

# Tempe County Island Fire District

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## Governing Board Meeting Agenda

### **PURSUANT TO A.R.S. §38.431.02**

Notice is hereby given to the general public the Tempe County Island Fire District (TCIFD) governing board will hold a meeting on Monday, November 23, 2020. The meeting will be held at 1280 W. Caroline Ln, Tempe, Arizona. The meeting will be open to the general public and will begin at 5:45 p.m. local time.

### **AGENDA:**

- A. Call to Order.
- B. Roll Call.

The following agenda items are scheduled for consideration at the board meeting. Action or decisions may or may not be taken on any or all items. Agenda items may or may not be considered in the order listed:

1. Review and approval of the governing board meeting minutes:
  - a) September 28, 2020 (TCIFD #20-030).
  
2. Call to the Public.  
*A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.*
  
3. Report from the City of Tempe Fire Department:
  - a) Report detailing emergency response / activities within the district (TCIFD #20- n/a).
  
4. Consideration of district financial matters:
  - a) Review of monthly financial reports: September and October 2020 (TCIFD #20-031).
  - b) Review of invoices / payables and authorization for payment (TCIFD #20-032).
  
5. Consideration of items for the agenda of the Tempe County Island Fire District's next scheduled meeting (January 25, 2021) and or a special meeting called by the governing

# Tempe County Island Fire District

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board for the purpose of carrying out its powers and duties (TCIFD #20-033).

6. Announcements.
7. Adjourn.

**NOTICE:** The Tempe County Island Fire District governing board may go into executive session for the purpose of obtaining legal advice from the fire district's attorney(s) on any of the above agenda items pursuant to A.R.S. §38-431.03(A)(3).

One or more members of the governing board may attend the meeting telephonically.

Governing board meeting agenda dated and posted November\_\_\_\_, 2020.

At: \_\_\_\_\_ a.m. / p.m. Local Time

By: \_\_\_\_\_

# TCIFD Meeting Minutes – September 28, 2020

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## Tempe County Island Fire District

Tempe County Island Fire District (TCIFD) governing board met in a properly posted open public meeting on Monday, September 28, 2020. The meeting was held via teleconference due to COVID-19 concerns. The Arizona Attorney General has authorized teleconferencing for public meetings during the COVID-19 pandemic.

### **The following agenda items were considered at the meeting:**

- A. The meeting of the TCIFD board was called to order at 5:50 p.m. by Megan Conrad.
- B. Roll Call: Clerk Sharlan Pierce, and members Megan Conrad and James Carter.

**Item 1:** Consideration of electing a chair of the Tempe County Island Fire District's governing board pursuant to A.R.S. §48-803(E) (TCIFD #20-021).

Due to the recent resignation of Dave Kleespies and Sno Kleespies, a new board chair will need to be appointed.

Motion by Pierce / 2<sup>nd</sup> by Carter: To elect Megan Conrad as the new chair for the Tempe County Island Fire District. Passed 3-0.

**Item 2:** Consideration of appointing an interim member to vacant positions on the governing board pursuant to A.R.S. §48-852(B) (TCIFD #20-022)

Tempe County Island resident Kris Michell is interested in filling an empty board position.

Motion by Conrad / 2<sup>nd</sup> by Pierce: To appoint Kris Michell to a vacant position on the Tempe County Island Fire District. Passed 3-0.

**Item 3:** Review and approval of the governing board meeting minutes of July 27, 2020 (TCIFD #20-023):

Motion by Pierce / 2<sup>nd</sup> by Carter: To approve the July 27, 2020 meeting minutes; Passed 4-0.

**Item 4:** Call to the Public:

No public.

**Item 5:** Report from the City of Tempe Fire Department:

- a) Report detailing emergency response / activities within the district (TCIFD #20- n/a):

There was no report from the city.

## TCIFD Meeting Minutes – September 28, 2020

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### **Item 6:** Consideration of district financial matters:

- a) Review of monthly financial reports: July and August (TCIFD #20-024):

The financial reports were reviewed for the board by Administrative Manager Vaughn for July and August 2020 provided by Maricopa County and by the district's CPA, Angela Bertram (all reports provided within board packet).

Motion by Pierce / 2<sup>nd</sup> by Carter: To accept the financial reports as presented; Passed 4-0.

- b) Review of invoices / payables and authorization for payment (TCIFD #20-025):

The invoices for May and June (enclosed within board packet) were presented to the board for payment: PolicyLogic, LLC (\$1,948.78) Angela Bertram, CPA (\$382.50).

Motion by Pierce / 2<sup>nd</sup> Michell by: To approve the invoices in the amounts as presented; Passed 4-0.

### **Item 7:** Consideration of renewing the district's general liability and associated insurance coverage with VFIS of Arizona (TCIFD #20-026).

Administrative Manager Vaughn provided an overview of the insurance services proposal by VFIS that had been distributed to each board member. There was a general discussion by the board concerning various components within the VFIS insurance proposal. The expiring premium was \$18,155. The renewal premium was \$17,932 and the budgeted amount was \$17,500.

Motion by Pierce / 2<sup>nd</sup> Michell: To renew the general liability and associated insurance and policies with VFIS of Arizona and authorize the payment to Brown & Brown Insurance for the annual premium amount of \$17,932; Passed 4-0

### **Item 8:** Consideration of engaging the firm of Angela D. Bertram, CPA for the purposes of providing the district's accounting services for the fiscal year beginning July 1, 2020 and ending June 30, 2021 (TCIFD #20-027)

Administrative Manager Vaughn discussed the annual engagement letter from the board's CPA, Angela Bertram and recommended retention of Ms. Bertram by the TCIFD. There were no changes to the contract from last year.

Motion by Pierce/2<sup>nd</sup> by Carter: To retain the firm of Angela Bertram, CPA for accounting services; Passed 4-0.

## TCIFD Meeting Minutes – September 28, 2020

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**Item 9:** Consideration of retaining a firm for the purpose of performing an annual audit of the district's financial records for the fiscal year ending June 30, 2020 pursuant to A.R.S §48-253. (TCIFD #20-028).

Administrative Manager Vaughn presented two proposals to provide financial audit services for the fiscal year ending June 30, 2020. The first proposal was by SC Audit & Accounting Solutions for \$1,500 and the second was for Atlas CPA for \$1,575. There was general discussion by the board concerning the engagement of each firm.

