

Tempe County Island Fire District

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, May 19, 2025. The meeting will be held at 1255 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) March 24, 2025 (TCIFD #25-010).
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 #25-n/a).
4. Consideration of district financial matters:
 - a) Review of monthly financial reports: March and April (TCIFD #25-011).
 - b) Review of invoices / payables and authorization for payment (TCIFD #25-012).
5. Consideration of establishing a tentative revenue and expenditure budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026 pursuant to A.R.S. §48-853; declaring such for publishing and public notice; and setting July 28, 2025 at 5:45 p.m. local time for a public hearing prior to adoption (TCIFD #25-013).

Tempe County Island Fire District

6. Consideration of items for the agenda of the Tempe County Island Fire District's next scheduled meeting (July 28, 2025) and or a special meeting called by the governing board for the purpose of carrying out its powers and duties (TCIFD #25-014).
7. Announcements.
8. 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 May____, 2025.

At: _____ a.m. / p.m. Local Time

By: _____

FINANCIAL STATEMENTS
TEMPE COUNTY ISLAND FIRE DISTRICT
MARCH 31, 2025

TABLE OF CONTENTS

BASIC FINANCIAL STATEMENTS:

BALANCE SHEET – CASH BASIS3

STATEMENT OF REVENUES AND EXPENSES – CASH BASIS4

REQUIRED SUPPLEMENTARY INFORMATION:

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND.....6

NOTES TO FINANCIAL STATEMENTS7

Tempe County Island Fire District
Balance Sheet-Cash Basis
As of March 31, 2025

| | <u>Mar 31, 25</u> |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · County checking | 117,429.00 |
| Total Checking/Savings | 117,429.00 |
| Total Current Assets | 117,429.00 |
| TOTAL ASSETS | 117,429.00 |
| LIABILITIES & EQUITY | |
| Equity | |
| 3001 · Fund balance-GF | 29,296.40 |
| Net Income | 88,132.60 |
| Total Equity | 117,429.00 |
| TOTAL LIABILITIES & EQUITY | 117,429.00 |

Tempe County Island Fire District
Statement of Revenue and Expenses-Cash Basis
For the nine months ended March 31, 2025

| | Jul '24 - Mar 25 |
|--|------------------|
| Income | |
| 4000 · Property Tax Revenue | |
| 4001 · Real & Personal Property Taxes | 200,374.52 |
| 4004 · Fire District Assistance Tax | 35,558.74 |
| | <hr/> |
| Total 4000 · Property Tax Revenue | 235,933.26 |
| 4009 · Other Tax Revenue | |
| 4010 · SRP Contribution | 680.50 |
| 4012 · Interest Income-GF | 3,270.30 |
| | <hr/> |
| Total 4009 · Other Tax Revenue | 3,950.80 |
| | <hr/> |
| Total Income | 239,884.06 |
| Expense | |
| 5001 · Fire Protection Services Cont. | 119,587.50 |
| 5002 · Insurance | 18,316.00 |
| 5005 · Professional Services | |
| 5005.1 · Lega/Attorney Services | 142.50 |
| 5005.2 · Consultant/Administrative Serv. | 9,824.47 |
| 5005.3 · Certified Public Accountant | 1,975.00 |
| 5005.4 · CPA - Audit Services | 1,900.00 |
| | <hr/> |
| Total 5005 · Professional Services | 13,841.97 |
| 5100 · Interest expense | 0.28 |
| 5200 · Tax refund payment | 5.71 |
| | <hr/> |
| Total Expense | 151,751.46 |
| | <hr/> |
| Net Income | 88,132.60 |
| | <hr/> <hr/> |

REQUIRED SUPPLEMENTARY INFORMATION

Tempe County Island Fire District
Budgetary Comparison Schedule - General Fund
July 2024 through March 2025

| | Jul '24 - Mar 25 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|----------------|
| Income | | | | |
| 4000 · Property Tax Revenue | | | | |
| 4001 · Real & Personal Property Taxes | 200,374.52 | 255,000.00 | -54,625.48 | 78.6% |
| 4004 · Fire District Assistance Tax | 35,558.74 | 51,000.00 | -15,441.26 | 69.7% |
| Total 4000 · Property Tax Revenue | 235,933.26 | 306,000.00 | -70,066.74 | 77.1% |
| 4009 · Other Tax Revenue | | | | |
| 4010 · SRP Contribution | 680.50 | 1,400.00 | -719.50 | 48.6% |
| 4012 · Interest Income-GF | 3,270.30 | 1,200.00 | 2,070.30 | 272.5% |
| Total 4009 · Other Tax Revenue | 3,950.80 | 2,600.00 | 1,350.80 | 152.0% |
| Total Income | 239,884.06 | 308,600.00 | -68,715.94 | 77.7% |
| Expense | | | | |
| 5001 · Fire Protection Services Cont. | 119,587.50 | 239,175.00 | -119,587.50 | 50.0% |
| 5002 · Insurance | 18,316.00 | 20,000.00 | -1,684.00 | 91.6% |
| 5005 · Professional Services | | | | |
| 5005.1 · Legal/Attorney Services | 142.50 | 4,000.00 | -3,857.50 | 3.6% |
| 5005.2 · Consultant/Administrative Serv. | 9,824.47 | 9,250.00 | 574.47 | 106.2% |
| 5005.3 · Certified Public Accountant | 1,975.00 | 2,000.00 | -25.00 | 98.8% |
| 5005.4 · CPA - Audit Services | 1,900.00 | 1,800.00 | 100.00 | 105.6% |
| 5005.5 · Election Services/Expenses | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5005 · Professional Services | 13,841.97 | 17,050.00 | -3,208.03 | 81.2% |
| 5010 · Operating Supplies | | | | |
| 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% |
| Total 5010 · Operating Supplies | 0.00 | 3,700.00 | -3,700.00 | 0.0% |
| 5100 · Interest expense | 0.28 | | | |
| 5200 · Tax refund payment | 5.71 | 1,779.55 | -1,773.84 | 0.3% |
| 5900 · Contingency/Financial Reserve | 0.00 | 56,191.85 | -56,191.85 | 0.0% |
| Total Expense | 151,751.46 | 337,896.40 | -186,144.94 | 44.9% |
| Net Income | 88,132.60 | -29,296.40 | 117,429.00 | -300.8% |

