



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 June 28, 2023, at 1:30 pm, at 1:30 pm at Tubac Fire Station #2 located at 1360 W. Frontage Road. 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. Any Executive Session will take place through a remote method that is separate from the public conference call.

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. Badge Pinning Ceremony
 - a. Firefighter/EMT Alfonso Cortinas
 - b. Firefighter/Paramedic Larry Marchbanks
4. Report from Board Members
5. Reading of public comments submitted via email.
6. 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 on an oral presentation. 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."
7. Correspondence
8. Chair's Report

9. Chief and Staff Report
 - a. Operations Update
 - b. Training
 - c. Wildland Update
 - d. Administration Update
10. Monthly Financial Report for May 2023.
11. Discussion and Possible action to approve the FY 2024 Budget
12. Consent Agenda
 - a. Approval of minutes for April 14, 2023, special board meeting.
 - b. Approval of minutes for May 31, 2023, board meeting.
 - c. Approval of minutes for June 19, 2023, special board meeting.
 - d. Approval of monthly financial reports
13. Discussion and possible action to approve letter of engagement with Goldsmith & Mendoza
14. Discussion and Possible action to seek a Request for Proposal for our 2023/2024 FY audit.
15. Discussion and possible action to approve the use of Human Resources Strategies for the Deputy Chief testing process.
16. Discussion and possible action to update the Holiday Pay policy.
17. Future Agenda Items
18. Next meeting: July 26, 2023, at 1:30 p.m.
19. Adjourn meeting.

Notice of Meeting (Agenda) dated and posted June 26, 2023, by 1:30 p.m. local time by B.Hamric.

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

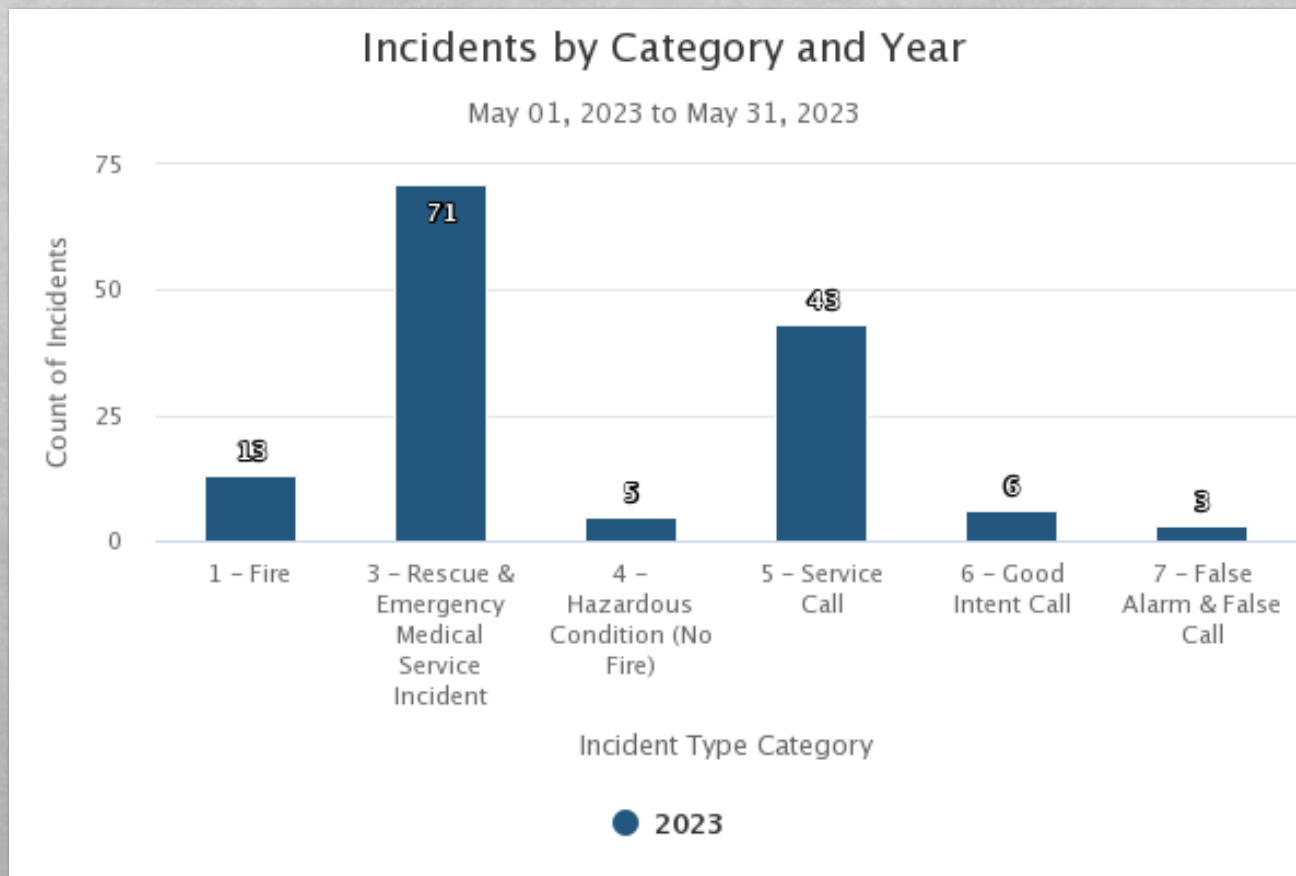


Staff Report
Tubac Fire Board
June 2023

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

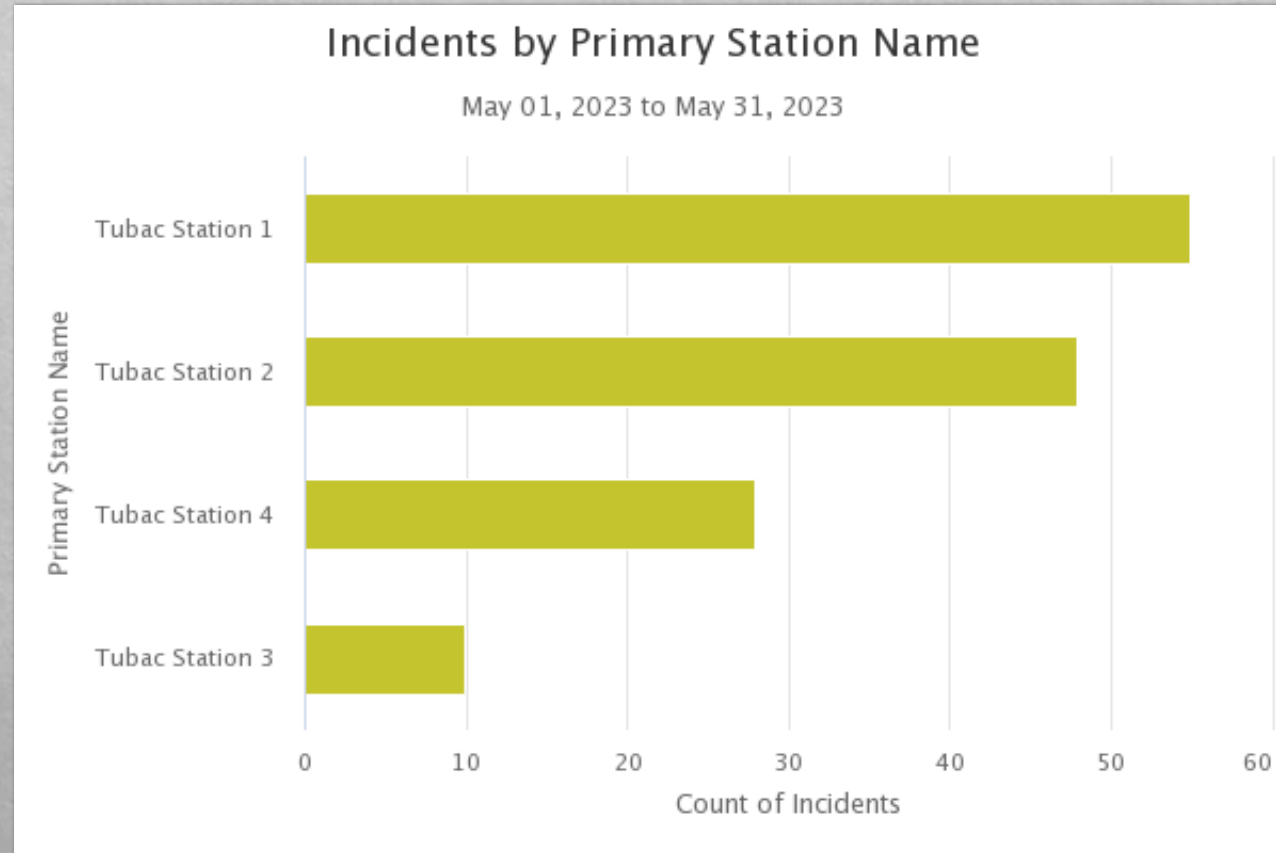


May Emergency Responses



- **EMS 71** (39 transports 1 transfer of care to another EMS agency)
- **Fire 21**
- **Public Assist 49**
- **Total Calls 141**

May Emergency Responses By Station

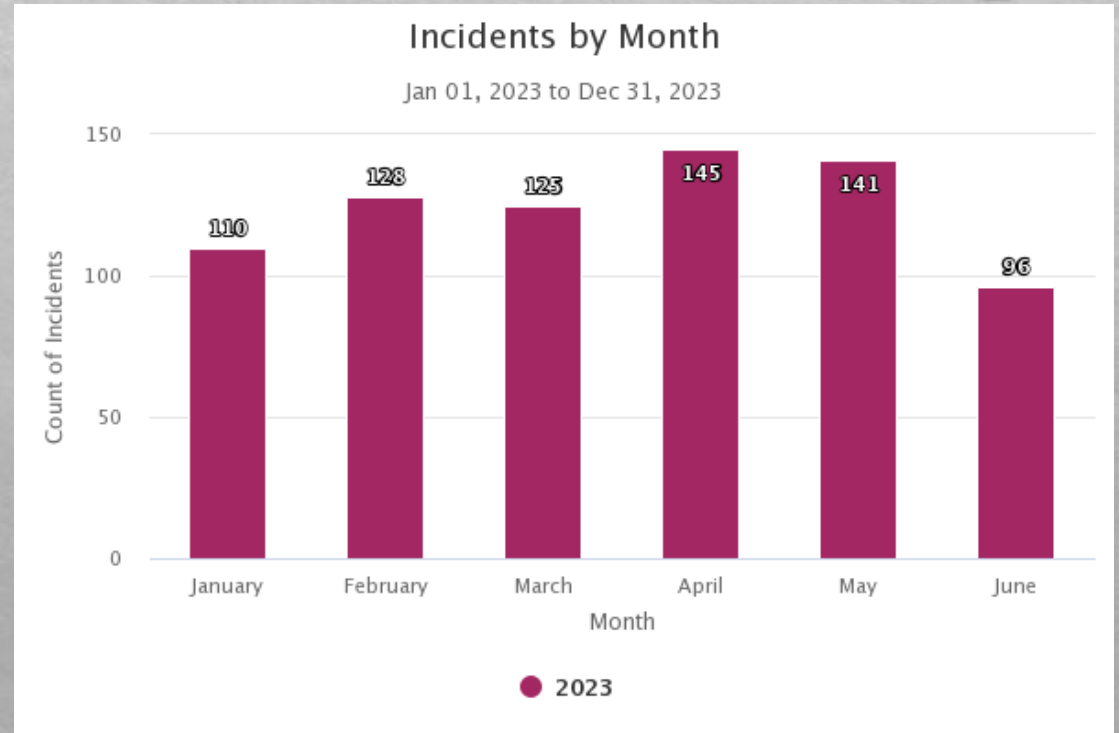


- Station 1 55
- Station 2 48
- Station 3 10
- Station 4 28

Annual Emergency Responses

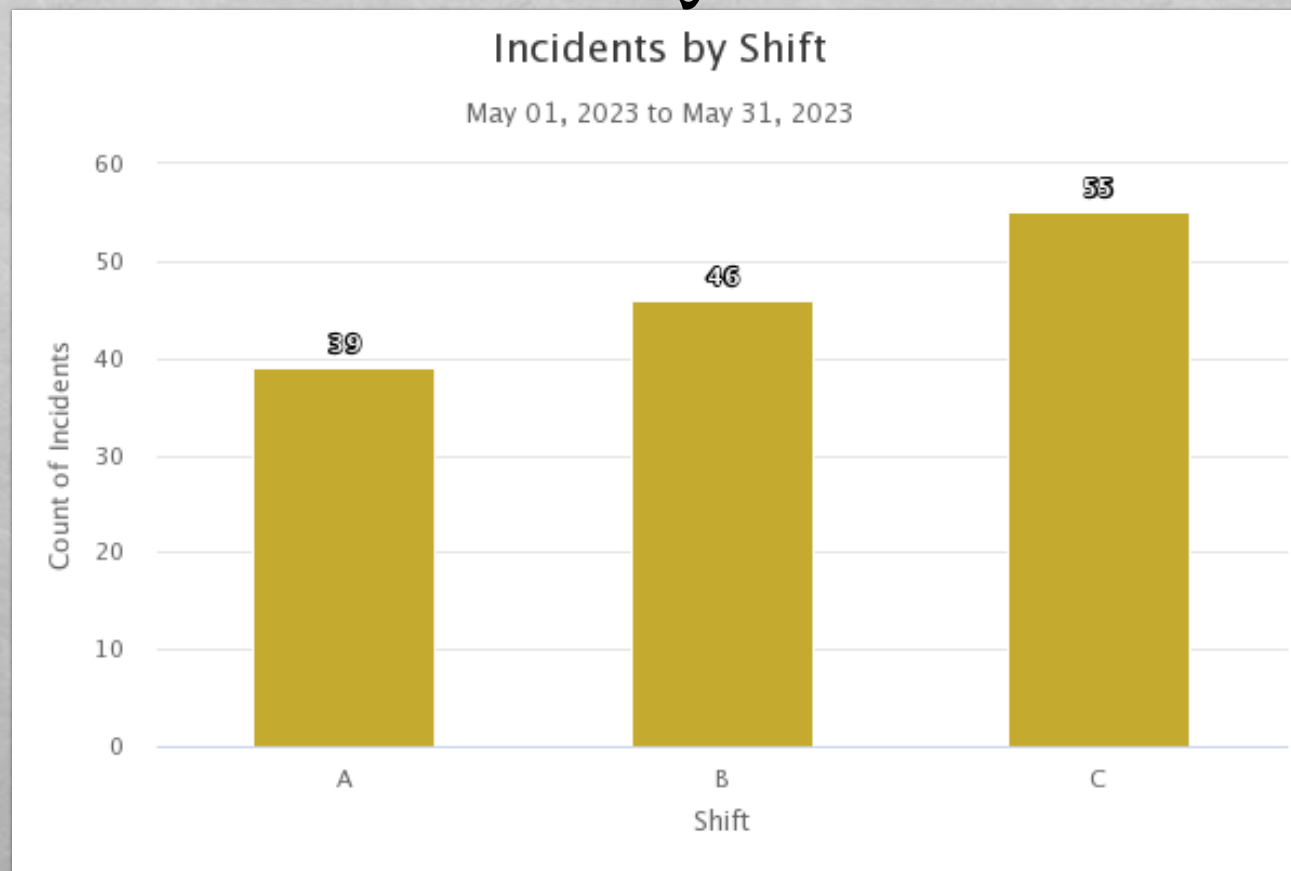


	Calls by Month			
	2020	2021	2022	2023
January	113	126	116	110
February	117	113	115	128
March	101	132	124	125
April	96	114	131	145
May	117	137	160	141
June	133	155	142	
July	144	125	141	
August	174	129	133	
September	141	151	138	
October	125	106	132	
November	129	141	101	
December	108	126	100	
Total	1498	1555	1533	