Motion by Pierce / 2<sup>nd</sup> by Carter: To use SC Audit & Accounting Solutions for financial audit services for the fiscal year ending June 30, 2020; Passed 4-0.

**Item 10:** Consideration of items for the agenda of the Tempe County Island Fire District's next scheduled meeting (November 23, 2020) and or a special meeting called by the governing board for the purpose of carrying out its powers and duties (TCIFD #20-029).

- Standard agenda items

**Item 11:** Announcements:

Dave and Sno Kleespies will be honored with a recognition plaque that Vaughn will organize.

The meet location will be moved to new member Kris Michell's property.

**Item 12:** Adjourn: Motion by Conrad / 2<sup>nd</sup> by Pierce: To adjourn the meeting 6:21 p.m.; Passed 4-0.

TCIFD meeting minutes approved: November 23, 2020.

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Megan Conrad, Board Chair

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Sharlan Pierce, Board Clerk

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James Carter, Board Member

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Kris Michell, Board Member

FINANCIAL STATEMENTS  
TEMPE COUNTY ISLAND FIRE DISTRICT  
SEPTEMBER 30, 2020

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*Knowledge & Commitment on Your Side*

**ANGELA D. BERTRAM, CPA**

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To the District Board  
Tempe County Island Fire District  
Tempe, Arizona

Management is responsible for the accompanying financial statements of the general fund of Tempe County Island Fire District as of and for the three months then ended September 30, 2020, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance about on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The financial statements present only the general fund and do not purport to, and do not present fairly the balance sheet, liabilities and equity of the District as of September 30, 2020, and the changes in its revenue and expenses for the three months then ended in conformity with the cash basis of accounting.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenue and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information on page 8 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements,



is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

I am not independent with respect to Tempe County Island Fire District.

*Angela D. Beiraw, CPA*

October 9, 2020

**Tempe County Island Fire District**  
**Balance Sheet-Cash Basis**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1001 · County checking	92,904.32
<b>Total Checking/Savings</b>	<u>92,904.32</u>
<b>Total Current Assets</b>	<u>92,904.32</u>
<b>TOTAL ASSETS</b>	<b><u>92,904.32</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3001 · Fund balance-GF	35,669.01
Net Income	57,235.31
<b>Total Equity</b>	<u>92,904.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>92,904.32</u></b>

**Tempe County Island Fire District**  
**Statement of Revenue and Expenses-Cash Basis**  
For the three months ended September 30, 2020

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	<u>Jul - Sep 20</u>
<b>Income</b>	
<b>4000 · Property Tax Revenue</b>	
4001 · Real & Personal Property Taxes	57,798.30
4004 · Fire District Assistance Tax	4,358.23
	<hr/>
<b>Total 4000 · Property Tax Revenue</b>	62,156.53
<b>Total Income</b>	62,156.53
<b>Expense</b>	
<b>5005 · Professional Services</b>	
5005.2 · Consultant/Administrative S...	4,246.22
5005.3 · Certified Public Accountant	675.00
	<hr/>
<b>Total 5005 · Professional Services</b>	4,921.22
<b>Total Expense</b>	4,921.22
<b>Net Income</b>	<u><u>57,235.31</u></u>

## REQUIRED SUPPLEMENTARY INFORMATION

**Tempe County Island Fire District**  
**Budgetary Comparison Schedule - General Fund**  
**July through September 2020**

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 · Property Tax Revenue</b>				
4001 · Real & Personal Property Taxes	57,798.30	226,000.00	-168,201.70	25.6%
4004 · Fire District Assistance Tax	4,358.23	45,200.00	-40,841.77	9.6%
<b>Total 4000 · Property Tax Revenue</b>	<b>62,156.53</b>	<b>271,200.00</b>	<b>-209,043.47</b>	<b>22.9%</b>
<b>4009 · Other Tax Revenue</b>				
4010 · SRP Contribution	0.00	1,500.00	-1,500.00	0.0%
4012 · Interest Income-GF	0.00	1,000.00	-1,000.00	0.0%
<b>Total 4009 · Other Tax Revenue</b>	<b>0.00</b>	<b>2,500.00</b>	<b>-2,500.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>62,156.53</b>	<b>273,700.00</b>	<b>-211,543.47</b>	<b>22.7%</b>
<b>Expense</b>				
5001 · Fire Protection Services Cont.	0.00	228,908.00	-228,908.00	0.0%
5002 · Insurance	0.00	17,500.00	-17,500.00	0.0%
<b>5005 · Professional Services</b>				
5005.1 · Lega/Attorney Services	0.00	5,000.00	-5,000.00	0.0%
5005.2 · Consultant/Administrative S...	4,246.22	9,250.00	-5,003.78	45.9%
5005.3 · Certified Public Accountant	675.00	2,000.00	-1,325.00	33.8%
5005.4 · CPA - Audit Services	0.00	1,575.00	-1,575.00	0.0%
5005.5 · Election Services/Expenses	0.00	500.00	-500.00	0.0%
<b>Total 5005 · Professional Services</b>	<b>4,921.22</b>	<b>18,325.00</b>	<b>-13,403.78</b>	<b>26.9%</b>
<b>5010 · Operating Supplies</b>				
5011 · Public Notice/Publishing	0.00	500.00	-500.00	0.0%
5012 · Printing	0.00	250.00	-250.00	0.0%
5013 · Records Retention/Filing	0.00	2,500.00	-2,500.00	0.0%
5014 · Office Supplies	0.00	100.00	-100.00	0.0%
5015 · Postage/Mailing	0.00	100.00	-100.00	0.0%
5016 · Dues and subscriptions	0.00	0.00	0.00	0.0%
5017 · Web site maintenance	0.00	250.00	-250.00	0.0%
<b>Total 5010 · Operating Supplies</b>	<b>0.00</b>	<b>3,700.00</b>	<b>-3,700.00</b>	<b>0.0%</b>
5900 · Contingency/Financial Reserve	0.00	40,936.00	-40,936.00	0.0%
<b>Total Expense</b>	<b>4,921.22</b>	<b>309,369.00</b>	<b>-304,447.78</b>	<b>1.6%</b>
<b>Net Income</b>	<b>57,235.31</b>	<b>-35,669.00</b>	<b>92,904.31</b>	<b>-160.5%</b>