No assurance is provided on the financial statements.

Tempe County Island Fire District
Notes to Basic Financial Statements
As of March 31, 2025

NOTE 1 – DISCLOSURE DEPARTURES

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on 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.

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.

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04/09/25

Cash Basis

Tempe County Island Fire District
Register of Checks, Warrants and Deposits
As of March 31, 2025

| Date | Num | Name | Memo | Debit | Credit | Balance |
|-------------------------------|------------|-----------------------|----------------|-----------------|-----------------|-------------------|
| 1001 - County checking | | | | | | 116,374.21 |
| 03/10/2025 | 5190000114 | SC Audit & Account... | Inv #1002-9960 | | 1,900.00 | 114,474.21 |
| 03/10/2025 | 5190000115 | PolicyLogic, LLC | | | 1,943.15 | 112,531.06 |
| 03/10/2025 | 5190000116 | Angela D. Rath, CPA | | | 450.00 | 112,081.06 |
| 03/31/2025 | | | Deposit | 5,347.94 | | 117,429.00 |
| Total 1001 - County checking | | | | 5,347.94 | 4,293.15 | 117,429.00 |
| TOTAL | | | | 5,347.94 | 4,293.15 | 117,429.00 |

4:05 PM

04/09/25

Tempe County Island Fire District
Reconciliation Summary
1001 · County checking, Period Ending 03/31/2025

| | |
|--|--------------------------|
| | Mar 31, 25 |
| Beginning Balance | <u>116,374.21</u> |
| Cleared Transactions | |
| Deposits and Credits - 1 item | <u>5,347.94</u> |
| Total Cleared Transactions | <u>5,347.94</u> |
| Cleared Balance | <u><u>121,722.15</u></u> |
| Uncleared Transactions | |
| Checks and Payments - 3 items | <u>-4,293.15</u> |
| Total Uncleared Transactions | <u>-4,293.15</u> |
| Register Balance as of 03/31/2025 | <u><u>117,429.00</u></u> |
| Ending Balance | <u>117,429.00</u> |

4:05 PM

04/09/25

Tempe County Island Fire District Reconciliation Detail

1001 · County checking, Period Ending 03/31/2025

| Type | Date | Num | Name | Clr | Amount | Balance |
|--------------------------------------|------------|----------|------------------------|-----|-----------|------------|
| Beginning Balance | | | | | | 116,374.21 |
| Cleared Transactions | | | | | | |
| Deposits and Credits - 1 item | | | | | | |
| Deposit | 03/31/2025 | | | X | 5,347.94 | 5,347.94 |
| Total Deposits and Credits | | | | | 5,347.94 | 5,347.94 |
| Total Cleared Transactions | | | | | 5,347.94 | 5,347.94 |
| Cleared Balance | | | | | 5,347.94 | 121,722.15 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 3 items | | | | | | |
| Check | 03/10/2025 | 51900... | PolicyLogic, LLC | | -1,943.15 | -1,943.15 |
| Check | 03/10/2025 | 51900... | SC Audit & Accounti... | | -1,900.00 | -3,843.15 |
| Check | 03/10/2025 | 51900... | Angela D. Rath, CPA | | -450.00 | -4,293.15 |
| Total Checks and Payments | | | | | -4,293.15 | -4,293.15 |
| Total Uncleared Transactions | | | | | -4,293.15 | -4,293.15 |
| Register Balance as of 03/31/2025 | | | | | 1,054.79 | 117,429.00 |
| Ending Balance | | | | | 1,054.79 | 117,429.00 |