Incidents by shift



A Shift 32

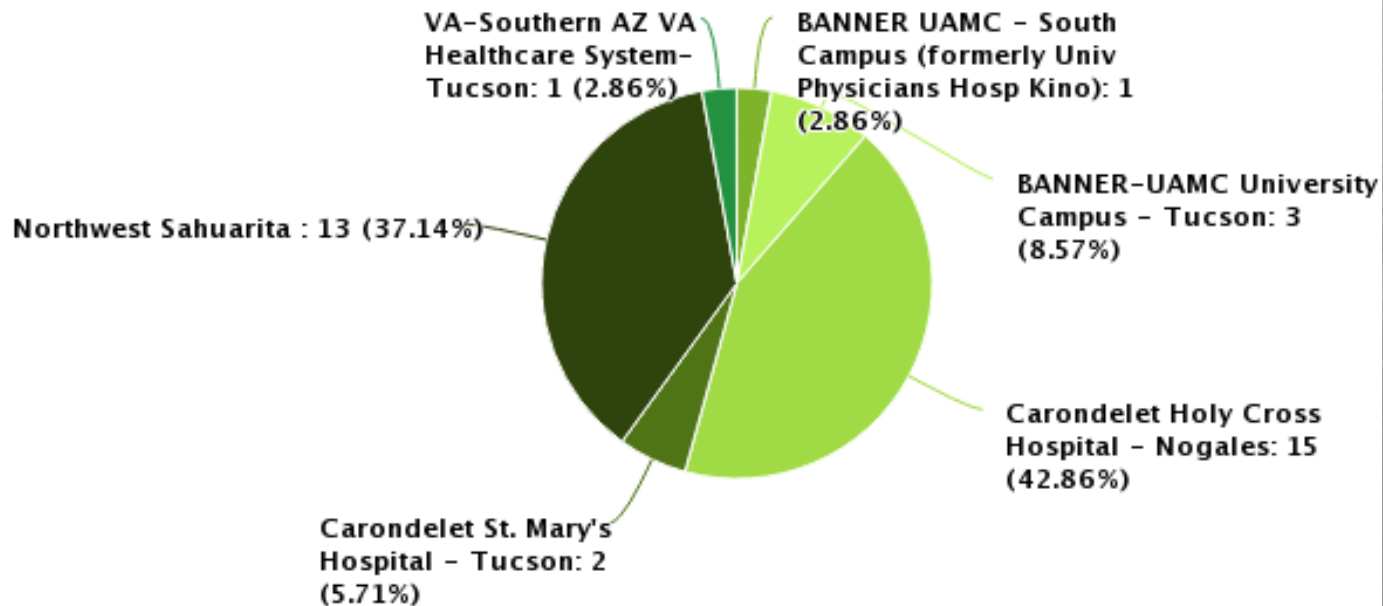
B Shift 46

C shift 55

Transports by Destination

Transports by Destination

May 01, 2023 to May 31, 2023



- Holy Cross 15
- Northwest Sahuarita 13
- Banner Main 3
- St Mary's 2
- Tucson Medical 0
- Banner South 1
- VA 1
- Northwest Medical Center Oro Valley 0



Turn around times based on location of transport

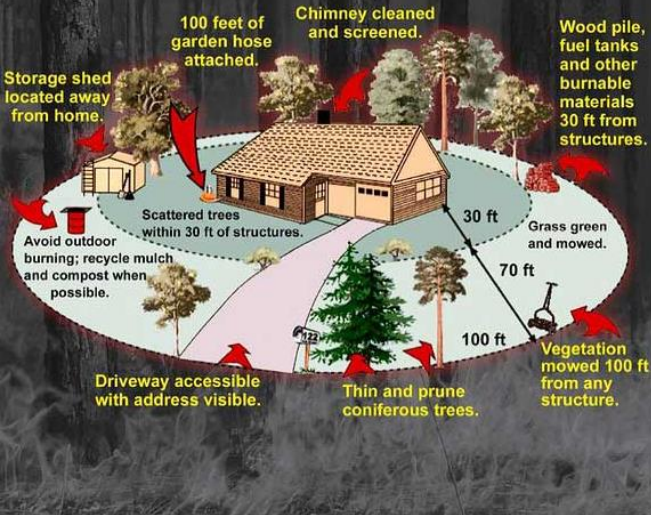
Destination Name	Transports	Average Transport Time	90th Percentile Transport Time	Average Patient Arrival to Transfer of Care Time	90th Percentile Patient Arrival to Transfer of Care Time	Average Patient Arrival to Unit Back in Service Time	90th Percentile Patient Arrival to Unit Back in Service Time
BANNER UAMC - South Campus (formerly Univ Physicians Hosp Kino)	1	00:53:54	00:53:54	00:21:10	00:21:10	00:23:28	00:23:28
BANNER-UAMC University Campus - Tucson	3	00:51:19	00:55:00	00:17:30	00:21:00	00:32:30	00:43:31
Carondelet Holy Cross Hospital - Nogales	15	00:17:32	00:24:00	00:06:21	00:12:00	00:35:06	01:12:27
Carondelet St. Mary's Hospital - Tucson	2	00:57:21	00:58:00	00:09:36	00:11:22	01:09:06	01:41:16
Northwest Sahuarita	13	00:31:13	00:38:40	00:11:39	00:28:25	00:39:31	01:20:37
VA-Southern AZ VA Healthcare System-Tucson	1	00:31:52	00:31:52	00:00:01	00:00:01	01:14:01	01:14:01



May Overlapping Calls

Calls in Progress	Occurrences	% of Occurrences	Hours	% of Hours
0 Calls In Progress	109	38.79%	549.35	73.84%
1 Call In Progress	138	49.11%	174.03	23.39%
2 Calls In Progress	32	11.39%	20.07	2.70%
3 Calls In Progress	2	0.71%	0.55	0.07%
Totals	281	100%	744	100%

Are you Firewise?



May Trends

- Snake Removals (23)
- Wildfire Initial attack responses (2)
- Brush Fires (5)
- Vehicle/Semi trailer Fires
- Structure Fires

FIRE SAFETY ESCAPE PLAN

2.5 Minutes: Average time to escape a house fire after the smoke alarm sounds.

-Maximize that time by planning three steps ahead-

- 1 SOUND THE ALARM
- 2 LIGHT THE PATH
- 3 KNOW YOUR WAY OUT EXIT

Test your detectors monthly

Install smoke-alarm activated lights

Establish and practice your family's escape route



CAUTION

**THERE MAY BE RATTLESNAKES
IN THIS AREA. PLEASE BE AWARE
OF YOUR SURROUNDINGS.**



Significant Calls

- ◆ A shift crews responded to a female having trouble breathing. The patient was loaded into the ambulance to be flown out and turned into a code arrest with save and transported to the hospital by ground with the flight crew.
- ◆ C Shift responded to a patient with shortness of breath. Upon arrival and ECG interpretation, the patient was experiencing Ventricular Tachycardia with distal pulses. After administering 250 Bolus of normal saline, the patient's rhythm converted to a normal sinus rhythm with no elevation. The patient was flown to a local Tucson Hospital by Lifenet 6 for further evaluation.
- ◆ B shift crews responded to a medical that was first dispatched to our area for a pediatric that suffered burns. Crews confirmed that the address location was wrong, and the call was in RRFMD area. Tubac Fire continued to respond and help RRFMD crews fly out a pediatric patient that was burned from a firework to BANNER Main.
- ◆ C Shift responded to I-19 KM 42 SB in reference to a semi-truck on fire. Upon arrival it was discovered that a trailer used to transport vehicles was on fire. The driver had separated the trailer from the truck. The trailer fire was extinguished with no other damage.
- ◆ C Shift responded to I-19 KM 42 NB in reference to a brush fire and a man down. Upon arrival there was a brush fire found along with a male who stated that he intentionally started the fire. He had been travelling from Mexico and wanted to return. DPS took the male person into custody. The fire was stopped at ¼ of an acre.

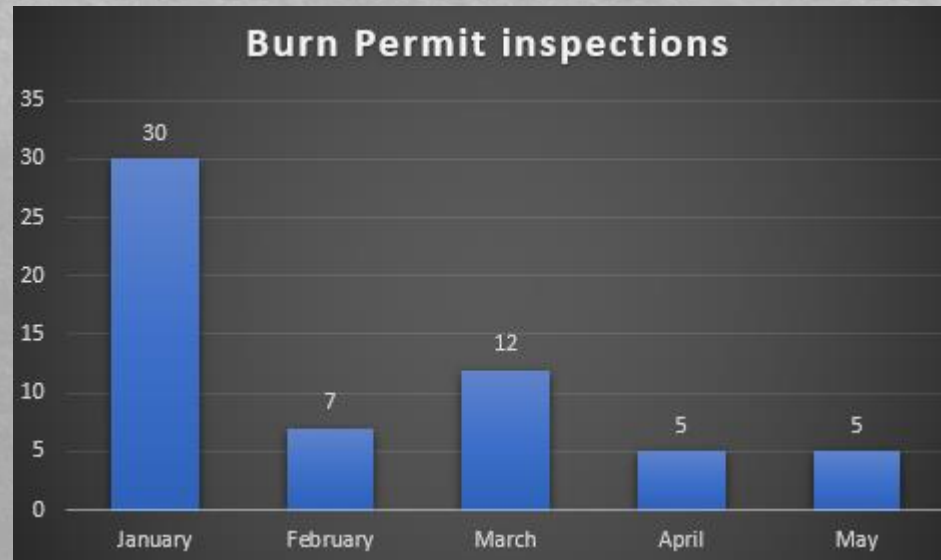
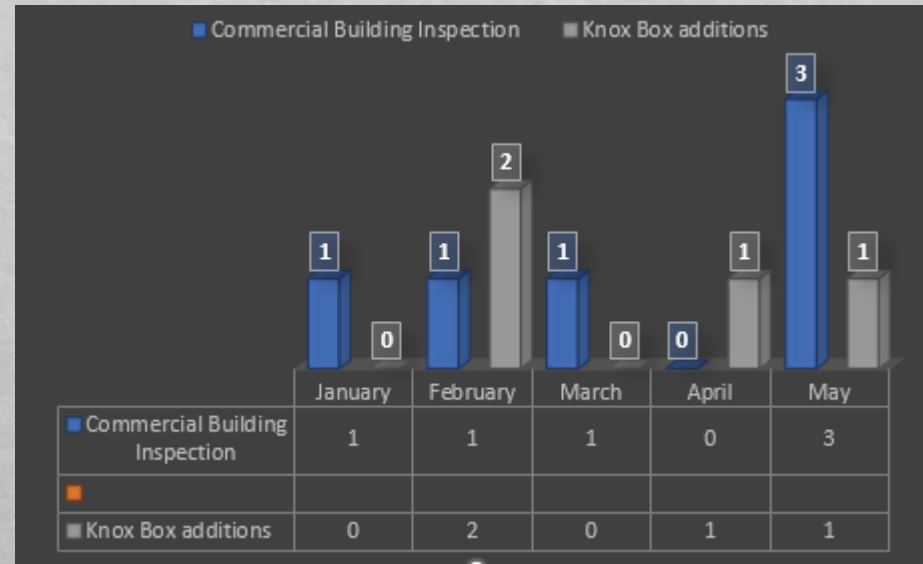
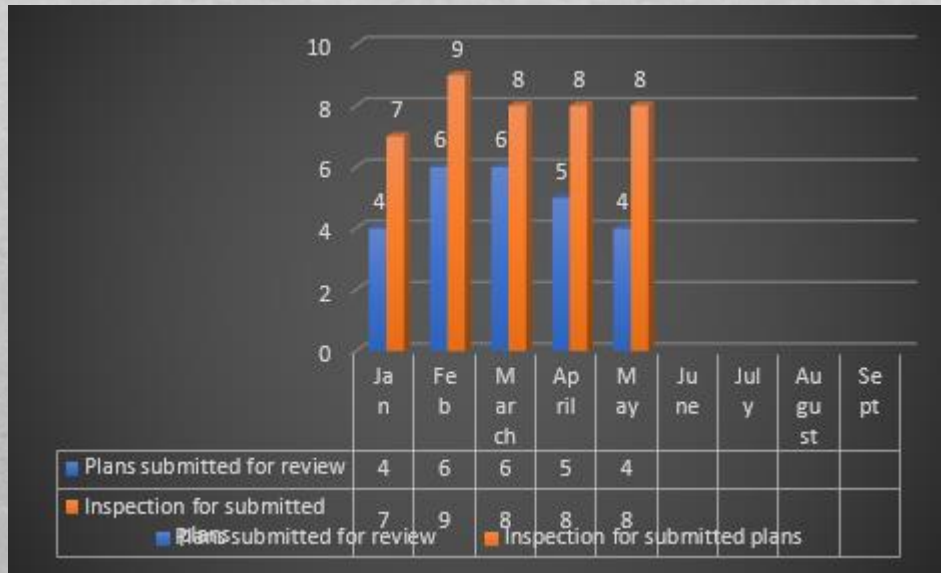


Training

- ◆ Technical Rescue Training
- ◆ Propane fire attack
- ◆ Vehicle Extrication
- ◆ Vertical Ventilation
- ◆ Ladder operations
- ◆ 2 firefighters completed their Technical Rescue Technician training

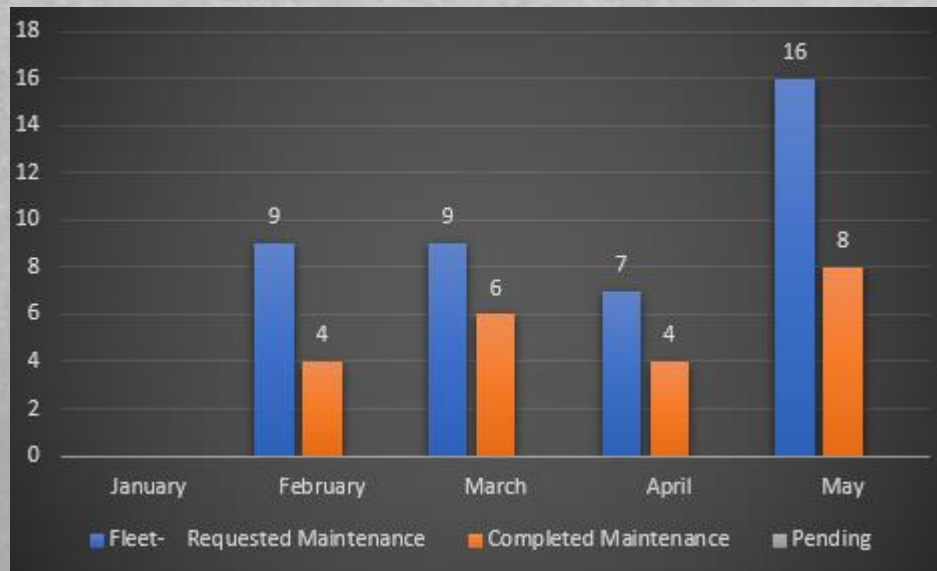


Plans Review & Inspections

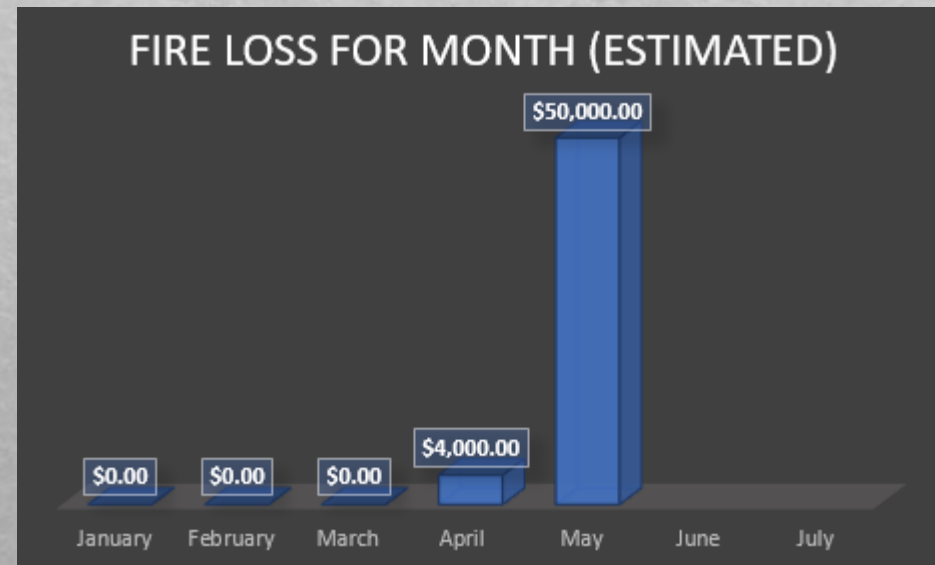




Maintenance Requests

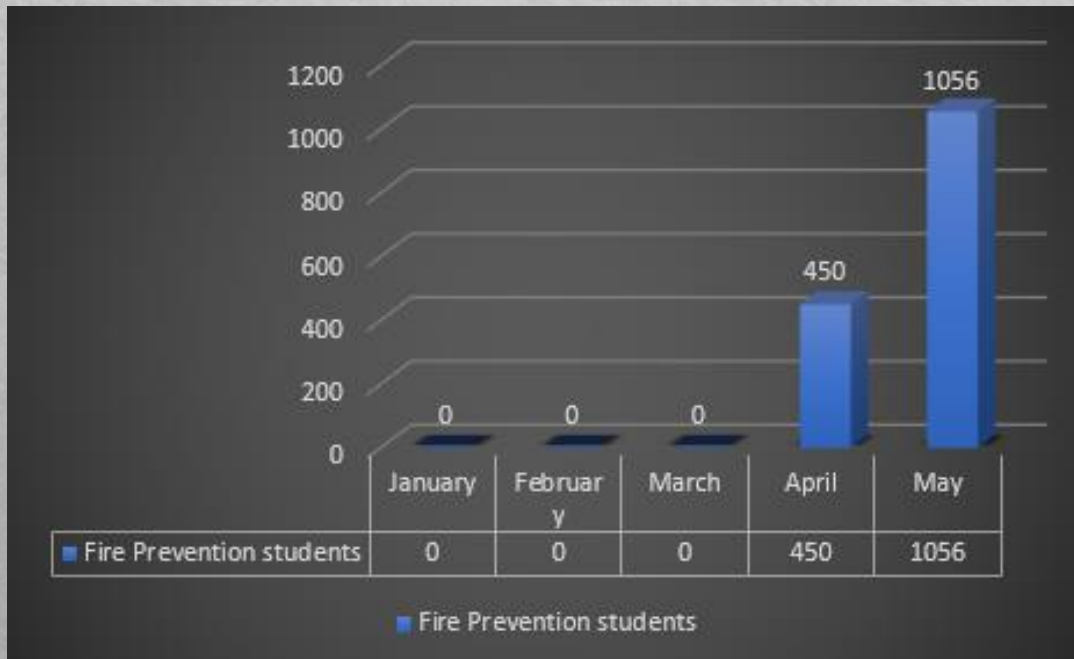


Fire Loss Due To Incident





Fire Prevention and CPR Classes



* This includes safety messages and end of the school year events

Tubac Fire District

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



Monthly Financial Report – May 2023

Attached are the following for your information and review:

1. Balance Sheet as of May 31, 2023.
2. Summary of Reconciled Cash Balances as of May 31, 2023.
3. Income Statement of Revenues and Expenditures for May 2023 including budget to actual and year-to-date balances.
4. Income vs. Expenses Graph for May 2023.
5. Fixed Asset Additions and Disposals for FY 22/23.
6. Liabilities & Securities for FY 22/23.
7. Fleet Repairs & Maintenance Expenses.
8. Station Utilities, Supplies, and Repairs & Maintenance Expenses.
9. Board Presentation.
10. Monthly Disbursement Report.
11. 12-Month Cash Flow.

Key points:

- Total Revenue for May is \$188,271 which is \$102,254 under budget.
- Santa Cruz County Revenue for May is \$112,155, which is under budget by \$61,328.
- Non-Levy Revenue is \$76,117 which is under budget by \$40,925, driven by lower than anticipated Wildland revenue.
- Operating Expenses for May totaled \$292,547 which is under budget by \$15,709.
 - Personnel Expenses are under budget by \$26,164, driven by lower Wildland wages and retirement.
- YTD Total Revenue is \$4,451,169 which is \$112,362 over budget.
 - Property Tax revenues is \$218,544 over budget.
- YTD Operating Expense is \$3,426,341 which is \$73,676 under budget.
- Cash balance as of May 2023 is \$6,697,841, which is up \$276,875 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 May 31, 2023

	May 31, 23	May 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1127 · Cash with County Treasurer	97,030.85	768,114.87	-671,084.02
1129 · Operational	1,233,930.92	968,363.65	265,567.27
1130 · Savings Acct.	4,647,370.41	4,645,512.55	1,857.86
1131 · Bond Account	719,509.17	38,975.02	680,534.15
Total Checking/Savings	6,697,841.35	6,420,966.09	276,875.26
Accounts Receivable			
1245 · Property Tax Receivable	276,237.05	259,233.56	17,003.49
1200 · Wildland Receivable	14,390.93	31,640.53	-17,249.60
1205 · Other Receivables	19,914.76	18,481.15	1,433.61
1250 · Ambulance Receivable	287,977.57	231,067.84	56,909.73
1251 · Allowance for Ambulance Receiv	-177,869.25	-122,808.05	-55,061.20
Total Accounts Receivable	420,651.06	417,615.03	3,036.03
Other Current Assets			
1732 · Right to Use Vehicles	59,505.76	0.00	59,505.76
1737 · Right to Use Amortization	-17,039.00	0.00	-17,039.00
1270 · Lease Receivable	232,881.00	0.00	232,881.00
1400 · Prepaid Expense	24,147.80	19,579.27	4,568.53
Total Other Current Assets	299,495.56	19,579.27	279,916.29
Total Current Assets	7,417,987.97	6,858,160.39	559,827.58
Fixed Assets			
1711 · Land - Non-depreciable	257,352.00	257,352.00	0.00
1745 · AD - Equipment	-1,578,828.38	-1,463,958.27	-114,870.11
1735 · AD - Vehicles	-2,568,969.10	-2,468,893.19	-100,075.91
1725 · AD - Building	-2,060,113.30	-1,906,332.71	-153,780.59
1730 · Vehicles	3,133,325.83	3,159,888.64	-26,562.81
1740 · Equipment	1,989,703.98	1,987,714.61	1,989.37
1720 · Buildings & Improvements	6,146,795.78	6,139,995.78	6,800.00
Total Fixed Assets	5,319,266.81	5,705,766.86	-386,500.05

Tubac Fire District
Balance Sheet
As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change
Other Assets			
1960 · Risk Pool Capitalization	25,881.50	10,669.25	15,212.25
1958 · Net PSPRS OPEB Asset TR 3	2,771.00	967.00	1,804.00
1957 · Net Pension Asset PSPRS TR3	30,542.00	0.00	30,542.00
1918 · Deferred Outflow PSPRS OPEB TR3	172.00	233.00	-61.00
1917 · Deferred Outflows PSPRS TR 3	93,368.00	68,709.00	24,659.00
1956 · Net OPEB Asset	196,597.00	116,047.00	80,550.00
1916 · Deferred outflow - PSPRS OPEB	1,130.00	15,462.00	-14,332.00
1915 · Deferred outflows - PSPRS	1,338,630.00	1,718,820.00	-380,190.00
Total Other Assets	1,689,091.50	1,930,907.25	-241,815.75
TOTAL ASSETS	14,426,346.28	14,494,834.50	-68,488.22
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	13,311.87	33,051.60	-19,739.73
Total Accounts Payable	13,311.87	33,051.60	-19,739.73
Credit Cards			
2010 · Bank of America Credit Card	2,429.01	4,602.01	-2,173.00
Total Credit Cards	2,429.01	4,602.01	-2,173.00
Other Current Liabilities			
2070 · Deferred Inflows - Leases	228,480.00	0.00	228,480.00
2359 · Net Pension Liab - Tier 3 PSPRS	0.00	952.00	-952.00
2316 · Deferred Inflows - PSPRS OPEB	122,692.00	84,556.00	38,136.00
2318 · Deferred Inflows PSPRS OPEB TR3	798.00	111.00	687.00
2317 · Deferred Inflows PSPRS TR3	22,681.00	1,122.00	21,559.00
2230 · Accrued Interest	1,815.53	2,628.78	-813.25
2030 · Compensated Absences Payable	129,889.40	113,296.86	16,592.54
2020 · Accrued Wages	21,722.67	107,632.68	-85,910.01
2315 · Deferred Inflows - PSPRS	1,151,232.00	447,048.00	704,184.00
2100 · Payroll Liabilities			
2102 · PSPRS Payable	0.00	1,211.88	-1,211.88
2103 · Pension Payable	0.00	2,396.82	-2,396.82
2127 · Union Dues Payable	0.00	450.00	-450.00
2128 · Health Insurance/Vision Ins.	21,086.86	7,020.97	14,065.89
2132 · Dental Insurance	2,895.06	0.00	2,895.06

Tubac Fire District
Balance Sheet
As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change
2140 · Pre-Paid Legal	-57.79	-66.85	9.06
2100 · Payroll Liabilities - Other	4,941.17	22,235.54	-17,294.37
Total 2100 · Payroll Liabilities	28,865.30	33,248.36	-4,383.06
Total Other Current Liabilities	1,708,175.90	790,595.68	917,580.22
Total Current Liabilities	1,723,916.78	828,249.29	895,667.49
Long Term Liabilities			
2335 · F150 Leases Payable	38,004.68	42,004.68	-4,000.00
2330 · Ambulance Lease Payable	88,502.84	116,321.83	-27,818.99
2355 · Net Pension Liability - PSPRS	2,382,923.00	3,427,245.00	-1,044,322.00
2320 · Bond Payable	2,666,560.72	3,075,821.11	-409,260.39
Total Long Term Liabilities	5,175,991.24	6,661,392.62	-1,485,401.38
Total Liabilities	6,899,908.02	7,489,641.91	-589,733.89
Equity			
3001 · Unrestricted	4,294,884.50	4,023,463.60	271,420.90
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	993,361.76	743,536.99	249,824.77
Total Equity	7,526,438.26	7,005,192.59	521,245.67
TOTAL LIABILITIES & EQUITY	14,426,346.28	14,494,834.50	-68,488.22

Tubac Fire District
Summary of Reconciled Cash Balances

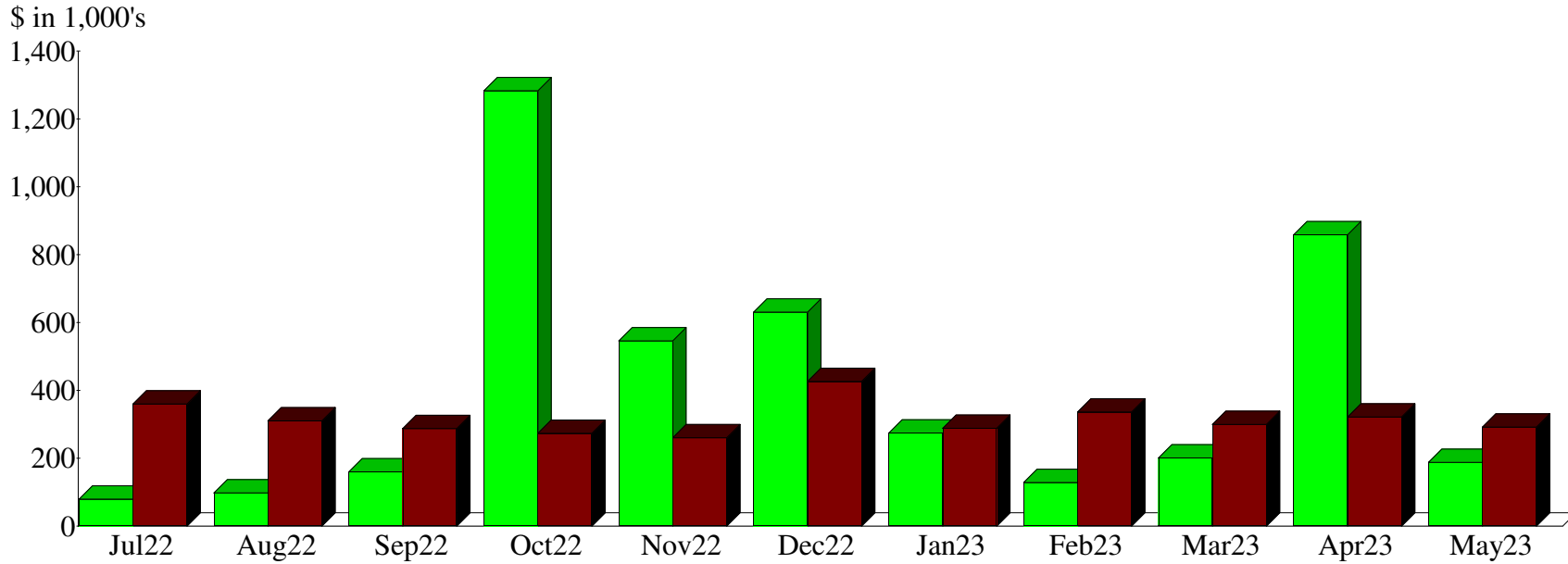
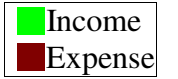
Period Ending
05/31/2023

	Bank of America Checking	Santa Cruz County General Fund	Bank of America Savings	Santa Cruz County Bond Account
	<u>5/31/2023</u>	<u>5/31/2023</u>	<u>5/31/2023</u>	<u>5/31/2023</u>
Beginning Balance	786,773.69	689,747.45	4,647,212.55	703,535.99
Cleared Transactions				
Checks and Payments	(304,447.36)	(689,747.45)	-	-
Deposits and Credits	753,216.05	97,030.85	157.86	15,973.18
Total Cleared Transactions	<u>448,768.69</u>	<u>(592,716.60)</u>	<u>157.86</u>	<u>15,973.18</u>
Cleared Balance	<u>1,235,542.38</u>	<u>97,030.85</u>	<u>4,647,370.41</u>	<u>719,509.17</u>
Uncleared Transactions				
Checks and Payments	(1,611.46)	-	-	-
Deposits and Credits	-	-	-	-
Total Uncleared Transactions	<u>(1,611.46)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Register Balance as of 05/31/2023	<u>1,233,930.92</u>	<u>97,030.85</u>	<u>4,647,370.41</u>	<u>719,509.17</u>

Tubac Fire District
Profit & Loss Budget Performance
 May 2023

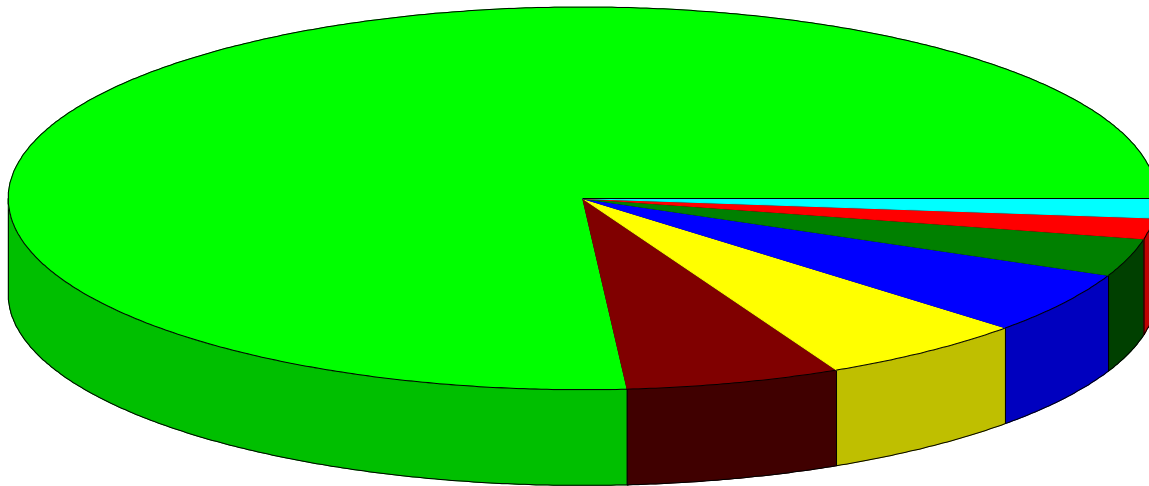
	May 23	Budget	\$ Over Budget	Jul '22 - May 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Tax Revenues	112,154.90	173,483.00	-61,328.10	3,619,887.04	3,401,343.00	218,544.04	3,545,370.00
Non Tax Levy Revenue	76,116.52	117,042.00	-40,925.48	831,281.58	937,464.00	-106,182.42	1,054,500.00
Total Income	188,271.42	290,525.00	-102,253.58	4,451,168.62	4,338,807.00	112,361.62	4,599,870.00
Gross Profit	188,271.42	290,525.00	-102,253.58	4,451,168.62	4,338,807.00	112,361.62	4,599,870.00
Expense							
Personnel Expenses	214,611.91	240,776.00	-26,164.09	2,640,333.22	2,671,295.00	-30,961.78	3,101,096.00
Buildings & Land	17,396.84	21,217.00	-3,820.16	185,950.20	233,387.00	-47,436.80	254,600.00
Vehicles & Equipment	27,412.47	20,329.00	7,083.47	214,500.28	231,081.00	-16,580.72	251,400.00
Communications & I.T.	6,950.83	8,129.00	-1,178.17	114,712.68	111,549.00	3,163.68	121,000.00
Travel & Training	4,847.07	6,634.00	-1,786.93	63,950.67	62,674.00	1,276.67	69,300.00
Managerial Expenses	21,327.73	11,171.00	10,156.73	206,894.39	190,031.00	16,863.39	201,350.00
Total Expense	292,546.85	308,256.00	-15,709.15	3,426,341.44	3,500,017.00	-73,675.56	3,998,746.00
Net Ordinary Income	-104,275.43	-17,731.00	-86,544.43	1,024,827.18	838,790.00	186,037.18	601,124.00
Other Income/Expense							
Other Expense							
8010 - Bond Interest	0.00	0.00	0.00	31,465.42	31,466.00	-0.58	62,931.00
Total Other Expense	0.00	0.00	0.00	31,465.42	31,466.00	-0.58	62,931.00
Net Other Income	0.00	0.00	0.00	-31,465.42	-31,466.00	0.58	-62,931.00
Net Income	-104,275.43	-17,731.00	-86,544.43	993,361.76	807,324.00	186,037.76	538,193.00

Income and Expense by Month
July 2022 through May 2023



Expense Summary
July 2022 through May 2023

Personnel Expenses	76.36%
Vehicles & Equipment	6.20
Managerial Expenses	5.98
Buildings & Land	5.38
Communications & I.T.	3.32
Travel & Training	1.85
8010 - Bond Interest	0.91
Total	\$3,457,806.86



By Account

Tubac Fire District
Fixed Assets Additions and Disposals

Recorded in fixed asset accounts:

Account Number	Account name	Addition/(Disposal) Amount	Description of Asset
1720	Building & Improvements		
1730	Vehicles	\$ (6,517.00)	Sale of Unit#1033
1730	Vehicles	\$ (7,680.75)	Sale of Unit#1039
1730	Vehicles	\$ 72,613.47	2023 Chevy Silverado
1720	Building & Improvements	\$ 6,800.00	75000 BTUS Gas Electric Air Conditioner
1740	Equipment	\$ 1,989.37	Dell Latitude 5530 Laptop
TOTALS		\$ 67,205.09	

Prepared

6/22/2023 JVG, Finance Director.