11:56 AM

10/09/20

**Tempe County Island Fire District**  
**Reconciliation Summary**  
1001 - County checking, Period Ending 09/30/2020

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	<u>Sep 30, 20</u>
<b>Beginning Balance</b>	34,097.62
<b>Cleared Transactions</b>	
Deposits and Credits - 1 item	61,137.98
<b>Total Cleared Transactions</b>	<u>61,137.98</u>
<b>Cleared Balance</b>	<u>95,235.60</u>
<b>Uncleared Transactions</b>	
Checks and Payments - 2 ite...	-2,331.28
<b>Total Uncleared Transactions</b>	<u>-2,331.28</u>
<b>Register Balance as of 09/30/2020</b>	<u>92,904.32</u>
<b>New Transactions</b>	
Checks and Payments - 1 item	-17,932.00
<b>Total New Transactions</b>	<u>-17,932.00</u>
<b>Ending Balance</b>	<u><u>74,972.32</u></u>

**Tempe County Island Fire District**  
**Reconciliation Detail**  
**1001 - County checking, Period Ending 09/30/2020**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						34,097.62
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	09/30/2020			X	61,137.98	61,137.98
<b>Total Deposits and Credits</b>					61,137.98	61,137.98
<b>Total Cleared Transactions</b>					61,137.98	61,137.98
<b>Cleared Balance</b>					61,137.98	95,235.60
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Check	09/08/2020	5190...	PolicyLogic, LLC		-1,948.78	-1,948.78
Check	09/08/2020	5190...	Angela D. Bertra...		-382.50	-2,331.28
<b>Total Checks and Payments</b>					-2,331.28	-2,331.28
<b>Total Uncleared Transactions</b>					-2,331.28	-2,331.28
<b>Register Balance as of 09/30/2020</b>					58,806.70	92,904.32
<b>New Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Check	10/02/2020	5190...	Brown & Brown I...		-17,932.00	-17,932.00
<b>Total Checks and Payments</b>					-17,932.00	-17,932.00
<b>Total New Transactions</b>					-17,932.00	-17,932.00
<b>Ending Balance</b>					<b>40,874.70</b>	<b>74,972.32</b>

TEMPE COUNTY ISLAND FIRE DISTRICT

Tran Date	GL Account	ObjectCode	ObjectCodeType	Journal Number	Voucher Number	Description	Begin Balance	Debit	Credit	Running Balance		
9/10/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-634374	AUMN000001964	Appor thru 09-10	992 - T900002	34,097.62	0.00	526.49	34,624.11	
9/10/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-634374	AUMN000001964	Appor thru 09-10	992 - T900002	34,624.11	0.00	5.06	34,629.17	
9/17/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-637484	AUMN000001987	Appor thru 09-17	992 - T900002	34,629.17	0.00	1,365.97	35,995.14	
9/17/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-637484	AUMN000001987	Appor thru 09-17	992 - T900002	35,995.14	0.00	6,075.71	42,070.85	
9/24/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-640104	AUMN000001995	Appor thru 09-24	992 - T900002	42,070.85	0.00	1,262.54	43,333.39	
9/24/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-640104	AUMN000001995	Appor thru 09-24	992 - T900002	43,333.39	0.00	46,519.70	89,853.09	
9/30/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-643316	AUMN000002011	Appor thru 09-30	992 - T900002	89,853.09	0.00	4,526.74	94,379.83	
9/30/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-643289	AUMN000002009	Appor thru 09-30	992 - T900002	94,379.83	0.16	0.00	94,379.67	
9/30/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-643316	AUMN000002011	Appor thru 09-30	992 - T900002	94,379.67	0.00	855.93	95,235.60	
							Property tax			57,127.21		
							FDAT				4,010.77	
											<u>61,137.98</u>	



**Tempe County Island Fire District**  
**Register of Checks, Warrants and Deposits**  
**As of September 30, 2020**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
<b>1001 · County checking</b>							34,097.62
09/08/2020	5190000043	PolicyLogic, LLC		-SPLIT-		1,948.78	32,148.84
09/08/2020	5190000044	Angela D. Bertram, ...		-SPLIT-		382.50	31,766.34
09/30/2020			Deposit	-SPLIT-	61,137.98		92,904.32
Total 1001 · County checking					61,137.98	2,331.28	92,904.32
<b>TOTAL</b>					<b>61,137.98</b>	<b>2,331.28</b>	<b>92,904.32</b>