For the Month Ended March 2025

TEMPE COUNTY ISLAND FD

405-4119-4001-41740

TAF: MAINTENANCE & OPERATIONS SPECIAL DISTRICTS

AGENCY ACCOUNT: TEMPE COUNTY ISLAND FIRE DISTRICT

| Object | Object Description | MTD Transactions | YTD Balances |
|--------|---|------------------|--------------|
| | Beginning Balance | (116,374.21) | (165,178.65) |
| 3111 | REAL PROPERTY TAXES - CURRENT YEAR | (2,830.89) ✓ | (198,150.48) |
| 3112 | REAL PROPERTY TAXES - 1ST PRECEEDING YEAR | | (2,224.04) |
| 3113 | RESOLUTION | 1.48 ✓ | 5.71 |
| 3114 | RESOLUTION INTEREST | | 0.28 |
| 3151 | IN LIEU TAX - SRP | | (680.50) |
| 3154 | FIRE DISTRICT ASSISTANCE - COUNTY | (2,022.82) ✓ | (35,558.74) |
| 3301 | INVESTMENT EARNINGS ON INVESTMENT POOL DEPOSITS | (495.71) ✓ | (3,270.30) |
| 4100 | WARRANTS PAID | | 283,334.57 |
| | Ending Balance | (121,722.15) | (121,722.15) |

Tempe County Island Fire District
Cash Flow Projections
For the year ending June 30, 2025

| | July <i>Actual</i> | August <i>Actual</i> | September <i>Actual</i> | October <i>Actual</i> | November <i>Actual</i> | December <i>Actual</i> | January <i>Actual</i> | February <i>Actual</i> | March <i>Actual</i> |
|---|-----------------------|-------------------------|----------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|------------------------|
| Income | | | | | | | | | |
| 4000 · Property Tax Revenue | | | | | | | | | |
| 4001 · Real & Personal Property Taxes | 1,109.23 | 414.62 | 38,686.83 | 88,907.78 | 14,312.22 | 12,437.60 | 758.08 | 40,917.27 | 2,830.89 |
| 4004 · Fire District Assistance Tax | 1,026.53 | (702.60) | 5,663.43 | 10,086.22 | 11,746.75 | 3,097.14 | 958.77 | 1,659.68 | 2,022.82 |
| Total 4000 · Property Tax Revenue | 2,135.76 | (287.98) | 44,350.26 | 98,994.00 | 26,058.97 | 15,534.74 | 1,716.85 | 42,576.95 | 4,853.71 |
| 4009 · Other Tax Revenue | | | | | | | | | |
| 4010 · SRP Contribution | - | - | - | - | 680.50 | - | - | - | - |
| 4012 · Interest Income-GF | 547.70 | 382.27 | 192.40 | 142.15 | 236.29 | 332.58 | 434.37 | 506.83 | 495.71 |
| Total 4009 · Other Tax Revenue | 547.70 | 382.27 | 192.40 | 142.15 | 916.79 | 332.58 | 434.37 | 506.83 | 495.71 |
| Total Income | 2,683.46 | 94.29 | 44,542.66 | 99,136.15 | 26,975.76 | 15,867.32 | 2,151.22 | 43,083.78 | 5,349.42 |
| Expense | | | | | | | | | |
| 5001 · Fire Protection Services Cont. | - | - | - | - | 119,587.50 | - | - | - | - |
| 5002 · Insurance | - | - | 18,316.00 | - | - | - | - | - | - |
| 5003 · Conferences | - | - | - | - | - | - | - | - | - |
| 5005 · Professional Services | | | | | | | | | |
| 5005.1 · Legal | - | - | 142.50 | - | - | - | - | - | - |
| 5005.2 · Consultant/Administrative Serv. | - | - | 4,511.82 | - | 1,716.04 | - | 1,653.46 | - | 1,943.15 |
| 5005.3 · Certified Public Accountant | - | - | 825.00 | - | 375.00 | - | 325.00 | - | 450.00 |
| 5005.4 · CPA - Audit Services | - | - | - | - | - | - | - | - | 1,900.00 |
| 5005.5 · Election services | - | - | - | - | - | - | - | - | - |
| Total 5005 · Professional Services | - | - | 5,479.32 | - | 2,091.04 | - | 1,978.46 | - | 4,293.15 |
| 5010 · Operating Supplies | | | | | | | | | |
| 5011 · Public notice/Publishing | - | - | - | - | - | - | - | - | - |
| 5012 · Printing | - | - | - | - | - | - | - | - | - |
| 5013 · Records retention/Filing | - | - | - | - | - | - | - | - | - |
| 5014 · Office supplies | - | - | - | - | - | - | - | - | - |
| 5015 · Postage/Mailing | - | - | - | - | - | - | - | - | - |
| 5016 · Website expense | - | - | - | - | - | - | - | - | - |
| Total 5010 · Operating Supplies | - | - | - | - | - | - | - | - | - |
| 5100 · Interest expense | - | - | - | - | - | - | - | 0.28 | - |
| 5200 · Tax refund payment | - | - | 6.00 | - | - | - | - | (1.77) | 1.48 |
| 5900 · Contingency/Financial Reserve | - | - | - | - | - | - | - | - | - |
| Total Expense | - | - | 23,801.32 | - | 121,678.54 | - | 1,978.46 | (1.49) | 4,294.63 |
| Cash Flow Surplus (Deficit) | 2,683.46 | 94.29 | 20,741.34 | 99,136.15 | (94,702.78) | 15,867.32 | 172.76 | 43,085.27 | 1,054.79 |
| Other Cash Inflows (outflows) | | | | | | | | | |
| Due from county | | | | | | | | | |
| Line of credit proceeds | - | | | | | | | | |
| Beginning Cash Balance | 29,296.40 | 31,979.86 | 32,074.15 | 52,815.49 | 151,951.64 | 57,248.86 | 73,116.18 | 73,288.94 | 116,374.21 |
| Ending Cash Balance | 31,979.86 | 32,074.15 | 52,815.49 | 151,951.64 | 57,248.86 | 73,116.18 | 73,288.94 | 116,374.21 | 117,429.00 |

