



TUBAC FIRE DISTRICT

2227 EAST FRONTAGE ROAD
P.O. BOX 2881
TUBAC, ARIZONA 85646
TELEPHONE: (520)398-2255

REGULAR MEETING OF THE BOARD OF DIRECTORS

The Tubac Fire District Board of Directors will meet in regular session on January 31, 2024, at 1:30 pm at the Tubac Community Center Building located at 50 Bridge Rd in Tubac. The following topics and any variables thereto will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action. The Board may consider any item on this agenda in any order and at any time during the meeting. The Governing Board may convene into Executive Session for discussion or consultation for legal advice with its attorney regarding any item on this agenda, in accordance with A.R.S. § 38-431.03(A)(3).

Members of the public may attend the meeting in person, by viewing the livestream on the Tubac Fire District Facebook page, or by telephone by calling (346) 248-7799 and entering the Webinar ID, 827 3360 0975, if prompted.

NOTE: Executive Sessions are CONFIDENTIAL pursuant to A.R.S. § 38-431.03(C). Members of the public may not participate in Executive Sessions.

Members of the public who are not able to attend the meeting in person, may submit comments to the Board by email. The emails will be read out loud during the meeting. Please email any comments to bhamric@tubacfire.org. Emails must be received no later than 5pm the day before the meeting and must include your full name as well as your phone number (to allow District staff to contact you with any questions).

Agenda

1. Call to order and Pledge of Allegiance.
2. Roll call of Board Members.
3. Years of service recognition:
 - a. Captain Carlos Alvarez 15 Years.
 - b. Captain Martin Lujan 15 Years.
 - c. Firefighter/Paramedic Uriel Gonzalez 5 years.
4. Reading of public comments submitted via email.
5. Call to the Public: "This is the time for the public to comment on items related to the Fire District. Members of the Board may not discuss items that are not on the agenda. Therefore, the Fire Board is not permitted to discuss or take action on any items raised in the Call to the Public which is not on the agenda due to restrictions of the Open Meeting Law; however, individual Board members are permitted to respond to criticism directed to them. Otherwise, the Board has discretion to direct the Fire Chief to review the matter or that the matter is placed on a future agenda. Those wishing to address the Board need not request permission in advance. A member of the public may speak for a reasonable time as determined by the Board. If no time is specified, the presumed time limit will be 3 minutes per person. The Fire Board Chair may adjust time limitations and all individuals desiring to address the Fire Board will have the same opportunity."
6. Correspondence.
7. Report from Board Members.
8. Chief and Staff Report:
 - a. Operations Update.
 - b. Training.
 - c. Wildland Update.

- d. Administration Update.
9. Monthly Financial Report for December, 2023.
10. Consent Agenda:
 - a. Approval of minutes from December 20, 2023.
 - b. Approval of monthly financial reports.
11. Presentation of FYE June 30, 2023, audit by Walker & Armstrong.
12. Discussion and possible action to approve the construction of a porch at Tubac Station #2 in an amount not to exceed \$7,500.
13. Discussion and possible action to approve the purchase of six sets of Personal Protective equipment in an amount not to exceed \$29,244.33.
14. Discussion and possible action to purchase a staff vehicle in an amount not to exceed \$23,500.
15. Fire Station #1 Items:
 - a. Discussion and possible action to approve Board Resolution 2024-1 "Approval of Tubac Fire station #1 project."
 - b. Discussion and possible action to approve a construction manager as recommended by the Fire Chief's selection committee.
 - c. Discussion only Station #1 tower.
16. Discussion and possible action to accept Board Chair Sandy Johnson's resignation from the local PSPRS Board and to appoint a local PSPRS Board Chair.
17. Discussion and possible action on the Fire Chief's performance evaluation process. The Board might convene into Executive Session regarding this item as allowed by A.R.S. § 38-431.03(A)(1) (allowing an executive session for the purpose of "discussion or consideration of employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining or resignation of a . . . employee")
18. Future Agenda Items.
19. Next meeting: February 28, 2024, 1: 30p.m local time.
20. Adjourn meeting.

Notice of Meeting (Agenda) dated and posted, January 25, 2024, by 1:30 p.m. local time by Bianca Hamric.

If any disabled person needs any type of accommodation, please notify the Tubac Fire District prior to the scheduled meeting time.



Staff Report
Tubac Fire Board
January 2024

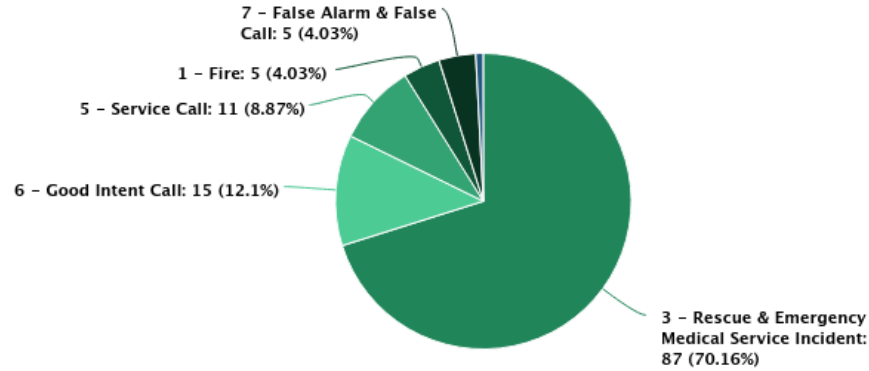
Tubac Fire District is committed to the safety of our community through the delivery of fire suppression, medical services, and public education.

December Emergency Responses



Incident Type Categories

Dec 01, 2023 to Dec 31, 2023



- **EMS** **87** (53 Transports, 1 Transfer of care to Air ambulance)
- **Fire** **11**
- **Public Assist** **26**
- **Total Calls** **124**

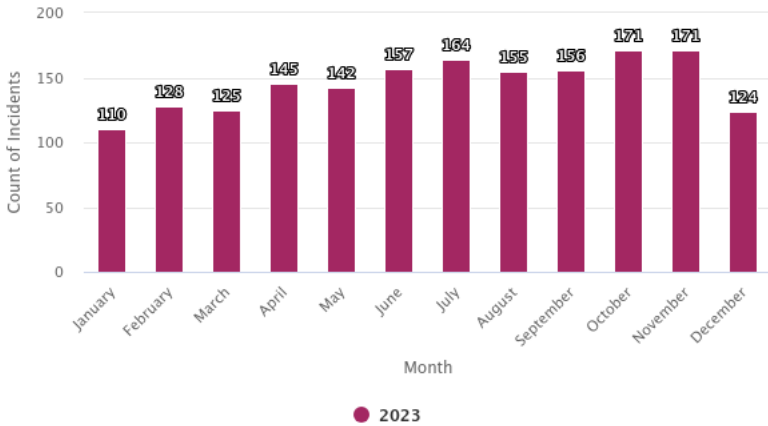
Incident Type Category	2023												2023		2022		YTD % Change
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Grand Total - Current	% of Total Incidents - Current	Grand Total - Previous	% of Total Incidents - Previous	
1 - Fire	1	2	5	6	13	9	5	2	8	4	0	5	60	3%	41	3%	46.34%
2 - Overpressure Rupture, Explosion, Overheat (No Fire)	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	1	0%	-100%
3 - Rescue & Emergency Medical Service Incident	81	93	77	84	71	92	88	74	67	91	103	87	1,008	58%	910	59%	10.77%
4 - Hazardous Condition (No Fire)	3	3	1	2	5	2	4	4	3	2	2	1	32	2%	22	1%	45.45%
5 - Service Call	13	17	23	40	43	31	42	61	65	55	38	11	439	25%	355	23%	23.66%
6 - Good Intent Call	8	5	11	11	7	15	15	4	8	13	18	15	130	7%	132	9%	-1.52%
7 - False Alarm & False Call	4	8	8	2	3	8	9	10	5	6	9	5	77	4%	67	4%	14.93%
8 - Severe Weather & Natural Disaster	0	0	0	0	0	0	1	0	0	0	0	0	1	0%	1	0%	0%
9 - Special Incident Type	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	2	0%	-100%
Grand Total	110	128	125	145	142	157	164	155	156	171	170	124	1,747	100%	1,531	100%	14.11%

Annual Emergency Responses



Incidents by Month

Jan 01, 2023 to Dec 31, 2023



Total Calls Compared to Last Year

YR2022

1533

YR2023

1748

215 (24% Increase)

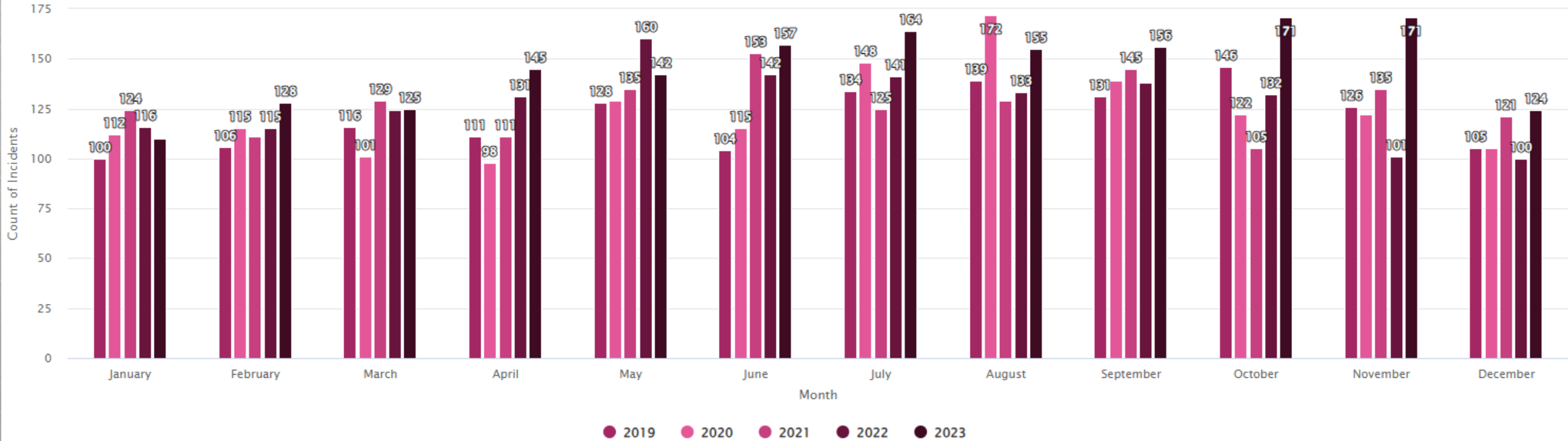
Month Name	2023		2022		YTD % Change
	Grand Total - Current	% of Total Incidents - Current	Grand Total - Previous	% of Total Incidents - Previous	
January	110	6%	116	8%	-5.17%
February	128	7%	115	8%	11.30%
March	125	7%	124	8%	0.81%
April	145	8%	131	9%	10.69%
May	142	8%	160	10%	-11.25%
June	157	9%	142	9%	10.56%
July	164	9%	141	9%	16.31%
August	155	9%	133	9%	16.54%
September	156	9%	138	9%	13.04%
October	171	10%	132	9%	29.55%
November	171	10%	101	7%	69.31%
December	124	7%	100	7%	24%
Grand Total	1,748	100%	1,533	100%	14.02%

Annual Emergency Responses Cont.

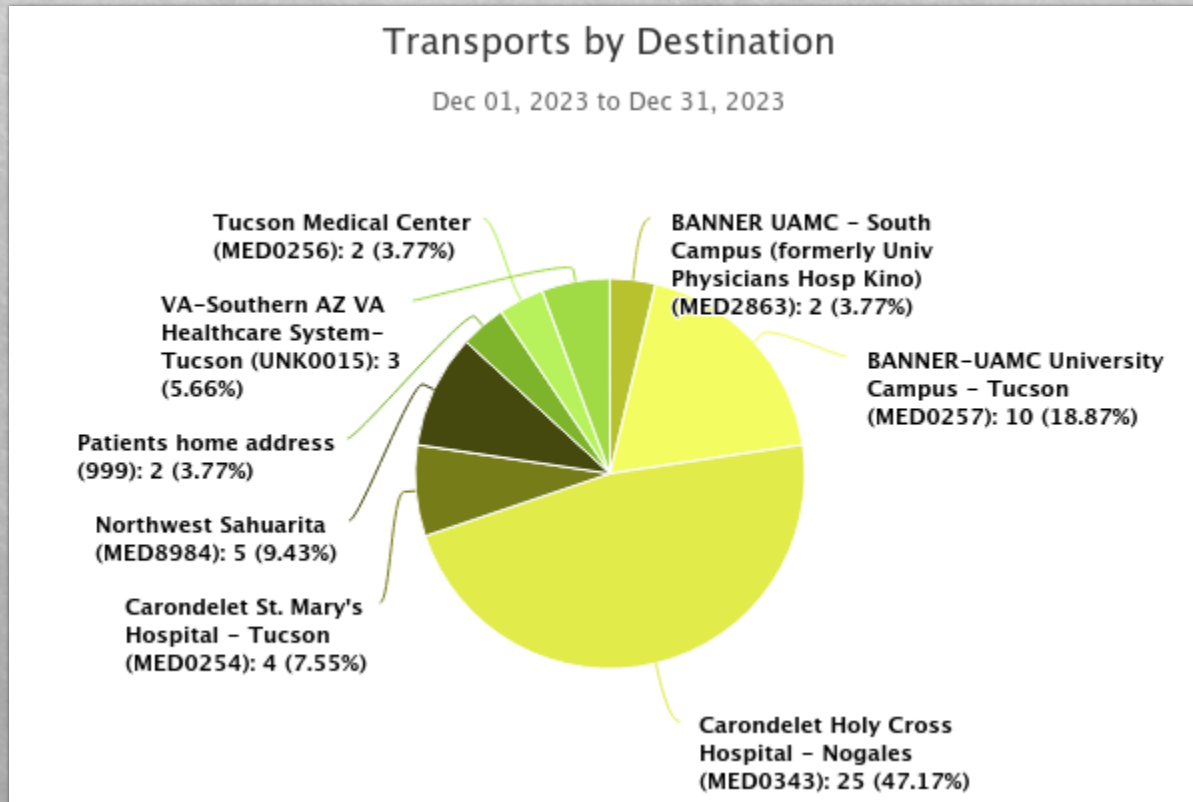
Annual Responses Five-year comparison 2019-2023

Incidents by Month

Jan 01, 2019 to Dec 31, 2023



December Ambulance Transports by Destination



- Banner University Main Campus: 10
- Banner University South Campus: 2
- Holy Cross: 25
- Northwest Medical Center Oro Valley: 0
- Northwest Sahuarita: 5
- St Mary's Hospital: 4
- St. Joseph's Hospital: 0
- Tucson Medical Center: 2
- Veterans Affairs: 3
- Interfacility transport back to home: 2

Emergency Responses By Station

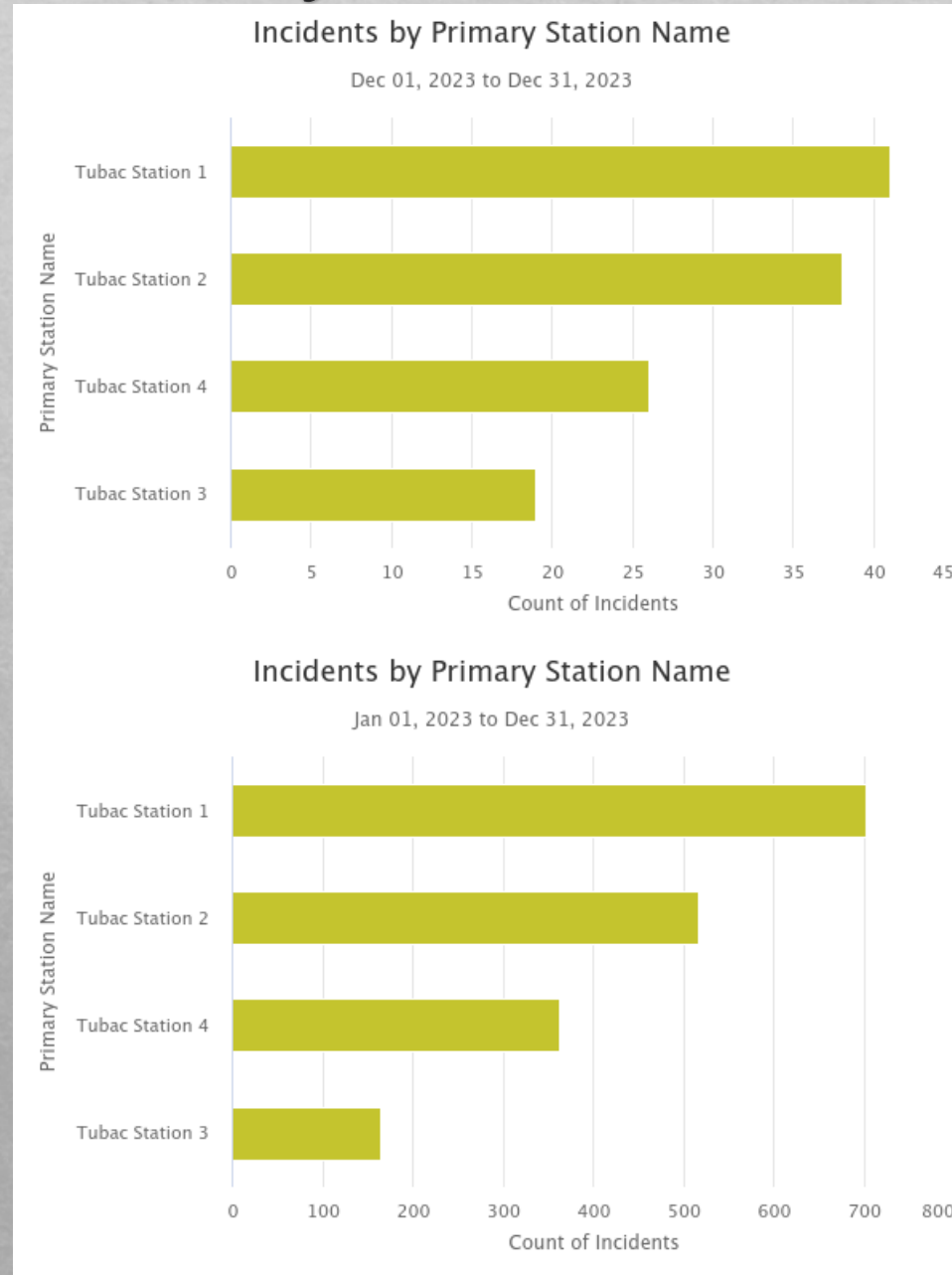


December Responses by Station

- Station 1 41
- Station 2 38
- Station 3 19
- Station 4 26

Annual Responses by station

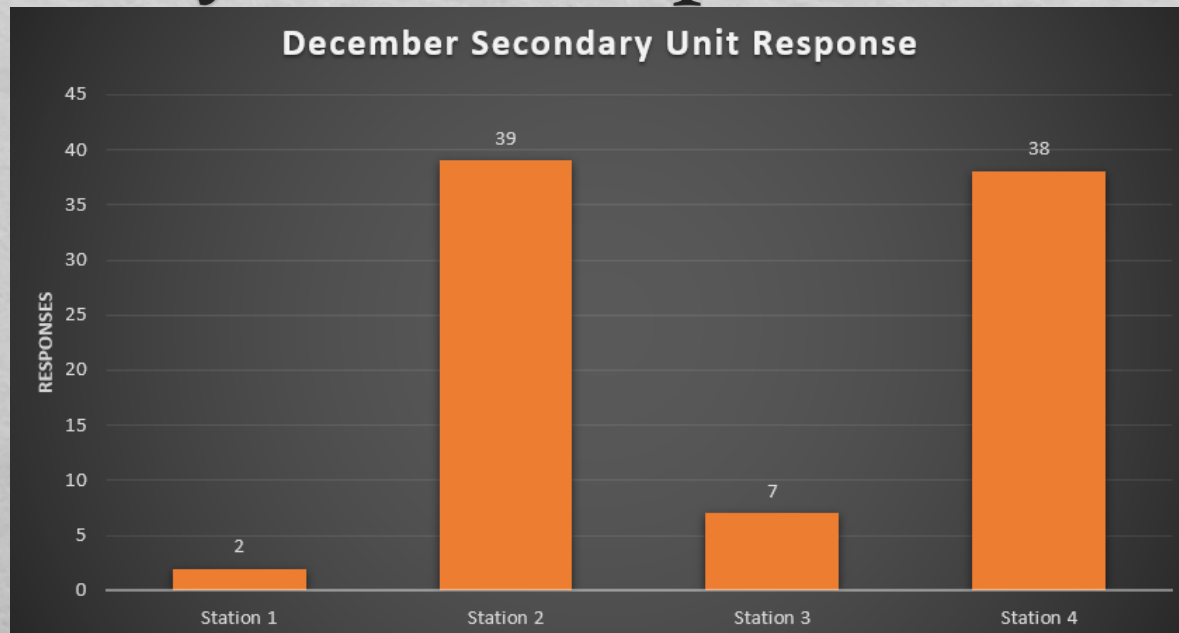
- Station 1 702
- Station 2 517
- Station 3 165
- Station 4 363



Emergency Secondary Unit Responses

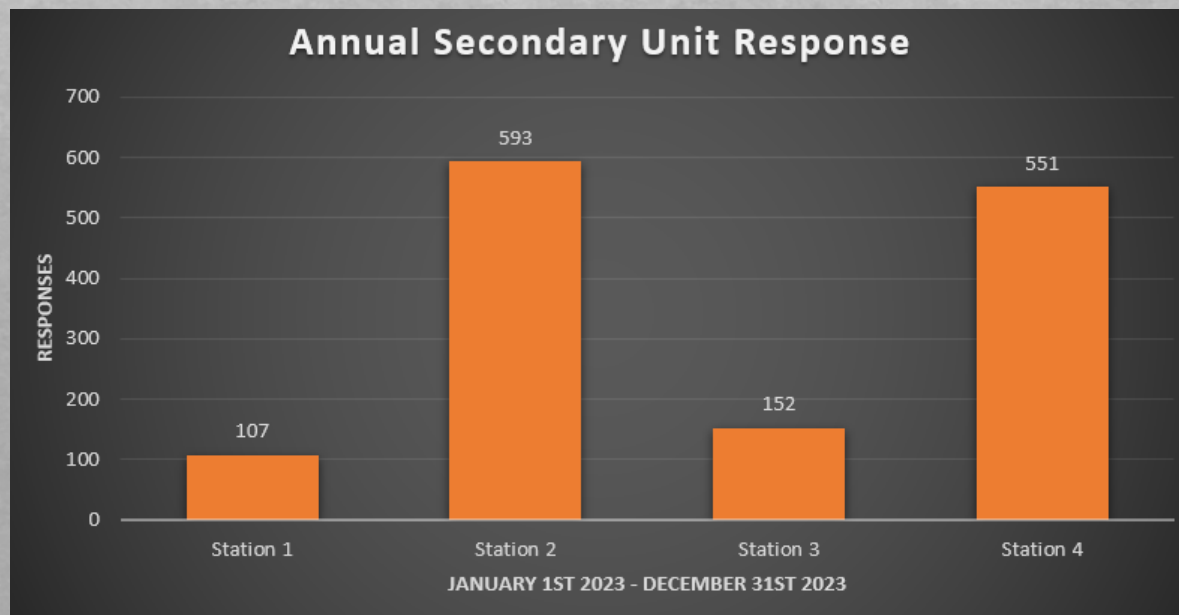
Monthly Secondary Unit Response

- Station 1 2
- Station 2 39
- Station 3 7
- Station 4 38



Annual Secondary Unit Response

- Station 1 107
- Station 2 593
- Station 3 152
- Station 4 551

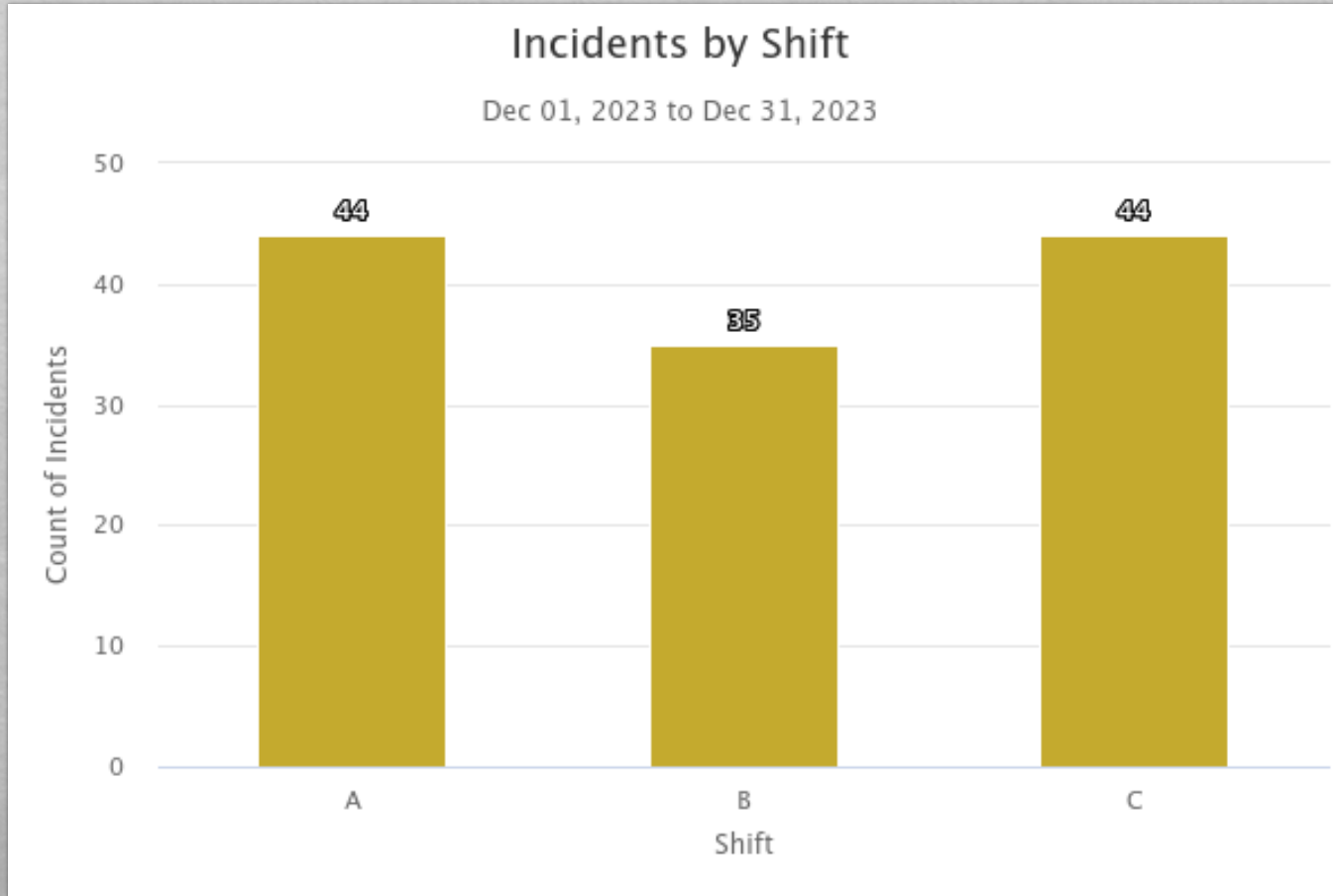


December Incidents by shift



- A Shift
- B Shift
- C Shift

June 2011						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 A	2 B	3 C	4 A
5 B	6 C	7 A	8 B	9 C	10 A	11 B
12 C	13 A	14 B	15 C	16 A	17 B	18 C
19 A	20 B	21 C	22 A	23 B	24 C	25 A
26 B	27 C	28 A	29 B	30 C		



A Shift 44

B Shift 35

C shift 44

December Response Trends

- Respiratory Illness
- Falls (26% of EMS response)
- Mental Health (Anxiety, suicidal ideations, emotional stress)
- Structure fires



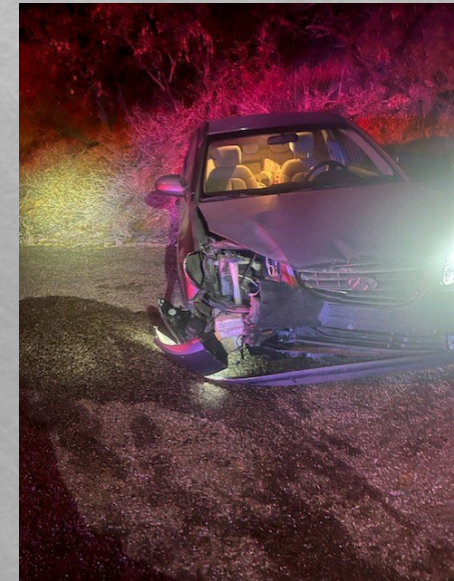
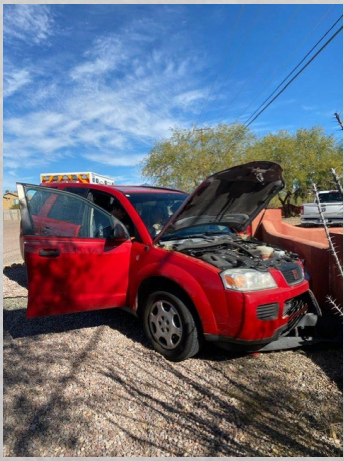
Falls

- I will be looking into community outreach or initiatives to help reduce the number of falls in the Tubac Fire District.

Significant Calls

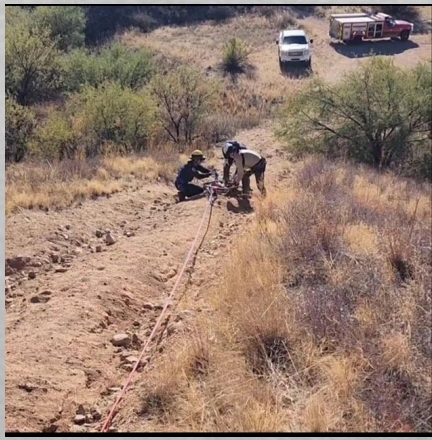
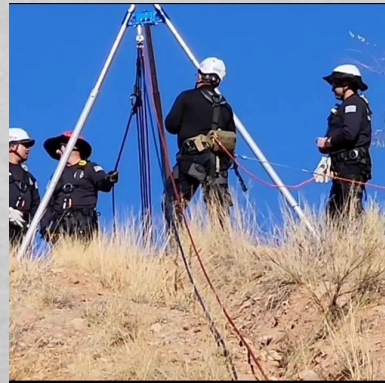


- A Shift responded to an elderly female who went unconscious while driving and struck an exterior wall of a residence at low speed. Crews determined she was actively having a Myocardial Infarction and was flown to a Tucson Hospital for definitive care.
- A Shift Responded to a 2-year-old female having a diabetic emergency, she was taken to a Tucson hospital for specialized pediatric care.
- C Shift responded to I-19 kp40 just before the check point for a motor vehicle accident. Crews found a single vehicle engulfed in flame, passengers managed to exit the vehicle on their own and were taken to a Tucson hospital.
- A Shift Responded to a fire in a home in Tubac. Crews found smoke coming from a closed garage, they managed to contain the fire to the garage.
- C Shift responded to a 1-month-old infant with RSV (Respiratory syncytial virus), the infant was taken to a local hospital for stabilization but marked improvement in our care.
- B Shift Responded to a residence in Rio Rico for smoke coming from the attic. Crew found active flame and quickly moved to contain and extinguish the fire.



Training

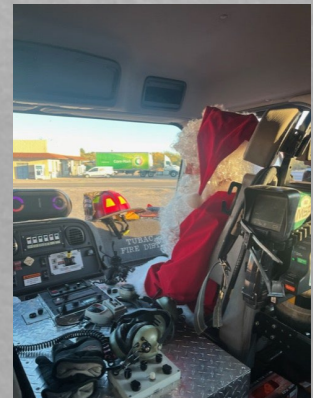
- Rope Rescue training
- Multi Agency Hazmat drill at the border.
- NFPA 1410 drills
- Hazmat Gas meter training
- Lucas-3 device training
- FEMA ICS-400 Advanced Incident Command



Public Education/Fire Prevention and Events



- Deputy Chief Genaro Rivera's Retirement Celebration
- Tubac Fire Participated in a Christmas Parade in Nogales.
- Drove Santa to Sopori Elementary School and delivered present to the students.
- Tubac Fire Participated in Adopt a Family, delivered presents to families in Santa Cruz. Adopt a Family was partly made possible by donations from residents of the Tubac Fire District. THANK YOU!