**Tempe County Island Fire District  
Cash Flow Projections  
For the year ending June 30, 2021**

	July <i>Actual</i>	August <i>Actual</i>	September <i>Actual</i>	October <i>Projected</i>	November <i>Projected</i>	December <i>Projected</i>	January <i>Projected</i>	February <i>Projected</i>	March <i>Projected</i>
<b>Income</b>									
<b>4000 · Property Tax Revenue</b>									
4001 · Real & Personal Property Taxes	649.78	21.31	57,127.21	45,164.97	28,549.17	22,346.59	2,219.63	25,059.69	5,270.51
4004 · Fire District Assistance Tax	154.77	192.69	4,010.77	16,238.33	3,935.49	2,234.66	984.34	1,375.69	1,962.05
<b>Total 4000 · Property Tax Revenue</b>	<u>804.55</u>	<u>214.00</u>	<u>61,137.98</u>	<u>61,403.30</u>	<u>32,484.66</u>	<u>24,581.25</u>	<u>3,203.97</u>	<u>26,435.38</u>	<u>7,232.56</u>
<b>4009 · Other Tax Revenue</b>									
4010 · SRP Contribution	-	-	-	-	750.00	-	-	-	-
4012 · Interest Income-GF	-	-	-	250.00	-	-	250.00	-	-
<b>Total 4009 · Other Tax Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250.00</u>	<u>750.00</u>	<u>-</u>	<u>250.00</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	804.55	214.00	61,137.98	61,653.30	33,234.66	24,581.25	3,453.97	26,435.38	7,232.56
<b>Expense</b>									
5001 · Fire Protection Services Cont.	-	-	-	-	114,454.00	-	-	-	-
5002 · Insurance	-	-	-	17,500.00	-	-	-	-	-
5003 · Conferences	-	-	-	-	-	-	-	-	-
<b>5005 · Professional Services</b>									
5005.1 · Legal	-	-	-	-	1,250.00	-	1,250.00	-	1,250.00
5005.2 · Consultant/Administrative Serv.	2,297.44	-	1,948.78	-	1,541.67	-	1,541.67	-	1,541.67
5005.3 · Certified Public Accountant	292.50	-	382.50	-	333.33	-	333.33	-	333.33
5005.4 · CPA - Audit Services	-	-	-	-	-	-	-	-	1,575.00
5005.5 · Election services	-	-	-	-	-	-	500.00	-	-
<b>Total 5005 · Professional Services</b>	<u>2,589.94</u>	<u>-</u>	<u>2,331.28</u>	<u>-</u>	<u>3,125.00</u>	<u>-</u>	<u>3,625.00</u>	<u>-</u>	<u>4,700.00</u>
<b>5010 · Operating Supplies</b>									
5011 · Public notice/Publishing	-	-	-	-	125.00	-	125.00	-	125.00
5012 · Printing	-	-	-	-	62.50	-	62.50	-	62.50
5013 · Records retention/Filing	-	-	-	-	625.00	-	625.00	-	625.00
5014 · Office supplies	-	-	-	-	25.00	-	25.00	-	25.00
5015 · Postage/Mailing	-	-	-	-	25.00	-	25.00	-	25.00
5016 · Website expense	-	-	-	-	62.50	-	62.50	-	62.50
<b>Total 5010 · Operating Supplies</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>925.00</u>	<u>-</u>	<u>925.00</u>	<u>-</u>	<u>925.00</u>
5100 · Interest expense	-	-	-	-	-	-	-	-	-
5900 · Contingency/Financial Reserve	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	2,589.94	-	2,331.28	17,500.00	118,504.00	-	4,550.00	-	5,625.00
<b>Cash Flow Surplus (Deficit)</b>	(1,785.39)	214.00	58,806.70	44,153.30	(85,269.34)	24,581.25	(1,096.03)	26,435.38	1,607.56
<b>Other Cash Inflows (outflows)</b>									
Due from county									
Line of credit proceeds	-								
<b>Beginning Cash Balance</b>	<u>35,669.01</u>	<u>33,883.62</u>	<u>34,097.62</u>	<u>92,904.32</u>	<u>137,057.62</u>	<u>51,788.28</u>	<u>76,369.53</u>	<u>75,273.50</u>	<u>101,708.88</u>
<b>Ending Cash Balance</b>	<u><u>33,883.62</u></u>	<u><u>34,097.62</u></u>	<u><u>92,904.32</u></u>	<u><u>137,057.62</u></u>	<u><u>51,788.28</u></u>	<u><u>76,369.53</u></u>	<u><u>75,273.50</u></u>	<u><u>101,708.88</u></u>	<u><u>103,316.44</u></u>

**Tempe County Island Fire District  
Cash Flow Projections  
For the year ending June 30, 2021**

	April <i>Projected</i>	May <i>Projected</i>	June <i>Projected</i>	TOTAL
<b>Income</b>				
4000 · Property Tax Revenue				
4001 · Real & Personal Property Taxes	24,140.57	13,286.03	2,861.87	226,697.33
4004 · Fire District Assistance Tax	10,617.88	2,797.10	1,142.69	45,646.46
<b>Total 4000 · Property Tax Revenue</b>	<u>34,758.45</u>	<u>16,083.13</u>	<u>4,004.56</u>	<u>272,343.79</u>
4009 · Other Tax Revenue				
4010 · SRP Contribution	-	750.00	-	1,500.00
4012 · Interest Income-GF	250.00	-	250.00	1,000.00
<b>Total 4009 · Other Tax Revenue</b>	<u>250.00</u>	<u>750.00</u>	<u>250.00</u>	<u>2,500.00</u>
<b>Total Income</b>	35,008.45	16,833.13	4,254.56	274,843.79
<b>Expense</b>				
5001 · Fire Protection Services Cont.	-	114,454.00	-	228,908.00
5002 · Insurance	-	-	-	17,500.00
5003 · Conferences	-	-	-	-
5005 · Professional Services				
5005.1 · Legal	-	1,250.00	-	5,000.00
5005.2 · Consultant/Administrative Serv.	-	1,541.67	-	10,412.90
5005.3 · Certified Public Accountant	-	333.33	-	2,008.32
5005.4 · CPA - Audit Services	-	-	-	1,575.00
5005.5 · Election services	-	-	-	500.00
<b>Total 5005 · Professional Services</b>	<u>-</u>	<u>3,125.00</u>	<u>-</u>	<u>19,496.22</u>
5010 · Operating Supplies				
5011 · Public notice/Publishing	-	125.00	-	500.00
5012 · Printing	-	62.50	-	250.00
5013 · Records retention/Filing	-	625.00	-	2,500.00
5014 · Office supplies	-	25.00	-	100.00
5015 · Postage/Mailing	-	25.00	-	100.00
5016 · Website expense	-	62.50	-	250.00
<b>Total 5010 · Operating Supplies</b>	<u>-</u>	<u>925.00</u>	<u>-</u>	<u>3,700.00</u>
5100 · Interest expense	-	-	-	-
5900 · Contingency/Financial Reserve	-	-	-	-
<b>Total Expense</b>	<u>-</u>	<u>118,504.00</u>	<u>-</u>	<u>269,604.22</u>
<b>Cash Flow Surplus (Deficit)</b>	35,008.45	(101,670.87)	4,254.56	<u>5,239.57</u>
<b>Other Cash Inflows (outflows)</b>				
Due from county				
Line of credit proceeds				
<b>Beginning Cash Balance</b>	<u>103,316.44</u>	<u>138,324.89</u>	<u>36,654.02</u>	
<b>Ending Cash Balance</b>	<u>138,324.89</u>	<u>36,654.02</u>	<u>40,908.58</u>	

FINANCIAL STATEMENTS  
TEMPE COUNTY ISLAND FIRE DISTRICT  
OCTOBER 31, 2020

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*Knowledge & Commitment on Your Side*

**ANGELA D. BERTRAM, CPA**

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Peoria, AZ 85383  
623.773.9646  
623.773.3950 fax

To the District Board  
Tempe County Island Fire District  
Tempe, Arizona

Management is responsible for the accompanying financial statements of the general fund of Tempe County Island Fire District as of and for the four months then ended October 31, 2020, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance about on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The financial statements present only the general fund and do not purport to, and do not present fairly the balance sheet, liabilities and equity of the District as of October 31, 2020, and the changes in its revenue and expenses for the four months then ended in conformity with the cash basis of accounting.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenue and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information on page 8 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements,

is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

I am not independent with respect to Tempe County Island Fire District.