Tempe County Island Fire District
Cash Flow Projections
For the year ending June 30, 2025

| | April <i>Projected</i> | May <i>Projected</i> | June <i>Projected</i> | TOTAL |
|--|---------------------------|-------------------------|--------------------------|------------|
| Income | | | | |
| 4000 - Property Tax Revenue | | | | |
| 4001 - Real & Personal Property Taxes | 40,598.79 | 13,491.45 | 1,160.51 | 255,625.27 |
| 4004 - Fire District Assistance Tax | 11,640.24 | 3,322.31 | 911.77 | 51,433.06 |
| Total 4000 - Property Tax Revenue | 52,239.03 | 16,813.76 | 2,072.28 | 307,058.33 |
| 4009 - Other Tax Revenue | | | | |
| 4010 - SRP Contribution | - | 680.50 | - | 1,361.00 |
| 4012 - Interest Income-GF | 100.00 | 100.00 | 100.00 | 3,570.30 |
| Total 4009 - Other Tax Revenue | 100.00 | 780.50 | 100.00 | 4,931.30 |
| Total Income | 52,339.03 | 17,594.26 | 2,172.28 | 311,989.63 |
| Expense | | | | |
| 5001 - Fire Protection Services Cont. | - | 119,587.50 | - | 239,175.00 |
| 5002 - Insurance | - | - | - | 18,316.00 |
| 5003 - Conferences | - | - | - | - |
| 5005 - Professional Services | | | | |
| 5005.1 - Legal | - | 2,000.00 | - | 2,142.50 |
| 5005.2 - Consultant/Administrative Serv. | - | 1,850.00 | - | 11,674.47 |
| 5005.3 - Certified Public Accountant | - | 400.00 | - | 2,375.00 |
| 5005.4 - CPA - Audit Services | - | - | - | 1,900.00 |
| 5005.5 - Election services | - | - | - | - |
| Total 5005 - Professional Services | - | 4,250.00 | - | 18,091.97 |
| 5010 - Operating Supplies | | | | |
| 5011 - Public notice/Publishing | - | 250.00 | - | 250.00 |
| 5012 - Printing | - | 125.00 | - | 125.00 |
| 5013 - Records retention/Filing | - | 1,250.00 | - | 1,250.00 |
| 5014 - Office supplies | - | 50.00 | - | 50.00 |
| 5015 - Postage/Mailing | - | 50.00 | - | 50.00 |
| 5016 - Website expense | - | 125.00 | - | 125.00 |
| Total 5010 - Operating Supplies | - | 1,850.00 | - | 1,850.00 |
| 5100 - Interest expense | - | - | - | 0.28 |
| 5200 - Tax refund payment | 254.22 | 254.22 | 254.22 | 768.37 |
| 5900 - Contingency/Financial Reserve | - | - | - | - |
| Total Expense | 254.22 | 125,941.72 | 254.22 | 278,201.62 |
| Cash Flow Surplus (Deficit) | 52,084.81 | (108,347.46) | 1,918.06 | 33,788.01 |
| Other Cash Inflows (outflows) | | | | |
| Due from county | | | | |
| Line of credit proceeds | | | | |
| Beginning Cash Balance | 117,429.00 | 169,513.81 | 61,166.35 | |
| Ending Cash Balance | 169,513.81 | 61,166.35 | 63,084.41 | |

FINANCIAL STATEMENTS
TEMPE COUNTY ISLAND FIRE DISTRICT
APRIL 30, 2025

TABLE OF CONTENTS

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REQUIRED SUPPLEMENTARY INFORMATION:

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND.....6

NOTES TO FINANCIAL STATEMENTS7

Tempe County Island Fire District
Balance Sheet-Cash Basis
As of April 30, 2025

| | Apr 30, 25 |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · County checking | 163,231.35 |
| Total Checking/Savings | 163,231.35 |
| Total Current Assets | 163,231.35 |
| TOTAL ASSETS | 163,231.35 |
| LIABILITIES & EQUITY | |
| Equity | |
| 3001 · Fund balance-GF | 29,296.40 |
| Net Income | 133,934.95 |
| Total Equity | 163,231.35 |
| TOTAL LIABILITIES & EQUITY | 163,231.35 |

