



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 February 25, 2026, at 1:30 p.m. at the Tubac Community Center Building located at 50 Bridge Rd in Tubac. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. The Board may consider any item on this agenda in any order and at any time during the meeting. The 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, 81048276343, if prompted.

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

Members of the public who are not able to attend the meeting in person may submit comments to the Board by email. The emails will be read out loud during the meeting. Please email any comments to bhamric@tubacfire.org. Emails must be received no later than 5:00 p.m. 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. Reading of public comments submitted via email.
4. 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 act on any items raised in the Call to the Public which is not on the agenda due to restrictions of the Open Meeting Law; however, individual Board members are permitted to respond to criticism directed to them. Otherwise, the Board has discretion to direct the Fire Chief to review the matter or that the matter is placed on a future agenda. Those wishing to address the Board need not request permission in advance. A member of the public may speak for a reasonable time as determined by the Board. If no time is specified, the presumed time limit will be 3 minutes per person. The Fire Board Chair may adjust time limitations and all individuals desiring to address the Fire Board will have the same opportunity."
5. Correspondence
6. Report from Board Members
7. Years of Service Recognition
 - a. Firefighter/Paramedic T. Zamora (20 years)
 - b. Deputy Chief H. Guerrero (20 years)
8. Chief and Staff Report
 - a. Operations Update

- b. Training
 - c. Administration Update
 - d. Wildland Update
9. Monthly Financial Report for January 2026
 10. Presentation, Discussion, and Possible Action to Accept the Fiscal Year Ended June 30, 2025, Audit Report by Walker & Armstrong
 11. Consent Agenda
 - a. Approval of minutes from January 28, 2026.
 - b. Approval of monthly financial report for January 2026.
 12. Station #1 & Tower update
 - a. Communication Tower Update
 - b. Fire Station #1 Update
 13. Discussion and Possible Action to Approve Authorization for the Fire Chief to Execute an Agreement with the Arizona Department of Environmental Quality (ADEQ) Concerning Open Burning Permits
 14. Presentation and Discussion Regarding the Tubac Fire District Organizational Chart and Job Descriptions — Informational Only (No Board Action Will Be Taken)
 15. Future Agenda Items
 16. Next meeting: March 25, 2026
 17. Adjourn meeting

Notice of Meeting (Agenda) dated and posted February 20, 2026, by 3:00 p.m. local time by B. Hamric.

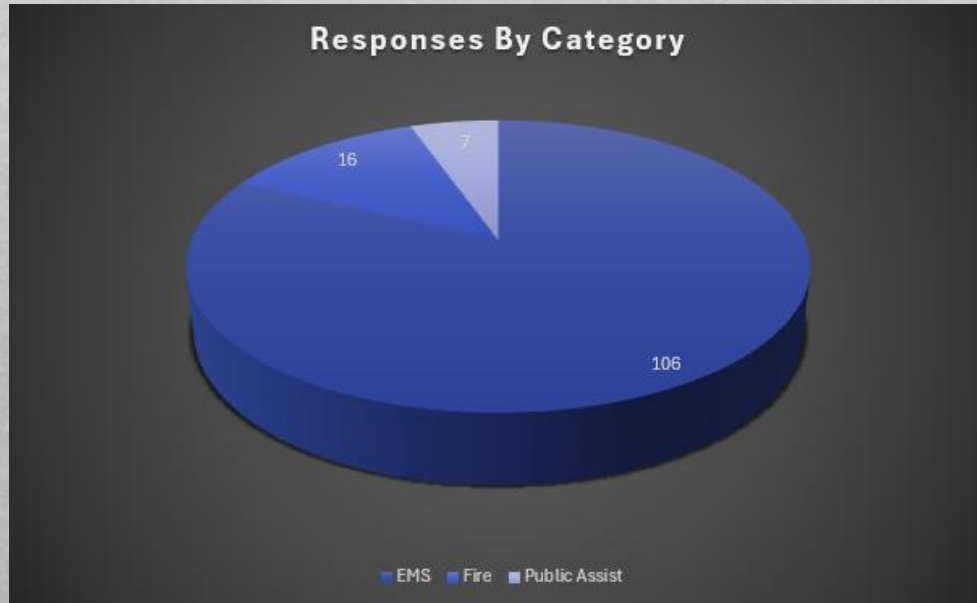
If any person with a disability requires accommodation, please notify the Tubac Fire District prior to the scheduled meeting time.



Staff Report
Tubac Fire Board
February 2026

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

Responses By Call Type



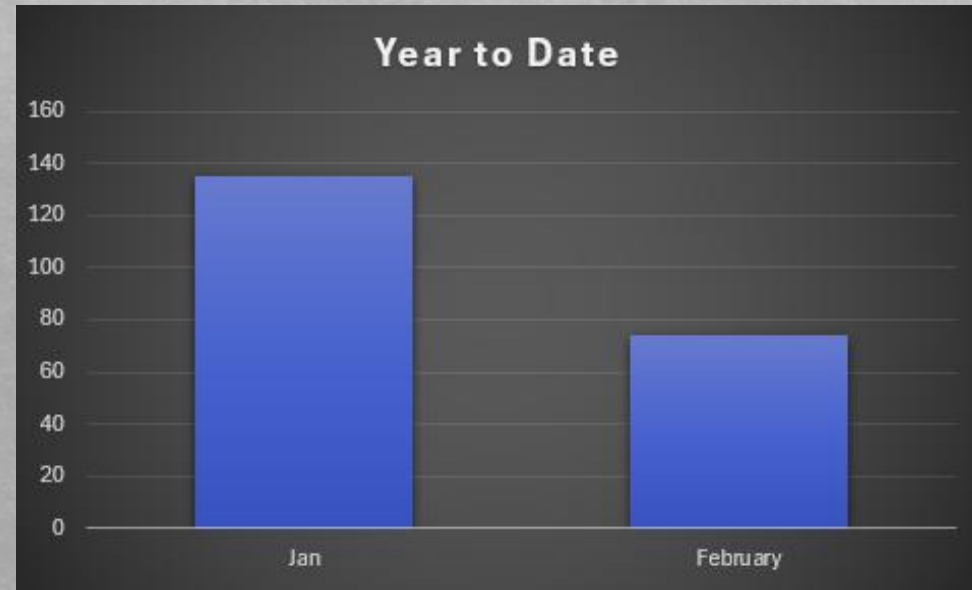
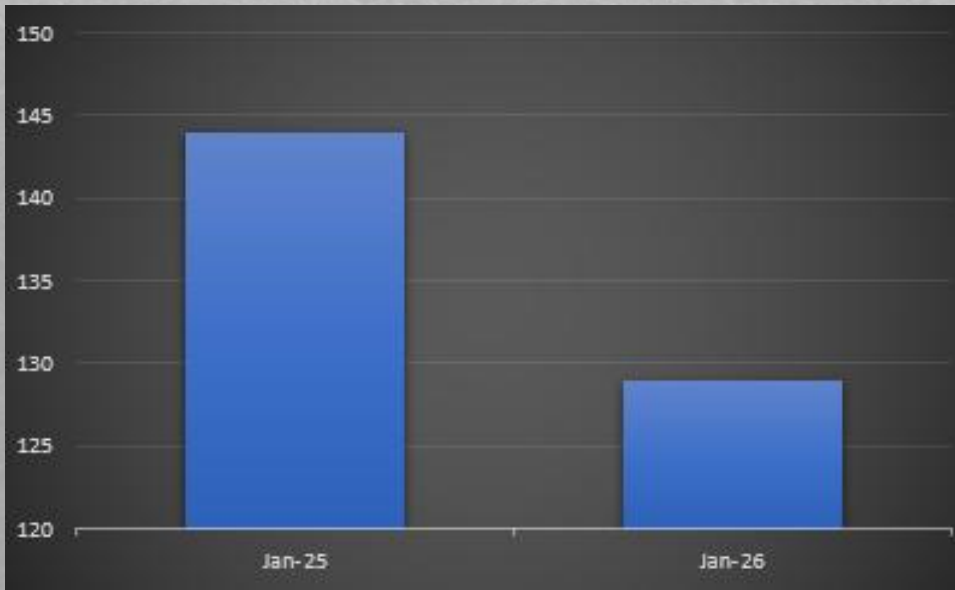
- EMS 106 (60 Transports, 2Transfer of care to Air ambulance)
- Fire 16
- Public Assist 7
- Total Calls 129

2026 YTD Call Volume



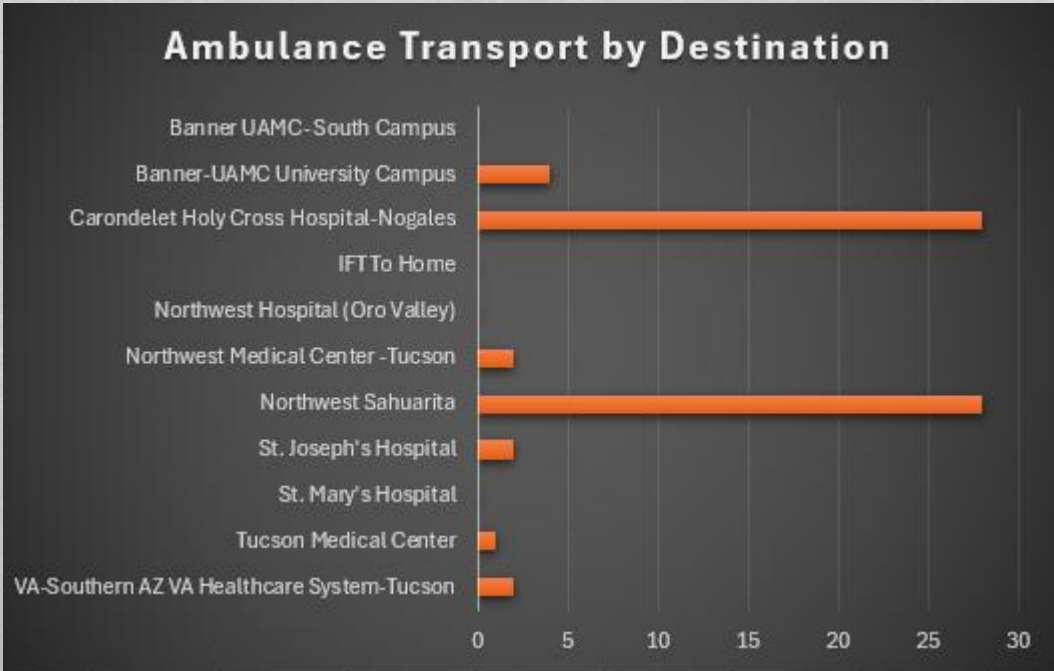
January Comparison
144(25) 129(26)

2026
Calls for Service 203



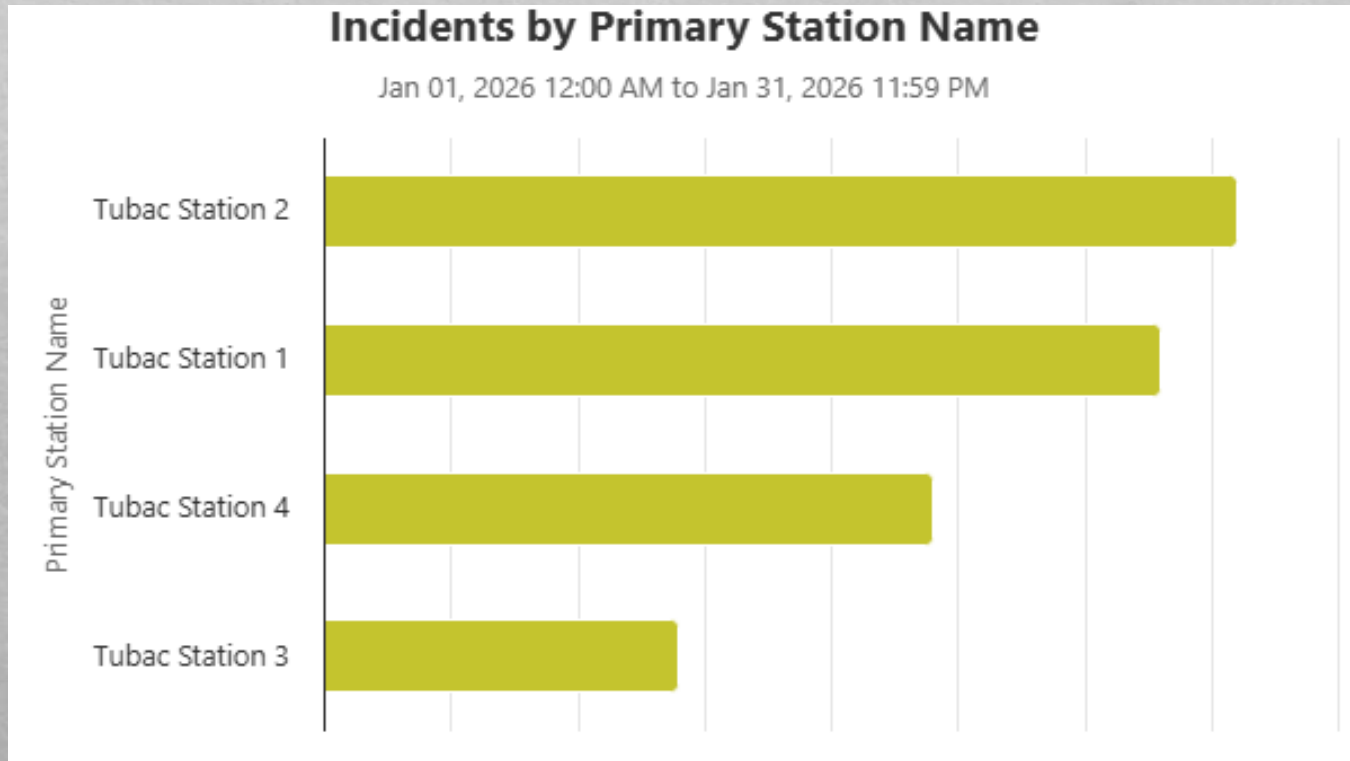


Ambulance Transports by Destination



Hospital		Transports		Transport Time		Patient Arrival to Transfer of Care		Patient Arrival to Transfer of Care Signature		Patient Arrival to Unit Back in Service	
Name	ID	Total	% of Total	Median	90th Percentile	Median	90th Percentile	Median	90th Percentile	Median	90th Percentile
Banner University Medical Center - Tucson Campus	MED0257	4	6.25%	54:38	63:51	09:02	16:36	08:37	13:11	47:57	73:35
Carondelet Holy Cross Hospital - Nogales	MED0343	24	37.50%	19:48	25:46	07:58	12:57	08:30	16:44	27:45	44:58
Carondelet St. Joseph's Hospital - Tucson	MED0253	2	3.13%	174:29	174:29	07:26	07:26	83:40	04:45	20:15	20:15
Northwest Medical Center - Tucson	MED0251	2	3.13%	50:26	50:26	08:50	08:50	12:28	15:41	124:58	124:58
Northwest Medical Center Sahuarita	MED8984	28	43.75%	33:49	44:21	08:50	16:29	08:45	13:54	52:05	85:52
Patients home address	999	1	1.56%	26:45	26:45	02:26	02:26	26:49	26:49	02:56	02:56
Tucson Medical Center	MED0256	1	1.56%	88:46	88:46	21:08	21:08	21:54	21:54	74:05	74:05
VA-Southern AZ VA Healthcare System-Tucson	UNK0015	2	3.13%	55:27	59:23	08:03	10:02	08:09	10:27	33:45	45:49
Overall		64	100.00%	28:11	52:57	08:21	16:11	08:36	16:30	42:09	82:40

Emergency Responses By Station

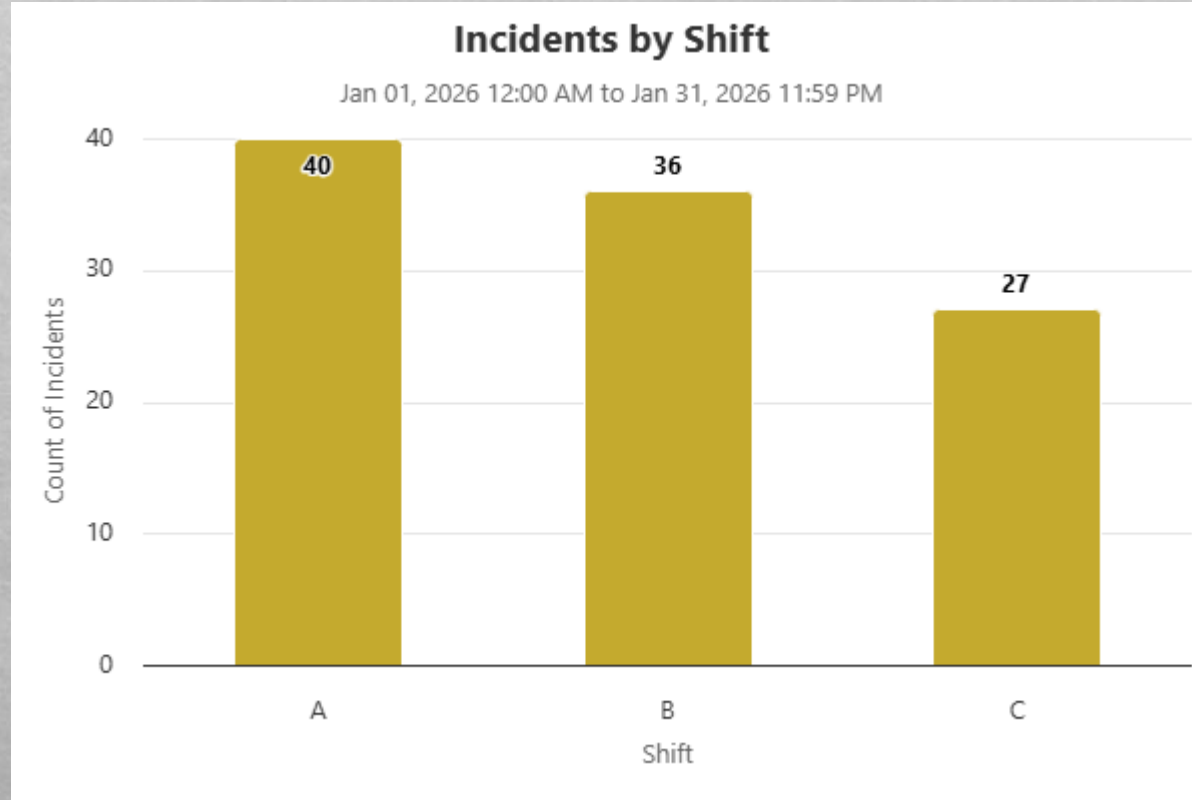


*Incident numbers not accurate due to the transition to NERIS

Incidents by shift



Prev	January 2026						Next
SU	MO	TU	WE	TH	FR	SA	
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	