TUBAC FIRE DISTRICT
Liabilities and Securities - FY22/23

LIABILITIES						
Description	TOTAL PRICE	CURRENT BALANCE	INTEREST RATE	FY22/23 PAYMENTS	NEXT PAYMENT	DATE OF PAYOFF
Bond	\$6,795,000.00	\$2,666,560.72	2.36%	\$31,465.42	7/1/2023	7/1/2028
Lease Payable	\$195,131.69	\$88,502.84	3.71%	\$32,134.52	2/1/2024	2/1/2026
Net Pension Liability - PSPRS		\$2,382,923.00				
F150 Lease Payable		\$38,004.68				
Totals		\$5,175,991.24		\$63,599.94		

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

☞ Net balance owed = **\$5,175,991.24**

5:14 AM

06/22/23

Accrual Basis

Tubac Fire District
Fleet Repairs & Maintenance
 May 2023

Date	Source Name	Memo	Amount
Apparatus			
Brush 1047			
05/05/2023	Larry H Miller	Vehicle Repair, Ignition switch,	1,473.43
Total Brush 1047			1,473.43
T724 Unit 1043			
05/24/2023	RWC International	Unit #1043 repair	1,623.88
Total T724 Unit 1043			1,623.88
Type 1 Engine 1044			
05/18/2023	Purcell Western States Tire	4 Tires w/install	2,081.21
05/18/2023	Purcell Western States Tire	4 tires with install	0.00
Total Type 1 Engine 1044			2,081.21
Total Apparatus			5,178.52
TOTAL			5,178.52

5:14 AM

06/22/23

Accrual Basis

Tubac Fire District

Station Utilities, Supplies, and Repairs & Maintenance

May 2023

Date	Source Name	Memo	Amount
Stations			
Station 1			
05/02/2023	FH Hardware LLC	Hex set, bits	22.90
05/03/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	43.48
05/05/2023	Terminix	Commercial Pest Control Location: 2227 Interstate 19 Frontage Road	60.00
05/09/2023	EPCOR	Water bill for station 1 Apr 08 - May 07	50.80
05/10/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	43.48
05/10/2023	Century Link 326B	Internet May 2023	187.24
05/17/2023	Unisource Energy Services (Electric)	2227 E FRONTAGE RD, TUBAC, AZ 85646 Small General Service (Servi...	449.70
05/17/2023	Unisource Energy Services (Gas)	2227 E FRONTAGE RD, TUBAC, AZ 85646 Small Volume Public Authorit...	21.39
05/17/2023	Unisource Energy Services (Gas)	2227 E FRONTAGE RD, TUBAC, AZ 85646 Small Volume Public Authorit...	21.39
05/19/2023	Direct TV - 9236	TV for period Current Charges for Service Period 065/18/23 - 06/17/23	154.98
05/20/2023	Simply Bits, LLC	Account #: CA24339 Host VoIP bundle and FoIP Service	873.01
05/24/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	43.48
05/30/2023	Tractor Supply Co	Tomcat Mouse Traps Station 1, Station2	45.54
05/31/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	43.48
Total Station 1			2,060.87
Station 2			
05/01/2023	Central Alarm	Service Alarm at Station 2	60.00
05/01/2023	Amazon	Urinal flush valve	120.77
05/01/2023	Waste Management of Tucson	Trash Service 05/01/23-05/31/23	230.22
05/03/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	75.00
05/04/2023	Terminix	Commercial Pest Control Location: 1360 W Frontage Rd	60.00
05/10/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	75.00
05/10/2023	Century Link 011B	Monthly internet Charges	70.27
05/20/2023	Simply Bits, LLC	Account #: CA17981 Host VoIP bundle and FoIP Service	556.05
05/22/2023	Unisource Energy Services (Electric)	563 CAMINO LITO GALINDO, RIO RICO, AZ 85648 Medium General Ser...	706.09
05/22/2023	Unisource Energy Services (Electric)	455 CAMINO AGOSTO, 1, RIO RICO, AZ 85648 Small General Service (...)	149.64
05/24/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	75.00
05/28/2023	Direct TV - 9885	Direct TV Current Charges for Service Period 05/27/23 - 06/26/23	152.99
05/31/2023	Waste Management of Tucson	Trash Service 06/01/23-06/30/23	250.39
05/31/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	75.00
05/31/2023	Waste Management of Tucson	Trash Service 06/01/23-06/30/23	235.98
Total Station 2			2,892.40
Station 3			
05/03/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
05/04/2023	Terminix	Commercial Pest Control Location: 333 Camino Josefina	149.00
05/06/2023	Direct TV - 2827	Direct TV 05/05/2023 - 06/04/2023	156.73
05/10/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
05/12/2023	Home Depot	Drill bit set, cool white light bulbs	55.29
05/15/2023	Liberty Utilities AZ A/C 200007327170	Water Bill April 2023	167.89
05/16/2023	Home Depot	Disposal Kit	63.46
05/20/2023	Simply Bits, LLC	Account #: CA24338 Host VoIP bundle and FoIP Service	657.22
05/24/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
05/24/2023	BUSTAMANTE REFRIGERATION, L.L.C.	Station #3 A/C repair	1,468.00
05/24/2023	Unisource Energy Services (Electric)	333 CAMINO JOSEPHINA, RIO RICO, AZ 85648 Medium General Servic...	1,114.02
05/24/2023	BUSTAMANTE REFRIGERATION, L.L.C.	Station #3 A/C repair	0.00
05/31/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
Total Station 3			4,016.13

5:14 AM

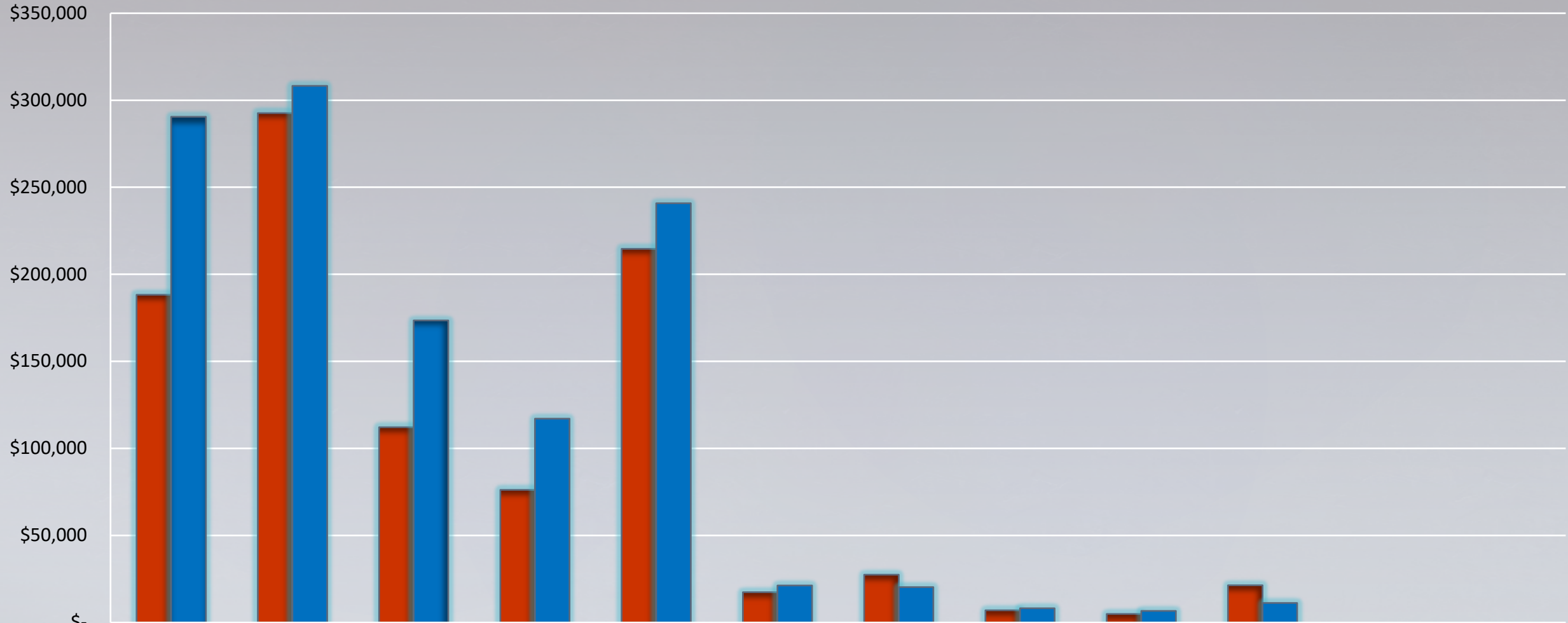
06/22/23

Accrual Basis

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

Date	Source Name	Memo	Amount
Station 4			
05/03/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
05/03/2023	Direct TV - 0393	Direct TV 05/02/2023 - 06/01/2023	162.98
05/04/2023	Terminix	Commercial Pest Control Location: 149 Ruta Camaron	152.00
05/10/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
05/16/2023	Liberty Utilities AZ A/C 200007327188	Service Address: 149 RUTA CAMARON, RIO RICO AZ US 85648-7307 ...	506.24
05/20/2023	Simply Bits, LLC	Account #: CA24339 Host VoIP bundle and VoIP Service	558.43
05/24/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
05/24/2023	Unisource Energy Services (Electric)	149 RUTA CAMARON, RIO RICO, AZ 85648 Medium General Service Ne...	787.21
05/30/2023	John Schwamm	Station #4 Gate Repair 70% required at signing.	3,430.00
05/31/2023	Prudential Overall Supply	MAT 3X4 FRONTIER BLUE LAUNDRY BAG/RACK 16X27 WHITE MAS...	46.13
Total Station 4			5,781.38
Total Stations			14,750.78
TOTAL			14,750.78

May 2023



Actual

Budget

Variance

Total Revenue

Total Expense

Tax Levy

Non-Tax Levy

Personnel Expenses

Buildings & Land

Vehicles & Equipment

Comm & IT

Travel & Training

Managerial

Grant Expense

Bond Interest

\$188,271

\$292,547

\$112,155

\$76,117

\$214,612

\$17,397

\$27,412

\$6,951

\$4,847

\$21,328

\$0

\$0

\$290,525

\$308,256

\$173,483

\$117,042

\$240,776

\$21,214

\$20,329

\$8,129

\$6,634

\$11,171

\$0

\$0

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(40,925)

(26,164)

(3,820)

7,083

(1,178)

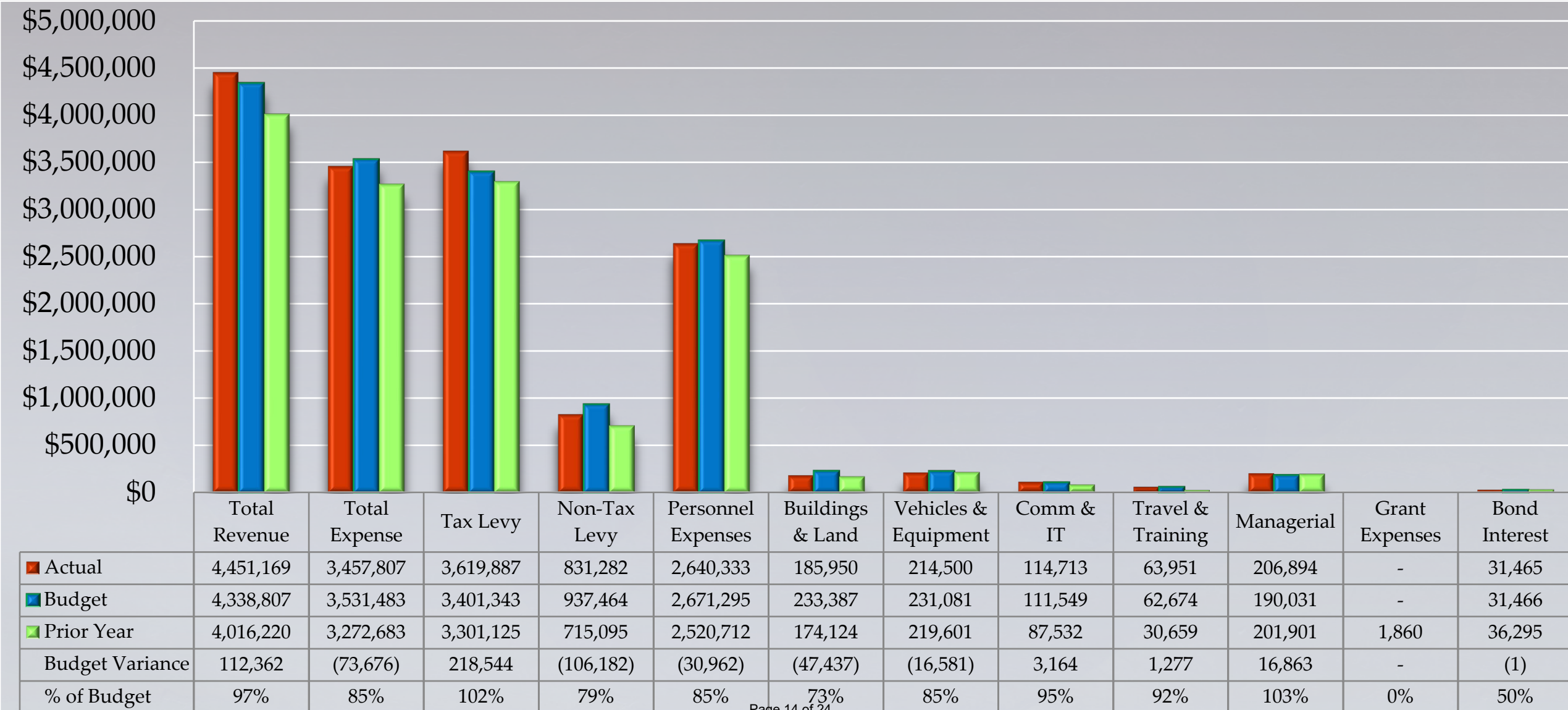
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10,157