*Angela D. Beiraw, CPA*

November 9, 2020

**Tempe County Island Fire District**  
**Balance Sheet-Cash Basis**  
As of October 31, 2020

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	<u>Oct 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · County checking	130,283.28
<b>Total Checking/Savings</b>	<u>130,283.28</u>
<b>Total Current Assets</b>	<u>130,283.28</u>
<b>TOTAL ASSETS</b>	<b><u>130,283.28</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3001 · Fund balance-GF	35,669.01
Net Income	94,614.27
<b>Total Equity</b>	<u>130,283.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>130,283.28</u></b>



**Tempe County Island Fire District**  
**Statement of Revenue and Expenses-Cash Basis**  
For the four months ended October 31, 2020

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	Jul - Oct 20
<b>Income</b>	
4000 · Property Tax Revenue	
4001 · Real & Personal Property Taxes	98,897.90
4004 · Fire District Assistance Tax	18,310.84
<b>Total 4000 · Property Tax Revenue</b>	117,208.74
4009 · Other Tax Revenue	
4012 · Interest Income-GF	258.75
<b>Total 4009 · Other Tax Revenue</b>	258.75
<b>Total Income</b>	117,467.49
<b>Expense</b>	
5002 · Insurance	17,932.00
5005 · Professional Services	
5005.2 · Consultant/Administrative S...	4,246.22
5005.3 · Certified Public Accountant	675.00
<b>Total 5005 · Professional Services</b>	4,921.22
<b>Total Expense</b>	22,853.22
<b>Net Income</b>	<b>94,614.27</b>

## REQUIRED SUPPLEMENTARY INFORMATION

**Tempe County Island Fire District**  
**Budgetary Comparison Schedule - General Fund**  
**July through October 2020**

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 · Property Tax Revenue</b>				
4001 · Real & Personal Property Taxes	98,897.90	226,000.00	-127,102.10	43.8%
4004 · Fire District Assistance Tax	18,310.84	45,200.00	-26,889.16	40.5%
<b>Total 4000 · Property Tax Revenue</b>	117,208.74	271,200.00	-153,991.26	43.2%
<b>4009 · Other Tax Revenue</b>				
4010 · SRP Contribution	0.00	1,500.00	-1,500.00	0.0%
4012 · Interest Income-GF	258.75	1,000.00	-741.25	25.9%
<b>Total 4009 · Other Tax Revenue</b>	258.75	2,500.00	-2,241.25	10.4%
<b>Total Income</b>	117,467.49	273,700.00	-156,232.51	42.9%
<b>Expense</b>				
5001 · Fire Protection Services Cont.	0.00	228,908.00	-228,908.00	0.0%
5002 · Insurance	17,932.00	17,500.00	432.00	102.5%
<b>5005 · Professional Services</b>				
5005.1 · Lega/Attorney Services	0.00	5,000.00	-5,000.00	0.0%
5005.2 · Consultant/Administrative S...	4,246.22	9,250.00	-5,003.78	45.9%
5005.3 · Certified Public Accountant	675.00	2,000.00	-1,325.00	33.8%
5005.4 · CPA - Audit Services	0.00	1,575.00	-1,575.00	0.0%
5005.5 · Election Services/Expenses	0.00	500.00	-500.00	0.0%
<b>Total 5005 · Professional Services</b>	4,921.22	18,325.00	-13,403.78	26.9%
<b>5010 · Operating Supplies</b>				
5011 · Public Notice/Publishing	0.00	500.00	-500.00	0.0%
5012 · Printing	0.00	250.00	-250.00	0.0%
5013 · Records Retention/Filing	0.00	2,500.00	-2,500.00	0.0%
5014 · Office Supplies	0.00	100.00	-100.00	0.0%
5015 · Postage/Mailing	0.00	100.00	-100.00	0.0%
5016 · Dues and subscriptions	0.00	0.00	0.00	0.0%
5017 · Web site maintenance	0.00	250.00	-250.00	0.0%
<b>Total 5010 · Operating Supplies</b>	0.00	3,700.00	-3,700.00	0.0%
5900 · Contingency/Financial Reserve	0.00	40,936.00	-40,936.00	0.0%
<b>Total Expense</b>	22,853.22	309,369.00	-286,515.78	7.4%
<b>Net Income</b>	<b>94,614.27</b>	<b>-35,669.00</b>	<b>130,283.27</b>	<b>-265.3%</b>

4:56 PM

11/09/20

**Tempe County Island Fire District**  
**Reconciliation Summary**  
1001 · County checking, Period Ending 10/31/2020

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	<u>Oct 31, 20</u>
<b>Beginning Balance</b>	95,235.60
<b>Cleared Transactions</b>	
Checks and Payments - 3 ite...	-20,263.28
Deposits and Credits - 2 Items	55,310.96
	<u>35,047.68</u>
<b>Total Cleared Transactions</b>	
<b>Cleared Balance</b>	<u><u>130,283.28</u></u>
<b>Register Balance as of 10/31/2020</b>	130,283.28
<b>Ending Balance</b>	130,283.28

**Tempe County Island Fire District**  
**Reconciliation Detail**  
**1001 - County checking, Period Ending 10/31/2020**

Type	Date	Num	Name	Cir	Amount	Balance
<b>Beginning Balance</b>						95,235.60
<b>Cleared Transactions</b>						
<b>Checks and Payments - 3 Items</b>						
Check	09/08/2020	5190...	PolicyLogic, LLC	X	-1,948.78	-1,948.78
Check	09/08/2020	5190...	Angela D. Bertra...	X	-382.50	-2,331.28
Check	10/02/2020	5190...	Brown & Brown I...	X	-17,932.00	-20,263.28
<b>Total Checks and Payments</b>					<b>-20,263.28</b>	<b>-20,263.28</b>
<b>Deposits and Credits - 2 Items</b>						
Deposit	09/30/2020			X	258.75	258.75
Deposit	10/31/2020			X	55,052.21	55,310.96
<b>Total Deposits and Credits</b>					<b>55,310.96</b>	<b>55,310.96</b>
<b>Total Cleared Transactions</b>					<b>35,047.68</b>	<b>35,047.68</b>
<b>Cleared Balance</b>					<b>35,047.68</b>	<b>130,283.28</b>
<b>Register Balance as of 10/31/2020</b>					<b>35,047.68</b>	<b>130,283.28</b>
<b>Ending Balance</b>					<b>35,047.68</b>	<b>130,283.28</b>