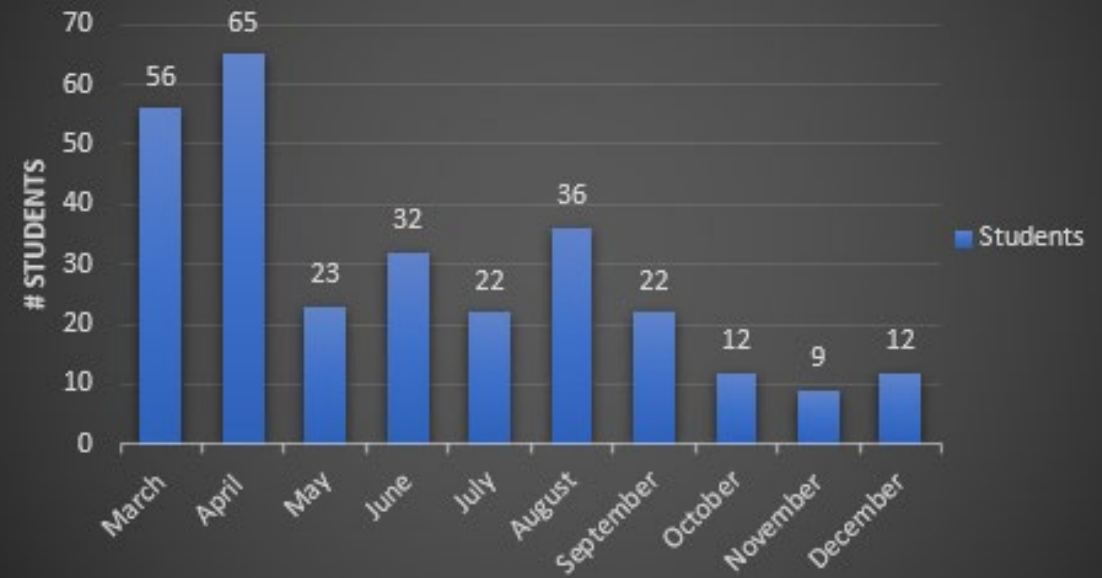
Fire Prevention and CPR Classes



Month	Fire Prevention Students
Jan	0
Feb	0
Mar	0
April	450
May	1056
June	19
July	650
Aug	0
Sept	500
Oct	618
Nov	250
Dec	500

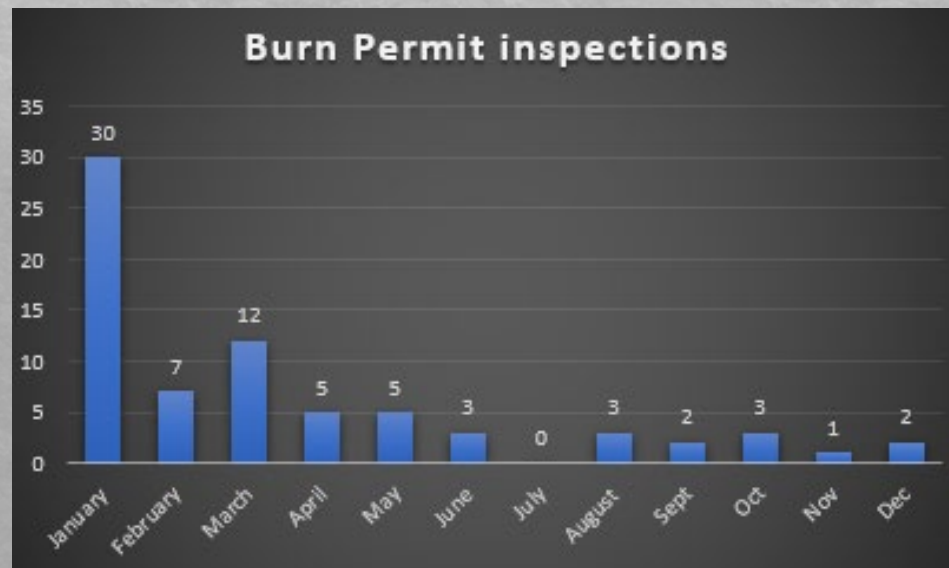
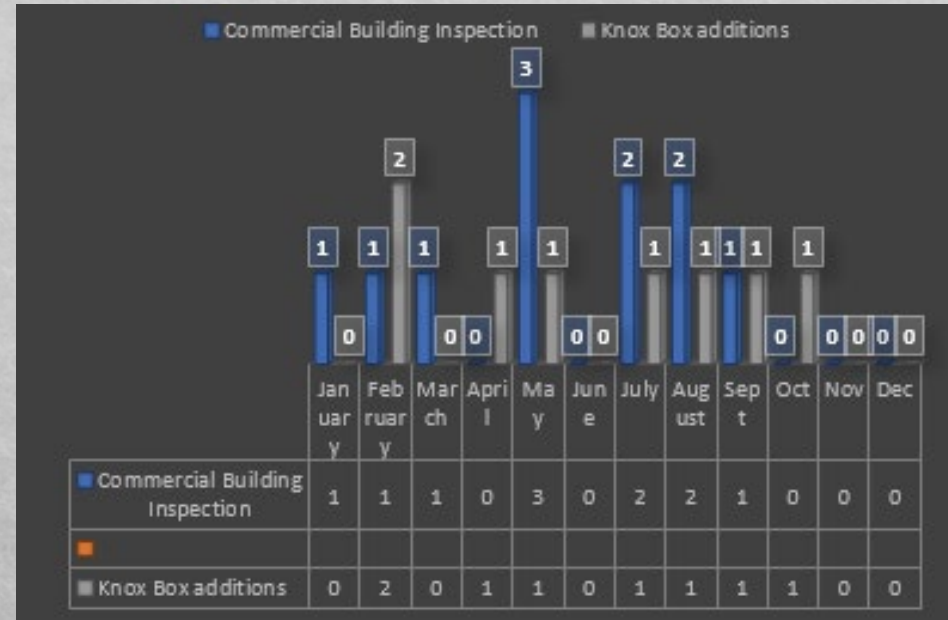
■ Fire Prevention Students

CPR Students 2023



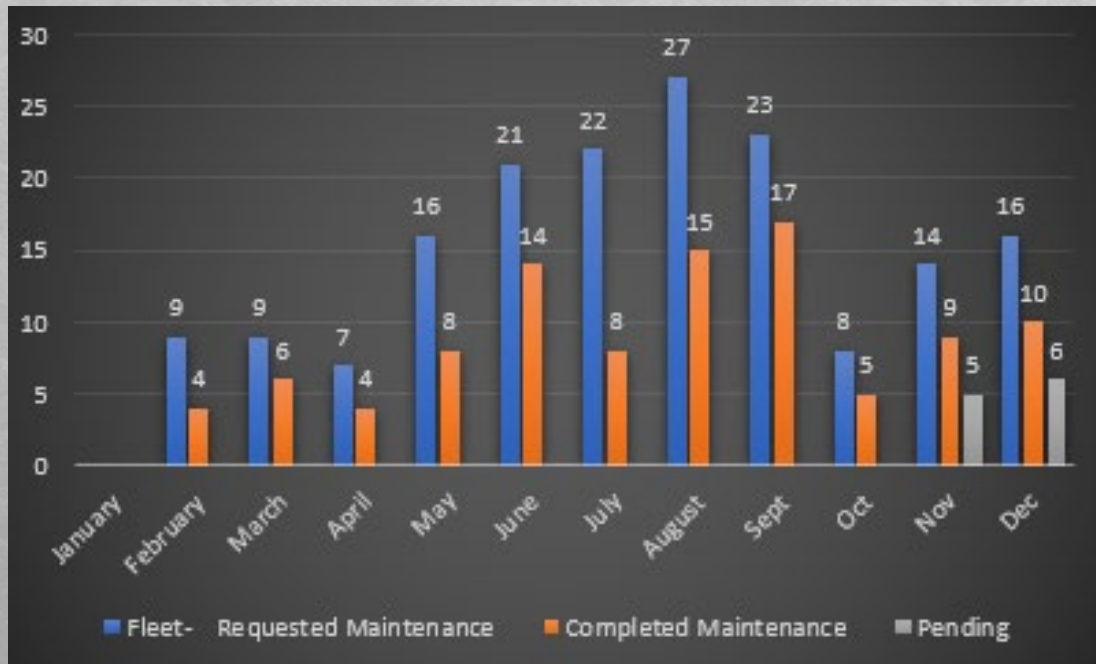
■ Students

Plans Review & Inspections

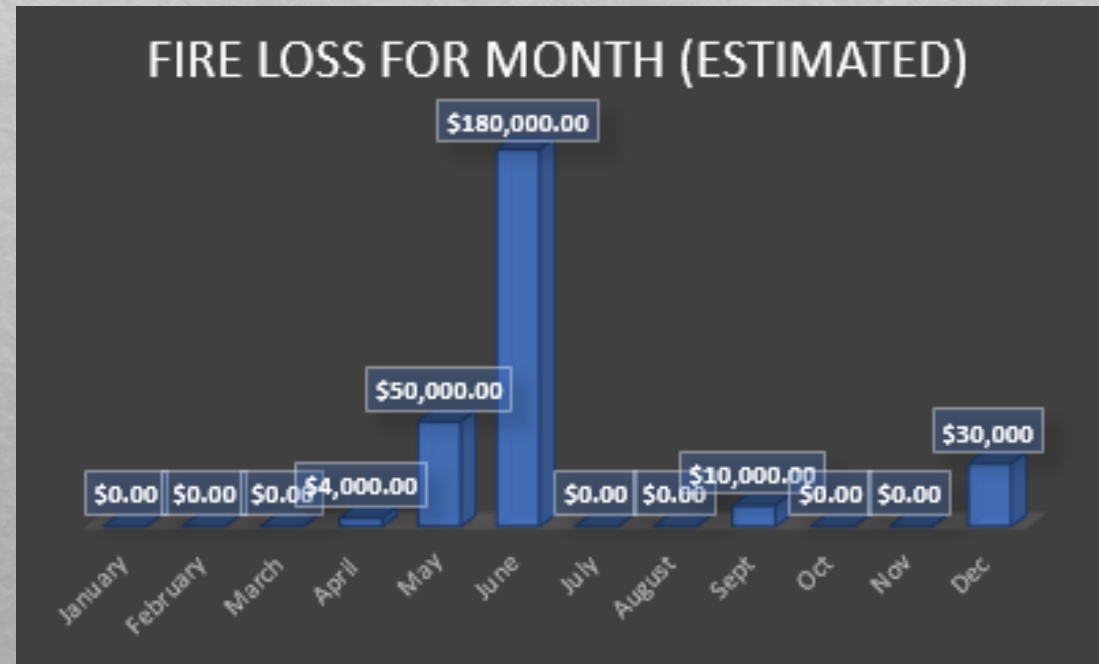




Maintenance Requests



Fire Loss Due To Incident



Tubac Fire District

2227 E I-19 Frontage Rd
Tubac, AZ 85646
520.398.2255



Monthly Financial Report – December 2023

Attached are the following for your information and review:

1. Balance Sheet as of December 31, 2023.
2. Summary of Reconciled Cash Balances as of December 31, 2023.
3. Income Statement of Revenues and Expenditures for December 2023 including budget to actual and year-to-date balances.
4. Income vs. Expenses Graph for December 2023.
5. Fixed Asset Additions and Disposals for FY 23/24.
6. Liabilities & Securities for FY 23/24.
7. Fleet Repairs & Maintenance Expenses.
8. Station Utilities, Supplies, and Repairs & Maintenance Expenses.
9. Board Presentation.
10. Monthly Transaction Report.
11. 12-Month Cash Flow.

Key points:

- Total Revenue for December is \$664,923, which is \$18,788 over budget.
- Santa Cruz County Revenue for December is \$535,965, which is under budget by \$62,021.
- Non-Levy Revenue is \$128,958, which is over budget by \$80,809, driven by higher than anticipated Interest Income, Prop 207 Income and Ambulance Revenue.
- Operating Expenses for December totaled \$295,486, which is under budget by \$24,652.
- YTD Total Revenue is \$2,987,024, which is \$26,243 over budget driven by higher collections on Property Tax revenue and Interest Income, offset by lower than anticipated Wildland and Ambulance revenue.
- YTD Operating Expense is \$2,141,558 which is \$88,075 under budget.
- Cash balance as of December 2023 is \$6,982,576, which is up \$250,976 from last year.

Please contact the Finance Director for any questions or concerns regarding this report.

This report and the attached detail reports have been reviewed and approved by the Fire Board.

Board Clerk

Date

Tubac Fire District
Balance Sheet
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1132 · LGIP - State Investment Account	4,259,446.98	0.00	4,259,446.98
1072 · Bill.com Money Out Clearing	0.00	11.33	-11.33
1127 · Cash with County Treasurer	392,523.16	411,672.72	-19,149.56
1129 · Operational	1,336,768.23	1,136,897.85	199,870.38
1130 · Savings Acct.	447,981.27	4,646,601.52	-4,198,620.25
1131 · Bond Account	545,856.68	536,417.07	9,439.61
Total Checking/Savings	6,982,576.32	6,731,600.49	250,975.83
Accounts Receivable			
1245 · Property Tax Receivable	296,520.22	276,237.05	20,283.17
1205 · Other Receivables	1,968.92	17,783.25	-15,814.33
1250 · Ambulance Receivable	258,541.79	0.00	258,541.79
1251 · Allowance for Ambulance Receiv	-151,616.81	0.00	-151,616.81
Total Accounts Receivable	405,414.12	294,020.30	111,393.82
Other Current Assets			
1732 · Right to Use Vehicles	59,505.76	59,505.76	0.00
1737 · Right to Use Amortization	-17,039.00	-17,039.00	0.00
1270 · Lease Receivable	232,881.00	232,881.00	0.00
1400 · Prepaid Expense	13,726.08	17,377.20	-3,651.12
1499 · Undeposited Funds	100.00	0.00	100.00
Total Other Current Assets	289,173.84	292,724.96	-3,551.12
Total Current Assets	7,677,164.28	7,318,345.75	358,818.53
Fixed Assets			
1711 · Land - Non-depreciable	257,352.00	257,352.00	0.00
1745 · AD - Equipment	-1,683,339.38	-1,578,828.38	-104,511.00
1735 · AD - Vehicles	-2,499,947.91	-2,568,969.10	69,021.19
1725 · AD - Building	-2,215,169.14	-2,060,113.30	-155,055.84
1730 · Vehicles	2,950,498.83	3,060,712.36	-110,213.53
1740 · Equipment	2,041,517.81	1,987,714.61	53,803.20
1720 · Buildings & Improvements	6,160,318.67	6,139,995.78	20,322.89
Total Fixed Assets	5,011,230.88	5,237,863.97	-226,633.09

Tubac Fire District
Balance Sheet
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
Other Assets			
1960 · Risk Pool Capitalization	25,881.50	25,881.50	0.00
1958 · Net PSPRS OPEB Asset TR 3	2,771.00	2,771.00	0.00
1957 · Net Pension Asset PSPRS TR3	30,542.00	30,542.00	0.00
1918 · Deferred Outflow PSPRS OPEB TR3	172.00	172.00	0.00
1917 · Deferred Outflows PSPRS TR 3	93,368.00	93,368.00	0.00
1956 · Net OPEB Asset	196,597.00	196,597.00	0.00
1916 · Deferred outflow - PSPRS OPEB	1,130.00	1,130.00	0.00
1915 · Deferred outflows - PSPRS	1,338,630.00	1,338,630.00	0.00
Total Other Assets	1,689,091.50	1,689,091.50	0.00
TOTAL ASSETS	14,377,486.66	14,245,301.22	132,185.44
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	37,638.18	49,022.55	-11,384.37
Total Accounts Payable	37,638.18	49,022.55	-11,384.37
Credit Cards			
2010 · Bank of America Credit Card	595.00	629.98	-34.98
Total Credit Cards	595.00	629.98	-34.98
Other Current Liabilities			
2070 · Deferred Inflows - Leases	228,480.00	228,480.00	0.00
2316 · Deferred Inflows - PSPRS OPEB	122,692.00	122,692.00	0.00
2318 · Deferred Inflows PSPRS OPEB TR3	798.00	798.00	0.00
2317 · Deferred Inflows PSPRS TR3	22,681.00	22,681.00	0.00
2230 · Accrued Interest	1,386.14	1,815.53	-429.39
2030 · Compensated Absences Payable	65,319.71	143,280.96	-77,961.25
2020 · Accrued Wages	30,484.91	21,722.67	8,762.24
2315 · Deferred Inflows - PSPRS	1,151,232.00	1,151,232.00	0.00
2100 · Payroll Liabilities			
2102 · PSPRS Payable	22,962.86	0.00	22,962.86
2103 · Pension Payable	100.00	0.00	100.00
2128 · Health Insurance/Vision Ins.	0.00	8,544.20	-8,544.20
2140 · Pre-Paid Legal	5.79	0.00	5.79
2100 · Payroll Liabilities - Other	0.00	4,941.17	-4,941.17
Total 2100 · Payroll Liabilities	23,068.65	13,485.37	9,583.28
Total Other Current Liabilities	1,646,142.41	1,706,187.53	-60,045.12
Total Current Liabilities	1,684,375.59	1,755,840.06	-71,464.47

5:08 AM

01/25/24

Accrual Basis

**Tubac Fire District
Balance Sheet
As of December 31, 2023**

	<u>Dec 31, 23</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>
Long Term Liabilities			
2335 · F150 Leases Payable	15,062.24	38,004.68	-22,942.44
2330 · Ambulance Lease Payable	88,502.84	116,321.83	-27,818.99
2355 · Net Pension Liability - PSPRS	2,382,923.00	2,382,923.00	0.00
2320 · Bond Payable	2,247,641.79	2,666,560.72	-418,918.93
Total Long Term Liabilities	<u>4,734,129.87</u>	<u>5,203,810.23</u>	<u>-469,680.36</u>
Total Liabilities	6,418,505.46	6,959,650.29	-541,144.83
Equity			
3001 · Unrestricted	4,901,844.60	4,295,177.00	606,667.60
3510 · Restricted	-79,899.00	-79,899.00	0.00
3530 · Net Investment in Capital Asset	2,318,091.00	2,318,091.00	0.00
Net Income	818,944.60	752,281.93	66,662.67
Total Equity	<u>7,958,981.20</u>	<u>7,285,650.93</u>	<u>673,330.27</u>
TOTAL LIABILITIES & EQUITY	<u>14,377,486.66</u>	<u>14,245,301.22</u>	<u>132,185.44</u>

Tubac Fire District
Summary of Reconciled Cash Balances

Period Ending
12/31/23

	Bank of America Checking	Santa Cruz County General Fund	Bank of America Savings	Santa Cruz County Bond Account	LGIP - State Investment Account
	<u>12/31/2023</u>	<u>12/31/2023</u>	<u>12/31/2023</u>	<u>12/31/2023</u>	<u>12/31/2023</u>
Beginning Balance	1,122,394.35	367,701.88	447,966.05	515,513.14	4,239,920.28
Cleared Transactions					
Checks and Payments	(347,734.66)	(367,701.88)	-	(26,522.18)	-
Deposits and Credits	563,288.00	392,523.16	15.22	56,865.72	19,526.70
Total Cleared Transactions	<u>215,553.34</u>	<u>24,821.28</u>	<u>15.22</u>	<u>30,343.54</u>	<u>19,526.70</u>
Cleared Balance	<u><u>1,337,947.69</u></u>	<u><u>392,523.16</u></u>	<u><u>447,981.27</u></u>	<u><u>545,856.68</u></u>	<u><u>4,259,446.98</u></u>
Uncleared Transactions					
Checks and Payments	(1,179.46)	-	-	-	-
Deposits and Credits	-	-	-	-	-
Total Uncleared Transactions	<u>(1,179.46)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Register Balance as of 12/31/23	<u><u>1,336,768.23</u></u>	<u><u>392,523.16</u></u>	<u><u>447,981.27</u></u>	<u><u>545,856.68</u></u>	<u><u>4,259,446.98</u></u>

5:08 AM

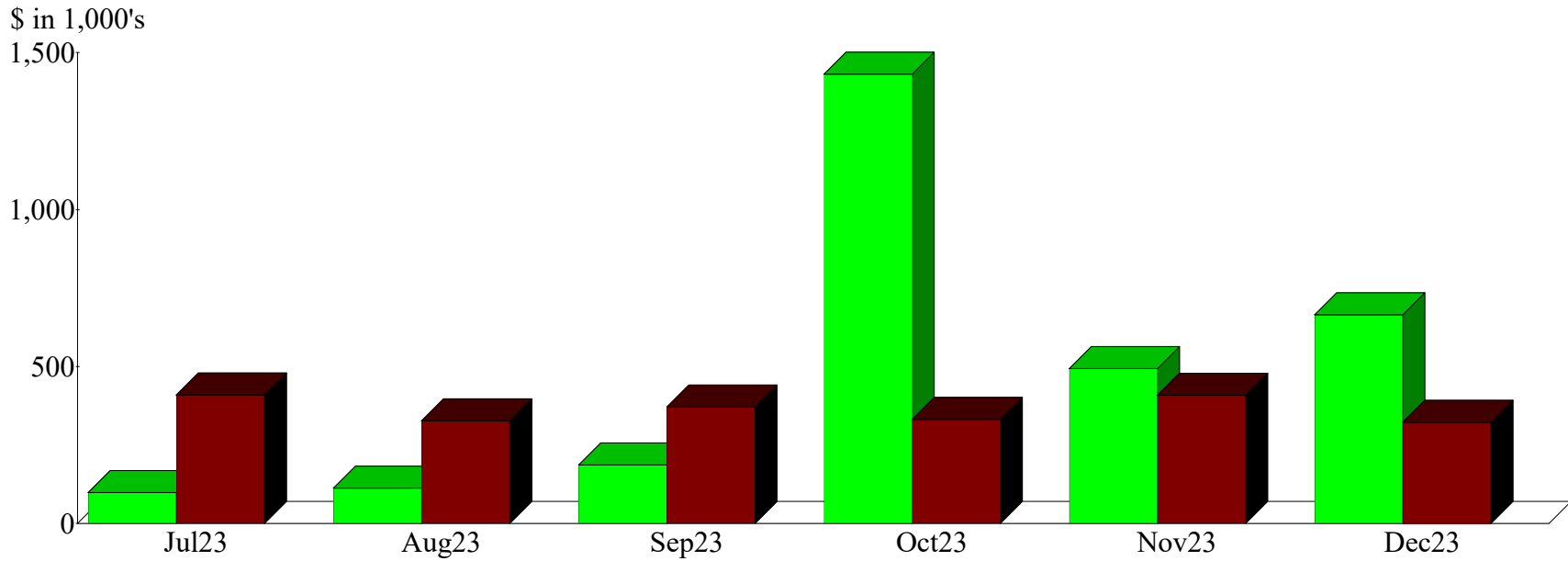
01/25/24

Accrual Basis

Tubac Fire District Profit & Loss Budget Performance December 2023

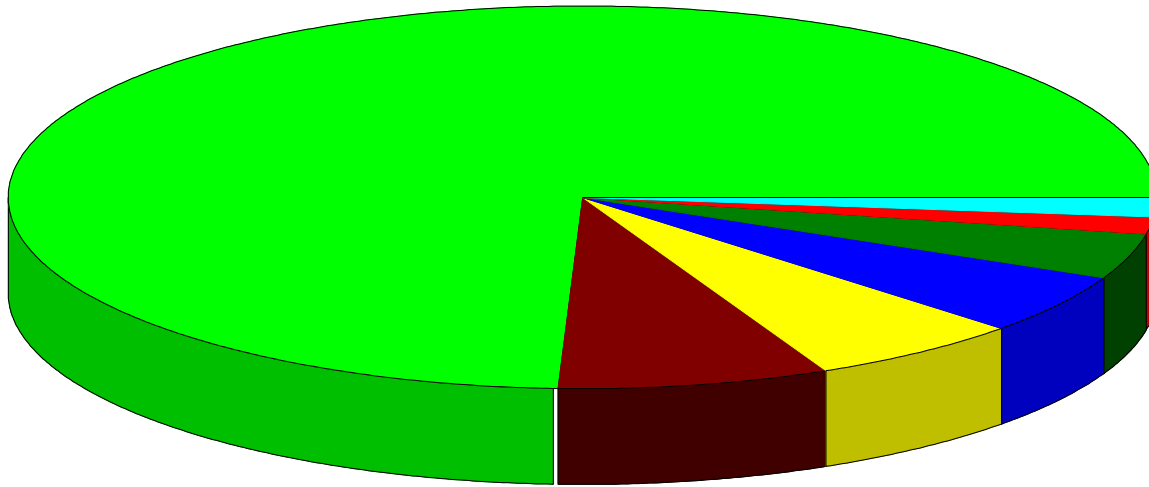
	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Tax Revenues	535,965.29	597,986.00	-62,020.71	2,406,896.28	2,453,074.00	-46,177.72	4,024,867.00
Non Tax Levy Revenue							
4200 · Miscellaneous Revenue	66,772.53	9,749.00	57,023.53	160,672.16	58,506.00	102,166.16	804,500.00
4110 · EMS Revenue	62,185.07	38,400.00	23,785.07	271,154.30	274,200.00	-3,045.70	610,000.00
4120 · Wildland Revenue	0.00	0.00	0.00	148,301.59	175,001.00	-26,699.41	350,000.00
Total Non Tax Levy Revenue	128,957.60	48,149.00	80,808.60	580,128.05	507,707.00	72,421.05	1,764,500.00
Total Income	664,922.89	646,135.00	18,787.89	2,987,024.33	2,960,781.00	26,243.33	5,789,367.00
Gross Profit	664,922.89	646,135.00	18,787.89	2,987,024.33	2,960,781.00	26,243.33	5,789,367.00
Expense							
Personnel Expenses	211,451.17	232,845.00	-21,393.83	1,611,479.43	1,723,896.00	-112,416.57	3,370,677.00
Buildings & Land	18,859.50	19,354.00	-494.50	131,389.72	116,130.00	15,259.72	232,250.00
Vehicles & Equipment	23,759.72	24,450.00	-690.28	168,369.44	146,700.00	21,669.44	293,400.00
Communications & I.T.	10,628.65	8,665.00	1,963.65	84,948.33	74,510.00	10,438.33	126,000.00
Travel & Training	8,587.57	11,124.00	-2,536.43	33,032.71	43,539.00	-10,506.29	75,065.00
Managerial Expenses	22,199.01	23,700.00	-1,500.99	112,337.92	124,858.00	-12,520.08	227,540.00
Total Expense	295,485.62	320,138.00	-24,652.38	2,141,557.55	2,229,633.00	-88,075.45	4,324,932.00
Net Ordinary Income	369,437.27	325,997.00	43,440.27	845,466.78	731,148.00	114,318.78	1,464,435.00
Other Income/Expense							
Other Expense							
8010 · Bond Interest	26,522.18	26,522.00	0.18	26,522.18	26,522.00	0.18	53,045.00
Total Other Expense	26,522.18	26,522.00	0.18	26,522.18	26,522.00	0.18	53,045.00
Net Other Income	-26,522.18	-26,522.00	-0.18	-26,522.18	-26,522.00	-0.18	-53,045.00
Net Income	342,915.09	299,475.00	43,440.09	818,944.60	704,626.00	114,318.60	1,411,390.00

Income and Expense by Month
July through December 2023



Expense Summary
July through December 2023

Personnel Expenses	74.33%
Vehicles & Equipment	7.77
Buildings & Land	6.06
Managerial Expenses	5.18
Communications & I.T.	3.92
Travel & Training	1.52
8010 - Bond Interest	1.22
Total	\$2,168,079.73



By Account

TUBAC FIRE DISTRICT
Liabilities and Securities - FY23/24

LIABILITIES						
Description	TOTAL PRICE	CURRENT BALANCE	INTEREST RATE	FY23/24 PAYMENTS	NEXT PAYMENT	DATE OF PAYOFF
Bond	\$6,795,000.00	\$2,247,641.79	2.36%	\$26,522.18	7/1/2024	7/1/2028
Lease Payable	\$195,131.69	\$88,502.84	3.71%	\$0.00	2/1/2024	2/1/2026
Net Pension Liability - PSPRS		\$2,382,923.00				
F150 Lease Payable		\$15,062.24				
Totals		\$4,734,129.87		\$26,522.18		

SECURITIES				
Broker	CUSIP #	Description	Market Value	Maturity Date
		Totals	\$0.00	

☞ Net balance owed = **\$4,734,129.87**

5:09 AM

01/25/24

Accrual Basis

Tubac Fire District
Fleet Repairs & Maintenance
December 2023

Date	Source Name	Memo	Amount
Ambulance 1058			
12/01/2023	JIM CLICK FORD	Oil & filter maintenance w/tire rotation	155.33
12/14/2023	California Tire	4 New Tires - Installation, Balanced	1,246.04
Total Ambulance 1058			1,401.37
Apparatus			
Ambulance 1034			
12/01/2023	Barnett's Towing Service	Towing Unit # 1034 in Sept	559.75
Total Ambulance 1034			559.75
Haz-Mat			
12/01/2023	VIP Tire Service	5 Replacement tires for Hazmat Trailer.	739.58
Total Haz-Mat			739.58
Type 1 Engine 1041			
12/28/2023	Purcell Western States Tire	(6) 12R225 MICH XZE H	4,619.06
Total Type 1 Engine 1041			4,619.06
Type 1 Engine 1044			
12/13/2023	Pride Outfitting LLC	Installation of Lightbar from SO-9267 for Tubac Fire 2010 ...	465.64
Total Type 1 Engine 1044			465.64
Total Apparatus			6,384.03
TOTAL			7,785.40

5:09 AM

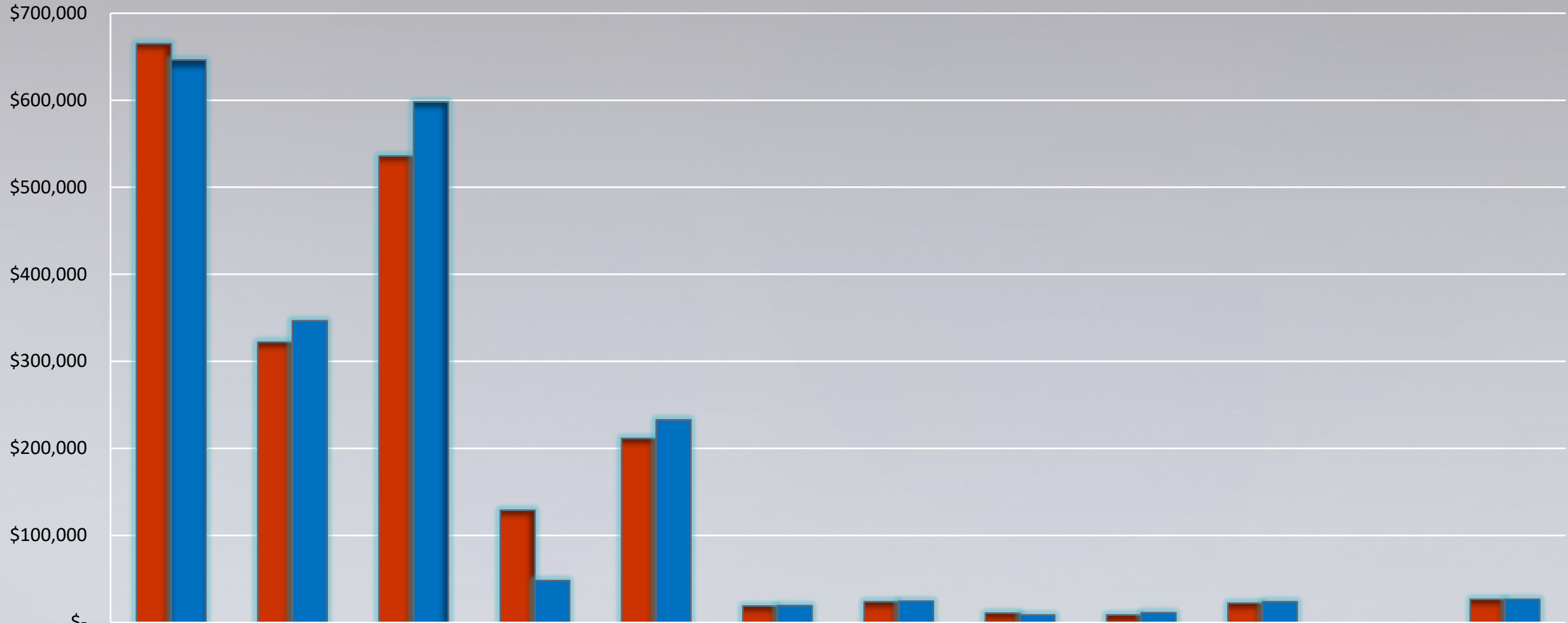
01/25/24

Accrual Basis

Tubac Fire District Station Utilities, Supplies, and Repairs & Maintenance December 2023