- A Shift
- B Shift
- C Shift

*Incident numbers not accurate due to the transition to NERIS

Significant Calls and Wildland Deployments

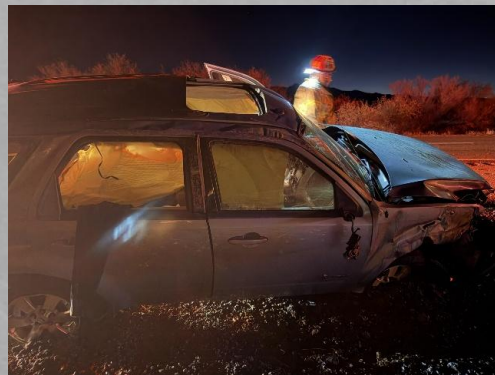
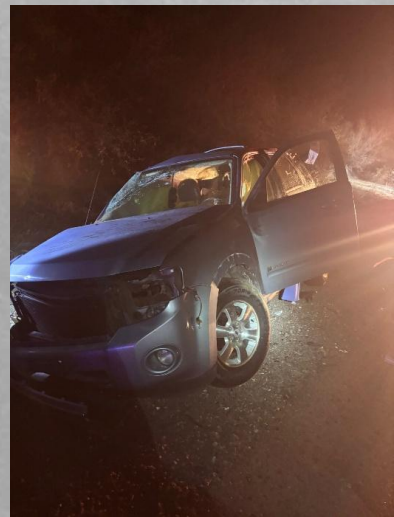


Wildland Deployments

- ❖ No deployments



- ❖ Dispatched Mutual Aid to the area of Amado for a structure fire units were cancelled prior to arrival
- ▶ Units responded to multiple motor vehicle collisions on Interstate 19, including one high speed rollover. One patient was transported to a local emergency department for definitive care.
- ▶ One significant call involving an anaphylactic reaction. The patient was transported by ground to a local hospital and arrived in an improved condition.
- ❖ o One significant incident involved a rollover MVC with one patient who was treated on scene for facial trauma and transported to Banner Main.



Training

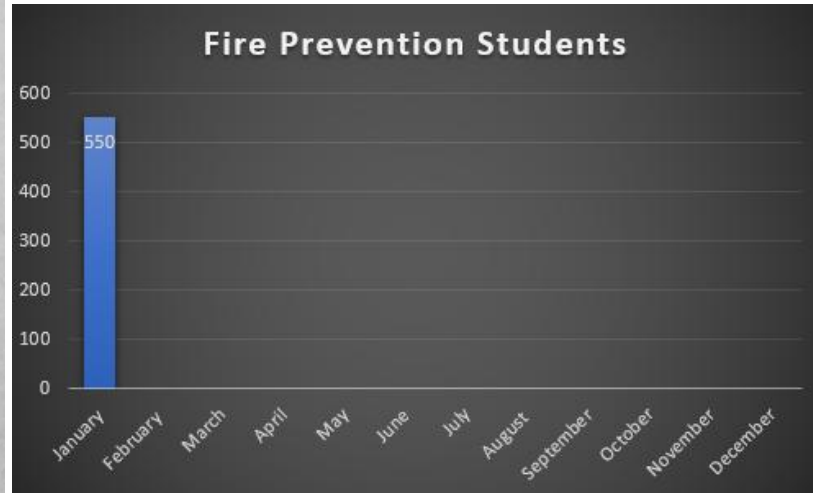
- ❖ Two Firefighter Fire Attack with New Engine
- ❖ Wildland Annual Refresher Module
- ❖ Anaphylaxis Administrative Guideline Review
- ❖ Forcible Entry skill verification
- ❖ NFPA 1410 Drill 2 (Reverse Lay)



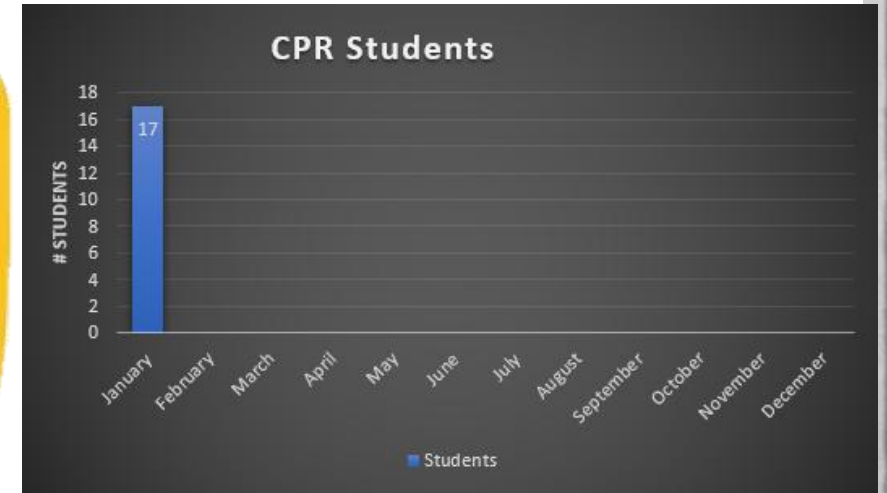
Public Education/Fire Prevention and Events

- * Tubac Fire Participated in the Rio Rico High School Career Day.
- * Tubac Fire Attended former Fire Chief Ike Isaksons memorial service in Patagonia
- * Several Community CPR Classes Spanish and English



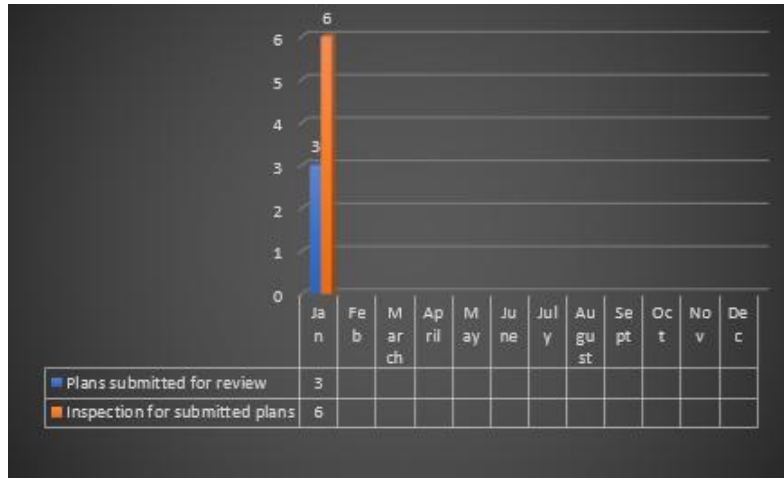


Fire Prevention Students: 550



CPR Students: 17

Fire Prevention and CPR Students



Plans Review Submittals:3
 Plan Inspections Completed:6

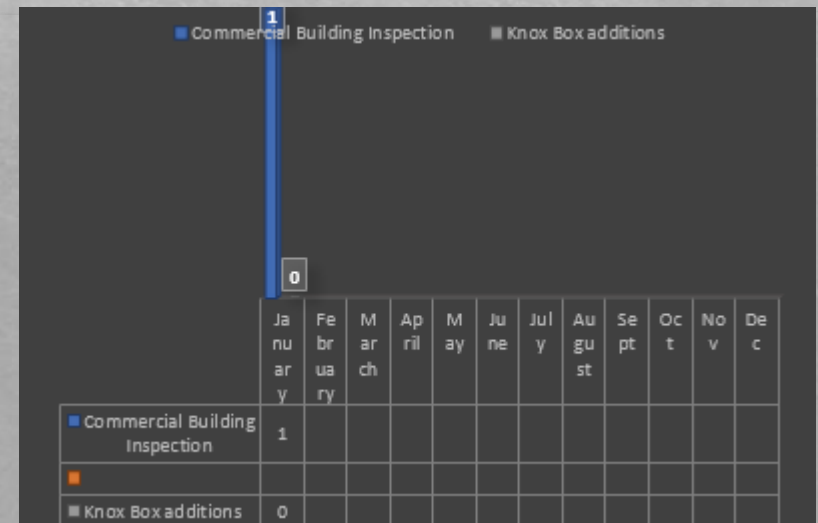


Burn Permit Inspections: 22

Plans and Burn Inspections

Commercial Building Inspections : 1

Knox Box additions: 0



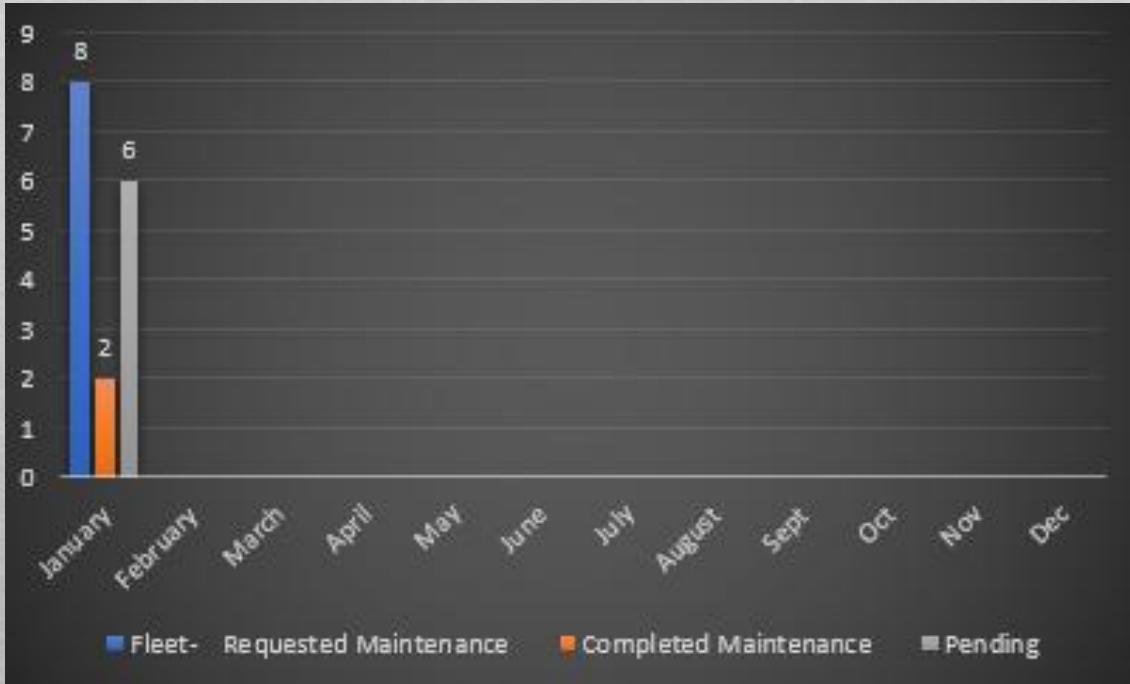
Fire Loss



December:\$0.00

YTD: \$0.00

Station/ Apparatus Maintenance Request



Requests: 6

Completed: 2

Pending: 8



Tubac Fire District

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



Monthly Financial Report – January 2026

Attached are the following for your information and review:

1. Balance Sheet as of January 31, 2026.
2. Summary of Reconciled Cash Balances as of January 31, 2026.
3. Income Statement of Revenues and Expenditures for January 2026 including budget to actual and year-to-date balances.
4. Station 1 Bond Project Inception to Date Project Costs.
5. Income vs. Expenses Graph for FY 25/26.
6. Fixed Asset Additions and Disposals for FY 25/26.
7. Liabilities & Securities for FY 25/26.
8. Fleet Repairs & Maintenance Expenses.
9. Station Utilities, Supplies, and Repairs & Maintenance Expenses.
10. Board Presentation.
11. Monthly Transaction Report.
12. 12-Month Cash Flow.

Key points:

- Total Revenue for January is \$526,437 which is \$35,148 under budget.
 - Tax Revenue for January is \$193,237, which is under budget by \$53,473.
 - Non-Levy Revenue is \$333,200, which is \$18,325 over budget, driven by interest income.
- Operating Expenses for January totaled \$327,732, which is under budget by \$20,337.
 - Personnel expenses are \$19,174 under budget driven by lower wages and associated benefit costs.
- Revenue Year-to-Date is \$4,872,277, which is \$303,823 over budget.
- Operating Expenses Year-to-Date is \$2,740,148, which is \$151,091 under budget.
- Cash balance as of January 2026 is \$11,829,508 which is up \$208,072 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 January 31, 2026

	Jan 31, 26	Jan 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1132 · Bond Proceeds Account	4,335,415.74	4,453,986.14	-118,570.40
1133 · LGIP - State Investment Account	3,937,562.42	4,503,071.82	-565,509.40
1072 · Bill.com Money Out Clearing	0.00	9,828.09	-9,828.09
1127 · Cash with County Treasurer	174,167.78	186,596.30	-12,428.52
1129 · Operational	2,627,017.90	1,555,787.45	1,071,230.45
1130 · Savings Acct.	98,209.24	248,155.37	-149,946.13
1131 · Bond Account	657,135.31	664,010.79	-6,875.48
Total Checking/Savings	11,829,508.39	11,621,435.96	208,072.43
Accounts Receivable			
1245 · Property Tax Receivable	421,445.00	291,762.00	129,683.00
1200 · Wildland Receivable	18,556.24	0.00	18,556.24
1205 · Other Receivables	37,224.86	38,803.86	-1,579.00
1250 · Ambulance Receivable	580,431.00	580,431.00	0.00
1251 · Allowance for Ambulance Receiv	-419,567.00	-419,567.00	0.00
Total Accounts Receivable	638,090.10	491,429.86	146,660.24
Other Current Assets			
19000 · Suspense	0.00	-36,992.72	36,992.72
1733 · Right to Use Subscription	137,459.31	137,459.31	0.00
1732 · Right to Use Vehicles	59,505.76	59,505.76	0.00
1737 · Right to Use Amortization	-59,506.00	-59,506.00	0.00
1270 · Lease Receivable	164,722.00	164,722.00	0.00
1400 · Prepaid Expense	12,457.03	30,641.16	-18,184.13
Total Other Current Assets	314,638.10	295,829.51	18,808.59
Total Current Assets	12,782,236.59	12,408,695.33	373,541.26
Fixed Assets			
1750 · CIP	402,906.87	435,713.02	-32,806.15
1711 · Land - Non-depreciable	257,352.00	257,352.00	0.00
1745 · AD - Equipment	-1,905,075.67	-1,787,119.94	-117,955.73
1735 · AD - Vehicles	-2,802,989.18	-2,630,718.62	-172,270.56
1725 · AD - Building	-2,531,283.27	-2,372,275.33	-159,007.94
1730 · Vehicles	4,572,042.30	3,038,533.51	1,533,508.79
1740 · Equipment	2,145,230.38	2,078,421.84	66,808.54
1720 · Buildings & Improvements	6,944,842.53	6,180,838.33	764,004.20
Total Fixed Assets	7,083,025.96	5,200,744.81	1,882,281.15
Other Assets			
1134 · SCC Loss Allocation	-283,272.00	-283,272.00	0.00
1960 · Risk Pool Capitalization	25,881.50	25,881.50	0.00
1958 · Net PSPRS OPEB Asset TR 3	4,979.00	4,979.00	0.00
1957 · Net Pension Asset PSPRS TR3	22,230.00	22,230.00	0.00
1918 · Deferred Outflow PSPRS OPEB TR3	2,960.00	2,960.00	0.00
1917 · Deferred Outflows PSPRS TR 3	278,344.00	278,344.00	0.00
1956 · Net OPEB Asset	208,231.00	208,231.00	0.00
1916 · Deferred outflow - PSPRS OPEB	5,372.00	5,372.00	0.00
1915 · Deferred outflows - PSPRS	1,520,751.00	1,520,751.00	0.00
Total Other Assets	1,785,476.50	1,785,476.50	0.00
TOTAL ASSETS	21,650,739.05	19,394,916.64	2,255,822.41
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	79,128.66	59,385.06	19,743.60
Total Accounts Payable	79,128.66	59,385.06	19,743.60