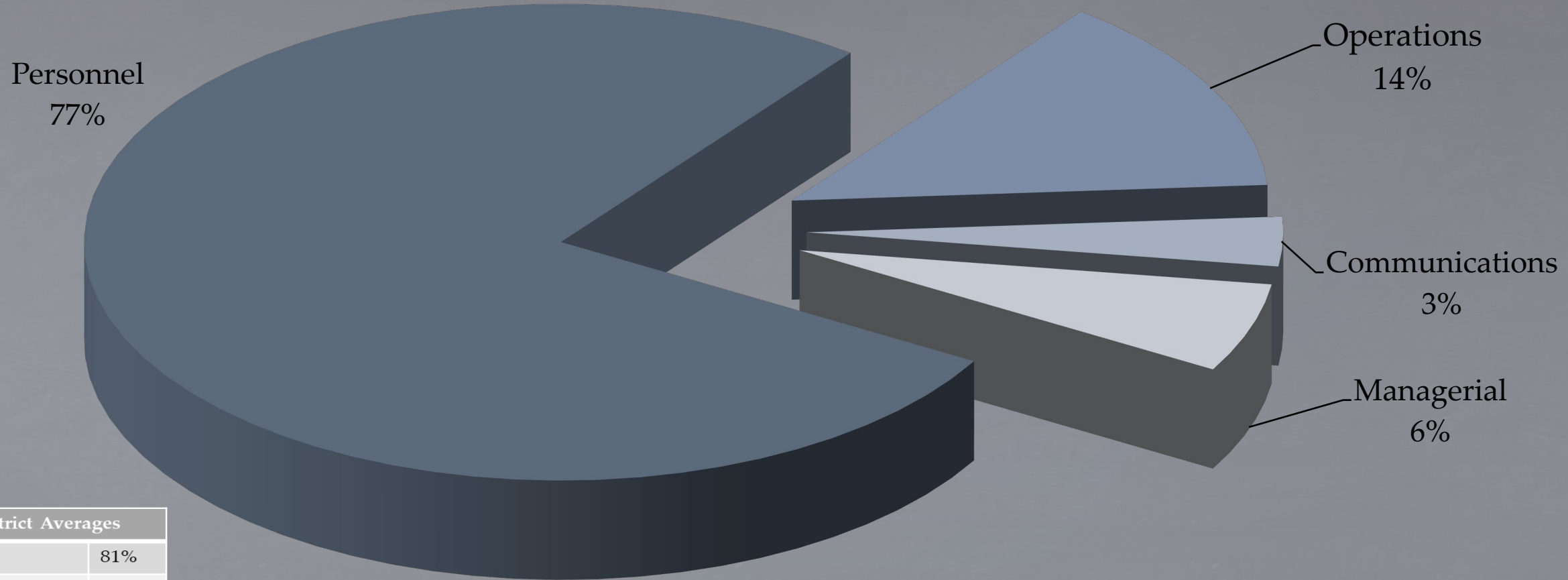
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Fiscal Year to Date Budget to Actual



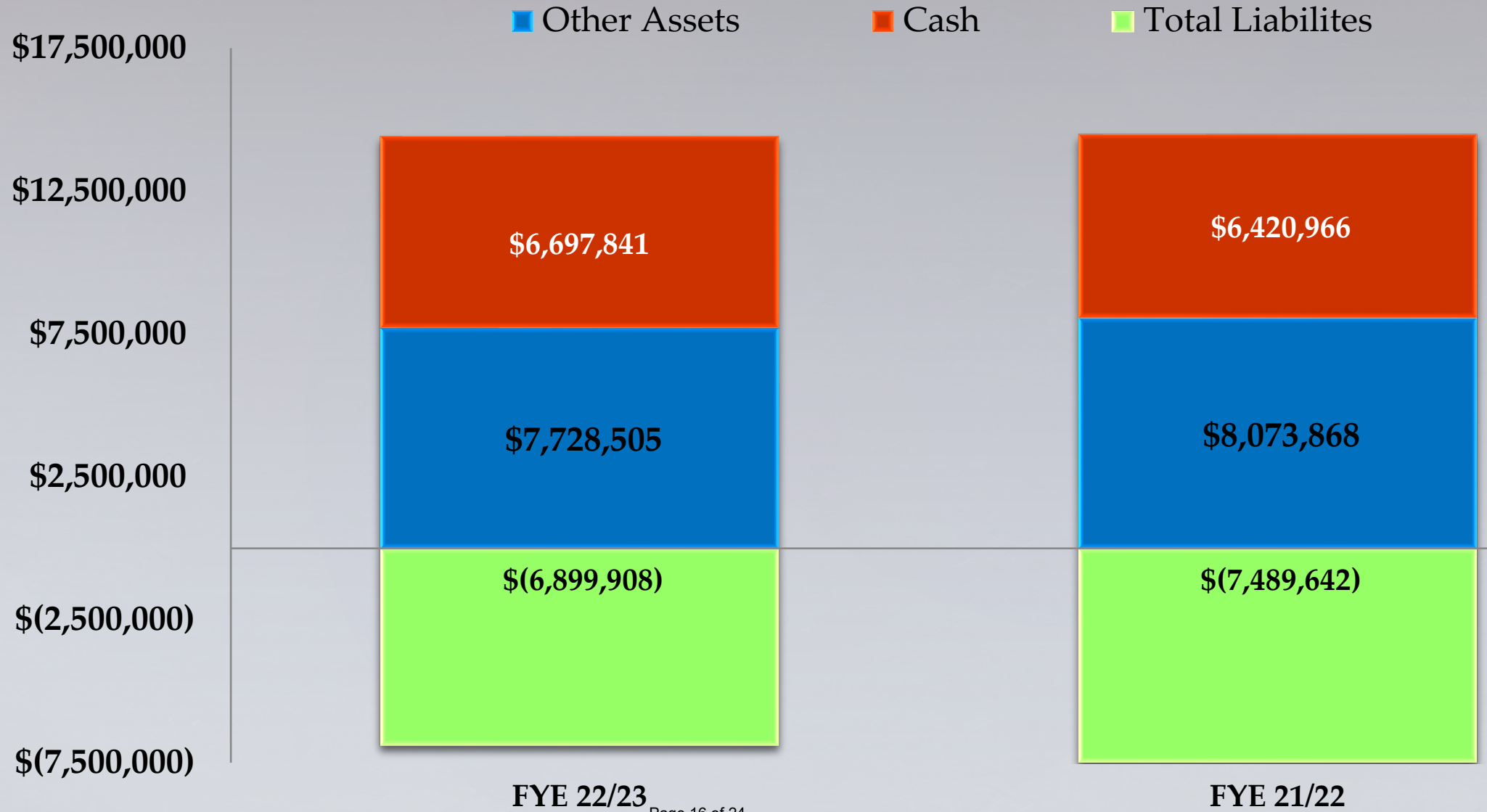
Percentage of Expenses Year to Date



Fire District Averages

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

Cash Position



5:15 AM
06/22/23
Accrual Basis

Tubac Fire District
Monthly Disbursement Report
May 2023

Type	Date	Num	Name	Memo	Amount	Balance
1072 - Bill.com Money Out Clearing						
Bill Pmt -Che...	05/02/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-642.85	-642.85
Bill Pmt -Che...	05/02/2023	Bill.com	Giovanni Granados	https://app01.us....	-675.00	-1,317.85
Bill Pmt -Che...	05/02/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-1,363.98
Bill Pmt -Che...	05/02/2023	Bill.com	W.W. Williams	https://app01.us....	-2,783.06	-4,147.04
Bill Pmt -Che...	05/02/2023	Bill.com	Liberty Utilities #84201956-84305894	https://app01.us....	-314.54	-4,461.58
Bill Pmt -Che...	05/02/2023	Bill.com	Pre-Paid Legal Services, Inc.	https://app01.us....	-105.70	-4,567.28
Bill Pmt -Che...	05/02/2023	Bill.com	Unisource Energy Services (Gas)	https://app01.us....	-38.70	-4,605.98
Bill Pmt -Che...	05/02/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-556.05	-5,162.03
Bill Pmt -Che...	05/02/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-75.00	-5,237.03
Bill Pmt -Che...	05/02/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-420.19	-5,657.22
Bill Pmt -Che...	05/02/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-5,703.35
Bill Pmt -Che...	05/02/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-872.18	-6,575.53
Bill Pmt -Che...	05/02/2023	Bill.com	Napa Auto Parts	https://app01.us....	-65.47	-6,641.00
Bill Pmt -Che...	05/02/2023	Bill.com	Giovanni Granados	https://app01.us....	-475.00	-7,116.00
Bill Pmt -Che...	05/02/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-657.22	-7,773.22
Bill Pmt -Che...	05/02/2023	Bill.com	Direct TV - 9236	https://app01.us....	-154.98	-7,928.20
Bill Pmt -Che...	05/02/2023	Bill.com	Century Link 326B	https://app01.us....	-161.24	-8,089.44
Bill Pmt -Che...	05/02/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-134.03	-8,223.47
Bill Pmt -Che...	05/02/2023	Bill.com	Waxie Sanitary Supply	https://app01.us....	-441.20	-8,664.67
Bill Pmt -Che...	05/02/2023	Bill.com	Unisource Energy Services (Gas)	https://app01.us....	-25.72	-8,690.39
Bill Pmt -Che...	05/02/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-43.48	-8,733.87
Bill Pmt -Che...	05/02/2023	Bill.com	Senergy Petroleum	https://app01.us....	-4,289.68	-13,023.55
Bill Pmt -Che...	05/02/2023	Bill.com	Century Link 011B	https://app01.us....	-62.27	-13,085.82
Bill Pmt -Che...	05/02/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-558.43	-13,644.25
General Jour...	05/02/2023	2023-147		BILL 05/02/23 P...	13,644.25	0.00
Bill Pmt -Che...	05/05/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-46.13
Bill Pmt -Che...	05/05/2023	Bill.com	Napa Auto Parts	https://app01.us....	-15.86	-61.99
Bill Pmt -Che...	05/05/2023	Bill.com	Waste Management of Tucson	https://app01.us....	-246.56	-308.55
Bill Pmt -Che...	05/05/2023	Bill.com	Voyager Fleet Systems Inc	https://app01.us....	-986.04	-1,294.59
Bill Pmt -Che...	05/05/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-43.48	-1,338.07
Bill Pmt -Che...	05/05/2023	Bill.com	Napa Auto Parts	https://app01.us....	-33.86	-1,371.93
Bill Pmt -Che...	05/05/2023	Bill.com	Green Valley Fire District	https://app01.us....	-17.00	-1,388.93
Bill Pmt -Che...	05/05/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-1,024.55	-2,413.48
Bill Pmt -Che...	05/05/2023	Bill.com	Napa Auto Parts	https://app01.us....	-33.86	-2,447.34
Bill Pmt -Che...	05/05/2023	Bill.com	Unlimited Plumbing Works, LLC.*	https://app01.us....	-764.00	-3,211.34
Bill Pmt -Che...	05/05/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-718.86	-3,930.20
Bill Pmt -Che...	05/05/2023	Bill.com	JIM CLICK FORD	https://app01.us....	-1,458.15	-5,388.35
Bill Pmt -Che...	05/05/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-5,434.48
Bill Pmt -Che...	05/05/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-75.00	-5,509.48

5:15 AM
06/22/23
Accrual Basis

Tubac Fire District
Monthly Disbursement Report
May 2023

Type	Date	Num	Name	Memo	Amount	Balance
General Jour...	05/05/2023	2023-145		BILL 05/05/23 P...	5,509.48	0.00
Bill Pmt -Che...	05/08/2023	Bill.com	MetLife	https://app01.us....	-3,148.65	-3,148.65
Bill Pmt -Che...	05/08/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-43.48	-3,192.13
Bill Pmt -Che...	05/08/2023	Bill.com	Modular Solutions	https://app01.us....	-800.00	-3,992.13
Bill Pmt -Che...	05/08/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-4,038.26
Bill Pmt -Che...	05/08/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-75.00	-4,113.26
Bill Pmt -Che...	05/08/2023	Bill.com	James Vincent Group	https://app01.us....	-4,300.00	-8,413.26
Bill Pmt -Che...	05/08/2023	Bill.com	James Vincent Group	https://app01.us....	-920.00	-9,333.26
Bill Pmt -Che...	05/08/2023	Bill.com	J2 Laboratories	https://app01.us....	-112.00	-9,445.26
Bill Pmt -Che...	05/08/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-9,491.39
General Jour...	05/08/2023	2023-150		BILL 05/08/23 P...	9,491.39	0.00
Bill Pmt -Che...	05/09/2023	Bill.com	IFC Radios & Safety	https://app01.us....	-438.72	-438.72
General Jour...	05/09/2023	2023-156		BILL 05/09/23 P...	438.72	0.00
Bill Pmt -Che...	05/11/2023	Bill.com	Nextrio, LLC	https://app01.us....	-4,401.55	-4,401.55
Bill Pmt -Che...	05/11/2023	Bill.com	Nextrio, LLC	https://app01.us....	-802.12	-5,203.67
Bill Pmt -Che...	05/11/2023	Bill.com	Nextrio, LLC	https://app01.us....	-130.50	-5,334.17
Bill Pmt -Che...	05/11/2023	Bill.com	V191 & Associates	https://app01.us....	-541.67	-5,875.84
General Jour...	05/11/2023	2023-154		BILL 05/11/23 P...	5,875.84	0.00
Bill Pmt -Che...	05/12/2023	Bill.com	Purcell Western States Tire	https://app01.us....	-2,226.35	-2,226.35
Bill Pmt -Che...	05/12/2023	Bill.com	Larry H Miller	https://app01.us....	-1,473.43	-3,699.78
Bill Pmt -Che...	05/12/2023	Bill.com	Direct TV - 9885	https://app01.us....	-152.99	-3,852.77
Bill Pmt -Che...	05/12/2023	Bill.com	Central Alarm	https://app01.us....	-60.00	-3,912.77
Bill Pmt -Che...	05/12/2023	Bill.com	Verizon	https://app01.us....	-360.09	-4,272.86
Bill Pmt -Che...	05/12/2023	Bill.com	John Schwamm	https://app01.us....	-2,700.00	-6,972.86
General Jour...	05/12/2023	2023-155		BILL 05/12/23 P...	6,972.86	0.00
Bill Pmt -Che...	05/18/2023	Bill.com	Quill Corporation	https://app01.us....	-245.08	-245.08
General Jour...	05/18/2023	2023-159		BILL 05/18/23 P...	245.08	0.00
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-128.15	-128.15
Bill Pmt -Che...	05/22/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us....	-191.52	-319.67
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-95.80	-415.47
Bill Pmt -Che...	05/22/2023	Bill.com	Linde 3502	https://app01.us....	-759.48	-1,174.95
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-108.60	-1,283.55
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-709.16	-1,992.71
Bill Pmt -Che...	05/22/2023	Bill.com	Direct TV - 2827	https://app01.us....	-156.73	-2,149.44
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-81.45	-2,230.89
Bill Pmt -Che...	05/22/2023	Bill.com	CenturyLink	https://app01.us....	-3.82	-2,234.71
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-19.01	-2,253.72
Bill Pmt -Che...	05/22/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-2,299.85
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-152.04	-2,451.89
Bill Pmt -Che...	05/22/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-75.00	-2,526.89