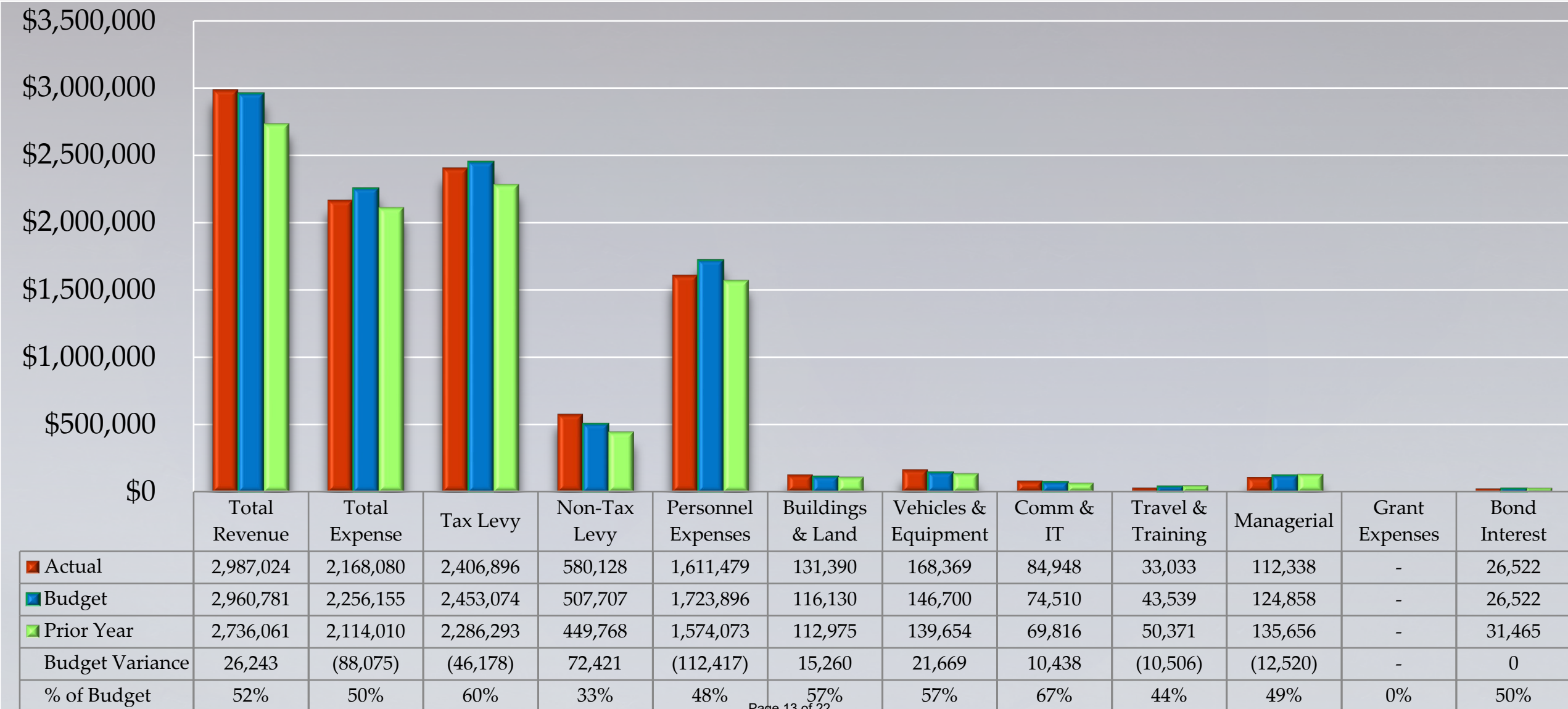
Date	Source Name	Memo	Amount
Stations			
Station 1			
12/04/2023	Quill Corporation	(1) Folgers coffee (2) Sugar 20 oz (2) Njoy creamer canister (1) Recycled ...	260.00
12/05/2023	John Schwamm	diagnostic fee/camera trouble shooting	495.00
12/05/2023	John Schwamm	new reolink ip/poe nvr 16 channel	720.00
12/05/2023	Arizona Propane	Propane Starting Meter Reading: 0, Ending Meter Reading: 51.00	171.31
12/06/2023	Quill Corporation	(1) Folgers Coffee 30.5	118.58
12/08/2023	Waxie Sanitary Supply	CASCADE AUTOMATIC DISH	88.05
12/10/2023	Century Link 333219165	Monthly Fax and 911 Emergency Call Box Service from 12/10/23 to 1/09/2...	179.74
12/11/2023	EPCOR	Water bill For November 2023	56.81
12/18/2023	Unisource Energy Services (Electric)	Electric bill (Service No. 3813152216) 11/15/23 to 12/15/23	441.22
12/18/2023	Unisource Energy Services (Gas)	Gas Bill for 11/15/23 to 12/15/23	21.38
12/18/2023	Unisource Energy Services (Gas)	Gas Bill for 11/15/23 to 12/15/23	53.73
12/19/2023	Direct TV - 9236	TV Current Charges for Service Period 12/18/23 - 01/17/24	162.98
12/21/2023	Terminix	Commercial Pest Control Location: 2227 Interstate 19 Frontage	60.00
12/26/2023	BUSTAMANTE REFRIGERATION, L.L.C.	System Down due to dirty filters - removed filters and repaired to normal o...	125.00
12/28/2023	Waste Management of Tucson	Trash Service 01/01/24-01/31/24	244.79
Total Station 1			3,198.59
Station 2			
12/01/2023	Central Alarm	Access Control Full Service, 12/1/23 to 12/31/23	60.00
12/05/2023	Arizona Propane	Propane Starting Meter Reading: 0, Ending Meter Reading: 202.70	680.83
12/12/2023	Liberty Utilities AZ A/C 200007327162	Water Service from 11/07/2023 - 12/06/2023	312.94
12/21/2023	Century Link 333222406	Monthly Fax Service from 12/10/23 to 1/09/24	61.58
12/21/2023	Terminix	Commercial Pest Control Location: 1360 W Frontage Rd	60.00
12/22/2023	Unisource Energy Services (Electric)	Electric bill 455 CAMINO AGOSTO, RIO RICO, AZ 85648 Small General ...	138.66
12/22/2023	Unisource Energy Services (Electric)	Electric bill (Service No. 3813152216) 563 CAMINO LITO GALINDO, RIO ...	715.35
12/28/2023	Direct TV - 9885	Direct TV Current Charges for Service Period 12/27/23 - 01/26/24	152.99
Total Station 2			2,182.35
Station 3			
12/03/2023	Direct TV - 0393	Direct TV Current Charges for Service Period 12/02/23 - 01/01/24	170.98
12/05/2023	Arizona Propane	Propane Starting Meter Reading: 0, Ending Meter Reading: 276.70	929.39
12/20/2023	Rio Rico Sanitation 85133	6 YRD ONCE A WEEK 01/01/24 - 01/31/24	255.00
12/21/2023	Terminix	Commercial Pest Control Location: 333 Camino Josefina	149.00
12/27/2023	Unisource Energy Services (Electric)	Electric bill 333 CAMINO JOSEPHINA, RIO RICO, AZ 85648 Medium Ge...	1,024.67
12/29/2023	Liberty Utilities AZ A/C 200007327170	Water Bill 333 CAMINO JOSEFINA 11/23/23 - 12/22/23	171.83
Total Station 3			2,700.87
Station 4			
12/14/2023	Applied Rite Doors & docks, Inc.	Replace (2) Electric Power Door Service Arms on east door, Troubleshoot ...	4,890.00
12/20/2023	Arizona Propane	Propane Starting Meter Reading: 0, Ending Meter Reading: 377.10	1,266.62
12/20/2023	Rio Rico Sanitation 84863	6 YRD ONCE A WEEK 1/1/24-1/31/24	255.00
12/21/2023	Terminix	Commercial Pest Control Location: 149 Ruta Camaron	152.00
12/23/2023	Jesse Espinoza	Service call to check washer	375.00
12/29/2023	Unisource Energy Services (Electric)	Electric bill 149 Ruta Camaron Rio Rico AZ Medium General Service Ne...	1,122.59
Total Station 4			8,061.21
Total Stations			16,143.02
TOTAL			16,143.02

December 2023

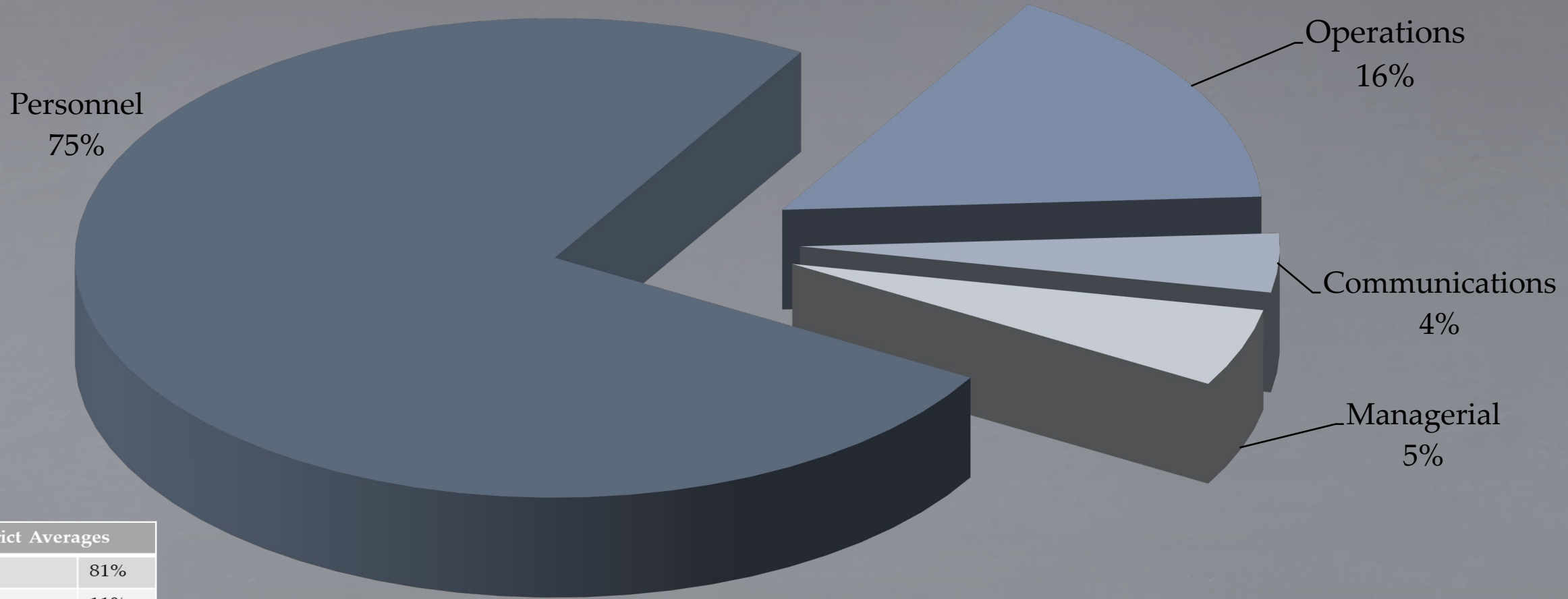


	Total Revenue	Total Expense	Tax Levy	Non-Tax Levy	Personnel Expenses	Buildings & Land	Vehicles & Equipment	Comm & IT	Travel & Training	Managerial	Grant Expense	Bond Interest
Actual	\$664,923	\$322,008	\$535,965	\$128,958	\$211,451	\$18,860	\$23,760	\$10,629	\$8,588	\$22,199	\$0	\$26,522
Budget	\$646,135	\$346,660	\$597,986	\$48,149	\$232,845	\$19,354	\$24,450	\$8,665	\$11,124	\$23,700	\$0	\$26,522
Variance	18,788	(24,652)	(62,021)	80,809	(21,394)	(495)	(690)	1,964	(2,536)	(1,501)	-	0

Fiscal Year to Date Budget to Actual



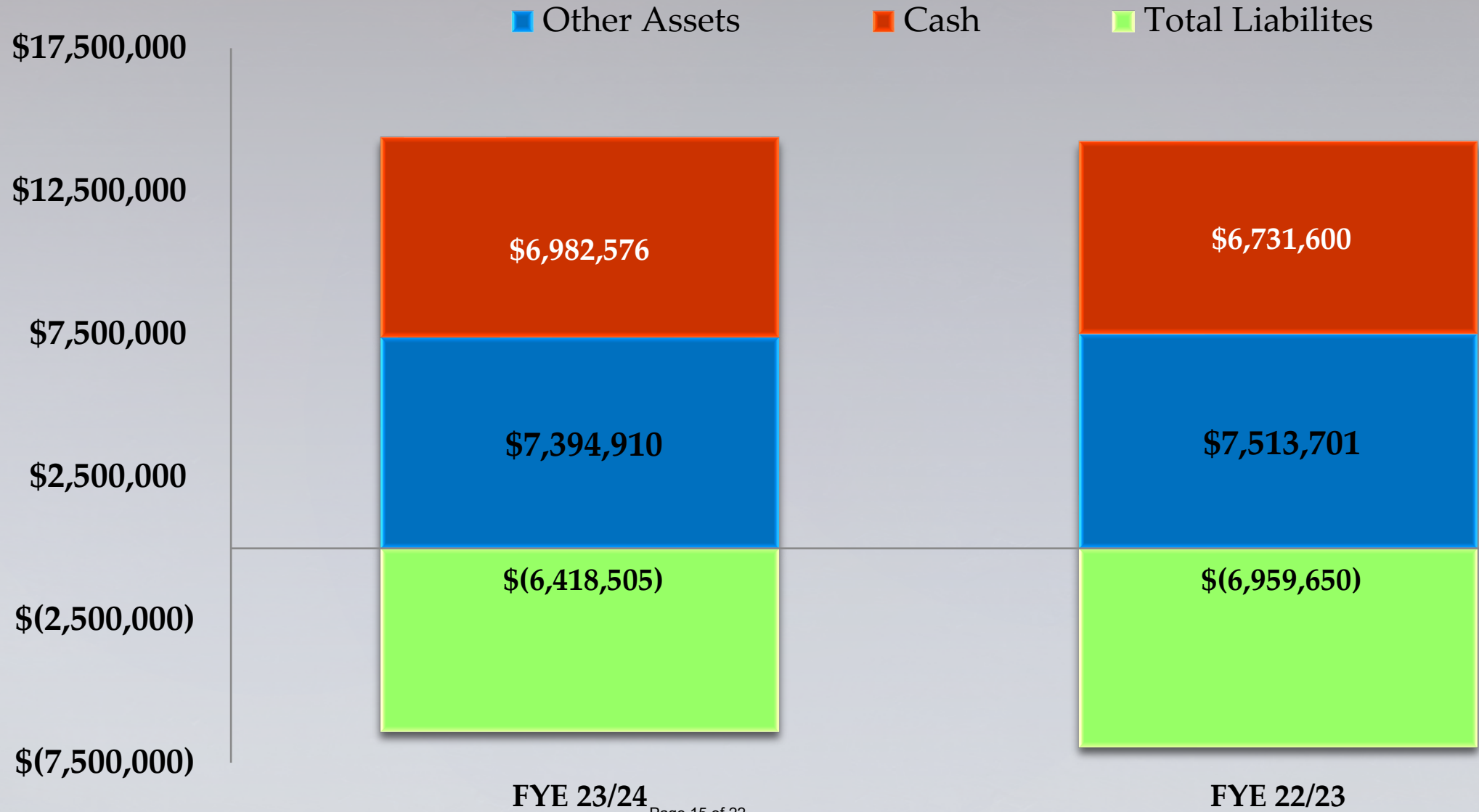
Percentage of Expenses Year to Date



Fire District Averages

Personnel	81%
Operations	11%
Communications	2%
Administrative	6%

Cash Position



5:10 AM
01/25/24
Accrual Basis

Tubac Fire District
Monthly Transaction Report
December 2023

Type	Date	Num	Name	Memo	Amount	Balance
1132 - LGIP - State Investment Account						
Deposit	12/15/2023			Deposit	19,526.70	19,526.70
Total 1132 - LGIP - State Investment Account					19,526.70	19,526.70
1072 - Bill.com Money Out Clearing						
Bill Pmt -Che...	12/01/2023	Bill.com	Securis	https://app01.us....	-23,511.00	-23,511.00
Bill Pmt -Che...	12/01/2023	Bill.com	Unlimited Plumbing Works, LLC.*	https://app01.us....	-959.50	-24,470.50
Bill Pmt -Che...	12/01/2023	Bill.com	Legal Shield	https://app01.us....	-195.45	-24,665.95
Bill Pmt -Che...	12/01/2023	Bill.com	Modular Solutions	https://app01.us....	-800.00	-25,465.95
Bill Pmt -Che...	12/01/2023	Bill.com	1 - Witmer Public Safety Group, Inc	https://app01.us....	-280.49	-25,746.44
Bill Pmt -Che...	12/01/2023	Bill.com	Goldsmith and Mendoza PLLC	https://app01.us....	-600.00	-26,346.44
Bill Pmt -Che...	12/01/2023	Bill.com	Esai Tapia V	https://app01.us....	-268.00	-26,614.44
Bill Pmt -Che...	12/01/2023	Bill.com	MetLife	https://app01.us....	-1,338.18	-27,952.62
Bill Pmt -Che...	12/01/2023	Bill.com	Bound Tree	https://app01.us....	-494.55	-28,447.17
Bill Pmt -Che...	12/01/2023	Bill.com	1 - Witmer Public Safety Group, Inc	https://app01.us....	-108.42	-28,555.59
Bill Pmt -Che...	12/01/2023	Bill.com	Direct TV - 9236	https://app01.us....	-162.98	-28,718.57
Bill Pmt -Che...	12/01/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-175.48	-28,894.05
Bill Pmt -Che...	12/01/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-775.48	-29,669.53
Bill Pmt -Che...	12/01/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-1,028.94	-30,698.47
Bill Pmt -Che...	12/01/2023	Bill.com	Esai Tapia V	https://app01.us....	-96.89	-30,795.36
Bill Pmt -Che...	12/01/2023	Bill.com	John Schwamm	https://app01.us....	-1,850.00	-32,645.36
General Jour...	12/01/2023	2023-187		BILL 12/01/23 P...	2,963.94	-29,681.42
General Jour...	12/01/2023	2023-188		BILL 12/01/23 P...	29,681.42	0.00
Bill Pmt -Che...	12/04/2023	Bill.com	C & D Garage Doors	https://app01.us....	-280.00	-280.00
General Jour...	12/04/2023	2023-189		BILL 12/04/23 P...	280.00	0.00
Bill Pmt -Che...	12/07/2023	Bill.com	IRPromos, LLC	https://app01.us....	-466.11	-466.11
Bill Pmt -Che...	12/07/2023	Bill.com	IRPromos, LLC	https://app01.us....	-466.11	-932.22
General Jour...	12/07/2023	2023-190		BILL 12/07/23 P...	466.11	-466.11
General Jour...	12/07/2023	2023-191		BILL 12/07/23 P...	466.11	0.00
Bill Pmt -Che...	12/08/2023	Bill.com	Waste Management of Tucson	https://app01.us....	-230.22	-230.22
Bill Pmt -Che...	12/08/2023	Bill.com	Green Valley Fire District	https://app01.us....	-153.00	-383.22
Bill Pmt -Che...	12/08/2023	Bill.com	Napa Auto Parts	https://app01.us....	-49.95	-433.17
Bill Pmt -Che...	12/08/2023	Bill.com	Green Valley Fire District	https://app01.us....	-21.00	-454.17
Bill Pmt -Che...	12/08/2023	Bill.com	Verizon	https://app01.us....	-468.83	-923.00
Bill Pmt -Che...	12/08/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-1,004.62	-1,927.62
Bill Pmt -Che...	12/08/2023	Bill.com	John Schwamm	https://app01.us....	-495.00	-2,422.62
Bill Pmt -Che...	12/08/2023	Bill.com	Napa Auto Parts	https://app01.us....	-218.97	-2,641.59
Bill Pmt -Che...	12/08/2023	Bill.com	Waste Management of Tucson	https://app01.us....	-247.47	-2,889.06
Bill Pmt -Che...	12/08/2023	Bill.com	Direct TV - 9885	https://app01.us....	-152.99	-3,042.05

5:10 AM
01/25/24
Accrual Basis

Tubac Fire District
Monthly Transaction Report
December 2023

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Che...	12/08/2023	Bill.com	Napa Auto Parts	https://app01.us...	-11.21	-3,053.26
Bill Pmt -Che...	12/08/2023	Bill.com	Senergy Petroleum	https://app01.us...	-2,926.16	-5,979.42
Bill Pmt -Che...	12/08/2023	Bill.com	Liberty Utilities AZ A/C 200007327188	https://app01.us...	-504.49	-6,483.91
Bill Pmt -Che...	12/08/2023	Bill.com	Liberty Utilities AZ A/C 200007327170	https://app01.us...	-48.82	-6,532.73
Bill Pmt -Che...	12/08/2023	Bill.com	Verizon	https://app01.us...	-360.09	-6,892.82
Bill Pmt -Che...	12/08/2023	Bill.com	V191 & Associates	https://app01.us...	-541.67	-7,434.49
Bill Pmt -Che...	12/08/2023	Bill.com	Ricardo Rodriguez*	https://app01.us...	-168.32	-7,602.81
Bill Pmt -Che...	12/08/2023	Bill.com	JIM CLICK FORD	https://app01.us...	-1,658.15	-9,260.96
Bill Pmt -Che...	12/08/2023	Bill.com	Green Valley Fire District	https://app01.us...	-14.00	-9,274.96
Bill Pmt -Che...	12/08/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us...	-1,028.91	-10,303.87
General Jour...	12/08/2023	2023-192		BILL 12/08/23 P...	10,303.87	0.00
Bill Pmt -Che...	12/12/2023	Bill.com	Bound Tree	https://app01.us...	-468.56	-468.56
Bill Pmt -Che...	12/12/2023	Bill.com	C & D Garage Doors	https://app01.us...	-500.00	-968.56
Bill Pmt -Che...	12/12/2023	Bill.com	Verizon	https://app01.us...	-473.80	-1,442.36
General Jour...	12/12/2023	2023-193		BILL 12/12/23 P...	1,442.36	0.00
Bill Pmt -Che...	12/20/2023	Bill.com	Human Resource Strategies	https://app01.us...	-500.00	-500.00
Bill Pmt -Che...	12/20/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us...	-361.39	-861.39
Bill Pmt -Che...	12/20/2023	Bill.com	Holy Cross Hospital Pharmacy	https://app01.us...	-16.88	-878.27
Bill Pmt -Che...	12/20/2023	Bill.com	Fry Fire District*	https://app01.us...	-1,677.49	-2,555.76
Bill Pmt -Che...	12/20/2023	Bill.com	JIM CLICK FORD	https://app01.us...	-155.33	-2,711.09
Bill Pmt -Che...	12/20/2023	Bill.com	Central Alarm	https://app01.us...	-60.00	-2,771.09
Bill Pmt -Che...	12/20/2023	Bill.com	Linde Gas & Equipment Inc.	https://app01.us...	-577.29	-3,348.38
Bill Pmt -Che...	12/20/2023	Bill.com	Carondelet St. Mary's Hospital Pharmacy	https://app01.us...	-27.03	-3,375.41
Bill Pmt -Che...	12/20/2023	Bill.com	Nextrio, LLC	https://app01.us...	-711.72	-4,087.13
Bill Pmt -Che...	12/20/2023	Bill.com	Walker & Armstrong LLP	https://app01.us...	-9,000.00	-13,087.13
Bill Pmt -Che...	12/20/2023	Bill.com	Goldsmith and Mendoza PLLC	https://app01.us...	-740.00	-13,827.13
Bill Pmt -Che...	12/20/2023	Bill.com	Arizona Propane	https://app01.us...	-929.39	-14,756.52
Bill Pmt -Che...	12/20/2023	Bill.com	VIP Tire Service	https://app01.us...	-739.58	-15,496.10
Bill Pmt -Che...	12/20/2023	Bill.com	Pitney Bowes Global Financial Services LL	https://app01.us...	-86.67	-15,582.77
Bill Pmt -Che...	12/20/2023	Bill.com	Linde 3502	https://app01.us...	-766.01	-16,348.78
Bill Pmt -Che...	12/20/2023	Bill.com	Arizona Propane	https://app01.us...	-680.83	-17,029.61
Bill Pmt -Che...	12/20/2023	Bill.com	Goldsmith and Mendoza PLLC	https://app01.us...	-960.00	-17,989.61
Bill Pmt -Che...	12/20/2023	Bill.com	Nextrio, LLC	https://app01.us...	-275.00	-18,264.61
Bill Pmt -Che...	12/20/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us...	-121.95	-18,386.56
Bill Pmt -Che...	12/20/2023	Bill.com	Direct TV - 0393	https://app01.us...	-170.98	-18,557.54
Bill Pmt -Che...	12/20/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us...	-22.65	-18,580.19
Bill Pmt -Che...	12/20/2023	Bill.com	Nextrio, LLC	https://app01.us...	-275.00	-18,855.19
Bill Pmt -Che...	12/20/2023	Bill.com	Banner Health Univ Med Cntr Tucson	https://app01.us...	-2.40	-18,857.59
Bill Pmt -Che...	12/20/2023	Bill.com	Nextrio, LLC	https://app01.us...	-4,646.55	-23,504.14
Bill Pmt -Che...	12/20/2023	Bill.com	Voyager Fleet Systems Inc	https://app01.us...	-1,207.16	-24,711.30

5:10 AM
01/25/24
Accrual Basis

Tubac Fire District
Monthly Transaction Report
December 2023

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Che...	12/20/2023	Bill.com	Waxie Sanitary Supply	https://app01.us...	-88.05	-24,799.35
Bill Pmt -Che...	12/20/2023	Bill.com	Linde Gas & Equipment Inc.	https://app01.us...	-205.73	-25,005.08
General Jour...	12/20/2023	2023-194		BILL 12/20/23 P...	25,005.08	0.00
Bill Pmt -Che...	12/22/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us...	-441.22	-441.22
Bill Pmt -Che...	12/22/2023	Bill.com	Rio Rico Sanitation 84863	https://app01.us...	-255.00	-696.22
Bill Pmt -Che...	12/22/2023	Bill.com	Unisource Energy Services (Gas)	https://app01.us...	-21.38	-717.60
Bill Pmt -Che...	12/22/2023	Bill.com	Liberty Utilities AZ A/C 200007327162	https://app01.us...	-312.94	-1,030.54
Bill Pmt -Che...	12/22/2023	Bill.com	James Vincent Group	https://app01.us...	-5,450.00	-6,480.54
Bill Pmt -Che...	12/22/2023	Bill.com	EMI Health	https://app01.us...	-24,717.47	-31,198.01
Bill Pmt -Che...	12/22/2023	Bill.com	Human Resource Strategies	https://app01.us...	-500.00	-31,698.01
Bill Pmt -Che...	12/22/2023	Bill.com	Bound Tree	https://app01.us...	-459.87	-32,157.88
Bill Pmt -Che...	12/22/2023	Bill.com	Legal Shield	https://app01.us...	-195.45	-32,353.33
Bill Pmt -Che...	12/22/2023	Bill.com	Green Valley Fire District	https://app01.us...	-800.00	-33,153.33
Bill Pmt -Che...	12/22/2023	Bill.com	California Tire	https://app01.us...	-1,246.04	-34,399.37
Bill Pmt -Che...	12/22/2023	Bill.com	Applied Rite Doors & docks, Inc.	https://app01.us...	-4,890.00	-39,289.37
Bill Pmt -Che...	12/22/2023	Bill.com	Quill Corporation	https://app01.us...	-299.99	-39,589.36
Bill Pmt -Che...	12/22/2023	Bill.com	Direct TV - 2827	https://app01.us...	-170.98	-39,760.34
Bill Pmt -Che...	12/22/2023	Bill.com	EPCOR	https://app01.us...	-56.81	-39,817.15
Bill Pmt -Che...	12/22/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us...	-331.30	-40,148.45
Bill Pmt -Che...	12/22/2023	Bill.com	Napa Auto Parts	https://app01.us...	-19.44	-40,167.89
Bill Pmt -Che...	12/22/2023	Bill.com	Human Resource Strategies	https://app01.us...	-500.00	-40,667.89
Bill Pmt -Che...	12/22/2023	Bill.com	Verizon	https://app01.us...	-100.12	-40,768.01
Bill Pmt -Che...	12/22/2023	Bill.com	Bianca Hamric	https://app01.us...	-316.57	-41,084.58
General Jour...	12/22/2023	2023-197		BILL 12/22/23 P...	41,084.58	0.00
Bill Pmt -Che...	12/27/2023	Bill.com	Simply Bits, LLC	https://app01.us...	-658.42	-658.42
Bill Pmt -Che...	12/27/2023	Bill.com	Century Link 333222406	https://app01.us...	-61.58	-720.00
Bill Pmt -Che...	12/27/2023	Bill.com	Arizona Propane	https://app01.us...	-1,266.62	-1,986.62
Bill Pmt -Che...	12/27/2023	Bill.com	Simply Bits, LLC	https://app01.us...	-559.51	-2,546.13
Bill Pmt -Che...	12/27/2023	Bill.com	Nextrio, LLC	https://app01.us...	-6,405.75	-8,951.88
Bill Pmt -Che...	12/27/2023	Bill.com	Simply Bits, LLC	https://app01.us...	-556.89	-9,508.77
Bill Pmt -Che...	12/27/2023	Bill.com	Simply Bits, LLC	https://app01.us...	-873.77	-10,382.54
Bill Pmt -Che...	12/27/2023	Bill.com	Century Link 333219165	https://app01.us...	-179.74	-10,562.28
Bill Pmt -Che...	12/27/2023	Bill.com	Nextrio, LLC	https://app01.us...	-668.25	-11,230.53
General Jour...	12/27/2023	2023-198		BILL 12/27/23 P...	11,230.53	0.00
Bill Pmt -Che...	12/29/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us...	-138.66	-138.66
Bill Pmt -Che...	12/29/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us...	-715.35	-854.01

5:10 AM
01/25/24
Accrual Basis

Tubac Fire District
Monthly Transaction Report
December 2023

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Che...	12/29/2023	Bill.com	John Schwamm	https://app01.us....	-720.00	-1,574.01
General Jour...	12/29/2023	2023-199		BILL 12/29/23 P...	1,574.01	0.00
Total 1072 · Bill.com Money Out Clearing					0.00	0.00
1127 · Cash with County Treasurer						
Deposit	12/15/2023	51003		Santa Cruz Trea...	-367,701.88	-367,701.88
General Jour...	12/15/2023	2023-184		to record prop ta...	392,006.12	24,304.24
Deposit	12/31/2023			Interest	517.04	24,821.28
Total 1127 · Cash with County Treasurer					24,821.28	24,821.28
1129 · Operational						
Deposit	12/01/2023			Deposit	964.84	964.84
Deposit	12/01/2023			Deposit	2,111.02	3,075.86
Deposit	12/01/2023			Deposit	226.00	3,301.86
General Jour...	12/01/2023	2023-187		BILL 12/01/23 P...	-2,963.94	337.92
General Jour...	12/01/2023	2023-188		BILL 12/01/23 P...	-29,681.42	-29,343.50
Deposit	12/01/2023			Deposit	109.16	-29,234.34
Check	12/04/2023	ACH	PUBLIC SAFETY PERSONAL RETIREME...	Pay Period Endi...	-21,499.78	-50,734.12
Check	12/04/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-2,085.14	-52,819.26
Check	12/04/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-1,063.21	-53,882.47
Deposit	12/04/2023			Deposit	3,464.22	-50,418.25
Deposit	12/04/2023			Deposit	137.53	-50,280.72
General Jour...	12/04/2023	2023-189		BILL 12/04/23 P...	-280.00	-50,560.72
Deposit	12/04/2023			Deposit	141.37	-50,419.35
Deposit	12/04/2023			Deposit	1,854.43	-48,564.92
Deposit	12/04/2023			Deposit	1,573.45	-46,991.47
Deposit	12/05/2023			Deposit	14,055.19	-32,936.28
Check	12/05/2023	ADJ	Bank of America	EMS Deposit A...	-11.95	-32,948.23
Check	12/06/2023	26022	Arizona Fire District Association	R.Bohman- AZD...	-150.00	-33,098.23
Deposit	12/06/2023			Deposit	5,351.17	-27,747.06
Check	12/06/2023	EFT	Bill.com		-335.03	-28,082.09
General Jour...	12/07/2023	2023-190		BILL 12/07/23 P...	-466.11	-28,548.20
General Jour...	12/07/2023	2023-191		BILL 12/07/23 P...	-466.11	-29,014.31
Deposit	12/07/2023			Interest	11.39	-29,002.92
General Jour...	12/07/2023	2023-185	Simply Bits	Simply Bits retur...	-1,250.00	-30,252.92
Deposit	12/08/2023			Deposit	717.40	-29,535.52
Deposit	12/08/2023			Deposit	1,354.25	-28,181.27
Deposit	12/08/2023			Deposit	675.63	-27,505.64