Tubac Fire District
Balance Sheet
As of January 31, 2026

	Jan 31, 26	Jan 31, 25	\$ Change
Credit Cards			
2010 · Bank of America Credit Card	5,024.08	18,157.72	-13,133.64
Total Credit Cards	5,024.08	18,157.72	-13,133.64
Other Current Liabilities			
2070 · Deferred Inflows - Leases	157,462.00	157,462.00	0.00
2316 · Deferred Inflows - PSPRS OPEB	79,793.00	79,793.00	0.00
2318 · Deferred Inflows PSPRS OPEB TR3	459.00	459.00	0.00
2317 · Deferred Inflows PSPRS TR3	9,243.00	9,243.00	0.00
2230 · Accrued Interest	469.26	1,386.14	-916.88
2030 · Compensated Absences Payable	145,372.83	116,130.00	29,242.83
2020 · Accrued Wages	75,096.50	41,493.80	33,602.70
2315 · Deferred Inflows - PSPRS	379,180.00	379,180.00	0.00
2100 · Payroll Liabilities			
2104 · Payroll Taxes	0.00	0.02	-0.02
2140 · Pre-Paid Legal	0.00	57.74	-57.74
Total 2100 · Payroll Liabilities	0.00	57.76	-57.76
Total Other Current Liabilities	847,075.59	785,204.70	61,870.89
Total Current Liabilities	931,228.33	862,747.48	68,480.85
Long Term Liabilities			
2322 · 2024 Bond Premium	288,670.00	288,670.00	0.00
2321 · 2024 Bonds Payable	4,295,000.00	4,295,000.00	0.00
1738 · SBITA Amortization	52,411.00	52,411.00	0.00
2605 · Subscription Liability	84,757.00	84,757.00	0.00
2330 · Ambulance Lease Payable	0.00	29,730.36	-29,730.36
2355 · Net Pension Liability - PSPRS	3,772,383.00	3,772,383.00	0.00
2320 · Bond Payable	1,379,231.30	1,818,836.37	-439,605.07
Total Long Term Liabilities	9,872,452.30	10,341,787.73	-469,335.43
Total Liabilities	10,803,680.63	11,204,535.21	-400,854.58
Equity			
3001 · Unrestricted	6,896,284.76	5,164,254.22	1,732,030.54
3510 · Restricted	-79,899.00	-79,899.00	0.00
3530 · Net Investment in Capital Asset	2,016,901.60	2,016,901.60	0.00
Net Income	2,013,771.06	1,089,124.61	924,646.45
Total Equity	10,847,058.42	8,190,381.43	2,656,676.99
TOTAL LIABILITIES & EQUITY	21,650,739.05	19,394,916.64	2,255,822.41

Tubac Fire District
Summary of Reconciled Cash Balances
 Period Ending 01/31/2026

	Bank of America Checking	Santa Cruz County General Fund	Bank of America Savings	Santa Cruz County Bond Account	LGIP - State Investment Account	Bond Proceeds Account
	<u>1/31/2026</u>	<u>1/31/2026</u>	<u>1/31/2026</u>	<u>1/31/2026</u>	<u>1/31/2026</u>	<u>1/31/2026</u>
Beginning Balance	2,428,422.39	530,762.72	98,205.90	627,261.27	3,925,119.13	4,339,455.58
Cleared Transactions						
Checks and Payments	(630,320.29)	(532,639.97)	-	-	-	-
Deposits and Credits	846,670.02	165,004.20	3.34	29,874.04	12,443.29	10,872.42
Total Cleared Transactions	<u>216,349.73</u>	<u>(367,635.77)</u>	<u>3.34</u>	<u>29,874.04</u>	<u>12,443.29</u>	<u>10,872.42</u>
Cleared Balance	<u><u>2,644,772.12</u></u>	<u><u>163,126.95</u></u>	<u><u>98,209.24</u></u>	<u><u>657,135.31</u></u>	<u><u>3,937,562.42</u></u>	<u><u>4,350,328.00</u></u>
Uncleared Transactions						
Checks and Payments	(19,173.39)	-	-	-	-	(14,912.26)
Deposits and Credits	1,419.17	11,040.83	-	-	-	-
Total Uncleared Transactions	<u>(17,754.22)</u>	<u>11,040.83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,912.26)</u>
Register Balance as of 01/31/2026	<u><u>2,627,017.90</u></u>	<u><u>174,167.78</u></u>	<u><u>98,209.24</u></u>	<u><u>657,135.31</u></u>	<u><u>3,937,562.42</u></u>	<u><u>4,335,415.74</u></u>

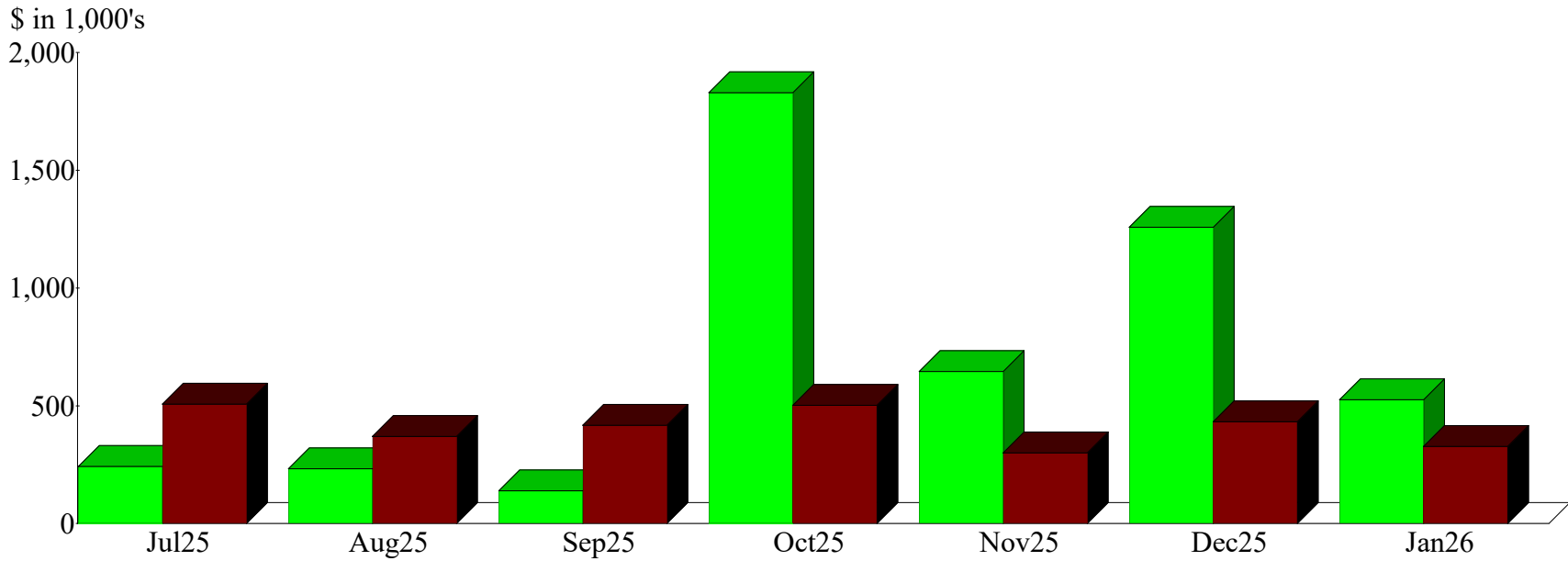
Tubac Fire District Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Tax Revenues	193,237.10	246,710.00	-53,472.90	3,187,357.89	3,215,202.00	-27,844.11	4,971,300.00
Non Tax Levy Revenue	333,199.50	314,875.00	18,324.50	1,684,919.07	1,353,252.00	331,667.07	3,348,500.00
Total Income	526,436.60	561,585.00	-35,148.40	4,872,276.96	4,568,454.00	303,822.96	8,319,800.00
Gross Profit	526,436.60	561,585.00	-35,148.40	4,872,276.96	4,568,454.00	303,822.96	8,319,800.00
Expense							
Personnel Expenses	249,201.66	268,376.00	-19,174.34	2,109,640.05	2,237,612.00	-127,971.95	3,979,561.00
Buildings & Land	14,384.93	21,262.00	-6,877.07	131,857.42	148,834.00	-16,976.58	255,150.00
Vehicles & Equipment	26,576.72	25,066.00	1,510.72	190,540.35	175,462.00	15,078.35	300,800.00
Communications & I.T.	5,738.83	10,446.00	-4,707.17	83,378.30	90,122.00	-6,743.70	142,350.00
Travel & Training	3,366.82	5,084.00	-1,717.18	68,194.47	58,538.00	9,656.47	106,899.00
Managerial Expenses	28,462.98	17,835.00	10,627.98	128,466.81	152,445.00	-23,978.19	269,200.00
Grant Expenses	0.00	0.00	0.00	28,070.55	28,226.00	-155.45	76,000.00
Total Expense	327,731.94	348,069.00	-20,337.06	2,740,147.95	2,891,239.00	-151,091.05	5,129,960.00
Net Ordinary Income	198,704.66	213,516.00	-14,811.34	2,132,129.01	1,677,215.00	454,914.01	3,189,840.00
Other Income/Expense							
Other Expense							
8010 - Bond Interest	0.00	0.00	0.00	118,357.95	118,357.95	0.00	236,715.90
Total Other Expense	0.00	0.00	0.00	118,357.95	118,357.95	0.00	236,715.90
Net Other Income	0.00	0.00	0.00	-118,357.95	-118,357.95	0.00	-236,715.90
Net Income	198,704.66	213,516.00	-14,811.34	2,013,771.06	1,558,857.05	454,914.01	2,953,124.10

Tubac Fire District
2024 Bond Projects: Station 1
As of January 31, 2026

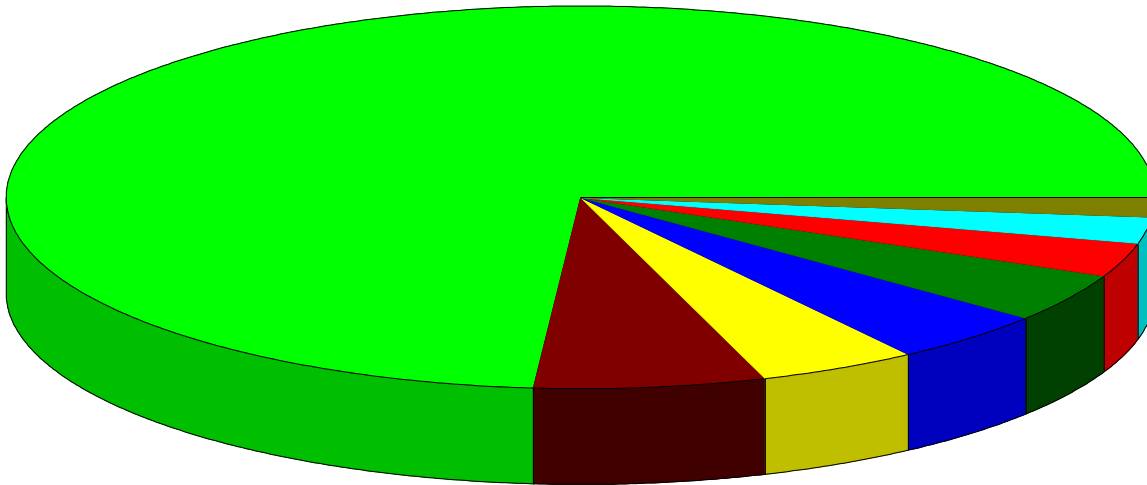
Type	Date	Num	Name	Memo	Amount	Balance
Jul '24 - Jan 26						0.00
Bill	07/01/2024	200102	Bond Series 2024:BP Station 1	New Repeater for Station 1 (haven't received as of 6/30/2024,...	32,846.31	32,846.31
Bill	08/03/2024	2024-...	Bond Series 2024:BP Station 1	Preliminary Plans 100% Complete, Intermediate Phase 30% C...	28,020.00	60,866.31
Bill	08/05/2024	202454	Bond Series 2024:BP Station 1	Drafting Plans for Submission to SCC Remodel of the maripo...	1,360.00	62,226.31
Bill	08/22/2024	T1186	Bond Series 2024:BP Station 1	Asbestos Sampling at Station 1	1,850.00	64,076.31
Bill	09/04/2024	12462	Bond Series 2024:BP Station 1	Locate the corners for 2227 Frontage Rd	1,400.00	65,476.31
Bill	09/10/2024	09092...	Bond Series 2024:BP Station 1	Removal of Modular Trailer at Station 1	7,370.17	72,846.48
Bill	09/12/2024	2024-...	Bond Series 2024:BP Station 1	Intermediate Phase 100% pre-Final Phase 15%	51,873.50	124,719.98
Bill	10/01/2024	G703-...	Bond Series 2024:BP Station 1	Preconstruction Service 25.5 COMPLETED	20,000.00	144,719.98
Bill	10/31/2024	1002	Bond Series 2024:BP Station 1	Preconstruction Service 47.06% COMPLETED	20,000.00	164,719.98
Bill	01/01/2025	2024-...	Bond Series 2024:BP Station 1	Pre-Final Phase 100% Completed, Geotechnical 100% Comp...	143,196.50	307,916.48
Bill	01/14/2025	Pay A...	Bond Series 2024:BP Station 1	Preconstruction Service 47.06% COMPLETED	20,000.00	327,916.48
Bill	02/14/2025	2025-...	Bond Series 2024:BP Station 1	Final Plans 95% Completed, ADOT ROW Plans 90% Complet...	44,087.00	372,003.48
Credit Card Char...	04/24/2025	6808	Bond Series 2024:BP Station 1	Expedited Septic Review Commercial < 1000gpd Station #1 Pr...	1,100.00	373,103.48
Credit Card Char...	04/24/2025	6808	Bond Series 2024:BP Station 1	Service Fee for Station #1 Septic	38.39	373,141.87
Bill	05/13/2025	2025-...	Bond Series 2024:BP Station 1	Final Plans 100% Completed, ADOT ROW Plans 100% Comp...	7,788.00	380,929.87
Check	06/26/2025	26161	Bond Series 2024:BP Station 1	Planning and Zoning for Station #1 Project Building Plans Revi...	2,587.00	383,516.87
Bill	10/27/2025	TP74...	Bond Series 2024:BP Station 1	Project Management, Atterberg Limits, Sieve Analysis, Swell T...	1,290.00	384,806.87
Bill	10/28/2025	2025-...	Bond Series 2024:BP Station 1	Construction Administration 8.33% Completed	6,845.83	391,652.70
Bill	10/30/2025	G702...	Bond Series 2024:BP Station 1	Preconstruction Services 100% Completed	25,000.00	416,652.70
Bill	10/30/2025	Applic...	Bond Series 2024:BP Station 1	General Requirements 22.17% completed, Exterior & Interior ...	220,728.00	637,380.70
Bill	11/24/2025	TP89...	Bond Series 2024:BP Station 1	Soil Compaction Analysis	660.00	638,040.70
Bill	11/25/2025	2025-...	Bond Series 2024:BP Station 1	Construction Administration 16.67% Completed	6,845.83	644,886.53
Bill	12/03/2025	G702...	Bond Series 2024:BP Station 1	application No 1) Application No. 1: \$220,728.00 (see 1st attac...	6,872.52	651,759.05
Bill	12/03/2025	G702...	Bond Series 2024:BP Station 1	AIA Payment Application for Station 1	126,287.02	778,046.07
Bill	12/22/2025	TQ05...	Bond Series 2024:BP Station 1	Project Management per hour, Soil Technician Per Hour, Mile...	2,266.00	780,312.07
Bill	12/29/2025	Applic...	Bond Series 2024:BP Station 1	Pay application #3 for Station 1	242,871.03	1,023,183.10
Bill	12/31/2025	2025-...	Bond Series 2024:BP Station 1	Construction Administration 25% Completed	6,845.83	1,030,028.93
Bill	01/27/2026	TQ20...	Bond Series 2024:BP Station 1	Project Management per hour, Soil Technician Per Hour, Conc...	3,401.00	1,033,429.93
Bill	01/28/2026	2026-...	Bond Series 2024:BP Station 1	Construction Administration 33% Completed	6,845.83	1,040,275.76
Bill	01/31/2026	Applic...	Bond Series 2024:BP Station 1	Pay application #4 for Station 1	76,891.30	1,117,167.06
Jul '24 - Jan 26					1,117,167.06	1,117,167.06

Income and Expense by Month
July 2025 through January 2026



Expense Summary
July 2025 through January 2026

Personnel Expenses	73.80%
Vehicles & Equipment	6.67
Buildings & Land	4.61
Managerial Expenses	4.49
8010 - Bond Interest	4.14
Communications & I.T.	2.92
Travel & Training	2.39
Grant Expenses	0.98
Total	\$2,858,505.90



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
1730	Vehicles	\$ 509,109.32	Ambulance
1720	Building Improvements	\$ 733,650.19	Station 1 Buidling Improvements
1730	Vehicles	\$ 25,787.66	Docking stations for vehicles
TOTALS		\$ 1,268,547.17	

Prepared

2/20/2026 JVG, Finance Director.