Tempe County Island Fire District
Statement of Revenue and Expenses-Cash Basis
For the ten months ended April 30, 2025

| | Jul '24 - Apr 25 |
|---|-------------------|
| Income | |
| 4000 · Property Tax Revenue | |
| 4001 · Real & Personal Property Taxes | 240,630.69 |
| 4004 · Fire District Assistance Tax | 40,792.98 |
| | <hr/> |
| Total 4000 · Property Tax Revenue | 281,423.67 |
| 4009 · Other Tax Revenue | |
| 4010 · SRP Contribution | 680.50 |
| 4012 · Interest Income-GF | 3,582.24 |
| | <hr/> |
| Total 4009 · Other Tax Revenue | 4,262.74 |
| | <hr/> |
| Total Income | 285,686.41 |
| Expense | |
| 5001 · Fire Protection Services Cont. | 119,587.50 |
| 5002 · Insurance | 18,316.00 |
| 5005 · Professional Services | |
| 5005.1 · Lega/Attorney Services | 142.50 |
| 5005.2 · Consultant/Administrative Serv. | 9,824.47 |
| 5005.3 · Certified Public Accountant | 1,975.00 |
| 5005.4 · CPA - Audit Services | 1,900.00 |
| | <hr/> |
| Total 5005 · Professional Services | 13,841.97 |
| 5100 · Interest expense | 0.28 |
| 5200 · Tax refund payment | 5.71 |
| | <hr/> |
| Total Expense | 151,751.46 |
| | <hr/> |
| Net Income | 133,934.95 |

REQUIRED SUPPLEMENTARY INFORMATION

Tempe County Island Fire District
Budgetary Comparison Schedule - General Fund
July 2024 through April 2025

| | Jul '24 - Apr 25 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|----------------|
| Income | | | | |
| 4000 · Property Tax Revenue | | | | |
| 4001 · Real & Personal Property Taxes | 240,630.69 | 255,000.00 | -14,369.31 | 94.4% |
| 4004 · Fire District Assistance Tax | 40,792.98 | 51,000.00 | -10,207.02 | 80.0% |
| Total 4000 · Property Tax Revenue | 281,423.67 | 306,000.00 | -24,576.33 | 92.0% |
| 4009 · Other Tax Revenue | | | | |
| 4010 · SRP Contribution | 680.50 | 1,400.00 | -719.50 | 48.6% |
| 4012 · Interest Income-GF | 3,582.24 | 1,200.00 | 2,382.24 | 298.5% |
| Total 4009 · Other Tax Revenue | 4,262.74 | 2,600.00 | 1,662.74 | 164.0% |
| Total Income | 285,686.41 | 308,600.00 | -22,913.59 | 92.6% |
| Expense | | | | |
| 5001 · Fire Protection Services Cont. | 119,587.50 | 239,175.00 | -119,587.50 | 50.0% |
| 5002 · Insurance | 18,316.00 | 20,000.00 | -1,684.00 | 91.6% |
| 5005 · Professional Services | | | | |
| 5005.1 · Legal/Attorney Services | 142.50 | 4,000.00 | -3,857.50 | 3.6% |
| 5005.2 · Consultant/Administrative Serv. | 9,824.47 | 9,250.00 | 574.47 | 106.2% |
| 5005.3 · Certified Public Accountant | 1,975.00 | 2,000.00 | -25.00 | 98.8% |
| 5005.4 · CPA - Audit Services | 1,900.00 | 1,800.00 | 100.00 | 105.6% |
| 5005.5 · Election Services/Expenses | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5005 · Professional Services | 13,841.97 | 17,050.00 | -3,208.03 | 81.2% |
| 5010 · Operating Supplies | | | | |
| 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% |
| Total 5010 · Operating Supplies | 0.00 | 3,700.00 | -3,700.00 | 0.0% |
| 5100 · Interest expense | 0.28 | | | |
| 5200 · Tax refund payment | 5.71 | 1,779.55 | -1,773.84 | 0.3% |
| 5900 · Contingency/Financial Reserve | 0.00 | 56,191.85 | -56,191.85 | 0.0% |
| Total Expense | 151,751.46 | 337,896.40 | -186,144.94 | 44.9% |
| Net Income | 133,934.95 | -29,296.40 | 163,231.35 | -457.2% |

No assurance is provided on the financial statements.

Tempe County Island Fire District
Notes to Basic Financial Statements
As of April 30, 2025

NOTE 1 – DISCLOSURE DEPARTURES

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on 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.

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.

11:51 AM

05/07/25

Tempe County Island Fire District
Reconciliation Summary
1001 - County checking, Period Ending 04/30/2025

| | |
|-----------------------------------|-------------------|
| | Apr 30, 25 |
| Beginning Balance | 121,722.15 |
| Cleared Transactions | |
| Checks and Payments - 3 items | -4,293.15 |
| Deposits and Credits - 1 item | 45,802.35 |
| Total Cleared Transactions | 41,509.20 |
| Cleared Balance | 163,231.35 |
| Register Balance as of 04/30/2025 | 163,231.35 |
| Ending Balance | 163,231.35 |

11:51 AM

05/07/25

Tempe County Island Fire District
Reconciliation Detail
1001 - County checking, Period Ending 04/30/2025

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|----------|------------------------|-----|-----------|------------|
| Beginning Balance | | | | | | 121,722.15 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 3 items | | | | | | |
| Check | 03/10/2025 | 51900... | PolicyLogic, LLC | X | -1,943.15 | -1,943.15 |
| Check | 03/10/2025 | 51900... | SC Audit & Accounti... | X | -1,900.00 | -3,843.15 |
| Check | 03/10/2025 | 51900... | Angela D. Rath, CPA | X | -450.00 | -4,293.15 |
| Total Checks and Payments | | | | | -4,293.15 | -4,293.15 |
| Deposits and Credits - 1 item | | | | | | |
| Deposit | 04/30/2025 | | | X | 45,802.35 | 45,802.35 |
| Total Deposits and Credits | | | | | 45,802.35 | 45,802.35 |
| Total Cleared Transactions | | | | | 41,509.20 | 41,509.20 |
| Cleared Balance | | | | | 41,509.20 | 163,231.35 |
| Register Balance as of 04/30/2025 | | | | | 41,509.20 | 163,231.35 |
| Ending Balance | | | | | 41,509.20 | 163,231.35 |