5:10 AM
01/25/24
Accrual Basis

Tubac Fire District
Monthly Transaction Report
December 2023

Type	Date	Num	Name	Memo	Amount	Balance
General Jour...	12/08/2023	2023-192		BILL 12/08/23 P...	-10,303.87	-37,809.51
Deposit	12/08/2023			Deposit	703.99	-37,105.52
Deposit	12/08/2023			Deposit	2,078.82	-35,026.70
Deposit	12/11/2023			Deposit	50.00	-34,976.70
Deposit	12/11/2023			Deposit	593.76	-34,382.94
Deposit	12/12/2023			Deposit	93,709.14	59,326.20
General Jour...	12/12/2023	2023-193		BILL 12/12/23 P...	-1,442.36	57,883.84
Deposit	12/13/2023			Deposit	2,111.06	59,994.90
Check	12/14/2023	26023	Security Benefit	Pay Period Endi...	-100.00	59,894.90
Check	12/14/2023	26024	Green Valley F.F.A.	Pay Period Endi...	-342.00	59,552.90
Deposit	12/14/2023			Deposit	100.00	59,652.90
Deposit	12/14/2023			Deposit	50.00	59,702.90
Deposit	12/14/2023			Deposit	137.14	59,840.04
Check	12/14/2023	ACH	Bank of America	Closing Stateme...	-2,631.42	57,208.62
Deposit	12/15/2023			Deposit	2,103.70	59,312.32
General Jour...	12/15/2023	2023-195			-84,460.37	-25,148.05
General Jour...	12/15/2023	2023-195			-604.25	-25,752.30
General Jour...	12/15/2023	2023-195			-10,300.99	-36,053.29
General Jour...	12/15/2023	2023-195			-390.60	-36,443.89
General Jour...	12/15/2023	2023-195			-657.15	-37,101.04
General Jour...	12/15/2023	2023-202			-42.93	-37,143.97
Deposit	12/15/2023			Deposit	367,701.88	330,557.91
Check	12/15/2023			Service Charge	-40.91	330,517.00
Deposit	12/18/2023			Deposit	275.81	330,792.81
Check	12/18/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-2,020.11	328,772.70
Check	12/18/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-1,063.21	327,709.49
Check	12/18/2023	ACH	Aflac	Invoice# 053663	-216.72	327,492.77
Deposit	12/19/2023			Deposit	517.19	328,009.96
Deposit	12/19/2023			Deposit	5,975.68	333,985.64
General Jour...	12/20/2023	2023-194		BILL 12/20/23 P...	-25,005.08	308,980.56
Deposit	12/20/2023			Deposit	2,091.17	311,071.73
Check	12/20/2023	ACH	Enterprise FM Trust	Payment 12/1/2...	-2,276.37	308,795.36
Check	12/20/2023	ACH	PUBLIC SAFETY PERSONAL RETIREME...	Pay Period Endi...	-19,502.26	289,293.10
Bill Pmt -Che...	12/20/2023		Quill Corporation	QuickBooks gen...	0.00	289,293.10
Deposit	12/21/2023			Deposit	1,899.60	291,192.70
Deposit	12/21/2023			Deposit	33,056.82	324,249.52
Deposit	12/22/2023			Deposit	200.00	324,449.52
Deposit	12/22/2023			Deposit	1,082.44	325,531.96
General Jour...	12/22/2023	2023-197		BILL 12/22/23 P...	-41,084.58	284,447.38
Deposit	12/22/2023				0.00	284,447.38

5:10 AM
01/25/24
Accrual Basis

Tubac Fire District
Monthly Transaction Report
December 2023

Type	Date	Num	Name	Memo	Amount	Balance
Check	12/26/2023	26025	Security Benefit	Pay Period Endi...	-75.00	284,372.38
Check	12/26/2023	26026	Green Valley F.F.A.	Pay Period Endi...	-342.00	284,030.38
Deposit	12/26/2023			Deposit	500.00	284,530.38
Deposit	12/26/2023			Deposit	1,094.61	285,624.99
Deposit	12/27/2023			Deposit	2,731.78	288,356.77
General Jour...	12/27/2023	2023-198		BILL 12/27/23 P...	-11,230.53	277,126.24
Check	12/28/2023	26027	Stephen E. Tunney	Refund for over...	-250.00	276,876.24
Check	12/28/2023	ACH	Health Equity	Monthly Fees for...	-37.50	276,838.74
Deposit	12/28/2023			Deposit	1,983.14	278,821.88
Deposit	12/28/2023			Deposit	8,280.00	287,101.88
Deposit	12/28/2023			Deposit	120.00	287,221.88
Deposit	12/29/2023			Deposit	1,393.22	288,615.10
Check	12/29/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-2,131.26	286,483.84
Check	12/29/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-1,063.21	285,420.63
General Jour...	12/29/2023	2023-196			-55,985.97	229,434.66
General Jour...	12/29/2023	2023-196			-604.25	228,830.41
General Jour...	12/29/2023	2023-196			-9,792.31	219,038.10
General Jour...	12/29/2023	2023-196			-373.20	218,664.90
General Jour...	12/29/2023	2023-196			-657.15	218,007.75
General Jour...	12/29/2023	2023-199		BILL 12/29/23 P...	-1,574.01	216,433.74
Total 1129 · Operational					216,433.74	216,433.74
1130 · Savings Acct.						
Deposit	12/31/2023			Interest	15.22	15.22
Total 1130 · Savings Acct.					15.22	15.22
1131 · Bond Account						
General Jour...	12/15/2023	2023-185		to record Levied ...	56,244.17	56,244.17
General Jour...	12/15/2023	2023-092		to record bond i...	-26,522.18	29,721.99
Deposit	12/31/2023			Interest	621.55	30,343.54
Total 1131 · Bond Account					30,343.54	30,343.54
TOTAL					291,140.48	291,140.48

Tubac Fire District

Twelve-Month Cash Flow

Fiscal Year
Begins: Jul-23

	Beginning	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Monthly Average	Overview
Cash Summary															
Cash on Hand <small>(beginning of month)</small>	6,107,461	6,107,461	5,766,718	5,616,959	5,308,149	6,661,744	6,691,436	6,982,576	6,919,719	6,768,756	6,678,632	7,313,459	7,191,781	6,500,616	
Cash Available (on hand + receipts, before cash out)	6,107,461	6,179,058	5,911,755	5,707,836	6,998,319	7,554,450	7,355,953	7,279,072	7,073,295	6,980,359	7,702,095	7,557,417	7,457,449	6,979,755	
Cash Position (end of month)	6,107,461	5,766,718	5,616,959	5,308,149	6,661,744	6,691,436	6,982,576	6,919,719	6,768,756	6,678,632	7,313,459	7,191,781	6,602,749	6,541,890	
Line of Credit Available	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Cash Receipts															
Tax Levy Revenue		16,835	53,183	27,232	1,353,824	419,857	535,965	231,147	90,627	133,454	902,581	120,276	139,886	335,406	
Other Cash Inflows		54,762	91,854	63,644	336,347	472,849	128,552	65,349	62,949	78,149	120,882	123,682	125,782	143,733	
Line of Credit		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Cash Receipts		71,597	145,037	90,877	1,690,171	892,706	664,517	296,496	153,576	211,603	1,023,463	243,958	265,668	479,139	
Cash Paid Out															
Disbursements		412,339	294,797	399,687	336,575	863,014	373,376	359,353	304,539	301,727	388,636	365,636	854,700	437,865	
Repayment of LOC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Cash Paid Out		412,339	294,797	399,687	336,575	863,014	373,376	359,353	304,539	301,727	388,636	365,636	854,700	437,865	
		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	



TUBAC FIRE DISTRICT

2227 EAST FRONTAGE ROAD
P.O. BOX 2881
TUBAC, ARIZONA 85646
TELEPHONE: (520) 398-2255

TUBAC FIRE DISTRICT BOARD MEETING MINUTES REGULAR MEETING OF THE BOARD OF DIRECTORS December 20, 2023

1. Call to order and Pledge of Allegiance: The meeting was called to order at 1:30 p.m., by Mary Dahl. The Pledge of Allegiance was recited.
2. Roll call of Board Members: Rich Bohman, Peter Benequista, Sandy Johnson, Herb Wisdom, and Mary Dahl were present at the Tubac Community Center. Also, in attendance at the Tubac Community Center, Fire Chief Ben Guerrero, Deputy Chief Hesly Guerrero, Captain John Conger, Captain Esai Tapia, Bianca Hamric, Adriana Olea, and Gabe Buldra from James Vincent Group. Members of the public in attendance were Jennifer Tougas, John Combo, Kathi Campana, Ron Campana, Mindy Maddock, Leslie Bangs, Michael Connolly, Kathleen Vandervoet, Paul Plett, Alfonzo Cortinas and Duane Bracken.
3. Recognition and Badge Pinning:
 - a. Danny Magana, Fire District recognition: Danny Magana is the owner of CrossFit Tutuli in Nogales, Arizona. Danny received a government grant in exchange for community service, and Tubac Fire District provided Danny with volunteer hours. Danny provided fitness training and helped firefighters with their fitness goals. Fire Chief Guerrero awarded Danny with a Tubac Fire District t-shirt to show his appreciation for his commitment and hard work to the men and women that serve the Fire District.
 - b. Henry Valdez, engineer badge pinning: Henry Valdez has been a full-time employee with Tubac Fire District since 2016. Henry has completed many firefighting courses including his driver operator training in 2019. He has experience in automotive mechanics and his new position as an engineer will benefit the Fire District.
 - c. Marc Cashera, engineer badge pinning: Marc Cashera began his career with Tubac Fire District as a wildland firefighter and has been full-time with the Fire District since 2019. Marc is grateful for his family and stated that their constant support has contributed to his success in the workplace.
 - d. Mario Bernal, engineer badge pinning: Mario Bernal is an experienced firefighter/EMT who earned his state firefighter certificate in June 2003. Mario has earned many certificates in his career including a certificate in fire apparatus, driver operator. Mario has been full-time with Tubac Fire District since May 2022.
 - e. Deputy Chief Rivera, recognition of retirement: Genaro Rivera is being recognized for his 38 years of dedicated service to the Tubac Fire District. Throughout his years of service, he has been a lead fire academy instructor, and has helped many students become firefighters. Genaro will be greatly missed.
4. Reading of public comments submitted via email: None.

5. Call to the Public: Kathleen Vandervoet commented on item #11 on the agenda. Kathleen Vandervoet stated that she is in support of a new fire station but requested that the Board discuss the budget of the new fire station. Mindy Maddock wanted to acknowledge an individual who helped to transition the Tubac Fire District from a volunteer fire district to a fire district that is funded by local government revenue, Loretta Lewis. Lorretta Lewis moved to Tubac in 1972 and worked tirelessly to make a difference in her community. Loretta loved Tubac and the Fire District. Loretta Lewis passed just before her 106th birthday on November 28, 2023.
6. Correspondence: None.
7. Board Members Reports: Rich Bohman commented on Rivera's retirement event at station #4 stating that it was a privilege to attend. Peter Benequista reported that met a Tubac resident who is a manager with Belmont Telecommunications Products, a company that builds towers. Mr. Benequista stated that should Tubac Fire have any questions regarding towers, the resident would be available for the District. Sandy Johnson commented on Genaro Rivera's retirement function stating that it was an enjoyable event. Mr. Johnson also commented on the importance of the tower for the District and its relocation being necessary before the new station is built. He encouraged and thanked the community for their continued support by attending the Board meetings at the Tubac Community Center. Herb Wisdom had nothing to report. Mary Dahl reported that she attended the event held to honor Genaro Rivera and congratulated him on his retirement. Mary Dahl wanted to express her gratitude at the last Board meeting of the year. She mentioned her gratitude for those who have contributed to the Fire District whether retired, current employees or those who have passed including Loretta Lewis. Board Chair Dahl commended the fire chief for his efforts to move the Fire District forward in many important ways this past year. She wished everyone a Merry Christmas and prosperous New Year.
8. Chief and Staff Report: Deputy Chief Hesly Guerrero, Captain John Conger and Fire Chief Ben Guerrero provided the following to the Board:
 - A. Operations update.
Tubac firefighter Charlie Alvarez expressed appreciation for those in the community who have donated to the toy drive and who have made it a success. Mr. Alvarez stated they will continue to receive donations at all stations.
 - B. Training.
Captain Conger stated that the 2024 Schedule for CPR/AED/First Aid Classes are posted on the website for the public to receive certification.
 - C. Wildland update.
 - D. Administration update.
9. Monthly Financial Report for November 2023: Gabe Buldra from James Vincent Group presented the financial report for the month. Gabe reported to the Board the total revenue for the month of November is \$493,170 and is under budget by \$93,011 due to the delay in tax collection. Gabe reported the LGIP State investment account has earned interest and is at \$18,809.67. Total expenses for the month of November are \$392,312. This is under budget by \$23,429 mostly driven by the management of personnel costs and staffing. Vehicles and equipment were over by \$1,723 related to the purchase of turnouts. Communications and IT overage costs are \$4,248. This was driven by equipment costs needed for ambulance tracking that is required to be compliant with the Arizona Department of Health Services. Year to date, the total revenue is \$2,322,101 which is above budget projections by \$7,455. Property tax year to date is \$1,870,931 which is \$15,843 over budget. Nontax levy revenue year to date is at \$451,170 and is under budget by \$8,388. Total expenditures year to date is at \$1,826,603 and which is under budget by \$50,978. The decrease in this expense stems from personnel costs. Year to date expenditures for buildings and land are over by \$10,546 and vehicles and equipment are over budget by \$16,359.

10. Consent Agenda:

- a. Approval of the minutes from December 20, 2023.
- b. Approval of monthly financial reports.

Sandy Johnson made a motion to approve the consent agenda. Rich Bohman seconded the motion; all were in favor, the motion passed.

11. Consideration and possible adoption of a resolution providing for all matters relating to the sale and issuance of general obligation bonds of the district including delegation to the Fire Chief of the District to determine certain matters related thereto. Gabe Buldra from James Vincent Group and Mike LaVallee from Stifel presented legal documents to the Board for bond authorization. This authorization allows Stifel to initiate the due diligence and credit rating process necessary for the bond sale. Gabe explained to the Board of the preparation needed for the sale of bonds is time consuming and imperative for funds to be received in a timely manner. In addition, the resolution authorizes a bond sale at the Board full statutory debt capacity. The actual bond sale will only be for the amount sanctioned by the Board when the final budget is determined. Sandy Johnson asked Mike LaVallee about fees related to the sale of bonds. Mr. LaVallee explained that some fees are fixed, and some are variable fees based on the size of the loan, maturity of the loan, and the District's credit rating. Mr. LaVallee informed the Board that the resolution offers flexibility for the Board to offer bond sale to the public or for private placement based on the market. Mr. Bohman asked Gabe Buldra about the District's existing funds, the grant funding, and the solicitation of bond will be allocated to fund the project. Gabe explained that having healthy reserves benefits the District's capital, and lowering the bond amount may affect reserves. Gabe also explained that District must fund the project before the grant funding is released. Rich Bohman made a motion to adopt a resolution to provide bond funding not to exceed \$4.42 million dollars. Sandy Johnson seconded the motion; all in favor; the motion passed.

12. Fire Station #1 Items

a. Discussion and possible action on Fire Station #1 project:

Chief Benjamin Guerrero reported that Leisa Curtis from the USDA Rural Development Grant, informed him that the Letter of Obligation has been delayed to the end of January or beginning of February. Chief Guerrero spoke about the pre-submittal meeting for the Construction Manager At Risk Services held 12/11/2023 at station #1 with two construction firms. Fire Chief stated that this meeting allowed construction firms to ask questions and take pictures of station #1. No action was taken.

b. Discussion and possible action on Fire Station #1 tower:

Chief Guerrero stated that he received preliminary quotes on the relocation of the tower and the cost was more than what he estimated ranging from \$ 200,000 to \$700,000 for the project. The Chief reported that he met with representatives of Santa Cruz County as they are moving forward to build a tower at the Rio Rico landfill. The Fire Chief mentioned the benefits of having a cooperative agreement with the county to build the tower versus the District building a tower. Sandy Johnson voiced concern about not having control of the tower as an asset and being tied to contracts.

13. Nomination and election of new Board officers:

Peter Benequista nominated himself to retain his seat as the Treasurer for the Tubac Fire District. All in favor; the motion passed. Herb Wisdom nominated Sandy Johnson to become the new Board Chair for the District. All in favor; the motion passed. Sandy Johnson nominated Mary Dahl to serve as the District Clerk. All in favor; the motion passed.

14. Future agenda Items: Discussion of Fire Station 1 project, Fire Station 1 Tower, CMAR.

15. Next meeting: January 31, 2024, at 1:30pm

16. Adjourn meeting: Sandy Johnson moved to adjourn the meeting at 2:30p.m., Herb Wisdom seconded the motion; all in favor; the motion passed.

DRAFT



TUBAC FIRE

DISTRICT

ARIZONA



ANNUAL COMPREHENSIVE FINANCIAL REPORT
for fiscal year ended June 30, 2023

This page is intentionally left blank.

Table of Contents

Page

Introductory Section

Letter of Transmittal.....	i – vii
List of Elected and Appointed Officials.....	viii

Financial Section

Independent Auditor’s Report	1-3
---	-----

Management’s Discussion and Analysis	4-10
---	------

Government-wide Financial Statements

Statement of Net Position	11
---------------------------------	----

Statement of Activities	12
-------------------------------	----

Fund Financial Statements

Governmental Fund:

Balance Sheet.....	13
--------------------	----

Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Statement of Net Position	14
---	----

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Fund.....	15
---	----

Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities.....	16
--	----

Notes to Financial Statements	17-33
--	-------

Required Supplementary Information

Budgetary Comparison Schedule–General Fund.....	34
---	----

Notes to Budgetary Comparison Schedule	35
--	----

Schedule of Changes in District’s Net Pension/OPEB Liability and Related Ratios - Agent Pension/OPEB Plans.....	36-37
--	-------

Schedule of District Pension/OPEB Contributions.....	38
--	----

Notes to Pension/OPEB Plan Schedules.....	39-40
---	-------

Table of Contents - Continued

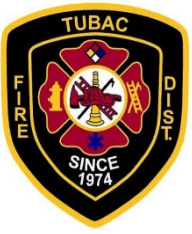
Statistical Section

Statistical Section Schedules	41
Financial Trends:	
Net Position By Component.....	42
Changes in Net Position	43
Fund Balances of Governmental Funds	44
Statement of Changes in Fund Balances - Governmental Funds	45
Revenue Capacity:	
Assessed and Estimated Actual Value of Taxable Property	46
Property Tax Rates – All Direct Overlapping Governments	47
Principal Property Taxpayers	48
Property Tax Levies and Collections.....	49
Debt Capacity:	
Ratios of Outstanding Debt by Type	50
Ratios of Net General Bonded Debt Outstanding	51
Direct and Overlapping Government Activities Debt	52
Legal Debt Margin Information	53
Demographic and Economic Information:	
Demographic and Economic Statistics.....	54
Principal Employers	55
Operating Information:	
Operating Indicators by Function.....	56
Full-Time Equivalent Employees by Function.....	57
Capital Assets Statistics by Function.....	58



Introductory Section

This page is intentionally left blank.



TUBAC FIRE DISTRICT

2227 EAST FRONTAGE ROAD
P.O. BOX 2881
TUBAC, ARIZONA 85646
TELEPHONE: (520) 398-2255

January 31, 2024

To the Honorable Member of the Board and Citizens of Tubac Fire District:

The following is the Annual Comprehensive Financial Report (ACFR) of Tubac Fire District (the District) for the fiscal year ending June 30, 2023. This ACFR report is intended to meet and exceed all legal reporting requirements that are borne by this jurisdiction. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Arizona Revised Statutes (ARS) 48-253 and 48-805(9) require an annual audit to be performed in accordance to the statutory requirements and in conformance to generally accepted government auditing standards. As such, the fiscal year audit has been performed by an independent certified public accounting firm, Walker& Armstrong, LLP. The auditors have issued an unmodified (“clean”) opinion on the Tubac Fire District’s financial statements for the year ended June 30, 2023.

The independent auditor’s report is located at the front of the financial section of this report. Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

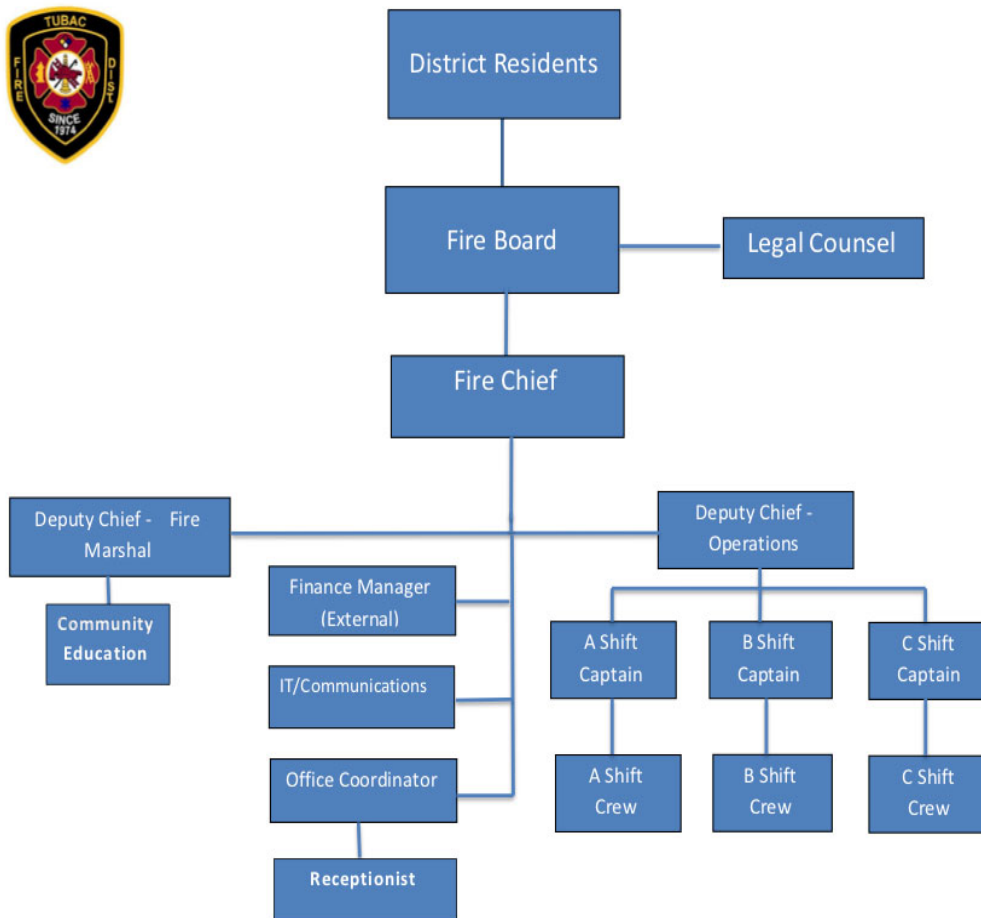
District Profile

The Tubac Fire District was established in 1974. The District provides fire and emergency medical services, which include fire suppression, emergency medical response, rescue, fire prevention, public education, and various other non-emergency services such as venomous creature removal. Tubac Fire District operates from four fire stations, staffed by a minimum of seven operational personnel for twenty-four hours each day of the year. Each station is outfitted with a Type 1 engine, an ALS/BLS ambulance, water tender, and Type 6 brush truck to meet the emergency response needs of the community, certified EMT’s or Paramedics. The District is managed by five administrative staff and a five-person elected fire board.

All suppression personnel are dual trained in structural/wildland firefighting and covering 595 square miles with an ambulance transport service area and 160 square miles of district response area. The District has grown to serve an estimated 10,000 full time residents. The District responds to approximately 1,600 calls per year, providing fire protection and emergency medical services, ambulance transport, technical rescue, public education and fire prevention.

Recognized by the State of Arizona as a special taxing district, the District operates under Arizona Revised Statutes (ARS) Title 48, Chapter 5. The District is a community service organization funded through limited assessed value property taxes. It is governed by a five-member Board elected by the public, comprised of a Board Chair and four Board Members, including a Board Clerk and Board Treasurer. All board members are elected at large and serve staggered four-year terms. The Board hires and has authority over a Fire Chief who is charged with managing day-to-day operations of the District. The Deputy Fire Chiefs directly report to the Fire Chief with direct supervision of the three shift Captains, along with indirect supervision of all operations, personnel fire code compliance, plan review, and community education. The Board is required to adopt an annual budget which serves as the foundation for financial planning and control. The budget is prepared by fund, function, and object. A current organization chart follows:

TUBAC FIRE DISTRICT-ORGANIZATIONAL CHART



The District responds to any emergency situation that threatens life, safety or property. The District through a regional communication center dispatches the closest available unit(s) with appropriate capabilities to control the emergency or provide the service. Timely response and effective management of medical, rescue and fire control situations represent the most immediate priorities of the District.

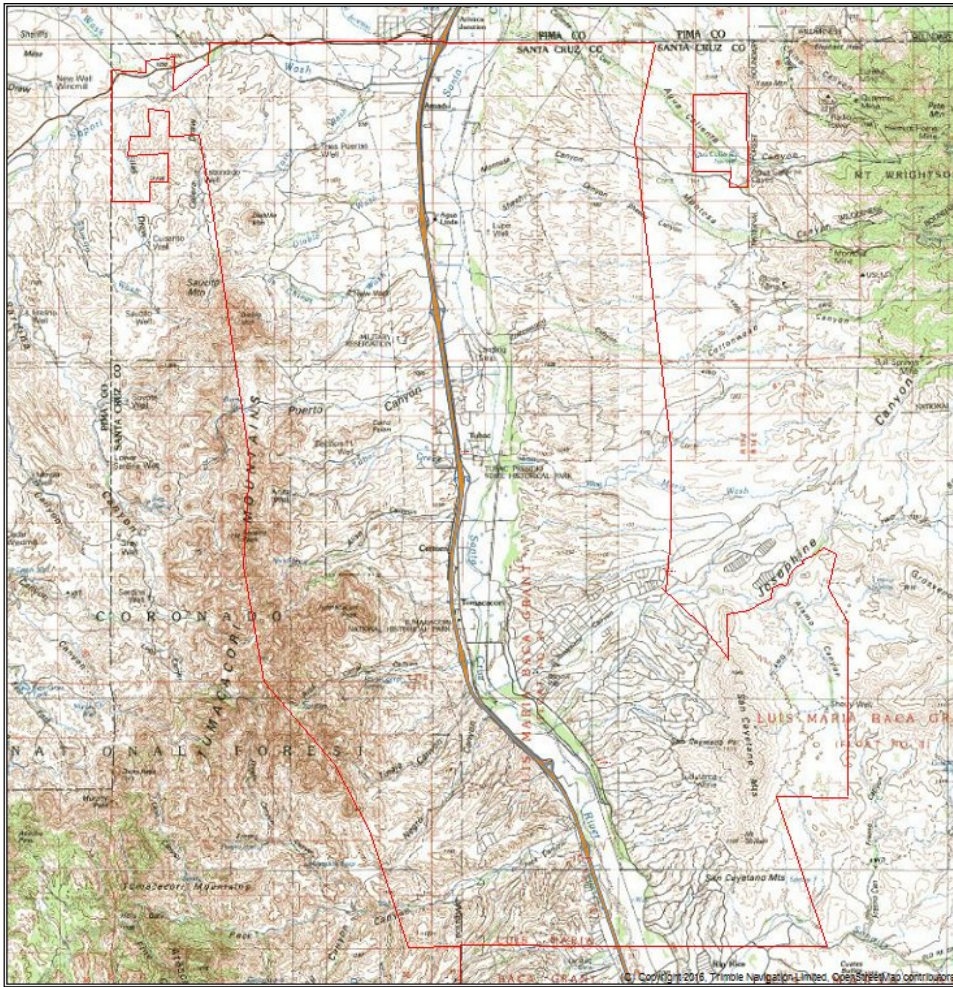
The District also respond to various non-emergency situations that are not routinely handled by other agencies or providers. These non-emergency responses would include things such as wellness checks, smoke detector installation, pest removals, and other situations to assist our customers. The District community risk reduction strategies are based on the premise that the District can proactively attempt to safely and effectively address customer's needs and meet the basic goals of the District mission before someone must access the 911 system.

In early 2019, the Arizona Department of Health Services (AZDHS) awarded the Tubac Fire District with Premier EMS Agency Program (PEAP) status. The PEAP certification is awarded to an agency for utilization of electronic patient care reporting and quality assurance programs designed to optimize emergency patient care. Tubac Fire District staff regularly conduct quality assurance assessments on all time-sensitive emergencies related to suspected opioid overdose, cardiac arrest, ST-segment elevation myocardial infarction (STEMI), stroke, major trauma, and pediatric resuscitation. Data from these calls is then used to develop training, education, and policies that enhance patient care and outcomes.

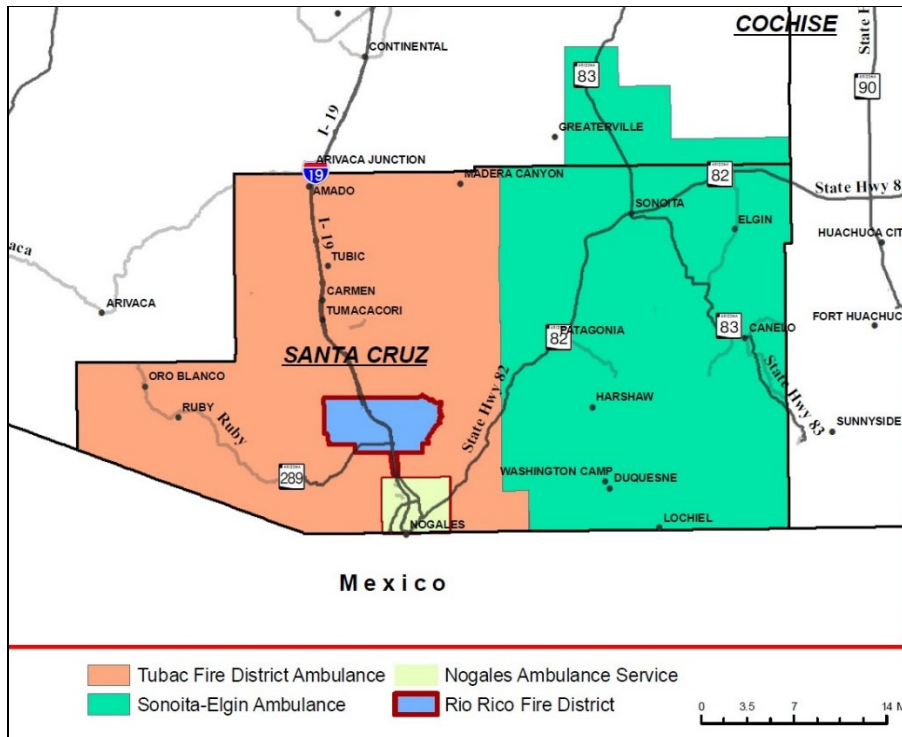
About the Area

The District serves residents and visitors of the communities of Tubac, Tumacacori, Carmen, and Rio Rico. The area was originally settled in the 1700's by Spanish soldiers and has become a destination for art and history enthusiasts. At an elevation of approximately 3200' the area has an average daily temperature of 82 degrees, with average annual rain fall of 17 inches. The area is internationally known for resorts, artist community, historic sites, and annual special events, including Festival of Arts, Art Walk, Anza Days, Art Experience, and Luminarias.

Tubac Fire District Boundary Map



Tubac Fire
District
Ambulance
Service Map



A snapshot of the District-Demographics and service levels includes:

District Size	160 square miles
Ambulance Transport Service Area	595 square miles
Full-time Resident Population	10,000
Stations	4
Fire and Rescue Service Staffing	24
Administrative and Support	4
Fire Prevention	1

Budget Overview

The District budgets all funds in accordance with the requirements of state law. All funds are budgeted on the modified accrual basis of accounting.

The Board adopts the general fund budget prior to the beginning of the fiscal year of the District. Throughout the budget process the Board reviews the budgeted expenses at the fund, function and object level. This is done to allow the Board, and participating community members, to gain a more detailed understanding of the budget and to be in compliance with Arizona Revised Statute 48-805.02(A) which requires a detailed estimate of expenditures. Although the Board reviews the budget at the fund, function and object level, the budget is approved at the function level and sets the level by which actual expenditures should not exceed budgeted expenditures. The Board is not required to adopt a formal budget for the debt service fund however transfers between funds require Board authorization, as do any transfers from Contingency.

Budgeted expenditures lapse at year-end and may not be carried over to subsequent years.

Local Economy and Outlook

The area is known for its tourism and recreation and they are therefore major contributors to the local economy. The local area has seen a strong real estate market, caused by a combination of high demand, low inventory, and historically low interest rates, with an increase in median home prices. This is a strong metric as a significant amount of revenue is based on the assessed value of property. However, increasing interest rates may influence real estate values but more time will be needed to understand that effect and potential effect on assessed value of property.

During the period of 2010-2017 the area experienced a population decline of 2.3%, however the area is expected to have population growth of 1.3-1.4% through 2050. District management and staff are working proactively and cooperatively with other governments, surrounding fire districts, and regional planning groups to ensure continued ability to serve this future population.

Long-term financial planning and major initiatives

The District has developed a comprehensive five-year capital improvement plan. The capital improvement plan will sustain and enhance emergency response infrastructure by maintaining and replacing aging facilities and capital assets. This capital improvement plan forecasts the life expectancy and replacement and/or maintenance costs for each of the District's long-term assets, as well as define the funding levels needed over each of the five years. The capital improvement plan is reviewed every year to ensure it captures the needs of the organization and is receiving adequate funding.

The District's population is expected to continue to grow and the District's management are working proactively to ensure the District's continued ability to serve this future population while providing financial long-term sustainability.

As trends in net assessed value continue to be positive, management is looking at ways of optimizing other sources of revenue such as ambulance revenue, wildland and grants and therefore reducing the reliance on one source of revenue.

Relevant Financial Policies

The District has adopted a comprehensive set of financial policies. The policies are constantly evaluated for their effectiveness and how they keep the Governing Board and staff focused on increased internal controls, reporting and long-term sustainability. The policies implemented have been effective in protecting the District and its focus on maintaining service levels while also providing long term sustainability and success.

Awards and Acknowledgements

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tubac Fire District for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

We would like to express our sincere gratitude to the personnel of the finance department who assisted and contributed to the preparation of this report. Appreciation is also extended to Board Chair Mary Dahl, Members of the Board, the managers, employees and citizens of the District whose continued support is vital to the financial health of Tubac Fire District.