TUBAC FIRE DISTRICT
Liabilities and Securities - FY25/26

LIABILITIES						
Description	TOTAL PRICE	CURRENT BALANCE	INTEREST RATE	FY25/26 PAYMENTS	NEXT PAYMENT	DATE OF PAYOFF
Bond Payable	\$6,795,000.00	\$1,379,231.30	2.36%	\$16,282.95	7/1/2026	7/1/2028
2024 Bond Payable	\$4,295,000.00	\$4,295,000.00	5.00%	\$102,075.00	7/1/2026	7/1/2043
Ambulance Lease Payable	\$195,131.69	\$0.00	3.71%	\$30,833.36		1/16/2026
Net Pension Liability - PSPRS		\$3,772,383.00				
Totals		\$9,446,614.30		\$149,191.31		

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

☞ Net balance owed = **\$9,446,614.30**

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02/20/26

Accrual Basis

Tubac Fire District
Fleet Repairs & Maintenance
 January 2026

Date	Source Name	Memo	Amount
Ambulance 1058			
01/29/2026	PBS Auto Body	Auto Body Repairs done to unit 1058	3,051.63
Total Ambulance 1058			3,051.63
Apparatus			
Ambulance 1053			
01/01/2026	JIM CLICK FORD	Replace Both Fuel Filters , Change oil and filter Parts \$29...	468.66
Total Ambulance 1053			468.66
trailer 1018			
01/28/2026	California Tire	2 43.80-12 HI Run 2 Valve Stems	140.00
Total trailer 1018			140.00
Type 1 Engine 1041			
01/12/2026	W.W. Williams	Repairs to Unit 1041, Parts \$2430.11 Labor 2160.50 Mis...	5,434.31
Total Type 1 Engine 1041			5,434.31
Total Apparatus			6,042.97
TOTAL			9,094.60

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02/20/26

Accrual Basis

Tubac Fire District
Station Utilities, Supplies, and Repairs & Maintenance
January 2026

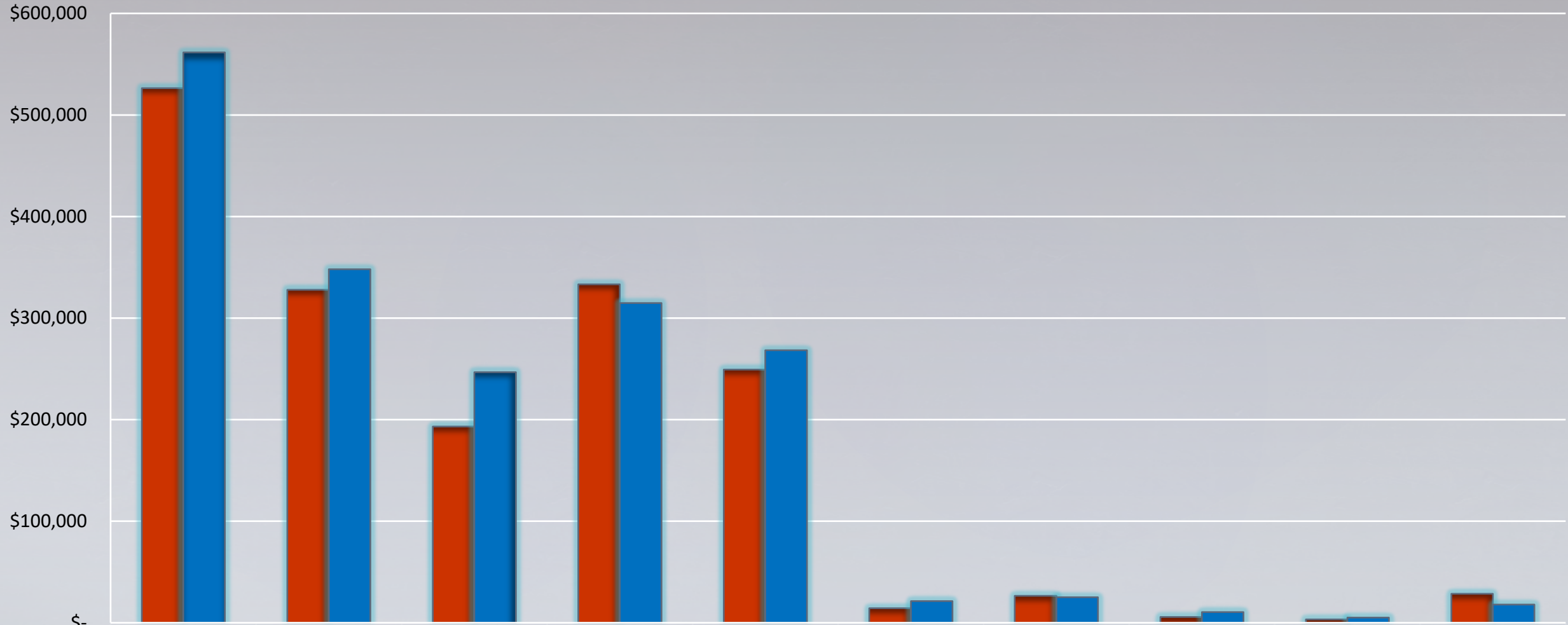
Date	Source Name	Memo	Amount
Stations			
Station 1			
01/19/2026	Direct TV - 9236	TV Current Charges for Service Period 01.18.26 - 02.17.26	171.98
01/20/2026	Century Link 333219165	Monthly Fax and 911 Emergency Call Box Service	178.68
01/20/2026	Unisource Energy Services (Electric)	2227 E. Frontage Rd 12.15.25 - 01.16.25	99.78
01/26/2026	Unisource Energy Services (Electric)	455 Camino Agosto 12.19.25 - 01.23.26	177.65
01/27/2026	Unisource Energy Services (Electric)	333 Camino Josephina 12.22.25 - 01.26.26	1,156.40
01/30/2026	Waste Management of Tucson	2239 E. Frontage Rd. 02.01.26 - 02.28.26	326.07
Total Station 1			2,110.56
Station 2			
01/01/2026	Central Alarm	Access Control Full Service,	60.00
01/05/2026	Terminix	General Pest control at Station 2	66.60
01/10/2026	Century Link 33322406	Monthly Fax Service	70.08
01/13/2026	Liberty Utilities AZ A/C 200007327162	Water Service 12.09.25 - 01.09.26	413.20
01/26/2026	Unisource Energy Services (Electric)	563 Camino Lito Galindo 12.19.25 - 01.23.26	854.99
01/28/2026	Direct TV - 9885	Direct TV Current Charges for Service Period 01/27/26 - 02/26/26	159.99
01/30/2026	Applied Rite Doors & docks, Inc.	Repair of Garage Door at Station 3	2,150.75
01/30/2026	Waste Management of Tucson	1360 W. Frontage Rd 02/01/26 - 02/28/26	253.82
Total Station 2			4,029.43
Station 3			
01/03/2026	DIRECTV	Direct TV Current Charges for Service Period 01/02/25 - 02/01/25	181.98
01/05/2026	Terminix	General Pest control at Station 3	162.68
01/19/2026	Rio Rico Sanitation 85133	6 YRD ONCE A WEEK 12.29.25- 01.19.26	527.84
01/20/2026	Liberty Utilities AZ A/C 200007327170	Water Bill 333 CAMINO JOSEFINA:	222.51
Total Station 3			1,095.01
Station 4			
01/06/2026	Direct TV - 2827	Direct TV Current Charges for Service Period 01.05.26 - 02.04.26	181.97
01/27/2026	Rio Rico Sanitation 84863	149 Ruta Camaron 12.29.26 and 01.19.26	527.84
01/29/2026	Unisource Energy Services (Electric)	149 Ruta Camaron 12.23.25 - 01.27.26	1,031.07
Total Station 4			1,740.88
Total Stations			8,975.88
TOTAL			8,975.88

Financial Report

January 2026

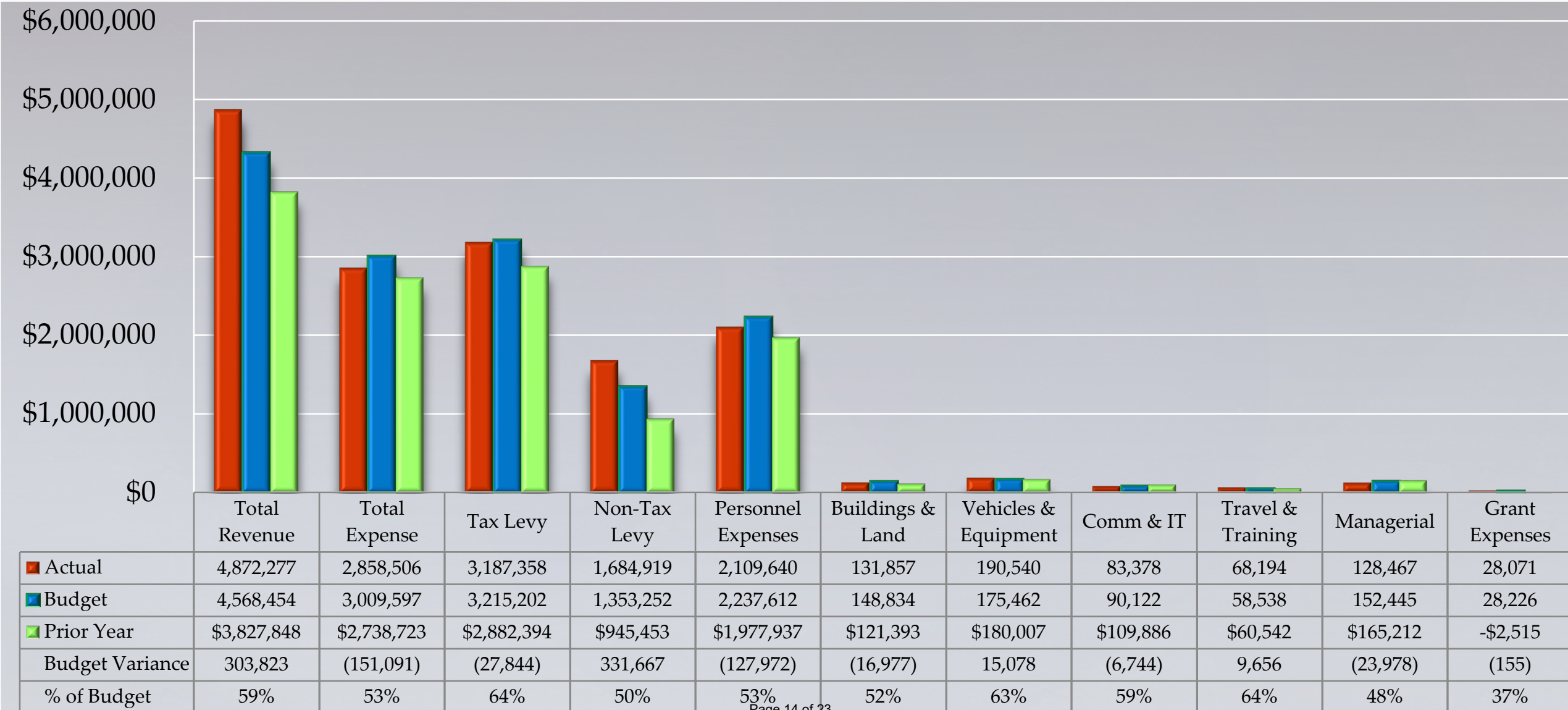


January 2026

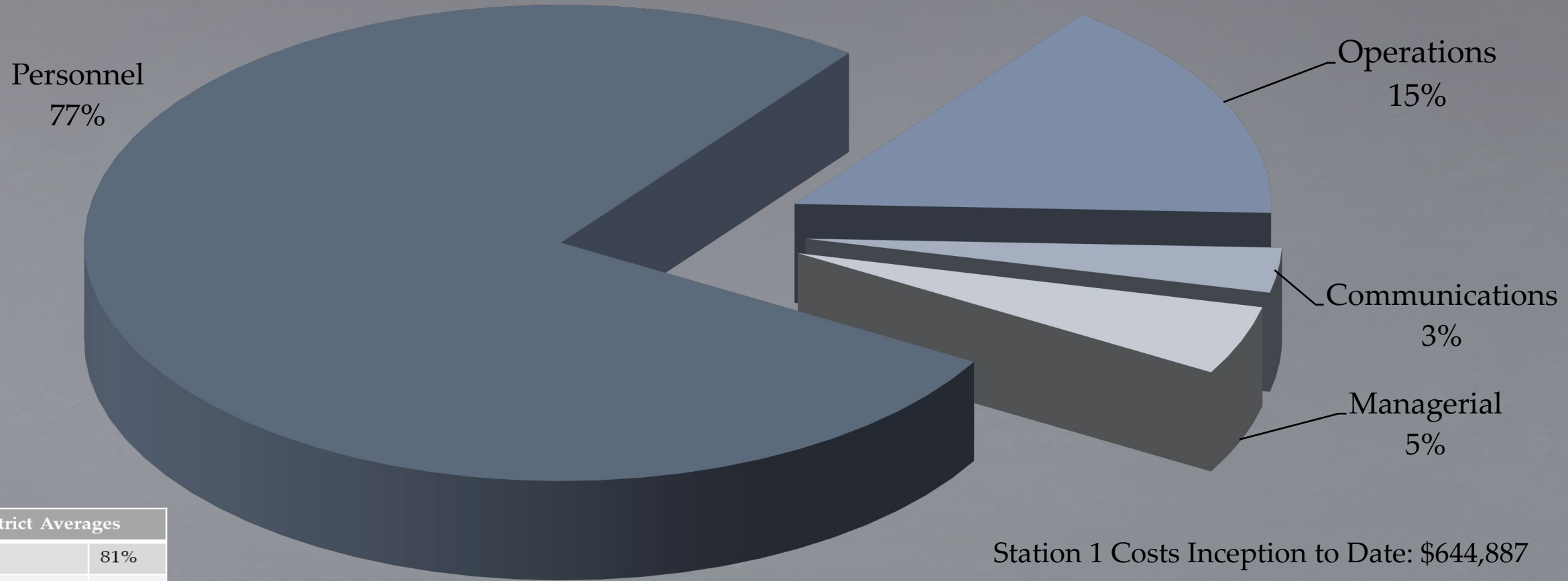


	Total Revenue	Total Expense	Tax Levy	Non-Tax Levy	Personnel Expenses	Buildings & Land	Vehicles & Equipment	Comm & IT	Travel & Training	Managerial
Actual	\$526,437	\$327,732	\$193,237	\$333,200	\$249,202	\$14,385	\$26,577	\$5,739	\$3,367	\$28,463
Budget	\$561,585	\$348,069	\$246,710	\$314,875	\$268,376	\$21,262	\$25,066	\$10,446	\$5,084	\$17,835
Variance	(35,148)	(20,337)	(53,473)	18,325	(19,174)	(6,877)	1,511	(4,707)	(1,717)	10,628

Fiscal Year to Date Budget to Actual

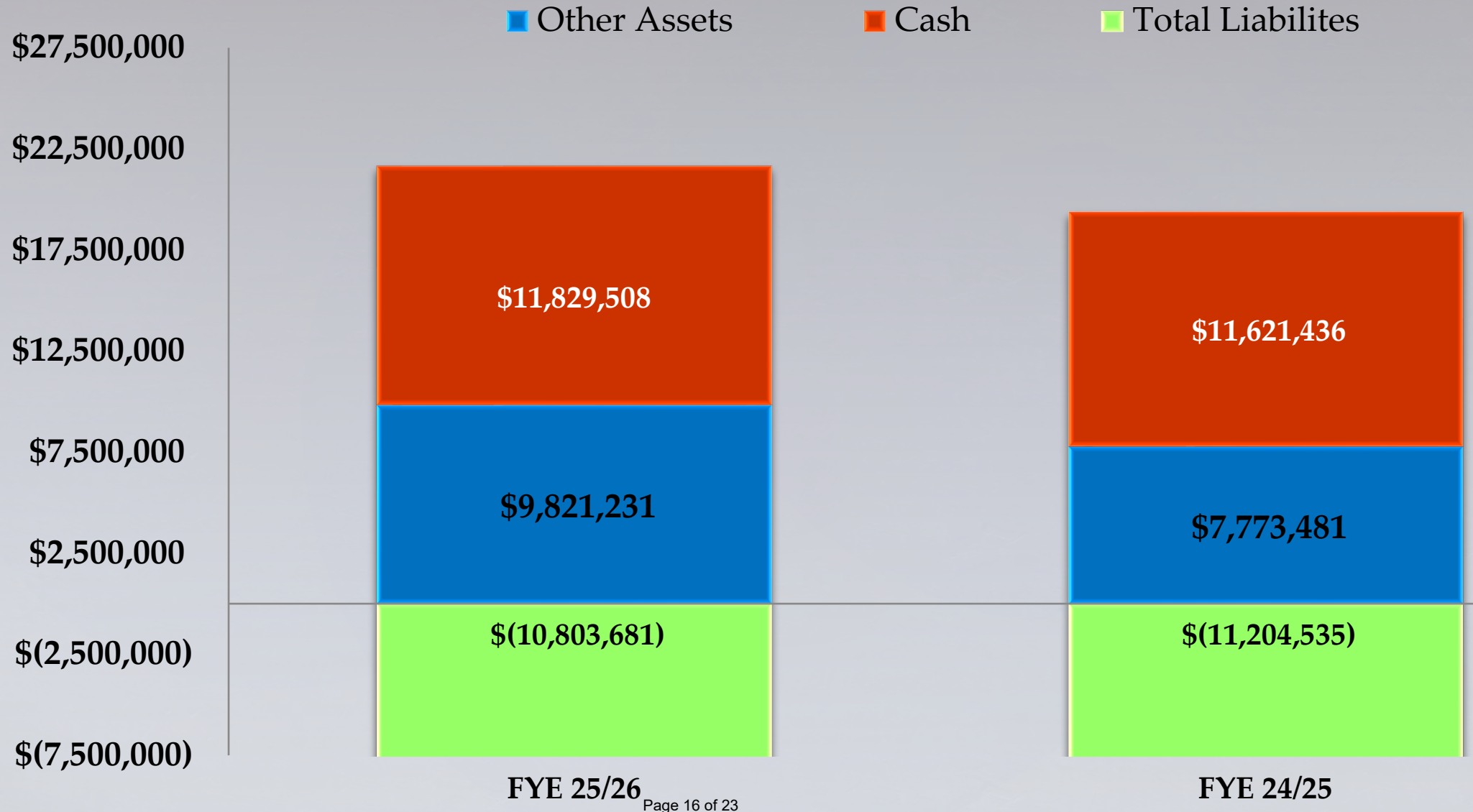


Percentage of Expenses Year to Date



Fire District Averages	
Personnel	81%
Operations	11%
Communications	2%
Administrative	6%