TEMPE COUNTY ISLAND FIRE DISTRICT

Tran Date	GL Account	ObjectCode	ObjectCodeType	Journal Number	Voucher Number	Description	992 - T900002	Begin Balance	Debit	Credit	Running Balance
10/7/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-647281	AUMN000002026	Appor thru 10-07	992 - T900002	95,494.35	0.00	1,269.16	96,763.51
10/7/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-647281	AUMN000002026	Appor thru 10-07	992 - T900002	96,763.51	0.00	2,625.70	99,389.21
10/14/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-652228	AUMN000002041	Appor thru 10-14	992 - T900002	99,389.21	0.00	9,136.84	108,526.05
10/14/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-652228	AUMN000002041	Appor thru 10-14	992 - T900002	108,526.05	0.00	1,325.29	109,851.34
10/15/2020	210100-405-4119-4001-41740-4100----	4100	Disbursements	MCTO-652061	APIJ000052944	2 Warrants paid		109,851.34	2,331.28	0.00	107,520.06
10/21/2020	210100-405-4119-4001-41740-4100----	4100	Disbursements	MCTO-654800	APIJ000053226	1 Warrants paid		107,520.06	17,932.00	0.00	89,588.06
10/22/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-656587	AUMN000002062	Appor thru 10-22	992 - T900002	89,588.06	0.00	2,752.44	92,340.50
10/22/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-656587	AUMN000002062	Appor thru 10-22	992 - T900002	92,340.50	0.00	8,403.11	100,743.61
10/27/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-658541	AUMN000002070	Appor thru 10-27	992 - T900002	100,743.61	0.00	11,154.95	111,898.56
10/27/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-658541	AUMN000002070	Appor thru 10-27	992 - T900002	111,898.56	0.00	6,498.01	118,396.57
10/30/2020	210100-405-4119-4001-41740-3111----	3111	Revenues	MCTO-661358	AUMN000002091	Appor thru 10-30	992 - T900002	118,396.57	0.00	9,779.00	128,175.57
10/30/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-661358	AUMN000002091	Appor thru 10-30	992 - T900002	128,175.57	0.00	2,107.82	130,283.39
10/30/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-661340	AUMN000002090	Appor thru 10-30	992 - T900002	130,283.39	0.00	0.01	130,283.40
10/30/2020	210100-405-4119-4001-41740-3154----	3154	Revenues	MCTO-661338	AUMN000002089	Appor thru 10-30	992 - T900002	130,283.40	0.12	0.00	130,283.28

Property tax	41,099.60
FDAT	<u>13,952.61</u>
	<u>55,052.21</u>

AGENCY	TAF	TAFDesc1	WARRANTID1	ISSUEDDATE1	STATUS1	PAIDDATE1	EXCEPTION	EXCEPTION	POSPAYSE	IMPORTFIL	AMOUNT1	PAYEE1
4119	4001	MAINTEN/	5190000043	10/15/2020	Paid	10/15/2020	0	0	1/1/1900		1,948.78	✓
4119	4001	MAINTEN/	5190000044	10/15/2020	Paid	10/15/2020	0	0	1/1/1900		382.5	✓
4119	4001	MAINTEN/	5190000045	10/21/2020	Paid	10/21/2020	0	0	1/1/1900		17,932.00	✓

# General Ledger Transactions

Tran Date	GL Account	ObjectCode	ObjectCodeType	Journal Number	Voucher Number	Description	Begin Balance	Debit	Credit	RunningBalance	AODFund Num	AODPgm Cd	AODFunction Cd	AODObj Cd
9/10/2020	210100-405-4119-4001-41740-3154—	3154	Revenues	MCTO-634374	AUMN000001964	Appor thru 09-10 992 - T900002	\$34,097.62	\$0.00	\$526.49	\$34,624.11				
9/10/2020	210100-405-4119-4001-41740-3111—	3111	Revenues	MCTO-634374	AUMN000001964	Appor thru 09-10 992 - T900002	\$34,624.11	\$0.00	\$5.06	\$34,629.17				
9/17/2020	210100-405-4119-4001-41740-3154—	3154	Revenues	MCTO-637484	AUMN000001987	Appor thru 09-17 992 - T900002	\$34,629.17	\$0.00	\$1,365.97	\$35,995.14				
9/17/2020	210100-405-4119-4001-41740-3111—	3111	Revenues	MCTO-637484	AUMN000001987	Appor thru 09-17 992 - T900002	\$35,995.14	\$0.00	\$6,075.71	\$42,070.85				
9/24/2020	210100-405-4119-4001-41740-3154—	3154	Revenues	MCTO-640104	AUMN000001995	Appor thru 09-24 992 - T900002	\$42,070.85	\$0.00	\$1,262.54	\$43,333.39				
9/24/2020	210100-405-4119-4001-41740-3111—	3111	Revenues	MCTO-640104	AUMN000001995	Appor thru 09-24 992 - T900002	\$43,333.39	\$0.00	\$46,519.70	\$89,853.09				
9/30/2020	210100-405-4119-4001-41740-3111—	3111	Revenues	MCTO-643316	AUMN000002011	Appor thru 09-30 992 - T900002	\$89,853.09	\$0.00	\$4,526.74	\$94,379.83				
9/30/2020	210100-405-4119-4001-41740-3154—	3154	Revenues	MCTO-643289	AUMN000002009	Appor thru 09-30 992 - T900002	\$94,379.83	\$0.16	\$0.00	\$94,379.67				
9/30/2020	210100-405-4119-4001-41740-3154—	3154	Revenues	MCTO-643316	AUMN000002011	Appor thru 09-30 992 - T900002	\$94,379.67	\$0.00	\$855.93	\$95,235.60				



General Ledger Transactions

Tran Date	GL Account	ObjectCode	ObjectCodeType	Journal Number	Voucher Number	Description	Begin Balance	Debit	Credit	RunningBalance	AODFund Num	AODPgm Cd	AODFunction Cd	AODObj Cd
9/30/2020	210100-405-4119-4001-41740-3301---	3301	Revenues	MCTO-649087	APPC000035268	CASH ACCT #41740 Interest Received	\$95,235.60	\$0.00	\$258.75	\$95,494.35				

**Tempe County Island Fire District**  
**Register of Checks, Warrants and Deposits**  
**As of October 31, 2020**

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
<b>1001 - County checking</b>							93,163.07
10/02/2020	5190000045	Brown & Brown Insu...		5002 - I...		17,932.00	75,231.07
10/31/2020			Deposit	-SPLIT-	55,052.21		130,283.28
Total 1001 - County checking					55,052.21	17,932.00	130,283.28
<b>TOTAL</b>					<b>55,052.21</b>	<b>17,932.00</b>	<b>130,283.28</b>