Respectfully submitted,

Ben Guerrero

Ben Guerrero

Fire Chief

The James Vincent Group

The James Vincent Group

Finance Director

Tubac Fire District

List of Elected and Appointed Officials

June 30, 2023

Elected Board Members

	Term Expires
Board Chair Mary Dahl	November 30, 2024
Board Treasurer Peter Benequista	November 30, 2024
Board Clerk Herb Wisdom	November 30, 2026
Board Member Rich Bohman	November 30, 2024
Board Member Sandy Johnson	November 30, 2026

Administrative Offices

2227 E. Frontage Rd., Tubac, AZ 85646

Fire Chief/Administrator

Chief Ben Guerrero

Finance Director

The James Vincent Group

Legal Counsel

Goldsmith & Mendoza P.L.L.C



Financial Section

This page is intentionally left blank.

Independent Auditor's Report

Board of Directors and Management
Tubac Fire District
Tubac, Arizona

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Tubac Fire District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10, the budgetary comparison information on pages 34 and 35, and the pension related schedules on pages 36 through 40, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely, to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Walker & Armstrong, LLP

Tucson, Arizona
January 30, 2024

This page is intentionally left blank.

**Tubac Fire District
Management’s Discussion and Analysis
Year Ended June 30, 2023**

As management of Tubac Fire District (the “District”), we offer readers of the District’s financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with District’s financial statements, which begin on page 11. This annual financial report consists of three parts, Management’s Discussion and Analysis (this section), the basic financial statements and the statistical section.

Nature of Operations

The District provides fire and emergency medical services to homes, property and persons residing within the District boundaries which encompasses a 160 square mile area as well as ambulance services to locations and persons outside the District’s boundaries.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,940,304. Of this amount, \$2,613,872 is invested in capital assets, net of related debt.
- During the year, the District’s total net position increased by \$401,880 or 6.15% from the previous year.
- Total revenues increased over the previous fiscal year by \$578,298 or 13.52% due to an increase for property tax of \$288,435, intergovernmental revenue of \$208,854, other revenues of \$63,582 and fire district assistance tax of \$22,064 offset by a decrease in charges for service of \$4,637.
- Total public safety expenses increased by \$452,893.
- At the end of the current fiscal year, unrestricted net position for governmental activities was \$4,049,762.

Overview of the Financial Statements

Management’s discussion and analysis is intended to serve as an introduction to the District’s basic financial statements which are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the basic financial statements. This report also contains required supplementary information and a statistical section in addition to the basic financial statements themselves.

The main purpose of these statements is to provide the reader with sufficient information to assess whether or not the District’s overall financial position has improved or deteriorated.

The government-wide financial statements are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business. Consequently, the entity-wide presentation utilizes the accrual basis of accounting and consolidates all governmental funds of the District.

Management's Discussion and Analysis - Continued

Government-wide Financial Statements

The *statement of net position* presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 11 and 12 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Management establishes governmental funds based on the application of generally accepted accounting principles and the evaluation of applicable laws, regulations and reporting objectives.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two (2) governmental funds: the general fund and debt service fund.

Management's Discussion and Analysis - Continued

Fund Financial Statements - Continued

Information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund (major governmental funds). The concept and determination of major funds has been established by the Governmental Accounting Standards Board (GASB).

The District adopts an annual appropriated budget to provide for its general fund. A budgetary comparison statement for the general fund has been provided as part of the supplementary information following the basic financial statements to demonstrate compliance with the budget and is presented on pages 34 through 35. The District revises the capital improvement plan annually to outline anticipated replacements and projects to be completed during the year using the general fund.

The basic governmental fund financial statements can be found on pages 13-16 of this report.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17-33 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report includes required supplementary information, other than *Management's Discussion and Analysis*, concerning a comparison of the District's budget to actual revenues and expenditures, as described earlier and can be found on pages 34 and 35 of this report and certain pension/other post-employment benefits (OPEB) information is reported on pages 36 through 40.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$6,940,304 at the close of the 2023 fiscal year. A portion of the District's net position \$2,613,872 reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, apparatus and vehicles, equipment, right-to-use leased vehicle, and subscription-based information technology arrangements); less any related outstanding debt used to acquire those assets.

Management's Discussion and Analysis - Continued

Government-Wide Financial Analysis - Continued

The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The District had \$276,670 in restricted fund balance for debt service with a remaining unrestricted net position of \$4,049,762.

The District's \$5,074,379 in capital assets consists of land and improvements, buildings and improvements, apparatus and vehicles, equipment, right-to-use leased vehicle, and subscription-based information technology arrangements.

The following contains an analysis of the current year government-wide statements.

Condensed Statements of Net Position

GOVERNMENTAL ACTIVITIES

	<u>2023</u>	<u>2022</u>
Assets		
Cash and investments	\$ 5,834,056	\$ 5,604,362
Cash and investments, restricted	276,670	269,897
Other assets	854,174	719,125
Net other post-employment benefits asset	191,164	229,910
Capital assets, net	<u>5,074,379</u>	<u>5,280,331</u>
Total assets	12,230,443	12,103,625
Deferred outflows of resources related to pensions and OPEB	1,504,100	1,433,300
Liabilities		
Current liabilities	184,107	125,527
Noncurrent liabilities	<u>5,734,143</u>	<u>5,347,091</u>
Total liabilities	5,918,250	5,472,618
Deferred inflows of resources related to leases, pensions and OPEB	<u>875,989</u>	<u>1,525,883</u>
Net position		
Net investment in capital assets	2,613,872	2,459,444
Restricted	276,670	269,897
Unrestricted	<u>4,049,762</u>	<u>3,809,083</u>
Total net position	<u>\$ 6,940,304</u>	<u>\$ 6,538,424</u>

Management's Discussion and Analysis - Continued

Government-Wide Financial Analysis - Continued

The following table presents a summary of the District's revenues and expenses for the current fiscal year:

Condensed Statements of Activities

GOVERNMENTAL ACTIVITIES

	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenue:		
Charges for services	\$ 719,701	\$ 724,338
General revenues:		
Property taxes	3,575,271	3,286,836
Fire district assistance tax	168,330	146,266
Intergovernmental	272,789	63,935
Other revenue	119,454	55,872
Total revenues	<u>4,855,545</u>	<u>4,277,247</u>
Expenses:		
Public safety	<u>4,453,665</u>	<u>4,000,772</u>
Total expenses	<u>4,453,665</u>	<u>4,000,772</u>
Change in net position	401,880	276,475
Net position, beginning of year	<u>6,538,424</u>	<u>6,261,949</u>
Net position, ending of year	<u>\$ 6,940,304</u>	<u>\$ 6,538,424</u>

The cost of all governmental activities for the year ended June 30, 2023, was \$4,453,665, the majority of which is salaries and wages.

Financial Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and generally accepted accounting principles (GAAP).

Management's Discussion and Analysis - Continued

Financial Analysis of the Governmental Funds - Continued

The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of fiscal year.

At the end of the current fiscal year, the District's governmental fund reported ending fund balance of \$6,152,519. Revenues for the year included property tax revenues, intergovernmental agreements and charges for services.

Of the \$6,152,519 total governmental fund balance, \$99,975 was nonspendable because of prepaid items, \$276,670 was restricted for debt service, \$2,218,001 was committed for future capital outlay, \$2,000,000 was committed for operational reserves, and \$1,557,873 was unassigned. The general fund balance increased by \$204,480.

The Debt Service Fund accounts for the property tax levy dedicated to the payment of principal and interest on the general obligation bonds. As of June 30, 2023, the ending fund balance in the Debt Service Fund was \$276,670. Due to the timing of the debt service tax revenue, the balance increased by \$6,773.

General Fund Budgetary Highlights

Total revenues were \$110,505 more than budgeted revenues while total expenditures were \$57,682 more than budgeted expenditures. The increase in budgeted revenues occurred primarily due to property tax revenues being \$194,237 more than budgeted and intergovernmental revenues being \$97,682 more than budgeted; offset by charges for services being \$220,367 less than budgeted. The expenditure variance resulted primarily from personnel costs being \$98,076 under budget, and operations being \$8,243 less than budgeted offset by administration being \$49,233 more than budgeted, debt service being \$17,169 more than budgeted, and capital outlay being \$97,599 more than budgeted.

Capital Asset and Debt Administration

Capital Assets - The District's investment in capital assets as of June 30, 2023, totaled \$5,074,379 (net of accumulated depreciation/amortization). These assets include land and improvements, buildings and improvements, apparatus and vehicles, equipment, right-to-use leased vehicle, and subscription-based information technology arrangements.

Major capital asset transactions during the year included \$216,873 in capital asset acquisitions including \$137,459 in subscription assets, a new vehicle and HVAC replacement on station 2.

Management's Discussion and Analysis - Continued

Capital Asset and Debt Administration - Continued

The District depreciates capital assets, except for land and improvements, consistent with generally accepted accounting principles, utilizing the straight-line depreciation method. The cost of the asset is divided by the expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. Major outlays for capital assets and improvements are capitalized as projects are completed and placed into service. Additional information on the District's capital assets can be found in Note 6 in the basic financial statements on page 24.

Long-Term Liabilities - At the end of the current year, the District had long-term liabilities outstanding of \$5,734,143, which included unfunded pension and other post-employment benefit (OPEB) obligation liabilities in the amount of \$3,133,079, direct placement obligation bonds of \$2,247,642, compensated absences of \$140,557, subscription-based liabilities of \$109,300, financed purchase liability of \$88,503 and lease liability of \$15,062.

Additional information on the District's long-term liabilities can be found in Note 6 in the basic financial statements on page 25.

Economic Factors Affecting Future Results

The District has continued to pursue every feasible method of reducing operational costs while providing the highest level of service to the community. Despite aggressive management of expenditures, costs continue to rise, such as employee benefits and required pension contribution rates. While the District realized an 8.67% increase in property values, the assessed value of the District remains significantly below (\$130,131,315) its peak in fiscal year 2010. The district's tax rate is currently at \$3.0464, which includes a rate of \$0.1799 to support capital needs of the District in the future.

In addition, the District has identified significant capital assets that will need to be purchased over the next 5 years. As noted previously, the District experienced an increase in fund balance due to the sale of capital assets. The District board and management are working diligently to ensure that the capital projects plan is followed, and proceeds are spent efficiently.

Contacting the District

This financial report is designed to provide an overview of the District's finances for anyone with an interest in the government's finances. Any questions regarding this report or requests for additional information may be directed to Tubac Fire District at 2227 East Frontage Road, Tubac, Arizona 85646.

This page is intentionally left blank.

Tubac Fire District
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash and investments	\$ 5,834,056
Receivables, net:	
Property taxes	266,992
Ambulance	106,925
Lease	213,546
Other	166,736
Prepaid items	99,975
Cash and investments, restricted	276,670
Net other post-employment benefits asset	191,164
Capital assets, not being depreciated	257,352
Capital assets, being depreciated, net	4,817,027
Total assets	12,230,443
Deferred outflows of resources	
Deferred outflows related to pensions and other post-employment benefits	1,504,100
Total deferred outflows of resources	1,504,100
Liabilities	
Accounts payable	148,124
Accrued payroll and related	34,597
Accrued interest	1,386
Noncurrent liabilities:	
Due within one year	569,218
Due in more than one year	5,164,925
Total liabilities	5,918,250
Deferred inflows of resources	
Deferred inflows related to pensions and other post-employment benefits	670,024
Deferred inflows related to leases	205,965
Total deferred inflows of resources	875,989
Net position	
Net investment in capital assets	2,613,872
Restricted	276,670
Unrestricted	4,049,762
Total net position	\$ 6,940,304

The accompanying notes are an
integral part of these basic financial statements.

**Tubac Fire District
Statement of Activities
Year Ended June 30, 2023**

	Governmental Activities
Program expenses	
<i>Public safety-fire protection and emergency medical services</i>	
Salaries and wages	\$ 3,091,020
Utilities	214,577
Training	68,183
Vehicles and equipment	248,361
Administration	250,583
Communications	90,036
Depreciation expense	422,825
Interest	68,080
Total program expenses	4,453,665
 Program revenues	
Charges for services	719,701
Total program revenues	719,701
Net program expense	3,733,964
 General revenues	
Taxes:	
Property taxes	3,575,271
Fire district assistance tax	168,330
Intergovernmental	272,789
Investment earnings	8,141
Other revenue	97,115
Gain on disposal of asset	14,198
Total general revenues	4,135,844
Change in net position	401,880
Net position, July 1, 2022	6,538,424
Net position, June 30, 2023	\$ 6,940,304

The accompanying notes are an
integral part of these basic financial statements.

**Tubac Fire District
Balance Sheet
Governmental Fund
June 30, 2023**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Fund</u>
Assets			
Cash and investments	\$ 5,834,056	\$ -	\$ 5,834,056
Receivables, net:			
Property tax	266,992	-	266,992
Ambulance	106,925	-	106,925
Lease	213,546	-	213,546
Other	166,736	-	166,736
Prepaid items	99,975	-	99,975
Cash and investments, restricted	-	276,670	276,670
Total assets	<u>\$ 6,688,230</u>	<u>\$ 276,670</u>	<u>\$ 6,964,900</u>
Liabilities			
Accounts payable	\$ 148,124	\$ -	\$ 148,124
Accrued payroll and related	34,597	-	34,597
Accrued interest	1,386	-	1,386
Total liabilities	184,107	-	184,107
Deferred inflows of resources			
Unavailable revenues - property taxes	214,915	-	214,915
Unavailable revenues - ambulance	43,237	-	43,237
Unavailable revenues - grants	164,157	-	164,157
Deferred inflows related to leases	205,965	-	205,965
Total deferred inflows of resources	628,274	-	628,274
Fund balance			
Nonspendable	99,975	-	99,975
Restricted for debt service	-	276,670	276,670
Committed:			
Capital projects	2,218,001	-	2,218,001
Operating reserves	2,000,000	-	2,000,000
Unassigned	1,557,873	-	1,557,873
Total fund balance	<u>5,875,849</u>	<u>276,670</u>	<u>6,152,519</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,688,230</u>	<u>\$ 276,670</u>	<u>\$ 6,964,900</u>

The accompanying notes are an
integral part of these basic financial statements.

Tubac Fire District
Reconciliation of the Governmental Fund Balance Sheet
to the Government-wide Statement of Net Position
June 30, 2023

Total fund balance		\$ 6,152,519
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital assets	\$ 11,536,042	
Less accumulated depreciation/amortization	(6,461,663)	5,074,379
Some of the District's receivables will be collected after year-end, but are not available soon enough to pay for the current period expenditures and therefore are deferred in the funds.		
		422,309
Net pension/other post-employment benefits assets held in trust for future benefits are not available for operations and therefore, are not reported in the funds.		
		191,164
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as a liability in the funds as follows:		
Accrued compensated absences		(140,557)
Net pension obligation		(3,133,079)
Direct placement obligation		(2,247,642)
Financed purchase		(88,503)
Lease payable		(15,062)
Subscription-based information technology arrangements		(109,300)
Deferred outflows and inflows of resources related to pensions and other post-employment benefits are applicable to future reporting periods and therefore, are not reported in the funds.		
		834,076
Net position of governmental activities		\$ 6,940,304

The accompanying notes are an integral part of these basic financial statements.

Tubac Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Fund
Year Ended June 30, 2023

	General Fund	Debt Service Fund	Total Governmental Funds
Revenues			
<i>Taxes:</i>			
Property taxes	\$ 3,109,210	\$ 484,537	\$ 3,593,747
Fire district assistance tax	168,330	-	168,330
Charges for services	739,633	-	739,633
Intergovernmental	110,182	-	110,182
Investment earnings	4,055	4,086	8,141
Other revenue	97,115	-	97,115
Total revenues	4,228,525	488,623	4,717,148
Expenditures			
<i>Public safety-fire protection and emergency medical services</i>			
<i>Current:</i>			
Personnel costs	3,003,020	-	3,003,020
Operations	621,157	-	621,157
Administration	250,583	-	250,583
<i>Debt service:</i>			
Principal	78,920	418,919	497,839
Interest	5,149	62,931	68,080
Capital outlay	216,873	-	216,873
Total expenditures	4,175,702	481,850	4,657,552
Excess of revenues over expenditures	52,823	6,773	59,596
Other financing sources			
Subscription-based information technology arrangements	137,459	-	137,459
Proceeds on sale of capital assets	14,198	-	14,198
Total other financing sources	151,657	-	151,657
Net change in fund balance	204,480	6,773	211,253
Fund balance, July 1, 2022	5,671,369	269,897	5,941,266
Fund balance, June 30, 2023	\$ 5,875,849	\$ 276,670	\$ 6,152,519

The accompanying notes are an
integral part of these basic financial statements.

Tubac Fire District
Reconciliation of the Governmental Fund Statement of Revenues,
Expenditures and Changes in Fund Balances to the
Government-wide Statement of Activities
Year Ended June 30, 2023

Net change in fund balances - total governmental fund	\$ 211,253
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the current period:	
Expenditures for capital outlays	216,873
Depreciation/amortization expense	(422,825)
Property tax revenues, certain charges for services and certain intergovernmental revenues reported in the statement of activities do not provide current financial resources and therefore, are not reported as revenues in the governmental funds.	
	124,198
District pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension liability is measured a year before the District's report. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities:	
District pension contributions	417,345
Pension expense	(508,068)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:	
Change in compensated absences	2,724
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces noncurrent liabilities in the statement of net position. In the current year, the amount consists of:	
Direct placement obligation principal paid	418,919
Financed purchase principal paid	27,819
Lease agreements	22,942
Subscription-based information technology arrangements paid	28,159
Subscription-based information technology arrangements incurred	(137,459)
Change in net position of governmental activities	\$ 401,880

The accompanying notes are an integral part of these basic financial statements.

Tubac Fire District
Notes to Financial Statements
Year Ended June 30, 2023

Note 1 – Summary of Significant Accounting Policies

The accounting policies of Tubac Fire District (the “District”) conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

For the year ended June 30, 2023, the District implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which (1) defined a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. As a result, the District’s financial statements has been modified to reflect the implementation of this new standard.

A. Reporting Entity

The District is a local governmental unit formed and is operated pursuant to the provisions of Title 48 of the Arizona Revised Statutes. The District operates under the oversight of an elected board, which is the policy making body of the District. The purpose of the District is to provide fire protection, emergency medical and related services to the residents and guests of the District and the surrounding area. The day-to-day operations are supervised by the fire chief and the chief’s staff.

The District has the power to issue bonds, levy taxes, bill for services and raise revenues with the power of the County government. In addition, the District has the power to expend public funds for any legitimate purpose required to further its needs. The District operates as an independent governmental agency directly responsible to the local taxpayers and voters.

B. Basis of Presentation

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements focus on the District as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between entities to enhance the usefulness of the information.

Government-wide Financial Statements – These statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall District.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Notes to Financial Statements - Continued

Note 1 – Summary of Significant Accounting Policies - Continued

Program revenues include charges to customers for fire services provided and capital grants for the purchase of new equipment.

Revenues not classified as program revenues, including internally dedicated resources and all taxes, are reported as general revenue.

Fund Financial Statements – provide information about the District’s funds. The emphasis of fund financial statements is on the major governmental funds.

The District reports the following major governmental funds:

- The *general fund* is the District’s primary operating fund which accounts for all financial resources except those required to be accounted for in another fund.
- The *debt service* fund is used to account for legally restricted tax levies of the District which are used to meet the ongoing debt service requirements.

C. Basis of Accounting

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year they are levied.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable.

General capital asset acquisitions are reported as expenditures in the general fund. Proceeds of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

Taxes, leases, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Fund Balance Classifications – Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted (which includes committed, assigned, and unassigned fund balance classifications).

Notes to Financial Statements - Continued

Note 1 – Summary of Significant Accounting Policies - Continued

The nonspendable fund balance classification includes amounts that cannot be expended because they are either not in spendable form, such as prepaid items, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations.

The unrestricted fund balance category is comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the District's Board of Directors, which is the highest level of decision-making authority within the District. The constraints placed on committed fund balances can only be removed or changed by the Board of Directors.

Assigned fund balances are resources constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Directors has authorized the Fire Chief to make assignments of resources for specific purposes.

The unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not reported in the other classifications. Deficits in fund balances of the other governmental funds are reported as unassigned. When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it is the District's policy to use restricted fund balance first. For the disbursement of unrestricted fund balances, it is the District's policy to use committed amounts first, followed by assigned amounts, and lastly unassigned amounts.

Cash and Investments – The District's cash and cash equivalents are considered to be cash on hand, demand, deposits, investments in the County Treasurer's local government investment pool and highly liquid investments. Investments are stated at fair value. Investment earnings are comprised primarily of interest earnings.

Fair Value Measurements - Fair value is defined as the price to sell an asset between market participants in an orderly exchange in the principal or most advantageous market for that asset. Mutual funds are valued at quoted market prices. The fair value for the commingled funds and qualifying alternative investments is determined based on the investment's net asset value as a practical expedient. Considerable judgment is required in interpreting market data used to develop the estimates of fair value. Accordingly, the estimates presented in the financial statements are not necessarily indicative of the amounts that could be realized in a current market exchange. The use of different market assumptions and estimation methodologies may have a material effect on the estimated fair value.

Receivables, Unearned Revenue and Deferred Inflows of Resources - All accounts and property tax receivables are shown net of any allowance for doubtful accounts. Accounts and property taxes receivables, which have been remitted within 60 days subsequent to June 30, are considered measurable and available and recognized as revenues in the fund financial statements. All other receivables are offset by unavailable revenues and, accordingly, have not been recorded as revenue.

Notes to Financial Statements - Continued

Note 1 – Summary of Significant Accounting Policies - Continued

Revenue from emergency medical transportation services are recognized as charges for services. These charges for services are reported at their estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement allowances with third-party payers, provisions for bad debt and uncompensated care. The allowance for doubtful accounts, including contractual adjustments, at June 30, 2023 is \$151,617. Amounts not collected by the District within 60 days subsequent to June 30 are recorded as deferred inflows of resources in the fund financial statements.

Federal and state grants and contracts are recorded as receivables and revenues when the related expenditures are incurred. The portion of reimbursement in excess of expenditures are recorded as unearned revenues and amounts not remitted within 60 days subsequent to June 30 are recorded as deferred inflows of resources in the fund financial statements.

Prepaid Items – Prepaid items are accounted for using the purchase method in the governmental fund financial statements. Under this method, expenditures are reported at the time of purchase and unexpended amounts at year-end are reported on the balance sheet as a prepaid item for informational purposes only and are offset by a fund balance reserve to indicate that they do not constitute “available spendable resources.”

In the government-wide financial statements, prepaid purchases are recorded as assets when the goods or services are purchased and are expensed over the period consumed.

Capital Assets – Capital assets are reported in the government-wide financial statements at actual cost or estimated historical cost if historical records are not available. Donated capital assets are reported at acquisition value. Capital assets are assets with an initial, individual cost of \$5,000 or more and an estimated useful life exceeding one year.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset’s life are expensed as incurred.

Capital assets are depreciated/amortized using the straight-line method as follows:

Capital asset class	Estimated useful life
Land and improvements	Non-depreciable
Buildings and improvements	15 to 40 years
Apparatus and vehicles	5 to 10 years
Equipment	5 to 10 years
Intangibles:	
Right-to-use leased vehicles and equipment	5 years
Subscription based IT arrangements	3-5 years

Intangible right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the District is reasonably certain of being exercised, then the lease asset is amortized over the useful life of the underlying asset. Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying information technology (IT) assets.

Notes to Financial Statements - Continued

Note 1 – Summary of Significant Accounting Policies - Continued

Leases – As lessee and lessor, the District recognizes lease liabilities and receivables with an initial, individual value of \$5,000 or more. The District uses its estimated incremental borrowing rate to measure lease liabilities and receivables unless it can readily determine the interest rate implicit in the lease. The District's estimated incremental borrowing rate is 5.125%.

Subscription-Based Information Technology Arrangements – The District recognizes subscription liabilities with an initial, individual value of \$5,000 or more. The District uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate implicit in the arrangement. The District's estimated incremental borrowing rate is 5.0%.

Compensated Absences – It is the District's policy to permit employees to accumulate earned but unused paid time off. A liability is reported for paid time off that the District will pay upon termination or retirement. None of the liability for compensated absences is expected to be liquidated with expendable available financial resources. Accordingly, compensated absences are accrued as a liability only in the government-wide financial statements. The general fund has typically been used to liquidate the liability for compensated absences in prior years.

Deferred Outflows/Inflows of Resources – The statement of net position and balance sheet include separate sections, as appropriate, for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as revenue in future periods.

Postemployment Benefits – For purposes of measuring the net pension and other postemployment benefits (OPEB) liabilities or assets, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The plan's investments are reported at fair value.

Estimates – The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities and deferred inflows of resources at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the tax calendar reporting period. Actual results may differ from those estimates.

Property Tax Calendar – The District levies real and personal property taxes on or before the third Monday in August, that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. A lien against the real and personal property assessed attaches on the first day of January preceding assessment of the levy thereof.

Notes to Financial Statements - Continued

Note 1 – Summary of Significant Accounting Policies – Continued

Budgetary Accounting - The District is required, under Arizona Revised Statutes, to adopt a budget each fiscal year and to submit it to the County Treasurer and the County Board of Supervisors no later than the first day of August of each year; under the statute only the general fund must legally adopt an annual budget. The adopted budget is on the modified accrual basis of accounting, which is a legally allowable basis for budgetary purposes.

All annual appropriations lapse at fiscal year-end. The District is subject to expenditure limitations under Arizona Revised Statutes. Statutes also do not permit the District to incur debt in excess of the tax levy outstanding and to be collected plus the available and unencumbered cash on deposit. The limitation is applied to the total of the combined governmental funds.

Note 2 – Cash and Investments

Arizona Revised Statutes authorize the District to invest public monies in the State or County, Treasurer’s investment pools; interest-bearing savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; bonds or other obligations of the United States government that are guaranteed as to principal and interest by the United States government; and bonds of the state of Arizona counties, cities, towns, school districts, and special districts as specified by statute.

Deposits:	
Operating accounts	\$ 5,791,791
Investments:	
Santa Cruz County Treasurer’s investment pool	42,265
Santa Cruz County Treasurer’s investment pool	
Segregated for debt service	276,670
	<u>\$ 6,110,726</u>

Cash on Hand and Deposits – At June 30, 2023, the District’s carrying amount of the total cash in bank was \$5,791,791, and the bank balance was \$5,792,746 of which all are insured or collateralized.

Investments – The District’s investments at June 30, 2023, are comprised of the amount held by the Santa Cruz, Arizona County Treasurer totaling \$318,935.

The Santa Cruz County Treasurer’s investment pool is not registered with the Securities and Exchange Commission and there is no regulatory oversight of its operations. However, the majority of Santa Cruz County’s investment pool is invested in the State of Arizona’s local government investment pool which is regulated by the State Board of Investment. The pool’s structure does not provide for shares, and the County has not provided or obtained any legally binding guarantees to support the value of the participants' investments. Participants in the pool are not required to categorize the value of shares in accordance with the fair value hierarchy.

Credit Risk – At June 30, 2023, all of the District's investments were invested in the Santa Cruz County investment pool which are not rated by rating agencies.

Notes to Financial Statements - Continued

Note 2 – Cash and Investments - Continued

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the counterparty’s failure, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. External investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Interest Rate Risk – At June 30, 2023, the District’s investments can be withdrawn from the pools at will and therefore, are not subject to a significant amount of interest rate risk.

Foreign Currency Risk – The District does not have a formal investment policy with respect to foreign currency risk because state statutes do not allow for foreign investments.

Note 3 – Lease Receivables

The District leases an antenna site and building space to third parties under the provisions of various lease agreements. The antenna site has a five-year term with annual renewal options through December 2029. The building space has a three-year term with one option to renew for three years through September 2026. During the fiscal year ended June 30, 2023, the District recognized total lease-related revenues of \$52,555, and is reported as other revenues in the statement of activities.

Note 4 – Net Revenue

The District provides emergency medical and ambulance transportation services (both emergent and non-emergent interfacility transports), within the same geographic region as it provides fire prevention and suppression services. Charges for such emergency medical and transportation services are recognized as service revenues.

Net revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement allowances with third-party payers, provisions for bad debt and uncompensated care.

The difference between customary charges and the contractually established rates is accounted for as a contractual adjustment. The District's customary charges, contractual adjustments, provision for bad debts and uncompensated services for the year ended June 30, 2023, are reported in the fund financial statements as follows:

Gross ambulance service revenues	\$ 1,045,804
Contractual adjustments and uncompensated services	<u>(521,606)</u>
Net ambulance service revenue	<u>\$ 524,198</u>

The net ambulance service revenue is reported in charges for services revenues in the statement of activities as follows:

Net ambulance service revenue	\$ 524,198
Wildland fire suppression services	<u>195,503</u>
Charges for services revenues	<u>\$ 719,701</u>

Notes to Financial Statements - Continued

Note 5 – Capital Assets

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance, July 1, 2022	Increases	Decreases	Balance, June 30, 2023
Capital assets not being depreciated/amortized:				
Land and improvements	\$ 257,352	\$ -	\$ -	\$ 257,352
Total capital assets not being depreciated/amortized	257,352	-	-	257,352
Capital assets being depreciated/amortized:				
Buildings and improvements	6,139,996	6,800	-	6,146,796
Apparatus and vehicles	3,060,712	72,614	(186,112)	2,947,214
Equipment	1,987,715	-	-	1,987,715
Right-to-use leased vehicle	59,506	-	-	59,506
Subscription-based information technology arrangements	-	137,459	-	137,459
Total capital assets being depreciated/amortized	11,247,929	216,873	(186,112)	11,278,690
Less accumulated depreciation/amortization for:				
Buildings and improvements	(2,060,113)	(155,056)	-	(2,215,169)
Apparatus and vehicles	(2,568,969)	(117,091)	186,112	(2,499,948)
Equipment	(1,578,829)	(104,511)	-	(1,683,340)
Right-to-use leased vehicle	(17,039)	(21,233)	-	(38,272)
Subscription based information technology arrangements	-	(24,934)	-	(24,934)
Total accumulated depreciation/amortization	(6,224,950)	(422,825)	186,112	(6,461,663)
Total capital assets being depreciated/amortized, net	5,022,979	(205,952)	-	4,817,027
Total capital assets, net	<u>\$ 5,280,331</u>	<u>\$ (205,952)</u>	<u>\$ -</u>	<u>\$ 5,074,379</u>

Governmental activities depreciation/amortization expense in the amount of \$422,825 was charged to the public safety function of the District.

Notes to Financial Statements - Continued

Note 6 – Long-Term Liabilities

A summary of the changes in long-term liabilities for the year ended June 30, 2023, follows:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Due Within</u> <u>1 Year</u>
Compensated absences	\$ 143,281	\$ 64,461	\$(67,185)	\$ 140,557	\$ 72,000
Direct placement obligation refunding	2,666,561	-	(418,919)	2,247,642	428,805
Financed purchase	116,322	-	(27,819)	88,503	28,808
Lease payable	38,004	-	(22,942)	15,062	15,062
Net pension/OPEB liability	2,382,923	750,156	-	3,133,079	-
Subscription-based information technology arrangements	-	137,459	(28,159)	109,300	24,543
	<u>\$ 5,347,091</u>	<u>\$ 952,076</u>	<u>\$(565,024)</u>	<u>\$ 5,734,143</u>	<u>\$ 569,218</u>

The general fund is used to liquidate the liability for pension and OPEB in prior years.

Direct Placement Obligations - On June 13, 2019, the District issued \$3,800,000 in private placement Series 2019 general obligation refunding bonds, with an interest rate of 2.36% to advance refund \$3,800,000 of outstanding 2009 Series A general obligation bonds with interest rates ranging from 3.0% to 5.5%.

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 428,805	\$ 53,045	\$ 481,850
2025	438,925	42,925	481,850
2026	449,284	32,566	481,850
2027	459,887	21,963	481,850
2028	470,741	11,109	481,850
	<u>\$ 2,247,642</u>	<u>\$ 161,608</u>	<u>\$ 2,409,250</u>

Financed Purchase - The District has acquired an ambulance and related equipment under a contract agreement at a total purchase price of \$197,810. The following schedule details debt service requirements to maturity of the District's financed purchase at June 30, are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 28,808	\$ 3,327	\$ 32,135
2025	29,877	2,258	32,135
2026	29,818	2,317	32,135
	<u>\$ 88,503</u>	<u>\$ 7,902</u>	<u>\$ 96,405</u>

Notes to Financial Statements - Continued

Note 6 – Long-Term Liabilities - Continued

Lease payables - The District has acquired various vehicles under the provisions of various lease agreement. The total amount of lease assets and the related accumulated amortization are as follow:

Total right-to-use lease assets	\$ 59,506
Less accumulated amortization	<u>38,272</u>
Carrying value	<u>\$ 21,234</u>

The following schedule details minimum lease payments to maturity for the District’s lease payable at June 30, 2023:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	<u>\$ 15,062</u>	<u>\$ 622</u>	<u>\$ 15,684</u>
	<u>\$ 15,062</u>	<u>\$ 622</u>	<u>\$ 15,684</u>

Subscription-Based Information Technology Arrangements - The District has entered into a subscription-based information technology arrangement (SBITA) for various software. The total amount of the District’s subscription assets were \$137,459, net of \$24,934 in accumulated amortization as of June 30, 2023.