Cash Position



12:34 PM
02/20/26
Accrual Basis

Tubac Fire District
Monthly Transaction Report
January 2026

Type	Date	Num	Name	Memo	Amount	Balance
1132 - Bond Proceeds Account						
Deposit	01/31/2026			Interest	10,872.42	10,872.42
Total 1132 - Bond Proceeds Account					10,872.42	10,872.42
1133 - LGIP - State Investment Account						
Deposit	01/31/2026			Interest	12,443.29	12,443.29
Total 1133 - LGIP - State Investment Account					12,443.29	12,443.29
1072 - Bill.com Money Out Clearing						
Bill Pmt -Che...	01/02/2026	Bill.com	IT Solutions Consulting LLC	https://app01.us....	-995.98	-995.98
General Jour...	01/02/2026	2024-097		BILL 01/02/26 P...	995.98	0.00
Bill Pmt -Che...	01/06/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-97.74	-97.74
Bill Pmt -Che...	01/06/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-86.88	-184.62
Bill Pmt -Che...	01/06/2026	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-930.11	-1,114.73
Bill Pmt -Che...	01/06/2026	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-751.57	-1,866.30
Bill Pmt -Che...	01/06/2026	Bill.com	Direct TV - 9236	https://app01.us....	-171.98	-2,038.28
Bill Pmt -Che...	01/06/2026	Bill.com	DL Norton General Contracting, Inc.*	https://app01.us....	-242,871.03	-244,909.31
Bill Pmt -Che...	01/06/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-86.88	-244,996.19
Bill Pmt -Che...	01/06/2026	Bill.com	AT&T Mobility	https://app01.us....	-1,329.72	-246,325.91
Bill Pmt -Che...	01/06/2026	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-147.23	-246,473.14
Bill Pmt -Che...	01/06/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-380.10	-246,853.24
Bill Pmt -Che...	01/06/2026	Bill.com	EMI Health	https://app01.us....	-2,130.50	-248,983.74
Bill Pmt -Che...	01/06/2026	Bill.com	Terracon Consultants, Inc	https://app01.us....	-2,266.00	-251,249.74
Bill Pmt -Che...	01/06/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-86.88	-251,336.62
Bill Pmt -Che...	01/06/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-86.88	-251,423.50
Bill Pmt -Che...	01/06/2026	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-964.24	-252,387.74
Bill Pmt -Che...	01/06/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-171.57	-252,559.31
Bill Pmt -Che...	01/06/2026	Bill.com	Legal Shield	https://app01.us....	-236.30	-252,795.61
General Jour...	01/06/2026	2024-098		BILL 01/06/26 P...	252,795.61	0.00
Bill Pmt -Che...	01/12/2026	Bill.com	Central Alarm	https://app01.us....	-60.00	-60.00
Bill Pmt -Che...	01/12/2026	Bill.com	Terminix	https://app01.us....	-162.68	-222.68
Bill Pmt -Che...	01/12/2026	Bill.com	California Tire	https://app01.us....	-234.00	-456.68
Bill Pmt -Che...	01/12/2026	Bill.com	Voyager Fleet Systems Inc	https://app01.us....	-4,323.61	-4,780.29
Bill Pmt -Che...	01/12/2026	Bill.com	Verizon	https://app01.us....	-420.65	-5,200.94
Bill Pmt -Che...	01/12/2026	Bill.com	Liberty Utilities AZ A/C 200007327188	https://app01.us....	-752.39	-5,953.33
Bill Pmt -Che...	01/12/2026	Bill.com	Holy Cross Hospital Pharmacy	https://app01.us....	-55.90	-6,009.23
Bill Pmt -Che...	01/12/2026	Bill.com	Direct TV - 9885	https://app01.us....	-159.99	-6,169.22
Bill Pmt -Che...	01/12/2026	Bill.com	Terminix	https://app01.us....	-66.60	-6,235.82

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02/20/26
Accrual Basis

Tubac Fire District
Monthly Transaction Report
January 2026

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Che...	01/12/2026	Bill.com	Waste Management of Tucson	https://app01.us....	-703.82	-6,939.64
Bill Pmt -Che...	01/12/2026	Bill.com	Human Resource Strategies	https://app01.us....	-500.00	-7,439.64
Bill Pmt -Che...	01/12/2026	Bill.com	Quick Fix	https://app01.us....	-77.46	-7,517.10
Bill Pmt -Che...	01/12/2026	Bill.com	Jesus Zasuta	https://app01.us....	-60.00	-7,577.10
Bill Pmt -Che...	01/12/2026	Bill.com	Brianica Hamric	https://app01.us....	-1,079.00	-8,656.10
Bill Pmt -Che...	01/12/2026	Bill.com	Waste Management of Tucson	https://app01.us....	-328.56	-8,984.66
Bill Pmt -Che...	01/12/2026	Bill.com	Liberty Utilities AZ A/C 200007327170	https://app01.us....	-222.51	-9,207.17
Bill Pmt -Che...	01/12/2026	Bill.com	Senergy Petroleum	https://app01.us....	-2,903.51	-12,110.68
Bill Pmt -Che...	01/12/2026	Bill.com	Verizon	https://app01.us....	-1,040.26	-13,150.94
Bill Pmt -Che...	01/12/2026	Bill.com	DIRECTV	https://app01.us....	-181.98	-13,332.92
Bill Pmt -Che...	01/12/2026	Bill.com	Terminix	https://app01.us....	-170.65	-13,503.57
General Jour...	01/12/2026	2024-103		BILL 01/12/26 P...	13,503.57	0.00
Bill Pmt -Che...	01/16/2026	Bill.com	Breckenridge Group, Inc.	https://app01.us....	-6,845.83	-6,845.83
Bill Pmt -Che...	01/16/2026	Bill.com	MES Service Company LLC	https://app01.us....	-749.56	-7,595.39
Bill Pmt -Che...	01/16/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-235.66	-7,831.05
Bill Pmt -Che...	01/16/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-55.39	-7,886.44
Bill Pmt -Che...	01/16/2026	Bill.com	Direct TV - 2827	https://app01.us....	-181.97	-8,068.41
Bill Pmt -Che...	01/16/2026	Bill.com	Nogales International Newspaper	https://app01.us....	-123.00	-8,191.41
Bill Pmt -Che...	01/16/2026	Bill.com	Mariposa Community Health Center	https://app01.us....	-2,701.11	-10,892.52
Bill Pmt -Che...	01/16/2026	Bill.com	National Bank of Arizona	https://app01.us....	-30,833.36	-41,725.88
Bill Pmt -Che...	01/16/2026	Bill.com	HAAS ALERT	https://app01.us....	-3,992.00	-45,717.88
Bill Pmt -Che...	01/16/2026	Bill.com	MES Service Company LLC	https://app01.us....	-549.75	-46,267.63
Bill Pmt -Che...	01/16/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-126.52	-46,394.15
Bill Pmt -Che...	01/16/2026	Bill.com	Goldsmith and Mendoza PLLC	https://app01.us....	-942.57	-47,336.72
Bill Pmt -Che...	01/16/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-3,305.00	-50,641.72
Bill Pmt -Che...	01/16/2026	Bill.com	MES Service Company LLC	https://app01.us....	-499.81	-51,141.53
Bill Pmt -Che...	01/16/2026	Bill.com	IT Solutions Consulting LLC	https://app01.us....	-995.98	-52,137.51
Bill Pmt -Che...	01/16/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-162.90	-52,300.41
Bill Pmt -Che...	01/16/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-32.58	-52,332.99
Bill Pmt -Che...	01/16/2026	Bill.com	CenturyLink	https://app01.us....	-3.78	-52,336.77
Bill Pmt -Che...	01/16/2026	Bill.com	IT Solutions Consulting LLC	https://app01.us....	-4,742.85	-57,079.62
Bill Pmt -Che...	01/16/2026	Bill.com	Esai Tapia V	https://app01.us....	-1,899.36	-58,978.98
Bill Pmt -Che...	01/16/2026	Bill.com	MES Service Company LLC	https://app01.us....	-664.68	-59,643.66
General Jour...	01/16/2026	2024-102		BILL 01/16/26 P...	59,643.66	0.00
Bill Pmt -Che...	01/30/2026	Bill.com	Bound Tree	https://app01.us....	-59.73	-59.73
Bill Pmt -Che...	01/30/2026	Bill.com	Securitech, Inc.	https://app01.us....	-168.00	-227.73
Bill Pmt -Che...	01/30/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-112.73	-340.46
Bill Pmt -Che...	01/30/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-10.86	-351.32
Bill Pmt -Che...	01/30/2026	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-177.65	-528.97
Bill Pmt -Che...	01/30/2026	Bill.com	Century Link 333222406	https://app01.us....	-70.08	-599.05

12:34 PM
02/20/26
Accrual Basis

Tubac Fire District
Monthly Transaction Report
January 2026

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Che...	01/30/2026	Bill.com	Rio Rico Sanitation 85133	https://app01.us....	-527.84	-1,126.89
Bill Pmt -Che...	01/30/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-347.52	-1,474.41
Bill Pmt -Che...	01/30/2026	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-854.99	-2,329.40
Bill Pmt -Che...	01/30/2026	Bill.com	Direct TV - 9236	https://app01.us....	-171.98	-2,501.38
Bill Pmt -Che...	01/30/2026	Bill.com	The Mahoney Group	https://app01.us....	-12,837.00	-15,338.38
Bill Pmt -Che...	01/30/2026	Bill.com	AT&T Mobility	https://app01.us....	-1,329.46	-16,667.84
Bill Pmt -Che...	01/30/2026	Bill.com	Century Link 333219165	https://app01.us....	-178.68	-16,846.52
Bill Pmt -Che...	01/30/2026	Bill.com	Bound Tree	https://app01.us....	-4,013.19	-20,859.71
Bill Pmt -Che...	01/30/2026	Bill.com	MetLife	https://app01.us....	-557.11	-21,416.82
Bill Pmt -Che...	01/30/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-86.88	-21,503.70
Bill Pmt -Che...	01/30/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-412.64	-21,916.34
Bill Pmt -Che...	01/30/2026	Bill.com	Liberty Utilities AZ A/C 200007327162	https://app01.us....	-413.20	-22,329.54
Bill Pmt -Che...	01/30/2026	Bill.com	Santa Rita Fire District	https://app01.us....	-249.00	-22,578.54
Bill Pmt -Che...	01/30/2026	Bill.com	Linde 3502	https://app01.us....	-653.35	-23,231.89
Bill Pmt -Che...	01/30/2026	Bill.com	MES Service Company LLC	https://app01.us....	-1,970.94	-25,202.83
Bill Pmt -Che...	01/30/2026	Bill.com	Bound Tree	https://app01.us....	-489.38	-25,692.21
Bill Pmt -Che...	01/30/2026	Bill.com	Bound Tree	https://app01.us....	-295.33	-25,987.54
Bill Pmt -Che...	01/30/2026	Bill.com	Unisource Energy Services (Electric)	https://app01.us....	-99.78	-26,087.32
Bill Pmt -Che...	01/30/2026	Bill.com	James Vincent Group	https://app01.us....	-4,200.00	-30,287.32
Bill Pmt -Che...	01/30/2026	Bill.com	Quill Corporation	https://app01.us....	-164.27	-30,451.59
Bill Pmt -Che...	01/30/2026	Bill.com	Legal Shield	https://app01.us....	-236.30	-30,687.89
Bill Pmt -Che...	01/30/2026	Bill.com	Nogales Tactical LLC*	https://app01.us....	-279.10	-30,966.99
Bill Pmt -Che...	01/30/2026	Bill.com	JIM CLICK FORD	https://app01.us....	-468.66	-31,435.65
Bill Pmt -Che...	01/30/2026	Bill.com	EMI Health	https://app01.us....	-2,317.70	-33,753.35
Bill Pmt -Che...	01/30/2026	Bill.com	Linde 8440	https://app01.us....	-929.75	-34,683.10
Bill Pmt -Che...	01/30/2026	Bill.com	Banner Health Univ Med Cntr Tucson	https://app01.us....	-5.10	-34,688.20
Bill Pmt -Che...	01/30/2026	Bill.com	Rio Rico Sanitation 84863	https://app01.us....	-527.84	-35,216.04
Bill Pmt -Che...	01/30/2026	Bill.com	Fry Fire District*	https://app01.us....	-2,369.78	-37,585.82
Bill Pmt -Che...	01/30/2026	Bill.com	Linde Gas & Equipment Inc.	https://app01.us....	-236.04	-37,821.86
General Jour...	01/30/2026	2024-112		BILL 01/30/26 P...	37,821.86	0.00
Total 1072 · Bill.com Money Out Clearing					0.00	0.00

12:34 PM
02/20/26
Accrual Basis

Tubac Fire District
Monthly Transaction Report
January 2026

Type	Date	Num	Name	Memo	Amount	Balance
1127 - Cash with County Treasurer						
Deposit	01/21/2026			County Property ...	-530,762.72	-530,762.72
General Jour...	01/31/2026	2024-114		to record prop ta...	164,101.66	-366,661.06
General Jour...	01/31/2026	2024-115		to record JE for ...	-1,877.25	-368,538.31
Deposit	01/31/2026			Interest	902.54	-367,635.77
Total 1127 - Cash with County Treasurer					-367,635.77	-367,635.77
1129 - Operational						
Deposit	01/02/2026			Deposit	3,786.49	3,786.49
Deposit	01/02/2026			Deposit	4,283.28	8,069.77
General Jour...	01/02/2026	2024-097		BILL 01/02/26 P...	-995.98	7,073.79
Check	01/02/2026	ACH	Aetna	January 2026, B...	-22,146.62	-15,072.83
Check	01/02/2026	ACH	Bank of America	Merchant Servic...	-1,375.30	-16,448.13
Deposit	01/05/2026			Deposit	3,994.58	-12,453.55
Deposit	01/05/2026			Deposit	848.46	-11,605.09
Deposit	01/05/2026			Deposit	913.16	-10,691.93
General Jour...	01/06/2026	2024-098		BILL 01/06/26 P...	-252,795.61	-263,487.54
Check	01/06/2026	EFT	Bill.com	Monthly Billing	-202.52	-263,690.06
Deposit	01/07/2026			Deposit	3,622.99	-260,067.07
Deposit	01/08/2026			Deposit	1,756.75	-258,310.32
Deposit	01/08/2026			Deposit	445.14	-257,865.18
Deposit	01/08/2026			Deposit	1,620.56	-256,244.62
Check	01/08/2026	EFT	Health Equity	Fees for 12/202...	-22.90	-256,267.52
Check	01/08/2026	ACH			-6,679.38	-262,946.90
General Jour...	01/09/2026	2024-101			-67,496.25	-330,443.15
General Jour...	01/09/2026	2024-101			-474.48	-330,917.63
General Jour...	01/09/2026	2024-101			-12,561.37	-343,479.00
General Jour...	01/09/2026	2024-101			-1,085.90	-344,564.90
General Jour...	01/09/2026	2024-101			-1,060.76	-345,625.66
Deposit	01/09/2026			Deposit	232.94	-345,392.72
Deposit	01/09/2026			Deposit	60.00	-345,332.72
Deposit	01/09/2026			Deposit	80.00	-345,252.72
Check	01/12/2026	26223	Security Benefit	Pay Period Endi...	-75.00	-345,327.72
Check	01/12/2026	26224	Green Valley F.F.A.	Pay Period En...	-342.00	-345,669.72
Deposit	01/12/2026			Deposit	819.69	-344,850.03
General Jour...	01/12/2026	2024-103		BILL 01/12/26 P...	-13,503.57	-358,353.60
Deposit	01/12/2026			Deposit	4,762.61	-353,590.99
Deposit	01/12/2026			Deposit	450.00	-353,140.99
Deposit	01/13/2026			Deposit	839.86	-352,301.13

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02/20/26
Accrual Basis

Tubac Fire District
Monthly Transaction Report
January 2026

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	01/13/2026			Deposit	837.60	-351,463.53
Check	01/14/2026	ACH	Nationwide Retirement Solutions	Pay period endin...	-1,869.50	-353,333.03
Check	01/14/2026	ACH	Nationwide Retirement Solutions	Pay period endin...	-2,787.58	-356,120.61
Check	01/14/2026	ACH	PUBLIC SAFETY PERSONAL RETIREME...	Pay period endin...	-26,875.40	-382,996.01
Deposit	01/14/2026			Deposit	275.00	-382,721.01
Deposit	01/14/2026			Deposit	242,871.03	-139,849.98
Deposit	01/15/2026			Deposit	803.04	-139,046.94
General Jour...	01/15/2026	2024-118		FDMS	-42.93	-139,089.87
General Jour...	01/16/2026	2024-102		BILL 01/16/26 P...	-59,643.66	-198,733.53
Check	01/20/2026	ACH	Aflac	December INVO...	-279.12	-199,012.65
Deposit	01/20/2026			Deposit	6,217.61	-192,795.04
Deposit	01/20/2026			Deposit	2,293.94	-190,501.10
Deposit	01/20/2026			Deposit	1,388.02	-189,113.08
Deposit	01/21/2026			Deposit	911.93	-188,201.15
Deposit	01/21/2026			Deposit	530,762.72	342,561.57
Deposit	01/21/2026			Deposit	60.00	342,621.57
Deposit	01/22/2026			Deposit	355.00	342,976.57
Deposit	01/22/2026			Deposit	632.46	343,609.03
Deposit	01/22/2026			Deposit	676.27	344,285.30
Deposit	01/22/2026			Deposit	60.00	344,345.30
Deposit	01/22/2026			Deposit	1,196.16	345,541.46
Check	01/23/2026	26225	Franco, Adan	Payroll for pay p...	-455.65	345,085.81
Deposit	01/23/2026			Deposit	636.54	345,722.35
General Jour...	01/23/2026	2024-110			-64,130.94	281,591.41
General Jour...	01/23/2026	2024-110			-474.48	281,116.93
General Jour...	01/23/2026	2024-110			-11,676.75	269,440.18
General Jour...	01/23/2026	2024-110			-541.05	268,899.13
General Jour...	01/23/2026	2024-110			-1,060.76	267,838.37
General Jour...	01/23/2026	2024-110			0.07	267,838.44
Check	01/26/2026	26226	Green Valley F.F.A.	Pay period endin...	-342.00	267,496.44
Check	01/26/2026	26227	Security Benefit	Pay period endin...	-75.00	267,421.44
Deposit	01/26/2026			Deposit	1,757.74	269,179.18
Deposit	01/26/2026			Deposit	916.07	270,095.25
Deposit	01/26/2026			Deposit	98.30	270,193.55
Deposit	01/26/2026			Deposit	432.90	270,626.45
Check	01/27/2026	26228	Sharon Osborne	Overpayment for...	-1.31	270,625.14
Deposit	01/27/2026			Deposit	784.78	271,409.92
Deposit	01/27/2026			Deposit	1,211.69	272,621.61
Deposit	01/27/2026			Deposit	2,333.87	274,955.48
Deposit	01/28/2026			Deposit	2,692.76	277,648.24