5:15 AM
06/22/23
Accrual Basis

Tubac Fire District
Monthly Disbursement Report
May 2023

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Che...	05/22/2023	Bill.com	EPCOR	https://app01.us....	-50.80	-2,577.69
Bill Pmt -Che...	05/22/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-2,623.82
Bill Pmt -Che...	05/22/2023	Bill.com	Direct TV - 0393	https://app01.us....	-162.98	-2,786.80
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-138.44	-2,925.24
Bill Pmt -Che...	05/22/2023	Bill.com	Teleflex LLC	https://app01.us....	-1,188.10	-4,113.34
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-19.01	-4,132.35
Bill Pmt -Che...	05/22/2023	Bill.com	Linde 9892	https://app01.us....	-203.99	-4,336.34
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-64.07	-4,400.41
Bill Pmt -Che...	05/22/2023	Bill.com	Linde 8440	https://app01.us....	-572.94	-4,973.35
Bill Pmt -Che...	05/22/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-43.48	-5,016.83
Bill Pmt -Che...	05/22/2023	Bill.com	Terminix	https://app01.us....	-152.00	-5,168.83
Bill Pmt -Che...	05/22/2023	Bill.com	Senergy Petroleum	https://app01.us....	-3,268.12	-8,436.95
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-19.01	-8,455.96
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-76.02	-8,531.98
Bill Pmt -Che...	05/22/2023	Bill.com	Verizon	https://app01.us....	-488.94	-9,020.92
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-19.01	-9,039.93
Bill Pmt -Che...	05/22/2023	Bill.com	Coppersmith Brockelman PLC	https://app01.us....	-320.00	-9,359.93
Bill Pmt -Che...	05/22/2023	Bill.com	Green Valley Fire District	https://app01.us....	-102.00	-9,461.93
Bill Pmt -Che...	05/22/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us....	-15.79	-9,477.72
Bill Pmt -Che...	05/22/2023	Bill.com	United Fire Equipment Co.	https://app01.us....	-138.18	-9,615.90
Bill Pmt -Che...	05/22/2023	Bill.com	Life-Assist,Inc.	https://app01.us....	-3,990.98	-13,606.88
Bill Pmt -Che...	05/22/2023	Bill.com	Fry Fire District*	https://app01.us....	-1,565.24	-15,172.12
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-19.01	-15,191.13
Bill Pmt -Che...	05/22/2023	Bill.com	Terminix	https://app01.us....	-60.00	-15,251.13
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-282.36	-15,533.49
Bill Pmt -Che...	05/22/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-162.90	-15,696.39
Bill Pmt -Che...	05/22/2023	Bill.com	Terminix	https://app01.us....	-60.00	-15,756.39
Bill Pmt -Che...	05/22/2023	Bill.com	Banner Health Univ Med Cntr Tucson	https://app01.us....	-580.50	-16,336.89
Bill Pmt -Che...	05/22/2023	Bill.com	Terminix	https://app01.us....	-149.00	-16,485.89
General Jour...	05/22/2023	2023-160		BILL 05/22/23 P...	16,485.89	0.00
Bill Pmt -Che...	05/25/2023	Bill.com	Life-Assist,Inc.	https://app01.us....	-473.22	-473.22
Bill Pmt -Che...	05/25/2023	Bill.com	Envi Health Solutions	https://app01.us....	-530.00	-1,003.22
Bill Pmt -Che...	05/25/2023	Bill.com	Nextrio, LLC	https://app01.us....	-1,989.37	-2,992.59
Bill Pmt -Che...	05/25/2023	Bill.com	River City Supply, LLC	https://app01.us....	-431.99	-3,424.58
Bill Pmt -Che...	05/25/2023	Bill.com	Life-Assist,Inc.	https://app01.us....	-113.00	-3,537.58
Bill Pmt -Che...	05/25/2023	Bill.com	Enerspect Medical Solutions	https://app01.us....	-1,989.80	-5,527.38
General Jour...	05/25/2023	2023-163		BILL 05/25/23 P...	5,527.38	0.00
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-130.32	-130.32
Bill Pmt -Che...	05/31/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us....	-143.68	-274.00
Bill Pmt -Che...	05/31/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-558.43	-832.43

5:15 AM
 06/22/23
 Accrual Basis

Tubac Fire District
 Monthly Disbursement Report
 May 2023

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Che...	05/31/2023	Bill.com	Purcell Western States Tire	https://app01.us....	-2,081.21	-2,913.64
Bill Pmt -Che...	05/31/2023	Bill.com	Human Resource Strategies	https://app01.us....	-500.00	-3,413.64
Bill Pmt -Che...	05/31/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-556.05	-3,969.69
Bill Pmt -Che...	05/31/2023	Bill.com	Arizona Fire District Association	https://app01.us....	-1,015.00	-4,984.69
Bill Pmt -Che...	05/31/2023	Bill.com	Century Link 326B	https://app01.us....	-187.24	-5,171.93
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-861.20	-6,033.13
Bill Pmt -Che...	05/31/2023	Bill.com	Waste Management of Tucson	https://app01.us....	-230.22	-6,263.35
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-297.56	-6,560.91
Bill Pmt -Che...	05/31/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-75.00	-6,635.91
Bill Pmt -Che...	05/31/2023	Bill.com	Reyver Fontes	https://app01.us....	-56.85	-6,692.76
Bill Pmt -Che...	05/31/2023	Bill.com	Napa Auto Parts	https://app01.us....	-71.52	-6,764.28
Bill Pmt -Che...	05/31/2023	Bill.com	Valley Imaging Solutions Inc.	https://app01.us....	-12.09	-6,776.37
Bill Pmt -Che...	05/31/2023	Bill.com	Great America Leasing Corp.	https://app01.us....	-217.68	-6,994.05
Bill Pmt -Che...	05/31/2023	Bill.com	Legal Shield	https://app01.us....	-73.80	-7,067.85
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-297.56	-7,365.41
Bill Pmt -Che...	05/31/2023	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-449.70	-7,815.11
Bill Pmt -Che...	05/31/2023	Bill.com	Century Link 011B	https://app01.us....	-70.27	-7,885.38
Bill Pmt -Che...	05/31/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-7,931.51
Bill Pmt -Che...	05/31/2023	Bill.com	EMI Health	https://app01.us....	-20,352.67	-28,284.18
Bill Pmt -Che...	05/31/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-46.13	-28,330.31
Bill Pmt -Che...	05/31/2023	Bill.com	Ricardo Rodriguez*	https://app01.us....	-56.56	-28,386.87
Bill Pmt -Che...	05/31/2023	Bill.com	The Mahoney Group	https://app01.us....	-614.00	-29,000.87
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-130.32	-29,131.19
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-48.87	-29,180.06
Bill Pmt -Che...	05/31/2023	Bill.com	The Mahoney Group	https://app01.us....	-3,725.52	-32,905.58
Bill Pmt -Che...	05/31/2023	Bill.com	The Mahoney Group	https://app01.us....	-10,998.00	-43,903.58
Bill Pmt -Che...	05/31/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-873.01	-44,776.59
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-216.11	-44,992.70
Bill Pmt -Che...	05/31/2023	Bill.com	Nogales Tactical LLC*	https://app01.us....	-297.56	-45,290.26
Bill Pmt -Che...	05/31/2023	Bill.com	Unisource Energy Services (Gas)	https://app01.us....	-21.39	-45,311.65
Bill Pmt -Che...	05/31/2023	Bill.com	Verizon	https://app01.us....	-100.08	-45,411.73
Bill Pmt -Che...	05/31/2023	Bill.com	Prudential Overall Supply	https://app01.us....	-43.48	-45,455.21
Bill Pmt -Che...	05/31/2023	Bill.com	Unisource Energy Services (Gas)	https://app01.us....	-21.39	-45,476.60
Bill Pmt -Che...	05/31/2023	Bill.com	Simply Bits, LLC	https://app01.us....	-657.22	-46,133.82
General Jour...	05/31/2023	2023-165		BILL 05/31/23 P...	46,133.82	0.00

Total 1072 · Bill.com Money Out Clearing

0.00

0.00

5:15 AM
06/22/23
Accrual Basis

Tubac Fire District
Monthly Disbursement Report
May 2023

Type	Date	Num	Name	Memo	Amount	Balance
1127 · Cash with County Treasurer						
Deposit	05/09/2023			Santa Cruz Cou...	-689,747.45	-689,747.45
General Jour...	05/31/2023	2023-169	Santa Cruz Cnty Treasurer's Office	May 2023 Prope...	96,859.37	-592,888.08
Deposit	05/31/2023			Interest	171.48	-592,716.60
Total 1127 · Cash with County Treasurer					-592,716.60	-592,716.60
1129 · Operational						
Deposit	05/01/2023			Deposit	1,316.66	1,316.66
Deposit	05/01/2023			Deposit	2,084.31	3,400.97
General Jour...	05/02/2023	2023-147		BILL 05/02/23 P...	-13,644.25	-10,243.28
Deposit	05/02/2023			Deposit	1,553.53	-8,689.75
Deposit	05/02/2023			Deposit	2,894.06	-5,795.69
Deposit	05/02/2023			Deposit	118.24	-5,677.45
Check	05/04/2023	25973	Security Benefit	Pay Period Endi...	-350.00	-6,027.45
Check	05/04/2023	25974	Green Valley F.F.A.	Pay Period Endi...	-360.00	-6,387.45
Deposit	05/04/2023			Deposit	146.33	-6,241.12
Deposit	05/04/2023			Deposit	572.79	-5,668.33
General Jour...	05/05/2023	2023-145		BILL 05/05/23 P...	-5,509.48	-11,177.81
General Jour...	05/05/2023	2023-149			-57,188.33	-68,366.14
General Jour...	05/05/2023	2023-149			-604.25	-68,970.39
General Jour...	05/05/2023	2023-149			-8,662.07	-77,632.46
General Jour...	05/05/2023	2023-149			-351.30	-77,983.76
General Jour...	05/05/2023	2023-149			-525.00	-78,508.76
General Jour...	05/08/2023	2023-150		BILL 05/08/23 P...	-9,491.39	-88,000.15
Check	05/08/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-1,781.62	-89,781.77
Check	05/09/2023	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-1,027.62	-90,809.39
Deposit	05/09/2023			Deposit	695,409.93	604,600.54
Deposit	05/09/2023			Deposit	1,067.21	605,667.75
Deposit	05/09/2023			Deposit	203.80	605,871.55
Deposit	05/09/2023			Deposit	2,466.03	608,337.58
Deposit	05/09/2023			Deposit	275.00	608,612.58
General Jour...	05/09/2023	2023-156		BILL 05/09/23 P...	-438.72	608,173.86
Deposit	05/09/2023			Deposit	621.08	608,794.94
Deposit	05/09/2023			Deposit	11.31	608,806.25
Check	05/09/2023	EFT	Bill.com		-313.27	608,492.98
Deposit	05/10/2023			Deposit	340.00	608,832.98
Deposit	05/10/2023			Deposit	1,054.97	609,887.95
Check	05/11/2023	ACH	Health Equity	Monthly fees for ...	-25.00	609,862.95
General Jour...	05/11/2023	2023-154		BILL 05/11/23 P...	-5,875.84	603,987.11

5:15 AM
 06/22/23
 Accrual Basis

Tubac Fire District
Monthly Disbursement Report
 May 2023

Type	Date	Num	Name	Memo	Amount	Balance
Check	05/12/2023	ACH	PUBLIC SAFETY PERSONAL RETIREME...	Pay Period Endi...	-18,377.99	585,609.12
Deposit	05/12/2023			Deposit	963.02	586,572.14
General Jour...	05/12/2023	2023-155		BILL 05/12/23 P...	-6,972.86	579,599.28
Deposit	05/12/2023			Deposit	1,236.65	580,835.93
Deposit	05/12/2023			Deposit	50.00	580,885.93
Deposit	05/12/2023			Deposit	997.75	581,883.68
Deposit	05/12/2023			Deposit	1,368.89	583,252.57
Check	05/15/2023	ACH	Aflac	Invoice 568178	-216.72	583,035.85
Deposit	05/15/2023			Deposit	125.00	583,160.85
Deposit	05/16/2023			Deposit	208.44	583,369.29
Deposit	05/16/2023			Deposit	1,516.05	584,885.34
Deposit	05/16/2023			Deposit	570.15	585,455.49
Deposit	05/16/2023			Deposit	2,832.70	588,288.19
General Jour...	05/16/2023	2023-171			-42.93	588,245.26
Deposit	05/17/2023			Deposit	1,280.93	589,526.19
Deposit	05/17/2023			Deposit	85.26	589,611.45
Deposit	05/17/2023			Deposit	85.26	589,696.71
Deposit	05/17/2023			Deposit	1,263.35	590,960.06
Check	05/18/2023	25975	AZCFSE	Training	-75.00	590,885.06
Check	05/18/2023	25976	Green Valley F.F.A.	Pay period endin...	-342.00	590,543.06
Check	05/18/2023	25977	Security Benefit	Payer ID#61362...	-350.00	590,193.06
Check	05/18/2023	ACH	Bank of America	5589621821324...	-3,228.90	586,964.16
General Jour...	05/18/2023	2023-159		BILL 05/18/23 P...	-245.08	586,719.08
Deposit	05/18/2023			Deposit	226.00	586,945.08
Deposit	05/18/2023			Deposit	4,922.54	591,867.62
Deposit	05/18/2023			Deposit	57.96	591,925.58
Deposit	05/18/2023			Deposit	1,450.18	593,375.76
Deposit	05/18/2023			Deposit	1,254.54	594,630.30
Deposit	05/18/2023			Deposit	479.00	595,109.30
General Jour...	05/19/2023	2023-161			-62,134.88	532,974.42
General Jour...	05/19/2023	2023-161			-604.25	532,370.17
General Jour...	05/19/2023	2023-161			-11,266.28	521,103.89
General Jour...	05/19/2023	2023-161			-356.75	520,747.14
General Jour...	05/19/2023	2023-161			-525.00	520,222.14
Deposit	05/19/2023			Deposit	134.58	520,356.72
General Jour...	05/22/2023	2023-160		BILL 05/22/23 P...	-16,485.89	503,870.83
Deposit	05/22/2023			Deposit	204.20	504,075.03
Check	05/22/2023	ACH	Nationwide Retirement Solutions	Pay Period endi...	-1,127.62	502,947.41
Deposit	05/22/2023			Deposit	8,021.60	510,969.01
Check	05/22/2023	ACH	Enterprise FM Trust	Invoice # FBN47...	-2,276.37	508,692.64

5:15 AM
06/22/23
Accrual Basis











Tubac Fire District
Monthly Disbursement Report
May 2023

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	05/22/2023			Deposit	1,991.94	510,684.58
Deposit	05/23/2023			Deposit	50.00	510,734.58
Check	05/23/2023	ACH	PUBLIC SAFETY PERSONAL RETIREME...	Pay Period endi...	-19,467.79	491,266.79
Check	05/23/2023	ACH	Nationwide Retirement Solutions	Pay Period endi...	-1,940.52	489,326.27
Deposit	05/23/2023			Deposit	1,121.09	490,447.36
Deposit	05/23/2023			Deposit	1,820.05	492,267.41
Deposit	05/24/2023			Deposit	4,963.00	497,230.41
Deposit	05/24/2023			Deposit	733.13	497,963.54
Deposit	05/24/2023			Deposit	179.91	498,143.45
Deposit	05/25/2023			Deposit	125.00	498,268.45
General Jour...	05/25/2023	2023-163		BILL 05/25/23 P...	-5,527.38	492,741.07
Deposit	05/25/2023			Deposit	814.39	493,555.46
Deposit	05/26/2023			Deposit	743.83	494,299.29
Check	05/30/2023	25978	Oti DiBene		-700.00	493,599.29
Deposit	05/30/2023			Deposit	916.31	494,515.60
Deposit	05/30/2023			Deposit	288.10	494,803.70
General Jour...	05/31/2023	2023-165		BILL 05/31/23 P...	-46,133.82	448,669.88
Check	05/31/2023			Service Charge	-244.19	448,425.69
Total 1129 · Operational					448,425.69	448,425.69
1130 · Savings Acct.						
Deposit	05/31/2023			Interest	157.86	157.86
Total 1130 · Savings Acct.					157.86	157.86
TOTAL					-144,133.05	-144,133.05

Tubac Fire District

Twelve-Month Cash Flow

Fiscal Year
Begins: Jul-22

	Beginning	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Monthly Average	Overview
Cash Summary															
Cash on Hand <small>(beginning of month)</small>	5,874,259	5,874,259	5,576,998	5,382,483	5,206,575	6,165,579	6,508,520	6,731,589	6,665,183	6,466,591	6,373,145	6,827,764	6,697,842	6,206,377	
Cash Available (on hand + receipts, before cash out)	5,874,259	5,952,381	5,709,753	5,538,460	6,406,323	6,796,587	7,141,261	7,006,332	6,793,686	6,667,378	7,231,553	7,002,632	6,743,674	6,582,502	
Cash Position (end of month)	5,874,259	5,576,998	5,382,483	5,206,575	6,165,579	6,508,520	6,731,589	6,665,183	6,466,591	6,373,145	6,827,764	6,697,842	5,976,368	6,214,886	
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		17,659	33,269	26,901	1,144,154	500,863	559,033	216,212	85,406	124,259	796,662	112,155	18,576	302,929	
Other Cash Inflows		60,463	99,486	129,075	55,594	130,144	73,707	58,530	43,097	76,528	61,746	62,713	27,256	73,195	
Line of Credit		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Cash Receipts		78,122	132,755	155,977	1,199,748	631,007	632,740	274,743	128,503	200,787	858,408	174,868	45,832	376,124	
Cash Paid Out															
Disbursements		375,384	327,269	331,885	240,743	288,066	409,672	341,148	327,096	294,233	403,789	304,790	767,306	367,615	
Repayment of LOC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Cash Paid Out		375,384	327,269	331,885	240,743	288,066	409,672	341,148	327,096	294,233	403,789	304,790	767,306	367,615	
	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Budget)	