The following schedule details minimum subscription payments to maturity for the District’s subscription liability as of June 30:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 24,543	\$ 4,585	\$ 29,128
2025	26,316	3,251	29,567
2026	28,216	1,832	30,048
2027	30,225	313	30,538
	<u>\$ 109,300</u>	<u>\$ 9,981</u>	<u>\$ 119,281</u>

In December 2023, the board approved the issuance of bonds totaling \$3,500,000 for the construction of Station 1, contingent on receiving a U.S. Department of Agriculture grant totaling \$2,000,000 for a total estimated project amount of \$5,500,000.

Notes to Financial Statements - Continued

Note 7 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8 – Commitments

The District is party to a variety of intergovernmental agreements entered into in the ordinary course of business pursuant to which it may be obligated to provide services outside of its geographic boundaries and/or receive assistance from other parties. As part of these agreements, the District is obligated to indemnify other parties for certain liabilities that arise out of, or relate to, the subject matter of the agreements.

Note 9 – Line of Credit

The District has an available line of credit totaling \$350,000 with the Santa Cruz County Treasurer which is secured by the District's property taxes. No amounts were borrowed during the fiscal year and at June 30, 2023, there were no amounts outstanding on the line.

Note 10 – Employee Retirement Systems and Post Employment Plans

The District contributes to the plans described below. The plans are component units of the State of Arizona.

At June 30, 2023, the District reported the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

	<u>Total</u>
Net pension liability	\$ 3,133,079
Net pension and OPEB asset	191,164
Deferred outflows of resources	1,504,100
Deferred inflows of resources	670,024
Pension and OPEB expense	508,068

The District's accrued payroll and employee benefits includes \$7,754 of outstanding pension and OPEB contribution amounts payable to all plans for the year ended June 30, 2023.

Notes to Financial Statements - Continued

Note 10 – Employee Retirement Systems and Post Employment Plans - Continued

Plan Description – The District has entered into a Joinder Agreement with the Arizona State Public Safety Personnel Retirement System (PSPRS), an agent and cost sharing multiple-employer defined benefit pension plan and an agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, to cover all full-time personnel engaged in fire suppression activities and/or fire support. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool) which is not further disclosed because of their relative insignificance to the District’s financial statements.

The PSPRS issues a publicly available financial report that includes their financial statements and required supplementary information. The reports are available on the PSPRS web site at www.psprs.com.

Benefits Provided - The PSPRS provides retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial membership date	
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017
Retirement and Disability		
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years
Benefit percent:		
Normal retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental disability retirement	50% or normal retirement, whichever is greater	
Catastrophic disability retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary disability retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	

Notes to Financial Statements - Continued

Note 10 – Employee Retirement Systems and Post Employment Plans - Continued

Survivor Benefit

Retired members	80% to 100% of retired member’s pension benefit
Active members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member’s compensation for up to 12 months.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents.

Employees Covered by Benefit Terms - At June 30, 2023, the following employees were covered by the agent plan’s benefit terms:

	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	10	10
Inactive employees entitled to but not yet receiving benefits	5	3
Active employees	15	15
Total	30	28

Contributions - State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute at an actuarially determined rate. Contribution rates for the year ended June 30, 2023, are indicated below. Rates are a percentage of active members’ annual covered payroll.

For the year ended June 30, 2023, the District was required to contribute 26.35% and 0.0% for the pension plan and the health insurance premium benefit, respectively. The employees were required to contribute 7.65% to 9.94% for the employee portion of the pension plan. In addition the District is required to contribute at the actuarially determined rate of 9.0% for the pension portion and 0.12% for the health insurance premium benefit for employees participating in the PSPRS Tier 3 Risk Pool. Total pension contributions made during the year were \$417,056, and the total health insurance premium benefit contributions were \$289. The District’s pension and OPEB contributions are paid from the general fund.

Notes to Financial Statements - Continued

Note 10 – Employee Retirement Systems and Post Employment Plans - Continued

Liability – At June 30, 2023, the District reported liabilities and (assets) of \$3,133,079, \$(174,407) and \$(16,757) for Tiers 1 & 2 pension, Tiers 1 & 2 health insurance premium benefit and the District's proportionate share of Tier 3 net pension/OPEB. The net assets and liabilities were measured as of June 30, 2022, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2022, reflect changes of actuarial assumptions, including decreasing the investment rate of return from 7.3 percent to 7.2 percent, changing the wage inflation from 3.5 percent to a range of 3.0-6.25 percent, and increasing the cost-of-living adjustment from 1.75 percent to 1.85 percent.

Actuarial Assumptions - The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Actuarial valuation date	June 30, 2022
Actuarial cost method	Entry age normal
Investment rate of return	7.2%
Wage inflation	3.0-6.25% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/ not applicable for OPEB
Cost-of-living adjustment	1.85% for pensions/ not applicable for OPEB
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021.

The long-term expected rate of return on PSPRS plan investments was determined to be 7.2 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
U.S. public equity	24%	3.49%
International public equity	16%	4.47%
Global private equity	20%	7.18%
Other assets (capital appreciation)	7%	4.83%
Core bonds	2%	0.45%
Private credit	20%	5.10%
Diversifying strategies	10%	2.68%
Cash - Mellon	1%	-0.35%
Total	<u>100%</u>	

Notes to Financial Statements - Continued

Note 10 – Employee Retirement Systems and Post Employment Plans - Continued

Discount Rate – At June 30, 2022, the discount rate used to measure the PSPRS total pension/OPEB liability was 7.2 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at a current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate.

Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Changes in the Net Pension/OPEB Liability

Pension	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability (a) – (b)
Balances at June 30, 2022	\$ 11,257,105	\$ 8,874,182	\$ 2,382,923
Changes for the current year:			
Service cost	297,779	-	297,779
Interest on the total pension liability	825,972	-	825,972
Differences between expected and actual experience in the measurement of the pension liability	(481,334)	-	(481,334)
Changes of assumptions or other inputs	194,106	-	194,106
Net investment income	-	(354,918)	354,918
Contributions - employer	-	346,743	(346,743)
Contributions - employee	-	100,943	(100,943)
Benefit payments	(480,405)	(480,405)	-
Pension plan administrative expense	-	(6,401)	6,401
Net changes	356,118	(394,038)	750,156
Balances at June 30, 2023	\$ 11,613,223	\$ 8,480,144	\$ 3,133,079

Notes to Financial Statements - Continued

Note 10 – Employee Retirement Systems and Post Employment Plans – Continued

OPEB	Increase (Decrease)		Net OPEB (Asset) Liability (a) – (b)
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	
Balances at June 30, 2022	\$ 137,015	\$ 333,612	\$ (196,597)
Changes for the current year:			
Service cost	7,033	-	7,033
Interest on the total OPEB liability	10,516	-	10,516
Differences between expected and actual experience in the measurement of the OPEB liability	(10,946)	-	(10,946)
Changes of assumptions or other inputs	2,169	-	2,169
Contributions – employer	-	-	-
Net investment income	-	(13,183)	13,183
Benefit payments	-	-	-
OPEB plan administrative expense	-	(235)	235
Net changes	8,772	(13,418)	22,190
Balances at June 30, 2023	\$ 145,787	\$ 320,194	\$ (174,407)

The District’s proportion of the PSPRS Tier 3 net pension and OPEB net assets was based on the Districts actual contributions to the plans relative to the total of all participating governments actual contributions for the year ended June 30, 2022. The Districts proportion measured as of June 30, 2022, was 0.25408%, which was a decrease of 0.07579% from 2021.

Sensitivity of the District’s Proportionate Share of the ASRS Net Pension/OPEB(Asset) Liability in the Discount Rate – The following table presents the District’s proportionate share of the net pension/OPEB (assets) liabilities calculated using the discount rate of 7.2 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.2 percent) or 1 percentage point higher (8.2 percent) than the current rate.

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
Tiers 1 & 2 net pension liability	\$ 4,774,983	\$ 3,133,079	\$ 1,803,021
Tiers 1 & 2 net OPEB (asset)	(154,048)	(174,407)	(191,444)
Tier 3 net pension (asset) liability	31,150	(16,757)	(52,552)

Notes to Financial Statements - Continued

Note 10 – Employee Retirement Systems and Post Employment Plans – Continued

Plan Fiduciary Net Position – Detailed information about the plan’s fiduciary net position is available in the separately issued PSPRS financial report.

Expense – For the year ended June 30, 2023, the District recognized pension expense of \$535,711 and OPEB revenues of (\$27,643).

Deferred Outflows/Inflows of Resources - At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health insurance premium benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 534,587	\$ 583,470	\$ 69	\$ 78,091
Changes of assumptions or other inputs	381,549	3,416	2,793	2,990
Net difference between projected and actual earnings on plan investments	145,518	-	5,359	-
Changes in proportion and differences between District contributions and proportionate share of contributions	16,585	2,017	259	40
District contributions subsequent to the measurement date	417,056	-	289	-
Total	\$ 1,495,295	\$ 588,903	\$ 8,805	\$ 81,121

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from the District’s contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ending June 30	Pension	Health Insurance Premium Benefit
2024	\$ 150,684	\$ (20,195)
2025	105,684	(21,171)
2026	(25,530)	(20,355)
2027	210,268	(5,667)
2028	7,230	(5,304)
Thereafter	41,000	87

This page is intentionally left blank.



Required Supplementary Information

This page is intentionally left blank.

Tubac Fire District
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
<i>Taxes:</i>			
Property taxes	\$ 2,914,973	\$ 3,109,210	\$ 194,237
Fire district assistance tax	148,547	168,330	19,783
Charges for service	960,000	739,633	(220,367)
Intergovernmental	12,500	110,182	97,682
Investment earnings	2,000	4,055	2,055
Other revenue	80,000	97,115	17,115
Total revenues	4,118,020	4,228,525	110,505
Expenditures:			
<i>Public safety-fire protection and emergency medical services:</i>			
<i>Current:</i>			
Personnel costs	3,101,096	3,003,020	98,076
Operations	629,400	621,157	8,243
Administration	201,350	250,583	(49,233)
<i>Debt service:</i>			
Principal	66,900	78,920	(12,020)
Interest	-	5,149	(5,149)
Capital outlay	119,274	216,873	(97,599)
Total expenditures	4,118,020	4,175,702	(57,682)
Excess of revenues over expenditures	-	52,823	52,823
Other financing sources:			
Subscription-based information technology arrangements	-	137,459	137,459
Proceeds on sale of capital assets	-	14,198	14,198
Total other financing sources	-	151,657	151,657
Net change in fund balances	-	204,480	204,480
Fund balance, July 1, 2022	5,671,369	5,671,369	-
Fund balance, June 30, 2023	\$ 5,671,369	\$ 5,875,849	\$ 204,480

See accompanying notes to the
budgetary comparison schedule.

Tubac Fire District
Required Supplementary Information
Notes to Budgetary Comparison Schedule
Year ended June 30, 2023

Note 1 – Budgeting and Budgetary Control

A.R.S. requires the District to prepare and adopt a balanced budget annually for its general fund. The Board of Directors must approve such operating budget on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required for the adoption of the property tax levy on the third Monday in August. A.R.S. prohibits expenditures or liabilities in excess of the amount budgeted.

Note 2 – Budgetary Requirements and Basis of Accounting

The District's budget is prepared on a basis of accounting consistent with U.S. generally accepted accounting principles. A budgetary comparison schedule for the general fund is included as required supplementary information to provide meaningful comparison of actual results to budget. The Board is responsible for approving the budget on an annual basis.

Note 3 - Expenditures in Excess of Appropriations

For the year ended June 30, 2023, expenditures exceeded final budget amounts in the general fund for the following line items:

Capital outlay	\$ 97,599
Administration	49,233
Debt service – principal	12,020
Debt service – interest	5,149

The excesses for the capital outlay were primarily due to the use of committed fund balance in which the expenditures were not budgeted. The excesses for the remaining items above expenditures were primarily the result of incurring unexpected expenditures. In addition, the District monitors expenses on an ongoing basis to ensure that expenditures are within the budget.

Tubac Fire District
Required Supplementary Information
Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios
Agent Pension/OPEB Plans
June 30, 2023

PSPRS - Pension	Reporting fiscal year (measurement date)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Total pension liability										
Service cost	\$ 297,779	\$ 298,240	\$ 295,196	\$ 286,044	\$ 271,951	\$ 292,872	\$ 254,855	\$ 311,700	\$ 322,328	Information not available
Interest on total pension liability	825,972	754,831	698,898	672,001	627,973	556,027	448,526	422,807	373,252	
Changes of benefit terms	-	-	-	-	-	76,713	481,586	-	43,868	
Difference between expected and actual experience in the measurement of the pension liability	(481,334)	338,647	300,342	(217,693)	(185,263)	146,756	330,885	(276,472)	(345,760)	
Changes of assumptions or other inputs	194,106	-	-	227,826	-	245,429	300,650	-	340,993	
Benefit payments, including refunds of employee contributions	(480,405)	(353,051)	(709,488)	(259,464)	(280,058)	(189,768)	(81,270)	(122,710)	(73,459)	
Net change in pension liability	356,118	1,038,667	584,948	708,714	434,603	1,128,029	1,735,232	335,325	661,222	
Total pension liability - beginning	11,257,105	10,218,438	9,633,490	8,924,776	8,490,173	7,362,144	5,626,912	5,291,587	4,630,365	
Total pension liability - ending (a)	\$ 11,613,223	\$ 11,257,105	\$ 10,218,438	\$ 9,633,490	\$ 8,924,776	\$ 8,490,173	\$ 7,362,144	\$ 5,626,912	\$ 5,291,587	
Plan fiduciary net position										
Contributions - employer	\$ 346,743	\$ 410,220	\$ 329,566	\$ 329,177	\$ 344,874	\$ 197,996	\$ 240,121	\$ 216,319	\$ 229,281	
Contributions - employee	100,943	117,463	106,426	108,791	108,585	180,772	205,184	163,261	159,842	
Net investment income	(354,918)	1,917,327	88,869	353,228	424,694	637,304	29,535	169,662	519,359	
Benefit payments, including refunds of employee contributions	(480,405)	(353,051)	(709,488)	(259,464)	(280,058)	(189,768)	(81,270)	(122,710)	(73,459)	
Hall/Parker settlement	-	-	-	-	(230,149)	-	-	-	-	
Administrative expenses	(6,401)	(8,970)	(7,248)	(7,135)	(7,164)	(6,039)	(4,650)	(4,524)	-	
Other changes	-	-	-	-	76	(18,836)	(1,797)	(3,402)	(139,272)	
Net change in plan fiduciary net position	(394,038)	2,082,989	(191,875)	524,597	360,858	801,429	387,123	418,606	695,751	
Plan fiduciary net position - beginning	8,874,182	6,791,193	6,987,125	6,464,594	6,103,736	5,302,307	4,915,184	4,496,578	3,800,827	
Adjustment to beginning of year	-	-	(4,057)	(2,066)	-	-	-	-	-	
Plan fiduciary net position - ending (b)	\$ 8,480,144	\$ 8,874,182	\$ 6,791,193	\$ 6,987,125	\$ 6,464,594	\$ 6,103,736	\$ 5,302,307	\$ 4,915,184	\$ 4,496,578	
District's net pension liability - ending (a) - (b)	\$ 3,133,079	\$ 2,382,923	\$ 3,427,245	\$ 2,646,365	\$ 2,460,182	\$ 2,386,437	\$ 2,059,837	\$ 711,728	\$ 795,009	
Plan fiduciary net position as a percentage of the total pension liability	73.02%	78.83%	66.46%	72.53%	72.43%	71.89%	72.02%	87.35%	84.98%	
Covered-employee payroll	\$ 1,169,775	\$ 1,309,145	\$ 1,256,224	\$ 1,190,552	\$ 1,214,065	\$ 1,242,562	\$ 1,304,272	\$ 1,403,883	\$ 1,607,612	
District's net pension liability as a percentage of covered-employee payroll	267.84%	182.02%	272.82%	222.28%	202.64%	192.06%	157.93%	50.70%	49.45%	

See accompanying notes to pension plan/OPEB schedules.

Tubac Fire District
Required Supplementary Information
Schedule of Changes in the District's Net Pension/OPEB Liability and Related Ratios
Agent Pension/OPEB Plans - Continued
June 30, 2023

PSPRS - OPEB	Reporting fiscal year						2017 through 2014
	(measurement date)						
	2023	2022	2021	2020	2019	2018	
	(2022)	(2021)	(2020)	(2019)	(2018)	(2017)	
Total OPEB liability							
Service cost	\$ 7,033	\$ 7,327	\$ 7,624	\$ 5,463	\$ 5,099	\$ 5,467	Information not available
Interest on total OPEB liability	10,516	11,206	10,720	13,261	12,416	15,476	
Changes of benefit terms	-	-	-	-	-	92	
Difference between expected and actual experience in the measurement of the OPEB liability	(10,946)	(26,975)	(8,527)	(55,970)	(7,187)	(48,339)	
Changes of assumptions or other inputs	2,169	-	-	1,804	-	(10,171)	
Benefit payments, including refunds of employee contributions	-	(1,450)	(300)	(1,820)	(1,820)	-	
Net change in OPEB liability	8,772	(9,892)	9,517	(37,262)	8,508	(37,475)	
Total OPEB liability - beginning	137,015	146,907	137,390	174,652	166,144	203,619	
Total OPEB liability - ending (a)	<u>\$ 145,787</u>	<u>\$ 137,015</u>	<u>\$ 146,907</u>	<u>\$ 137,390</u>	<u>\$ 174,652</u>	<u>\$ 166,144</u>	
Plan fiduciary net position							
Contributions - employer	\$ -	\$ -	\$ 386	\$ (196)	\$ 3,392	\$ 3,973	
Contributions - employee	-	-	-	-	-	-	
Net investment income	(13,183)	72,406	3,294	13,288	16,073	23,959	
Benefit payments, including refunds of employee contributions	-	(1,450)	(300)	(1,820)	(1,820)	-	
Administrative expenses	(235)	(298)	(268)	(229)	(245)	(211)	
Other changes	-	-	-	-	-	-	
Net change in plan fiduciary net position	(13,418)	70,658	3,112	11,043	17,400	27,721	
Plan fiduciary net position - beginning	333,612	262,954	259,842	246,732	229,332	201,611	
Adjustment to beginning of year	-	-	-	2,067	-	-	
Plan fiduciary net position - ending (b)	<u>\$ 320,194</u>	<u>\$ 333,612</u>	<u>\$ 262,954</u>	<u>\$ 259,842</u>	<u>\$ 246,732</u>	<u>\$ 229,332</u>	
District's net OPEB liability - ending (a) - (b)	<u>\$ (174,407)</u>	<u>\$ (196,597)</u>	<u>\$ (116,047)</u>	<u>\$ (122,452)</u>	<u>\$ (72,080)</u>	<u>\$ (63,188)</u>	
Plan fiduciary net position as a percentage of the total OPEB liability	219.63%	243.49%	178.99%	189.13%	141.27%	138.03%	
Covered-employee payroll	\$ 1,169,775	\$ 1,309,145	\$ 1,256,224	\$ 1,190,552	\$ 1,214,065	\$ 1,242,562	
District's net OPEB liability as a percentage of covered-employee payroll	-14.91%	-15.02%	-9.24%	-10.29%	-5.94%	-5.09%	

See accompanying notes to pension plan/OPEB schedules.

Tubac Fire District
Required Supplementary Information
Schedule of District Pension/OPEB Contributions
Year Ended June 30, 2023

PSPRS - Pension

	Reporting Fiscal Year								
	2023	2022	2021	2020	2019	2018	2017	2016	2015*
Statutorily required contribution	\$ 395,404	\$ 344,284	\$ 393,061	\$ 349,343	\$ 356,780	\$ 330,704	\$ 240,121	\$ 216,319	\$ 229,281
District's contributions in relation to the statutorily required contribution	<u>395,404</u>	<u>344,284</u>	<u>393,061</u>	<u>349,343</u>	<u>356,780</u>	<u>50,996</u>	<u>240,121</u>	<u>216,319</u>	<u>229,281</u>
District's contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	<u>\$ 1,500,584</u>	<u>\$ 1,169,775</u>	<u>\$ 1,309,145</u>	<u>\$ 1,256,224</u>	<u>\$ 1,190,552</u>	<u>\$ 1,214,065</u>	<u>\$ 1,242,562</u>	<u>\$ 1,304,272</u>	<u>\$ 1,403,883</u>
District's contributions as a percentage of covered payroll	<u>26.35%</u>	<u>29.43%</u>	<u>30.02%</u>	<u>27.81%</u>	<u>29.97%</u>	<u>4.20%</u>	<u>19.32%</u>	<u>16.59%</u>	<u>16.33%</u>

**PSPRS - Health insurance
premium benefit**

	Reporting Fiscal Year						2017 through 2015*
	2023	2022	2021	2020	2019	2018	
Statutorily required contribution	\$ -	\$ -	\$ -	\$ 426	\$ -	\$ 871	Information not available
District's contributions in relation to the statutorily required contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>426</u>	<u>-</u>	<u>871</u>	
District's contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
District's covered payroll	<u>\$ 1,500,584</u>	<u>\$ 1,169,775</u>	<u>\$ 1,309,145</u>	<u>\$ 1,256,224</u>	<u>\$ 1,190,552</u>	<u>\$ 1,214,065</u>	
District's contributions as a percentage of covered payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.03%</u>	<u>0.00%</u>	<u>0.07%</u>	

PSPRS - Tier 3 Risk Pool - Pension

	Reporting Fiscal Year					2018 through 2015*
	2023	2022	2021	2020	2019	
Statutorily required contribution	\$ 21,941	\$ 34,396	\$ 31,158	\$ 21,152	\$ 14,311	Information not available
District's contributions in relation to the statutorily required contribution	<u>21,941</u>	<u>34,396</u>	<u>31,158</u>	<u>21,152</u>	<u>14,311</u>	
District's contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
District's covered payroll	<u>\$ 240,580</u>	<u>\$ 346,033</u>	<u>\$ 313,461</u>	<u>\$ 212,797</u>	<u>\$ 143,974</u>	
District's contributions as a percentage of covered payroll	<u>9.12%</u>	<u>9.94%</u>	<u>9.94%</u>	<u>9.94%</u>	<u>9.94%</u>	

* Fiscal year 2014 was the first year of implementation of the Plan; therefore, reporting begins in 2014.

**Tubac Fire District
Notes to Pension Plan Schedules
Year Ended June 30, 2023**

Note 1 – Actuarially Determined Contribution Rates

Actuarial determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period as of the 2021 actuarial valuation	15 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0%-8.0% to 3.5%-7.5%. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5% - 8.5% to 4.0% - 8.0%. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0% - 9.0% to 4.5% - 8.5%.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2019 actuarial valuation, changed to PubS-2010 tables. In the 2017 actuarial valuation, changed to RP-2014 tables with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

Note 2 – Factors That Affect the Identification of Trends

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes increased the PSPRS required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date.

Also, the District refunded excess employee contributions to PSPRS members. PSPRS allowed the District to reduce its actual employer contributions for the refund amounts. As a result, the District's pension contributions were less than the actuarially or statutorily determined contributions for 2018.

This page is intentionally left blank.



Statistical Section

This page is intentionally left blank.

Statistical Section

This part of the annual comprehensive financial report of the District presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health of the District.

This section contains the following tables and information:

Financial Trends

These schedules contain trend information to help the reader understand how the financial performance and well-being of the District have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the most significant local revenue source of the District – the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the current levels of outstanding debt of the District and its ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the financial activities of the District take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the financial report of the District relates to the services the District provides and the activities it performs.

This page is intentionally left blank.

Tubac Fire District
Net Position By Component
Last ten (10) fiscal years (as of June 30)
(accrual basis of accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u> (as restated)*	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u> (as restated)*
NET POSITION										
Net investments in capital assets	2,613,872	2,459,444	2,171,690	1,736,233	1,154,375	1,354,386	1,411,333	1,455,911	991,258	819,307
Restricted	276,670	269,897	245,529	236,345	552,589	200,334	128,766	144,674	526,800	539,163
Unrestricted	<u>4,049,762</u>	<u>3,809,083</u>	<u>3,844,730</u>	<u>438,292</u>	<u>392,152</u>	<u>388,375</u>	<u>462,566</u>	<u>977,506</u>	<u>768,612</u>	<u>2,059,092</u>
Total governmental activities net position	<u>\$ 6,940,304</u>	<u>\$ 6,538,424</u>	<u>\$ 6,261,949</u>	<u>\$ 2,410,870</u>	<u>\$ 2,099,116</u>	<u>\$ 1,943,095</u>	<u>\$ 2,002,665</u>	<u>\$ 2,578,091</u>	<u>\$ 2,286,670</u>	<u>\$ 3,417,562</u>

SOURCE: The schedules on pages 42 through 45 were prepared using current and prior year audited financial statements.

NOTE: The District adopted Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits other than Pension." during the fiscal year ended June 30, 2018 and GASB 68 "Accounting and Financial Reporting for Pension; an amendment of GASB Statement No. 27" during the fiscal year ended June 30, 2015.

Tubac Fire District
Changes in Net Position
Last ten (10) fiscal years (as of June 30)
(accrual basis of accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Expenses										
Governmental activities										
Public safety	\$ 4,385,585	\$ 3,917,311	\$ 4,375,262	\$ 4,169,720	\$ 3,672,948	\$ 3,870,756	\$ 3,961,328	\$ 3,659,450	\$ 4,024,189	\$ 4,235,949
Interest on long-term debt	68,080	83,461	93,528	112,199	227,753	237,044	250,218	264,126	-	-
Total primary government expenses	<u>4,453,665</u>	<u>4,000,772</u>	<u>4,468,790</u>	<u>4,281,919</u>	<u>3,900,701</u>	<u>4,107,800</u>	<u>4,211,546</u>	<u>3,923,576</u>	<u>4,024,189</u>	<u>4,235,949</u>
Program revenues										
Governmental activities										
Charges for services	719,701	724,338	1,060,923	742,292	809,463	857,483	711,880	705,670	650,606	654,790
Capital grants and contributions	-	-	-	151,978	-	-	-	140,648	-	37,474
Operating grants and contributions	-	-	24,680	327,784	7,188	7,485	-	-	2,116	-
Total primary government program revenues	<u>719,701</u>	<u>724,338</u>	<u>1,085,603</u>	<u>1,222,054</u>	<u>816,651</u>	<u>864,968</u>	<u>711,880</u>	<u>846,318</u>	<u>652,722</u>	<u>692,264</u>
Net(expense)/revenue:										
Total primary government net expense	(3,733,964)	(3,276,434)	(3,383,187)	(3,059,865)	(3,084,050)	(3,242,832)	(3,499,666)	(3,077,258)	(3,371,467)	(3,543,685)
General Revenue and Other Changes in Net position										
Governmental activities:										
Property taxes	3,575,271	3,286,836	3,084,921	2,938,734	2,807,784	2,811,672	2,793,313	2,736,669	2,779,094	2,845,911
Fire district assistance tax	168,330	146,266	140,984	134,202	128,442	126,469	122,643	132,289	134,609	141,548
Intergovernmental revenues	272,789	63,935	-	-	-	-	-	-	-	-
Investment earnings	8,141	2,102	1,825	3,917	5,614	15,135	980	685	829	1,342
Other	111,313	53,770	4,006,536	294,766	298,231	228,021	236,171	221,985	269,503	196,388
Total primary government	<u>4,135,844</u>	<u>3,552,909</u>	<u>7,234,266</u>	<u>3,371,619</u>	<u>3,240,071</u>	<u>3,181,297</u>	<u>3,153,107</u>	<u>3,091,628</u>	<u>3,184,035</u>	<u>3,185,189</u>
Extraordinary item	-	-	-	-	-	(228,867)	-	-	-	-
Change in Net Position										
Total primary government	<u>\$ 401,880</u>	<u>\$ 276,475</u>	<u>\$ 3,851,079</u>	<u>\$ 311,754</u>	<u>\$ 156,021</u>	<u>\$ (290,402)</u>	<u>\$ (346,559)</u>	<u>\$ 14,370</u>	<u>\$ (187,432)</u>	<u>\$ (358,496)</u>

Tubac Fire District
Fund balances of Governmental Funds
Last ten (10) fiscal years (as of June 30)
(modified accrual basis of accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General fund										
Nonspendable	\$ 99,975	\$ 46,699	\$ 35,122	\$ 59,883	\$ 53,523	\$ 34,280	\$ -	\$ -	\$ -	\$ -
Committed	4,218,001	4,643,701	4,643,701	728,604	728,023	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	<u>1,557,873</u>	<u>980,969</u>	<u>1,057,865</u>	<u>1,317,353</u>	<u>1,118,649</u>	<u>1,794,308</u>	<u>1,536,556</u>	<u>1,599,072</u>	<u>1,844,527</u>	<u>2,165,990</u>
Total general fund	5,875,849	5,671,369	5,736,688	2,105,840	1,900,195	1,828,588	1,536,556	1,599,072	1,844,527	2,165,990
All other governmental funds										
Restricted	276,670	269,897	245,529	236,345	540,608	200,334	128,766	144,674	526,800	539,163
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	276,670	269,897	245,529	236,345	540,608	200,334	128,766	144,674	526,800	539,163
Total governmental funds										
General Fund	5,875,849	5,671,369	5,736,688	2,105,840	1,900,195	1,828,588	1,536,556	1,599,072	1,844,527	2,165,990
Other Governmental Funds	<u>276,670</u>	<u>269,897</u>	<u>245,529</u>	<u>236,345</u>	<u>540,608</u>	<u>200,334</u>	<u>128,766</u>	<u>144,674</u>	<u>526,800</u>	<u>539,163</u>
Total	<u>\$ 6,152,519</u>	<u>\$ 5,941,266</u>	<u>\$ 5,982,217</u>	<u>\$ 2,342,185</u>	<u>\$ 2,440,803</u>	<u>\$ 2,028,922</u>	<u>\$ 1,665,322</u>	<u>\$ 1,743,746</u>	<u>\$ 2,371,327</u>	<u>\$ 2,705,153</u>

NOTE: The District maintains two governmental funds, the General Fund and Debt Service Fund.