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02/20/26
Accrual Basis

Tubac Fire District
Monthly Transaction Report
January 2026

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	01/29/2026			Deposit	1,018.60	278,666.84
Deposit	01/29/2026			Deposit	2,330.78	280,997.62
Deposit	01/29/2026			Deposit	4,274.80	285,272.42
Check	01/29/2026	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-2,676.04	282,596.38
Check	01/29/2026	ACH	Nationwide Retirement Solutions	Pay Period Endi...	-1,869.50	280,726.88
Deposit	01/30/2026			Deposit	847.34	281,574.22
Deposit	01/30/2026			Deposit	1,926.42	283,500.64
Deposit	01/30/2026			Deposit	162.39	283,663.03
Check	01/30/2026	26231	PUBLIC SAFETY PERSONAL RETIREME...	Pay Period Endi...	-25,303.70	258,359.33
General Jour...	01/30/2026	2024-112		BILL 01/30/26 P...	-37,821.86	220,537.47
Deposit	01/31/2026			Interest	31.23	220,568.70
Total 1129 · Operational					220,568.70	220,568.70
1130 · Savings Acct.						
Deposit	01/31/2026			Interest	3.34	3.34
Total 1130 · Savings Acct.					3.34	3.34
1131 · Bond Account						
General Jour...	01/31/2026	2024-116		to record levied r...	28,775.60	28,775.60
Deposit	01/31/2026			Interest	1,098.44	29,874.04
Total 1131 · Bond Account					29,874.04	29,874.04
TOTAL					-93,873.98	-93,873.98

Tubac Fire District

Twelve-Month Cash Flow

Fiscal Year
Begins: Jul-25

	Beginning	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Monthly Average	Overview
Cash Summary															
Cash on Hand <small>(beginning of month)</small>	10,991,869	10,991,869	10,875,398	10,724,682	10,345,407	11,211,463	11,277,346	11,916,026	11,829,509	11,683,542	11,579,605	11,863,796	12,144,632	11,370,273	
Cash Available (on hand + receipts, before cash out)	10,991,869	11,356,096	11,140,540	10,865,622	12,228,100	11,857,100	12,535,727	12,442,774	12,034,500	11,930,922	12,315,622	12,663,546	13,956,276	12,110,569	
Cash Position (end of month)	10,991,869	10,875,398	10,724,682	10,345,407	11,211,463	11,277,346	11,916,026	11,829,508	11,683,542	11,579,605	11,863,796	12,144,632	8,463,287	11,159,558	
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		37,607	12,103	32,353	1,623,881	476,155	622,021	362,646	133,116	175,505	605,809	669,542	220,562	414,275	
Other Cash Inflows		326,619	253,039	108,587	258,812	169,481	636,360	164,102	71,875	71,875	130,208	130,208	1,591,082	326,021	
Line of Credit		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Cash Receipts		364,226	265,142	140,940	1,882,693	645,636	1,258,381	526,748	204,991	247,380	736,017	799,750	1,811,644	740,296	
Cash Paid Out															
Disbursements		455,487	415,858	520,215	507,527	359,026	479,696	370,394	350,958	351,317	451,826	518,914	1,080,913	488,511	
Capital Outlay		25,210	0	0	509,109	220,728	140,005	242,871	0	0	0	0	4,412,076	462,500	
Repayment of LOC		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Cash Paid Out		480,697	415,858	520,215	1,016,637	579,754	619,701	613,265	350,958	351,317	451,826	518,914	5,492,989	951,011	
		(Actuals)	(Actuals)	(Actuals)	(Actuals)	(Actuals)	(Actuals)	(Actuals)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	

COPPERSMITH
BROCKELMAN
LAWYERS

Samuel G. Coppersmith
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PH. (602) 381-5461

2800 N. Central Ave., Suite 1900
Phoenix, AZ 85004-1241
CBLAWYERS.COM

February 5, 2026

Via email cbright@wa-cpas.com

Mr. Curtis Bright
Walker & Armstrong LLP
1850 N. Central Avenue, Suite 400
Phoenix, AZ 85004

Re: Tubac Fire District

Dear Mr. Bright:

By letter dated December 30, 2025, a copy of which is enclosed with this letter, Ben Guerrero, Fire Chief of Tubac Fire District (the "District"), asked us to furnish you with certain information in connection with your audit of the financial statements and accounts of the District for the fiscal year ending June 30, 2025.

Our engagement of the District during the audit period has been limited to specific matters on which the District consulted us. Other matters of a legal or factual nature may exist which could bear on the District's financial condition, but on which the District did not consult us, or which may involve affiliates of the District, but not the District itself.

All information in this response is as of the date of this letter, except as may be otherwise noted. We assume no obligation to advise you of changes that thereafter may be brought to our attention. We limit our response to matters as to which lawyers in this firm have devoted substantive attention as legal counsel to the District, and do not include information received in any other role.

We also understand that, in making the request in its letter to us, the District does not intend to waive the attorney-client privilege with respect to any information that the District has furnished to us. In addition, our response to you is not a waiver of the attorney work-product privilege with respect to any of our files involving the District.

Subject to the foregoing, and to the last paragraph of this letter, we advise you that since July 1, 2024, the date the audit period began, the District has not engaged us to give substantive attention to, or represent the District in connection with, material loss contingencies coming within the scope of clause (a) of Paragraph 5 of the ABA Statement of Policy referred to in the last paragraph of this letter and the materiality limits set forth in the District's letter.

Mr. Curtis Bright
February 5, 2026
Page 2

Regarding fees and expenses, as of June 30, 2025, the District was indebted to this firm for billed fees in the amount of \$1,520.00, and unbilled fees in the amount of \$1,160.00.

With respect to the matters the District has identified specifically and requested comment upon as contemplated by clauses (b) or (c) of Paragraph 5 of the ABA Statement of Policy, we advise you, subject to the last paragraph of this letter, as follows:

Pursuant to clauses (b) and (c) of Paragraph 5 of the ABA Statement of Policy and related Commentary referred to in the last paragraph of this letter, it would be inappropriate for this firm to respond to a general inquiry relating to the existence of unasserted possible claims or assessments involving the District. We can furnish information concerning only those unasserted possible claims or assessments upon which the District has requested specifically, in writing, that we comment. We also cannot comment upon the adequacy of the District's listing, if any, of unasserted possible claims or assessments or its assertions concerning the advice, if any, about the need to disclose same.

Consistent with the ABA Statement of Policy, and pursuant to the District's request, we confirm as correct the District's understanding in its audit inquiry letter to us that whenever, in the course of performing legal services for the District with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the District must disclose or consider disclosure concerning such possible claim or assessment, we, as a matter of professional responsibility to the District, will so advise and consult with the District concerning the question of such disclosure and the applicable requirements of FASB Accounting Standards Codification 450.

Our response also is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975). Without limiting the generality of the foregoing, the limitations set forth in such Statement on the scope and use of this response are specifically incorporated herein by reference, and the description of this letter of "loss contingencies" is qualified in its entirety by Paragraph 5 of the Statement and the accompanying Commentary.

Very truly yours,



Samuel G. Coppersmith

SGC/tj
Enclosure

cc: Chief Ben Guerrero



TUBAC FIRE DISTRICT

January 6, 2026

Coppersmith Brockelman PLC
2800 N Central AZ Suite 1900
Phoenix, AZ 85004-1241

Dear Coppersmith Brockelman PLC,

Our auditors, Walker & Armstrong LLP, are conducting an audit of our financial statements for the year ended June 30, 2025. This letter will serve as our consent for you to furnish to our auditors all the information requested herein. Accordingly, please provide to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of Tubac Fire District in the form of legal consultation or representation.

Pending or Threatened Litigation, Claims, and Assessments (excluding unasserted claims and assessments)

Please prepare a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$5,000 individually or in the aggregate. The description of each matter should include:

- 1) the nature of the litigation;
- 2) the progress of the matter to date;
- 3) how management of Tubac Fire District is responding or intends to respond to the litigation (e.g., to contest the case vigorously or to seek an out-of-court settlement); and
- 4) an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

Unasserted Claims and Assessments

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with *FASB Accounting Standards Codification 450, Contingencies*.

We understand that, whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial

statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of *FASB Accounting Standards Codification 450, Contingencies* (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*). Please specifically confirm to our auditors that our understanding is correct.

Response

Your response should include matters that existed as of June 30, 2025, and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply.

Please specifically identify the nature of, and reasons for, any limitations on your response.

Our auditors would appreciate receiving your reply by **January 15, 2026**, with a specified effective date as close as possible to that date. You may also be requested to provide updates to your written response at a later date. We appreciate your timely response to such requests.

After signing and dating your reply, please mail it directly to Walker & Armstrong LLP, 1850 North Central Avenue, Suite 400, Phoenix, Arizona 85004 in the enclosed preaddressed, postage-paid envelope or email it directly to Curtis Bright at cbright@wa-cpas.com.

Other Matters

Please also indicate the amount we were indebted to you for services and expenses (billed and unbilled) on June 30, 2025.

Sincerely,



Ben Guerrero

Fire Chief

Audit Engagement Letter

August 4, 2025

Mr. Ben Guerro, Fire Chief
Tubac Fire District
2227 I-19 Frontage Road
Tubac, Arizona 85646

Dear Mr. Guerro:

We are pleased to confirm our understanding of the services we are to provide Tubac Fire District (the District) for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Tubac Fire District as of and for the year ended June 30, 2025. 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 Tubac Fire 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 Tubac Fire 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 appropriate 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 schedule
- 3) Schedule of proportionate share of the net pension/OPEB liability
- 4) Schedule of changes in net pension/OPEB liability and related ratios
- 5) Schedule of pension/OPEB contributions

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. 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*.

Auditor's 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 any 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 government'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, tests of the physical existence of inventories, 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.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and 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 risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, 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 Tubac Fire 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*.

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 accounting principles generally accepted in the United States of America, 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; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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 government 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 for 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.

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 Scope and 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.

Other Services

We will also assist in preparing the financial statements and related notes of Tubac Fire District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. 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 financial statement 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.

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.

Engagement Administration, Fees, and Other

We may engage third-party or offshore service providers to perform specific tasks on this engagement. These providers are bound by confidentiality agreements and adherence to data protection standards. By signing this letter, you consent to our use of such providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Mr. Ben Guerro, Fire Chief
Tubac Fire District
August 4, 2025
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We will provide copies of our reports to Tubac Fire 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 Walker & Armstrong 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 a regulator 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 Walker & Armstrong 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.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jay Z. Parke is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit and issue our reports at mutually agreeable times.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$16,000.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. 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 completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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.

Reporting

We will issue a written report upon completion of our audit of Tubac Fire District's financial statements. Our report will be addressed to management and those charged with governance of Tubac Fire 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 auditor's 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, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this 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 Tubac Fire 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 U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Mr. Ben Guerro, Fire Chief
Tubac Fire District
August 4, 2025
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We appreciate the opportunity to be of service to Tubac Fire District 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 attached copy and return it to us.

Very truly yours,

Walker & Armstrong, LLP

W&A/ers

Enclosure

Response:

This letter correctly sets forth the understanding of **Tubac Fire District**.

Management signature: *Ben Guerrero*

Title: Fire Chief

Date: August 5, 2025



TUBAC FIRE DISTRICT

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

TUBAC FIRE DISTRICT BOARD MEETING MINUTES REGULAR MEETING OF THE BOARD OF DIRECTORS January 28, 2026

1. Call to order and Pledge of Allegiance: The meeting was called to order at 1:30 p.m., by Sandy Johnson. The Pledge of Allegiance was recited.
2. Roll call of Board Members: Sandy Johnson, Mary Dahl, Herb Wisdom, Rich Bohman, Gary Brasher were present at Tubac Community Center. Also, in attendance at Tubac Community Center, Fire Chief Guerrero, Deputy Chief Hesly Guerrero, Fire Marshal John Conger, Captain Esai Tapia, and Bianca Hamric. Gabe Buldra attended on behalf of James Vincent Group. Pilar Mendoza attended via Zoom on behalf of Bache Lynch Goldsmith and Mendoza PLLC. Charlie Alvarez attended on behalf of the Tubac Firefighters Association. Members of the public in attendance were Genaro Rivera, Ron Campana, Kathi Campana, Kathleen Vandervoet, and Nan Fitzpatrick.
3. Reading of Public Comments Submitted Via Email: None.
4. Call to the Public: None.
5. Correspondence: A thank you letter from resident Suzanne Rob to TFD Paramedic Maria Ruiz and crew. "Thank you to Maria and all of you who took care of me. You were prompt, efficient and kind. We are thankful that you are in Tubac and appreciate you all."
6. Report from Board Members: None.
7. Discussion and Possible Action Regarding Board Member Election: Sandy Johnson opened the election of the Tubac Fire District Board of Directors.
 - Board Chairman – Rich Bohman nominated Sandy Johnson to continue in the position as Board Chairman. Gary Brasher seconded the nomination as Board Chairman. Nominations for Chairman closed; all were in favor; the motion passed.
 - Board Treasurer- Sandy Johnson nominated Gary Brasher to continue in the position as Board Treasurer. Herb Wisdom seconded the nomination for Treasurer. Nominations for Treasurer closed; all were in favor; the motion passed.
 - Board Clerk- Sandy Johnson nominated Mary Dahl to continue in the position as Board Clerk. Gary Brasher seconded the nomination for Clerk. Nominations for Clerk closed; all were in favor; the motion passed.
8. Discussion and Possible Action to Approve the Governing Board Meeting Schedule for Calendar Year 2026. Mary Dahl made a motion to approve the 2026 meeting schedule as presented. Rich Bohman seconded the motion; all were in favor, the motion passed. (Please refer to www.tubacfiredistrict.org under the Tubac Fire Board tab to review the dates.)
9. Chief and Staff Report: Fire Chief Ben Guerrero, Deputy Chief Hesly Guerrero, Fire Marshal John Conger, Captain Esai Tapia presented the monthly Staff Report for December 2025:
 - Operations Update.

- Training.
 - Administration Update.
 - Wildland Update.
10. Monthly Financial Report for January 2026: Gabe Buldra from James Vincent Group presented the financial reports for the month of December 2025. (Please refer to www.tubacfiredistrict.org under the Tubac Fire Board tab to review the report.)
11. Consent Agenda:
- a. Approval of minutes from December 17, 2025: Rich Bohman made a motion to approve the December 2025 Board meeting minutes. Gary Brasher seconded the motion; all were in favor, the motion passed.
 - b. Approval of monthly financial report for December 2025: Gary Brasher made a motion to approve the financial report for December 2025. Rich Bohman seconded the motion; all were in favor, the motion passed.
 - c. Approval of minutes from January 12, 2026, Special Board Meeting: Rich Bohman made a motion to approve the minutes from the Special Board Meeting. Rich Bohman seconded the motion; all were in favor, the motion passed.
12. Tower Update and Fire Station #1 Update:
- a. Communication Tower Update: Fire Chief Guerrero stated that there is no update at this time. Rich Bohman asked about the vacant space on the tower and the purpose for the tower height. Fire Chief stated that the vacant space is for the District's repeater and county equipment. He informed Rich that the tower is currently solar powered and does not have sufficient power to support all of equipment planned. The remaining equipment on the tower will be installed once the tower is connected to electrical power.
 - b. Fire Station #1 Update:
 - Chief Guerrero addressed the exploratory digging requested by EPCOR Water. He stated that the waterline and valve are in working order, and no maintenance is required to proceed with the construction project.
 - Genaro Rivera presented to the Board the exploratory digging process and shared the findings regarding the condition of the water valve. Genaro emphasized it was all good news. (Please refer to the January 28th livestream on the on the www.facebook.com/tubacfiredistrict for full presentation.)
 - The reinforcing bars installed for the retaining wall were installed at a slight angle and will need to be adjusted.
 - Construction is ongoing on the station's concrete pad and the footings for the retaining wall.
 - Septic Tank has been inspected.
 - Leach field has been buried.
 - Chief Guerrero presented to the Board with the funding analysis outlining Station #1 expenses, USDA funding received, and remaining USDA funds available.
13. Discussion and Possible Action Regarding the Appointment of Bianca Hamric as Tubac Fire District Records and Retention Officer. Gary Brasher made a motion to approve Bianca Hamric as Tubac Fire District Records and Retention Officer. Herb Wisdom seconded the motion; all were in favor; the motion passed.
14. Discussion and possible action regarding the proposed Memorandum of Understanding (MOU) between the Tubac Fire District and Tubac Firefighters Association. Fire Chief, with the support of Union Representative

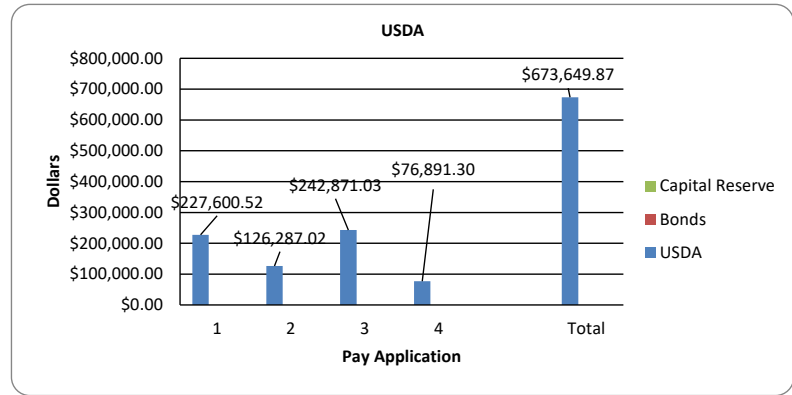
Charlie Alvarez, presented the Board with a Memorandum of Understanding (MOU) for the 2026 fiscal year. Attorney Pilar Mendoza was present to review the MOU, assist with questions and offer recommendations. Mary Dahl noted the need to include a term end date to the MOU, and the remaining board members agreed. Rich Bohman made a motion to approve the Memorandum of Understanding, with the condition that it be amended to include a term end date of December 31, 2026. Gary Brasher seconded the motion; all were in favor; the motion passed.