**Tempe County Island Fire District  
Cash Flow Projections  
For the year ending June 30, 2021**

	July <i>Actual</i>	August <i>Actual</i>	September <i>Actual</i>	October <i>Actual</i>	November <i>Projected</i>	December <i>Projected</i>	January <i>Projected</i>	February <i>Projected</i>	March <i>Projected</i>
<b>Income</b>									
<b>4000 · Property Tax Revenue</b>									
4001 · Real & Personal Property Taxes	649.78	21.31	57,127.21	41,099.60	28,549.17	22,346.59	2,219.63	25,059.69	5,270.51
4004 · Fire District Assistance Tax	154.77	192.69	4,010.77	13,952.61	3,935.49	2,234.66	984.34	1,375.69	1,962.05
<b>Total 4000 · Property Tax Revenue</b>	<u>804.55</u>	<u>214.00</u>	<u>61,137.98</u>	<u>55,052.21</u>	<u>32,484.66</u>	<u>24,581.25</u>	<u>3,203.97</u>	<u>26,435.38</u>	<u>7,232.56</u>
<b>4009 · Other Tax Revenue</b>									
4010 · SRP Contribution	-	-	-	-	750.00	-	-	-	-
4012 · Interest Income-GF	-	-	258.75	-	-	-	250.00	-	-
<b>Total 4009 · Other Tax Revenue</b>	<u>-</u>	<u>-</u>	<u>258.75</u>	<u>-</u>	<u>750.00</u>	<u>-</u>	<u>250.00</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	<u>804.55</u>	<u>214.00</u>	<u>61,396.73</u>	<u>55,052.21</u>	<u>33,234.66</u>	<u>24,581.25</u>	<u>3,453.97</u>	<u>26,435.38</u>	<u>7,232.56</u>
<b>Expense</b>									
5001 · Fire Protection Services Cont.	-	-	-	-	114,454.00	-	-	-	-
5002 · Insurance	-	-	-	17,932.00	-	-	-	-	-
5003 · Conferences	-	-	-	-	-	-	-	-	-
<b>5005 · Professional Services</b>									
5005.1 · Legal	-	-	-	-	1,250.00	-	1,250.00	-	1,250.00
5005.2 · Consultant/Administrative Serv.	2,297.44	-	1,948.78	-	1,541.67	-	1,541.67	-	1,541.67
5005.3 · Certified Public Accountant	292.50	-	382.50	-	333.33	-	333.33	-	333.33
5005.4 · CPA - Audit Services	-	-	-	-	-	-	-	-	1,575.00
5005.5 · Election services	-	-	-	-	-	-	500.00	-	-
<b>Total 5005 · Professional Services</b>	<u>2,589.94</u>	<u>-</u>	<u>2,331.28</u>	<u>-</u>	<u>3,125.00</u>	<u>-</u>	<u>3,625.00</u>	<u>-</u>	<u>4,700.00</u>
<b>5010 · Operating Supplies</b>									
5011 · Public notice/Publishing	-	-	-	-	125.00	-	125.00	-	125.00
5012 · Printing	-	-	-	-	62.50	-	62.50	-	62.50
5013 · Records retention/Filing	-	-	-	-	625.00	-	625.00	-	625.00
5014 · Office supplies	-	-	-	-	25.00	-	25.00	-	25.00
5015 · Postage/Mailing	-	-	-	-	25.00	-	25.00	-	25.00
5016 · Website expense	-	-	-	-	62.50	-	62.50	-	62.50
<b>Total 5010 · Operating Supplies</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>925.00</u>	<u>-</u>	<u>925.00</u>	<u>-</u>	<u>925.00</u>
5100 · Interest expense	-	-	-	-	-	-	-	-	-
5900 · Contingency/Financial Reserve	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<u>2,589.94</u>	<u>-</u>	<u>2,331.28</u>	<u>17,932.00</u>	<u>118,504.00</u>	<u>-</u>	<u>4,550.00</u>	<u>-</u>	<u>5,625.00</u>
<b>Cash Flow Surplus (Deficit)</b>	<u>(1,785.39)</u>	<u>214.00</u>	<u>59,065.45</u>	<u>37,120.21</u>	<u>(85,269.34)</u>	<u>24,581.25</u>	<u>(1,096.03)</u>	<u>26,435.38</u>	<u>1,607.56</u>
<b>Other Cash Inflows (outflows)</b>									
Due from county									
Line of credit proceeds	-								
<b>Beginning Cash Balance</b>	<u>35,669.01</u>	<u>33,883.62</u>	<u>34,097.62</u>	<u>93,163.07</u>	<u>130,283.28</u>	<u>45,013.94</u>	<u>69,595.19</u>	<u>68,499.16</u>	<u>94,934.54</u>
<b>Ending Cash Balance</b>	<u>33,883.62</u>	<u>34,097.62</u>	<u>93,163.07</u>	<u>130,283.28</u>	<u>45,013.94</u>	<u>69,595.19</u>	<u>68,499.16</u>	<u>94,934.54</u>	<u>96,542.10</u>