Tubac Fire District
Statement of Changes in Fund Balances
Last ten (10) fiscal years (as of June 30)
(modified accrual basis of accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues										
Taxes	\$ 3,593,747	\$ 3,266,496	\$ 3,080,762	\$ 2,939,537	\$ 2,807,518	\$ 2,821,929	\$ 2,711,483	\$ 2,795,589	\$ 2,779,094	\$ 2,845,911
Fire district assistance tax	168,330	146,266	140,984	134,202	128,442	126,469	122,643	132,289	134,609	141,548
Intergovernmental revenues	110,182	63,935	24,680	479,762	7,188	7,485	-	-	2,116	37,474
Charges for services	739,633	708,702	976,659	738,647	849,091	811,105	759,506	725,056	650,606	654,790
Investment earnings	8,141	2,102	1,825	3,917	5,614	15,135	980	685	829	1,342
Other	97,115	53,770	180,434	274,753	268,921	228,021	236,171	-	269,503	196,387
Total Revenues	<u>4,717,148</u>	<u>4,241,271</u>	<u>4,405,344</u>	<u>4,570,818</u>	<u>4,066,774</u>	<u>4,010,144</u>	<u>3,830,783</u>	<u>3,653,619</u>	<u>3,836,757</u>	<u>3,877,452</u>
Expenditures										
Public safety	3,874,760	3,485,571	3,702,190	3,585,845	3,216,005	3,089,151	3,104,519	3,308,972	3,351,731	3,522,343
Capital outlay	216,873	273,106	422,468	231,326	525,914	10,349	13,889	53,646	234,887	52,419
Debt Service										
Principal	497,839	440,084	448,632	762,666	9,646	310,000	337,714	368,556	346,121	337,381
Interest	68,080	83,461	93,528	112,199	227,653	237,044	250,218	264,126	256,130	249,662
Debt issuance costs	-	-	-	-	61,800	-	-	-	-	-
Total Expenditures	<u>4,657,552</u>	<u>4,282,222</u>	<u>4,666,818</u>	<u>4,692,036</u>	<u>4,041,018</u>	<u>3,646,544</u>	<u>3,706,340</u>	<u>3,995,300</u>	<u>4,188,869</u>	<u>4,161,805</u>
Excess of revenues over (under) expenditures	59,596	(40,951)	(261,474)	(121,218)	25,756	363,600	124,443	(341,681)	(352,112)	(284,353)
Other financing sources (uses)										
Proceeds from sale of capital assets	14,198	-	3,901,506	22,600	29,310	-	-	-	-	-
Subscription-based information technology arrangements	137,459	-	-	-	-	-	-	-	-	-
Issuance of capital lease obligations	-	-	-	-	295,115	-	-	-	-	-
Proceeds from refunding direct placement obligation	-	-	-	-	3,861,800	-	-	-	-	-
Payments to refunded debt escrow account	-	-	-	-	(3,800,000)	-	-	-	-	-
Total other financing sources (uses)	<u>151,657</u>	<u>-</u>	<u>3,901,506</u>	<u>22,600</u>	<u>386,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 211,253</u>	<u>\$ (40,951)</u>	<u>\$ 3,640,032</u>	<u>\$ (98,618)</u>	<u>\$ 411,981</u>	<u>\$ 363,600</u>	<u>\$ 124,443</u>	<u>\$ (341,681)</u>	<u>\$ (352,112)</u>	<u>\$ (284,353)</u>
Debt Service as a percentage of noncapital expenditures	14.61%	15.02%	14.64%	24.40%	7.38%	17.71%	18.94%	19.12%	17.97%	16.67%

Tubac Fire District
Assessed and Estimated Actual Value of Taxable Property
Last ten (10) fiscal years (as of June 30)

Fiscal year ended June 30,	Commercial, Industrial, Utilities, & Mines	Agriculture & Vacant	Residential (owner occupied)	Residential (rental)	Railroad	Less: Tax Exempt Real Property	Total		Estimated Real Market Value	Assessed value as a % of actual Value
							Taxable Assessed Value	Direct Tax Rate		
2014	\$ 14,915,642	\$ 28,713,844	\$ 44,281,279	\$ 5,785,818	\$ 1,021,937	\$ 6,304,559	\$ 88,413,961	\$ 2.6400	\$ 763,728,974	11.58%
2015	14,621,106	27,370,287	41,324,251	5,415,553	1,298,227	6,782,585	83,246,839	2.7500	723,828,355	11.50%
2016	14,548,380	26,539,163	41,367,539	5,471,847	1,260,683	6,889,155	82,298,457	2.7500	721,433,809	11.41%
2017	13,559,608	21,884,821	42,840,071	5,414,554	1,259,196	5,539,027	79,419,223	2.7500	713,127,465	11.14%
2018	14,105,516	21,755,229	44,563,751	5,336,753	1,483,935	5,489,043	81,756,141	2.7500	732,443,779	11.16%
2019	13,486,364	21,582,926	47,208,925	5,111,207	1,507,343	5,722,524	83,174,241	2.7500	752,672,938	11.05%
2020	13,944,100	22,040,475	50,224,738	5,243,116	1,396,955	5,989,053	86,860,331	2.8500	788,549,051	11.02%
2021	14,272,130	21,986,797	54,754,193	5,031,907	1,279,221	6,161,365	91,162,883	2.8500	832,265,226	10.95%
2022	15,188,433	22,558,329	44,100,169	19,055,840	1,572,129	6,538,905	95,935,995	2.8500	876,894,981	10.94%
2023	15,194,811	22,584,973	49,078,647	20,450,892	1,717,832	6,747,416	102,279,739	2.8500	944,294,404	10.83%

Source: Santa Cruz County Tax Assessor's Office

Tubac Fire District
Property Tax Rates - All Direct and Overlapping Governments
Last ten (10) fiscal years (as of June 30)

Fiscal year ended June 30,	Direct			Overlapping Rates		Total Direct and overlapping rates
	Tubac Fire District	Debt Service	Total District	Santa Cruz County	Santa Cruz County Unified School District	
2014	\$ 2.6400	\$ 0.6500	\$ 3.2900	\$ 4.2058	\$ 6.2765	\$ 13.7723
2015	2.7500	0.6500	3.4000	4.4765	5.7221	13.5986
2016	2.7500	0.6800	3.4300	4.6703	5.7194	13.8197
2017	2.7500	0.7600	3.5100	4.6703	3.8639	12.0442
2018	2.7500	0.7500	3.5000	4.6978	4.4163	12.6141
2019	2.7500	0.6702	3.4202	4.7578	4.7844	12.9624
2020	2.8500	0.5714	3.4214	4.8778	4.3045	12.6037
2021	2.8500	0.5444	3.3944	4.8778	4.3045	12.5767
2022	2.8500	0.5173	3.3673	4.9618	5.7306	14.0597
2023	2.8500	0.4711	3.3211	4.0515	5.4781	12.8507

Source: Santa Cruz County Tax Assessor

**Tubac Fire District
Principal Property Taxpayers
Current and Nine Years Ago**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>June 30, 2023</u>	
		<u>Assessed Value</u>	<u>% of Total Assessed Value</u>
UNISOURCE ENERGY CORPORATION	Utilities	\$ 20,627,000	20.17%
DELTA PROPERTIES LLP	Real Estate	14,277,000	13.96%
CRISANTES PROPERTIES, LLC	Real Estate	3,737,000	3.65%
UNION PACIFIC RAILROAD	Industrial	2,702,000	2.64%
WAL-MART STORES, LLC	Retail	2,582,000	2.52%
ALTA REAL ESTATE, LLC	Real Estate	2,228,000	2.18%
MARIPOSA SHOPPING CENTER	Retail	2,190,000	2.14%
NOGALES TEXAS PROPERTIES, LLC	Real Estate	1,668,000	1.63%
SOAC PROPERTIES CORPORATION	Real Estate	1,641,000	1.60%
TUBAC MANAGEMENT CO LLC	Real Estate	1,560,000	1.53%
		<u>\$ 53,212,000</u>	<u>52.03%</u>
Total Assessed Value		<u>\$ 102,279,739</u>	

<u>Taxpayer</u>	<u>Type of Business</u>	<u>June 30, 2014</u>	
		<u>Assessed Value</u>	<u>% of Total Assessed Value</u>
UNISOURCE ENERGY CORPORATION	Utilities	\$ 16,987,000	19.21%
DELTA PROPERTIES LLP	Real Estate	5,770,000	6.53%
WAL-MART STORES, LLC	Retail	2,546,000	2.88%
UNION PACIFIC RAILROAD	Industrial	2,498,000	2.83%
QWEST CORPORATION	Utilities	1,929,000	2.18%
MARIPOSA SHOPPING CENTER	Real Estate	1,745,000	1.97%
TUBAC MANAGEMENT CO LLC	Real Estate	1,744,000	1.97%
SOAC PROPERTIES CORPORATION	Real Estate	1,578,000	1.54%
RIO RICO PROPERTIES	Real Estate	1,462,000	1.65%
CRISANTES PROPERTIES, LLC	Real Estate	1,433,000	1.62%
		<u>\$ 37,692,000</u>	<u>42.63%</u>
Total Assessed Value		<u>\$ 88,413,961</u>	

Source: Santa Cruz County Assessor

**Tubac Fire District
Property Tax Levies and Collections
Last ten (10) fiscal years (as of June 30)**

Fiscal year ended June 30,	Original Property Tax Levy	Tax Roll Corrections	Property Tax Levy (Adjusted)	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total collections to date	
				Amount	% of Levy		Amount	% of Levy
2014	\$ 2,917,505	\$ -	\$ 2,917,505	\$ 2,845,911	97.5%	\$ 69,842	\$ 2,915,753	99.9%
2015	2,845,135	-	2,845,135	2,779,094	97.7%	63,594	2,842,688	99.9%
2016	2,822,837	-	2,822,837	2,795,589	99.0%	24,693	2,820,282	99.9%
2017	2,789,019	-	2,789,019	2,711,483	97.2%	73,150	2,784,633	99.8%
2018	2,861,500	-	2,861,500	2,821,929	98.6%	35,972	2,857,901	99.9%
2019	2,844,725	-	2,844,725	2,710,972	95.3%	132,487	2,843,459	100.0%
2020	2,968,441	-	2,968,441	2,825,209	95.2%	136,299	2,961,508	99.8%
2021	3,086,674	-	3,086,674	2,924,159	94.7%	156,062	3,080,221	99.8%
2022	3,235,284	-	3,235,284	3,087,593	95.4%	43,407	3,131,000	96.8%
2023	3,617,022	-	3,617,022	3,431,715	94.9%	-	3,431,715	94.9%

Source: Santa Cruz County Treasurer

Tubac Fire District
Ratios of Outstanding Debt by Type
Last ten (10) fiscal years (as of June 30)

Fiscal year ended June 30,	General Obligation Bond		Finance Purchases	Leases	Subscription-Based Information Technology Arrangements	Total Outstanding Debt		
	Outstanding	Legal Limit				Amount	% of Personal Income	Debt Per Capita
2014	\$ 5,555,000	\$ 5,304,838	\$ 207,392	\$ -	\$ -	\$ 5,762,392	0.45%	115.67
2015	5,290,000	4,994,810	126,270	-	-	5,416,270	0.40%	107.26
2016	4,730,000	4,937,907	42,714	-	-	4,772,714	0.34%	93.58
2017	4,435,000	4,765,153	-	-	-	4,435,000	0.30%	85.74
2018	4,125,000	4,905,368	-	-	-	4,125,000	0.24%	78.74
2019	4,186,800	4,990,454	285,469	-	-	4,472,269	0.25%	84.17
2020	3,475,646	5,211,620	233,957	-	-	3,709,603	0.18%	69.78
2021	3,075,821	5,469,773	143,146	42,004	-	3,260,971	0.20%	67.28
2022	2,666,561	5,756,160	116,322	38,004	-	2,820,887	0.16%	57.52
2023	2,247,642	6,136,784	88,503	15,062	109,300	2,460,507	0.13%	49.21

Source: Personal income and population information can be found in the Demographic and Economic Statistics.

Tubac Fire District
Ratios of Net General Bonded Debt Outstanding
Last ten (10) fiscal years (as of June 30)

Fiscal year ended June 30,	General Obligation Bonds [1]	Less: Amounts Available in Debt Service Fund [2]	Total	% of Estimated Actual Taxable Value of Property [3]	Debt Per Capita
2014	\$ 5,555,000	\$ 132,500	\$ 5,422,500	0.71%	108.84
2015	5,290,000	137,500	5,152,500	0.71%	102.04
2016	4,730,000	142,500	4,587,500	0.64%	89.95
2017	4,435,000	147,500	4,287,500	0.60%	82.89
2018	4,125,000	155,000	3,970,000	0.54%	75.78
2019	4,186,800	162,500	4,024,300	0.53%	75.74
2020	3,475,646	205,000	3,270,646	0.41%	61.52
2021	3,075,821	215,000	2,860,821	0.34%	59.02
2022	2,666,561	269,897	2,396,664	0.27%	48.87
2023	2,247,642	276,670	1,970,972	0.21%	39.42

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements

[1] This is the general bonded debt, net of any issuance discounts and premiums

[2] This is the amount restricted for debt service principal payments.

[3] See schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.

[4] Population data can be found in the schedule of Demographic and Economic Statistics.

Tubac Fire District
Direct and Overlapping Governmental Activities Debt

<u>Governmental Unit</u>	<u>Debt Outstanding at June 30, 2023</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Santa Cruz County	\$ 108,596,286	38.78%	\$ 42,113,640
Santa Cruz County Unified School District	19,770,237	34.23%	6,767,352
Subtotal, overlapping debt			<u>48,880,992</u>
Tubac Fire District			<u>2,460,507</u>
Total Direct and overlapping debt			<u><u>\$ 51,341,499</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographical boundaries of the District. This Schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and business of the District. The process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Arizona Department of Administration

**Tubac Fire District
Legal Debt Margin Information
Last ten (10) fiscal years (as of June 30)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Assessed Value	\$ 102,279,739	\$ 95,935,995	\$ 91,162,883	\$ 86,860,331	\$ 83,174,241	\$ 81,756,141	\$ 79,419,223	\$ 82,298,457	\$ 83,246,839	\$ 88,413,961
Debt limit rate	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
Debt Limit	6,136,784	5,756,160	5,469,773	5,211,620	4,990,454	4,905,368	4,765,153	4,937,907	4,994,810	5,304,838
Less bond obligations	<u>(2,247,642)</u>	<u>(2,666,561)</u>	<u>(3,075,821)</u>	<u>(3,475,646)</u>	<u>(4,186,800)</u>	<u>(4,125,000)</u>	<u>(4,435,000)</u>	<u>(4,730,000)</u>	<u>(5,290,000)</u>	<u>(5,555,000)</u>
Legal debt margin	<u>\$ 3,889,142</u>	<u>\$ 3,089,599</u>	<u>\$ 2,393,952</u>	<u>\$ 1,735,974</u>	<u>\$ 803,654</u>	<u>\$ 780,368</u>	<u>\$ 330,153</u>	<u>\$ 207,907</u>	<u>\$ (295,190)</u>	<u>\$ (250,162)</u>
Total net debt applicable to the limit as a percentage of debt limit	36.63%	46.33%	56.23%	66.69%	83.90%	84.09%	93.07%	95.79%	105.91%	104.72%

Tubac Fire District
Demographic and Economic Statistics
Last ten (10) fiscal years (as of June 30)

Fiscal year ended June 30,	Population (Santa Cruz County)	Personal Income (thousands of dollars)	Per Capita income (Santa Cruz County)	Unemployment Rate (Santa Cruz County)
2014	49,819	1,289,709	25,888	15.2%
2015	50,495	1,358,316	26,900	11.0%
2016	50,999	1,418,082	27,806	10.5%
2017	51,728	1,500,331	29,004	9.7%
2018	52,390	1,743,936	33,288	8.6%
2019	53,136	1,816,567	31,213	8.4%
2020	53,161	2,076,309	39,057	13.0%
2021	48,468	1,654,843	34,143	6.8%
2022	49,039	1,802,134	36,749	8.5%
2023	50,004	1,854,396	37,085	7.6%

Sources of information:

- 1) *Office of Economic Opportunity - Arizona Labor Statistics*

**Tubac Fire District
Principal Employers
Current and Nine Years Ago**

Employer	June 30, 2023		June 30, 2014	
	Employees	Rank	Employees	Rank
Nogales Unified School District #1	560	1	562	2
Santa Cruz Valley Unified School District #35	428	2	430	5
Santa Cruz County	395	3	419	6
Super Wal-Mart	360	4	466	4
Mariposa Community Health Center, Inc.	328	5	228	8
City of Nogales	255	6	275	7
Carondelet Health Network - Holy Cross Hospital	179	7	175	9
Tubac Golf Resort	171	8	170	10
US Customs and Border Protection*	N/A		482	3
US Border Patrol*	N/A		751	1
Total	2,676		3,958	

Source: Cochise College Center for Economic Research

*Organization(s) did not disclose information requested due to employee safety concerns.

Note: Information was not available for principal employers within onth ethe District boundaries. Information presented is for the entire Santa Cruz County.

Sedona Fire District
Operating Indicators by Function
Last ten fiscal years

Function	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety										
Emergency medical service calls	798	913	937	735	699	867	878	834	702	940
Fire responses	57	46	51	20	30	50	48	34	41	455
Other responses - including hazardous materials, mutual aid, public service	289	402	408	44	15	17	25	13	16	-
Miscellaneous - including false alarms, good intent	221	186	192	554	522	697	723	570	680	-
Total Incidents	1,365	1,547	1,588	1,353	1,266	1,631	1,674	1,451	1,439	1,395

Source: Various District departments

Note: Information from 2014 for calls other than emergency medical service calls were not tracked by function. Therefore amounts reported for this year as fire responses also include other miscellaneous responses.

Sedona Fire District
Full-Time Equivalent Employees by Function
Last ten fiscal years

Function	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Public Safety										
Fire and rescue service	23	23	25	24	22	24	22	22	21	24
Administrative and support	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>7</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>9</u>
Total	<u><u>28</u></u>	<u><u>28</u></u>	<u><u>30</u></u>	<u><u>29</u></u>	<u><u>27</u></u>	<u><u>31</u></u>	<u><u>29</u></u>	<u><u>30</u></u>	<u><u>30</u></u>	<u><u>33</u></u>

Source: District HR department

**Sedona Fire District
Capital Asset Statistics by Function
Last ten fiscal years**

Function	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety										
Number of Stations	4	4	4	4	4	4	4	4	4	4
Trailers (Modular/FEMA)	1	1	1	1	1	1	3	3	3	3
Equipment:										
Engines	5	5	5	5	5	5	5	5	5	5
Brush rigs	4	4	4	4	4	5	5	5	5	5
Rescue units	5	6	5	6	8	7	7	8	8	8
Tenders	2	2	2	2	2	3	3	3	3	3
Hazmat squad	1	1	1	1	1	1	1	1	1	1
Saqu/support units	4	4	3	3	3	7	8	8	8	8
UTV/ATV	3	3	3	2	2	2	2	2	2	2

Source: District logistics department

Tubac Fire District
Report on Internal Control and Compliance

Year ended June 30, 2023

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Tubac Fire District
Tubac, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Tubac Fire District (the “District”), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated January 30, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Report on Compliance with Title 48, Chapter 5, Article 1

In connection with our audit, nothing came to our attention that caused us to believe that Tubac Fire District failed to comply with the provisions of Title 48, Chapter 5, Article 1 limiting the amount of certain debt and warrants that can be issued by Tubac Fire District, insofar as such compliance relates to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding Tubac Fire District's noncompliance with Title 48, Chapter 5, Article 1, insofar as they relate to accounting matters.

The communication related to compliance with the provisions of Title 48, Chapter 5, Article 1 referred to in the preceding paragraph is intended solely for the information and use of members of the Arizona State Legislature, the Board of Directors, management, and other responsible parties within Tubac Fire District and is not intended to be and should not be used by anyone other than these specified parties.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Walker & Armstrong, LLP

Tucson, Arizona
January 30, 2024

Communication with Those Charged with Governance

January 31, 2024

Board of Directors
Tubac Fire District
2227 I-19 Frontage Road
Tubac, Arizona 85646

Dear Board Members:

We have audited the financial statements of the governmental activities and each major fund of Tubac Fire District (the “District”) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 22, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in 2023, which did not have a material effect on the beginning balances of the District. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the District’s financial statements were:

Management’s estimate of the allowance for doubtful accounts for ambulance receivables is based on a weighted average of collectability. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts for ambulance receivables in determining whether it is reasonable in relation to the financial statements taken as a whole.

In addition, the District's participation in the Public Safety Personnel Retirement System results in the need for actuaries to use estimates in determining the estimated amount of net pension obligation and other pension related amounts reported in the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements which are included as *Exhibit 1*. Also attached is *Exhibit 2* which includes one uncorrected misstatement. Management has determined that its effect is individually immaterial to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter, attached as *Exhibit 3*.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occur in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison schedule – general fund, and pension related schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the governing board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Walker & Armstrong, LLP

Attachments

Client: TUBAC FIRE DISTRICT
 Report: Adjusting Journal Entries
 Year-End: June 30, 2023

Exhibit 1

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
General Fund					
1AJE01		4335			
	To properly record retirement payable balance at year end.				
1-2102	PSPRS Payable		5,778.99	-	
1-5230	Retirement Expense		-	5,778.99	
Total			<u>5,778.99</u>	<u>5,778.99</u>	<u>5,778.99</u>
1AJE02		2365			
	To record the lease receivable balance at year end.				
1-2070	Deferred Inflows - Leases		22,515.00	-	
1-4220	Miscellaneous Income		38,125.29	-	
1-4200	Tower Funds		-	41,305.29	
1-1270	Lease Receivable		-	19,335.00	
Total			<u>60,640.29</u>	<u>60,640.29</u>	<u>3,180.00</u>
1AJE03		2335			
	To record CY deferred revenue.				
1-2310	Deferred revenue - Ambulance		21,482.29	-	
1-4110	EMS Revenue		-	21,482.29	
Total			<u>21,482.29</u>	<u>21,482.29</u>	<u>21,482.29</u>
1AJE04		4130			
	To properly classify items as payables				
1-7070	General Liability Insurance		7,318.67	-	
1-6110	Firefighting Equipment		15,631.06	-	
1-2000	Accounts Payable		-	22,949.73	
Total			<u>22,949.73</u>	<u>22,949.73</u>	<u>(22,949.73)</u>
1AJE05		2310			
	To remove Revenue not to be included in the FY Balance.				
1-4130	Grant Revenue		164,157.27	-	
1-2318	Deferred revenue - Grants		-	164,157.27	
Total			<u>164,157.27</u>	<u>164,157.27</u>	<u>(164,157.27)</u>
1AJE06		5220			
	To properly roll equity				
1-7090	Miscellaneous		5,055.00	-	
1-3001	Unrestricted		-	5,055.00	
Total			<u>5,055.00</u>	<u>5,055.00</u>	<u>(5,055.00)</u>

Client: TUBAC FIRE DISTRICT
 Report: Adjusting Journal Entries
 Year-End: June 30, 2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
1AJE07		2325			
	To record the CY deferred revenues for property taxes.				
1-2314	Deferred revenue - Property Taxes		18,477.01	-	
1-4010	Property Tax Income		-	18,477.01	
Total			18,477.01	18,477.01	18,477.01
1AJE08		2325			
	To record the CY property tax receivable.				
1-4010	Property Tax Income		29,527.99	-	
1-1245	Property Tax Receivable		-	29,527.99	
Total			29,527.99	29,527.99	(29,527.99)
1AJE09		5025			
	To record the gross pension contributions and tax credit revenue.				
1-5230	Retirement Expense		40,137.61	-	
1-4341	Premium Tax Credit PRPRS Revenue		-	40,137.61	
Total			40,137.61	40,137.61	-
1AJE10					
	To recognize SBITAs under GASB 96 at the fund basis f/s reporting level				
1-9010	Capital Outlay Expense		137,459.31	-	
1-5000	Other financing sources - SBITA		-	137,459.31	
1-8500	Debt service expense - SBITA Principal		28,159.29	-	
1-6210	I.T. Expenses		-	7,206.59	
1-6260	Software		-	3,443.72	
1-6250	EPCR (Ambo Billing) Software		-	6,859.24	
1-6260	Software		-	5,812.86	
1-6210	I.T. Expenses		-	9,985.85	
1-8510	SBITA Interest portion		5,148.97	-	
Total			170,767.57	170,767.57	-

Government-Wide

3AJE01		5100			
	To record compensated leave accrual at year end.				
3-5010	Salaries & Wages		47,483.39	-	
3-2030	Compensated Absences Payable		-	47,483.39	
Total			47,483.39	47,483.39	(47,483.39)
3AJE02		2335			
	Government wide entry related to ambulance income/revenues.				
3-2310	Deferred revenue - Ambulance		-	21,482.29	
3-4110	EMS Revenue		21,482.29	-	
Total			21,482.29	21,482.29	(21,482.29)

Client: TUBAC FIRE DISTRICT
 Report: Adjusting Journal Entries
 Year-End: June 30, 2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
3AJE03		5015			
	To record the current portion of long-term debt.				
3-2397	Reclass current portion - Lease Liability		15,062.24	-	
3-2399	Reclass Current Portion		28,807.78	-	
3-2398	Bonds		428,805.42	-	
3-2604	Lease Liability		-	15,062.24	
3-2602	Capital Lease Obligation		-	28,807.78	
3-2601	Bonds Payable		-	428,805.42	
Total			<u>472,675.44</u>	<u>472,675.44</u>	<u>-</u>
3AJE04		5020			
	To record the CY activity related to pension liability.				
3-1915	Deferred outflows - PSPRS		49,203.00	-	
3-1917	Deferred Outflows PSPRS TR 3		14,094.00	-	
3-2315	Deferred Inflows - PSPRS		567,762.00	-	
3-2317	Deferred Inflows PSPRS TR3		17,248.00	-	
3-2355	Net Pension Liability - PSPRS		-	750,156.00	
3-5230	Retirement Expense		118,655.00	-	
3-1957	Net Pension Asset PSPRS TR3		-	16,806.00	
Total			<u>766,962.00</u>	<u>766,962.00</u>	<u>(118,655.00)</u>
3AJE05		5020			
	To record the CY activity related to OPEB liability.				
3-1916	Deferred outflow - PSPRS OPEB		6,888.00	-	
3-1918	Deferred Outflow PSPRS OPEB TR3		615.00	-	
3-2316	Deferred Inflows - PSPRS OPEB		41,868.00	-	
3-2318	Deferred Inflows PSPRS OPEB TR3		501.00	-	
3-1956	Net OPEB Asset		-	22,190.00	
3-1958	Net PSPRS OPEB Asset TR 3		250.00	-	
3-5231	OPEB expense		-	27,932.00	
Total			<u>50,122.00</u>	<u>50,122.00</u>	<u>27,932.00</u>
3AJE06					
	To record the government wide activity for grant unavailable revenues				
3-2311	Deferred revenues - Grants		164,157.27	-	
3-4130	Grant revenues		-	164,157.27	
Total			<u>164,157.27</u>	<u>164,157.27</u>	<u>164,157.27</u>
3AJE07		2325			
	To record the CY deferred revenues for property taxes.				
3-4010	Property Tax Income		18,477.01	-	
3-2314	Deferred revenue - Property Taxes		-	18,477.01	
Total			<u>18,477.01</u>	<u>18,477.01</u>	<u>(18,477.01)</u>
3AJE08					

Client: TUBAC FIRE DISTRICT
Report: Adjusting Journal Entries
Year-End: June 30, 2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
To record SBITAs under GASB 96 at the gov't wide f/s reporting level					
3-1733	Right to Use Subscription Asset		137,459.31	-	
3-9010	Capital Outlay Expense		-	137,459.31	
3-5050	Other Financing Sources - Subscription Liability		137,459.31	-	
3-2605	Subscription Liability		-	112,915.92	
3-2606	Subscription Liability - Current Portion		-	24,543.39	
3-2605	Subscription Liability		28,159.29	-	
3-5000	Debt Service - Principal Expense SBITAs		-	28,159.29	
3-9100	Amortization expense - right-to-use assets		24,933.67	-	
3-1738	SBITA Amortization		-	24,933.67	
Total			<u>328,011.58</u>	<u>328,011.58</u>	<u>3,225.62</u>
3AJE09					
To record the accumulated amortization of vehicle lease					
3-9100	Amortization expense - right-to-use assets		21,233.45	-	
3-1737	Right to Use Amortization		-	21,233.45	
Total			<u>21,233.45</u>	<u>21,233.45</u>	<u>(21,233.45)</u>
GRAND TOTAL			<u>2,429,578.18</u>	<u>2,429,578.18</u>	<u>(204,787.95)</u>

TUBAC FIRE DISTRICT
Summary of Unadjusted Differences
Passed AJEs as Communicated to Client
June 30, 2023

1150

Impact DR (CR):

Exhibit 2

PAJE Type	PAJE#	Description	Statement of Net Assets			Changes in Net Position
			Assets	Liabilities	Net Position	
	1	Ohana Direct Primary Care payment for fiscal year 2024 was incorrectly recorded as an accounts payable and prepaid expense.	\$ (28,000)	\$ (28,000)	\$ -	\$ -
Total Adjustments by Classification			<u>\$ (28,000)</u>	<u>\$ (28,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Total Impact of Adjustments on Net Assets						
Financial Statement Amounts			<u>\$ 12,230,443</u>	<u>\$ 5,918,250</u>	<u>\$ 6,940,304</u>	
Percentage of Adjustments to Financial Statement Amounts			<u>-0.23%</u>	<u>-0.47%</u>	<u>0.00%</u>	
Net Current Year Adjustments						\$ -
Total Revenue and transfers						\$ 4,855,545
Percentage of Total Current Year and Prior Year Recurring Adjustments to Total Revenue						0.00%
Total Expenses and transfers						\$ 4,453,665
Percentage of Total Current Year and Prior Year Recurring Adjustments to Total Expenses						0.00%

Tubac Fire District
2227 East Frontage Road
Tubac, AZ 85646

Exhibit 3

Walker & Armstrong LLP
6840 North Oracle Road, Suite 150
Tucson, Arizona 85704

This representation letter is provided in connection with your audit of the financial statements of Tubac Fire District (the “District”), which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2023, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date below, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 22, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures, have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We have reviewed and are in agreement with the journal entries in the attached *Exhibit 1* that you have recommended for the year ended June 30, 2023, and we have posted all proposed adjusting journal entries to our accounting records.
- 9) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached as *Exhibit 2* to the representation letter.
- 10) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers) documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or

- a) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 19) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-Specific

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

- 28) In regard to the nonaudit services performed by you, we have:
- a) Assumed all management responsibilities.
 - b) Designated James Vincent Group who has suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.
 - d) Accepted responsibility for the results of the services.
 - e) Ensured that the District's data and records are complete and received sufficient information to oversee the services.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements properly classify all funds and activities in accordance with GASB No. 34, as amended.
- 32) All funds that meet the quantitative criteria in GASB Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

- 41) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Tubac Fire District

Ben Guerrero, Fire Chief

James Vincent Group, Finance Director

Date

Board Action Request

SUBJECT: Porch addition station #2

DATE: January 8, 2024

FROM: Captain John Conger

Background:

Tubac Fire District is planning to enhance its building by adding a porch on the west side, a decision driven by practical considerations. The primary goal is to mitigate the impact of sunlight on the kitchen and dayroom during the summer months, making these areas more comfortable and energy-efficient. Additionally, the porch will serve the purpose of shielding the BBQ grill from adverse weather conditions, ensuring its longevity and making it more accessible for use year-round. This thoughtful addition reflects a well-considered approach to improving the overall functionality of the space, balancing both aesthetic and practical aspects for the benefit of the building's occupants.

Fiscal Impact: \$7,300 ARPA funds.

Alternate Option: NONE

Staff Recommendation: Staff is recommending approval of the proposal we received by Earth Builders Construction.

Proposed Motion: Move to approve the proposal from Earth Builders Construction in the amount not to exceed \$7,300.00.

Quotes attached

PROPOSAL

EARTH BUILDER CONSTRUCTION

Customer Information

Name: JOHN CONGER (TUBAC FIRE DISTRICT)
Address: RIO RICO FIRE STATION
City: RIO RICO State: AZ Zip Code: 85648
Day Phone: _____ Evening Phone: _____
E-Mail: _____
Directions: _____

L.L.C.

Serving Southwestern AZ. Since early 1980's
General Contractor
Residential and Commercial
P.O. BOX 4574, RIO RICO, AZ. 85648
Phone: (520) 281-8079
Cell: (520) 313-9609
Fax: (520) 281-1249
E-Mail: earthbldr04@hotmail.com



Project Information

PORCH 16 X 18
WITH STEEL FRAME AND CORRUGATED STEEL

Work Order Information

Customer ID: PORCH 16X18
Invoice No.: _____
Date: 19-Dec-23
Project Mgr. _____
Start Date: T.B.D.
End Date: T.B.D.

1.. FOOTING 16 X 16 X 24 INCHES

2.. 2 POSTS 4 X 4

3.. RAFTERS 2 X 4 X 16

4.. INSTALLATION OF CROSSOVERS 1 X 2 X 18 FOR CORRUGATED STEEL

5.. INSTALLATION OF CORRUGATED STEEL WITH STRUCTURE SCREWS

6.. INSTALLATION OF LEDGER ON EXISTING WALL , WITH STRUCTURE SCREWS

7.. INSTALLATION OF SLAB , AB DIRT , COMPACT, TOP DOWN , BROOM FINISHED
3000 PSI CONCRETE

CONCRETE , MATERIAL & LABOR \$2,350.00

STEEL MATERIAL \$2,200.00

FRAME, LABOR & CLEANUP \$2,750.00

SUBTOTAL \$7,300.00

PROPOSAL

furthermore I understand that this is an ESTIMATE and in most cases will reflect the actual costs involve in completing this project.

Customer Signature _____

Contractor Signature _____

TOTAL COST: \$7,300.00

R.O.C.222252

Visit us at www.earthbuilderconstruction.us

Earth Builder Construction, L.L.C. Thanks You For Your Business!

Note: Due to volatile material pricing beyond our control, the price for this phase of work is subject to increase if the work is not completed within 30 days from the date of this estimate. (Note: Contractor will post company name sign in front of project for marketing unless noted otherwise by owner.)

Note: The above CONTRACT is based upon the project description and inspection of the project work site. CONTRACT could change if the need for additional work or material.

Once the project has started any alterations or deviations from the above specifications involving extra costs will result in a new and revised Contract. It will be executed only upon written consent by customer. All specifications should be fulfilled. Products Installed by Contractor are guaranteed or warranted By Manufacturer, Installation of product and Workmanship are warranted by Contractor for 2 Yr.

Board Action Request

SUBJECT: Purchase and replacement of outdated firefighter ensembles

DATE: January 4, 2024

FROM: Martin Lujan, Manufacturer Trained Specialist for Tubac Fire District

Background: The district is requesting approval to purchase six sets of firefighter turnout ensembles that meet the NFPA 1971 Standard. We currently have six new firefighters in ensembles that are past the ten year recommended replacement guideline that need to issued an initial new set to meet NFPA 1971 standards. We have met with various vendors and have received quotes on turnout ensembles that meet *NFPA 1971: Standard on Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting*, and department specifications.

We have gathered quotes on what it would cost to purchase six sets of firefighting ensembles, each set includes Nomex hood, coat, pants, suspenders, gloves, helmet, and four sets of boots.

Three quotes are provided from United Fire, Curtis Equipment, and the Fire Store. Each vendor offers measuring, and custom fitting for both men and women prior to ordering.

Fiscal Impact: Budgeted \$15,000/ \$14,244.23 ARPA funds for a total of \$29,244.23

Alternate Option: Curtis Equipment \$24,562.40 Fire Store \$38,516.44

Staff Recommendation: United Fire is our recommendation, we would be buying our current specification that the district has been purchasing for the last three years, and years prior before switching to a product that did not meet the same quality. United Fire is the sole provider of what we currently use and this PPE has proven it's quality of life to meet the NFPA Standard 1971 10 years of service life.

Proposed Motion: Move to approve purchase of six ensembles from United Fire to replace six sets that are past NFPA 1971 10 year service life at a cost not to exceed \$29,244.23

See Attachments

- United Fire Quote
- Curtis Equipment Quote
- Fire Store Quote

CHECK OUT OUR BEST DEALS ON FIREFIGHTER GEAR



YOUR CART (29 ITEMS)



Globe Response Ready Gold 7.0 PBI Max G-Xtreme 3.0 Tapered Jacket

Price	Quantity:	Total
\$1,805.00	1	\$1,805.00

Item #: 1C362G1T-RR-GD-40-32 GLOBE

In Stock

Color: Gold

Size: 40 in.