TUBAC FIRE DISTRICT
Fiscal Year 2024
TENTATIVE

Tax Levy Revenues

	Operating Fund	Capital Fund	Total
Real Estate	3,167,588	200,000	3,367,588
Fire District Assistance Tax	175,430	0	175,430
	<hr/> 3,343,018	<hr/> 200,000	<hr/> 3,543,018

Non Tax Levy Revenues

EMS	610,000	-	610,000
Cell Tower Revenue	15,000	-	15,000
Wildland Revenue	350,000	-	350,000
Grant & Miscellaneous	787,500	-	787,500
Interest	2,000	-	2,000
Total Revenue	<hr/> 5,107,518	<hr/> 200,000	<hr/> 5,307,518

Expenses

Personnel Costs	3,370,677	-	3,370,677
Buildings & Land	232,250	-	232,250
Vehicles & Equipment	293,400	-	293,400
Communications & IT Services	126,000	-	126,000
Travel & Training	75,065	-	75,065
Managerial Costs	227,540	-	227,540
Total Expenses	<hr/> 4,324,932	<hr/> -	<hr/> 4,324,932

Other Financing (Uses) Sources

Planned Capital Expenses	-	2,930,000	2,930,000
Transfer to/(from) Other Funds	782,586	-	782,586
Total Other Financing (Uses) Sources	<hr/> 782,586	<hr/> 2,930,000	<hr/> 3,712,586
Total Expenses	<hr/> 5,107,518	<hr/> 2,930,000	<hr/> 8,037,518

Estimated Assessed Valuation	\$ 111,143,455
Tax Rate	\$2.8500
Capital Tax Rate	\$0.1799
Bond Rate	\$0.4335



 Ben Guerrero
 Fire Chief, Tubac Fire District

6/5/23

 Date



 James Vincent Group
 Finance Director, Tubac Fire District

5/31/2023

 Date

**TUBAC FIRE DISTRICT
DETAILED BUDGET**
Fiscal Year 2024 Draft Budget

	\$2.8500	\$	2.8500		
	FY 22-23		FY 23-24	\$ VAR	% VAR
	Total		Total		
INCOME					
TAX REVENUES					
4010 Property Tax Income	2,914,973		3,167,588	252,616	8.67%
4020 FDAT	148,547		175,430	26,883	18.10%
Total Tax Revenues	3,063,520		3,343,018	279,498	9.12%
Non-Tax Levy Revenue					
4120 Wildland	350,000		350,000	-	0.00%
4110 EMS	610,000		610,000	-	0.00%
4130 Cell Tower Funds	15,000		15,000	-	0.00%
4140 Grants	12,500		687,500	675,000	5400.00%
4210 Interest	2,000		2,000	-	0.00%
4220 Miscellaneous Income	65,000		100,000	35,000	53.85%
Total Program Revenues	1,054,500		1,764,500	710,000	67.33%
Total INCOME	4,118,020		5,107,518	989,498	24.03%
EXPENSES					
PERSONNEL COSTS					
WAGE EXPENDITURE					
5010 Salaries & Wages	1,658,385		1,759,353	100,968	6.09%
5020 Wildland Salaries	154,000		157,500	3,500	2.27%
5030 Overtime	67,104		118,496	51,392	76.58%
5050 Vacation Pay/Sick Pay	25,000		25,000	-	0.00%
5050 Holiday	77,296		75,869	(1,427)	-1.85%
5060 Reserves	87,226		86,647	(579)	-0.66%
Total Wage Expenditure	2,069,011		2,222,864	153,853	7.44%
EMPLOYER TAXES					
5110 Employer Taxes	51,039		46,735	(4,304)	-8.43%
Total Employer Taxes	51,039		46,735	(4,304)	-8.43%
EMPLOYEE BENEFITS					
5120 Workers Compensation	148,454		187,430	38,976	26.25%
5210 Health, Dental & Vision Insurance	251,261		276,591	25,330	10.08%
5220 Other Employee Benefits	13,228		13,874	645	4.88%
5230 Retirement Expense	524,428		578,508	54,080	10.31%
5250 Physicals	27,000		28,000	1,000	3.70%
5260 Uniform Expense	16,675		16,675	-	0.00%
Total Employee Benefits	981,046		1,101,078	120,032	12.24%
Total Personnel Costs	3,101,096		3,370,677	269,581	8.69%
BUILDINGS & LAND					
6010 Utilities	130,000		137,250	7,250	5.58%
6020 Station Supplies	20,000		20,000	-	0.00%
6030 Building Repairs & Maintenance	95,000		50,000	(45,000)	-47.37%
6040 Rent	9,600		25,000	15,400	160.42%
Total BUILDINGS & LAND	254,600		232,250	(22,350)	-8.78%

**TUBAC FIRE DISTRICT
DETAILED BUDGET**
Fiscal Year 2024 Draft Budget

	\$2.8500	\$ 2.8500		
	FY 22-23	FY 23-24	\$ VAR	% VAR
	Total	Total		
VEHICLES & EQUIPMENT				
6110 Firefighting Equipment	20,000	45,000	25,000	125.00%
6120 Fuel Expenses	65,000	70,000	5,000	7.69%
6130 EMS Supplies	50,000	60,000	10,000	20.00%
6140 Vehicles Repairs and Maintenance	60,000	60,000	-	0.00%
6150 Licenses	1,500	1,500	-	0.00%
6160 EMS Equipment Maintenance	1,000	3,000	2,000	200.00%
6170 Firefighting Equipment Maintenance	12,000	12,000	-	0.00%
6180 Vehicle Lease	41,900	41,900	-	0.00%
Total VEHICLES & EQUIPMENT	251,400	293,400	42,000	16.71%
COMMUNICATIONS/IT				
6210 I.T. Expenses	75,000	75,000	-	0.00%
6220 Radio Maintenance	2,000	7,000	5,000	250.00%
6240 Computer Equipment/Supplies	11,000	11,000	-	0.00%
6250 EPCR Software	8,000	8,000	-	0.00%
6260 Software Expenses	25,000	25,000	-	0.00%
Total COMMUNICATIONS/IT	121,000	126,000	5,000	4.13%
TRAVEL & TRAINING				
6310 Tuition Reimbursement	5,000	7,500	2,500	50.00%
6320 Wildland Travel Expenses	24,300	13,565	(10,735)	-44.18%
6330 Training & Seminars	15,000	25,000	10,000	66.67%
6340 Travel Expenses	5,000	7,000	2,000	40.00%
6350 Public Education	5,000	6,000	1,000	20.00%
6360 CEP Training	15,000	16,000	1,000	6.67%
Total TRAVEL & TRAINING	69,300	75,065	5,765	8.32%
MANAGERIAL EXPENSES				
7010 Office Supplies	3,500	4,000	500	14.29%
7015 Postage & Printing	1,000	1,000	-	0.00%
7020 Accounting/Finance	53,500	50,000	(3,500)	-6.54%
7025 Legal Expenses	20,000	20,000	-	0.00%
7030 Professional Fees	18,000	33,000	15,000	83.33%
7040 Rents & Leases	7,000	8,000	1,000	14.29%
7050 Fees/Dues/Subscriptions	12,000	20,000	8,000	66.67%
7060 Payroll Processing Fees	9,000	8,000	(1,000)	-11.11%
7070 General Liability Insurance	42,000	51,165	9,165	21.82%
7075 Ambulance Billing Fees	21,350	22,875	1,525	7.14%
7080 Bank Service Charge	8,500	8,500	-	0.00%
7090 Miscellaneous	500	1,000	500	100.00%
7091 Firefighter Donation Expense	-	-	-	0.00%
5109 Grant Expenses	5,000	-	(5,000)	-100.00%
Total MANAGERIAL EXPENSES	201,350	227,540	26,190	13.01%
Total EXPENSES	3,998,746	4,324,932	326,186	8.16%
Non-Profit & Loss Transfers/Payments				
Transfer to Capital Fund & Capital Purchases	119,274	782,586	663,312	556.12%
Transfer (from) Reserve Fund	-	-	-	0.00%
Total Transfers	119,274	782,586	663,312	556.12%
Gross Fund Balance/Profit	(0)	0	0	

Tubac Fire District
Capital Improvement Plan

Update -->

Indicates Potential Grant Funded Purchase

0

Capital Asset		Lease	2023 (projected)	2024 (projected)	2025 (projected)	2026 (projected)	2027 (projected)	2028 (projected)	2029 (projected)	2030 (projected)	2031 (projected)	2032 (projected)
APPARATUS/VEHICLES												
1	Ambulance-1033											
2	Ambulance - 1058							200,000.00				
3	Ambulance - 1053	Y			200,000.00							200,000.00
4	Ambulance - 1054					200,000.00						
5	Ambulance -1055						200,000.00					
6	Staff Vehicle-1040		80,000.00									
7	Staff Vehicle-1038			80,000.00								
8	Staff Vehicle-1039											
9	Staff Vehicle - 1050	Y										
10	Staff Vehicle - 1051	Y										
11	Staff Vehicle - 1052	Y										
12	Type 1 Engine-1005					680,000.00						
13	Type 1 Engine - 1002											
14	Type 1 Engine -1041					680,000.00						
15	Type 1 Engine - 1042						680,000.00					
16	Type 1 Engine - 1044							680,000.00				
17	Water Tender - 1043					300,000.00						
18	Water Tender - 1045								300,000.00			
19	STAFF Veh			60,000.00								
20	STAFF Veh			60,000.00								
21	STAFF Veh			60,000.00								
22	Type 6 - 1048			85,000.00								
23	Type 6 - 1047				85,000.00							
24	Type 6 - 1046										85,000.00	
25	Type 6 - 1023		-									
26	4x4 Medical UTV - 1056											
27	6X6 Fire UTV - 1030				20,000.00							
Total Apparatus/Vehicles			80,000.00	345,000.00	305,000.00	1,860,000.00	880,000.00	880,000.00	300,000.00	-	85,000.00	200,000.00
FIRE EQUIPMENT												
1	Hose Replacement		-									
2	Turn outs/ppe											
3	20 Scott SCBA's				120,000.00							
4	Hose Tester											
5	Fitness Equipment (Treadmills for Station 3 and 4)											
Total Fire Equipment			-	-	120,000.00	-	-	-	-	-	-	-

Capital Asset	Lease	2023 (projected)	2024 (projected)	2025 (projected)	2026 (projected)	2027 (projected)	2028 (projected)	2029 (projected)	2030 (projected)	2031 (projected)	2032 (projected)
EMS EQUIPMENT											
1	Cardiac Monitors - 4							200,000.00			
Total EMS Equipment		-	-	-	-	-	-	200,000.00	-	-	-
PUBLIC EDUCATION/FIRE PREVENTION EQUIPMENT											
1											
Total Public Education/Fire Prevention Equipment		-									
COMMUNICATIONS											
1	Radio Upgrades/Mobile/Repeaters/Personal Portables	-	30,000.00	30,000.00							
2	Mobile Data Terminals for Ambulances and Engine	-	15,000.00								
Total Communications		-	45,000.00	30,000.00	-	-	-	-	-	-	-
FURNISHINGS											
1	Beds and Recliners	-	10,000.00								
Total Furnishings		-	10,000.00	-							
MISC											
1											
Total Miscellaneous		-									
FACILITIES CAPITAL REPLACEMENT											
1	Roof Coating (25000 sq. ft 4 Stations)	-	10,000.00	20,000.00	20,000.00						
2	Heating &Cooling	-	20,000.00								
3	Remodel Station 2			-	500,000.00						
4	Station #1/Administration Replacement	-	2,500,000.00	2,500,000.00							
5	Fencing/security upgrades at Stations 1/2										
Total Facilities Capital Replacement		-	2,530,000.00	2,520,000.00	520,000.00	-	-	-	-	-	-
Annual Amount Allocated for Expenditure		80,000.00	2,930,000.00	2,975,000.00	2,380,000.00	880,000.00	880,000.00	500,000.00	-	85,000.00	200,000.00
BEGINNING FISCAL YEAR BALANCE		\$ 5,299,804	\$ 5,539,078	\$ 7,934,078	\$ 5,404,078	\$ 3,949,078	\$ 3,394,078	\$ 2,839,078	\$ 2,664,078	\$ 2,664,078	\$ 2,989,078
TRANSFERS TO CAPITAL PROJECTS FUND FROM M&O		119,274	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
CAPITAL FUND TAX LEVY		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
OTHER INFLOWS (FY 22 from Reserve/FY 23 Proposed Bond/ FY25 Grant)		-	5,000,000	120,000	600,000						
CASH EXPENDITURES		(80,000)	(2,930,000)	(2,975,000)	(2,380,000)	(880,000)	(880,000)	(500,000)	-	(85,000)	(200,000)
PROJECTED FISCAL YEAR END BALANCE		\$ 5,539,078	\$ 7,934,078	\$ 5,404,078	\$ 3,949,078	\$ 3,394,078	\$ 2,839,078	\$ 2,664,078	\$ 2,989,078	\$ 2,904,078	\$ 3,114,078
Remaining Bond Capacity		470,233	1,124,610	1,826,550	2,550,261	3,297,542	4,068,240	4,863,147	5,201,263	5,553,917	5,553,917

Tubac Fire District Public Safety Personnel Retirement System Pension Funding Policy

The intent of this policy is to clearly communicate the Fire Board's pension funding objectives and its commitment to our employees and the sound financial management of the Tubac Fire District and to comply with statutory requirements of Laws 2018, Chapter 112.

Several terms are used throughout this policy:

Unfunded Actuarial Accrued Liability (UAAL) – Is the difference between trust assets and the estimated future cost of pensions earned by employees. This UAAL results from actual results (interest earnings, member mortality, disability rates, etc.) being different from the assumptions used in previous actuarial valuations.

Annual Required Contribution (ARC) – Is the annual amount required to pay into the pension funds, as determined through annual actuarial valuations. It is comprised of two primary components: normal pension cost – which is the estimated cost of pension benefits earned by employees in the current year; and, amortization of UAAL – which is the cost needed to cover the unfunded portion of pensions earned by employees in previous years. The UAAL is collected over a period of time referred to as the amortization period. The ARC is a percentage of the current payroll.

Funded Ratio – Is a ratio of fund assets to actuarial accrued liability. The higher the ratio the better funded the pension is with 100% being fully funded.

Intergenerational equity – Ensures that no generation is burdened by substantially more or less pension costs than past or future generations.

The Tubac Fire District fire employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS).

Public Safety Personnel Retirement System (PSPRS)

PSPRS is administered as an agent multiple-employer pension plan. An agent multiple-employer plan has two main functions: 1) to commingle assets of all plans under its administration, thus achieving economy of scale for more cost efficient investments, and invest those assets for the benefit of all members under its administration and 2) serve as the statewide uniform administrator for the distribution of benefits.

Under an agent multiple-employer plan each agency participating in the plan has an individual trust fund reflecting that agencies' assets and liabilities. Under this plan all

contributions are deposited to and distributions are made from that fund's assets, each fund has its own funded ratio and contribution rate, and each fund has a unique annual actuarial valuation. The Tubac Fire District has one trust fund for fire employees.

The Fire Board formally accepts the assets, liabilities, and current funding ratio of the Tubac Fire District PSPRS trust funds from the June 30, 2022 actuarial valuation, which are detailed below.

