	\$2,632.85	\$330.00	\$276,099.57	
TOTALS:		<u>\$273,796.72</u>	<u>\$2,632.85</u>	<u>\$330.00</u>	<u>\$276,099.57</u>	

* Inactive accounts are marked and appear in grey.