Length: 32 in.

Sleeve Length: Standard

PFAS Chemical Notification



Globe Response Ready Gold 7.0 PBI Max G-Xtreme 3.0 Tapered Jacket

Price	Quantity:	Total
\$1,805.00	1	\$1,805.00

Item #: 1C362G1T-RR-GD-44-32 GLOBE

On Backorder

Color: Gold

Size: 44 in.

Length: 32 in.

Sleeve Length: Standard

PFAS Chemical Notification



Globe Response Ready Gold 7.0 PBI Max G-Xtreme 3.0 Tapered Jacket

Price	Quantity:	Total
\$1,805.00	2	\$3,610.00

Item #: 1C362G1T-RR-GD-46-32 GLOBE

On Backorder

Color: Gold

Size: 46 in.
Length: 32 in.
Sleeve Length: Standard

 **PFAS Chemical Notification**



Globe Response Ready Gold 7.0 PBI Max G-Xtreme 3.0 Tapered Jacket

Price	Quantity:	Total
\$1,805.00	1	\$1,805.00

Item #: 1C362G1T-RR-GD-48-32 GLOBE

In Stock

Color: Gold
Size: 48 in.
Length: 32 in.
Sleeve Length: Standard

 **PFAS Chemical Notification**



Globe Response Ready Gold 7.0 PBI Max G-Xtreme 3.0 Tapered Jacket

Price	Quantity:	Total
\$2,264.83	1	\$2,264.83

Item #: 1C362G1T-RR-GD-56-35 GLOBE

On Backorder

Color: Gold
Size: 56 in.
Length: 35 in.
Sleeve Length: Standard

 **PFAS Chemical Notification**



Globe Gold 7.0 PBI Max GPS Response Ready Pants

Price	Quantity:	Total
\$1,379.00	1	\$1,379.00

Item #: FC362G1S-RR-GD-30-30 GLOBE

On Backorder

Color: Gold
Waist: 30 in.
Length: 30 in.
Style: Slim

 **PFAS Chemical Notification**

Globe Gold 7.0 PBI Max GPS Response Ready Pants

Price	Quantity:	Total
\$1,379.00	1	\$1,379.00

Item #: FC362G1R-RR-GD-36-32 GLOBE

In Stock**Color:** Gold**Waist:** 36 in.**Length:** 32 in.**Style:** Regular
 **PFAS Chemical Notification**

Globe Gold 7.0 PBI Max GPS Response Ready Pants

Price	Quantity:	Total
\$1,379.00	1	\$1,379.00

Item #: FC362G1R-RR-GD-36-34 GLOBE

In Stock**Color:** Gold**Waist:** 36 in.**Length:** 34 in.**Style:** Regular
 **PFAS Chemical Notification**

Globe Gold 7.0 PBI Max GPS Response Ready Pants

Price	Quantity:	Total
\$1,379.00	1	\$1,379.00

Item #: FC362G1R-RR-GD-38-32 GLOBE

In Stock**Color:** Gold**Waist:** 38 in.**Length:** 32 in.**Style:** Regular
 **PFAS Chemical Notification**



Globe Gold 7.0 PBI Max GPS Response Ready Pants

Price	Quantity:	Total
\$1,379.00	1	\$1,379.00

Item #: FC362G1R-RR-GD-40-32 GLOBE

In Stock

Color: Gold

Waist: 40 in.

Length: 32 in.

Style: Regular

PFAS Chemical Notification



Globe Gold 7.0 PBI Max GPS Response Ready Pants

Price	Quantity:	Total
\$1,379.00	1	\$1,379.00

Item #: FC362G1R-RR-GD-42-34 GLOBE

On Backorder

Color: Gold

Waist: 42 in.

Length: 34 in.

Style: Regular

PFAS Chemical Notification



PGI COBRA ULTIMATE Original Hood

Price	Quantity:	Total
\$39.43	6	\$236.58

Item #: 3042185 PGI

On Backorder

Color: White

Length: X-Long

Material: Ara-Tek FR Tri-Blend

WARNING: Cancer and Reproductive Harm



Globe ONYX 13" Pull-On Structural Firefighting Boots

Price	Quantity:	Total
\$500.98	1	\$500.98

Item #: G301320-9-M GLO

In Stock

Size: 9

Width: Medium

Gender: Men's

 **PFAS Chemical Notification**

 **Made in the USA**



Globe ONYX 13" Pull-On Structural Firefighting Boots

Item #: G301320-9.5-W GLO

In Stock

Size: 9.5

Width: Wide

Gender: Men's

 **PFAS Chemical Notification**

 **Made in the USA**

Price

\$500.98

Quantity:

1

Total

\$500.98



Globe ONYX 13" Pull-On Structural Firefighting Boots

Item #: G301320-10.5-W GLO

In Stock

Size: 10.5

Width: Wide

Gender: Men's

 **PFAS Chemical Notification**

 **Made in the USA**

Price

\$500.98

Quantity:

1

Total

\$500.98



Globe ONYX 13" Pull-On Structural Firefighting Boots

Item #: G301320-11-M GLO

In Stock

Size: 11

Price

\$500.98

Quantity:

1

Total

\$500.98

Width: Medium**Gender:** Men's **PFAS Chemical Notification** **Made in the USA****MSA Cairns 1044 Traditional Composite Fire Helmet**

Price

Quantity:

Total

\$462.00

1

\$462.00

Item #: C-TRD-71M2A2231A00 CAIRNS

On Backorder**Color:** Black**Style:** Standard - Black**Eye Protection:** NFPA Bourke Eyeshield**Trim Type:** Scotchlite Tetrahedron - Lime/Yellow**Pro-Tech 8 Titan K Structural Firefighting Gloves**

Price

Quantity:

Total

\$125.00

1

\$125.00

Item #: PT-8-TNK-SC-XS-64N PROTECH8

On Backorder**Color:** Brown**Size:** X-Small**Style:** Short Cuff**Pro-Tech 8 Titan K Structural Firefighting Gloves**

Price

Quantity:

Total

\$125.00

2

\$250.00

Item #: PT-8-TNK-SC-L-76W PROTECH8

In Stock**Color:** Brown**Size:** Large**Style:** Short Cuff



Pro-Tech 8 Titan K Structural Firefighting Gloves

Price	Quantity:	Total
\$125.00	3	\$375.00

Item #: PT-8-TNK-SC-XL-82N PROTECH8

In Stock

Color: Brown

Size: X-Large

Style: Short Cuff

Subtotal: \$23,016.33	Shipping: <u>\$26.99</u>	Tax: \$1,519.08	Promotion Code: Add Coupon	Grand total: \$24,562.40
--	---	----------------------------------	---	---



(/)

CHECKOUT

< Previous

1 2
(opc?(review
force-true)=t

REVIEW YOUR ORDER

Place Order

Feedback

Ship to Tubac Fire District


Tubac Fire District
 2227 E Frontage Rd
 Tubac Arizona 85646
 United States
 (520) 260-6166 (tel:(520) 260-6166)

Edit (/addressbook/9261121)

Delivery Method

\$222.30 - FedEx Ground®

Items to Ship (29) ^



Cairns 1044 Helmet, Black, NFPA, OSHA
\$418.99

SKU: 1044NBSB // OUT OF STOCK

In stock in approximately 4 weeks.

Quantity: 1
 Amount: **\$418.99**



FIRE HUNTER USA, 11" Leather Bunker Boot Structural/HazMat

\$392.39

SKU: H502004-110M // **IN STOCK, ORDER NOW!**

Quantity: 1

Amount: **\$392.39**



FIRE HUNTER USA, 11" Leather Bunker Boot Structural/HazMat

\$392.39

SKU: H502004-105W // **OUT OF STOCK**

In stock in approximately 3 days.

Quantity: 1

Amount: **\$392.39**



FIRE HUNTER USA, 11" Leather Bunker Boot Structural/HazMat

\$392.39

SKU: H502004-095M // **OUT OF STOCK**

In stock in approximately 3 weeks.

Quantity: 1

Amount: **\$392.39**



FIRE HUNTER USA, 11" Leather Bunker Boot Structural/HazMat

\$392.39

SKU: H502004-090M // **SHIPS FROM MANUFACTURER**

Quantity: 1

Amount: **\$392.39**



Holik Safire Structural Firefighting Glove

\$125.59

SKU: 8083-21-82W-XL // **OUT OF STOCK**

In stock in approximately 4 weeks.

Quantity: 3

Amount: **\$376.77**



Holik Safire Structural Firefighting Glove

\$125.59

SKU: 8083-21-76W-L // OUT OF STOCK

In stock in approximately 4 weeks.

Quantity: 2

Amount: **\$251.18**



Holik Safire Structural Firefighting Glove

\$125.59

SKU: 8083-21-64N-XS // OUT OF STOCK

In stock in approximately 4 weeks.

Quantity: 1

Amount: **\$125.59**



PGI Cobra Classic Carbon Shield Hood, NFPA Cert.

\$33.39

SKU: 3029298 // IN STOCK, ORDER NOW!

Quantity: 6

Amount: **\$200.34**



LION V-Force TheFireStore Turnout Pants

\$2,228.00

SKU: PSGQ4196-B-PVHM // SHIPS FROM MANUFACTURER

Expected to ship from manufacturer in 13 weeks.

Quantity: 6

Amount: **\$13,368.00**



LION V-Force TheFireStore 32" Bi-Swing Turnout Coat

\$3,268.80

SKU: PSGQ4196-B-CVBM // SHIPS FROM MANUFACTURER

Expected to ship from manufacturer in 13 weeks.

Quantity: 6

Amount: **\$19,612.80**

Edit Cart

Feedback

ADD-ONS

- Package insurance - \$2
- Alzheimer's Donation
- Alzheimer's Donation for \$1
- Alzheimer's Donation for \$10
- Alzheimer's Donation for \$5
- C.O.P.S. Donation - \$1
- C.O.P.S. Donation - \$10
- C.O.P.S. Donation - \$5
- National Fallen Firefighters Foundation Donation - \$1
- National Fallen Firefighters Foundation \$5 Donation
- National Fallen Firefighters Foundation Donation \$10

Feedback

Comments:

Add some extra comments.

BILLING ADDRESS

Martin Lujan
Po Box 2881
Tubac Arizona 85646
United States
(520) 398-2255 (tel:(520) 398-2255)

[Back to edit billing information \(/opc?force=true\)](/opc?force=true)

PAYMENT TYPE



– Ending in 6913

Martin Lujan
 Expires 8/2027
mlujan@tubacfire.org

SUMMARY	
SUBTOTAL 29 ITEMS	\$35,923.23
Subtotal Does Not Include Shipping Or Tax	
Shipping	\$222.30
Tax	\$2,370.91
TOTAL	\$38516.44

Feedback

Have a Promo Code? 
▼

Place Order

Back

^
Back to Top

© Witmer Public Safety Group, Inc. All Rights Reserved.



Feedback



335 N. Fourth Avenue, Tucson, AZ 85705
 t. 800.362.0150 f. 800.882.3991

QUOTE

Number UFEQ37569
Date Dec 12, 2023
Dept

Sold To

Tubac Fire District # 1
 Martin Lujan
 2227 E. Frontage Rd.
 Tubac, AZ 85646
 Santa Cruz

Ship To

Tubac Fire District # 1
 Genaro Rivera
 2227 E. Frontage Rd.
 Tubac, AZ 85646
 Santa Cruz

Your Sales Rep



Jeff Gilbert
 520-306-1913
 jeffg@ufec.com

Jeff Gilbert

ACC # TUB020
Phone (520)260-6166
Fax (520)761-1072

LID # 52105
Phone (520)761-1065
Fax (520)761-1072

Offer
Prepared By: Jeff Gilbert

Here is the quote you requested.

Terms	Tx Code	Due	P.O. #	Ship Via	FOB	N-SO#	N-INV#	Pay Method	Check#
NET 30	LOCATIO	12/26/2023		Best	Factory				
Qty	Part Number	Description	Unit Price	Ext. Price					

**ADEQ CONTRACT CTR 050476
 (PSGQ25708-H)**

V-FORCE COAT (ZIPPERS IN COATS)

1	LIOUFSPECCOAT/4029S	Coat, V Force, Sz 4029S - L Trujillo	\$2,380.00	\$2,380.00
1	LIOUFSPECCOAT/4432R	Coat, V Force, Sz 4432R - A Curtinas	\$2,380.00	\$2,380.00
2	LIOUFSPECCOAT/4632R	Coat, V Force, Sz 4632R - D Confair, L Marchbanks	\$2,380.00	\$4,760.00
1	LIOUFSPECCOAT/4832R	Coat, V Force, Sz 4832R - C Mohinea	\$2,380.00	\$2,380.00
1	LIOUFSPECCOAT/5635L	Coat, V Force, Sz 5635L - C Lechuga	\$2,380.00	\$2,380.00

V-FORCE PANTS

1	LIOUFSPECPANT/30S	Pant, V-Force, 30S - L Trujillo	\$1,550.00	\$1,550.00
1	LIOUFSPECPANT/36R	Pant, V-Force, 36R - A Curtinas (Short Suspenders)	\$1,550.00	\$1,550.00
1	LIOUFSPECPANT/36L	Pant, V-Force, 36L - D Confair	\$1,550.00	\$1,550.00
1	LIOUFSPECPANT/38L	Pant, V-Force, 38L - L Marchbanks	\$1,550.00	\$1,550.00

Qty	Part Number	Description	Unit Price	Ext. Price
1	LIOUFSPEC PANT/40L	Pant, V-Force, 40L - C Mohinea	\$1,550.00	\$1,550.00
1	LIOUFSPEC PVUM/50R	Pant, V-Force, Ultra Low Rise, 50R - C Lechuga	\$1,550.00	\$1,550.00
HOOD				
6	MAJPACIINMXBLND	Hood, Nomex Blend	\$33.50	\$201.00
GLOVES				
1	FIRG2L/XS	Glove, Dex-Pro, Gauntlet, X-Small - L Trujillo	\$117.25	\$117.25
2	LIOLPG928BK/L	Glove, Commander Ace, LG	\$117.25	\$234.50
3	LIOLPG928BK/XL	Glove, Commander ACE, XL	\$117.25	\$351.75
STRUCTURAL BOOTS				
1	HAI501605/9M	Boot, Fire Hunter Xtreme, 9.0M - CURTINAS	\$389.85	\$389.85
1	HAI501605/9.5W	Boot, Fire Hunter Xtreme, 9.5W - CONFAIR	\$389.85	\$389.85
1	HAI501605/10.5W	Boot, Fire Hunter Xtreme, 10.5W - MOHINEA	\$389.85	\$389.85
1	HAI501605/11M	Boot, Fire Hunter Xtreme, 11M - MARCHBANKS	\$389.85	\$389.85
NAME PANEL				
1	UFNAMEPANEL	UF NAME PANEL - L MARCHBANKS	\$55.00	\$55.00
1	UFNAMEPANEL	UF NAME PANEL - D CONFAIR	\$55.00	\$55.00
1	UFNAMEPANEL	UF NAME PANEL - A CURTINAS	\$55.00	\$55.00
1	UFNAMEPANEL	UF NAME PANEL - C MOHINEA	\$55.00	\$55.00
1	UFNAMEPANEL	UF NAME PANEL - L Trujillo	\$60.00	\$60.00
1	UFNAMEPANEL	UF NAME PANEL - C Lechuga	\$60.00	\$60.00
1	CAI71M231221A00C	Helmet, 1044, w/NFPA Bourkes, Black, PBI	\$463.44	\$463.44
1	CAIF27	Front, 6in, Style 27, Plain Leather	\$56.28	\$56.28
Freight				
1	FRT	Freight & Handling Will be Pre Paid & added to Invoice	\$0.00	\$0.00

Qty	Part Number	Description	Unit Price	Ext. Price
			SubTotal	\$26,903.62
			Tax	\$2,340.61
			Shipping	\$0.00
			Total	\$29,244.23

Please contact me if I can be of further assistance.

Terms & Conditions of Sale: Prices quoted are firm for thirty (30) days unless otherwise noted. When you accept a quote it is our indication that you have selected any required changes, carefully reviewed all part numbers, descriptions, unit quantities, taxes, shipping, and handling charges. A 50% deposit is required on all engineered projects and orders for non-stock items without approved payment terms. United Fire accepts all major credit cards, cash, business checks, and EFT's. Automatic monthly and quarterly credit card billing options are offered for inspection and maintenance packaged services. We hope you use our products safely. In the event that an item needs to be replaced or returned we will attempt to make reasonable accommodations. In accordance with United Fire's return policy, a re-stocking fee may be applied at the time of a return. There is a \$35.00 fee for cancelling scheduled services within 24 Hours of a set appointment. The order process begins when you sign and accept the quote and make any required incremental payments. Orders do not ship until a full payment has been authorized via approved purchase order or credit card. There is a 1.5% per month late charge on all past due invoices. **LIMITATION OF LIABILITY:** The Seller's liability whether in contract, in tort, under any warranty, in negligence or otherwise, shall not exceed One Thousand Dollars (\$1000.00) and buyer's remedy or damages shall be limited to, the return of the purchase price paid. Under no circumstances shall seller be liable for consequential or special damages. Visit unitedfire.net/terms-conditions to see a detailed view of all our T&C's

Board Action Request

SUBJECT: Purchase of a staff vehicle for training purposes

DATE: January 24, 2024

FROM: Captain John Conger

Background: Tubac Fire District recognizes the critical role played by staff attending training sessions and conferences. Currently, our staff utilizes the wildland pick-up trucks for such purposes. However, due to the increasing age and high mileage of these trucks, it has become imperative to explore alternative means to extend their life and ensure their reliability for essential tasks.

Fiscal Impact: \$18,601.54

Alternate Option: Board direction.

Staff Recommendation: Staff recommends the purchase of a small SUV dedicated to staff use specifically for training and conference-related travel. This strategic decision aims to alleviate the strain on the aging wildland pick-up trucks, ensuring they remain operational for their intended functions, while concurrently providing a more suitable, efficient, and reliable mode of transportation for our staff during training and conference events.

Proposed Motion: Move to approve the purchase of a 2021 Chevrolet Equinox from Enterprise in an amount not to exceed \$18,601.54.

Quotes attached.

Enterprise car sales

VEHICLE BUYER(S)' ORDER

In this Vehicle Buyers Order ("Contract"), Enterprise Car Sales shall be referred to as "Seller" and Buyer and Co-Buyer shall collectively be referred to as "Buyer".

Enterprise Leasing Company of Phoenix, LLC
 3313 E. Speedway Blvd.
 Tucson, AZ, 85716

BUYER(S)		SALESPERSON	
BUYER TUBAC FIRE DEPARTMENT	DATE 01/23/2024	UNIT NO. 7V17J3	DLRSH# E5075
BUYER	A PURCHASE PRICE		16,499.00
STREET ADDRESS APT # 2227 E FRONTAGE RD	B OPTIONAL PRODUCTS		N/A
CITY/STATE/ZIP Tubac, AZ, 85646			N/A
DAY PHONE EVENING PHONE			N/A
BUYER EMAIL ADDRESS, PLEASE SEE REVERSE FOR DETAILS	C PROCESSING FEE		349.00
PURCHASE VEHICLE		D LESS: GROSS TRADE-IN ALLOWANCE (N/A)	
YR/MAKE/MODEL/SERIES/COLOR 2021 CHEVROLET Equinox 1LT2 Silver	E SUBTOTAL (A PLUS B PLUS C MINUS D)		16,848.00
VIN # 2 G N A X K E V 2 M 6 1 2 7 4 3 4	F SALES TAX		1,456.70
MILEAGE 73313	G TRADE-IN ESTIMATED PAYOFF		N/A
LICENSE NO.	OTHER CHARGES		
EXP MO/YR	H VEH LIC TAX		283.09
FINANCING <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	I TITLE FEE		4.00
SHOW LIEN TO:	J AIR QUALITY		1.50
ADDRESS CITY/STATE/ZIP	K REGISTRATION		8.25
OPTIONAL PRODUCTS	L VEHICLE SERM CONTRACT		N/A
TRADE-IN VEHICLE		M	N/A
YR/MAKE/MODEL/SERIES/COLOR	N		N/A
VIN #	O		N/A
LICENSE #/STATE	P		N/A
MILEAGE	Q		N/A
PAYOFF TO ACCOUNT NO.	R TOTAL OTHER (H THRU Q)		296.84
ADDRESS CITY/STATE/ZIP	S SELLING PRICE (E PLUS F PLUS G PLUS R)		18,601.54
AMOUNT GOOD THRU	T DOWN PAYMENT		N/A
N/A	U BALANCE DUE AT SETTLEMENT (S MINUS T)		18,601.54
Powertrain Limited Warranty ("Limited Warranty"): If this box is checked <input checked="" type="checkbox"/> , this Vehicle is covered by Seller's 12 Month/12,000 Mile Limited Warranty. A copy of the Limited Warranty has been provided to Buyer(s). Please consult the Limited Warranty for a complete description of its terms and conditions. A full copy of the written Limited Warranty may be obtained from United Service Protection Corp., PO Box 21647, St. Petersburg, FL 33742.		V AMOUNT DUE	
If Limited Warranty box is not checked above, this Vehicle is sold As Is - not expressly warranted or guaranteed. The Seller hereby warrants that this Vehicle will be fit for the ordinary purposes for which the Vehicle is used for 15 days or 500 miles after delivery whichever is earlier except with regard to particular defects disclosed below. Buyer will have to pay up to \$25.00 for each of the first two repairs if the warranty is violated. This implied warranty of merchantability, however, does not extend to damage that occurs after the sale of the motor vehicle and that is the result of any abuse, misuse, neglect, failure to perform regular maintenance or to maintain adequate oil, coolant or other required fluid or lubricant or off road use, racing or towing.		18,601.54	
Sign here only if the Seller told you that this Vehicle has the following problem(s) and that you agree to buy the Vehicle with those problems.		W AMOUNT TO BE FINANCED	
1. _____ 2. _____ 3. _____		N/A	
X Buyer Signs (Date)	X Buyer Signs (Date)	The Processing Fee covers certain direct and indirect costs associated with preparing and processing the vehicle and any applicable additional products, paperwork, and services sold with the vehicle. The fee may include, without limitation, the cost of any temporary license plates, title background checks, verifying and clearing titles, satisfying liens, private courier and overnight delivery charges and other sales-related administrative services we render in connection with the vehicle sale. The Processing Fee does not include any charges relating to the financing or leasing of the vehicle; and, except for any temporary tags and/or license plates provided by Seller, does not include any taxes or fees we pay to public officials or government agencies to evidence or finalize, or otherwise in connection with, the sale of the vehicle. The Processing Fee does not include any charges for drafting or preparing any documents or paperwork customarily performed by legal professionals concerning the vehicle sale. Some part of the Processing Fee may be profit to Seller.	
The front and back of this Contract and, if this is a credit sale, the retail installment sales contract of even date between Seller and Buyer, Used Car Buyer's Guide any bill of sale and any documents related to any service (such as warranties or insurance) for which a charge is made in this Contract or in the retail installment contract (if any) comprise the entire agreement affecting this purchase, and no other agreement or understanding of any nature concerning same has been made or entered into.			
Buyer acknowledges that he/she has read the matter printed on the front and back of this Contract, including section 16, and agrees to it as a part of this Contract the same as if it were all printed above Buyer's signature. Buyer certifies that he/she is of legal age, or older, and hereby acknowledges receipt of a signed copy of this Contract. Buyer acknowledges that Seller has made no promises, representations, warranties, covenants, or undertakings other than those expressly set forth or referred to in this Agreement. This Agreement supersedes all prior agreements and understandings between the parties with respect to such subject matter. No additions or modifications to or deletions from this Agreement shall be effective unless executed by all parties herein in writing.			
If any term or condition of this Contract conflicts with a term or condition of the retail installment sales contract signed by Buyer, the term and condition provided in the retail installment sales contract will control.			
THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION WHICH MAY BE ENFORCED BY THE PARTIES. ENTERPRISE CAR SALES DOES NOT PROVIDE ANY LIABILITY INSURANCE COVERAGE FOR BODILY INJURIES AND PROPERTY DAMAGE. IT IS THE RESPONSIBILITY OF THE BUYER TO PROVIDE THE MINIMUM FINANCIAL RESPONSIBILITY LIMITS AS REQUIRED BY ARIZONA STATUTE.			
BUYER TUBAC FIRE DEPARTMENT	SELLER Enterprise Leasing Company of Phoenix, LLC	DEALER # L00010598	424 ENTERPRISE CAR SALES
SIGNATURE	DATE 01/23/2024	ADDRESS 3313 E. Speedway Blvd.	CITY/STATE/ZIP Tucson, AZ, 85716
BUYER	DATE	APPROVED BY	DATE 01/23/2024
SIGNATURE	DATE		

This seller is regulated by the AZ Dept of Financial Institutions. Any complaints concerning this contract may be addressed to AZ Dept of Financial Institutions, 2910 N. 44th St., Suite 310, Phoenix, AZ or (602) 771-2800

Dealer/Seller Name and Address

The Hertz Corporation
1133 W BELL RD
PHOENIX, AZ 85023

Buyer/Co-Buyer Name(s) and Address(es)

TUPAC FIRE DISTRICT
2227 E FRONTAGE RD.
TUBAC, AZ 85646
(520) 398-2255

Date 01/23/2024

Stock No. 53350

Deal No. 24087

App No.

Unit No. 6757850

Salesperson TODD MCLENNAN

Deal Type 1

Area No. 2325

Salesperson No. 459175

Vehicle Information

New Used Demo
Year 2022 Lic. No.
Make CHEVROLET Odometer Reading 43,867
Model EQUINOX Color SILVER,ICE
Body Style UTILITY
VIN 3GNAXKEV8NL195945
Other

Insurance Information

Buyer has arranged insurance on the motor vehicle.
Insurance Company
Policy No.

Trade-In Information

Trade-in 1
Year Lic. No.
Make Odometer Reading
Model Color
Body Style
VIN
Lienholder Name
Address
Phone Payoff
Payoff good through
Approved

Trade-in 2

Year Lic. No.
Make Odometer Reading
Model Color
Body Style
VIN
Lienholder Name
Address
Phone Payoff
Payoff good through
Approved

Itemization of Sale

1. Vehicle Sales Price	\$ 19,258.00
2. Sales Tax	\$ 1,628.41
3. Subtotal (Add lines 1+2)	\$ 20,886.41
Title, License & Other Fees	
4. Official Fees	\$ None
5. DOCUMENT FEE	\$ 499.00
6. REGISTRATION FEE	\$ 350.76
7.	\$
8.	\$
9.	\$
10.	\$
11.	\$
12.	\$
13.	\$
14.	\$
15. Total Other Fees (Add lines 4 through 14)	\$ 849.76
Additional Products	
16.	\$
17.	\$
18.	\$
19.	\$
20.	\$
21.	\$
22.	\$
23.	\$
24. Total Products (Add lines 16 through 23)	\$ None
25. Cash Sale Price (Add lines 3+15+24)	\$ 21,736.17
26. Trade-in Allowance	\$ None
27. Less Payoff	\$ None
28. Net Trade Allowance (Line 26-27)	\$ None
29. Cash Down Payment	\$ None
30. Deferred Down Payment	\$ None
31. Total Down Payment (Line 28+29+30)	\$ None
32. Total Balance Due (Line 25-31)	\$ 21,736.17

Dealer/Seller Name and Address

The Hertz Corporation
1133 W BELL RD
PHOENIX, AZ 85023

Buyer/Co-Buyer Name(s) and Address(es)

TUPAC FIRE DISTRICT
2227 E FRONTAGE RD.
TUBAC, AZ 85646
(520) 398-2255

Date 01/23/2024

App No.

Deal Type 1

Stock No. 53417

Unit No. 5034988

Area No. 2325

Deal No. 24087

Salesperson TODD MCLENNAN

Salesperson No. 459175

Vehicle Information

New Used Demo
Year 2021 Lic. No.
Make CHEVROLET Odometer Reading 51,028
Model EQUINOX Color SILVER ICE
Body Style UTILITY
VIN 2GNAXUEVXM6159849
Other

Insurance Information

Buyer has arranged Insurance on the motor vehicle.
Insurance Company
Policy No.

Trade-In Information

Trade-in 1
Year Lic. No.
Make Odometer Reading
Model Color
Body Style
VIN
Lienholder Name
Address
Phone Payoff
Payoff good through
Approved

Trade-In 2

Year Lic. No.
Make Odometer Reading
Model Color
Body Style
VIN
Lienholder Name
Address
Phone Payoff
Payoff good through
Approved

Itemization of Sale

1. Vehicle Sales Price	\$ 17,817.00
2. Sales Tax	\$ 1,508.81
3. Subtotal (Add lines 1+2)	\$ 19,325.81
Title, License & Other Fees	
4. Official Fees	\$ None
5. DOCUMENT FEE	\$ 499.00
6. REGISTRATION FEE	\$ 321.98
7.	\$
8.	\$
9.	\$
10.	\$
11.	\$
12.	\$
13.	\$
14.	\$
15. Total Other Fees (Add lines 4 through 14)	\$ 820.98
Additional Products	
16.	\$
17.	\$
18.	\$
19.	\$
20.	\$
21.	\$
22.	\$
23.	\$
24. Total Products (Add lines 16 through 23)	\$ None
25. Cash Sale Price (Add lines 3+15+24)	\$ 20,146.79
26. Trade-in Allowance	\$ None
27. Less Payoff	\$ None
28. Net Trade Allowance (Line 26-27)	\$ None
29. Cash Down Payment	\$ None
30. Deferred Down Payment	\$ None
31. Total Down Payment (Line 28+29+30)	\$ None
32. Total Balance Due (Line 25-31)	\$ 20,146.79

WATSON



CHEVROLET

Date: _____

Salesperson: _____

Manager: Gibram Cardenas

FOR INTERNAL USE ONLY

CUSTOMER

Home Phone : _____

Address : _____

Work Phone : _____

E-Mail : _____

Cell Phone : _____

VEHICLE

Stock # : **39343**

New / Used : **Used**

VIN : **3GNAXHEV5NS165018**

Mileage: **32149**

Vehicle : **2022 Chevrolet Equinox**

Color : **Blue Glow Metal**

Type : **LS w/1LS Front-wheel Drive**

Market Value Selling Price	23,444.00
Doc Fee	598.00
Tax	2,039.63
Non Tax Fees	453.04
Cash Deposit	.00
Balance	26,534.67

Customer Approval: _____

Management Approval: _____

By signing this authorization form, you certify that the above personal information is correct and accurate, and authorize the release of credit and employment information. By signing above, I provide to the dealership and its affiliates consent to communicate with me about my vehicle or any future vehicles using electronic, verbal and written communications including but not limited to eMail, text messaging, SMS, phone calls and direct mail. Terms and Conditions subject to credit approval. For Information Only. This is not an offer or contract for sale.



TUBAC FIRE DISTRICT

2227 EAST FRONTAGE ROAD
P.O. BOX 2881
TUBAC, ARIZONA 85646
TELEPHONE: (520) 398-2255

Resolution #2024-01

**A Resolution Approving the Tubac Fire Station #1 Project and
Incorporating the Conceptual Drawing Approved in June 2023
Contingent upon Securing Funds from the USDA Rural Development Program**

WHEREAS, the conceptual drawing for the Tubac Fire Station #1 project was presented to and approved by the Board of Directors on June 19, 2023, as recorded in the meeting minutes of that date; and

WHEREAS, the Tubac Fire Station #1 project holds paramount importance in fortifying emergency response capabilities and ensuring the safety of our community members; and

WHEREAS, the successful realization of this project is contingent upon securing financial support from the USDA Rural Development program.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Directors hereby grants formal approval to the Tubac Fire Station #1 project, in accordance with the conceptual drawing approved in June 2023.
2. The Board confers authority upon Fire Chief Ben Guerrero to undertake all requisite measures in securing funding from the USDA Rural Development program, including, but not limited to, the submission of requisite documentation and attendance at pertinent meetings.
3. The Board further authorizes Fire Chief Ben Guerrero to establish committees, at his discretion, serving the purpose of making selections and as deemed necessary for the successful execution of the project.
4. The Board acknowledges the profound significance of this project in augmenting community safety and elevating emergency response capabilities.

APPROVED this ____ day of _____, 2024

BOARD OF DIRECTORS:

Sandy Johnson, Chair

ATTEST:

Mary Dahl, Clerk

Board Action Request

SUBJECT: Proposed agenda items for 1/31/24 TFD Board of Directors meeting. Fire Chief's Performance Evaluation

DATE: 1/25/2024

FROM: Pete Benequista

Background: In light of the upcoming expiration of Chief Guerrero's initial contract on 6/30/24. I would like to continue reviewing and simplifying our current policy, procedure, and documentation.

1. Review "Ideal Fire Chief"; page 23, 2020 New member guidelines manual.
2. Review/critique existing policy/ process
3. Review and possibly revise Job Description.
4. Create a Performance Plan (objectives & goals)
5. Review & improve Performance evaluation worksheet.
6. Review existing Arizona Fire Chief's compensation schedules.

Fiscal Impact: Zero

Alternate Option: Board Direction

Staff Recommendation:

Proposed Motion: I move to propose Chief Guerrero's first performance of eval by addressing the following 6 steps.

See Attachments