Liabilities and Funded Ratios – Tiers 1 & 2

	June 30, 2022	June 30, 2021
Pension		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 5,427,700	\$ 5,265,091
DROP Members	2,075,030	1,109,230
Vested Members	276,821	89,739
Active Members	<u>5,623,518</u>	<u>6,936,385</u>
Total Actuarial Present Value of Benefits	13,403,069	13,400,445
Actuarial Accrued Liability (AAL)		
All Inactive Members	7,779,551	6,464,060
Active Members	<u>3,833,672</u>	<u>4,793,045</u>
Total Actuarial Accrued Liability	11,613,223	11,257,105
Actuarial Value of Assets (AVA)	8,711,005	8,112,932
Unfunded Actuarial Accrued Liability	2,902,218	3,144,173
PVB Funded Ratio (AVA / PVB)	65.0%	60.5%
AAL Funded Ratio (AVA / AAL)	75.0%	72.1%

Liabilities and Funded Ratios – Tiers 3

	June 30, 2021	June 30, 2020
Pension		
Actuarial Present Value of Benefits		
Retirees and Beneficiaries	\$ 440,356	\$ 429,363
Vested Members	1,850,254	743,741
Active Members	<u>288,612,448</u>	<u>203,486,437</u>
Total Actuarial Present Value of Benefits	290,903,058	204,659,541
Actuarial Accrued Liability (AAL)		
All Inactive Members	2,290,610	1,173,104
Active Members	<u>40,442,927</u>	<u>22,066,495</u>
Total Actuarial Accrued Liability	42,733,537	23,239,599
Actuarial Value of Assets (AVA)	45,863,401	23,570,444
Unfunded Actuarial Accrued Liability	(3,129,864)	(330,845)
Funded Ratio (AVA / AAL)	107.3%	101.4%

PSPRS Funding Goal

Pensions that are less than fully funded place the cost of service provided in earlier periods (amortization of UAAL) on the current taxpayers. Fully funded pension plans are the best way to achieve taxpayer and member intergenerational equity. Most funds in PSPRS are significantly underfunded and falling well short of the goal of intergenerational equity.

Proposition 207

In 2020, AZ voters approved Prop 207 the “Smart and Safe Arizona Act.” As part of this initiative a “Smart and Safe, Arizona Fund” was established to receive revenue from a 16% excise tax and licensing and registration fees. As a fire department with individuals enrolled in PSPRS, the Fire District is eligible to receive this revenue based on the number of PSPRS individuals and taxes and fees collected. The Arizona State Treasurer will distribute these funds biannually, June 30 and December 31.

The Fire Board’s PSPRS funding ratio goal is 100% (fully funded) by June 30, 2047.

Fire Board established this goal for the following reasons:

- The PSPRS trust funds represent only the Tubac Fire District liability
- The fluctuating cost of an UAAL causes strain on the Tubac Fire District budget, affecting our ability to provide services
- A fully funded pension is the best way to achieve taxpayer and member intergenerational equity

Fire Board has taken the following actions to achieve this goal:

- Maintain ARC payment from operating revenues – Fire Board is committed to maintaining the full ARC payment (normal cost and UAAL amortization) from operating funds.

- Additional payments above ARC.
 - Annually evaluate prior years budget compared to actual expenditures may permit excess payments.
 - It is the policy of the Fire District Board to use the money received from the Smart and Safe Arizona Fund to pay the districts PSPRS related liabilities.

Based on these actions the Fire Board plans to achieve its goal of 100% funding by June 30, 2047, in accordance with the amortization timeline set forth by the PSPRS June 30, 2022 Actuarial Valuation.

Board Action Request

SUBJECT: Letter of Engagement with Goldsmith & Mendoza

DATE: June 28, 2023

FROM: Ben Guerrero Fire Chief

Background: As per board approval, Chief Guerrero contacted Goldsmith & Mendoza to seek a letter of engagement. Attached you will find a retention contract with a fee schedule. I have had a conference call with both attorneys and provided some Fire District background. The firm has provided some valuable background on some of the work they have done for surrounding Fire Departments.

Fiscal Impact: Varies according to fee schedule and services rendered.

Alternate Option: Board direction.

Staff Recommendation: Staff recommends we approve the retention contract with Goldsmith and Mendoza.

Proposed Motion: Move to approve the contract with Goldsmith and Mendoza as presented to provide legal services and serve as outside counsel, on an as needed basis, pursuant to the fee schedule as set forth.

See Attachments: **Retention Letter**



Eugene N. Goldsmith
eng@goldsmith-mendoza.com

GOLDSMITH & MENDOZA
P.L.L.C.

June 13, 2023

SENT VIA EMAIL

Ben Guerrero
Fire Chief
Mary Dahl
Board Chair
2227 East Frontage Rd
Tubac, Arizona 85646
(520) 398-2255
bguerrero@tubacfire.org

Re: Retention of Goldsmith & Mendoza P.L.L.C.

Dear Ms. Dahl and Chief Guerrero:

This letter confirms that the Tubac Fire District has retained the law firm of Goldsmith & Mendoza P.L.L.C. (the "Firm"). The Firm will provide legal services to Tubac Fire District and serve as outside counsel, on an as needed basis, pursuant to the fee schedule as set forth below.

The Firm will charge a courtesy hourly billing rate for time spent rendering legal services as outside counsel on behalf of the Tubac Fire District of \$400 per hour for partner time, \$225 per hour for associate time, and \$100 per hour for paralegal and law clerk time. The Firm will also bill the Tubac Fire District for all necessary costs (e.g., filing fees, copying fees, long-distance telephone expenses, process server and court reporter charges). The Firm will bill the Tubac Fire District monthly for services rendered and costs advanced. Payment is due within fifteen (15) days of billing.

The Firm is unaware of any conflicts of interests with the Tubac Fire District, but the Tubac Fire District provides its informed consent for the Firm to represent potential clients who have interests adverse to the Tubac Fire District, as long as the matter itself does not involve the Tubac Fire District.

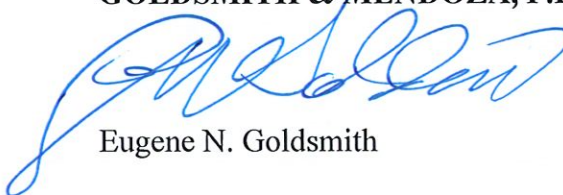
Upon the conclusion of the Firm's service on each matter, the Tubac Fire District agrees to make arrangements with the Firm regarding the retention of its files and original documents. It is incumbent upon the Tubac Fire District, if it so desires, to formally request a return of any or all file materials upon the conclusion of the case. If such arrangements are not made upon the conclusion of the case at the initiation of the client, it is the policy of the Firm to electronically store dormant files for a period of five (5) years, at which time the file will be destroyed.

Tubac Fire District
May 1, 2018
Page 2

We look forward to working with the Tubac Fire District. Please sign where indicated below to confirm the Tubac Fire District' agreement to the foregoing terms. If you have any questions or comments, please do not hesitate to call. Thank you.

Very truly yours,

GOLDSMITH & MENDOZA, P.L.L.C.



Eugene N. Goldsmith

READ, AGREED AND ACCEPTED:

Ben Guerrero
Fire Chief
Tubac Fire District

Dated: _____

Mary Dahl
Board Chair
Tubac Fire District

Dated: _____

Board Action Request

SUBJECT: Request for Proposal
DATE: June 28, 2023
FROM: Ben Guerrero Fire Chief

Background: Tubac Fire District has solicited the services of BeachFleischman the last five (5) years to perform our audit. This year would be number six (6). There has been little to no change in price over the last five years, however, this year we had an increase of \$6,500. Due to the increase and the number of years that BeachFleischman has conducted our audit, staff would recommend that we put this out on a request for proposal. Best practices recommend changing auditors every three (3) to five (5) years.

Fiscal Impact:

Alternate Option: Board direction.

Staff Recommendation: Staff recommends that due to the increase and number of years that BeachFleischman has conducted our audits that we put this out on a request for proposal.

Proposed Motion: Move to approve the chief to post a request for proposal for our internal audit.

See Attachments: **Retention Letter**

June 6, 2023

VIA EMAIL - bguerrero@tubacfire.org

Mr. Ben Guerrero, Fire Chief
Tubac Fire District
P.O. Box 2881
Tubac, Arizona 85646-2881

Dear Ben:

We are pleased to confirm our understanding of the services we are to provide for Tubac Fire District (hereinafter referred to as the "District") for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of Tubac Fire District as of and for the year ended June 30, 2023.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary comparison schedules
3. Pension schedules
4. Other postemployment benefit (OPEB) schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditors' report on the financial statements or in a report combined with our auditors' report on the financial statements:

1. Combining and individual fund financial statements, if applicable

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basis 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.

1. Introductory section
2. Statistical section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

In addition, we will issue a report on compliance with regulatory requirements in connection with the audited financial statements. The Arizona Revised Statutes section 48-805.02, subsection G requires an auditor to certify the District has complied with certain provisions included in Title 48, Chapter 5, Article L. The report will consider the District's compliance with the provisions of those statutes based on the procedures performed in the financial statement audit. We will include this information in the report referred to in the paragraph above.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Tubac Fire District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

BeachFleischman operates in a remote environment. BeachFleischman staff, either temporarily or permanently located outside the United States, may be engaged directly or indirectly as part of the engagement team. In addition, we may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risks 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will prepare the financial statements of the District in conformity with GAAP based on information provided by you. In addition, we will provide standard recurring journal entries, assist in converting full accrual to modified accrual, and prepare lease amortization schedules based on information provided by you and assist you with implementing the new lease accounting standard, as needed. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with GAAP, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. Management has designated Gabriel Buldra to oversee the nonattest services we will be asked to perform.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

We do not act as sole host of your or your affiliates' financial or nonfinancial information systems. We do not take custody of or store any of your or your affiliates' data, records, or work products prepared by us, or act as your disaster recovery plan. As such, you are responsible for ensuring you maintain a complete set of your and your affiliates' data or records. Furthermore, you understand that you cannot use our portals as storage or backup of your or your affiliates' data and records.

Engagement Administration, Fees and Other

We will schedule the engagement based in part on deadlines, working conditions and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of BeachFleischman PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the entity's Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of BeachFleischman PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Lydia Hunter is the financial statement engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We will mutually agree on a date to begin the fieldwork during our planning process. This date will be set to provide you enough time to close your books and have all requested information prepared before we start. If there are delays in our work because not all the information is ready or there are delays in providing additional information during the course of our engagement, we will notify you immediately.

If the information still cannot be provided timely, we will reschedule your work for a time period after our scheduled commitments to other clients.

We estimate that our fees for the audit will be \$21,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Other services that can be requested at an additional fee include, but are not limited to the following:

Single audit (assuming one major program)	\$8,500
Assistance implementing new accounting standards	\$1,000 - \$1,500
In-person presentation to the Governing Board	\$500 plus travel costs
Rescheduling audit fieldwork if District records are not ready as scheduled	\$2,500
Other accounting or consulting services	Mutually determined

Our estimated fees, including out-of-pocket costs, will be billed under the following expected timeframe:

July 2023	25%
Upon commencement of engagement	50%
Upon delivery of draft financial statements	Remaining Balance

Interim billings may be submitted as work progresses and expenses are incurred, or for change orders and work outside the scope of the original engagement. Upon final delivery of the financial statements and completion of the service, a final invoice for any remaining unbilled expenses, change orders and out-of-pocket costs will be sent.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

If an invoice remains unpaid longer than ten days after receiving written notice from BeachFleischman PC that the invoice is delinquent, we reserve the right to suspend our services or to withdraw from this engagement. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for our costs of collection, including attorneys' fees. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not issued our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, those documents will be returned to

you promptly upon completion of the engagement. The balance of our engagement file is our property, and we will provide copies of such documents at our discretion, unless required by law, and if compensated for any time and costs associated with the effort.

The parties will submit to mediation, before initiating litigation, any dispute (other than our efforts to collect an outstanding invoice) arising from this engagement or any prior engagement between them. The parties will participate in that process in good faith in Pima county, Arizona. The parties will bear their own costs, except that they will share equally any charges assessed by the mediation organization. The results of any such mediation will be binding only upon the parties' agreement to be bound. Any ensuring litigation will be conducted within the county and according to the state law noted above.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary.

Our liability relating to the performance of the services rendered under this letter is limited solely to direct damage sustained by you. In no event shall we be liable for the consequential, special, incidental, or punitive loss, damage or expense caused to you or to any third-party (including without limitation, lost profits, opportunity costs, etc.). Notwithstanding the foregoing, our maximum liability relating to services rendered under this letter (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the fees received by us for this engagement. The provisions set forth in this paragraph shall survive the completion of the engagement.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third-party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any willful act of misconduct on our part, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

We may communicate with you and/or store engagement data via email, portals, cloud platforms, or other digital means. We and any of our third-party vendors will maintain reasonable measures to safeguard communications and engagement data in those environments. Notwithstanding those measures, there exist inherent risks that engagement data may be breached, and in the specific case of email, that messages may be undelivered, or intercepted or used by, disclosed to, or shared with an unintended third-party. You accept those risks and authorize us to proceed with the aforementioned digital activities. Further, we advise you to make use of our portal or encrypted email as the most secure means of digitally transmitting to us your confidential, proprietary, and personally identifiable information. You agree to hold us harmless as to any adverse consequence you may sustain as a result of sharing your data with us not in accordance with our advice, or from any other data breach in connection with this engagement, except to the extent determined to have been caused by our gross negligence or willful misconduct. In the event of a data breach, each of us agrees to notify the other in the most expedient time possible and without unreasonable delay.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements, which will also address other information in accordance with AU-C 720, *The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*, as applicable. Our report will be addressed to management and the Governing Board of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BEACHFLEISCHMAN PLLC



Lydia Hunter, CPA, CGFM
Principal

Mr. Ben Guerrero, Fire Chief
Tubac Fire District

June 6, 2023
Page 11

RESPONSE:

This letter correctly sets forth the understanding of Tubac Fire District:

Management signature: _____

Print name: _____

Title: _____

Date: _____

Board Action Request

SUBJECT: Contract with Human Resource Strategies

DATE: June 28, 2023

FROM: Ben Guerrero Fire Chief

Background: Tubac Fire District is in the process of promoting a Deputy Chief of Operations. The first step in the selection process is a letter of interest. The first deadline was June 2, 2023. We currently have 3 qualified candidates. The next step in the process is the assessment center.

The assessment center is a two-day process in which the candidates get assessed by outside chief officers of higher or equal rank. The candidates will be assessed in 5 different stations. These may include an oral board, role play scenario, tactical scenario, in-basket, and a public presentation. The process is meant to evaluate the candidates on the daily challenges and duties that a Deputy Chief performs. The process is tailored to specific our organizational challenges, scenarios, and projects.

If hired, Human Resource Strategies will recruit evaluators, and take care of all the logistical needs. At the end of the process, we receive a detailed report as to the strengths and weaknesses of the candidates and a recommendation based on the assessment process results.

Fiscal Impact: \$6,800

Alternate Option:

Staff Recommendation: Staff recommends we hire Human Resource Strategies to conduct the Deputy Chief of Operations promotional process.

Proposed Motion: Move to approve the hiring of Human Resource Strategies at a cost not to exceed \$6,800.

See Attachments: **None**

Board Action Request

SUBJECT: Update Policy on Holiday Pay

DATE: June 28, 2023

FROM: Ben Guerrero Fire Chief

Background: I have received several questions regarding the clarity of our holiday pay policy. It is currently not clear as to who would get holiday pay when a shift trade is executed on a holiday. The current policy states that the scheduled employee would be entitled to extra compensation.

I reached out to Human Resource Strategies, who is our HR representative, to gain clarification. The suggestion is that we update our policy to clarify this question. There is a strike through version and updated verbiage on page 151 of our policy manual.

Fiscal Impact: None

Alternate Option: Board Direction

Staff Recommendation: Staff recommends we update the Holiday policy under section E. with the recommended paragraph.

Proposed Motion: Move to approve Holiday policy section E., as recommended by Human Resource Strategies.

See Attachments: **Policy Manual Page 151.**

- D. If a holiday falls on a regularly scheduled day off, a suppression employee is not eligible for holiday pay.
- E. ~~Suppression employees who are scheduled to work on a District-recognized holiday shall be paid time and a half for the actual hours worked on the holiday (Example: If an employee comes in at 0800 on Christmas Day, the hours from 0800 — 2400 shall be paid at time and a half; the hours from 0000 — 0800 shall be paid at straight time).~~

If a suppression employee works on a District-recognized holiday, he shall be paid time and a half for the actual hours worked on the holiday.

(Example: If an employee comes in at 0800 on Christmas Day, the hours from 0800 - 2400 shall be paid at time and half, the hours from 0000 - 0800 on December 26, shall be paid at straight time). If two employees have elected to trade shifts on a holiday, the individual who works the holiday shall receive the holiday pay.

- F. In the event that a suppression employee is called into work on a holiday for which he is not scheduled, the actual hours worked on the holiday (as noted above) shall be paid at double time.
- G. In the event that a reserve employee works on a holiday, he shall receive time and a half for the hours worked that fall on the actual holiday.