15. Future Agenda Items: None.

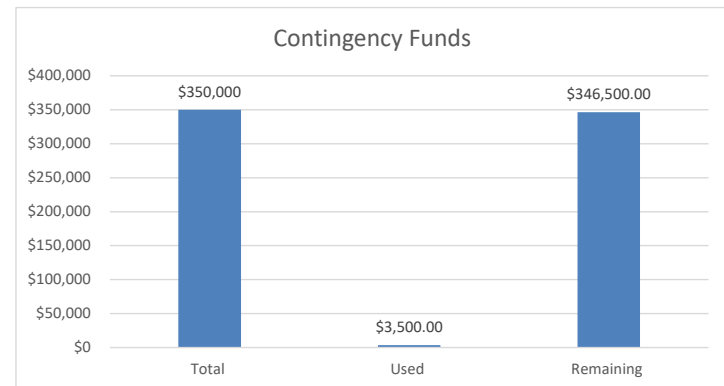
16. Next Meeting: February 25, 2026, at 1:30 p.m. to be held at the Tubac Community Center. Rich Bohman moved to adjourn the meeting at 3:15 p.m., Gary Brasher seconded the motion; all were in favor; the motion passed.

DRAFT

Pay App #	USDA	Bonds	Capital Res	Total Pay App
1	\$227,600.52	\$0.00	\$0.00	\$227,600.52
2	\$126,287.02	\$0.00	\$0.00	\$126,287.02
3	\$242,871.03			\$242,871.03
4	\$76,891.30			\$76,891.30
Total	\$673,649.87	\$0.00	\$0.00	\$673,649.87



Contingency Funds	
Total	\$350,000
Used	\$3,500.00
Remaining	\$346,500.00



FUNDING ANALYSIS

Project Name:

Tubac Fire Station No. 1

Pay Application #

3

Date:

Period To:

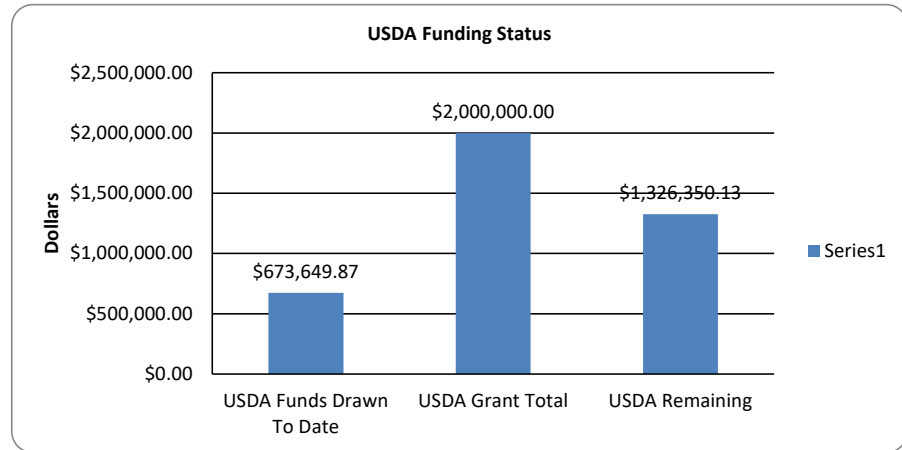
EXPENDITURES	Contractor	Budgeted	Obligated	Expended	Bal to Finish	Projected	Total	Curr Request	Notes
Construction – GMP	D.L. Norton General Contracting, Inc	\$7,494,240.00	\$7,494,240.00	\$673,649.87	\$6,820,590.13		\$7,494,240.00	\$76,891.30	Pay app#4- sitework,retaining walls, spetic system, water service
FUNDING SOURCES									
Source	Total Budget	Prior Draw	This Draw	Balance Remaining	Notes				
USDA Grant	\$2,000,000.00	\$596,758.57	\$76,891.30	\$1,326,350.13	Drawn first CDS grant.				
Bond Funds	\$4,200,000.00	0	0	\$4,200,000.00	Used after USDA funds are exhausted.				
Capital Reserve	\$1,294,240.00	0	0	\$1,294,240.00	Drawn last; remaining balance stays in LPG account.				
Contingency Funds	\$350,000.00		\$3,500.00	\$346,500.00	Exploratory digging for water line				

USDA Funding Summary – Tubac Fire Station No. 1

Total Earned This Period \$77,527.24
Retainage \$19,197.65
Net Pay Requested \$76,891.30

USDA Funds Applied This Pay App \$76,891.30
USDA Funds Drawn To Date \$673,649.87
USDA Grant Total \$2,000,000.00
USDA Remaining \$1,326,350.13

Work Completed This Period
Mobilization, signage, site security fencing, temporary utilities, demolition.



Cumulative Net & Retainage Summary

Pay App #	Gross This Pay App	Retainage This Pay App	Net This Pay App	Cumulative Gross	Cumulative Retainage	Cumulative Net
1	\$234,473.08	\$6,872.56	\$227,600.52	\$234,473.08	\$6,872.56	\$227,600.52
2	\$129,569.83	\$3,282.81	\$126,287.02	\$364,042.91	\$10,155.37	\$353,887.54
3	\$251,277.37	\$8,406.34	\$242,871.03	\$615,320.28	\$18,561.71	\$596,758.57
4	\$77,527.24	\$635.94	\$76,891.30	\$692,847.52	\$19,197.65	\$673,649.87

Division	Division Name	Item No.	Description	Unit	Qty	Unit Price	Bid Cost
1	General Requirements	1	Safety/First Aid/ Eyewash Stn.	ls	1	850	850
1	General Requirements	2	Temporary Fire Protections	ls	1	450	450
1	General Requirements	3	Temporary Storage Container	ls	1	2500	2500
1	General Requirements	4	Temporary Building Protection	ls	1	3000	3000
1	General Requirements	5	Temporary Fence	ls	1	6500	6500
1	General Requirements	6	Temporary Job Trailer	ls	1	30000	30000
1	General Requirements	7	Temporary Power Job Trailer	ls	1	13500	13500
1	General Requirements	8	Job Trailer Drinking Water	ls	1	1250	1250
1	General Requirements	9	Temporary Toilets & Sanitation	ls	1	7500	7500
1	General Requirements	10	Temporary Handwash Station	ls	1	1500	1500
1	General Requirements	11	Progress & Final Cleaning	ls	1	10500	10500
1	General Requirements	12	Dumpster/Trash Disposal	ls	1	24000	24000
1	General Requirements	13	Street Sweeper	ls	1	5000	5000
1	General Requirements	14	Traffic Control	ls	1	5800	5800
1	General Requirements	15	Warranty	ls	1	5000	5000
2	Existing Conditions	1	Survey & Staking	ls	1	21650	21650
3	Concrete	1	Decorative Concrete Finishes	ls	1	32006.85	32006.85
4	Masonry & Precast Concrete	1	Masonry & Precast Concrete	ls	1	512000	512000
5	Metals	1	Structural Steel & Misc. Steel	ls	1	136635	136635
6	Wood, Plastics, and Composites	1	Rough Carpentry	ls	1	257800	257800
6	Wood, Plastics, and Composites	2	Architectural Wood & Countertop	ls	1	113320	113320
7	Thermal & Moisture Protection	1	Roofing & Appendages	ls	1	427764	427764
7	Thermal & Moisture Protection	2	Joint Sealants	ls	1	18665	18665
8	Openings	1	HM Frames, Doors & Hardware	ls	1	92866	92866
8	Openings	2	Aluminum Frames, Storefronts, Windows, Glazing	ls	1	66596	66596
8	Openings	3	Overhead Sectional & Coiling Doors	ls	1	78610	78610
8	Openings	4	Unit Skylights & Tubular Solatube	ls	1	22691.12	22691.12
9	Finishes	1	Framing, Insulation, Drywall, Paint, ACT, FRP	ls	1	319743	319743
9	Finishes	2	Stucco	ls	1	106849.56	106849.56
9	Finishes	3	Tile, Athletic Flooring, Rubber Base	ls	1	29548	29548
10	Specialties	1	Exterior & Interior Building Signage	ls	1	22094	22094
10	Specialties	2	Toilet & Bath Accessories	ls	1	8845	8845
10	Specialties	3	FEC (excludes fire extinguishers) & Corner Guards	ls	1	4170	4170
10	Specialties	4	Flagpoles	ls	1	11781.31	11781.31
12	Furnishings	1	Window Coverings	ls	1	4750	4750
21	Fire Suppression	1	Fire Sprinkler Systems	ls	1	39000	39000
22	Plumbing (Includes Mechanical)	1	Plumbing & Mechanical Systems	ls	1	657153	657153
26	Electrical (Includes Fire Alarm)	1	Electrical & Fire Alarm Systems	ls	1	1058127	1058127
31/32	Earthwork & Exterior Improveme	1	Demo, Fill, Grading, Utilities, Septic System, Building & Site Concrete and As	ls	1	1205959.2	1205959.2
31/32	Earthwork & Exterior Improveme	2	Asphalt Striping & Site Signage	ls	1	3962.7	3962.7
31/32	Earthwork & Exterior Improveme	3	Termite Control	ls	1	8084	8084
31/32	Earthwork & Exterior Improveme	4	Fence, Gates, Guardrail & Handrail	ls	1	111127	111127
31/32	Earthwork & Exterior Improveme	5	Landscape & Irrigation	ls	1	49633	49633

Pay Application #3 Summary (per AIA G702)

Gross This F \$251,277.37 Net Payment This Pay App \$242,871.03 \$8,406.34

Item No.	Description	Schedule of Values (SOV)	This Pay App	Retainage - This Pay App	Completed To Date (Per Pay App #3)	Retainage To Date (Per Pay App #3)	Net Payment - This Pay App	Total Retainage (Cumulative)
1	General Requirements	\$124,267.86	\$1,429.77	\$78.34	\$39,579.24	\$1,978.96	\$1,351.43	
2	Survey & Staking	\$21,650.00	\$5,548.75	\$304.02	\$5,548.75	\$277.44	\$5,244.73	
3	Decorative Concrete Finishes	\$39,955.86	\$0.00	\$0.00		\$0.00	\$0.00	
4	Masonry & Precast	\$512,000.00	\$0.00	\$0.00		\$0.00	\$0.00	
5	Structural Steel & Misc. Steel	\$131,460.00	\$0.00	\$0.00		\$0.00	\$0.00	
6	Rough Carpentry	\$212,800.00	\$0.00	\$0.00		\$0.00	\$0.00	
7	Architectural Wood & Countertops	\$113,320.00	\$11,332.00	\$620.89	\$11,332.00	\$566.60	\$10,711.11	
8	Roofing & Appendages	\$467,114.00	\$4,671.14	\$255.93	\$4,671.14	\$233.56	\$4,415.21	
9	Joint Sealants	\$18,665.00	\$0.00	\$0.00		\$0.00	\$0.00	
10	HM Frames, Doors & Hardware	\$92,866.00	\$0.00	\$0.00		\$0.00	\$0.00	
11	Aluminum Frames, Storefronts, Windows, Glass & Glazing	\$67,490.00	\$0.00	\$0.00		\$0.00	\$0.00	
12	Overhead Coiling & Sectional Doors	\$78,610.00	\$0.00	\$0.00		\$0.00	\$0.00	
13	Unit Skylights & Tubular Solatube	\$22,691.12	\$0.00	\$0.00		\$0.00	\$0.00	
14	Framing, Insulation, Drywall, Paint, ACT & FRP	\$323,005.00	\$0.00	\$0.00		\$0.00	\$0.00	
15	Stucco	\$106,849.56	\$0.00	\$0.00		\$0.00	\$0.00	
16	Tile, Athletic Flooring & Rubber Base	\$38,857.07	\$0.00	\$0.00		\$0.00	\$0.00	
17	Exterior & Interior Building Signage	\$20,475.37	\$0.00	\$0.00	\$10,237.69	\$511.88	\$0.00	
18	Toilet & Bath Accessories	\$8,845.00	\$0.00	\$0.00		\$0.00	\$0.00	
19	FEC & Corner Guards (excl. fire extinguishers)	\$4,170.00	\$0.00	\$0.00		\$0.00	\$0.00	
20	Flagpole	\$13,475.00	\$0.00	\$0.00		\$0.00	\$0.00	
21	Window Coverings	\$4,750.00	\$0.00	\$0.00		\$0.00	\$0.00	
22	Fire Sprinkler System	\$36,300.00	\$0.00	\$0.00		\$0.00	\$0.00	
23	Plumbing System	\$240,885.00	\$0.00	\$0.00		\$0.00	\$0.00	
24	Mechanical / HVAC System	\$396,268.00	\$0.00	\$0.00		\$0.00	\$0.00	
25	Electrical & Fire Alarm Systems	\$1,063,127.00	\$0.00	\$0.00		\$0.00	\$0.00	
	Demo, Import Fill, Grading, Septic System, Utilities, Building & Site							
26	Concrete and Asphalt	\$1,205,959.20	\$130,445.00	\$7,147.16	\$263,850.00	\$13,192.50	\$123,297.84	
27	Asphalt Striping & Site Signage	\$3,962.70	\$0.00	\$0.00		\$0.00	\$0.00	
28	Termite Control	\$8,084.00	\$0.00	\$0.00		\$0.00	\$0.00	
29	Fence, Gates, Guardrail & Handrail	\$111,127.00	\$0.00	\$0.00		\$0.00	\$0.00	
30	Landscape & Irrigation	\$49,633.00	\$0.00	\$0.00		\$0.00	\$0.00	
31	Contingency	\$350,000.00	\$0.00	\$0.00		\$0.00	\$0.00	
32		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
33		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
34		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
35		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
36	General Conditions	\$740,250.00	\$71,177.88	\$0.00	\$156,861.19	\$0.00	\$71,177.88	
37	Bond	\$55,344.00	\$0.00	\$0.00	\$55,344.00	\$0.00	\$0.00	
38	Insurance	\$6,312.60	\$1,647.83	\$0.00	\$6,753.39	\$0.00	\$1,647.83	
39	Consturction Fee	\$438,579.88	\$14,700.00	\$0.00	\$36,015.48	\$0.00	\$14,700.00	
40	Sales Tax	\$308,277.78	\$10,325.00	\$0.00	\$25,307.40	\$0.00	\$10,325.00	
41						\$0.00	\$0.00	
42						\$0.00	\$0.00	
43						\$0.00	\$0.00	
						\$0.00	\$0.00	
						\$0.00	\$0.00	
						\$0.00	\$0.00	
						\$0.00	\$0.00	
47	Sales Tax					\$0.00	\$0.00	
TOTALS		\$7,437,427.00	\$251,277.37	\$8,406.34	\$615,500.28	\$18,561.71	\$242,871.03	\$18,561.71

Pay Application #2 Detail -

Item No.	Description of Work	Original Amount (Scheduled Value)	Earned to Date - This Pay App	% Complete to Date	Retainage \$	Retainage %	Net Payment This Pay App
1	General Requirements	124267.86	10593.57	9%	1907.47	18%	8686.1
2	Survey & Staking	21650	0	0	0		0
3	Decorative Concrete Finishes	39955.86	0	0	0		0
4	Masonry & Precast	512000	0	0	0		0
5	Structural Steel & Misc. Steel	131460	0	0	0		0
6	Rough Carpentry	212800	0	0	0		0
7	Architectural Wood & Countertops	113320	0	0	0		0
8	Roofing & Appendages	467114	0	0	0		0
9	Joint Sealants	18665	0	0	0		0
10	HM Frames, Doors & Hardware	92866	0	0	0		0
11	Aluminum Frames, Storefronts, Windows, Glass & Glazing	67490	0	0	0		0
12	Overhead Coiling & Sectional Doors	78610	0	0	0		0
13	Unit Skylights & Tubular Solatube	22691.12	0	0	0		0
14	Framing, Insulation, Drywall, Paint, ACT & FRP	323005	0	0	0		0
15	Stucco	106849.56	0	0	0		0
16	Tile, Athletic Flooring & Rubber Base	38857.07	0	0	0		0
17	Exterior & Interior Building Signage	20475.37	0	0	511.88		-511.88
18	Toilet & Bath Accessories	8845	0	0	0		0
19	FEC & Corner Guards (excl. fire extinguishers)	4170	0	0	0		0
20	Flagpole	13475	0	0	0		0
21	Window Coverings	4750	0	0	0		0
22	Fire Sprinkler System	36300	0	0	0		0
23	Plumbing System	240885	0	0	0		0
24	Mechanical / HVAC System	396268	0	0	0		0
25	Electrical & Fire Alarm Systems	1063127	0	0	0		0
26	Demo, Import Fill, Grading, Septic System, Utilities, Building & Site Concrete	1205959.2	47475	0.039367003	6670.25	0.140500263	40804.75
27	Asphalt Striping & Site Signage	3962.7	0	0	0		0
28	Termite Control	8084	0	0	0		0
29	Fence, Gates, Guardrail & Handrail	111127	0	0	0		0
30	Landscape & Irrigation	49633	0	0	0		0
31	Contingency	350000	0	0	0		0
32		0	0	0	0		0
33		0	0	0	0		0
34		0	0	0	0		0
35		0	0	0	0		0
36		0	0	0	0		0
37		0	0	0	0		0
38		0	0	0	0		0
39		0	0	0	0		0
40		0	0	0	0		0
41		0	0	0	0		0
42		0	0	0	0		0
43	General Conditions	740250	56942.31	0.07692308	0	0	56942.31
44	Bond	55344	0	0	0		0
45	Insurance	63125.6	1637.83	0.025945575	0	0	0
46	Construction Fee (Overhead & Profit)	438579.88	7587.81	0.017300862	1065.77	0.140458182	0
47	Sales Tax	308277.78	5333.31	0.017300339	0	0	0
	TOTALS:		129569.83		10155.37		126287.02