**Tempe County Island Fire District  
Cash Flow Projections  
For the year ending June 30, 2021**

	April <i>Projected</i>	May <i>Projected</i>	June <i>Projected</i>	TOTAL
<b>Income</b>				
4000 · Property Tax Revenue				
4001 · Real & Personal Property Taxes	28,140.57	13,286.03	2,861.87	226,631.96
4004 · Fire District Assistance Tax	12,617.88	2,797.10	1,142.69	45,360.74
<b>Total 4000 · Property Tax Revenue</b>	<u>40,758.45</u>	<u>16,083.13</u>	<u>4,004.56</u>	<u>271,992.70</u>
4009 · Other Tax Revenue				
4010 · SRP Contribution	-	750.00	-	1,500.00
4012 · Interest Income-GF	250.00	-	250.00	1,008.75
<b>Total 4009 · Other Tax Revenue</b>	<u>250.00</u>	<u>750.00</u>	<u>250.00</u>	<u>2,508.75</u>
<b>Total Income</b>	41,008.45	16,833.13	4,254.56	274,501.45
<b>Expense</b>				
5001 · Fire Protection Services Cont.	-	114,454.00	-	228,908.00
5002 · Insurance	-	-	-	17,932.00
5003 · Conferences	-	-	-	-
5005 · Professional Services				
5005.1 · Legal	-	1,250.00	-	5,000.00
5005.2 · Consultant/Administrative Serv.	-	1,541.67	-	10,412.90
5005.3 · Certified Public Accountant	-	333.33	-	2,008.32
5005.4 · CPA - Audit Services	-	-	-	1,575.00
5005.5 · Election services	-	-	-	500.00
<b>Total 5005 · Professional Services</b>	<u>-</u>	<u>3,125.00</u>	<u>-</u>	<u>19,496.22</u>
5010 · Operating Supplies				
5011 · Public notice/Publishing	-	125.00	-	500.00
5012 · Printing	-	62.50	-	250.00
5013 · Records retention/Filing	-	625.00	-	2,500.00
5014 · Office supplies	-	25.00	-	100.00
5015 · Postage/Mailing	-	25.00	-	100.00
5016 · Website expense	-	62.50	-	250.00
<b>Total 5010 · Operating Supplies</b>	<u>-</u>	<u>925.00</u>	<u>-</u>	<u>3,700.00</u>
5100 · Interest expense	-	-	-	-
5900 · Contingency/Financial Reserve	-	-	-	-
<b>Total Expense</b>	<u>-</u>	<u>118,504.00</u>	<u>-</u>	<u>270,036.22</u>
<b>Cash Flow Surplus (Deficit)</b>	41,008.45	(101,670.87)	4,254.56	<u>4,465.23</u>
<b>Other Cash Inflows (outflows)</b>				
Due from county				
Line of credit proceeds				
<b>Beginning Cash Balance</b>	<u>96,542.10</u>	<u>137,550.55</u>	<u>35,879.68</u>	
<b>Ending Cash Balance</b>	<u>137,550.55</u>	<u>35,879.68</u>	<u>40,134.24</u>	



Angela D. Bertram, CPA  
9154 W. Buckhorn Trail  
Peoria, AZ 85383

# Invoice

Invoice #: 2476

Date: 10/2/2020

Terms: Due on receipt

Bill To

Tempe County Island Fire District  
P.O. Box 8220  
Chandler, AZ 85246

Description

Accounting for the month of September 2020.

Amount

157.50

It's been a pleasure working with you!

**Total**

\$157.50



Angela D. Bertram, CPA  
9154 W. Buckhorn Trail  
Peoria, AZ 85383

# Invoice

Invoice #: 2483

Date: 11/3/2020

Terms: Due on receipt

Bill To

Tempe County Island Fire District  
P.O. Box 8220  
Chandler, AZ 85246

Description

Accounting for the month of October 2020.

Amount

157.50

It's been a pleasure working with you!

**Total**

\$157.50

PolicyLogic, LLC  
7520 E. Earll Unit 44  
Scottsdale, AZ 85251  
(480) 313-0442  
johnflynn@azfireadvisor.com  
http://www.azfireadvisor.com

# INVOICE

**BILL TO**

Tempe County Island Fire  
District  
PO Box 12303  
Tempe, AZ 85284

**INVOICE #** 1974**DATE** 10/15/2020**DUE DATE** 11/14/2020**TERMS** Net 30

DESCRIPTION	AMOUNT
<b>CIFD Agenda Prep</b> District board agenda development & posting (1.25)	106.25
<b>CIFD Finance Reports</b> Review monthly finance reports - CPA & Maricopa County	85.00
<b>CIFD Administrative Service</b> Monthly general administrative services (1.5)	127.50
<b>CIFD Public Meeting Prep</b> Prepare board meeting information packets & related items (2.25)	191.25
<b>TCIFD Public Meeting</b> 9/28 Board meeting @ Board Members Barn, Tempe (1.75)	148.75
<b>CIFD Finance</b> General finance administration post board meeting (1.0)	85.00
<b>CIFD Public Meeting Minutes</b> Prepare minutes from board meeting, post and file (1.5)	127.50
<b>CIFD Meeting Expenditures</b> Client Expenditure: Images for information packets; Office Max	9.03
<b>CIFD Phone Service</b> Client Expenditure for phone services - cost share with other CIFD	7.00
<b>CIFD Public Record Mgt. &amp; Storage</b> Monthly district records administration & storage (2.75)	233.75
<b>CIFD IT Service</b> Client expenditure for IT service - cost share with other CIFD	20.00
For professional services - September 2020	
<b>BALANCE DUE</b>	<b>\$1,141.03</b>

**PolicyLogic, LLC**  
7520 E. Earll Unit 44  
Scottsdale, AZ 85251  
(480) 313-0442  
johnflynn@azfireadvisor.com  
<http://www.azfireadvisor.com>

# INVOICE

**BILL TO**

Tempe County Island Fire  
District  
PO Box 12303  
Tempe, AZ 85284

**INVOICE #** 1979

**DATE** 10/29/2020

**DUE DATE** 11/28/2020

**TERMS** Net 30

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DESCRIPTION	AMOUNT
<b>CIFD Finance Reports</b> Review monthly finance reports - CPA & Maricopa County	85.00
<b>CIFD Administrative Service</b> Monthly general administrative services (1.5)	127.50
<b>CIFD Phone Service</b> Client Expenditure for phone services - cost share with other CIFD	7.00
<b>CIFD Public Record Mgt. &amp; Storage</b> Monthly district records administration & storage (2.75)	233.75
<b>CIFD IT Service</b> Client expenditure for IT service - cost share with other CIFD	20.00

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For professional services - October 2020

**BALANCE DUE**

**\$473.25**



**City of Tempe**  
PO Box 5002  
1400 E. Apache  
Tempe, Az. 85280



## Fire Medical Rescue Department

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Date: November 10, 2020  
To: Tempe County Island Fire District  
PO Box 8220, Chandler, AZ 85246  
Subject: Semi Annual Billing - **Invoice**

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Contract: **C2019-184**  
Invoice: C2019-12-2020

<u>Payment Dates</u>	<u>Payment Amounts</u>
December 1, 2020	\$114,454
June 1, 2021	\$114,454

Please make checks payable to:

City of Tempe  
Fire Medical Rescue Department  
Mail Stop 11-1  
P.O. Box 5002  
Tempe, Az. 85280-5002

Attn: Adam Williams

If you have any questions on this billing statement, please feel free to call me at:  
480-350-2798.

Thank you,

Adam Williams  
Budget and Finance Supervisor