For the Month Ended April 2025

TEMPE COUNTY ISLAND FD

405-4119-4001-41740

TAF: MAINTENANCE & OPERATIONS SPECIAL DISTRICTS

AGENCY ACCOUNT: TEMPE COUNTY ISLAND FIRE DISTRICT

| Object | Object Description | | MTD Transactions | YTD Balances |
|--------|---|-------------------|------------------|--------------|
| | | Beginning Balance | (121,722.15) | (165,178.65) |
| 3111 | REAL PROPERTY TAXES - CURRENT YEAR | | (40,256.17) | (238,406.65) |
| 3112 | REAL PROPERTY TAXES - 1ST PRECEEDING YEAR | | | (2,224.04) |
| 3113 | RESOLUTION | | | 5.71 |
| 3114 | RESOLUTION INTEREST | | | 0.28 |
| 3151 | IN LIEU TAX - SRP | | | (680.50) |
| 3154 | FIRE DISTRICT ASSISTANCE - COUNTY | | (5,234.24) | (40,792.98) |
| 3301 | INVESTMENT EARNINGS ON INVESTMENT POOL DEPOSITS | | (311.94) | (3,582.24) |
| 4100 | WARRANTS PAID | | 4,293.15 | 287,627.72 |
| | | Ending Balance | (163,231.35) | (163,231.35) |

| AGENCY | TAF | TAFDesc1 | WARRANTID1 | ISSUEDDATE1 | STATUS1 | PAIDDATE1 | POS | PAYSEI | IMPORTFIL | AMOUNT1 |
|--------|-----|---|------------|-------------|---------|-----------|----------|--------|-----------|----------|
| 4119 | | 4001 MAINTENANCE & OPERATIONS SPECIAL DISTRICTS | 5190000114 | 4/15/2025 | Paid | 4/15/2025 | 1/1/1900 | | | 1,900.00 |
| 4119 | | 4001 MAINTENANCE & OPERATIONS SPECIAL DISTRICTS | 5190000115 | 4/3/2025 | Paid | 4/3/2025 | 1/1/1900 | | | 1,943.15 |
| 4119 | | 4001 MAINTENANCE & OPERATIONS SPECIAL DISTRICTS | 5190000116 | 4/15/2025 | Paid | 4/15/2025 | 1/1/1900 | | | 450 |

Tempe County Island Fire District

Register of Checks, Warrants and Deposits

As of April 30, 2025

| Date | Num | Name | Memo | Debit | Credit | Balance |
|------------------------------|-----|------|---------|-----------|--------|------------|
| 1001 · County checking | | | | | | 117,429.00 |
| 04/30/2025 | | | Deposit | 45,802.35 | | 163,231.35 |
| Total 1001 · County checking | | | | 45,802.35 | 0.00 | 163,231.35 |
| TOTAL | | | | 45,802.35 | 0.00 | 163,231.35 |

Tempe County Island Fire District
Cash Flow Projections
For the year ending June 30, 2025

| | July <i>Actual</i> | August <i>Actual</i> | September <i>Actual</i> | October <i>Actual</i> | November <i>Actual</i> | December <i>Actual</i> | January <i>Actual</i> | February <i>Actual</i> | March <i>Actual</i> |
|---|-----------------------|-------------------------|----------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|------------------------|
| Income | | | | | | | | | |
| 4000 · Property Tax Revenue | | | | | | | | | |
| 4001 · Real & Personal Property Taxes | 1,109.23 | 414.62 | 38,686.83 | 88,907.78 | 14,312.22 | 12,437.60 | 758.08 | 40,917.27 | 2,830.89 |
| 4004 · Fire District Assistance Tax | 1,026.53 | (702.60) | 5,663.43 | 10,086.22 | 11,746.75 | 3,097.14 | 958.77 | 1,659.68 | 2,022.82 |
| Total 4000 · Property Tax Revenue | 2,135.76 | (287.98) | 44,350.26 | 98,994.00 | 26,058.97 | 15,534.74 | 1,716.85 | 42,576.95 | 4,853.71 |
| 4009 · Other Tax Revenue | | | | | | | | | |
| 4010 · SRP Contribution | - | - | - | - | 680.50 | - | - | - | - |
| 4012 · Interest Income-GF | 547.70 | 382.27 | 192.40 | 142.15 | 236.29 | 332.58 | 434.37 | 506.83 | 495.71 |
| Total 4009 · Other Tax Revenue | 547.70 | 382.27 | 192.40 | 142.15 | 916.79 | 332.58 | 434.37 | 506.83 | 495.71 |
| Total Income | 2,683.46 | 94.29 | 44,542.66 | 99,136.15 | 26,975.76 | 15,867.32 | 2,151.22 | 43,083.78 | 5,349.42 |
| Expense | | | | | | | | | |
| 5001 · Fire Protection Services Cont. | - | - | - | - | 119,587.50 | - | - | - | - |
| 5002 · Insurance | - | - | 18,316.00 | - | - | - | - | - | - |
| 5003 · Conferences | - | - | - | - | - | - | - | - | - |
| 5005 · Professional Services | | | | | | | | | |
| 5005.1 · Legal | - | - | 142.50 | - | - | - | - | - | - |
| 5005.2 · Consultant/Administrative Serv. | - | - | 4,511.82 | - | 1,716.04 | - | 1,653.46 | - | 1,943.15 |
| 5005.3 · Certified Public Accountant | - | - | 825.00 | - | 375.00 | - | 325.00 | - | 450.00 |
| 5005.4 · CPA - Audit Services | - | - | - | - | - | - | - | - | 1,900.00 |
| 5005.5 · Election services | - | - | - | - | - | - | - | - | - |
| Total 5005 · Professional Services | - | - | 5,479.32 | - | 2,091.04 | - | 1,978.46 | - | 4,293.15 |
| 5010 · Operating Supplies | | | | | | | | | |
| 5011 · Public notice/Publishing | - | - | - | - | - | - | - | - | - |
| 5012 · Printing | - | - | - | - | - | - | - | - | - |
| 5013 · Records retention/Filing | - | - | - | - | - | - | - | - | - |
| 5014 · Office supplies | - | - | - | - | - | - | - | - | - |
| 5015 · Postage/Mailing | - | - | - | - | - | - | - | - | - |
| 5016 · Website expense | - | - | - | - | - | - | - | - | - |
| Total 5010 · Operating Supplies | - | - | - | - | - | - | - | - | - |
| 5100 · Interest expense | - | - | - | - | - | - | - | 0.28 | - |
| 5200 · Tax refund payment | - | - | 6.00 | - | - | - | - | (1.77) | 1.48 |
| 5900 · Contingency/Financial Reserve | - | - | - | - | - | - | - | - | - |
| Total Expense | - | - | 23,801.32 | - | 121,678.54 | - | 1,978.46 | (1.49) | 4,294.63 |
| Cash Flow Surplus (Deficit) | 2,683.46 | 94.29 | 20,741.34 | 99,136.15 | (94,702.78) | 15,867.32 | 172.76 | 43,085.27 | 1,054.79 |
| Other Cash Inflows (outflows) | | | | | | | | | |
| Due from county | | | | | | | | | |
| Line of credit proceeds | - | | | | | | | | |
| Beginning Cash Balance | 29,296.40 | 31,979.86 | 32,074.15 | 52,815.49 | 151,951.64 | 57,248.86 | 73,116.18 | 73,288.94 | 116,374.21 |
| Ending Cash Balance | 31,979.86 | 32,074.15 | 52,815.49 | 151,951.64 | 57,248.86 | 73,116.18 | 73,288.94 | 116,374.21 | 117,429.00 |

Tempe County Island Fire District
Cash Flow Projections
For the year ending June 30, 2025

| | April <i>Actual</i> | May <i>Projected</i> | June <i>Projected</i> | TOTAL |
|--|------------------------|-------------------------|--------------------------|------------|
| Income | | | | |
| 4000 - Property Tax Revenue | | | | |
| 4001 - Real & Personal Property Taxes | 40,256.17 | 13,491.45 | 1,160.51 | 255,282.65 |
| 4004 - Fire District Assistance Tax | 5,234.24 | 9,322.31 | 911.77 | 51,027.06 |
| Total 4000 - Property Tax Revenue | 45,490.41 | 22,813.76 | 2,072.28 | 306,309.71 |
| 4009 - Other Tax Revenue | | | | |
| 4010 - SRP Contribution | - | 680.50 | - | 1,361.00 |
| 4012 - Interest Income-GF | 311.94 | 100.00 | 100.00 | 3,782.24 |
| Total 4009 - Other Tax Revenue | 311.94 | 780.50 | 100.00 | 5,143.24 |
| Total Income | 45,802.35 | 23,594.26 | 2,172.28 | 311,452.95 |
| Expense | | | | |
| 5001 - Fire Protection Services Cont. | - | 119,587.50 | - | 239,175.00 |
| 5002 - Insurance | - | - | - | 18,316.00 |
| 5003 - Conferences | - | - | - | - |
| 5005 - Professional Services | | | | |
| 5005.1 - Legal | - | 2,000.00 | - | 2,142.50 |
| 5005.2 - Consultant/Administrative Serv. | - | 1,850.00 | - | 11,674.47 |
| 5005.3 - Certified Public Accountant | - | 400.00 | - | 2,375.00 |
| 5005.4 - CPA - Audit Services | - | - | - | 1,900.00 |
| 5005.5 - Election services | - | - | - | - |
| Total 5005 - Professional Services | - | 4,250.00 | - | 18,091.97 |
| 5010 - Operating Supplies | | | | |
| 5011 - Public notice/Publishing | - | 250.00 | - | 250.00 |
| 5012 - Printing | - | 125.00 | - | 125.00 |
| 5013 - Records retention/Filing | - | 1,250.00 | - | 1,250.00 |
| 5014 - Office supplies | - | 50.00 | - | 50.00 |
| 5015 - Postage/Mailing | - | 50.00 | - | 50.00 |
| 5016 - Website expense | - | 125.00 | - | 125.00 |
| Total 5010 - Operating Supplies | - | 1,850.00 | - | 1,850.00 |
| 5100 - Interest expense | - | - | - | 0.28 |
| 5200 - Tax refund payment | - | 254.22 | 254.22 | 514.15 |
| 5900 - Contingency/Financial Reserve | - | - | - | - |
| Total Expense | - | 125,941.72 | 254.22 | 277,947.40 |
| Cash Flow Surplus (Deficit) | 45,802.35 | (102,347.46) | 1,918.06 | 33,505.55 |
| Other Cash Inflows (outflows) | | | | |
| Due from county | | | | |
| Line of credit proceeds | | | | |
| Beginning Cash Balance | 117,429.00 | 163,231.35 | 60,883.89 | |
| Ending Cash Balance | 163,231.35 | 60,883.89 | 62,801.95 | |



Angela D. Rath, CPA
29675 N. 122nd Drive
Peoria, AZ 85383

Invoice

Invoice #: 2916

Date: 4/7/2025

Terms: Due on receipt

Bill To

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

Description

Amount

Accounting during the month of March 2025.

175.00

It's been a pleasure working with you!

Total

\$175.00



Angela D. Rath, CPA
29675 N. 122nd Drive
Peoria, AZ 85383

Invoice

Invoice #: 2924

Date: 5/5/2025

Terms: Due on receipt

Bill To

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

Description

Amount

Accounting for the month of April 2025.

150.00

It's been a pleasure working with you!

Total

\$150.00

INVOICE

PolicyLogic, LLC
1790 N LAGUNA OAKS DR
GREEN VALLEY, AZ 85614

johnflynn@azfireadvisor.com
+1 (480) 313-0442
http://www.azfireadvisor.com

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

Invoice details
Invoice no.: 2259
Terms: Net 30
Invoice date: 05/08/2025
Due date: 06/07/2025

| # | Date | Product or service | Description | Amount |
|-----|------|-----------------------------------|--|----------|
| 1. | | CIFD Agenda Prep | District board agenda development & posting (1.25) | \$106.25 |
| 2. | | CIFD Finance Reports | Review monthly finance reports - CPA & Maricopa County | \$85.00 |
| 3. | | CIFD Administrative Service | Monthly general administrative services (1.5) | \$127.50 |
| 4. | | CIFD Public Meeting Prep | Prepare board meeting information packets & related items (2.25) | \$191.25 |
| 5. | | TCIFD Public Meeting | 3/24 Board meeting @ Tempe (1.75) | \$148.75 |
| 6. | | CIFD Finance | General finance administration post board meeting (1.0) | \$85.00 |
| 7. | | CIFD Meeting Expenditures | Client Expenditure: Images for information packets; Office Max | \$40.21 |
| 8. | | CIFD Phone Service | Client Expenditure for phone services - cost share with other CIFD | \$7.00 |
| 9. | | CIFD Public Record Mgt. & Storage | Monthly district records administration & storage (2.75) | \$233.75 |
| 10. | | CIFD IT Service | Client expenditure for IT service - cost share with other CIFD | \$20.00 |

Total

\$1,044.71

Note to customer

For professional services - March 2025

INVOICE

PolicyLogic, LLC
1790 N LAGUNA OAKS DR
GREEN VALLEY, AZ 85614

johnnflynn@azfireadvisor.com
+1 (480) 313-0442
http://www.azfireadvisor.com

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

Invoice details
Invoice no.: 2260
Terms: Net 30
Invoice date: 05/08/2025
Due date: 06/07/2025

| # | Date | Product or service | Description | Amount |
|----|------|-----------------------------------|--|----------|
| 1. | | CIFD Finance Reports | Review monthly finance reports - CPA & Maricopa County | \$85.00 |
| 2. | | CIFD Administrative Service | Monthly general administrative services (1.5) | \$127.50 |
| 3. | | CIFD Administrative Service | Preliminary FY 25/26 budget & contract cost prep (2.0) | \$170.00 |
| 4. | | CIFD Phone Service | Client Expenditure for phone services - cost share with other CIFD | \$6.65 |
| 5. | | CIFD Public Record Mgt. & Storage | Monthly district records administration & storage (2.75) | \$233.75 |
| 6. | | CIFD IT Service | Client expenditure for IT service - cost share with other CIFD | \$20.00 |

Total

\$642.90

Note to customer
For professional services - April 2025

City of Tempe

PO Box 5002
1400 E. Apache
Tempe, Az. 85280

**Fire Medical Rescue Department**

Date: May 1, 2025

To: Tempe County Island Fire District
PO Box 8220, Chandler, AZ 85246

Subject: Semi Annual Billing - **Invoice**

Contract: **C2019-184**
Invoice: C2019-5-2025

| <u>Payment Dates</u> | <u>Payment Amounts</u> |
|----------------------|------------------------|
| December 1, 2024 | \$119,587.50 |
| June 1, 2025 | \$123,390.50 |

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