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Difference (

126287.02
0

Pay Application #1 Detail - Mirrors Contractor G703 (Option A)

Item No.	Description of Work	Original Amount (Schedule)	Earned to Date - This Pay	% Complete to Date	Retainage \$	Retainage %	Net Payment This Pay App
1	General Requirements	\$124,267.86	\$27,555.90	22.17%	\$1,377.80	5.00%	\$26,178.10
2	Survey & Staking	\$21,650.00	\$0.00	0.00%	\$0.00		\$0.00
3	Decorative Concrete Finishes	\$39,955.86	\$0.00	0.00%	\$0.00		\$0.00
4	Masonry & Precast	\$512,000.00	\$0.00	0.00%	\$0.00		\$0.00
5	Structural Steel & Misc. Steel	\$131,460.00	\$0.00	0.00%	\$0.00		\$0.00
6	Rough Carpentry	\$212,800.00	\$0.00	0.00%	\$0.00		\$0.00
7	Architectural Wood & Countertops	\$113,320.00	\$0.00	0.00%	\$0.00		\$0.00
8	Roofing & Appendages	\$467,114.00	\$0.00	0.00%	\$0.00		\$0.00
9	Joint Sealants	\$18,665.00	\$0.00	0.00%	\$0.00		\$0.00
10	HM Frames, Doors & Hardware	\$92,866.00	\$0.00	0.00%	\$0.00		\$0.00
11	Aluminum Frames, Storefronts, Windows, Glass & Glazing	\$67,490.00	\$0.00	0.00%	\$0.00		\$0.00
12	Overhead Coiling & Sectional Doors	\$78,610.00	\$0.00	0.00%	\$0.00		\$0.00
13	Unit Skylights & Tubular Solatube	\$22,691.12	\$0.00	0.00%	\$0.00		\$0.00
14	Framing, Insulation, Drywall, Paint, ACT & FRP	\$323,005.00	\$0.00	0.00%	\$0.00		\$0.00
15	Stucco	\$106,849.56	\$0.00	0.00%	\$0.00		\$0.00
16	Tile, Athletic Flooring & Rubber Base	\$38,857.07	\$0.00	0.00%	\$0.00		\$0.00
17	Exterior & Interior Building Signage	\$20,475.37	\$10,237.69	50.00%	\$511.88	5.00%	\$9,725.81
18	Toilet & Bath Accessories	\$8,845.00	\$0.00	0.00%	\$0.00		\$0.00
19	FEC & Corner Guards (excl. fire extinguishers)	\$4,170.00	\$0.00	0.00%	\$0.00		\$0.00
20	Flagpole	\$13,475.00	\$0.00	0.00%	\$0.00		\$0.00
21	Window Coverings	\$4,750.00	\$0.00	0.00%	\$0.00		\$0.00
22	Fire Sprinkler System	\$36,300.00	\$0.00	0.00%	\$0.00		\$0.00
23	Plumbing System	\$240,885.00	\$0.00	0.00%	\$0.00		\$0.00
24	Mechanical / HVAC System	\$396,268.00	\$0.00	0.00%	\$0.00		\$0.00
25	Electrical & Fire Alarm Systems	\$1,063,127.00	\$0.00	0.00%	\$0.00		\$0.00
26	Demo, Import Fill, Grading, Septic System, Utilities, Building & Site Concret	\$1,205,959.20	\$85,930.00	7.13%	\$4,296.50	5.00%	\$81,633.50
27	Asphalt Striping & Site Signage	\$3,962.70	\$0.00	0.00%	\$0.00		\$0.00
28	Termite Control	\$8,084.00	\$0.00	0.00%	\$0.00		\$0.00
29	Fence, Gates, Guardrail & Handrail	\$111,127.00	\$0.00	0.00%	\$0.00		\$0.00
30	Landscape & Irrigation	\$49,633.00	\$0.00	0.00%	\$0.00		\$0.00
31	Contingency	\$350,000.00	\$0.00	0.00%	\$0.00		\$0.00
32		\$0.00	\$0.00		\$0.00		\$0.00
33		\$0.00	\$0.00		\$0.00		\$0.00
34		\$0.00	\$0.00		\$0.00		\$0.00
35		\$0.00	\$0.00		\$0.00		\$0.00
36		\$0.00	\$0.00		\$0.00		\$0.00
37		\$0.00	\$0.00		\$0.00		\$0.00
38		\$0.00	\$0.00		\$0.00		\$0.00
39		\$0.00	\$0.00		\$0.00		\$0.00
40		\$0.00	\$0.00		\$0.00		\$0.00
41		\$0.00	\$0.00		\$0.00		\$0.00
42		\$0.00	\$0.00		\$0.00		\$0.00
43	General Conditions	\$740,250.00	\$28,741.00	3.88%	\$0.00	0.00%	\$28,741.00
44	Bond	\$55,344.00	\$55,344.00	100.00%	\$0.00	0.00%	\$55,344.00
45	Insurance	\$63,125.60	\$3,287.73	5.21%	\$0.00	0.00%	\$3,287.73
46	Construction Fee (Overhead & Profit)	\$438,579.88	\$13,727.67	3.13%	\$686.38	5.00%	\$13,041.29
47	Sales Tax	\$308,277.78	\$9,649.09	3.13%	\$0.00	0.00%	\$9,649.09
	TOTALS:		\$234,473.08		\$6,872.56		\$227,600.52

GMP #1 Cost Summary (from Contractor Cost Summary Sheet)

A	Cost of Construction (Labor, Materials, Equipment)	5538780.74
B	Contingency	350000
C	Subtotal Direct Costs (A+B)	5888780.74
D	General Conditions	740250
E	Payment and Performance Bond	55226
F	Insurance	63125.6
G	Subtotal Indirect Costs (D+E+F)	858601.6
H	Subtotal Direct and Indirect Costs (C+G)	6747382.34
I	Construction Fee (Overhead & Profit)	438579.88
J	Subtotal Direct and Indirect Costs (incl. Fee)	7185962.22
K	Sales Tax	308277.78
L/M	Total Amount (GMP #1)	7494240

Delegation Agreement No. EV26-0077

between the

Arizona Department of Environmental Quality

and the

Tubac Fire District

WHEREAS, A.R.S. § 49-107 generally authorizes the Director of the Arizona Department of Environmental Quality (ADEQ) to delegate to a local environmental agency, county health department, public health services district or municipality any functions, powers, or duties (Functions and Duties) which the Director believes can be competently, efficiently, and properly performed by the local agency, and

WHEREAS, A.R.S. § 49-501(D) specifically permits the Director to delegate authority for the issuance of open burning permits to a county, city, town, or fire district, and

WHEREAS, A.R.S. § 41-1081 sets forth the standards for delegation agreements between the delegating agency and the political subdivision, and

WHEREAS, the Tubac Fire District (Local Authority or LA) meets the delegation qualification set forth in A.R.S. § 49-501(D), and

WHEREAS, the Director of ADEQ believes the LA will competently, efficiently, and properly perform the Functions and Duties covered by this Agreement, and

WHEREAS, The LA deems that it is in its best interests to accept such delegation, and

WHEREAS, this Delegation Agreement meets the standards set forth in A.R.S. § 41-1081.

THEREFORE, the Director of ADEQ delegates to the LA and the LA accepts the delegation to perform those Functions and Duties on behalf of ADEQ and in accordance with the terms and conditions contained herein.

A. DELEGATED FUNCTIONS AND DUTIES

The Functions and Duties delegated to the LA by this Agreement are identified in A.R.S. § 49-501 and A.A.C. R18-2-602 pertaining to the issuance of open burning permits.

B. STANDARDS OF PERFORMANCE

1. OPEN BURNING CONFORMANCE

In carrying out its Functions and Duties under this Agreement, the LA shall comply with the provisions of A.R.S. § 49-501 and A.A.C. R18-2-602.

2. GENERAL CONFORMANCE

Pursuant to A.R.S. § 49-106, the rules adopted by ADEQ apply and shall be observed throughout this state, or as provided by their terms, and the appropriate local officer, council or board shall enforce them. Section 49-106 does not limit the authority of local governing bodies to adopt ordinances and rules within their respective jurisdictions if those ordinances and rules do not conflict with state law and are equal to or more restrictive than the rules of ADEQ, but section 49-106 does not grant local governing bodies any authority not otherwise provided by separate state law.

3. RECORDS AND INSPECTIONS

- a. The LA agrees to prepare records relating to each of the Open Burn permits issued under this Agreement. The LA agrees to maintain each of these records for a period of five years after issuance of the respective permit and make them available for inspection by the Director as required by A.A.C. R18-2-602(G).
- b. The LA agrees to maintain and provide to ADEQ upon request a copy of each open burn permit issued in the previous calendar year and a record of daily burn activity, excluding household waste burn permits, as required by A.A.C. R18-2-602(G).
- c. ADEQ representatives may accompany employees of the LA on inspections and review all records relating to the performance of the activities set forth in this Agreement. Where practicable, ADEQ will provide prior notice to the LA of its intent to accompany the LA's employees on inspections.

4. OPERATING GUIDANCE

- a. ADEQ will provide the LA with a copy of A.R.S. § 49-501 and A.A.C. R18-2-602, an open burning permit application form, and an open burning permit form.
- b. Additional guidance may be provided on an as-requested basis. This additional guidance may include other material that may assist the LA in making decisions necessary to carry out the activities covered by this Agreement.
- c. ***The LA is encouraged to contact ADEQ at any time to request clarification or to request that guidance be provided to cover a particular topic.***

5. COMPLIANCE AND ENFORCEMENT

- a. The LA shall monitor compliance with permit conditions.
- b. Pursuant to A.A.C. R18-2-602(D)(3)(o), the LA may order that a burn be extinguished or prohibit burning during periods of inadequate smoke dispersion, excessive visibility impairment, or extreme fire danger.
- c. The LA shall initiate timely and appropriate referrals to ADEQ when necessary for enforcement actions against individuals and facilities to resolve permit noncompliance or violation of statutes and rules applicable to this Agreement, including A.R.S. § 49-501 and A.A.C. R18-2-602. When necessary, ADEQ will work with the LA to enforce the statutes and rules applicable to this Agreement.

- d. Nothing herein shall preclude the LA from independently initiating enforcement action pursuant to its own authority, including civil or criminal statute or local ordinance, or from pursuing any other available legal or equitable remedy.
- e. ADEQ retains its complete authority to take enforcement action against any individual, facility or violator covered by this Agreement or, at its sole discretion, to refrain from exercising such authority if enforcement action taken or initiated by the LA is timely, appropriate, and effective.
- f. If the LA contacts the County Attorney for enforcement assistance, the LA shall communicate the details of that request to ADEQ within 24-48 hours.
- g. The LA shall respond to imminent health hazards which fall under the LA's area of jurisdiction. ADEQ also retains any and all authority defined in A.R.S. Title 49 to respond to, abate, or eliminate an imminent and substantial danger to public health or the environment.
- h. ***The LA shall contact ADEQ with any compliance or enforcement questions or issues.***

C. TERMS AND CONDITIONS OF AGREEMENT

1. TERM OF AGREEMENT

This Agreement shall be effective 30 days after ADEQ gives written notice of its final decision to enter into this Agreement. This Agreement shall remain in effect for ten (10) years from its effective date.

2. AMENDMENT PROCEDURES

- a. This Agreement may be modified or renegotiated for additional periods upon mutual written agreement of the parties, by formal amendment executed with the same formalities as this Agreement.
- b. Amendments shall comply with the provisions of A.R.S. § 41-1081, including public notice and comment.
- c. Amendments to this Agreement shall be effective 30 calendar days after ADEQ gives written notice of its final decision to modify this Agreement.

3. TERMINATION PROCEDURES

- a. Either party may terminate this Agreement at any earlier time by providing written notice to the other party at least thirty (30) days prior to the termination date. The notice shall specify the effective date of termination.
- b. Either party may cancel this Agreement for conflict of interest in accordance with section (C)(3)(a) of this Agreement, without penalty or further obligation, pursuant to A.R.S. § 38-511.
- c. The LA shall, prior to the termination of the Agreement, deliver to the Director all files, public documents, and pending applications received by the LA for those delegated Functions and Duties being terminated, and a summary status report of those delegated Functions and Duties, and shall provide written notification of the effective date of termination to all persons with pending applications and to all regulated facilities affected by the termination of this Agreement.

4. LOCAL FEE

Pursuant to A.R.S. § 41-1083, the LA may not assess any fee, tax or other assessment in the exercise of its delegated Functions and Duties pursuant to this Agreement unless the LA is otherwise authorized by law to impose the fee, tax or other assessment.

5. PERSONNEL QUALIFICATIONS

- a. In order to assure ADEQ's delegation is competently, efficiently, and properly performed by qualified personnel, the LA agrees to authorize only fire service providers performing fire protection services within that county, city, town or fire district to issue open burning permits, pursuant to A.R.S. § 49-501 and A.A.C. R18-2-602. Qualified personnel have training in the issuance of open burning permits.
- b. LA may request and receive training by ADEQ for the issuance of open burning permits and the LA agrees to be trained by ADEQ as necessary.

6. CONFLICT RESOLUTION PROCEDURES

- a. This Agreement shall be governed by and construed in accordance with Arizona Revised Statutes Title 49 and other laws and regulations of the State of Arizona as applicable, including the Arizona Procurement Code at A.R.S. § 41-2501 *et. seq.* and administrative rules and regulations A.A.C. R2-7-101 *et. seq.*
- b. In the event of any judicial proceeding related to this Agreement or any unauthorized Subcontract the parties agree that venue shall be proper in Maricopa County, Arizona. *See* A.R.S. §§ 12-123 and 12-401(17).
- c. The parties to this Agreement agree to resolve all disputes arising out of or relating to this Agreement through arbitration, after exhausting applicable administrative review, to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes (Title 41).

7. DELEGATION TO OTHER LOCAL AGENCIES AND SUB-DELEGATION

- a. ADEQ's delegation to another political jurisdiction within the LA's boundaries shall in no way infringe upon, reduce or usurp the LA's right, authority and responsibility to implement non-delegated locally authorized activities and programs.
- b. Prior to entering into any delegation agreement with another political subdivision within the LA's boundaries, ADEQ shall coordinate with both the LA and the other political subdivision on jurisdictional issues.
- c. ADEQ shall provide the LA a copy of any delegation agreement with another jurisdiction located within the LA's boundaries.
- d. Before any changes to jurisdictional boundaries are made that affect this Agreement, parties shall notify ADEQ, and ADEQ shall coordinate with the parties.
- e. The LA may not subdelegate the Functions and Duties delegated pursuant to this Agreement to another local government agency or political subdivision without first obtaining the prior written approval of the Director. Pursuant to A.R.S. § 49-501(D), with the prior written approval of the Director, the LA may assign the issuance of open burning permits to a private fire protection service provider that performs fire protection services within the LA's jurisdiction.

8. PRIMARY CONTACT PERSONS

- a. The parties shall address all notices relative to this Agreement to the following persons:

Benjamin Guerrero
Fire Chief
Tubac Fire District
2227 I-19 Frontage Rd
Tubac, AZ 85646
520-398-2255
bguerrero@tubacfire.org

Karla Murrieta
Unit Manager, Air Quality Permits, Air Quality Division
ADEQ
1110 W. Washington St.
Phoenix, AZ 85007
602-637-4820
murieta.karla@azdeq.gov

- b. If a party names a successor to its primary contact person, that party shall provide notice to the other party as specified in section (C)(8)(a) of this Agreement. The naming of a successor shall not require the execution of an amendment to this Agreement.

9. SEVERABILITY

In the event that any provision of this Agreement is determined to be void or unenforceable, such determination shall not affect the remainder of this Agreement, which shall continue to be in full force and effect.

10. NON-DISCRIMINATION

All Parties shall comply with all existing federal, state, and local laws, rules, policies, or executive orders, including the Americans with Disabilities Act and State of Arizona Executive Order 2023-1, to prohibit discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing the contract or subcontract.

Signatures on next page

Delegation Agreement No. EV26-0077

DRAFT DO NOT SIGN

Daniel Czecholinski
Date:
Title: Director of Air Quality Division
Arizona Department of Environmental Quality

DRAFT DO NOT SIGN

Name:
Date:
Title:
Tubac Fire District

DRAFT DO NOT SIGN

Chair Date:
Board of Supervisors

ATTEST:

DRAFT DO NOT SIGN

Clerk of the Board of Supervisors

APPROVED AS TO FORM:

DRAFT DO NOT SIGN

Attorney Date:

