

**GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
PUBLIC NOTICE AND AGENDA
Tuesday, November 16, 2021 9:00 a.m.
3885 East Golder Ranch Drive, Tucson, Arizona**

Pursuant to ARS § 38-431.02, ARS § 38-431.03 and ARS § 38-431.05, the Golder Ranch Fire District Governing Board will meet in Regular Session that begins at approximately 9:00 a.m. on Tuesday, November 16, 2021. The meeting will be held at the Fire District Administration Board Room, which is located at 3885 East Golder Ranch Drive, Tucson, Arizona. The order of the Agenda may be altered or changed by direction of the Board. The Board may vote to go into Executive Session, which are not open to the public, on any agenda item pursuant to ARS § 38-431.03(A)(3) for discussion and consultation for legal advice with the Fire District Attorney on the matter(s) as set forth in the agenda item. The following topics and any reasonable variables related thereto will be subject to discussion and possible action.

1. **CALL TO ORDER/ROLL CALL**
2. **SALUTE AND PLEDGE OF ALLEGIANCE**
3. **FIRE BOARD REPORTS**
4. **CALL TO THE PUBLIC**

This is the time for the public to comment. Members of the Board are not permitted to discuss or take action on any item raised in the Call to the Public, which are not on the agenda due to restrictions of the Open Meeting Law; however, individual members of the Board are permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or that the matter be placed on a future agenda.

5. **PRESENTATIONS**

A. PRESENTATION OF PERSONNEL

- YEARS OF SERVICE
 - BROOKE PAINTER – 20 YEARS
- RETIREMENT
 - ROBERT RUSSO

6. **CONSENT AGENDA**

The consent portion of the agenda is a means of expediting routine matters, such as minutes or previously discussed or budgeted items that must be acted upon by the Board. Any item may be moved to Regular Business for discussion and possible action by any member of the Board.

A. APPROVE MINUTES – OCTOBER 19, 2021 REGULAR SESSION

B. APPROVE MINUTES – OCTOBER 19, 2021 EXECUTIVE SESSION



7. REPORTS AND CORRESPONDENCE

A. FIRE CHIEF'S REPORT – CHIEF KARRER

- UPDATES ON THE FOLLOWING AREAS:
 - MEETINGS, TRAININGS, AND EVENTS ATTENDED
 - POLITICAL & PUBLIC SAFETY INTERACTIONS/UPDATES
 - DISTRICT ACTIVITIES
 - PERSONNEL
 - COMMENDATIONS/THANK YOU CARDS RECEIVED
- LEADERSHIP TEAM REPORT – PRESIDENT JONES

B. PLANNING ASSISTANT CHIEF'S REPORT – CHIEF ABEL

- UPDATES ON THE FOLLOWING AREAS:
 - ASSISTANT CHIEF'S ACTIVITIES
 - FIRE AND LIFE SAFETY
 - LOGISTICS
 - PLANNING
 - FACILITIES
 - FLEET

C. ESSENTIAL SERVICES ASSISTANT CHIEF'S REPORT – CHIEF BRANDHUBER

- UPDATES ON THE FOLLOWING AREAS
 - ASSISTANT CHIEF'S ACTIVITIES
 - BOARD SERVICES
 - FINANCE
 - HUMAN RESOURCES
 - INFORMATION TECHNOLOGY

D. EMERGENCY RESPONSE/PROFESSIONAL DEVELOPMENT ASSISTANT CHIEF'S REPORT – CHIEF ROBB

- UPDATES ON THE FOLLOWING AREAS:
 - ASSISTANT CHIEF'S ACTIVITIES
 - EMERGENCY RESPONSE
 - PROFESSIONAL DEVELOPMENT
 - HEALTH AND SAFETY
 - WILDLAND
 - HONOR GUARD/PIPES AND DRUMS
 - SPECIAL OPERATIONS
 - COMMUNITY SERVICES AND PUBLIC RELATIONS

8. REGULAR BUSINESS

- ### **A. DISCUSSION AND POSSIBLE ACTION REGARDING THE AUDIT RESULTS PRESENTED BY BEACH FLEISCHMAN AND THE DRAFT ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR ENDING JUNE 30, 2021**



- B. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF AN UPDATED CONTRACT FOR THE SALE OF THE SHANNON/OVETON PROPERTY MODIFYING THE SALE PRICE AND APPROVING THE COVENANTS, CONDITIONS, AND RESTRICTIONS ON THE PROPERTY AND APPROVAL OF RESOLUTION NUMBER 2021-0012
- C. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF AN UPDATE TO THE FOLLOWING POLICIES: 1048 – HOLIDAY TIME OFF AND 1042 – DRIVER’S LICENSE REQUIREMENTS
- D. DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT
- E. EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. §38-431.03.A(3) FOR THE PURPOSE OF CONSULTATION OR LEGAL ADVICE REGARDING AN UPDATE ON EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC) COMPLAINTS RECEIVED, NOTICE OF CLAIM RECEIVED, AND POSSIBLE PENDING LITIGATION ***Note – executive sessions are confidential pursuant to Arizona law.*

9. FUTURE AGENDA ITEMS

This provides an opportunity for the Board to direct staff to include items on future agendas for further consideration and decision at a later date or to further study the matter.

- Regularly scheduled meeting – December 21, 2021

10. CALL TO THE PUBLIC

This is the final opportunity, on this agenda, for a member of the public to address the Governing Board. Please refer to agenda item four (4) for additional clarification and direction.

11. ADJOURNMENT

Wally Vette, Clerk of the Board
Golder Ranch Fire District

To view the meeting online please visit our website at grfdaz.gov/grfd-agenda-minutes, there is an agenda posted, with background information linked to each agenda item, as well as a link to the live Zoom meeting.

If any disabled person needs any type of accommodation, please notify the Golder Ranch Fire District Administration at (520) 825-9001 prior to the scheduled meeting. A copy of the agenda background material provided to Board members (with the exception of material relating to possible executive sessions) is available for public inspection at the administration office, 3885 E Golder Ranch Drive, Tucson, Arizona 85739.

Posted By: Brooke Painter 11/9/2021 at 5:00 p.m.



**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Brooke Painter, Board Services Manager

DATE: November 16, 2021

SUBJECT: Fire Board Reports

ITEM #: 3

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This item allows for the Fire Board Members to report to the public and/or staff any events, meetings, conferences, etc. they may have attended and/or points of interest that took place throughout the month.

RECOMMENDED MOTION

No motion is necessary for this agenda item.

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 16, 2021

SUBJECT: Call to the Public

ITEM #: 4

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This is the time for the public to comment. Members of the Board may not discuss items that are not on the agenda. The Board is not permitted to discuss or take action on any item raised in the Call to the Public, which are not on the agenda due to restrictions of the Open Meeting Law; however, individual members of the Board are permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or that the matter be placed on a future agenda. ** Please see revised instructions to speakers at the bottom of the agenda.

RECOMMENDED MOTION

No motion is necessary for this agenda item.

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 16, 2021

SUBJECT: PRESENTATION OF PERSONNEL

ITEM #: 5A

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This is the time for recognizing personnel who have achieved employment milestones or have achieved other distinctions.

Years of Service

- Brooke Painter – 20 Years

Retirement

- Robert Russo

RECOMMENDED MOTION

No motion is necessary for this agenda item.

EMPLOYEE RECOGNITION

Employee Name: Brooke Painter

Date of Hire: 11/26/2001

Current Position: Board Services Manager

Reason for Recognition: Years of Service

Date of Board Meeting: November 16, 2021

Prepared by: Tom Brandhuber, Asst. Chief of Essential Services



The employee named above will be recognized for Years of Service milestone, Job Promotion, New Employee, or Academy Graduate.

Complete: Current Position, Prepared by, GRFD CAREER HISTORY, the PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS, and PERSONAL OR SPECIAL NOTES. This information will be used when the employee is recognized at the next GRFD Board Meeting.

Please return to Human Resources via email by: 10/27/2021

Questions regarding the completion of this form can be addressed to Human Resources.

- **GRFD CAREER HISTORY:**

Secretary November 2001-April 2006

Financial Specialist April 2006 2008

Receptionist 2008-2010

Secretary to the Chiefs May 2010-April 2014

April 10, 2014 promoted to board services manager

Extra Duty PSPSR Secretary

- **PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:**

Bachelors of Science in Fire Administration

Master Municipal Clerk through the Institute of Municipal Clerks

Notary Public

Go to Subject Matter expert for Fire Districts concerning Clerk of the Board and records retention

Volunteers to help local elections

- PERSONAL OR SPECIAL NOTES OF INTEREST:

Her Daughter Keira is Junior at Midland University, Fremont Nebraska and is a starter on the softball team in the outfield, she is a Slapper while still going yard in college

World Champion Pickle Ball Player recently placed in a national pickle ball tournament, not really, did not win even one game in a local pickle ball tournament, and was beat pretty badly by 70 year old ladies. They were really good!

Loves to speak in public and loves the spotlight on her, not! But Brooke is critical member of GRFD in so many different capacities!

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Brooke Painter, Board Services Manager

DATE: November 16, 2021

SUBJECT: APPROVE MINUTES – OCTOBER 19, 2021 REGULAR SESSION
APPROVE MINUTES – OCTOBER 19, 2021 EXECUTIVE SESSION

ITEM #: 6A

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

In compliance with A.R.S. §38-431.01, approval of:

- A. APPROVE MINUTES – OCTOBER 19, 2021 REGULAR SESSION
- B. APPROVE MINUTES – OCTOBER 19, 2021 EXECUTIVE SESSION

RECOMMENDED MOTION

Motion to approve the November 16, 2021 consent agenda.

**GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
REGULAR SESSION MINUTES
October 19, 2021 9:00 a.m.
3885 East Golder Ranch Drive, Tucson, Arizona**

1. CALL TO ORDER/ROLL CALL

Fire Board Chairperson Cox Golder called the meeting to order on October 19, 2021, at 9:00 a.m.

Members Present: Board Chairperson Vicki Cox Golder, Board Vice-Chair Richard Hudgins, Clerk Wally Vette, and Board Member Steve Brady

Excused Absence: Board Member Albert Pesqueira

Staff Present: Fire Chief Randy Karrer, Assistant Chief Patrick Abel, Assistant Chief Tom Brandhuber, Assistant Chief Robb, Finance Manager Dave Christian, Local 3832 President Jones, Board Services Manager Brooke Painter, and Legal Counsel Donna Aversa

2. SALUTE AND PLEDGE OF ALLEGIANCE

All in attendance recited the Pledge of Allegiance.

3. FIRE BOARD REPORTS

Mr. Brady noted that he met with Quail Ridge Estates and discussed the ambulance membership program.

4. CALL TO THE PUBLIC

There were no public issues presented.

5. PRESENTATIONS

A. PRESENTATION OF PERSONNEL

NEW HIRE

- MARIANA EUBANKS

Mariana Eubanks was introduced to the Governing Board. Chairperson Cox Golder administered the behavioral and loyalty oaths.

YEARS OF SERVICE

- PHILLIP CANTUA – 5 YEARS
- CHARLES RANEY – 5 YEARS



Fleet Maintenance Technicians Phillip Cantua and Charles Raney were not in attendance to receive their pins for five years of service to the District.

B. PROCLAMATION – FIRE PREVENTION MONTH

Chairperson Cox Golder read the proclamation claiming October 2021 as Fire Prevention Month. Chief Karrer added that we are involved with many mini musters, teaching students the sounds of fire throughout this month.

6. **CONSENT AGENDA**

- A. APPROVE MINUTES – SEPTEMBER 21, 2021 REGULAR SESSION
- B. APPROVE MINUTES – SEPTEMBER 21, 2021 EXECUTIVE SESSION

MOTION by Clerk Vette to approve the October 19, 2021 Consent Agenda
MOTION SECONDED by Vice-Chair Hudgins
MOTION CARRIED 4/0

2. **REPORTS AND CORRESPONDENCE**

- A. FIRE CHIEF'S REPORT – Chief Karrer presented the Fire Chief's Report to the Governing Board. He added that Board Member Pesqueira is still in intensive care at the hospital. He advised that he would keep everyone up to date on any changes in his condition. Chief Karrer also noted that he still has been negotiating with RAM for the ambulances, which are currently under a federal recall. He is expecting to receive the ambulances around December. He updated the Board on the five engines that were also put on delay; he stated that it was decided to stay with KME, as they did offer a two-year warranty. The engines are expected to be delivered in April or May. Clerk Vette asked if we have any apparatus that are currently in service that are involved in the recall. Fleet Manager Barraza answered that there is one type six engine.
 - LEADERSHIP TEAM REPORT – President Jones did not have anything to report this month.
- B. PLANNING ASSISTANT CHIEF'S REPORT – Chief Abel presented the Logistics/Planning Assistant Chief's report to the Governing Board. Chief Abel added an update on the old fleet building that the name change has been completed, and gave special thanks to Shannon Ortiz for staying on top of it. There were no further questions or comments from the Governing Board.
- C. ESSENTIAL SERVICES ASSISTANT CHIEF'S REPORT – Chief Brandhuber presented the Business/Governmental/Personnel Assistant Chief's report to the Governing Board. Chairperson Cox Golder asked about the Women's Leadership Summit that Manager Painter attended. Manager Painter explained the summit. She also asked about Deputy Fire Marshal Akins being promoted to our Fire Marshal. Chief Karrer explained that she will officially be promoted in November. He added that she was a best fit for the



position, so it was decided to appoint her to fill this position. There were no further questions or comments from the Governing Board.

- D. EMERGENCY RESPONSE/PROFESSIONAL DEVELOPMENT ASSISTANT CHIEF'S REPORT - Chief Robb presented the Operations Assistant Chief's Report to the Governing Board. Chief Robb noted that the USDD package has improved response times. Those reports, which were asked to be reported by Clerk Vette, last month, were included in his report. Chief Karrer stated that the video (captured with the new cameras in the battalion chiefs trucks) of a fire, we responded to would be used as a great learning tool. Board Member Brady again complimented Chief Robb on the podcast. He also asked about the communications captain position. Chief Robb responded that it has been a highly effective position. Chief Robb noted that we had 1.1 billion views on the swift water rescue video. He added that being able to get these types of videos out could provide great educational opportunities. There were no further questions or comments from the Governing Board.

3. REGULAR BUSINESS

- A. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF AN UPDATE TO THE FOLLOWING POLICIES: 301 – EMERGENCY RESPONSE, 401 – PERMITS, 410 – FIRE WATCH SERVICES, 906 – APPARATUS/VEHICLE BACKING, 911 – VEHICLE SEAT BELTS, AND 1048 – HOLIDAY TIME OFF

Chief Karrer explained that this is part of the ongoing process of updating policies with Lexipol. Clerk Vette asked about “best practice” or “modified” language. Manager Delong explained how the Lexipol system worked and what those words meant. He also asked about the fire watch and what that entailed. Chief Robb explained what that meant.

MOTION by Vice-Chair Hudgins to approve the following amended policies: 301 – Emergency Response, 401 – Permits, 410 – Fire Watch Services, 906 – Apparatus/Vehicle Backing, and 911 – Vehicle Seat Belts as presented

MOTION SECONDED by Clerk Vette

MOTION CARRIED 4/0

- B. DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT

Finance Manager Christian presented the monthly financials and reconciliation for Golder Ranch Fire District to the Governing Board. There were no further questions or comments from the Governing Board.

MOTION by Clerk Vette to approve and accept the Golder Ranch Fire District reconciliation and monthly financial reports as presented

MOTION SECONDED by Vice-Chair Hudgins

MOTION CARRIED 4/0



- C. EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. §38-431.03.A(3) FOR THE PURPOSE OF CONSULTATION OR LEGAL ADVICE REGARDING AN UPDATE ON EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC) COMPLAINTS RECEIVED, NOTICE OF CLAIM RECEIVED, AND POSSIBLE PENDING LITIGATION **Note – executive sessions are confidential pursuant to Arizona law.

MOTION by Board Member Brady to enter into executive session pursuant to A.R.S. §38-431.03.A(3) for the purpose of legal advice with the attorney at 9:48 a.m.

MOTION SECONDED by Vice-Chair Hudgins

MOTION CARRIED 4/0

Those present in the executive session were the Board Members, Chief Karrer, Attorney Aversa, and Manager Painter.

The Board reconvened into regular session at 10:07 a.m.

Chairperson Cox Golder reminded those in attendance Executive Sessions are confidential pursuant to ARS §38-431.03(C).

4. FUTURE AGENDA ITEMS

This provides an opportunity for the Board to direct staff to include items on future agendas for further consideration and decision at a later date, or to study the matter further.

Clerk Vette asked about distracted drivers and the effect on how they move over for emergency vehicles. Chief Karrer and Chief Robb explained that they could work with Oro Valley Police for some messaging to the public.

Chief Karrer noted the holiday party dates, in response to a question from Chairperson Cox Golder.

- Regularly Scheduled Meeting – November 16, 2021

5. CALL TO THE PUBLIC

There were no public issues presented.

6. ADJOURNMENT

MOTION by Vice-Chair Hudgins to adjourn the meeting at 10:12 a.m.

MOTION SECONDED by Board Member Brady

MOTION CARRIED 4/0

Wally Vette, Clerk of the Board
Golder Ranch Fire District
b/p



**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 16, 2021

SUBJECT: FIRE CHIEF'S REPORT

ITEM #: 7A

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This allows for the fire chief to provide updates to the governing board on the following areas:

- Meetings/Trainings and Events Attended
- Political & Public Safety Interactions
- District Activities
- Personnel
- Commendations/Thank You Cards Received

Also, under this agenda item the Local 3832 President will present their report to the governing board.

- Leadership Team Report – President Jones

RECOMMENDED MOTION

No motion is necessary for this agenda item.



CHIEF'S REPORT

Fire Chief – Randy Karrer

October 2021

Meetings, Trainings & Events Attended for the Month

I conducted the monthly Fire Chief's status meeting with all assistant, deputy and division chiefs, and management.

I conducted the command staff meeting. This team has continued to develop progressive programs to enhance our culture. Our theme is effective and consistent communication with an emphasis on transparency.

We conducted the monthly governing board meeting in person and via Zoom.

We conducted the Leadership team meeting at the new Southern Arizona Firefighters Union Hall. This is a shared facility with multiple labor groups located just off of Grant and Interstate 10. It is a beautiful facility.

I attended and served as a committee member on the Pima County Local Emergency Planning Committee (LEPC) meeting.

I attended the Oro Valley Council meeting.

I attended the Oro Valley Executive Leadership Team meeting with the department directors of the Town of Oro Valley.

Chairperson Cox Golder, Vice Chair Hudgins, Chief Robb, Manager Braswell (current vice chair of the Oro Valley Chamber) and I attended the Oro Valley State of the Town luncheon sponsored by the Oro Valley Chamber of Commerce. It was a great opportunity to meet and mingle with community partners and leaders in a face-to-face setting! It was a very nice luncheon.

I conducted the Arizona Fire Services Institute (AFSI) meeting. The hot topics were certificates of necessity (CON)'s and the declining ability of transports available in the Yavapai County area. American Medical Response (AMR) is the only CON holder, and in recent months have been under scrutiny because of lack of availability of units. The same thing has been

happening in rural Arizona as well as San Bernardino, California. I anticipate new legislation will be proposed to address emergency CON's in Arizona.

I attended the monthly Pima County Fire Chiefs meeting. The crisis in the City of Tucson dominated the discussion, including how the staffing shortage will impact other agencies. Also discussed was the increased wait times at the hospitals throughout the valley. It seems ALL agencies have been experiencing the same problems we have with wait times at the emergency rooms for our ambulances, regardless of the location. Our Golder Ranch Fire District (GRFD) EMS staff has continued to work to improve the turnaround times at Oro Valley and Northwest Hospitals; it seems to improve then reverts back. We have all been very frustrated.

I virtually attended a curriculum development program for the Chief Executive Officer Program (CEOP) through the Arizona Fire Chiefs Association (AFCA). This program was developed to help mentor and guide senior chief officers developing skills needed to become a fire chief. With many upcoming retirements and current vacancies throughout the state, the need was identified to develop young and upcoming leaders. See the attached flyer!

Chief Brandhuber and Manager Rascon attended demonstrations on the new radios compatible with our system. Motorola and Kenwood radios were on display. Manager Rascon will coordinate with Operations to evaluate which would be best for our use.

The State Training Committee published videos of the 2021 State Fire School held in September. Click on these links to view. It was a wonderful experience and tribute:

[Opening Ceremony - Part 1](#) [Opening Ceremony - Part 2](#)

[2021 Firefighter of the Year Presentation](#)

I attended the Balloon Festival in Albuquerque, New Mexico. What an amazing experience!



Attached please find the Arizona Fire Districts Association (AFDA) legislative update and political report.

The City of Tucson Council voted 4-3 to mandate the COVID vaccine and discipline those who choose not to receive it. The discipline would be termination of employment. As such, Tucson Fire Department (TFD) has been preparing “intent to terminate” documentation. In discussing this with TFD Chief Ryan, he will lose 53 firefighters, including 11 paramedics. This will devastate his already-strained staffing model which will like result in browning out fire stations and/or a reduction to 3-person companies for an indefinite period. The Tucson Police Department will likely lose up to 100 officers. The State of Arizona has issued a warning to the City of Tucson that they are in violation of state law. It is clear that this will be a long legal battle.

Other governmental agencies have begun to explore or have implemented incentives for their personnel to receive the vaccine. Although GRFD has no plans to mandate COVID vaccinations, unless it is mandated by an authority that has jurisdiction over us, we HIGHLY encourage our employees to obtain the vaccine. Of concern is the federal Occupational Safety and Health Administration (OSHA) moving to strip Arizona officials of their ability to regulate worker safety in Arizona because of the state’s failure to immediately adopt emergency COVID healthcare rules to protect workers. Employees in Arizona are governed by Arizona Department of Occupational Safety and Health (ADOSH). This would have wide-reaching impact on Arizona employees well beyond the COVID vaccine issue. Click on this link for further information <https://azcapitoltimes.com/news/2021/10/19/osha-moves-to-strip-state-of-ability-to-regulate-worker-safety/>

Northwest and Oro Valley Hospitals have a new chief executive officer (CEO) (see attached). I have reached out to him to schedule a meeting to introduce myself and to discuss the wait times we have been experiencing at both hospitals. This has been an ongoing issue that has not improved. I have been repeatedly told this is a staffing issue and the hospitals are losing nurses and employees in record time. I was told by the assistant CEO that traveling nurse programs are recruiting nurses at a salary of \$10K per week. I think I am going to nursing school!

As we have continued to have challenges with hospital wait times at all hospitals, as has every other transport agency, we have continued to meet with hospital leaders. The Pima County

Fire Chiefs and Pima Emergency Medical Services (PEMS) Committee will, once again, be addressing the issue formally, however, it is clear the staffing shortage of nurses is the primary cause.

Please follow this link for a recent podcast regarding domestic abuse [Community First: Emerge Center Against Domestic Abuse CEO Ed Sakwa](#)

Please follow this link to listen to our latest podcast with another one of our community leaders. Oro Valley Parks and Recreations Director Kristi Diaz-Trahan is the guest and reviews all the wonderful happenings in the Town of Oro Valley. Take a listen! [Community First: Kristi Diaz-Trahan](#)

I attended a Zoom call with Oro Valley Police Department (OVPD) Chief Riley, Chief Robb, and Kristi Diaz-Trahan from Oro Valley Parks and Recreation to discuss a suicide prevention program in upcoming 2022. This partnership would be directed at developing a program to benefit community members who may be struggling.

I welcomed a crisis support training class at station 380. We had public safety members from all over Pima and Pinal Counties, including law enforcement, fire service, and federal agencies to learn the latest techniques in crisis support training.

October 28th was National First Responders Appreciation Day. I would like to thank all those who serve at GRFD, including all partners in fire, EMS, and law enforcement, especially our OVPD friends. It has been a challenging year and without these dedicated individuals' service to our community, we would not have been able to weather this storm!

District Activities for the Month

The link for our strategic plan and the new philosophy of, "Life is better on the Ranch," was sent out. Please follow this link to view [Regular Memo 21-080 GRFD Strategic Plan](#)

The water was shut off to Administration for a very short period of time for some fire riser maintenance.

Our new 4X4 engine, Shop 2110, went into service on October 13th!

I previously reported that our two ambulances will be shipped via flatbed, despite the recall from Dodge RAM. Unfortunately, RAM executives decided to hold the units until the recall is addressed, despite their previous promise. I had a very pointed discussion with them again. The difficult part of this is that addressing the recall could take a significant amount of time. Estimated delivery is in December or January. Obviously, this is very frustrating and we have been doing our best to work with RAM on a more rapid solution.

I had my blood drawn for our OneTest cancer screening. This is a program that our Health & Safety Division has offered to all employees that will screen for a variety of cancers most prevalent in firefighters. In a nutshell, OneTest is an early detection cancer screening test and the only test that screens for multiple different types of cancer. It uses various biomarkers commonly associated with various types of cancer to detect multiple cancers including lung, liver, esophagus, pancreas, stomach, prostate, testicular, and others.

I met with members of Operations and Logistics to begin development of an aerial apparatus specification. As part of our apparatus replacement program, it is time that we begin the process of replacement of our aerial apparatus.

We have been informed that the purchasers of the Shannon property have chosen to cancel the purchasing contract. The reason is the property configuration will not meet their needs. I will be working with staff to evaluate the recent covenant that was placed on the property, as that seems to be an issue as well.

The Hanley building has continued to progress well. We have found some issues with a few of the HVAC units that we will be addressing and negotiating with the seller. All in all, nothing of concern was found in our due diligence process. We are still in the discovery phase. The adjacent property began soil testing.

We have continued to experience significant staffing issues in Operations. Although the recent academy graduation assisted, these vacancy issues revolve around multiple employees being out primarily due to off-duty injury/illness, work-related injury, family and medical leave (FMLA), military leave, personal leave, and other various situations. We are short. We will begin to make staffing adjustments and will work with our Labor partners to ensure we are able to meet the needs of the organization and work within the memorandum of understanding (MOU). Although we currently have employees in a paramedic training program, the simple truth is that we are short paramedics for our current constant staffing model.

We announced a transitional paramedic recruitment process. As previously mentioned, we are short paramedics due to turnover from retirements and resignations. This targeted recruitment will help to fill that void and assist with our staffing challenges. I anticipate a possible secondary recruitment for firefighters if we do not receive the interest in this recruitment. Follow this link to view the announcement:

https://grfdaz.gov/wp-content/uploads/2021/10/JA_Paramedic-Trans-2021_FINAL.pdf

We hosted several mini musters at various elementary schools within our district this month in honor of National Fire Prevention Month. It has been a joy interacting with our second graders to teach skills that will stay with them throughout their lifetime. Community Relations Manager Anne-Marie Braswell has done an exceptional job in coordinating this effort, with the help of multiple people from Operations and those on light duty. What a wonderful opportunity to interact and guide the children of our community. Here are a couple of pictures:



Personnel Updates

The testing processes for battalion chief (BC) and engineer positions have begun. I met with multiple candidates throughout the month, including one of our current acting battalion chiefs interested in the battalion chiefs testing process, to discuss the BC position, leadership, including general mentoring, and coaching. These meetings were great opportunities to provide perspective, guidance and mentorship. The meetings also provided the opportunity to listen to their perspectives. I love this part of the job!

Labor President Jones and I presented retirees, John Druke and Michael LaManda, with their retirement axes. Although we were a year late in presenting the axes, we have been getting back on track and should be completely caught up by the end of next month. These axes are individually constructed by members of the organization and Local 3832. The District provides the materials and Local 3832 coordinates the members who skillfully and carefully construct these beautiful remembrances.

It is with a heavy heart that I share the news that one of our GRFD volunteers, Curtis Stowell, passed away after a brief illness. Those that interacted with Curt knew that, as a courier, he always showed up with a smile, a great attitude and had a love for the first responders in his community. Curt was often seen at fundraisers for his passion project, [The Veterans and First Responders Living Memorial](#), which will someday soon be on display at Naranja Park. You can read a great article highlighting his work in the community by starting the 5K race many of us participate in each year: [Curt Stowell - Memorial 5K Fundraiser](#). There will be a service on Monday, November 8th at 11:00 AM at Resurrection Church, 11575 N 1st Ave., Oro Valley.

GRFD Board Member Albert Pesqueira remains in Banner ICU in critical, but, stable condition. I have been in communication with his wife, Elsa, daily (sometimes multiple times) to assist in any way we can. It is so difficult not to be able to see him or even be in the waiting room for support. I have tried, but have not been allowed in. Please keep Albert in your thoughts and prayers.

Commendations and Thank You Letters Received for the Month

- Thank you card for a response in April or May. The personnel that assisted were unable to be identified by the information given in the card.
- Thank you card for Captain Chris Charnoki, Paramedic Justin Jansen, and Firefighter Eustaquio Lara.
- Thank you note for Records Specialist Shannon Ortiz.
- Thank you letter for Captain Aaron Davidson, Engineer Daniel Cramblit, Firefighter Candace Foster, Firefighter Jonathon Hains, Paramedic Dominic Rhodes, and Firefighter Alec Cameron.

INVITED PRESENTERS



Dave Bunce
Fire Chief (ret), NFA Adjunct Instructor

John Butler
Fire Chief, Fairfax County, Virginia



Dr. Allen Clark
Managing Director, Communication
Development Associates

Nicolas Cornelius, Esq.
Law Office of Nicolas J Cornelius, PLLC



Scott Ferguson
Fire Chief (ret), Murrieta, CA

Jennie Jacobson, PhD
Professor of Sociology, Yavapai College



Tom Jenkins
Fire Chief, Rogers, AR—IAFC Past President

Debra Peck
President/Founder, Seity Insight, Inc.



John Sullivan
Chief of Department / Emerg. Mgmt. Director,
Bookline Fire Department, MA

Jim Thompson
City Manager, City of Scottsdale



CORPORATE SPONSORSHIP

A limited number of corporate sponsorship opportunities are available to help support this program. Contact Paul Adams for more information at: padamsaz@outlook.com



ARIZONA FIRE SERVICE LEADERS INVITED INCLUDE:

Chief Scott Freitag, AFCA President
Chief Tom Shannon | Chief Jake Rhoades
Chief Mary Cameli | Chief Chuck Ryan
Chief Terry Garrison | Chief Randy Karrer

Why this program is important— here is what City Managers and District Board Members are saying:

“ It is critical for a chief to understand the needs of the entire city and how their department can contribute to city-wide goals. A chief also needs to be able to lead by example and hold themselves and their employees accountable.”

“The ability to successfully manage the balance between meeting the needs of the union with the needs of the city is likely the biggest challenge any new chief will face. Ability to know when to stand your ground and push back and when to champion their needs is a key skill for any fire chief.”

“Innovation in a world that is set by tradition and structure can be difficult. Innovative problem solving and adaptability to change is key in today's environment.”

“Use of technology and innovative problem solving can result in increased morale, decreased response times and maintaining proper equipment in the department.”

2022

CHARTER CLASS

ARIZONA FIRE CHIEFS ASSOCIATION



A comprehensive educational opportunity for current fire chiefs or those senior chief officers who aspire to become a fire chief.

February 7-11, 2022

October 10-14, 2022

Delta Hotels by Marriott Phoenix Mesa
200 N Centennial Way | Mesa, AZ 85201

Developed and Presented by the
Arizona Fire Chiefs Association



Content for this program was developed with input from the Arizona City & County Managers Association and Fire District Board members.

PROGRAM / TOPIC SCHEDULE

(subject to change / presenter availability)

PROGRAM REGISTRATION

Registration for this program is limited to 30.

To Register for the program go to:
<https://na.eventscloud.com/website/30516/>

You must attend all 10 sessions and complete all coursework to successfully complete the program.

Registration fee is \$1,500 which includes all course materials, breakfast, lunch and breaks each day and welcome reception the evening of Day 1.

HOTEL RESERVATIONS



A group rate has been established at the Delta Hotels by Marriott Phoenix Mesa. To reserve your room use the link below: (copy & paste entire link)

<https://www.marriott.com/event-reservations/reservation-link.mi?id=1632519909580&key=GRP&app=resvlink>

ADDITIONAL INFORMATION

For additional information about this program or to inquire about becoming a program sponsor please contact:

- Paul Adams, AFCA Executive Director
padamsaz@outlook.com

WEEK ONE—February 7-11, 2022

8:00 a.m.—5:00 p.m. each day

Day 1

- Welcome / Introductions
- What I Wish I Had Known and What We Continue To Learn
- What The Boss Expects Of The Fire Chief

Day 2

- How To Stay Sharp and Motivated On Your Journey
- Labor / Management Relations

Day 3

- Contracts, IGA's and Lawsuits—All Things Legal
- The Politically Astute Fire Chief

Day 4

- Fiscal Management and Administration for Fire Chiefs
- Diversity In The Fire Service

Day 5

- The Ethical Leader
- Coming In At The Top—Taking The Reins At A Different Agency

Intersession Assignments

Written research assignment—addressing a difficult issue in case study format (must be of value to your agency)

AFCA/AFDA Leadership Conference July 12-14, 2022—Special CEOP Focus Group Session

WEEK TWO—October 10-14, 2022

8:00 a.m.—5:00 p.m. each day

Day 1

- Welcome and Week One Recap
- Case Studies In Leadership Management and Loss
- Effective Communication Practices Employed By Successful Leaders

Day 2

- Smashing Silos—Knowing How To Work Across Department and/or Agencies To Get Things Done
- Leading In Your New Environment—The Cultural Side of Leadership

Day 3

- The Culture Of Excellence—What Is It And How To Achieve It
- Talent Acquisition and Development

Day 4

- Planning For Long Term Organizational Success
- Media Relations and Social Media Management—Marketing The Public Entity

Day 5

- Why Do People Do What They Do: A Leadership Journey
- Recap, Feedback and Close Out

A selection of leadership reading assignments will be utilized throughout the program.

Hernandez, Maggie

From: John Flynn <johnflynn@azfireadvisor.com>
Sent: Monday, October 25, 2021 5:56 AM
To: AFDA Admin
Subject: [EXTERNAL]: AFDA Weekly Legislative & Political Report - 10/25/21

Importance: High

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

- The Maricopa County Board of Supervisors (BOS) appointed Sarah Liguori to the open LD-28 House seat (10/18). Aaron Lieberman (D-28, Phoenix) resigned the seat last month to run for Governor. The Pima County BOS appointed Representative Stephanie Stahl-Hamilton (D-10, Tucson) to fill the open LD-10 Senate seat (10/19). Kirsten Engle resigned the seat to run for Congress. The Pima County BOS will now go through the appointment process to fill Stahl-Hamilton's now vacant LD-10 House seat. The Pinal County BOS is scheduled to appoint replacements for the vacant LD-8 seat (vacated by Pratt, R-8, Casa Grande) and the LD-11 House REP seat (vacated by Roberts, R-11, Maricopa) when they meet on Wednesday (10/27). Former legislators Chuck Gray (LD-8) and Steve Smith (LD-11) are amongst the candidates under consideration for appointment by the Pinal County BOS.
- The next meeting of the interim Forest and Wildfire Management Committee is scheduled for Tuesday, November 9 at 1:00 p.m. in the Globe City Council chambers. Committee Chair Rep. David Cook (R-8, Globe) is slated to hold a public hearing on the impact of the Woodbury, Bush, and Telegraph Fires.

55th Arizona Legislature – 1st Regular Session - Fire Service Primary Bills of Interest – SESSION FINAL

Primary fire service bills of interest with final action for the legislative session are listed below. The 55th Arizona Legislature – 1st Regular Session was adjourned *sine die* on Wednesday, June 30, 2021. The effective date for legislation passed during the session is September 29, 2021 (*unless the bill contains a specified effective date or the emergency clause*).

- **H2077: STATE LAKE IMPROVEMENT FUND; APPROPRIATIONS** - FUNDED at \$4.0 million (*H2077 makes changes to SLIF administration and authorizes funding eligibility for search and rescue watercraft*).
- **H2381: PSPRS; CORP; LOCAL BOARDS; CONSOLIDATION** - signed by Governor, chapter #34, Laws 2021 (*H2381 is the PSPRS agency bill amending requirements for administration, governance and operation of PSPRS local board – effective January 1, 2022*).
- **S1120: FIRE DISTRICTS; REIMBURSEMENT** – FUNDED at \$2.5 million, non-lapsing (*S/E S1120 establishes a reimbursement fund for fire districts serving populations of less than 5K for EMS response onto federal govt. lands. NOTE – reimbursement does not ambulance services regulated under Title 36, Chapter 21.1*).
- **S1298: FIRE DISTRICTS; PENSION LIABILITY; FINANCING** - signed by Governor, Chapter 241, Laws 2021 (*S1298 authorizes fire districts to refinance PSPRS unfunded liabilities. Emergency clause*)
- **S1351: FIRE DISTRICTS; AMENDMENTS** - signed by the Governor, chapter #145, Laws 2021 (*S1351 makes various changes to fire district administrative and governance statutes clarifying board terms of office, real property sale requirements, and makes other technical corrections*).

- **S1373: HEALTH FACILITIES; DUTY OF CARE - 5/4 signed by Governor, Chapter 314, Laws 2021** (*S1373 requires SNF and care homes to provide pre-arrival CPR and other care*).
- **S1442: HAZARDOUS VEGETATION REMOVAL; STATE FORESTER - signed by the Governor, Chapter 44, Laws 2021** (*S1442 is the Governor's Healthy Forest Initiative slated for \$24M appropriation to fund inmate fire crews for HVR. S1442 is the mirror bill to H2440*).
- **S1451: WORKERS' COMPENSATION; RATES; FIREFIGHTERS; CANCER - signed by Governor, Chapter 229, Laws 2021** (*S1451 amends cancer presumption laws for firefighters*).
- **S1659: FIRE DISTRICT ANNUAL BUDGET; SUMMARY - signed by the Governor, Chapter 158, Laws 2021** (*S1659 is an ATRA sponsored measure to make fire district budget reporting consistent with city and county requirements*).
- **S1828: TAXATION; OMNIBUS - signed by the Governor, Chapter 158, Laws 2021** (*S1828 raises the fire district tax rate cap to 3.3750 for FY22/23 and to 3.50 beginning with FY23/24 to offset commercial property assessment reductions*).

Legislative / Regulatory / Elections / Political Calendar

- **January 10, 2022** -55th Arizona Legislature – 2nd Regular Session convenes (*75 days*)

Upcoming at AFDA

- **November 4, 2021** – AFDA Board Meeting – Daisy Mountain Fire District & ZOOM, Phoenix, AZ – at 10:00 a.m.
- **December 2, 2021** – AFDA Board Meeting – Central Arizona Fire and Medical Authority, Prescott Valley, AZ at 10:00 a.m.



John Flynn
 Arizona Fire District Association
 Executive Director
 (480) 496-4331 Work
 (480) 313-0442 Mobile
johnflynn@azfireadvisor.com
 P.O. Box 6778, Chandler, AZ 852...
www.azfiredistricts.org

To: Northwest Medical Center Employees, Medical Staff, and Board of Trustees
From: Brian Sinotte, Market CEO
Date: October 11, 2021
Re: Chad Hatfield Named CEO of Northwest Medical Center

After a comprehensive national search, I am pleased to share that Chad Hatfield has accepted the position of Chief Executive Officer at Northwest Medical Center. Chad's new role is effective immediately.

Many of you may know Chad already. Chad joined our organization earlier this summer as the Chief Executive Officer of Northwest Medical Center Houghton. We are excited that Chad's familiarity with our health system will be an added benefit as he begins this new role. We already have many candidates in the pipeline to fill the CEO role at Northwest Medical Center Houghton as it prepares to open next year.

Chad joined our organization from Northeast Georgia Health System where he served as the Vice President for Regional Hospital Operations. He has also led hospitals in West Virginia and Phoenix, and has more than 20 years of healthcare experience.

Chad holds a Bachelor's in Healthcare Administration from West Virginia Institute of Technology in Montgomery, WV and a Master's in Healthcare Administration from Virginia Commonwealth University – Medical College of Virginia in Richmond, VA.

Please join me in congratulating Chad on his new appointment!



Thank
You

Golder Ranch Emergency Responders,
Thank You! You came when I
called [REDACTED]

[REDACTED] You gave me support
and suggestions, Most importantly
you gave me a path to find a
solution. Things are better. Not
Perfect, yet, but better. Thank You!

[REDACTED] Sincerely [REDACTED]

Hernandez, Maggie

From: Painter, Brooke
Sent: Monday, October 18, 2021 6:50 AM
To: Hernandez, Maggie
Subject: FW: Thank you card
Attachments: Thank you card.pdf

From: Ortiz, Shannon
Sent: Friday, October 15, 2021 10:54 AM
To: Karrer, Randy <rkarrer@grfdaz.gov>; Robb, Scott <brobb@grfdaz.gov>; Pearce, Frederick <fpearce@grfdaz.gov>
Cc: Painter, Brooke <bpainter@grfdaz.gov>
Subject: Thank you card

Hello,

This is a thank you card that was received in the mail. Unfortunately, the author did not list the name of her father who was the patient. I did check patients with the same last name in the past year and did not see any calls that were similar to what she described, so I was not able to identify the crew. However, I did not want the card to go unnoticed.

Have a good Friday!

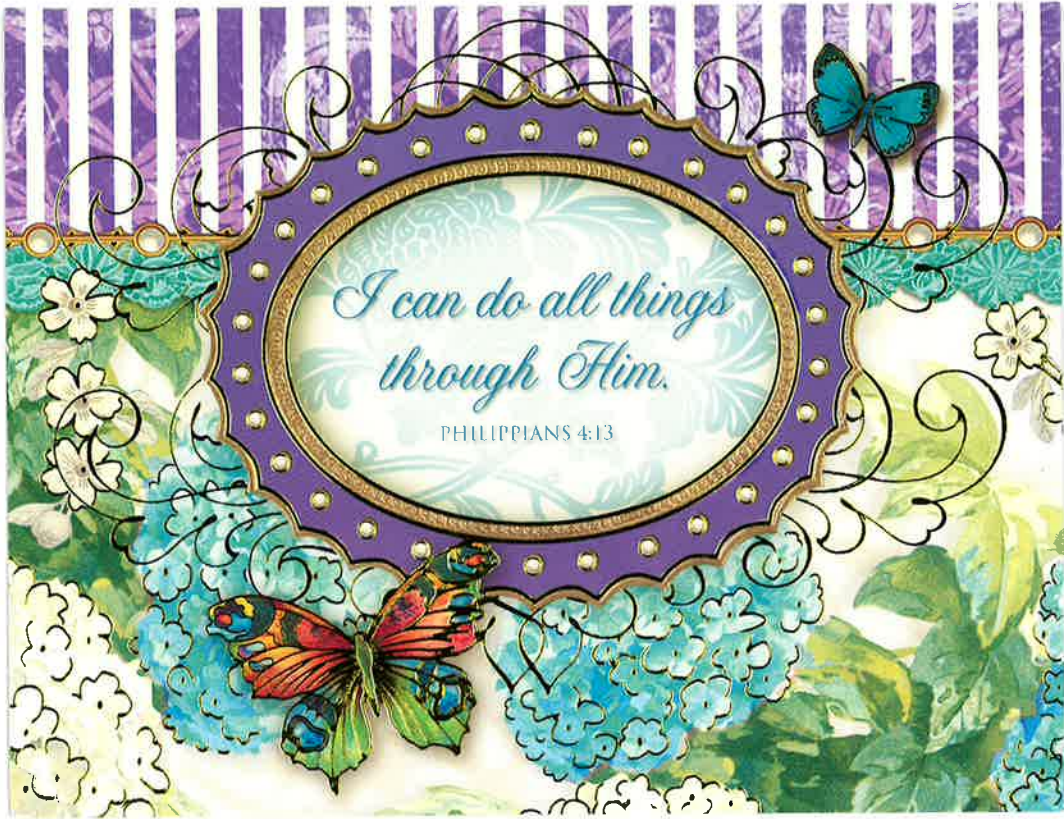
Shannon Ortiz

Records Specialist
GOLDER RANCH FIRE DISTRICT
3885 East Golder Ranch Drive
Tucson, AZ 85739
(520) 825-5943 Office
www.grfdaz.gov



GOLDER RANCH
FIRE DISTRICT

"Serving with strong hands and caring hearts"



[REDACTED]

To Whom It May Concern,

This is an overdue compliment for
an awesome job done by awesome
Justin Jensen - Paramedic
Chris Charnoki - Captain
Eustaquio Lara - Firefighter.

[REDACTED]

They are all nice, respectful, professional,
courteous and very helpful and
knowledgeable. They explain what
they're doing [REDACTED]

[REDACTED]

I wish I could see them more often
but I'm glad for the times they came
by.

I'm so thankful that CITHP Program is
able to provide me with this assistance.
Thank you for everything that you do for
the community. God bless you all.

[REDACTED]

Hernandez, Maggie

From: Ortiz, Shannon
Sent: Thursday, October 21, 2021 3:16 PM
To: Karrer, Randy; Brandhuber, Thomas
Cc: Painter, Brooke; Hernandez, Maggie
Subject: FW: [EXTERNAL]: RE: [EXTERNAL]: RE: [EXTERNAL]: RE: Golder Ranch Fire District Records Request

I just received this email.

Shannon Ortiz

Records Specialist
GOLDER RANCH FIRE DISTRICT
3885 East Golder Ranch Drive
Tucson, AZ 85739
(520) 825-5943 Office
www.grfdaz.gov



GOLDER RANCH
FIRE DISTRICT

"Serving with strong hands and caring hearts"

From: Joneen Sigette [mailto:Joneen.Sigette@pima.gov]
Sent: Thursday, October 21, 2021 3:13 PM
To: Ortiz, Shannon <sortiz@grfdaz.gov>
Subject: [EXTERNAL]: RE: [EXTERNAL]: RE: [EXTERNAL]: RE: Golder Ranch Fire District Records Request

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

That's fine Shannon. I appreciate everything that you are doing and just keeping me apprised. That helps so much. You all are so efficient. It is so nice in working with such an outstanding Fire Department. Thank you all for your service.

Joneen

Joneen E. Sigette
Paralegal
Pima County Public Defender
Joneen.Sigette@pima.gov
(520) 724-6824



**SaddleBrooke
Swim Club**

THANK YOU

Randy Karrer, Fire Chief
Golder Ranch Fire District
3885 East Golder Ranch Road
Tucson, AZ 85739

Re: GRFD Response to Saddlebrooke DesertView Pool [REDACTED]

Dear Chief Karrer,

The Board of Directors of the SaddleBrooke Swim Club would like to express our thanks to the GRFD for last Saturday morning's response [REDACTED] at SaddleBrooke's DesertView pool.

The responding crew was professional, well equipped, and communicated well among themselves and others on scene. Important to us, they showed respect for the patient. The 911 dispatcher was calming, and did a great job [REDACTED]

We are grateful for being in the Golder Ranch Fire District.

Respectfully,

Saddlebrooke Swim Club Board

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Pat Abel, Assistant Chief

DATE: November 16, 2021

SUBJECT: PLANNING ASSISTANT CHIEF'S REPORT

ITEM #: 7B

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This allows for the logistics/planning assistant chief to provide updates to the governing board on the following areas:

- Assistant Chief's Activities
- Fire and Life Safety
- Logistics
- Planning
- Fleet
- Facilities

RECOMMENDED MOTION

No motion is necessary for this agenda item.



ASSISTANT CHIEF'S REPORT

Logistics & Special Projects – Patrick Abel

October 2021

Assistant Chief's Activities for the Month

Meetings Attended and General Information

- I participated in the Fire Chief's direct reports meeting.
- I participated in the monthly Fire Chief's status meeting with all managers and division heads.
- I conducted meetings and communicated with Planning and Logistics. We discussed capital and bond projects throughout the District and coordinated with direct reports from Facilities, Fleet, Fire Supply, and Fire and Life Safety.
- I completed and implemented employee evaluations.
- I completed CPR training online through Target Solutions.
- I coordinated with the Arizona Fire Chiefs Association (AFCA) through Zoom meetings and phone calls to discuss statewide mutual aid progress.
- The Arizona State LAST (Local Assistance Support Team), led by Joe Kelley, assisted with the Verde Valle Fire District line of duty death (LODD) that occurred mid-October. The team, including GRFD Captain Mike Thomas, assisted with the funeral details and will be helping the family with the federal benefits that they will possibly be eligible for due to the LODD status. The services went well and the team did an excellent job honoring the fallen firefighter Tyrone Bell, his family, and his fire organization.



- Due to the long lead times on apparatus equipment and the supply and demand issues we have been experiencing nationally, Andy Smith in Fire Supply has begun purchasing equipment now for the five new engines that are anticipated to arrive March, 2022. We hope this helps to avoid any potential delays in putting the units in service when they arrive.
- Logistics and Operations have started the process of apparatus specification for a new replacement ladder truck. The process is more complicated than an engine (pumper) due to the fact that the ladder truck is more unique and has additional National Fire Protection Association (NFPA) standards to follow.
- Chief Cesarek, Chief Price and I have been working with internal stake holders on options and future planning related to office space at our current administration, logistics, fleet, and training buildings in anticipation of the Hanley building purchase.
- Station 374 - I participated in weekly meetings with the contractor and architect. I also conducted a pre-construction onsite walk-through of the station with the contractor and sub-contractors to discuss the project and answer questions. The project is currently on schedule to start December 1st. The project build time is anticipated to be about five months.
- Station 378 - The required documents have been submitted to the state land department for review. A review of the environmental studies, appraisal of the land, review by the ASLD Board of Appeals, and the auction process will complete the land purchase process. Once approved by the Board of Appeals, the ten-week auction process will begin and is anticipated to end in March, 2022.
- Station security and concrete bond projects –
 - Station 370 (Catalina) - concrete work needs to be scheduled. It will be last on the list.
 - Station 372 (SaddleBrooke Preserve) – date for security to be scheduled is to be determined.
 - Station 373 (SaddleBrooke) – concrete, asphalt, and security gates and fence are completed.
 - Station 374 – (Sun City) phase I concrete work is complete. Phase II is scheduled during station turnout and decontamination room construction.

- Station 375 – (Rancho Vistoso) security gate and fence nearly complete, but still under construction.
- Station 376 – (Lambert and La Cañada) concrete and asphalt is complete. Security gate and fence currently under construction.
- Station 377 – (Oracle and Linda Vista) scheduled for security gate and fences.
- Station 378 – (SaddleBrooke Ranch) to be completed when new station is under construction.
- Station 379 – (Shannon and Overton) concrete and asphalt work complete.
- Station 380 – (Magee and La Cañada) concrete and asphalt currently under construction.

Below are some photos of the progress at some of the stations:

Station 373



Station 375: security fence and gate



Station 376: concrete, asphalt, and security fence



Station 379: concrete and asphalt



Station 380: concrete and asphalt currently under construction



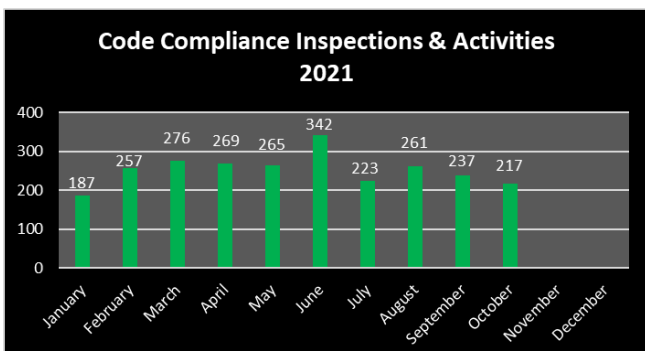
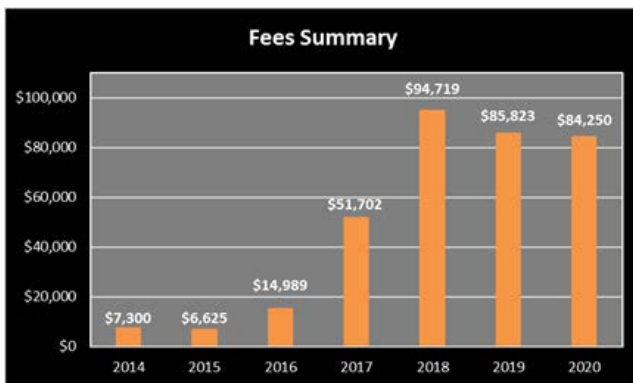
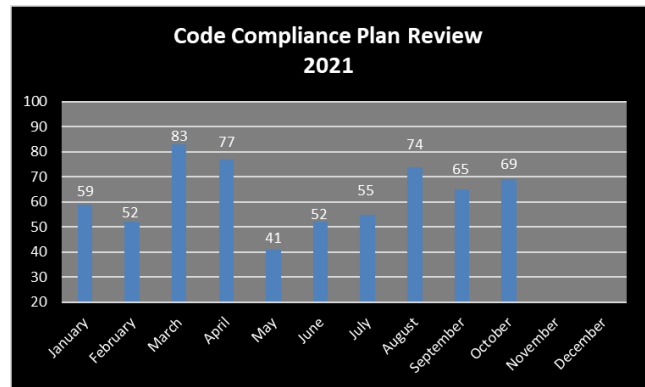
Planning

Deputy Chief Grant Cesarek

- Continued our due diligence on the Hanley Blvd project
 - Focus was on the HVAC status and necessary repairs

- Completed an initial meeting to start WSM Architecture on conceptual plans for the tenant improvements
- Ordered the environmental studies on the vacant parcel of land on Mavinee Pl., including core sampling to be completed the first week of November
- Assisted with posting for our open deputy fire marshal position
- Assisted Community Relations with a mini muster at Harelson Elementary School
- Completed a meeting with Professional Development to discuss future enhancements to the current facilities on Golder Ranch Drive

Fire and Life Safety



Top 3 Inspections	Quantity
Prevention/re-inspection	77
Residential	38
Commercial	31

Commercial Projects Summary

Inspector Zones:

- Zone 1 - B. Druke = Station 370, 372, 373, 374, 378
- Zone 2 – S. Horbarenko = Station 375, 377
- Zone 3 - B. White = Station 376, 379
- Zone 4 – B. Hurley = Station 380

New projects for this month = Green

Oro Valley		Pinal County	
Station 374 Remodel 1130 W Rancho Vistoso	Shell Building L.I. 7315 N Oracle	Chirreon Energy 1.5 Miles West of Oracle/Edwin	SB The Preserve Fire Alarm 66567 E Catalina Hills
ROCHE Bldg 2 T.I. 1910 E Innovation Park	KS Classic Homes T.I. 11901 N First Ste 100	SBHOA2 Mesquite Fire Alarm 38691 S Mountain View	Golder Ranch Vineyard 64496 E Edwin
Arbico T.I. 10831 N Mavinee Ste 185	Sprouts T.I. 7665 N Oracle	Marana	
ICON Electric Vehicles T.I. 10565 N Oracle Ste 155	Arby's T.I. 8060 N Oracle	Frankie's South Philly Cheesesteaks T.I. 3780 W Ina Ste 184	
Quiktrip T.I. 11045 N Oracle	Sundown Village Alarms 8215 N Oracle	Pima County	
Flex Gymnastics T.I. 11085 N Oracle	Davis Pediatric T.I. 10520 N La Canada	Dr. Chin Dentistry T.I. 7520 N Oracle Ste 200	Autism Clinic T.I. 8770 N Thornydale Ste 170
Episcopal Church 12111 N La Cholla	Poolwerx T.I. 7918 N Oracle	Wildfire Wing Co. T.I. 15318 N. Oracle Ste 180	Sunnydale Pharmacy T.I. 8770 N Thornydale Ste 190
Petsmart Fire Alarm 10625 N Oracle	ROCHE Building 3 T.I. 1910 E Innovation Park	Plato's Closet T.I. 7306 N Oracle	Overton Self Storage 2925 W Overton
The Back Alley T.I. 2060 E Tangerine Ste 182	Steam Pump Garage T.I. 10901 N Oracle	AMG Medical Aesthetics T.I. 7356 N. La Cholla	Thornwood Care Home 7480 N Thornwood
OVPD Generator 1920 E Tangerine	AZMediQuip T.I. 10515 N Oracle Ste 165	Shell Building 7490 N Oracle	Carlota's T.I. 15881 N Oracle
ROCHE Building 4 T.I. 1910 E Innovation Park	Crumbl Cookies T.I. 7805 N Oracle Ste 151	United Urology Medical T.I. 7470 N Oracle Ste 202	Nicos T.I. 15665 N Lupine
ROCHE Ammonia Plant 1910 E Innovation Park	Chilis CO2 System 11065 N Oracle	United Urology Surgical T.I. 7470 N Oracle Ste 201	
PRCA MPR 9500 N Oracle	Saffron T.I. 7607 N Oracle	Subdivisions (Sprinklers Required)	
PRCA Modulars 9500 N Oracle	Splendido Remodel 13500 N Rancho Vistoso	Tranquillo (del Webb and R.V.) approx. 270 homes	Shannon 80 (Shannon and Naranja) approx. 80 homes
OV Self Storage 9255 N Oracle	Walgreens T.I. 10405 N La Canada Ste A	OV Town Centre (Oracle and Pusch) approx. 77 homes	Capella M (Naranja and La Cholla) approx. 48 homes
Linda Vista Luxury Rentals 375 E Linda Vista	Village Medical T.I. 10405 N La Canada Ste B	Who Received Project Final Inspection	
Naranja Park Archery 810 W Naranja	Sun City Activity Center T.I. 1495 E. Rancho Vistoso	Oro Valley Acupuncture T.I. 190 W Magee Ste 142	Vista de Montana T.I. 3001 E Mira Vista
Design Center T.I. 8454 N Oracle	Oncology Institute T.I. 1521 E. Tangerine St1331	North Ridge Dental Monitoring 16215 N Oracle	Mali Thai T.I. 12142 N Rancho Vistoso
KFC T.I. 7901 N Oracle	Aspen Dental T.I. 10580 N Oracle Ste 100		
TOV ADA Bathrooms 11000 N La Canada	Sherwin Williams T.I. 10605 N. Oracle		

Fire Marshal Loesche's Activities

- Participated on an oral review board for the AZ OSFM for the position of Assistant State Fire Marshal.
- Reviewed the Fire and Life Safety (FLS) code enforcement policy for Lexipol.
- Preparing for the upcoming 2022 AWIMA wildfire academy to be held in Prescott.
- Attended an Oro Valley Traffic Safety Committee meeting via Zoom.
- Coordinated the monthly FLS Division meeting.
- Reviewed the Arizona Department of Health Services Chapter 9 Rules for the OSFM pertaining to fire code issues in care facilities.
- Performed my annual GRFD physical.
- Reviewed exiting issues for a new outpatient surgical center proposed on Oracle Rd.
- Reviewed and updated the process for the issuance of fire burn permits coordinating with Pinal County DEQ.
- Reviewed DFM Jennifer Akins' qualifications for promotion to Fire Marshal (Starting as Fire Marshal in Training on November 29th, 2021).

Education/Training Activities

- Deputy Fire Marshal (DFM) Akins and Inspectors Druke and Hurley attended the joint fire investigation meeting with Northwest Fire District (NWFD), Pima County Sheriff's Office (PCSO), and Oro Valley Police Department (OVPD).
- Inspector White attended Fire Inspection Principles II at National Fire Academy.
- Inspector Druke taught Fire Detection and Suppression Systems and Fire and Life Safety Initiatives the evening of October 18th and Fire Origin and Cause the evening of October 20th for the academy class at Pima Community College.

Fire Investigations

- On October 12th, a structure fire was reported in the Golder Ranch Fire District.
 - GRFD assisted with the fire investigation.
 - The fire cause classification for this fire is unintentional.



- On October 19th, a structure fire was reported in the Northwest Fire District.
 - GRFD assisted with the fire investigation.
- On October 27th, an apartment fire was reported in the Northwest Fire District.
 - GRFD assisted with the fire investigation.

Can you spot the violation?



Answer to last month:



Answer: Tires shall be orderly and removed from means of egress. **2018 315.3.2 Storage in Means of Egress:**

Logistics

Division Chief Michael Price

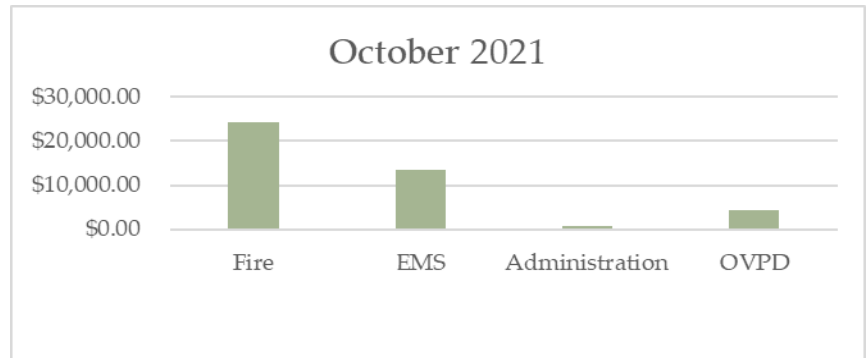
- Service Desk (within OPIQ) was used for 125 service requests in October:
 - Fleet: 68 requests
 - Facilities: 42 requests

- Supply: 15 requests
- All alarm panels were upgraded to include “520” area code to comply with monitoring requirements.

Fleet

Monthly vehicle parts costs

- Administration - \$787.00
- EMS - \$13,532.00
- Fire – \$24,319.00
- OVPD hours- 49.8 hrs. \$4,356.14



Facilities Maintenance

- Admin 170 – Serviced and repaired fire sprinkler and repaired fire riser leak.
- Station 372 – Refaced storage doors and cabinets in bay, repaired overhead door, HVAC ductless inverter system installed, and sand separator testing done.



- Station 373 – Refrigerator repaired.
- Station 374 – Refinished beds in bunk rooms and oven repaired.



- Station 375 – Dishwasher repaired.
- Station 376 – Overhead door repaired and kitchen remodel completed with new cabinets and island.



- Station 377 – Ceiling fans installed in workout room.
- Station 379 – Roof repaired, oven repaired, and concrete bond project completed.
- Station 380 – Phase 1 of concrete bond project completed, dishwasher repaired, and purchased and installed new dishwasher.
- Fleet 430 – Overhead doors serviced.
- Logistics 440 – Bookcase purchased for Logistics office.
- Ongoing repairs and maintenance requests continued daily in all GRFD facilities.

Procurement/Communications Specialist

- Nothing to report this month

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Tom Brandhuber, Assistant Chief

DATE: November 16, 2021

SUBJECT: ESSENTIAL SERVICES ASSISTANT CHIEF'S REPORT

ITEM #: 7C

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This allows for the business/personnel assistant chief to provide updates to the governing board on the following areas:

- Assistant Chief's Activities
- Board Services
- Finance
- Human Resources
- Information Technology

RECOMMENDED MOTION

No motion is necessary for this agenda item.



ASSISTANT CHIEF'S REPORT

Essential Services – Tom Brandhuber

October 2021



Assistant Chief's Activities for the Month

Meetings attended and general information

- Attended Chief Karrer's direct reports meetings.
- Participated in the direct reports meetings with my staff.
- Participated in the Arizona Fire Services Institute (AFSI) meeting.
- Conducted quarterly Pima Emergency Medical Services (PEMS) Council meeting.
- Participated in the quarterly Southeastern Arizona Emergency Medical Services (SAEMS) Council meeting.
- Held regional discussions on new format for hospital communications.
- Held regional meeting to address increased wait time for ambulances at emergency rooms to turn over patient care.

- Held discussions with Arizona Department of Health Services (ADHS) representatives to address concerns of increased ambulance wait times at emergency rooms to turn over patient care.
- Held regional discussion to remove specific designators for hospitals from SAEMS identifying documents, so providers can bypass facilities that are not providing services 24/7.
- Participated in meeting with Crest to review current insurance benefits trends and to look at future programs.
- Attended Pima County Wireless Integrated Network (PCWIN) meeting to look at future radio possibilities.
- Participated in Leadership team meeting.
- Held meeting to discuss and streamline policy changes and updates flow.

Board Services

Public Safety Personnel Retirement System (PSPRS)

- Manager Painter coordinated and attended a PSPRS Local Pension Board meeting. The Board approved a Deferred Retirement Option Plan (DROP) application, as well as a normal retirement from the DROP.

Meetings, trainings, and events attended

- Manager Painter attended the Fire Chief's Status meeting with all of the district chiefs and managers.
- Manager Painter, Administrative (Admin) Assistant Hernandez, Administrative (Admin) Specialist Ramos and Records Specialist (RS) Ortiz attended the weekly Board Services meetings. Admin Specialist Ramos attended meetings with chiefs regarding district projects.
- RS Ortiz attended a Golder Ranch Fire District peer support meeting on October 4th. Deputy Chief (DC) Grissom introduced the new members, explained new dynamics of the team, and future goals for the group. DC Grissom also introduced representatives from Marana Healthcare who will serve as points of contacts for the team. They will be available when a member may need help referring someone to counseling, treatment, etc.
- RS Ortiz attended a peer support training for first responders October 27th-29th. Several agencies throughout Pima County were in attendance. The sessions were Crisis Support Training, Substance Abuse, Compassion Fatigue, Motivational Interviewing, Addiction Recovery, Resiliency, Grieving, Relationships/Marriage and Ethics & Boundaries. Captain Gary Watson from Northwest Fire District founded the program. He is passionate about providing support for firefighters and has created a successful program at Northwest Fire District. The 100 Club of Arizona sponsored the seminar. This extremely informative class

taught the attendees how to provide support to their peers or find support for whatever issue the person may be dealing with.

- Manager Painter participated in a tour with Governing Board of the Hanley Building.
- All of the Board Services team participated in the 1582 physicals offered by the District. Everyone appreciated the opportunity for a very comprehensive physical.
- Manager Painter joined Chief Karrer, Chief Robb, Manager Braswell, Chairperson Cox Golder and Vice-Chair Hudgins at the Oro Valley State of the Town Address.

Records Specialist Ortiz responded to 16 records requests for the month of October.

The breakdown is as follows:

Environmental Reports	1
Outstanding Code Violations/Inspection Report	4
Fire Reports	3
Incident Reports	2
Medical Records	6
Billing Records	-
Other	-

- RS Ortiz reviewed seven boxes of records for destruction.
- RS Ortiz continued to create the monthly type count report of the District's call load statistics, submit the monthly National Fire Incident Reporting System (NFIRS) report, assist in posting and distributing regular memos, order office supplies for administrative and operational staff, update the District phone list with any changes, send out copies of thank you notes/cards to the recipients and their supervisors, and cover the front desk when Admin Assistant Hernandez is out of the office.

Administrative Specialist Ramos continued with her daily duties by providing assistance to Board Services, IT, Facilities/Logistics, and has begun to assist EMS and command staff when needed.

- Admin Specialist Ramos continued to receive service ticket requests for kitchenware for stations and place orders for items requested.
- She continued to assist Facilities in processing invoices and quotes and work with vendors to research and order products for stations. She is also responsible for assuring delivery and receipt of items purchased.
- Admin Specialist Ramos continued to assist Chief Abel and Logistics with various tasks related to the bond projects. She continued to work with the new division chief of Logistics and division chief of EMS. She has continued to work closely with and assist Chief Abel on other projects.

- She has remained available to assist wherever and whenever needed. With the recalibration and creation of more divisions within the District, she has found herself being asked to assist in different areas and is always happy to assist with whatever she can.

Administrative Assistant Hernandez continued to answer the phone and greet and assist members of the public, vendors, delivery drivers, and staff upon their entrance to Admin North. She also continued to collect and distribute mail and packages, and provide clerical assistance wherever needed.

- Admin Assistant Hernandez trained new HR Representative Eubanks on the process of digital fingerprinting. Between the both of them, they took 67 sets of fingerprints within the month.
- One lockbox was sold in person in October. Although lockboxes are sold online through the district website now, there are a few left in the office that can be purchased by residents under special circumstances.
- Admin Assistant Hernandez continued to create purchase orders and reconcile credit card purchases for Board Services, Administration, and Chief's purchases and enter the transaction amounts into each department's budget spreadsheets then file accordingly. She also continued to enter transaction amounts into the Facilities and IT budget spreadsheets.
- She assisted Admin Specialist Ramos with processing invoices for Facilities and IT.
- She continued to send out regular memos upon direction from various chiefs and management.
- She received articles and other submissions from various departments for the next Burning Issues newsletter and began to put it together.

Finance Report

Queen Creek's pension problems

- While GRFD has been very successful at dealing with the unstable nature of its PSPRS Unfunded Actuarial Accrued Liability (UAAL), other state governments are still dealing with this issue. In a recent article published by the Government Financial Officers Association, the Town of Queen Creek's method for talking the issue was focused on how the conversation was framed. As the town considered how to solve the problem of their unfunded pension obligation, the metaphor of unfunded pension liability as "bad debt" and employer contributions as "interest" proved very useful. Most people do not deal with "unfunded liabilities" in their day-to-day lives. This makes the concept abstract and harder to grasp and, therefore, harder to resolve. However, almost everyone has some personal experience with the potentially crippling consequences of bad debt, either firsthand or by witnessing the struggles of a friend or family member. People appreciate the many problems associated with paying a high interest rate on a credit card balance, overbuying a house and having unmanageable

mortgage and interest payments, or student loans for a degree that you are not getting sufficient value from later in life. Thus, just as everyday people are better off without bad debt, it was easy to appreciate that Queen Creek would be better off without the bad debt of unfunded pension liabilities. This encouraged town officials to implement a permanent solution. Another benefit of the “bad debt” metaphor was that it focused the conversation on how to eliminate the debt and steered the conversation away from the fairness of the pension benefits received by public employees. The courts in Arizona have repeatedly ruled that changing benefits already earned by employees is not legal. A discussion about the fairness of the benefits employees received could be potentially explosive but would likely produce no progress toward a solution. However, Queen Creek did not brush concerns about fairness aside; it took up fairness later, under different circumstances. Finally, Queen Creek looked at examples of how not to address the pension challenge. Many other municipalities, counties and fire districts in Arizona are in worse condition than Queen Creek. Examining these counterexamples proved helpful. One of the most common issues leading to the financial distress of pension plans is not actively managing the plan via a pension funding policy. Queen Creek became the first municipality in Arizona to adopt such a policy.

Human Resources

HR participated in all regularly scheduled meetings, and completed all regular duties. Additionally, we were involved in the following:

Recruitments

- External/Internal:
 - IT (2) – in process
- Upcoming Internal Only:
 - Engineer Process
 - Battalion Chief Process
- Future Upcoming:
 - Finance position – Budget/Finance Analyst – job description in draft process
 - IT – GIS Analyst – job description in draft process
 - Logistics – Supply
 - Deputy Fire Marshal
 - Inspectors

Future Promotions

- Jenn Akins – Fire Marshal (Nov 29)

Special Projects

- COVID mandates review and research
- Researching and defining a leave management tracking solution
- Researching a more appropriate HRIS and payroll system. Goals:
 - Streamline processes
 - Remove duplicated efforts
 - Reduce errors
 - Create a more user-friendly system for employee engagement and access
 - Provide better analytics
 - Provide better tracking
 - Move HR and Payroll to a more electronic warehousing system and away from paper to assist with space limitations
- Coordinating with Fleet to update job descriptions to support future career growth
- Uniform Job Descriptions are being updated
- Job Descriptions being moved to Procedure Handbook in Lexipol
- Organizational structure changes based on appointments and promotions
- New Performance Evaluation committee
- Policy reviews and updates – *please see policy section of board packet*

Upcoming Exits

- Fire Marshal (Dec)
- Captain/CEP (Dec)

Special Recognition

- Captain Jones and his Engine 376 crew – thanks for taking such amazing care of our residents and exemplifying the Golder culture! (*please see the attached “Green Sheet” from the resident for details*)

Employee Recognition

Congratulations on your Golder anniversary and thank you for being such amazing team members!



GRFD Employee Years of Service Recognition - November			
Last Name	First Name	Date of Hire	Years Of Service
Muirhead	James	11/05/1992	29
Smith	Andrew "Supply Guy"	11/11/1993	28
Painter	Brooke	11/26/2001	20
Dicochea	Edward	11/18/2002	19
Boone	Nickolas	11/19/2008	13
Bravo	Juan "Gabe"	11/19/2008	13
Childress	Christopher	11/19/2008	13
Morales	Peter	11/19/2008	13
Cesarek	Grant	11/30/2015	6
Oswald	Jaime	11/04/2019	2

Information Technology (IT)

The GRFD IT Applications group has been working on the following projects:

- Working with the Human Resources department, we have continued the search for our new team members. We recently started our second round of applications. With IT professionals in such demand, we have been challenged with finding the right fit for the department.
- The application group has been focused on dealing with ongoing tickets, doing regular maintenance, and dealing with documentation on new issues.
- Health Information Exchange (HIE) - We are currently in the process of reviewing and connecting with Health Information Exchange (HIE). HIE helps partners transform care by bringing together communities and information across Arizona. The HIE system provides secure access to patient health information as well as the secure exchange of patient health information between the HIE and its participating organizations and providers. More complete information is more meaningful and leads to better care and better outcomes. It makes healthcare transformation possible. HIE is Arizona's primary resource for information technology and exchange, integrating the information with the delivery of care to improve the health and wellbeing of individuals and communities.

Core HIE components:

- Core technical components that form the backbone of the HIE and support the transfer of patient information include the following:
 - Master Patient Index – A database that maintains a unique index (or identifier) for every patient whose information has been received by the HIE.
 - Integration Engine – The Mirth Connect Integration Engine that enables unidirectional and bidirectional interfaces, query-response interactions with eHealth Exchange, and distribution of machine-readable Alerts and Notifications. This toolset also provides the capabilities to edit and transform

data, map data to national standard code sets, and map data between differing formats.

- Clinical Data Repository – A comprehensive database that houses all patient demographic and clinical information, all entity and individual user identity information, and maintains all individual data transactions received by the HIE in their original format with their original content.
- Curriculum Folder for GRFD.AZ.GOV -We have been working with Manager Braswell on creating a teacher resource page on our website. She has been working with a teacher who has refreshed our public education content and found additional resources that we can offer teachers in our jurisdiction to teach fire and injury prevention to children.
- Billing Pro Upgrade - Recently we have upgraded our Billing department with the latest Billing Pro upgrade which will eliminate some of the bugs that they have been experiencing, and also provide them with new features and options which will help them with their process and efficiency.
- FLS Burn Permits - We have redesigned and improved the process for people to easily navigate and be able to find the appropriate burn permits that apply to their county.

The GRFD IT Systems group has been working on the following projects:

- We have started the first phase of our system upgrades to Virtual Storage Area Network (VSANs). A VSANs is a virtual storage that is a logical representation of a physical storage area network (SAN). With several challenges to overcome we are the deployment of Live Optics to pull the data and statistics of our machines to better prepare for the next phase of upgrades to our systems.
- The Systems group has continued to focus on setting up hardware and software for users related to the new organizational move.



GOLDER RANCH FIRE DISTRICT

*Proudly serving the communities of
Gro Valley, Catalina and Saddlebrooke*

**Name**

JoAnn Atkinson

Phone

+15206096999

E-mail

joatkin7@gmail.com

Message Subject

To Chief Seeley

Message

Chief Seeley, I wanted to reach out to let you know what an excellent crew you have with Engine 376. Yesterday, Saturday 10/23, I was at Naranja park with my young children. At the end of our long day, somehow I locked my keys and all of my belongings in the car. My children were not in the car, but we were tired, hungry and thirsty. I was able to get someone to call the non emergent line and only 20 minutes later did your crew show up. Captain Jones and his crew were so wonderful. They had a plan to get me back in my car, and when I asked them what would happen if it didn't work, they had a plan B and C. They knew their equipment and worked so well together. They got my car open in less than 10 minutes. They were so kind, professional and didn't make me feel like a dumb dumb for locking my keys in the car (because I felt like one!) and I can't tell you how much I appreciate them. I pestered Captain Jones and his crew to give me your contact information, as he was humble and didn't expect praise - but I hope they get it. They are what "community first" really exemplifies!

Crew: Ben Jones, Jim Hansel, Dean Sanchez, Brian Rinder, Steve Ledoux, Idel Manzo

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Scott Robb, Assistant Chief

DATE: November 16, 2021

SUBJECT: EMERGENCY RESPONSE/PROFESSIONAL DEVELOPMENT ASSISTANT CHIEF'S REPORT

ITEM #: 7D

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This allows for the operations assistant chief to provide updates to the governing board on the following areas:

- Assistant Chief's Activities
- Emergency Response
- Professional Development
- Health and Safety
- Wildland
- Honor Guard/Pipes and Drums
- Special Operations
- Community Services and Public Relations

RECOMMENDED MOTION

No motion is necessary for this agenda item.



ASSISTANT CHIEF'S REPORT

Emergency/Life Safety Services – Scott Robb

October 2021



Training Drill

EMS

Community Integrated Healthcare Program (CIHP)

- One patient graduated from the program during the month of October.
- No new patients added to the program.

COVID-19 Response

- Remaining current in regards to safety recommendations and changes from the CDC.
- Cases continue to remain low, there are EMS responses for COVID like symptoms, but not at an alarming rate.
- Patient care providers continue to use appropriate respiratory protection for all patient encounters. Refer to Regular Memo 21-063 [Enhanced COVID Protocols](#)
- Continue to focus on building our emergency stock of EMS supplies and PPE in case of supply chain issues.

EMS Training

- GRFD's quarterly EMS skills lab has begun and will continue through October and into November



Other items of interest

- Met with Deputy Chief (DC) Cesarek and Finance Manager Christian to finalize the ARCR Report.
- Met with Trina Motto and Dr. Sedalla with Northwest Hospital.
- In the coming months, five ambulances will be inspected and registered through DHS.

Monthly EMS stats

- Busy month in EMS, transport volume remained high when compared to previous months.

Month of October Details

Transports +/- From Last October

Interfacility +/- From Last October

MD372	0	0	0	0
MD376	0	-36	0	0
MD379	0	0	0	0
PM370	64	-21	2	2
PM371	0	0	0	0
PM372	1	1	0	0
PM373	92	16	0	0
PM374	0	0	0	0
PM375	112	46	6	6
PM376	112	78	3	3
PM377	88	-21	4	1
PM379	0	0	0	0
PM380	111	-4	0	0

Total Transports for the Month to Date: 580
 +/- From Last Month Total Responses: 59
 Total Responses: 588
 Transport %: 99%

Total Interfacility for the Month to Date: 15
 +/- From Last Month: 12

Professional Development

Courses/Training

- S-215 Class
 - Scheduled for December 13-15, 2021
- SCBA competency course is set up in the vent prop

Promotional Process

- Battalion Chief process
 - Assessment center is taking place on November 3, 2021
 - 5 candidates are participating
- Engineer process
 - Application process closed on October 15, 2021
 - Written exam took place on October 27, 2021
 - Assessment center will take place November 8-10, 2021
 - 11 candidates are participating



Training drill

Miscellaneous

- Set up the drivers course the first weekend of the month
 - Crews can come up the first weekend of each month to do drivers course training
- Ran monthly Office of Inspector General report on all Golder Ranch Fire District employees and volunteers
- Working on the development of quarterly Engineer CE's
- Updating the Engineer, Paramedic, and Fire Captain task books

Car Seat Program

- 4 car seat installs were done in the month of October

Health and Safety

Health and Safety

- Assisting the peer support team in various issues
- Annual medical exams for suppression and non-suppression employees

- Mental Health and Wellness training
- Monthly safety committee meeting
- OneTest blood draws began at station 380

Wildland

Assignment

- Prescribed Fire Training Exchange-TREX
 - October 24, 2021
 - Flagstaff, Arizona
 - Captain Spanarella and Firefighter Rosas
 - Type 6 (Unit 1935)
 - Single resource assignment

PCWT Rotation

Type 1- Unavailable Type 1 Support Tender- Unavailable

Type 3- Unavailable Type 2 Support Tender- Unavailable

Type 6- Unavailable

Honor Guard/Pipes and Drums

Expenditures

- Honor Guard
 - 0 expenditures this month: Monthly Total: \$0
- Pipes and Drums
 - 0 expenditures this month: Monthly Total: \$0

Events

- Pipes and Drums/Honor Guard
 - October 21, 2021-Honor Guard meeting

Special Operations

Special Operations

- GRFD hosted the regional TRT training the month at Catalina State Park
 - The drills went very well

- Team responded to a few hiker rescue calls in October

Community Relations

Meetings, trainings, and events attended for the month

- 10/4- Community Relations Manager (CRM) Braswell attended GRFD Peer Support Team meeting at 380
- 10/4- CRM Braswell met with KVOA representative to update them on changes to PIO staffing
- 10/5 and 10/6- CRM Braswell and Firefighter Jameson attended a public education event at St. Andrew's Pre-School to do a truck tour with a crew and also do a safety chat
- 10/6- CRM Braswell attended the Town of Oro Valley Council Meeting to accept a proclamation for Fire Prevention Month
- 10/7- CRM Braswell and Firefighter Jameson attended a Mini Muster at Innovation Academy
 - We visited with 75 students and it was a huge success!
- 10/8- CRM Braswell attended a Mini Muster at Butterfield Elementary
 - We visited with 64 students and it was a blast!
- 10/11-10/15 CRM Braswell was out of the office this week
- 10/18- Administrative Assistant Christine Leonard attended a Permit Tech Class virtually
 - This is a multi-week training that she is participating in one morning a week
 - This was 5 total classes and she has completed the training
- 10/19- CRM Braswell attended a Mini Muster at Ironwood Elementary
 - We taught 55 students about fire safety!
 - Coincidentally, CRM Braswell was absent from the Fire District Board meeting
- 10/20- CRM Braswell attended a Mini Muster at Copper Creek Elementary
 - We taught 53 students about fire safety!
- 10/20- CRM Braswell attended the Oro Valley Chamber Executive Board and Regular Board meetings
- 10/21- CRM Braswell attended a Mini Muster at Mesa Verde Elementary
 - We had fun with 50 students at this event!
- 10/22- CRM Braswell met with Dave Perry and Kristen Sharp from the Oro Valley Chamber to discuss the upcoming State of the Town luncheon
- 10/22- CRM Braswell attended the Oro Valley Police annual awards
 - At this event, the Community Assistance Program staff was recognized for the hard work that they do in the community
- 10/25- CRM Braswell attended planning meetings at Oro Valley Police Department for both the Guns and Hoses fundraiser to benefit Project Graduation as well as the Polar Express event that will take place 12/2
- 10/26- CRM Braswell attended a Mini Muster at Painted Sky Elementary

- We played with 54 kids and also talked about fire safety!
- 10/27- CRM Braswell attended a Mini Muster at Coronado K-8
 - We played with 55 kids and also taught them some fire safety!
- 10/28- CRM Braswell attended the Oro Valley State of the Town Luncheon at El Conquistador
- 10/28- CRM Braswell attended a Mini Muster at Basis Oro Valley
 - This one was our largest with 125 students!
- 10/29- CRM Braswell delivered candy to stations with help from on duty BCs to ensure that stations were prepared for Halloween
- 10/29- CRM Braswell delivered fire safety handouts to 375 to give to kids at National Night Out

GRFD in the news and on social networking

Below are some of the highlights from October 1, 2021-October 31, 2021 regarding notable media and social media outreach

- On October 10th, the Arizona Daily Star ran an article titled, "Rise in rattler calls sends Tucson-Area snake crews scrambling." The story highlighted this year's increase in snake removal calls for GRFD firefighters. The link to the full story is provided here: https://tucson.com/news/local/subscriber/rise-in-rattler-calls-sends-tucson-area-snake-crews-scrambling/article_751888c2-26fe-11ec-8ad0-5318e19d3214.html
- This article was also featured in Fire Engineering and JEMS magazines
 - JEMS article: <https://www.jems.com/news/rise-in-rattlesnake-calls-keeps-az-firefighters-busy/>
 - Fire Engineering: <https://www.fireengineering.com/fire-ems/rise-in-rattlesnake-calls-keeps-az-firefighters-busy/>
- On October 12th, KOLD Channel 13 interviewed Chief Scott Robb related to the rise in snake removal calls that GRFD has experienced this year
- On October 13th, KVOA Channel 4 interviewed Chief Scott Robb related to the rise in snake removal calls that GRFD has experienced this year
- On October 30th, Captain Adam Jarrold was interviewed by KGUN Channel 9 regarding our Auto Aid partnership with NWFD and TFD and specifically, a hiker rescue that took place on 10/28
- Due to the amount of Mini Musters that we have participated in we have posted quite a few photos of students engaging with our firefighters and consequently, have received many nice comments via social media from school teachers, parents, school administrators and the general public. It is very nice to be back on campus with children since we had to miss doing this last year

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Dave Christian, Finance Manager

DATE: November 16, 2021

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE AUDIT RESULTS PRESENTED BY BEACH FLEISCHMAN AND THE DRAFT ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR ENDING JUNE 30, 2021

ITEM #: 8A

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

The auditors from BeachFleischman have completed their audit of the Golder Ranch Fire District's accounting records for fiscal year ending June 30, 2021. This information has been utilized to create the Annual Comprehensive Financial Report (ACFR) for fiscal year ending June 30, 2021.

The auditors from BeachFleischman will present the reports to the Governing Board on the fiscal year 2021 draft Annual Comprehensive Financial Report.

RECOMMENDED MOTION

Motion to approve the BeachFleischman audit report and the draft ACFR for fiscal year 2021 as presented.

November 16, 2021

Governing Board
Golder Ranch Fire District
3885 East Golder Ranch Drive
Tucson, Arizona 85739

We have audited the financial statements of the governmental activities and each major fund of Golder Ranch Fire District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 16, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Golder Ranch Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the contractual allowance and bad debt calculation for ambulance receivables is based on prior experience and management's assessment of collectibility of specific accounts.

Management provides depreciation on equipment and other capital assets using the straight-line method over the estimated useful lives of the assets.

Management records pension/OPEB expense, deferred inflows/outflows, and net pension/OPEB liability based on the estimates prepared by third-party actuaries.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule 'Summary of Uncorrected Audit Adjustments' summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The attached schedule 'Audit Results Summary' summarizes the misstatements detected as a result of audit procedures and corrected by management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

We were engaged to report on combining statements and individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

We included a paragraph in our report required by Government Auditing Standards on compliance with regulatory requirements in connection with the audited financial statements. Our report expressed negative assurance about the District's compliance with the provisions of the Arizona Revised Statutes section 48-805.02, subsection G based on the procedures done in the financial statement.

Restriction on Use

This information is intended solely for the information and use of the Governing Board and management of Golder Ranch Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Beach Fleischman PC

SUMMARY OF UNCORRECTED AUDIT ADJUSTMENTS
6/30/2021

<u>Description</u>	<u>Debit (Credit) in category</u>				
	<u>Assets and Deferred Outflows of Resources</u>	<u>Liabilities and Deferred Inflows of Resources</u>	<u>Net Assets/ Fund Balance</u>	<u>Revenues</u>	<u>Expenses/ Expenditures</u>
Prior year turnaround effect	\$ -	\$ -	\$ (84,815)	\$ 84,815	\$ -
Current year:					
To record unrealized gains/losses on County pooled investment accounts	24,026	-	-	(24,026)	-
	-	-	-	-	-
Current year effect	<u>24,026</u>	<u>-</u>	<u>-</u>	<u>(24,026)</u>	<u>-</u>
Total adjustments	24,026	-	(84,815)	60,789	-
Income effect	-	-	60,789	-	-
Totals	<u>\$ 24,026</u>	<u>\$ -</u>	<u>\$ (24,026)</u>	<u>\$ 60,789</u>	<u>\$ -</u>



GOLDER RANCH FIRE DISTRICT



Audit Results

For the period of
July 1, 2020 to June 30, 2021



Audit Results

- Unmodified opinion on the financial statements
- Consideration of internal control
- Compliance with ARS 48-802.02, subsection G

Audit Results Summary

Modified Accrual:

Description	Assets and Deferred Outflows	Liabilities and Deferred Inflows	Fund Balance	Revenues/ Other Financing Sources	Expenditures/ Other Financing Uses
Pre-audit Balances (cash basis)	\$ 30,623,000	\$ 341,000	\$ 30,282,000	\$ 56,514,000	\$ 41,481,000

Adjusting Journal Entries:

Prepared by Client	-	-	-	-	-
Prepared by Auditor	28,689,000	1,913,000	(508,000)	27,912,000	628,000

Reclassifying Journal Entries:

Prepared by Auditor
Prepared by Auditor

Total Adjustments	28,689,000	1,913,000	(508,000)	27,912,000	628,000
Fund Balance Effect			27,284,000		
	28,689,000	1,913,000	26,776,000	27,912,000	628,000
Audited Balances	\$ 59,312,000	\$ 2,254,000	\$ 57,058,000	\$ 84,426,000	\$ 42,109,000

Adjustment to Full Accrual for financial statement presentation:

Prepared by Auditor	41,968,000	93,600,000	(8,082,000)	(45,735,000)	(2,185,000)
Total Adjustments	41,968,000	93,600,000	(8,082,000)	(45,735,000)	(2,185,000)
Net Position Effect			(43,550,000)		
Audited Government-wide Balances	\$ 101,280,000	\$ 95,854,000	\$ 5,426,000	\$ 38,691,000	\$ 39,924,000

Financial Highlights – Statement of Net Position

	2019	2020	2021
Current assets	\$13,586,000	\$14,588,000	15,184,000
Noncurrent assets	24,779,000	27,608,000	70,973,000
Deferred outflows	<u>11,773,000</u>	<u>10,586,000</u>	<u>15,123,000</u>
Total assets and deferred outflows	<u>\$50,138,000</u>	<u>\$52,782,000</u>	<u>\$101,280,000</u>
Current liabilities	5,091,000	6,045,000	6,376,000
Noncurrent liabilities	34,622,000	38,463,000	88,076,000
Deferred inflows	<u>2,745,000</u>	<u>1,616,000</u>	<u>1,402,000</u>
Net position:			
Unrestricted	(4,880,000)	(4,758,000)	(8,064,000)
Restricted	387,000	466,000	298,000
Net investment in capital assets	<u>12,173,000</u>	<u>10,950,000</u>	<u>13,192,000</u>
	7,680,000	6,658,000	5,426,000
Total liabilities, deferred inflows and net position	<u>\$50,138,000</u>	<u>\$52,782,000</u>	<u>\$101,280,000</u>

Financial Highlights – Statement of Activities

	2019	2020	2021
Property tax revenue	\$29,196,000	\$30,560,000	32,572,000
Charges for services	5,240,000	4,751,000	5,437,000
Grants and contributions	953,000	624,000	215,000
Investment income	178,000	210,000	134,000
Other revenue	<u>125,000</u>	<u>61,000</u>	<u>333,000</u>
Total revenues	<u>35,692,000</u>	<u>36,206,000</u>	<u>38,691,000</u>
Operating expenses	28,729,000	31,960,000	34,134,000
Pension expense	5,264,000	5,267,000	5,790,000
Total expenses	<u>33,993,000</u>	<u>37,227,000</u>	<u>39,924,000</u>
Increase (decrease) in net position	<u>\$ 1,699,000</u>	<u>\$(1,021,000)</u>	<u>\$(1,233,000)</u>

Cash Flow Summary

	2019	2020	2021
Net cash provided by (used in):			
Operating activities	\$ 5,360,000	\$ 4,411,000	\$ 2,463,000
Capital purchases	(555,000)	(1,991,000)	(3,860,000)
Debt payments (principal & int)	(2,292,000)	(6,999,000)	(2,230,000)
Debt issuance proceeds	-	8,141,000	45,759,000
Net increase in cash	2,513,000	3,562,000	42,132,000
Beginning cash	9,411,000	11,924,000	15,486,000
Ending cash	\$ 11,924,000	\$ 15,486,000	\$ 57,618,000

Internal Controls

- Internal Controls – designed to safeguard assets and prevent or detect losses
- Segregation of Duties – a fundamental concept in internal controls, involves having multiple individuals involved in a process
- The size of the District limits segregation of duties
- Oversight role of the Governing Board is a key component of the District's internal controls in fulfilling the Board's fiduciary responsibility



GOLDER RANCH FIRE DISTRICT

★ ARIZONA ★



ANNUAL COMPREHENSIVE FINANCIAL REPORT for the fiscal year ended June 30, 2021



DRAFT

GOLDER RANCH FIRE DISTRICT

Proudly serving the communities of Oro Valley, Catalina and SaddleBrooke



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended June 30, 2021

Golder Ranch Fire District
3885 E. Golder Ranch Dr.
Tucson, AZ 85739
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Prepared by the Finance Department of Golder Ranch Fire District

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GOLDER RANCH FIRE DISTRICT
YEAR ENDED JUNE 30, 2021

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GOLDER RANCH FIRE DISTRICT

YEAR ENDED JUNE 30, 2021

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INTRODUCTORY SECTION



November 16, 2021

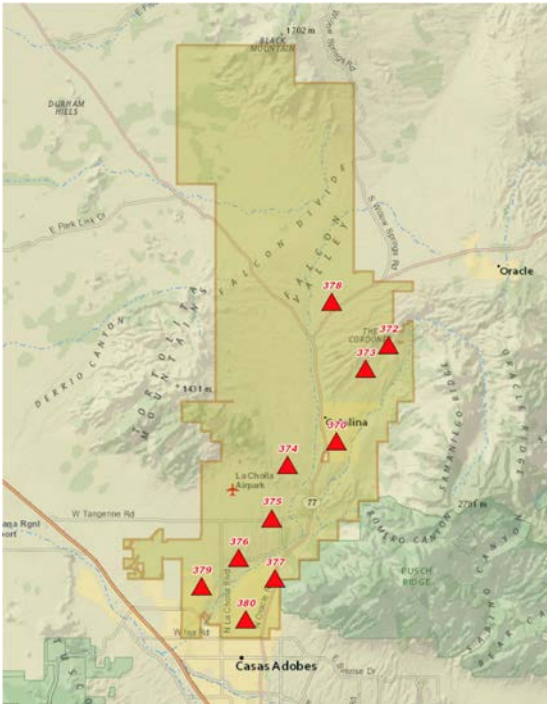
To: Golder Ranch Fire District Board of Directors and Citizens:

The following is the Annual Comprehensive Financial Report (ACFR) of the Golder Ranch Fire District for the fiscal year ending June 30, 2021. This ACFR report is intended to meet and exceed all legal reporting requirements that are borne by this jurisdiction. Furthermore, the responsibility for the completeness, fairness and accuracy of the data presented and all accompanying disclosures rests with the District. To provide a reasonable basis for making these representations, the District's management has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse; and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Arizona Revised Statutes (ARS) 48-253 and 48-805(9) require an annual audit to be performed in accordance to the statutory requirements and in conformance to generally accepted government auditing standards. As such, this fiscal year audit has been performed by independent Certified Public Accountants (CPA) with the Beach Fleischman, PC accounting firm.

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

District Profile



Golder Ranch Fire District was created in 1977 under the provisions set forth in Arizona Revised Statute (ARS) 48-261 and maintained in accordance to ARS 48-805. Additionally, the Fire District possesses a Certificate of Necessity (CON) #56 from the Arizona Department of Health Services and subsequently operates an ambulance transport service under the provisions set forth in Title 36, Chapter 21.1 of the Arizona Revised Statutes. The District is governed by a five-member Board of Directors that serves staggered four-year terms. The Fire Chief manages the daily operations of the District and is appointed by the Governing Board.

Since its inception, the geographical boundaries of the District have expanded through various annexations, mergers and in July 2017 consolidation with the Mountain Vista Fire District. The consolidation added 2 fire stations, an administration building, numerous equipment and apparatus as well as a substantial increase in the District's

service area. Golder Ranch Fire District's total net assessed value (NAV) now sits at \$1.289B and has the highest value of any fire district in the state of Arizona for FY 2021.

The current district fire boundaries are approximately 241 square miles and the ambulance transport boundaries are approximately 394 square miles. These boundaries are geographically located within the Town of Oro Valley, in Northern Pima, and Southern Pinal County. The District is predominantly comprised of residential properties, commercial and retail occupancies, light industrial business and a limited urban/commercial corridor. The District's estimated population of the newly consolidated entity is 120,000 residents, or an average population density of 498 per square mile. The population of the District resides primarily in the three communities of Oro Valley, Catalina and Saddlebrooke.

The District currently own and/or operates ten (10) fire stations, one (1) fleet services facility, one (1) training facility and two (2) administration buildings. Services are rendered by a full-time staff of two hundred and sixty-three (263) employees.

The District is focused on providing the taxpayers with the highest level of services through an efficient and effective all-hazards response model. Services include fire, medical, technical rescue, wildfire suppression, hazardous material, fire inspection, fire investigation, code enforcement, public education, life-safety classes, desert creature removal, smoke alarm assistance, lockout assistance and much more. Medical emergencies account for the majority of reported incidents within the District. Accordingly, all front-line fire and medical response vehicles are staffed with firefighters that are trained as paramedics and/or emergency medical technicians. The District continues to implement operational improvements in order to accomplish strategic goals and exceed community expectations.

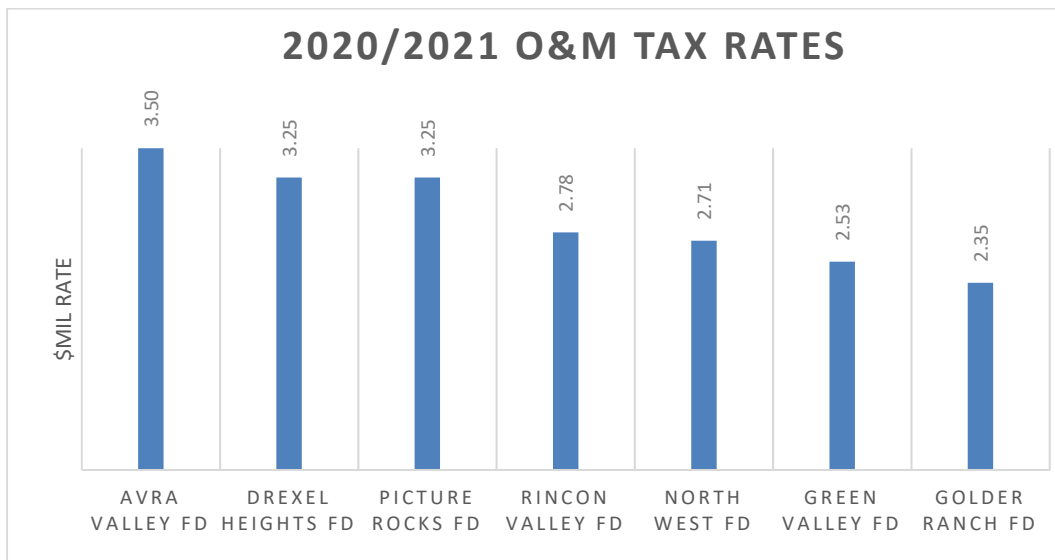
District Budget

Golder Ranch Fire District is considered a political subdivision of the State of Arizona and is authorized to levy an ad valorem property tax for the services it provides. This tax is assessed on all non-exempt real and personal property located within the geographical boundaries of the District and serves as its primary funding source.

For the fiscal year ended June 30, 2021 the District O&M tax rate was \$2.35 per \$100 of assessed value and is lower than all other comparable Southern Arizona fire districts and well below the State imposed ceiling limit of \$3.25. The District also set ¢11 per \$100 of assessed value to service its general obligation bonds.

For the 2021 fiscal year the District saw an increase in assessed valuations from \$1.220 billion to \$1.289 billion. This net assessed value coupled with the \$2.46 aggregate mil rate provided a levy of \$31,725,557.

Even with a slight increase in the mil rate, the District's levy is still a remarkably good value for the level of services provided. The District has historically been at or near the lowest for the Tucson Metropolitan area. For the 2021 fiscal year, GRFD continues to have the lowest tax rate of the region's largest full-service fire districts and the lowest tax rate among districts offering ambulance transports.



Local Economy and Outlook

Arizona Outlook

The Southern Arizona 2021 economy continues to improve post Covid 19 Pandemic. For the first half of calendar 2021 personal income grew by 3% and is projected to grow by 6.8% for the full 2021 calendar year, while unemployment is expected to continue to fall to about 5.8%. Arizona generated 237K new jobs through April 2021 from the lowest point of the pandemic. This equated to a replacement rate of 71.4% from the pre-pandemic employment high. The national rate of job replacement was 63.3% for the same time frame. Finally, the trajectory of the economy is likely to continue an upward trend in the near term, assuming the recent surge in Covid 19 'Delta' variant infection rate begins to slow. Baseline projections are assigning a 50% probability of a 6.2% rise in real GDP for Arizona broadly and a 2.4% increase in new job creation in 2021.

2021 Bond Sale

In January 2021, the Fire Board authorized the sale of 12.8 Million in GO Bonds at a premium of \$3 million at an all in true interest cost (TIC) of 2.46%. The proceeds of the sale of this bond issue will go to pay for a number of much needed infrastructure projects such a new fire station, an expansion of training and logistics and other long-lived brick and mortar projects.

Long Term Financial Planning

As part of the budget approval process, beginning in July 2014, the District adopted a five-year capital improvement plan (CIP). The CIP is a comprehensive, plan for sustaining and enhancing emergency response infrastructure by refurbishing or replacing aging facility and apparatus assets. The CIP provides a forecast for the life expectancy of each of the District's long-lived assets and the estimated cost of their replacement and or refurbishment. Finally, and most importantly, the CIP will define the funding levels needed year over year for the 5-year time horizon of the plan.

Financial Governance for the District is provided for by an internal financial policy that is referred to as the *Principles of Sound Financial Management* (PSOFM). This document establishes the fiscal framework associated with the establishment of funds, fund balances, reserve funds and capital outlays. The District has and continues to automate numerous processes associated with accounts receivable, payable, billing for ambulance transports and payroll.

A multi-year Strategic Plan has been developed and adopted by the Fire Board. This plan establishes the vision and direction that is required for District growth and operation. The current Strategic Plan will be updated in Fiscal year 2022.

Major Initiatives and Long-Term Planning

EMS

In the last fiscal year, the EMS Division accomplished an accreditation process from the Commission on Accreditation of Ambulance Services (CAAS). A three year accreditation that validated several years of work in training, clinical care, documentation and customer service. The process reviewed all of the divisions within the district, including fleet records, ambulance and station inspections, personnel records, clinical care and state reporting. In addition to completing the CAAS process, the EMS division implemented hands on skills labs to train and test every medical provider in the district on a quarterly basis. The skills labs have positively impacted crew dynamics and communication which ultimately enhances patient care outcomes.

Training

The fiscal year 2021 was a very prolific year for Training. Training conducted a promotional process for the position of Fire Captain. Six highly qualified individuals passed the process and all six have been placed in the field. These new captains are performing a vast amount of skills and are proving to be prodigious leaders for the organization. Twenty-one new firefighters graduated the first ever GRFD academy not requiring previous certifications for employment. These individuals were provided with an Emergency Medical Technician (EMT) class and Firefighter 1 and 2 certifications. Over the course of a 20 week academy they were taught basic EMT skills along with pulling hose lines, raising ladders, tying knots, rescue, ventilation, forcible entry, salvage, and water supply. Once again, GRFD and our automatic aid partners developed, implemented and delivered several training packages i.e. company readiness drills (CRD's) and a Southern Arizona Automatic Aid Response Council (SAAARC) readiness drill to include TFD, NWFD and GRFD. Several additional opportunities GRFD Training provided our firefighters were Fire Officer Certification training, Driver Operator Certification course, Blue Card Command training, and multiple conference opportunities across the country. GRFD hosted an Acting Captains Class for 16 GRFD members. GRFD certified 20 members in Blue Card. Blue Card is a command training and certification system that trains company and command officers in how to standardize and manage major incidents.

Operations and Special Operations

Last fiscal year the pandemic had a large impact on our labor budget, and we reacted successfully to keep the overtime costs within budget. This fiscal year we are planning ahead and have put measures in place to respond to another or ongoing crisis. The brave men and women who represent Golder Ranch Fire District and respond to emergency calls every day represent the largest portion of our budget. While we monitor our labor costs, we must also ensure our firefighters are well equipped for the job. Late last fiscal year we purchased new SCBA air packs and masks that meet most current NFPA standards. This year we are implementing the new equipment; the upgraded SCBA facemasks enhance communications via Bluetooth and the air packs now allow us to mitigate air emergencies that may occur in hazard zones with our auto aid partners. Five new fire engines, three new command vehicles for the battalion chiefs and two new special teams trucks will help our crews respond safely and effectively. These trucks are part of a long-term replacement program implemented by our logistics division, to reduce long-term maintenance costs. In addition to the budgeted items, we have applied for almost \$2.6 million

in federal grants; for past COVID expenses, the addition of ten new firefighters to upgrade staffing, new CPR equipment and a community risk assessment study.

Fire & Life Safety

The Fire and Life Safety (FLS) Division has six fulltime staff members. Supervised by the fire marshal, there are four fire inspectors and two deputy fire marshals who participated in approximately 3446 inspection activities in FY 20-21. Through education and enforcement over 2637 violations were addressed which resulted in reducing hazardous conditions in both public facilities and private residences. FLS staff members have reviewed approximately 722 sets of construction blueprints ensuring fire code compliance in all new buildings and structures. This included reviews of all fire protection systems such as automatic fire sprinklers, fire alarms and automatic fire suppression systems. All FLS staff are required to achieve certification as Fire Inspectors through the International Code Council (ICC) the publishers of the International Fire Code (IFC) and/or obtain certification through the State of Arizona as Fire Inspector. FLS partners with four building departments as the fire district crosses several jurisdictional boundaries. These include Pima and Pinal Counties and the Towns of Marana and Oro Valley.

FLS staff actively participates in the development review processes attending partnership meetings and has a vigorous fire inspection program for buildings that are newly constructed. All phases of construction are inspected including the installation of new fire service mains and hydrants, fire protection systems, fire protection devices and the overall building itself for fire code compliance.

The FLS staff members, as certified fire investigators, completed 60 fire investigations and assisted with several other investigations, including wildfires, throughout the state in FY 20-21. GRFD has partnered with the neighboring Northwest Fire District, through a regionalization plan, to jointly investigate fires in both jurisdictions. FLS members prepare detailed reports of the investigations and when responsible parties are prosecuted for arson, the investigators present in a court of law and render opinions as expert witnesses.

FLS staff members, as certified fire instructors, continue to serve the State of Arizona at a high level in the field of fire science, teaching and coordinating classes at the local community colleges, annual Arizona Wildland Incident Management Academy in Prescott, AZ, and at the annual Arizona Fire School in Mesa, AZ. Fire investigation, fire inspector certification, and fire code enforcement related courses are provided to all agencies interested in these disciplines. FLS Staff members also provide basic courses in these disciplines to newly appointed firefighters and promoted captains. Courses include fundamentals of building construction and firefighter safety, fire origin and cause and fundamentals of fire protection systems.

GRFD currently has achieved an ISO protection Class rating of two (2). In the last rating evaluation of the possible 5.50 fire prevention points available in the ISO Fire Suppression Rating Schedule, GRFD has achieved 4.87 points, the highest score in the country for fire prevention activities during that rating time period. The caliber of the FLS staff in maintaining a high degree of professional certification attributed to this score. The epitome of this caliber is represented in the Fire Marshal being inducted into the Arizona Fire Service Hall of Fame and a Deputy Fire Marshal achieving status as a registered professional Fire Protection Engineer in the State of Arizona. All current FLS staff members hold higher degrees in education up to and including master's degrees in fire science and business administration.

FLS staff members routinely develop the local fire code. Currently, GRFD has adopted the IFC, 2018 edition with local amendments as approved through the Arizona Office of State Fire Marshal. The adapted fire code requires all new commercial buildings to include automatic fire sprinklers which assist in reducing the experienced fire loss throughout the fire district. The fire code is adopted on a six (6) year cycle in order to maintain ISO rating points, where it is required to adopt a fire code that is within five years of the ISO rating date.

The ISO process evaluates the water supplies for jurisdictions and the fire districts abilities to deliver fire flow during fire events. Water supply is approximately 50% of the overall ISO rating. FLS maintains professional relationships with the eight water companies within the boundaries of the fire district. All of these companies are responsive to the needs of the community for providing fire flow through a distribution of fire hydrants. GRFD has bridged gaps between Fire and Life Safety and Fire Operations through the development of computerized programs for inspecting and maintaining fire hydrants, of which there are approximately 4500 hydrants throughout the fire district. All hydrants are tested and inspected on an annual basis. GRFD achieved 32.73 points of the available 40.00 points in the ISO rating schedule for water supply.

Health & Safety

The Health and Safety Division is excited in growing programs and systems to gain efficiencies in all areas of the Division for FY 2020-21. The Health and Safety Division oversees and supports many areas such as facility safety, incident safety, exposure, physical, medical and mental wellness, apparatus specifications to limit exposure to our members, personal protective equipment and training. For 2021-22, the goal will be to grow the Peer Support Team within our organization and the region, and to enhance a robust Safety Committee that supports our members and the community.

Public Relations

The Community Relations Division continued to face challenges this year due to the inability to meet face to face with many of the fire district's constituents. Many of the traditional programs that community relations offers to schools and community stakeholder groups were not available in a traditional presentation format due to COVID restrictions. Staff continued to use virtual formats but also sought opportunities to show support to others community partners and to work collaboratively to provide meaningful outreach.

Care packages were delivered to area elementary school teachers with encouraging notes and small gifts of candy and firefighter pens to show our support for the hard work that our local educators were investing in remote and hybrid learning models. Those care packages also included reminders that once the schools allowed, our staff would be anxious to get back in to their classrooms to provide in person fire and injury prevention messaging. These were all received well, and the teachers were very appreciative!

The Northwest Fire District Community Assistance Program (CAP) regularly responds to provide assistance in the Golder Ranch Fire District as part of our automatic aid agreement. These skilled crisis response professionals are working overtime during this pandemic to provide a myriad of resources. As such, community relations worked directly with the CAP team to provide small personal hygiene bags that can be provided to families in the event of an emergency where a family is displaced from their homes. These kits have been a huge success and really demonstrate the commitment to a full continuum of care for our residents. Community relations has committed to

continually check in with the CAP team to monitor what additional needs they may have so that they can support them.

IMPACT of Southern Arizona is a local community food bank that provides food boxes to families in need. Additionally, they provide clothing during back to school season, vaccinations and other opportunities for underserved communities in and around our jurisdiction. Community relations worked directly with Impact to arrange for collaborative food drives that were staged at our local hospital, Oro Valley Hospital. The location was ideal in order to provide a drive thru food collection. The food collected at the drives went directly back to the community who needed it the most.

Community relations also bolstered the number of blood drives that the fire district hosts. Through a partnership with the American Red Cross, the community relations division was able to arrange for the Red Cross BloodMobile to park in the parking lot at both of the administrative locations on different days to support blood collection in a socially distanced and safe way. By bringing the BloodMobile in, the Red Cross was still able to engage donors and district residents had a convenient location to participate in this life saving effort.

Throughout the year, community relations worked collaboratively with automatic aid partners at Tucson Fire Department and Northwest Fire District to produce joint fire prevention and injury prevention public safety messages to members of the public. These joint messages were carefully coordinated and shared through various social media platforms that all three organizations use. The topics included wildfire prevention; which was particularly poignant in light of last year's Bighorn Fire.

The identified initiatives are just a few examples of the creative ways during an unprecedented time that community relations division continued to demonstrate the fire district's steadfast commitment to go above and beyond and put the community first.

Human Resources

In support of Golder Ranch Fire District's mission, vision, and values, it is the objective of the Human Resources Department to support the organization in meeting its goals through its most valuable resource—its PEOPLE. The Human Resources department is committed to the fair selection and development of our diverse workforce. The human resources department will act as a catalyst to enable all District employees to contribute at optimum levels toward the success of Golder Ranch Fire District.

Human Resources' strategic goal is to develop and manage value-added human resources policies and programs, and provide expert consultation, services and solutions in an efficient and customer-focused manner; and to enable our employees to meet our stakeholders' needs.

Board Services

The Board Services Division is responsible for a variety of administrative duties for the Golder Ranch Fire District, including elections, annexations, public records, records retention, records destruction, and front-desk customer service, whether on the phone or in person. Board Services fulfilled over 220 public records requests over the year. There were also 57 boxes of records that had met their retention period. Board Services reviewed all of the

documents, had the records destroyed, and completed a destruction certificate for each box. As a member of the Board Services team, our records specialist and administrative assistant transcribed 148 sets of handwritten minutes for Oracle Junction Fire District, in efforts to preserve historical records. It is the responsibility of the Board Services Division to ensure that the District complies with all Open Meeting Laws, including posting agendas and creating board packets, which includes working with department heads to ensure items that are required to go before the governing board were placed on an agenda for the board to review and provide action on. Board Services creates and posts the minutes for the governing board meetings, special sessions, and study sessions. This past year Board Services was challenged to keep the governing board meetings open to the public while limiting in-person attendance due to the COVID-19 pandemic. The public still had access to the online agenda and the supporting information in the board packets and were able to attend the meetings virtually via Zoom. Board Services is also responsible for setting up the Public Safety Personnel Retirement System's (PSPRS) Local Pension Board meetings, preparing agendas and board packets, creating minutes and providing the information to PSPRS regarding new members, normal retirements, disability retirements, survivor benefits, reviewing and accepting the annual actuarial report, and any other actions taken by the Board. The Board Services Division took on another task this past year, working with an outside agency, Thales, to provide digital fingerprinting services to the public. The past year there were over 550 digital fingerprints performed and sent to the Department of Public Safety for clearance cards. Board Services was responsible for bringing back the internal quarterly newsletter, "Burning Issues", and it was very well received. The entire Board Services team is committed to professional development; every member of the team attended different trainings that were offered, whether in person or online, to stay up to date on best practices or the latest changes to legislation that would affect our division and the District. Each member of Board Services is also dedicated to maintaining the "family" culture that Golder Ranch Fire District is known for. The Board Services team provides monthly birthday lunches for administrative staff, each team member participates in the family Christmas event every year to make it a memorable event for the entire GRFD family.

IT Department

Golder Ranch Fire District Information Technology (GRFDIT) is a dedicated public safety information technology department servicing the need of the Golder Ranch fire district and others. GRFD is part of a Fire Consortium, which includes Northwest, Picture Rocks, Avra Valley, Mountain Lemmon, and Three Points Fire Districts. Golder Ranch also works with the City of Tucson on dispatch related projects providing services to surrounding districts including Green Valley Fire, Rincon Valley Fire, and Corona de Tucson Fire.

The IT section is responsible for servicing all hardware and software issues within the district. All mobile data and related applications are also the responsibility of the IT department. The majority of our servers are Microsoft Windows-based in an active directory environment. Our clients are mainly Windows-based with some Apple and Linux users. We also maintain Linux servers and open source applications. Our network is fiber, Wi-Fi, and microwave-based, with Cisco devices as endpoints. We maintain our own LAN, firewalls, internet, intranet, VPN, and VoIP phone system. We also host services for Avra Valley, Mountain Lemmon, Three Points Fire, Green Valley Fire, Rincon Valley Fire, and Corona de Tucson Fire. Our organization runs 24/7, 365 days a year.

Our current major projects include the following:

In fiscal year 2021 major projects included the phase out of Zoll Crew Scheduler with Kronos Workforce TeleStaff automated scheduling solution and the enhancement of its payroll reporting function, Installation of Ruckus SmartZone controller virtual appliance and new Wireless Access Point devices. Installation of new servers VMware host servers and environment hardware. Completion of the USDD station alerting system and ongoing development of new tower sites to support the district.

Logistics

The Logistics Division at Golder Ranch is comprised of three different areas: Fleet, Facilities Maintenance, and Fire Supply/Procurement. Fleet handles preventative maintenance and repair on apparatus and vehicles which include fire engines, aerial apparatus, ambulances, Wildland trucks, and staff vehicles. All eight mechanics are Emergency Vehicle Technician (EVT) and Automotive Service Excellence (ASE) certified and regularly participate in continuing education to maintain proficiency and improve their knowledge on current industry trends. This high level of education and ability means vehicles receive excellent service in a timely manner which decreases out of service time and increases vehicle longevity. In addition, Golder Ranch Fleet provides maintenance and repair on vehicles of the Oro Valley Police Department, a neighboring governmental entity that recognizes the high level of professionalism such highly trained mechanics provide.

There are two staff members in Facilities Maintenance who oversee maintenance and repair on the buildings and grounds which include 10 fire stations, two administration buildings, a Fleet facility, and a Training complex. Additionally, the members of Facilities Maintenance coordinate and oversee many of the improvement projects which are occurring across Golder Ranch. Some of these projects include increased security at fire stations by adding gates and fences, improved ventilation in apparatus bays station 374, adding a turnout room to station 374, replacing asphalt with concrete at several fire stations, and replacing carpet with hard surface flooring in community areas. Along with these projects, Facilities schedules regular maintenance for appliances and other systems across the District as a means to decrease repair cost and increase their lifespan.

Fire Supply/Procurement has one employee who assists suppression personnel acquire the supplies, gear, and tools needed for firefighting tasks. This includes researching current industry trends and offering opportunities for suppression to test new gear as a means to provide informed recommendations for future purchases. Golder Ranch recently upgraded all SCBA packs and masks across the District, and Supply had a large role in working with the Training Division to successfully roll out the product. An additional fire supply/procurement employee is budgeted to be added in early 2022.

Capital Improvement

During the fiscal year of 2021, several capital improvement projects were completed, most notably the station 375 remodel. Originally constructed in 2001, this station has been in need of renovation for some time. The remodel increased the livable floor space, created more natural lighting and enhanced security and safety of the station. In addition to the station 375 remodel completion, Solar Panels were added to stations 370, 380, 379 and the main Administration Campus. A new Class A four-wheel drive pumper was added to the fleet as well as several passenger vehicles.

Awards & Acknowledgment

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report for the fiscal year ended June 30, 2020. In order to be awarded this certificate, the District published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

This certificate is valid for a period of one year only. We believe that this current annual comprehensive financial report continues to meet the programs' requirements and we will be submitting it to GFOA to determine its eligibility for the fiscal year 2020-21.

Acknowledgements

A sincere gratitude is extended to the personnel of the Finance Division and the members of the Golder Ranch Fire District who contributed to this report. We are also deeply appreciative of the support extended to us by the Board of Directors and the citizens of this District.

Respectfully Submitted,



Randy Karrer
Fire Chief



Dave Christian, CPA
Finance Manager

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Golder Ranch Fire District
Arizona**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

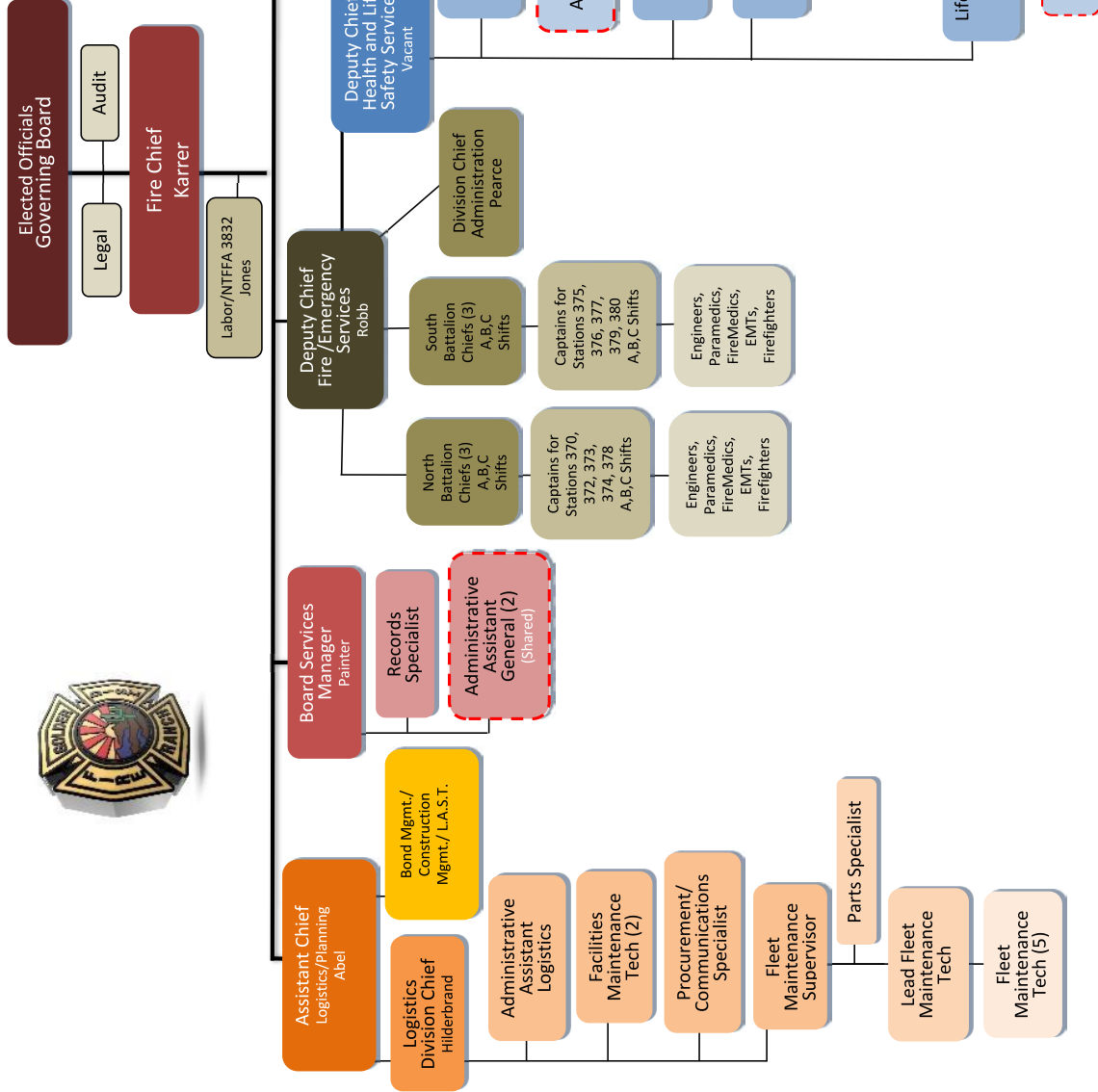
Christopher P. Morill

Executive Director/CEO



Golder Ranch Fire District

Organizational Chart



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GOLDER RANCH FIRE DISTRICT

Meeting the emerging needs of the community through teamwork, dedication, and professionalism

LIST OF ELECTED AND APPOINTED OFFICIALS

BOARD OF DIRECTORS:

		<u>Term Expires</u>
Chairperson	Vicki Cox Golder	November 2022
Vice Chair	Richard Hudgins	November 2024
Clerk	Wally Vette	November 2024
Board Member	Albert Pesqueira	November 2022
Board Member	Steve Brady	November 2024

Administrative Offices:

3885 E. Golder Ranch Dr.
Tucson, AZ 85739

Registered Agent:

Randy Karrer
Fire Chief

Legal Counsel:

Leonard & Felker, P.L.C.
7440 N. Oracle Rd, Bldg 2
Tucson, AZ 85704

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FINANCIAL SECTION

Independent Auditors' Report

Governing Board and Management
Golder Ranch Fire District
Tucson, Arizona

We have audited the accompanying financial statements of the governmental activities and each major fund of Golder Ranch Fire District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Golder Ranch Fire District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension plan and other post employment benefit plan (OPEB) information, as listed in the table of contents, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Golder Ranch Fire District's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2021, on our consideration of Golder Ranch Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Golder Ranch Fire District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Golder Ranch Fire District's internal control over financial reporting and compliance.

Tucson, Arizona
November 16, 2021

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Management's Discussion and Analysis (MD&A)
(Required Supplementary Information)



MANAGEMENT DISCUSSION & ANALYSIS

As management of the Golder Ranch Fire District (the District), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2021. This discussion and analysis is intended to be an easily readable breakdown of the District's financial activities based on currently known facts, decisions and conditions. Readers are encouraged to consider the information presented here in conjunction with the financial statements as a whole, which will follow this narrative.

Financial Highlights

- At the close of the fiscal year ended June 30, 2021, the District's had a combined ending fund balance of \$57,058,026 an increase of \$42,317,116 from the 2020 fiscal year end. The entire fund balance is legally restricted or committed by the District Board of Directors.
- On March 26, 2021 the District sold \$12,880,000 of bonds at a premium of \$3,008,637. The proceeds of this bond sale were used to fund various capital projects intended to promote fire fighter health and safety, replace and enhance ageing infrastructure, and acquire real property for current and future district needs.
- On May 6, 2021 The District sold \$28,000,000 of certificates of participation (COP) bonds. The proceeds of which were used on July 1, 2021 to reduce the unfunded public safety pension liability to near zero.
- Additions to the fleet during the fiscal year 2021 included the purchase of two ambulances a new class A four wheel drive pumper, several passenger vehicles as well as capital improvement projects that will improve fire fighter health and safety.

Overview of the Financial Statements

This annual report consists of two parts: management's discussion and analysis (this section) and the basic financial statements. The basic financial statements include The *Statement of*

Net Position and the *Statement of Activities* (on pages 29 and 30) these statements provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 31. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds individually.

The Statement of Net Position and the Statement of Activities- Government Wide

One of the most important questions asked about the District's finances is, "Is the District as a whole better or worse off as a result of the year's activities?" The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by the most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The *Statement of Net Position* and *Statement of Activities* report the District's net position and changes in them. You can think of the District's **net position** — the difference between assets and liabilities—as one way to measure the District's financial health, or financial position. Over time changes in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base, access to non-property tax revenues, age of the District's existing infrastructure, etc., to fully understand the overall financial health of the District.

In the *Statement of Net Position* and the *Statement of Activities*, the District presents total Governmental activities. All of the District's basic services are reported in these two reports.

Fund Financial Statements

The fund financial statements (pages 31 - 34) provide detailed information about the General Fund and Debt Service Fund specifically. All of the District's basic services are reported in the General Fund, which focuses on how money flows into and out of those funds and the balances left at year-end that are available. The fund is reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. The General Fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds in a reconciliation included with the financial statements.

The District adopts an annual appropriated budget for the various funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the financial statements begin on page 35.

Government Wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,425,643 at the close of the most recent fiscal year which is a decrease of \$1,232,768 from the previous 2020 fiscal year.

The largest portion of the District's net Position is its investment in capital assets (ie: land, buildings, equipment and fleet) net of debt. The District has monies held by a paying agent (Pima County Treasurer) that is legally restricted to service the bond obligations owed by the District. The rest of the District's cash are available to meet the ongoing operational needs of the District.

The following table presents a summary of the District's net position at the years ended June 30th 2021 and 2020 respectively.

	Governmental Activities			
	As of June 30, 2021		As of June 30, 2020	
ASSETS				
Current and Other Assets	15,183,760		14,587,598	
Capital Assets	27,095,687		24,965,367	
Cash, Investments restricted	43,877,681		2,643,194	
Total Assets	\$ 86,157,128		\$ 42,196,159	
Deferred Outflows of Resources	15,122,907		10,586,012	
LIABILITIES				
Current Liabilities	6,376,363		6,045,117	
Non-Current Liabilities	88,075,790		38,462,441	
Total Liabilities	\$ 94,452,153		\$ 44,507,558	
Deferred Inflows of Resources	1,402,239		1,616,202	
NET POSITION				
Net Investment in Capital Assets	13,191,964	243%	13,453,568	159%
Restricted for debt service	298,140	5%	465,973	5%
Restricted for capital outlay	-	0%	-	0%
Unrestricted	(8,064,461)	-149%	(7,261,130)	-64%
Total Net Position	\$ 5,425,643	100%	\$ 6,658,411	100%

Total Assets increased from fiscal year 2020 due to continued investments in long term capital and infrastructure projects. Additionally, the District sold COP bonds to reduce the net pension obligation to near zero. The transfer of restricted proceeds had not taken place at June 30, 2021. Conversely, the additional GO and COP bonds resulted in an increase in the Non-Current Liability for the fiscal year ending June 30, 2021

Governmental Activities

Governmental activities decreased the District's net position by (\$1,232,768). The biggest factor of this change was due to the increase in capital expenditure and COVID related labor costs, specifically overtime costs incurred directly associated with Families First Coronavirus Response Act.

The costs of all governmental activities for the year ended June 30, 2021 was \$37,227,187. Property and Fire District Assistance Taxes provided \$32,572,287 or 84% of total revenues. Additional revenues were realized from interest and fees for services. Fees for ambulance transports and wild land billing amounted to \$5,436,525 or 14% of total revenues.

Changes in Net Position	Governmental Activities	
Revenues:	2021	2020
Program Revenues		
Charges for Services	\$ 5,436,525 14%	\$ 4,750,885 13%
Operating grants and contributions	215,236 1%	624,167 2%
General Revenues:		
Property taxes	32,572,287 84%	30,560,207 84%
Interest Income	133,813 0%	209,986 1%
Miscellaneous	333,193 1%	60,845 0%
TOTAL REVENUES	\$ 38,691,054	\$36,206,090
Expenditures/expenses:		
Public Safety	\$ 39,252,475	\$36,952,273
Interest on long-term debt	671,347	274,914
TOTAL EXPENSES	\$ 39,923,822	\$37,227,187
Change in Net Assets	\$ (1,232,768)	\$ (1,021,097)
Net Position - July 1	6,658,411	7,679,508
Net Position - June 30	\$ 5,425,643	\$ 6,658,411

Financial Analysis of the Districts Funds

As the District completed the year, its General Fund (as presented in the balance sheet on page 31) reported a combined fund balance of \$57,058,026 which is an increase from last year's balance of \$42,317,116.

The General Fund increased by \$28,744,999 while the Debt Services fund decreased by (\$167,833) and the multiyear capital improvement plan increased by \$13,739,950 owing to the sale of general obligation bonds.

Golder Ranch Fire District Governmental Funds - Fund Balances

MAJOR FUNDS	2021		2020	
	Amount	%	Amount	%
General Fund	40,860,818	71.6%	12,115,819	82.2%
Debt Service Fund	298,140	0.5%	465,973	3.2%
Capital Projects Fund	15,899,068	27.9%	2,159,118	14.6%
Total Fund Balance	57,058,026	100%	14,740,910	100%

General Fund.

The General Fund accounts for most all of the day to day operational and maintenance needs of the District, as well as funding necessary to service the District's one capital lease.

Debt Service Fund.

This fund is used to account for the property tax collections and servicing of general obligation debt associated with the 2015, 2017, 2020 and 2021 GO bond issues. The debt service fund has its own source of revenue with a restricted property tax levy.

Capital Improvement Projects Fund (CIP)

The Capital Projects Fund is used to provide funding for long lived assets and real property improvement projects. Beginning with the 2019 budget the District has been committing a portion of the General Fund every year as well as selling GO Bonds to finance the multi-year CIP.

General Fund Budgetary Highlights

Pursuant to ASRS 48-805 The District adopts an annual budget for the General Fund and sets a levy for the Debt Service Fund. This budget is used to determine the funding requirements for The District. The following report shows results of the budget to actual comparison for fiscal 2021.

At the time the fiscal year 2021 budget was approved, the District could not have known the State of Arizona would approve legislation permitting state fire districts to sell COP bonds to

refund pension obligations. As such, the District did not budget for the proceeds from the sale of COP bonds. The proceeds from this transaction is the primary reason for the deviation from the 2021 budget.

Golder Ranch FD Gov Funds - Gen Fund Actual to Budget FY 2021

	<u>Actuals</u>	<u>Budget</u>	<u>Variance</u>
REVENUES			
Property Taxes	31,254,854	31,106,935	147,919
Intergovernmental	970,587	227,769	742,818
Charges for Services	4,551,145	4,944,046	(392,901)
Investment Income	85,405	150,000	(64,595)
Other Rev & Financing Sources	333,193	-	333,193
Total Revenues & Financing Sources	37,195,184	36,428,750	766,434
EXPENSES			
Public Safety	34,635,291	33,719,367	210
Capital Outlay	-	-	-
Debt Service	631,076	791,478	160,402
Bond Issuance	499,797	-	(499,797)
Contingency	-	300,000	300,000
Total expenses	35,766,164	34,810,845	(955,319)
Other financing sources (net)			
Transfers in (out)	(2,554,021)	(1,617,905)	936,116
Issuance of Certificates of Participation	28,000,000	-	(28,000,000)
Issuance of Capital Lease Obligations	1,870,000	-	(1,870,000)
Total other financing sources (uses)	27,315,979	(1,617,905)	(28,933,884)
CHANGES IN FUND BALANCE			
Increase (Decrease) in Fund Balance	28,744,999	-	(28,744,999)
Beginning Fund Balance	12,115,819	-	(12,115,819)
Ending Fund Balance	40,860,818	-	(40,860,818)

Actual revenues were slightly more than expected as were actual expenditures.

Capital Position

At the end of FY 2021 the District had \$46,527,559 invested in land, buildings, apparatus, vehicles and equipment before consideration of accumulated depreciation. Land is held in

the District's books at cost or in the case of donated land, at fair market value as determined by the donor. All buildings and rolling stock are held on the books at cost.

**Golder Ranch FD Capital
Assets as of June 30,**

<u><i>Governmental Type Activities</i></u>	<u><i>2021</i></u>	<u><i>2020</i></u>
Land not depreciated	3,062,318	3,062,318
Buildings and improvements	25,929,961	23,351,461
Vehicles, Apparatus & Equipment	17,535,280	16,353,397
Accumulated Depreciation	(19,431,872)	(17,801,809)
Net Capital Assets	27,095,687	24,965,367

Major capital projects for 2021 have already been mentioned in this analysis. The District's capitalization threshold is \$5,000. Through careful planning and monitoring of the District's capital asset replacement schedule, the District has determined an annual funding requirement that will provide for the timely replacement of major apparatus and equipment. The Capital Projects funding requirement for the upcoming fiscal year of 2022 will be \$6,133,995. Additionally, the proceeds from the sale of bonds were used to add additional funding to the CIP.

Additional information regarding capital assets can be found in the Notes to the Financial Statements on page 46.

Long-Term Liabilities

At the end of fiscal 2021, the District had total debt outstanding of \$58,196,896, an increase of \$44,122,999 from the end of fiscal 2020.

Outstanding Debt as of June 30,

<u><i>Governmental Type Activities</i></u>	<u><i>2021</i></u>	<u><i>2020</i></u>	<u><i>Change</i></u>
COP Bonds	28,000,000	-	28,000,000
General Obligation Bonds	23,493,000	11,545,000	11,948,000
Unamortized Bond Premium	4,134,409	1,228,293	2,906,116
Capital Leases	2,569,487	1,300,604	1,268,883
Total Obligations	58,196,896	14,073,897	44,122,999

Additional information regarding the long and short-term District obligations can be found in the notes to the Financials Statements on pages 47 through 50.

ASSESSED VALUES

Fiscal 2021 saw an increase from 2020 limited property valuation as a result of the increases in the property valuations district wide of 5%. While the aggregate Mil rate remained constant at \$2.35 the levy rose by the same percent as the net assessed value.

Governmental Type Activities

	<u>2021</u>	<u>2020</u>	<u>% Change</u>
GRFD NAV	1,289,656,788	1,220,397,348	6%
LEVY	30,306,935	28,679,338	6%
AVG COMBINED MIL RATE	2.35	2.35	0%

This financial report is designed to provide our citizens, taxpayers, customers, bond holders and creditors with a general overview of the District's finances and to comply with the District's fiduciary responsibility. If you have questions about this report or need additional financial information, contact the Finance Manager at (520) 825-9001 located at 3885 E. Golder Ranch Dr. Tucson, AZ 85739.

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Basic Financial Statements

GOLDER RANCH FIRE DISTRICT

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STATEMENT OF NET POSITION

JUNE 30, 2021

	Governmental activities
Assets	
Current assets:	
Cash and investments	\$ 13,839,668
Property taxes receivable	712,465
Accounts receivable, net	522,076
Due from governmental entities	<u>109,551</u>
Total current assets	<u>15,183,760</u>
Noncurrent assets:	
Capital assets, non-depreciable	3,062,318
Capital assets, depreciable (net)	24,033,369
Cash and investments, restricted	43,778,757
Net pension/OPEB assets	<u>98,924</u>
Total noncurrent assets	<u>70,973,368</u>
Total assets	<u>86,157,128</u>
Deferred outflows of resources	
Deferred charge on refunding	44,254
Deferred outflows related to pensions/OPEB	<u>15,078,653</u>
Total deferred outflows of resources	<u>15,122,907</u>
Liabilities	
Current liabilities:	
Accounts payable	310,571
Accrued payroll and related benefits	608,449
Claims payable	240,961
Compensated absences payable	2,833,000
Accrued interest	73,996
Leases payable	393,386
Bonds and notes payable	<u>1,916,000</u>
Total current liabilities	<u>6,376,363</u>
Noncurrent liabilities:	
Compensated absences payable	1,214,427
Leases payable	2,176,101
Bonds and notes payable	53,711,409
Net pension/OPEB liabilities	<u>30,973,853</u>
Total noncurrent liabilities	<u>88,075,790</u>
Total liabilities	<u>94,452,153</u>
Deferred inflows of resources	
Deferred inflows related to pensions/OPEB	<u>1,402,239</u>
Total deferred inflows of resources	<u>1,402,239</u>
Net position	
Net investment in capital assets	13,191,964
Restricted - Debt service	298,140
Unrestricted	<u>(8,064,461)</u>
Total net position	<u>\$ 5,425,643</u>

See notes to financial statements.

GOLDER RANCH FIRE DISTRICT

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STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

Functions/programs:	Expenses	Program revenues		Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Governmental activities
Governmental activities:				
Public safety - emergency services	\$ 30,441,214	\$ 5,436,525	\$ 215,236	\$ (24,789,453)
Public safety - administration	8,811,261	-	-	(8,811,261)
Interest on long-term debt	<u>671,347</u>	<u>-</u>	<u>-</u>	<u>(671,347)</u>
Total governmental activities	<u>\$ 39,923,822</u>	<u>\$ 5,436,525</u>	<u>\$ 215,236</u>	<u>(34,272,061)</u>
General revenues:				
Property taxes				32,572,287
Investment income				133,813
Miscellaneous				<u>333,193</u>
Total general revenues				<u>33,039,293</u>
Changes in net position				(1,232,768)
Net position, beginning of year				<u>6,658,411</u>
Net position, end of year				<u>\$ 5,425,643</u>

GOLDER RANCH FIRE DISTRICT

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BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2021

	General	Debt service	Capital projects	Total governmental funds
Assets:				
Cash and investments	\$ 13,547,638	\$ 292,030	\$ -	\$ 13,839,668
Property taxes receivable	685,378	27,087	-	712,465
Accounts receivable, net	522,076	-	-	522,076
Due from governmental entities	109,551	-	-	109,551
Due from other funds	349,851	-	-	349,851
Cash and investments, restricted	<u>27,529,838</u>	<u>-</u>	<u>16,248,919</u>	<u>43,778,757</u>
Total assets	<u>\$ 42,744,332</u>	<u>\$ 319,117</u>	<u>\$ 16,248,919</u>	<u>\$ 59,312,368</u>
Liabilities:				
Accounts payable	\$ 310,571	\$ -	\$ -	\$ 310,571
Accrued payroll and related benefits	608,449	-	-	608,449
Claims payable	240,961	-	-	240,961
Accrued interest	11,471	-	-	11,471
Due to other funds	<u>-</u>	<u>-</u>	<u>349,851</u>	<u>349,851</u>
Total liabilities	<u>1,171,452</u>	<u>-</u>	<u>349,851</u>	<u>1,521,303</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	560,515	20,977	-	581,492
Unavailable revenue - ambulance	<u>151,547</u>	<u>-</u>	<u>-</u>	<u>151,547</u>
Total deferred inflows of resources	<u>712,062</u>	<u>20,977</u>	<u>-</u>	<u>733,039</u>
Fund balances:				
Restricted	27,529,838	298,140	15,899,068	43,727,046
Committed	15,154,624	-	-	15,154,624
Unassigned	<u>(1,823,644)</u>	<u>-</u>	<u>-</u>	<u>(1,823,644)</u>
Total fund balances	<u>40,860,818</u>	<u>298,140</u>	<u>15,899,068</u>	<u>57,058,026</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 42,744,332</u>	<u>\$ 319,117</u>	<u>\$ 16,248,919</u>	<u>\$ 59,312,368</u>

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

JUNE 30, 2021

Total fund balances - governmental funds	\$ 57,058,026
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	27,095,687
Some receivables are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	733,039
Deferred charges related to the issuance of refunding bonds are amortized over the life of the associated bond issue in the government-wide financial statements, but are not reported in the funds.	44,254
Net pension/OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds.	98,924
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences payable	(4,047,427)
Leases payable	(2,569,487)
Bonds payable	(23,493,000)
Unamortized premium	(4,134,409)
Certificates of participation	(28,000,000)
Accrued interest	(62,525)
Net pension/OPEB liability	(30,973,853)
Deferred outflows and inflows of resources related to pensions/OPEB are applicable to future reporting periods and, therefore, are not reported in the funds:	
Deferred outflows of resources related to pensions/OPEB	15,078,653
Deferred inflows of resources related to pensions/OPEB	<u>(1,402,239)</u>
Net position of governmental activities	<u>\$ 5,425,643</u>

GOLDER RANCH FIRE DISTRICT

DRAFT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2021

	<u>General</u>	<u>Debt service</u>	<u>Capital projects</u>	<u>Total governmental funds</u>
Revenues:				
Property taxes	\$ 31,254,854	\$ 1,424,209	\$ -	\$ 32,679,063
Intergovernmental	970,587	-	-	970,587
Charges for services	4,551,145	-	-	4,551,145
Investment income	85,405	7,191	41,217	133,813
Miscellaneous	<u>333,193</u>	<u>-</u>	<u>-</u>	<u>333,193</u>
Total revenues	<u>37,195,184</u>	<u>1,431,400</u>	<u>41,217</u>	<u>38,667,801</u>
Expenditures:				
Public safety:				
Emergency services	26,793,889	-	302,535	27,096,424
Administration	7,841,402	600	1,104	7,843,106
Capital outlay	-	-	4,291,522	4,291,522
Debt service:				
Principal	601,116	932,000	-	1,533,116
Interest	29,960	666,633	-	696,593
Debt issuance costs	<u>499,797</u>	<u>-</u>	<u>148,764</u>	<u>648,561</u>
Total expenditures	<u>35,766,164</u>	<u>1,599,233</u>	<u>4,743,925</u>	<u>42,109,322</u>
Revenues under expenditures	1,429,020	(167,833)	(4,702,708)	(3,441,521)
Other financing sources:				
Transfers in (out)	(2,554,021)	-	2,554,021	-
Issuance of certificates of participation	28,000,000	-	-	28,000,000
Issuance of capital lease obligations	1,870,000	-	-	1,870,000
Issuance of bonds	-	-	12,880,000	12,880,000
Premiums on bond issuance	<u>-</u>	<u>-</u>	<u>3,008,637</u>	<u>3,008,637</u>
Total other financing sources	<u>27,315,979</u>	<u>-</u>	<u>18,442,658</u>	<u>45,758,637</u>
Net change in fund balances	28,744,999	(167,833)	13,739,950	42,317,116
Fund balances, beginning of year	<u>12,115,819</u>	<u>465,973</u>	<u>2,159,118</u>	<u>14,740,910</u>
Fund balances, end of year	<u>\$ 40,860,818</u>	<u>\$ 298,140</u>	<u>\$ 15,899,068</u>	<u>\$ 57,058,026</u>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2021

Net change in fund balances - governmental funds	\$ 42,317,116
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
Capital outlay	3,859,516
Depreciation expense	(1,701,308)
Gain on sale of capital assets	(27,888)
Certain revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	23,254
District pension/OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension/OPEB liability is measured a year before the District's report date. Pension/OPEB expense, which is the change in the net pension/OPEB liability adjusted for changes in deferred outflows and inflows of resources related to pensions/OPEB, is reported in the statement of activities.	
Pension/OPEB contributions	4,230,902
Pension/OPEB expense	(5,790,026)
Certain expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Increase in compensated absences	55,941
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces noncurrent liabilities in the statement of net position. In the current year, the amount consists of:	
Issuance of certificates of participation	(28,000,000)
Issuance of capital lease obligations	(1,870,000)
Issuance of bonds	(12,880,000)
Premium on bond issuance	(3,008,637)
Principal paid	1,533,116
Amortization of deferred bond items	(14,750)
Amortization of premium	102,521
Accrued interest	<u>(62,525)</u>
Change in net position of governmental activities	<u>\$ (1,232,768)</u>

GOLDER RANCH FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS

DRAFT

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies:

The accounting policies of Golder Ranch Fire District (the District) conform to accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units as promulgated by the Governmental Accounting Standards Board (GASB).

Reporting entity:

Established in 1977, Golder Ranch Fire District is an Arizona Special Taxing District operating under Arizona Revised Statutes Title 48, Chapter 5. The District provides a range of fire protection and emergency services, emergency medical services, ambulance transport and community assistance to the residents of unincorporated Pima and Pinal Counties, Town of Oro Valley and the communities of Catalina and SaddleBrooke.

The power and authority given to the District is vested in a Board of Directors, each member being elected for a four-year term. The Board of Directors has the statutory authority to adopt and modify the budget, levy taxes, control all assets, including facilities and properties, authorize borrowing or long-term debt issuances, sign contracts and develop the service programs to be provided. The responsibility and accountability over all funds and fiscal matters are vested in the Board of Directors. The District is responsible for its debts and is entitled to surpluses. No separate agency receives a financial benefit from nor imposes a financial burden on the District.

The Board of Directors appoints the Fire Chief of the District. The activities under the purview of the Fire Chief are within the scope of the reporting entity and the Fire Chief is accountable to the Board of Directors for the activities being managed. The District is the primary, special purpose government responsible for all fire protection within its service areas. As a result, all significant activities have been included in the government-wide financial statements. The District's financial statements represent those of a stand-alone government, as there are no discretely or blended component units.

Government-wide and fund financial statements:

The basic financial statements include both government-wide financial statements and fund financial statements. The government-wide financial statements report information on all of the governmental activities of the District. Eliminating entries have been posted to minimize the double counting of internal activities. Governmental activities are financed primarily through property taxes and ambulance transport revenues. The government-wide financial statements include a statement of net position and a statement of activities.

The statement of activities presents a comparison between direct expenses of the public safety program of the District and program revenues. Direct expenses are those that are specifically associated with the public safety function and, therefore, are clearly identifiable to that function. Program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Property taxes, investment earnings, insurance refunds, and other items that are not classified as program revenues, are presented as general revenues.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies (continued):

Measurement focus, basis of accounting and financial statement presentation:

The government-wide financial statements are reported using the economic resources measurement focus, whereby all assets and liabilities are included in the statement of net position. The increases and decreases in the net position are presented in the government-wide statement of activities. These statements are reported on the accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The governmental fund financial statements are accounted for using a current financial resources measurement focus, whereby only current assets and current liabilities generally are included in the balance sheet, and the statement of revenues, expenditures and changes in fund balances present increases and decreases in those net current assets. These funds use the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (60 days) to be used to liquidate liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due.

Real and personal property taxes are levied on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day in October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. The county attaches a lien on real and personal property on the first day of January preceding assessment and levy. All property taxes are billed and collected by the Pima and Pinal County Treasurers. In the governmental fund financial statements, property taxes are reflected as revenues in the fiscal period for which they were levied, provided they are due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days). Otherwise they are reported as deferred inflows of resources.

Intergovernmental revenues are recognized as revenues when all eligibility requirements are met. There are, however, essentially two types of intergovernmental revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the District; therefore, all eligibility requirements are determined to be met when the underlying expenditures are recorded. In the other, monies are virtually unrestricted as to the purpose of the expenditure and are usually revocable only for failing to comply with prescribed requirements; therefore, all eligibility requirements are determined to be met at the time of receipt or earlier if the susceptible to accrual criteria are met.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies (continued):

Measurement focus, basis of accounting and financial statement presentation (continued):

The District reports the following major governmental funds:

The General Fund is the primary operating fund of the District. It accounts for all financial resources of the District, except those required to be accounted for in another fund, either legally or by Board direction. The principal revenue source is property taxes. Primary expenditures are for public safety.

The Capital Projects Fund accounts for financial resources that are restricted, committed or assigned for the acquisition or construction of major capital assets. Bond proceeds restricted for the acquisition or construction of major capital assets are included in this fund.

The Debt Service Fund accounts for repayment of general obligation debt. The principal revenue source is property taxes, while primary expenditures are for principal and interest debt service payments.

Estimates:

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Cash and investments:

The District considers cash on hand, demand deposits and short-term highly liquid investments with a maturity of three months or less, when purchased, to be cash and cash equivalents. Investments maintained in the Pima and Pinal County Investment Pools, are carried at cost, which approximates fair value, and are classified as a cash equivalents. Fair value of the investments in these pools is the same as the value of the pool shares.

Investment income is comprised primarily of interest earnings.

Cash and investments, restricted:

Certain proceeds of the District's long-term debt are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and their use is limited to the acquisition and construction of capital assets, and to reduce the Public Safety Personnel Retirement System unfunded liability.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies (continued):

Fair value measurements:

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

Receivables:

All accounts and property tax receivables are shown net of any allowance for uncollectible accounts. Real and personal property taxes are levied upon all taxable property within the District and become liens against the property on the first day of January preceding assessment and levy. Federal and state grants and contracts are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

Revenue from emergency medical and transportation services are recognized as charges for services. These charges for services are reported at their estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement allowances with third-party payers, provisions for bad debt and uncompensated care. The allowance for doubtful accounts, including contractual adjustments, at June 30, 2021 is approximately \$621,974. Amounts not collected by the District within 60 days subsequent to year-end are recorded as deferred inflows of resources in the fund financial statements.

Deferred outflows and inflows of resources:

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

Prepaid items:

Payments to vendors for services that will benefit future accounting periods are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies (continued):

Capital assets:

Capital assets are stated at cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. Normal maintenance and repairs are charged to expense as incurred. Major additions, improvements and replacements are capitalized. Gains or losses from sales or retirements of capital assets are included in the results of operations.

Capital assets include land, buildings, improvements, equipment, and other tangible assets costing over \$5,000 and that have initial useful lives extending beyond a single reporting period. Depreciation is computed on assets in service, using the straight-line method over their estimated useful lives:

Land and construction in progress	Not depreciated
Buildings and improvements	5 to 40 years
Vehicles, furniture and equipment	5 to 18 years

Compensated absences:

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

Long-term debt:

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities on the statement of net position. Bond premiums and discounts, are amortized over the life of the bonds using the straight-line method. Deferred amounts on refunding result from the difference between the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)**YEAR ENDED JUNE 30, 2021**

1. Description of organization and summary of significant accounting policies (continued):

Postemployment benefits:

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

Interfund activity:

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund financial statements are reported as other financing sources (uses) in governmental funds.

Fund balance:

The District's fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.
- **Restricted** – The restricted fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the District to assess, levy, charge, or otherwise mandates payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party – such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies (continued):

Fund balance (continued):

- Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of formal action it employed to previously commit those accounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process by resolution of the Board of Directors. Constraints imposed on the use of committed amounts are imposed by the Board of Directors through formal action, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Directors or a District official delegated that authority by District Charter, through a formal board action.
- Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

The Board has established the following reserve funds:

- Emergency Reserve – By Board resolution, the District maintains an “Emergency Reserve” in the General Fund of ten percent (10%) of the average actual General Fund revenues for the preceding three fiscal years. The Emergency Reserve is for unexpected, large-scale events where damage in excess of \$250,000 is incurred and immediate, remedial action must be taken to protect the health and safety of residents (e.g. floods, fires, storm damage). Any usage of Emergency Reserves must be appropriated or ratified by the Board of Directors, through formal Board resolution.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies (continued):

Fund balance (continued):

- Operating Reserve – By Board resolution, the District maintains an additional General Fund “Operating Reserve” with an upper goal of an additional twenty percent (20%) of the average actual General Fund revenues for the preceding three fiscal years. The Operating Reserve is intended to be a reserve for unexpected events whose impact exceeds \$500,000. Any use of the Operating Reserve funds must be approved by the Board of Directors and include a repayment plan that projects to restore the Operating Reserve to the twenty percent (20%) level within two fiscal years following the fiscal year in which the event occurred.
- Budget Stabilization Reserve – By Board resolution, the District maintains an additional General Fund “Budget Stabilization Reserve” with an upper goal of an additional ten percent (10%) of the average actual General Fund revenues for the preceding three fiscal years. The Budget Stabilization Reserve may be used to provide funding to deal with fluctuations within the fiscal cycle(s) and operating requirements that exceed \$500,000. The reserve funds will provide time for the District to restructure its operations in a deliberate manner to ensure continuance of critical District activities. Any use of the Budget Stabilization Reserve funds must be approved by the Board of Directors and include a repayment plan, based on a multi-year financial projection, that plans to restore the Budget Stabilization Reserve to the ten percent (10%) level within the three fiscal years following the fiscal year in which the event occurred.
- Contingency Reserve – By Board resolution, the District maintains an additional General Fund “Contingency Reserve.” The Contingency Reserve is intended to be a resource that will help the District effectively manage the innate risks of the public pension funding, particularly market return risk and actuarial risk, and help maintain a well-funded Plan for the duration of the COP bonds.

The Board authorized the Fire Chief to assign amounts for specific purposes pursuant to the fund balance policy adopted by resolution. When expenditures are incurred for purposes for which both restricted and unrestricted funds balances are available, the District considers restricted amounts to be used first, then unrestricted. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the following order: committed, assigned and then unassigned.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

1. Description of organization and summary of significant accounting policies (continued):

Fund balance (continued):

The table below provides detail of the major components of the District’s fund balance classifications at year-end.

	<u>General fund</u>	<u>Debt service fund</u>	<u>Capital projects fund</u>
Fund balances:			
Restricted:			
Debt service	\$ -	\$ 298,140	\$ -
Bond construction projects	-	-	15,899,068
Unfunded pension liability payment	27,529,838	-	-
Committed:			
Emergency reserve	3,288,656	-	-
Operating reserve	6,577,312	-	-
Budget stabilization reserve	3,288,656	-	-
Contingency reserve fund	2,000,000	-	-
Unassigned	<u>(1,823,644)</u>	<u>-</u>	<u>-</u>
	<u>\$ 40,860,818</u>	<u>\$ 298,140</u>	<u>\$ 15,899,068</u>

Net position:

Net position represents the difference between assets, liabilities and deferred outflows/inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

In the government-wide fund financial statements, the District applies restricted resources first when outlays are incurred for purposes for which either restricted or unrestricted amounts are available.

Budgetary information:

The District budgets all funds in accordance with the requirements of state law. All funds are budgeted on the modified accrual basis of accounting. The Governing body adopts the original budget by resolution prior to the beginning of the fiscal year of the District. The Board resolution authorizing budgeted expenditures for each fund sets the level by which actual expenditures should not be exceeded. Total labor, goods, services and other expenditures for the funds are the levels of control established by the budget resolution. The detailed budget document is required to contain specific detailed information for the above mentioned expenditures. Budgeted expenditures lapse at year-end and may not be carried over to subsequent years.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)**YEAR ENDED JUNE 30, 2021**

2. Cash and investments:

The District maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the statement of net position as part of cash and investments. Cash and investments are comprised of the following at June 30, 2021:

Deposits:

Operating accounts	\$ 2,875,654
Petty cash	350
Bond proceeds, restricted for capital purchases	473,226
Bond proceeds, restricted for unfunded pension liability payment	27,529,838

Investments:

Pima County Treasurer investment pool	10,947,386
Pinal County Treasurer investment pool	16,278
Pima County Treasurer investment pool - bond proceeds, restricted for capital purchases	<u>15,775,693</u>
	<u>\$ 57,618,425</u>

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

Deposits:

Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned. Arizona Revised Statutes require collateral for demand deposits, certificates of deposit and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance. At June 30, 2021, deposits with financial institutions have a book value of \$30,879,068 and a bank balance of \$32,737,011. The difference of \$1,857,943 represents deposits in transit, outstanding checks, and other reconciling items at June 30, 2021. At June 30, 2021, \$4,957,119 of the District's deposits was insured or covered by collateral held by the pledging financial institution in the District's name.

Investments:

The District invests funds in two County Local Government Investment Pools. No oversight is provided for the investment pools, nor does the structure of the pools provide for shares. The balance reported is fully liquid and available upon demand. Participation in the investment pools is involuntary. Participants in the pools are not required to categorize the value of shares in accordance with the fair value hierarchy.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Cash and investments (continued):

Investments (continued):

The District's investments at June 30, 2021 were as follows:

	<u>Rating</u>	<u>Rating agency</u>	<u>Average maturities</u>	<u>Amount</u>
Local Government investment pools	Unrated	Not applicable	270 days	\$ 26,739,357

The fair value of the investment pool is discussed in note 3.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will adversely affect an investment's fair value. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk - The District has no investment policy that would further limit its investment choices. As of June 30, 2021, the District's investment in the County Treasurer investment pools did not receive a credit rating from a national rating agency.

Custodial credit risk - The District's investment in the County Treasurers' investment pools represents a proportionate interest in the pools' portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk.

3. Fair value:

The District measures and categorizes its investments using fair value measurement guidelines established by GAAP. These guidelines establish a three-tier hierarchy of inputs to valuation techniques used to measure fair value, as follows:

Level 1 - Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

Level 2 - Inputs, other than quoted market prices included within Level 1, are observable, either directly or indirectly.

Level 3 - Inputs are unobservable and significant to the fair value measurement.

Other investments at fair value - Investments for which fair value is measured at net asset value per share (or its equivalent). Due to the inherent uncertainty of these estimates, these values may differ materially from the values that would have been used had a ready market for these investments existed.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

3. Fair value (continued):

At June 30, 2021, the fair value of investments measured on a recurring basis is as follows:

	Fair value	Other investments at fair value	Level 1	Level 2	Level 3
External investment pools:					
Local Government investment pools	\$ 26,739,357	\$ 26,739,357	\$ -	\$ -	\$ -

The fair value of a participant’s portion in the Pima County Treasurer's investment pool and the Pinal County Treasurer's investment pool approximates the value of that participant’s pool shares and the participant’s shares are not identified with specific investments. The investment pools are not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of their operations. There are no unfunded commitments or redemption restrictions related to these investments.

The Pima County Treasurer's investment pool invests primarily in the State Treasurer's Local Government Investment Pool, corporate bonds, U.S. Treasury notes, and agency bonds.

4. Capital assets:

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning balance	Increases	Decreases	Ending balance
Capital assets, not depreciated:				
Land	\$ 3,062,318	\$ -	\$ -	\$ 3,062,318
Construction in progress	347,837	-	(347,837)	-
Total capital assets, not depreciated	3,410,155	-	(347,837)	3,062,318
Capital assets, depreciated:				
Buildings and improvements	23,172,125	2,757,836	-	25,929,961
Vehicles, furniture and equipment	16,184,896	1,449,517	(99,133)	17,535,280
Total capital assets, depreciated	39,357,021	4,207,353	(99,133)	43,465,241

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

4. Capital assets (continued):

	Beginning balance	Increases	Decreases	Ending balance
Less accumulated depreciation for:				
Buildings and improvements	(7,124,077)	(674,009)	-	(7,798,086)
Vehicles, furniture and equipment	<u>(10,677,732)</u>	<u>(1,027,299)</u>	<u>71,245</u>	<u>(11,633,786)</u>
Total accumulated depreciation	<u>(17,801,809)</u>	<u>(1,701,308)</u>	<u>71,245</u>	<u>(19,431,872)</u>
Total capital assets, depreciated, net	<u>21,555,212</u>	<u>2,506,045</u>	<u>(27,888)</u>	<u>24,033,369</u>
Total capital assets, net	<u>\$ 24,965,367</u>	<u>\$ 2,506,045</u>	<u>\$ (375,725)</u>	<u>\$ 27,095,687</u>

5. Changes in noncurrent liabilities:

A summary of the changes in noncurrent liabilities for the year ended June 30, 2021 was as follows:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Bonds and notes payable:					
Series 2015 GO Bonds	\$ 2,485,000	\$ -	\$ (604,000)	\$ 1,881,000	\$ 615,000
Series 2016 GO Bonds	2,160,000	-	(328,000)	1,832,000	336,000
Series 2020 GO Bonds	6,900,000	-	-	6,900,000	-
Series 2021 GO Bonds	-	12,880,000	-	12,880,000	-
Certificates of participation	-	28,000,000	-	28,000,000	965,000
Unamortized premium	<u>1,228,293</u>	<u>3,008,637</u>	<u>(102,521)</u>	<u>4,134,409</u>	<u>-</u>
Total bonds and notes payable	12,773,293	43,888,637	(1,034,521)	55,627,409	1,916,000
Capital leases payable	1,300,604	1,870,000	(601,117)	2,569,487	393,386
Net pension liability	24,675,034	6,282,114	-	30,957,148	-
Net OPEB liability	15,263	1,442	-	16,705	-
Compensated absences payable	<u>4,103,368</u>	<u>2,064,539</u>	<u>(2,120,480)</u>	<u>4,047,427</u>	<u>2,833,000</u>
	<u>\$ 42,867,562</u>	<u>\$ 54,106,732</u>	<u>\$ (3,756,118)</u>	<u>\$ 93,218,176</u>	<u>\$ 5,142,386</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

6. General obligation bonds:

Series 2015 and Series 2016:

General obligation bonds are direct obligations and pledge the full faith and credit of the District. The District has outstanding general obligation bonds payable from a \$5,310,000 refunded issuance of callable 10-year bonds dated January 22, 2015 with interest rates of 2.05% and a \$2,932,000 refunded issuance of callable 10-year bonds dated December 28, 2016 with interest rates of 2.25%.

Series 2020 and Series 2021:

The District, pursuant to a special bond election, received voter approval to issue up to \$26,600,000 in general obligation debt to finance various capital improvements and to pay off capital leasing obligations.

The 2020 General Obligation Bonds were issued by the District in the amount of \$6,900,000. The interest rate ranges from 3% - 4% and the bonds mature July 1, 2044. The bonds were issued with a premium of \$1,241,088 that is being amortized over the life of the debt.

The 2021 General Obligation Bonds were issued by the District in the amount of \$12,880,000. The interest rate ranges from 4% - 5% and the bonds mature July 1, 2045. The bonds were issued with a premium of \$3,008,637 that is being amortized over the life of the debt.

Principal and interest on all long-term debt is paid semi-annually. The bonds are repaid from general fund secondary property taxes and used to fund construction projects, purchase capital equipment and fire apparatus.

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 951,000	\$ 882,180	\$ 1,833,180
2023	970,000	862,014	1,832,014
2024	1,013,000	841,440	1,854,440
2025	729,000	819,928	1,548,928
2026	750,000	798,738	1,548,738
2027 - 2031	3,805,000	3,567,000	7,372,000
2032 - 2036	4,675,000	2,695,600	7,370,600
2037 - 2041	5,680,000	1,683,400	7,363,400
2042 - 2046	<u>4,920,000</u>	<u>472,600</u>	<u>5,392,600</u>
	<u>\$ 23,493,000</u>	<u>\$ 12,622,900</u>	<u>\$ 36,115,900</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

7. Certificates of Participation:

During 2021, the District issued Certificates of Participation (COPs) in the amount of \$28,000,000, which are debt instruments representing a fractional share of the District's interest in a tax-exempt lease marketed to investors. The District will use the proceeds from the COPs to reduce the District's unfunded pension liability with Public Safety Personnel Retirement System (PSPRS) and to fund a Contingency Reserve fund. The District's lease payments to the trustee repay the COPs. The lease payments are payable in semi-annual installments of principal and interest, with interest rates ranging from .357% to 2.91%. The COPs are secured by the leased assets and mature July 1, 2037.

Future principal and interest payments are as follows:

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 965,000	\$ 623,975	\$ 1,588,975
2023	1,445,000	556,732	2,001,732
2024	1,635,000	550,128	2,185,128
2025	1,645,000	538,945	2,183,945
2026	1,665,000	520,916	2,185,916
2027 - 2031	8,735,000	2,186,967	10,921,967
2032 - 2036	9,790,000	1,124,813	10,914,813
2037 - 2041	<u>2,120,000</u>	<u>61,713</u>	<u>2,181,713</u>
	<u>\$ 28,000,000</u>	<u>\$ 6,164,189</u>	<u>\$ 34,164,189</u>

8. Capital leases:

The District has acquired various equipment and a vehicle under the provisions of long-term lease agreements classified as capital leases. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Revenues from the general fund are used to pay the capital lease obligations. Amortization of assets recorded under capital leases is included with depreciation expense.

The assets acquired through capital leases that meet the District's capitalization threshold are as follows:

Buildings and improvements	\$ 949,989
Vehicles, furniture and equipment	<u>2,423,575</u>
	3,373,564
Less accumulated depreciation	<u>680,647</u>
	<u>\$ 2,692,917</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

8. Capital leases (continued):

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021 were as follows:

Year ending <u>June 30,</u>	
2022	\$ 450,065
2023	468,481
2024	424,137
2025	204,669
2026	203,030
2027 - 2031	712,782
2032 - 2036	<u>387,029</u>
Total minimum lease payments	2,850,193
Less amount representing interest	<u>280,706</u>
Net present value of minimum lease payments	2,569,487
Less current portion	<u>393,386</u>
	<u>\$ 2,176,101</u>

9. Risk management:

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

The District has established a self-insured health care program for employees, employees' spouses, and their dependents. Payments are made to Blue Cross and Blue Shield for 100 percent of services and have a maximum of \$1,000 per enrolled person on a contract year basis. During the year ended June 30, 2021, the District General Fund paid claims in the amount of \$892,976. All claims handling procedures are performed by a third-party claims administrator. The District purchased reinsurance that limits exposure of any single claim to \$75,000 and \$1.5 million in the aggregate.

The District limits its exposure through specific and aggregate stop-loss coverage. All claims handling procedures are performed by a third-party claims administrator. Reported unpaid claims, have been accrued as a liability based upon monthly claims summary reports. These claims are expected to be fully paid within one year of the financial statement date. Changes in the balances of claims payable during the past two years are as follows:

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

9. Risk management (continued):

	Claims payable beginning of year	Current year claims and changes in estimates	Claims payments	Claims payable at end of year
2020 - 2021	\$ 189,085	\$ 944,852	\$ (892,976)	\$ 240,961
2019 - 2020	169,042	1,575,170	(1,555,127)	189,085

10. Commitments and contingencies:

Intergovernmental agreements:

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

Operating leases:

The District leases ambulance equipment, vehicles and office equipment under the provisions of long-term lease agreements classified as operating leases for accounting purposes. Rental expenditures under the terms of the operating leases totaled \$86,226 for the year ended June 30, 2021. The operating leases have remaining noncancelable lease terms and provide renewal options.

The future minimum rental payments required under the operating leases at year-end were as follows:

Year ending <u>June 30,</u>	
2022	\$ 61,720
2023	40,541
2024	18,283
2025	<u>2,946</u>
	<u>\$ 123,490</u>

Legal proceedings:

From time to time, the District may be party to certain pending or threatened lawsuits arising out of or incident to the ordinary course of business for which it carries general liability and other insurance coverages. In the opinion of management and based upon consultation with legal counsel, resolution of any pending or threatened lawsuits will not have a material adverse effect on the District's financial statements.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits:

The District contributes to the Arizona State Retirement System (ASRS) and the Public Safety Personnel Retirement System (PSPRS). These plans are component units of the State of Arizona.

At June 30, 2021, the District reported on the Statement Net Position and Statement of Activities the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

	<u>Governmental activities</u>
Net pension/OPEB assets	\$ 98,924
Net pension/OPEB liability	30,973,853
Deferred outflows of resources	15,078,653
Deferred inflows of resources	1,402,239
Pension/OPEB expense	5,790,026

The District’s accrued payroll and related benefits includes approximately \$186,000 of outstanding pension and OPEB contribution amounts payable to the plan for the year ended June 30, 2021.

The District reported \$4,230,902 of pension and OPEB contributions as expenditures in the governmental funds related to all plans to which it contributes.

Arizona State Retirement System (ASRS):

Plan description - District employees not covered by the other pension plan described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

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

	Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* any years age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

* with actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013 are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013 are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member’s death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member’s account balance that includes the member’s contributions and employer’s contributions, plus interest earned.

Health insurance premium benefits are available to retired and disabled members with five years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with five to nine years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999 are limited to 30 years of service or the service on record as of the effective disability date, if their service is greater than 30 years.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Contributions - In accordance with State statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2021, statute required active ASRS members to contribute at the actuarially determined rate of 12.22% (12.04% for retirement and 0.18% for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.22% (11.65% for retirement, 0.39% for health insurance premium benefit, and 0.18% for long-term disability) of the active members' annual covered payroll.

The District's contributions for the year ended June 30, 2021 were as follows:

	<u>Contributions</u>
Pension	\$ 292,510
Health insurance premium	9,792
Long-term disability	4,520

The District's net pension and OPEB liabilities, and related contributions, are paid by the same funds as the employee's salary, with the largest component coming from the General Fund.

Pension and OPEB assets/liabilities - At June 30, 2021, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	<u>Net pension/OPEB (asset) liability</u>
Pension	\$ 3,829,161
Health insurance premium benefit	(15,604)
Long-term disability	16,705

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The net asset and net liabilities were measured as of June 30, 2020. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020. The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The District's proportion measured as of June 30, 2020, and the change in proportions measured as of June 30, 2019, were:

	<u>Proportion</u>	<u>Increase (decrease)</u>
Pension	0.02210 %	(0.00097)
Health insurance premium benefit	0.02204 %	(0.00160)
Long-term disability	0.02202 %	(0.00141)

Pension/OPEB expense - For the year ended June 30, 2021, the District recognized pension and OPEB expense for ASRS as follows:

	<u>Expense</u>
Pension	\$ 492,786
Health insurance premium benefit	4,998
Long-term disability	5,242

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Deferred outflows/inflows of resources - At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health insurance premium benefit		Long-term disability	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 34,641	\$ -	\$ -	\$ 30,747	\$ 1,454	\$ 430
Net difference between projected and actual earnings on pension plan investments	369,327	-	15,966	-	1,839	-
Changes in assumptions	-	-	8,651	-	1,800	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	28,889	96,616	241	10	1,027	621
Contributions subsequent to the measurement date	<u>292,510</u>	<u>-</u>	<u>9,792</u>	<u>-</u>	<u>4,520</u>	<u>-</u>
	<u>\$ 725,367</u>	<u>\$ 96,616</u>	<u>\$ 34,650</u>	<u>\$ 30,757</u>	<u>\$ 10,640</u>	<u>\$ 1,051</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset and a reduction of the net liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ending <u>June 30,</u>	<u>Pension</u>	<u>Health insurance premium benefit</u>	<u>Long-term disability</u>
2022	\$ 20,934	\$ (3,253)	\$ 867
2023	67,486	126	1,165
2024	133,590	852	1,220
2025	114,231	(817)	1,106
2026	-	(2,807)	629
Thereafter	-	-	82
	<u>\$ 336,241</u>	<u>\$ (5,899)</u>	<u>\$ 5,069</u>

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

Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7% - 7.2% for pensions/not applicable for OPEB
Inflation	2.3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pension and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term expected geometric real rate of return</u>
Equity	50 %	6.39 %
Fixed income - credit	20 %	5.44 %
Fixed income - interest rate sensitive	10 %	0.22 %
Real estate	20 %	5.85 %
	<u>100 %</u>	

Discount rate - The discount rate used to measure the ASRS total pension/OPEB liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the District's proportionate share of the ASRS net pension/OPEB (asset) liability to changes in the discount rate - The following table presents the District's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.5%, as well as what the District's proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

	1% decrease (6.5%)	Current discount rate (7.5%)	1% increase (8.5%)
Net pension liability	\$ 5,236,326	\$ 3,829,161	\$ 2,652,844
Net health insurance premium liability (asset)	\$ 20,474	\$ (15,604)	\$ (46,308)
Net long-term disability liability	\$ 18,239	\$ 16,705	\$ 15,216

Pension plan fiduciary net position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report.

Public Safety Personnel Retirement System (PSPRS):

Plan description - District employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool), which are not further disclosed because of their relative insignificance to the District's financial statements.

The PSPRS issues a publicly available financial report that include financial statements and required supplementary information. The report is available on the PSPRS website at www.psprs.com.

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	On or after July 1, 2017
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5	15 years of credited service, age 52.5*; 15 or more years of service, age 55
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years	Highest 60 consecutive months of last 15 years
Benefit percent:			
Normal retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%	
Accidental disability retirement	50% or normal retirement, whichever is greater		
Catastrophic disability retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater		
Ordinary disability retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20		
Survivor benefit:			
Retired members	80% to 100% of retired member's pension benefit		
Active member	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job		

* with actuarially reduced benefits

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

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

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

Employees covered by benefit terms - At June 30, 2021, the following employees were covered by the agent plans' benefit terms:

	<u>Pension</u>	<u>Health</u>
Inactive employees or beneficiaries currently receiving benefits	25	25
Inactive employees entitled to but not yet receiving benefits	25	13
Active employees	<u>180</u>	<u>180</u>
	<u>230</u>	<u>218</u>

Contributions - State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with State statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contribution rates are a percentage of active members’ annual covered payroll. Contribution rates for the year ended June 30, 2021 are indicated below:

Active members - pension	7.65% - 11.65%
District:	
Pension	24.84 %
Health insurance	0.39 %

In addition, the District is required to contribute at the actuarially determined rate of 10.40% of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the PSPRS would typically fill and of employees participating in the PSPRS Tier 3 Risk Pool and PSPDCRP members in addition to the District’s required contributions to the PSPRS Tier 3 Risk Pool and PSPDCRP.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

The District's contributions to the pension and OPEB plans for the year ended June 30, 2021 were:

	<u>Contributions</u>
Pension	\$ 3,745,277
Health insurance	58,803

The District's pension and OPEB contributions are paid by the same funds as the employee's salary, with the largest component coming from the general fund.

Liability - At June 30, 2021, the District reported net pension liability of \$27,124,044 and a net OPEB (asset) liability of \$(78,930). The net assets and net liabilities were measured as of June 30, 2020, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

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

Actuarial valuation date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.3%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Cost-of-living adjustment	1.75% for pensions/not applicable for OPEB
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

The long-term expected rate of return on PSPRS plan investments was determined to be 7.3% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term expected geometric real rate of return</u>
U.S. public equity	23 %	4.93 %
International public equity	15 %	6.09 %
Global private equity	18 %	8.42 %
Other assets (capital appreciation)	7 %	5.61 %
Core bonds	2 %	0.22 %
Private credit	22 %	5.31 %
Diversifying strategies	12 %	3.22 %
Cash - Mellon	<u>1 %</u>	(0.60)%
	<u>100 %</u>	

Discount rate - At June 30, 2020, the discount rate used to measure the total pension/OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

Changes in the net pension liability -

	Total pension liability (a)	Plan fiduciary net position (b)	Net pension liability (a) - (b)
Balances at June 30, 2020	\$ 68,092,608	\$ 46,774,527	\$ 21,318,081
Adjustment to beginning of year	-	3	(3)
Changes for the year:			
Service cost	2,998,212	-	2,998,212
Interest on the total pension liability	5,128,762	-	5,128,762
Differences between expected and actual experience in the measurement of the pension liability	2,845,080	-	2,845,080
Contributions - employer	-	3,320,145	(3,320,145)
Contributions - employee	-	1,280,952	(1,280,952)
Net investment income	-	615,150	(615,150)
Benefit payments, including refunds of employee contributions	(1,667,602)	(1,667,602)	-
Administrative expense	-	(50,159)	50,159
Net changes	<u>9,304,452</u>	<u>3,498,486</u>	<u>5,805,966</u>
Balances at June 30, 2021	<u>\$ 77,397,060</u>	<u>\$ 50,273,016</u>	<u>\$ 27,124,044</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

Changes in the net OPEB liability -

	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB liability (asset) (a) - (b)
Balances at June 30, 2020	\$ 1,146,493	\$ 1,263,455	\$ (116,962)
Adjustment to beginning of year	-	-	-
Changes for the year:			
Service cost	63,176	-	63,176
Interest on the total OPEB liability	88,993	-	88,993
Differences between expected and actual experience in the measurement of the OPEB liability	(46,866)	-	(46,866)
Contributions - employer	-	52,626	(52,626)
Net investment income	-	15,941	(15,941)
Benefit payments, including refunds of employee contributions	(14,126)	(14,126)	-
Administrative expense	-	(1,296)	1,296
Net changes	91,177	53,145	38,032
Balances at June 30, 2021	\$ 1,237,670	\$ 1,316,600	\$ (78,930)

Sensitivity of the District's net pension/OPEB (asset) liability to changes in the discount rate - The following table presents the District's net pension/OPEB (assets) liabilities calculated using the discount rate noted above, as well as what the District's net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.3%) or 1 percentage point higher (8.3%) than the current rate:

	1% decrease (6.3%)	Current discount rate (7.3%)	1% increase (8.3%)
District's net pension liability	\$ 40,100,757	\$ 27,124,044	\$ 16,759,381
District's net OPEB (asset) liability	\$ 93,526	\$ (78,930)	\$ (222,474)

Plan fiduciary net position - Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS financial report. This report is available on the PSPRS website at www.psprs.com.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

Expense - For the year ended June 30, 2021, the District recognized the following as pension and OPEB expense:

	<u>Expense</u>
Pension	\$ 5,291,428
Health insurance	37,324

Deferred outflows/inflows of resources - At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>		<u>Health</u>	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 4,161,593	\$ 881,466	\$ 756	\$ 324,705
Changes in assumptions	3,327,142	-	12,110	43,222
Net difference between projected and actual earnings on plan investments	2,667,727	-	70,059	-
Contributions subsequent to the measurement date	<u>3,745,277</u>	<u>-</u>	<u>58,803</u>	<u>-</u>
	<u>\$ 13,901,739</u>	<u>\$ 881,466</u>	<u>\$ 141,728</u>	<u>\$ 367,927</u>

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ending <u>June 30,</u>	<u>Pension</u>	<u>Health</u>
2022	\$ 1,426,636	\$ (26,009)
2023	1,685,009	(18,052)
2024	1,649,152	(19,043)
2025	1,445,200	(23,681)
2026	780,133	(39,211)
Thereafter	<u>2,288,866</u>	<u>(159,006)</u>
	<u>\$ 9,274,996</u>	<u>\$ (285,002)</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

11. Pension and other postemployment benefits (continued):

PSPDCRP plan— District employees who are regularly assigned hazardous duty and are not members of PSPRS participate in the PSPDCRP. The PSPDCRP is a defined contribution pension plan. The PSPRS Board of Trustees governs the PSPDCRP according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.1. Benefit terms, including contribution requirements, are established by State statute.

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Required Supplementary Information

GOLDER RANCH FIRE DISTRICT

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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET TO ACTUAL - GENERAL FUND**

YEAR ENDED JUNE 30, 2021

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Property taxes	\$ 31,106,935	\$ 31,106,935	\$ 31,254,854	\$ 147,919
Intergovernmental	227,769	227,769	970,587	742,818
Charges for services	4,944,046	4,944,046	4,551,145	(392,901)
Investment income	150,000	150,000	85,405	(64,595)
Miscellaneous			<u>333,193</u>	<u>333,193</u>
Total revenues	<u>36,428,750</u>	<u>36,428,750</u>	<u>37,195,184</u>	<u>766,434</u>
Expenditures:				
Public safety:				
Emergency services	25,440,580	25,440,580	26,793,889	(1,353,309)
Administration	8,578,786	8,578,786	7,841,402	737,384
Debt service:				
Principal	736,519	736,519	601,116	135,403
Interest	54,960	54,960	29,960	25,000
Debt issuance costs	-	-	<u>499,797</u>	<u>(499,797)</u>
Total expenditures	<u>34,810,845</u>	<u>34,810,845</u>	<u>35,766,164</u>	<u>955,319</u>
Revenues under expenditures	1,617,905	1,617,905	1,429,020	(188,885)
Other financing sources:				
Transfers out	(1,617,905)	(1,617,905)	(2,554,021)	(936,116)
Issuance of certificates of participation	-	-	28,000,000	28,000,000
Issuance of capital lease obligations	-	-	<u>1,870,000</u>	<u>1,870,000</u>
Total other financing sources	<u>(1,617,905)</u>	<u>(1,617,905)</u>	<u>27,315,979</u>	<u>28,933,884</u>
Change in fund balance	-	-	28,744,999	28,744,999
Fund balance, beginning of year	-	-	<u>12,115,819</u>	<u>12,115,819</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,860,818</u>	<u>\$ 40,860,818</u>

GOLDER RANCH FIRE DISTRICT

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SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - COST SHARING PLAN (ASRS)

YEAR ENDED JUNE 30, 2021
(schedule to be built prospectively from 2015; 2014 - 2012 information not available)

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
District's proportion of the net pension liability	0.022 %	0.023 %	0.022 %	0.020 %	0.018 %	0.017 %	0.015 %	- %	- %	- %
District's proportionate share of the net pension liability	\$ 3,829,161	\$ 3,356,953	\$ 3,129,590	\$ 3,067,318	\$ 2,871,485	\$ 2,625,582	\$ 2,319,839	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ 166,230	\$ 1,552,663	\$ 1,518,869	\$ -	\$ -	\$ -
District's proportionate share of the net pension liability as a percentage of its covered payroll	164 %	143 %	131 %	160 %	172 %	169 %	153 %	- %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	69 %	73 %	73 %	70 %	67 %	68 %	69 %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

GOLDER RANCH FIRE DISTRICT

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SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - AGENT RETIREMENT PLAN (PSPRS)

YEAR ENDED JUNE 30, 2021

(schedule to be built prospectively from 2015; 2014 - 2012 information not available)

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
Total pension liability										
Service cost	\$ 2,998,212	\$ 3,287,055	\$ 3,033,033	\$ 2,463,426	\$ 1,893,767	\$ 1,665,435	\$ 1,631,075	\$ -	\$ -	\$ -
Interest	5,128,762	4,693,500	4,179,191	3,531,633	2,926,935	2,662,254	2,320,648	-	-	-
Benefit changes	-	-	-	338,676	4,530,962	-	53,327	-	-	-
Difference between expected and actual experience	2,845,080	(525,159)	(619,413)	2,862,034	(589,166)	(320,149)	29,015	-	-	-
Assumption changes	-	1,477,194	-	1,124,342	1,944,844	-	1,270,274	-	-	-
Benefit payments, including refunds of employee contributions	(1,667,602)	(1,957,201)	(869,270)	(1,566,333)	(812,716)	(687,217)	(1,252,497)	-	-	-
Net change in total pension liability	9,304,452	6,975,389	5,723,541	8,753,778	9,894,626	3,320,323	4,051,842	-	-	-
Total pension liability, beginning	68,092,608	61,117,219	55,393,678	46,639,900	36,745,274	33,424,951	29,373,109	-	-	-
Total pension liability, ending (a)	\$ 77,397,060	\$ 68,092,608	\$ 61,117,219	\$ 55,393,678	\$ 46,639,900	\$ 36,745,274	\$ 33,424,951	\$ -	\$ -	\$ -
Plan fiduciary net position										
Contributions - employer	\$ 3,320,145	\$ 3,844,207	\$ 3,929,939	\$ 2,446,935	\$ 1,857,235	\$ 1,462,125	\$ 1,320,493	\$ -	\$ -	\$ -
Contributions - employee	1,280,952	1,381,209	1,287,889	1,428,130	1,168,274	1,043,183	892,042	-	-	-
Pension plan net investment income	615,150	2,289,859	2,538,757	3,640,691	162,509	916,962	2,861,697	-	-	-
Benefit payments, including refunds of employee contributions	(1,667,602)	(1,957,201)	(869,270)	(1,566,333)	(812,716)	(687,217)	(1,252,497)	-	-	-
Hall/Parker settlement	-	-	(1,622,681)	-	-	-	-	-	-	-
Administrative expense	(50,159)	(40,787)	(39,340)	(33,014)	(23,784)	(22,759)	(23,047)	-	-	-
Other	-	357	7,424	676,374	136,088	(18,717)	54,389	-	-	-
Net change in fiduciary net position	3,498,486	5,517,644	5,232,718	6,592,783	2,487,606	2,693,577	3,853,077	-	-	-
Plan fiduciary net position, beginning	46,774,527	41,282,624	36,049,906	29,457,123	26,969,517	24,275,940	20,422,863	-	-	-
Adjustment to beginning of year	3	(25,741)	-	-	-	-	-	-	-	-
Plan fiduciary net position, ending (b)	\$ 50,273,016	\$ 46,774,527	\$ 41,282,624	\$ 36,049,906	\$ 29,457,123	\$ 26,969,517	\$ 24,275,940	\$ -	\$ -	\$ -
Net pension liability (asset), ending (a) - (b)	\$ 27,124,044	\$ 21,318,081	\$ 19,834,595	\$ 19,343,772	\$ 17,182,777	\$ 9,775,757	\$ 9,149,011	\$ -	\$ -	\$ -
Plan fiduciary net position as a percentage of total pension liability	64.95 %	68.69 %	67.55 %	65.08 %	63.16 %	73.40 %	72.63 %	- %	- %	- %
Covered valuation payroll	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ 9,669,855	\$ 9,616,923	\$ 7,834,709	\$ 7,044,295	\$ -	\$ -	\$ -
Net pension liability as a percentage of covered valuation payroll	199.21 %	157.09 %	143.59 %	200.04 %	178.67 %	124.77 %	129.88 %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

GOLDER RANCH FIRE DISTRICT

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SCHEDULE OF PENSION CONTRIBUTIONS

YEAR ENDED JUNE 30, 2021

(schedule to be built prospectively from 2015; 2014 - 2012 information not available)

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
ASRS - Pension										
Statutorily required contribution	\$ 292,510	\$ 267,474	\$ 262,397	\$ 261,018	\$ 207,152	\$ 180,786	\$ 169,085	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>292,510</u>	<u>267,474</u>	<u>262,397</u>	<u>261,018</u>	<u>207,152</u>	<u>180,786</u>	<u>169,085</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ 1,666,230	\$ 1,552,663	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	11.60 %	11.44 %	11.19 %	10.90 %	10.78 %	10.85 %	10.89 %	- %	- %	- %
PSPRS - Pension										
Actuarially determined contribution	\$ 3,745,277	\$ 3,399,372	\$ 3,972,703	\$ 3,240,966	\$ 1,669,984	\$ 1,600,256	\$ 1,239,451	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>3,745,277</u>	<u>3,399,372</u>	<u>3,972,703</u>	<u>3,240,966</u>	<u>1,669,984</u>	<u>1,600,256</u>	<u>1,239,451</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 16,244,333	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ 9,669,855	\$ 9,616,923	\$ 7,834,709	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	23.06 %	22.10 %	26.40 %	23.46 %	17.27 %	16.64 %	15.82 %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

GOLDER RANCH FIRE DISTRICT

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SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS - AGENT RETIREMENT PLAN (PSPRS)

YEAR ENDED JUNE 30, 2021

(schedule to be built prospectively from 2018; 2017 - 2012 information not available)

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
Total OPEB liability										
Service cost	\$ 63,176	\$ 45,641	\$ 44,258	\$ 35,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total OPEB liability	88,993	97,498	91,047	90,698	-	-	-	-	-	-
Benefit changes	-	-	-	16,830	-	-	-	-	-	-
Difference between expected and actual experience	(46,866)	(275,940)	(55,773)	(39,217)	-	-	-	-	-	-
Assumption changes	-	14,537	-	(68,340)	-	-	-	-	-	-
Benefit payments	(14,126)	(14,276)	(17,485)	(20,376)	-	-	-	-	-	-
Net change in total OPEB liability	91,177	(132,540)	62,047	15,375	-	-	-	-	-	-
Total OPEB liability, beginning	1,146,493	1,279,033	1,216,986	1,201,611	-	-	-	-	-	-
Total OPEB liability, ending (a)	\$ 1,237,670	\$ 1,146,493	\$ 1,279,033	\$ 1,216,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position										
Contributions - employer	\$ 52,626	\$ 47,374	\$ 38,459	\$ 39,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	15,941	62,584	73,472	109,600	-	-	-	-	-	-
Benefit payments	(14,126)	(14,276)	(17,485)	(20,376)	-	-	-	-	-	-
Administrative expenses	(1,296)	(1,080)	(1,118)	(970)	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	53,145	94,602	93,328	128,064	-	-	-	-	-	-
Plan fiduciary net position, beginning	1,263,455	1,143,112	1,049,784	921,720	-	-	-	-	-	-
Adjustment to beginning of year	-	25,741	-	-	-	-	-	-	-	-
Plan fiduciary net position, ending (b)	\$ 1,316,600	\$ 1,263,455	\$ 1,143,112	\$ 1,049,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability (asset), ending (a) - (b)	\$ (78,930)	\$ (116,962)	\$ 135,921	\$ 167,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position as a percentage of total OPEB liability	106.38 %	110.20 %	89.37 %	86.26 %	- %	- %	- %	- %	- %	- %
Covered valuation payroll	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ 9,669,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability as a percentage of covered valuation payroll	(0.58)%	(0.86)%	0.98 %	1.73 %	- %	- %	- %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

GOLDER RANCH FIRE DISTRICT

DRAFT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY - COST SHARING PLAN (ASRS)

YEAR ENDED JUNE 30, 2021

(schedule to be built prospectively from 2018; 2017 - 2012 information not available)

ASRS Health insurance premium benefit

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
District's proportion of the net OPEB (asset)	0.022 %	0.023 %	0.023 %	0.020 %	- %	- %	- %	- %	- %	- %
District's proportionate share of the net OPEB (asset)	\$ (15,604)	\$ (6,533)	\$ (8,235)	\$ (10,877)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's proportionate share of the net OPEB (asset) as a percentage of its covered payroll	(0.67)%	(0.28)%	(0.34)%	(0.57)%	- %	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total OPEB (asset)	104 %	102 %	102 %	104 %	- %	- %	- %	- %	- %	- %

ASRS Long-term disability

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
District's proportion of the net OPEB liability	0.022 %	0.023 %	0.022 %	0.020 %	- %	- %	- %	- %	- %	- %
District's proportionate share of the net OPEB liability	\$ 16,705	\$ 15,263	\$ 11,751	\$ 7,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.71 %	0.65 %	0.49 %	0.37 %	- %	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total OPEB liability	68 %	73 %	78 %	84 %	- %	- %	- %	- %	- %	- %

See accompanying notes to required supplementary information.

GOLDER RANCH FIRE DISTRICT

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SCHEDULE OF OPEB CONTRIBUTIONS

YEAR ENDED JUNE 30, 2021

(schedule to be built prospectively from 2018; 2017 - 2012 information not available)

ASRS Health insurance premium benefit

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 9,792	\$ 11,446	\$ 10,796	\$ 10,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	9,792	11,446	10,796	10,537	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.39 %	0.49 %	0.46 %	0.44 %	- %	- %	- %	- %	- %	- %

ASRS Long-term disability

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 4,520	\$ 3,972	\$ 3,756	\$ 3,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	4,520	3,972	3,756	3,831	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.18 %	0.17 %	0.16 %	0.16 %	- %	- %	- %	- %	- %	- %

PSPRS Health insurance premium benefit

Actuarially determined contribution	\$ 58,803	\$ 56,090	\$ 52,657	\$ 58,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	58,803	56,090	52,657	58,168	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 16,244,333	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.36 %	0.36 %	0.34 %	0.42 %	- %	- %	- %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

1. Budgetary basis of accounting:

The adopted budget of the District is prepared on a basis consistent with accounting principles generally accepted in the United States of America.

2. Pension and OPEB plan schedules:

Actuarially determined contribution rates:

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

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2019 actuarial valuation	17 years
Asset valuation method	7-year smoothed market; 80%/120% corridor
Actuarial assumptions:	
Investment rate of return	PSPRS members with initial membership date before July 1, 2017: In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%. PSPRS members with initial membership on or after July 1, 2017: 7%
Salary increase	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0% - 8.0% to 3.5% - 7.5%. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5% - 8.5% to 4.0% - 8.0%. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0% - 9.0% to 4.5% - 8.5%.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Pension and OPEB plan schedules (continued):

Actuarially determined contribution rates (continued):

Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females).

Factors that affect trends:

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

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**Combining and Individual Fund Financial
Statements and Schedules**

GOLDER RANCH FIRE DISTRICT

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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET TO ACTUAL - DEBT SERVICE**

YEAR ENDED JUNE 30, 2021

	<u>Budgeted amounts</u>		<u>Variance with final budget positive (negative)</u>
	<u>Original & Final</u>	<u>Actual</u>	
Revenues:			
Property taxes	\$ 1,418,622	\$ 1,424,209	\$ 5,587
Investment income	-	7,191	7,191
Bond fund reserve	<u>(50,886)</u>	<u>-</u>	<u>50,886</u>
Total revenues	<u>1,367,736</u>	<u>1,431,400</u>	<u>63,664</u>
Expenditures:			
Public safety:			
Administration	-	600	(600)
Debt service:			
Principal	932,000	932,000	-
Interest	<u>435,736</u>	<u>666,633</u>	<u>(230,897)</u>
Total expenditures	<u>1,367,736</u>	<u>1,599,233</u>	<u>(231,497)</u>
Net change in fund balance	-	(167,833)	(167,833)
Fund balance, beginning of year	<u>-</u>	<u>465,973</u>	<u>465,973</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 298,140</u>	<u>\$ 298,140</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET TO ACTUAL - CAPITAL PROJECTS FUND**

YEAR ENDED JUNE 30, 2021

	<u>Budgeted amounts</u>		<u>Variance with final</u>
	Original & Final	<u>Actual</u>	budget positive (negative)
Revenues:			
Investment income	-	41,217	41,217
Total revenues	-	41,217	41,217
Expenditures:			
Public safety:			
Emergency operations	-	302,535	(302,535)
Administration	-	1,104	(1,104)
Capital outlay	2,364,905	4,291,522	(1,926,617)
Debt service:			
Debt issuance costs	-	148,764	(148,764)
Total expenditures	2,364,905	4,743,925	(2,379,020)
Revenues under expenditures	(2,364,905)	(4,702,708)	(2,337,803)
Other financing sources:			
Transfers in	1,617,905	2,554,021	936,116
Issuance of capital lease obligations	747,000	-	(747,000)
Issuance of bonds	-	12,880,000	12,880,000
Premium on bond issuance	-	3,008,637	3,008,637
Total other financing sources	2,364,905	18,442,658	16,077,753
Net change in fund balance	-	13,739,950	13,739,950
Fund balance, beginning of year	-	2,159,118	2,159,118
Fund balance, end of year	\$ -	\$ 15,899,068	\$ 15,899,068

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STATISTICAL SECTION

Statistical Section

The statistical section presents financial statement trends as well as detailed financial and operational information not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements, and other supplementary information presented in this report. The statistical section is comprised of the five categories of statistical information presented below.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and financial activities have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenue.

Debt Capacity

These schedules present information to help the reader evaluate the District's current levels of outstanding debt as well as assess the District's ability to make debt payments and/or issue additional debt in the future.

Demographic and Economic Information

These schedules present various demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place and to help make comparisons with other school districts.

Operating Information

These schedules contain information about the District's operations and various resources to help the reader draw conclusions as to how the District's financial information relates to the services provided by the District.

Note: Due to cost considerations for the accumulation of data, the District has elected to present less than ten years of data, or data from less than nine years prior, for certain statistical schedules. This information will be accumulated and reported each year until the complete ten years of data is presented.

Due to the consolidation with another fire district in fiscal year 2018, amounts reported reflect the consolidated operations accordingly. Balances prior to fiscal year 2018 have not been restated to include the operations of the other fire district.

GOLDER RANCH FIRE DISTRICT
NET POSITION BY COMPONENT

(Accrual Basis)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net investments in capital assets	\$ 13,191,964	\$ 13,453,568	\$ 12,172,501	\$ 11,489,341	\$ 9,236,846	\$ 7,672,389	\$ 7,191,068	\$ 6,640,717	\$ 6,516,444	\$ 6,200,701
Restricted	298,140	465,973	387,052	393,625	311,946	352,779	954,221	528,150	548,897	539,464
Unrestricted	<u>(8,064,461)</u>	<u>(7,261,130)</u>	<u>(4,880,045)</u>	<u>(6,331,545)</u>	<u>(11,938,989)</u>	<u>(4,523,981)</u>	<u>(3,981,422)</u>	<u>5,020,475</u>	<u>4,810,433</u>	<u>4,992,071</u>
Total primary government net position	<u>\$ 5,425,643</u>	<u>\$ 6,658,411</u>	<u>\$ 7,679,508</u>	<u>\$ 5,551,421</u>	<u>\$ (2,390,197)</u>	<u>\$ 3,501,187</u>	<u>\$ 4,163,867</u>	<u>\$ 12,189,342</u>	<u>\$ 11,875,774</u>	<u>\$ 11,732,236</u>

Source: District financial records.

Note: The decrease in net position in fiscal year 2015 is due to the implementation of the pension standards.

GOLDER RANCH FIRE DISTRICT

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CHANGES IN NET POSITION

(Accrual Basis)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental activities:										
Public Safety-Fire Protection	\$ 39,252,475	\$ 36,952,273	\$ 33,648,043	\$ 28,086,591	\$ 28,391,504	\$ 21,837,480	\$ 18,460,962	\$ 17,274,232	\$ 16,997,459	\$ 16,290,428
Interest on long-term debt	<u>671,347</u>	<u>274,914</u>	<u>345,221</u>	<u>407,258</u>	<u>383,790</u>	<u>309,662</u>	<u>412,387</u>	<u>506,040</u>	<u>559,094</u>	<u>577,720</u>
Total primary government expenses	<u>39,923,822</u>	<u>37,227,187</u>	<u>33,993,264</u>	<u>28,493,849</u>	<u>28,775,294</u>	<u>22,147,142</u>	<u>18,873,349</u>	<u>17,780,272</u>	<u>17,556,553</u>	<u>16,868,148</u>
Program revenues:										
Governmental activities:										
Charges for services	5,436,525	4,750,885	5,240,197	4,479,411	3,759,813	3,314,268	3,295,320	2,538,435	2,126,243	1,507,073
Operating grants & contributions	<u>215,236</u>	<u>624,167</u>	<u>952,998</u>	<u>321,564</u>	<u>625,157</u>	<u>506,456</u>	<u>315,056</u>	<u>131,249</u>	<u>443,254</u>	<u>371,530</u>
Total primary government revenues	<u>5,651,761</u>	<u>5,375,052</u>	<u>6,193,195</u>	<u>4,800,975</u>	<u>4,384,970</u>	<u>3,820,724</u>	<u>3,610,376</u>	<u>2,669,684</u>	<u>2,569,497</u>	<u>1,878,603</u>
Total primary government net expenses	<u>(34,272,061)</u>	<u>(31,852,135)</u>	<u>(27,800,069)</u>	<u>(23,692,874)</u>	<u>(24,390,324)</u>	<u>(18,326,418)</u>	<u>(15,262,973)</u>	<u>(15,110,588)</u>	<u>(14,987,056)</u>	<u>(14,989,545)</u>
General revenues & other changes in net position										
Property taxes	32,572,287	30,560,207	29,195,901	27,061,849	18,247,838	17,424,433	17,022,813	15,371,055	15,002,161	14,377,019
Investment income	133,813	209,986	178,250	64,706	40,069	37,175	28,328	30,977	52,011	24,417
Miscellaneous	<u>333,193</u>	<u>60,845</u>	<u>125,129</u>	<u>89,435</u>	<u>211,033</u>	<u>202,130</u>	<u>40,841</u>	<u>22,124</u>	<u>76,422</u>	<u>17,118</u>
Total primary government	<u>33,039,293</u>	<u>30,831,038</u>	<u>29,499,280</u>	<u>27,215,990</u>	<u>18,498,940</u>	<u>17,663,738</u>	<u>17,091,982</u>	<u>15,424,156</u>	<u>15,130,594</u>	<u>14,418,554</u>
Change in net position										
Total primary government	<u>\$ (1,232,768)</u>	<u>\$ (1,021,097)</u>	<u>\$ 1,699,211</u>	<u>\$ 3,523,116</u>	<u>\$ (5,891,384)</u>	<u>\$ (662,680)</u>	<u>\$ 1,829,009</u>	<u>\$ 313,568</u>	<u>\$ 143,538</u>	<u>\$ (570,991)</u>

Source: District financial records.

GOLDER RANCH FIRE DISTRICT
FUND BALANCES - GOVERNMENTAL FUNDS
(Modified Accrual Basis)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General fund										
Restricted	\$ 27,529,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	15,154,624	11,244,200	9,404,028	7,793,404	6,767,528	6,950,492	6,553,262	5,511,562	5,268,087	5,544,527
Assigned	-	-	-	-	-	-	461,157	-	-	-
Unassigned	<u>(1,823,644)</u>	<u>871,619</u>	<u>2,027,715</u>	<u>2,217,191</u>	<u>-</u>	<u>80,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general fund	<u>\$ 40,860,818</u>	<u>\$ 12,115,819</u>	<u>\$ 11,431,743</u>	<u>\$ 10,010,595</u>	<u>\$ 6,767,528</u>	<u>\$ 7,031,127</u>	<u>\$ 7,014,419</u>	<u>\$ 5,511,562</u>	<u>\$ 5,268,087</u>	<u>\$ 5,544,527</u>
All other governmental funds										
Restricted	\$ 16,197,208	\$ 2,625,091	\$ 387,052	\$ 356,913	\$ 275,964	\$ 316,071	\$ 937,297	\$ 482,794	\$ 529,763	\$ 499,741
Unassigned	<u>-</u>	<u>-</u>	<u>(320,295)</u>	<u>(1,332,040)</u>	<u>(1,171,373)</u>	<u>(601,718)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 16,197,208</u>	<u>\$ 2,625,091</u>	<u>\$ 66,757</u>	<u>\$ (975,127)</u>	<u>\$ (895,409)</u>	<u>\$ (285,647)</u>	<u>\$ 937,297</u>	<u>\$ 482,794</u>	<u>\$ 529,763</u>	<u>\$ 499,741</u>

Source: District financial records.

GOLDER RANCH FIRE DISTRICT

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CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS AND DEBT SERVICE RATIO

(Modified Accrual Basis)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues:										
Property taxes	\$ 32,679,063	\$ 30,478,853	\$ 29,218,457	\$ 27,099,046	\$ 18,262,016	\$ 17,138,081	\$ 17,156,974	\$ 15,310,805	\$ 14,929,131	\$ 14,400,806
Investment income	133,813	209,986	178,250	64,706	40,069	37,175	28,328	30,977	52,011	24,417
Charges for services	4,551,145	4,319,159	4,160,970	4,479,411	3,759,813	3,314,268	3,295,320	2,538,435	2,126,243	1,507,073
Intergovernmental	970,587	1,141,226	1,955,126	407,221	454,266	526,090	329,620	139,408	400,897	371,530
Miscellaneous	333,193	60,845	125,129	89,435	211,033	202,130	40,841	22,124	76,422	17,118
Total revenues	<u>38,667,801</u>	<u>36,210,069</u>	<u>35,637,932</u>	<u>32,139,819</u>	<u>22,727,197</u>	<u>21,217,744</u>	<u>20,851,083</u>	<u>18,041,749</u>	<u>17,584,704</u>	<u>16,320,944</u>
Expenditures:										
Current:										
Public Safety	34,939,530	31,907,084	30,537,720	28,999,791	21,546,721	19,008,691	17,261,181	16,246,534	15,878,806	14,910,906
Capital outlay	4,291,522	2,012,260	788,328	1,528,255	1,475,740	2,453,770	471,978	488,724	1,139,495	754,444
Debt service:										
Principal	1,533,116	6,726,313	1,961,099	1,685,938	1,229,192	1,030,778	912,827	640,000	933,525	889,112
Interest	696,593	272,959	330,471	392,508	310,512	294,912	397,637	469,985	559,094	577,720
Debt issuance cost	648,561	190,131	-	-	55,690	-	82,496	-	-	-
Payment to the escrow agent	-	-	-	-	-	-	200,000	-	-	-
Total expenditures	<u>42,109,322</u>	<u>41,108,747</u>	<u>33,617,618</u>	<u>32,606,492</u>	<u>24,617,855</u>	<u>22,788,151</u>	<u>19,326,119</u>	<u>17,845,243</u>	<u>18,510,920</u>	<u>17,132,182</u>
Excess (deficiency) of revenues	<u>(3,441,521)</u>	<u>(4,898,678)</u>	<u>2,020,314</u>	<u>(466,673)</u>	<u>(1,890,658)</u>	<u>(1,570,407)</u>	<u>1,524,964</u>	<u>196,506</u>	<u>(926,216)</u>	<u>(811,238)</u>
Other financing sources (uses):										
Issuance of debt	42,750,000	6,900,000	-	1,013,268	3,825,825	364,171	5,310,000	-	679,798	448,867
Premiums on debt issuance	3,008,637	1,241,088	-	-	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	(2,808,528)	-	(5,227,504)	-	-	-
Proceeds from sale of capital assets	-	-	13,842	-	-	-	349,900	-	-	-
Total other financing sources	<u>45,758,637</u>	<u>8,141,088</u>	<u>13,842</u>	<u>1,013,268</u>	<u>1,017,297</u>	<u>364,171</u>	<u>432,396</u>	<u>-</u>	<u>679,798</u>	<u>448,867</u>
Net change in fund balance	<u>\$ 42,317,116</u>	<u>\$ 3,242,410</u>	<u>\$ 2,034,156</u>	<u>\$ 546,595</u>	<u>\$ (873,361)</u>	<u>\$ (1,206,236)</u>	<u>\$ 1,957,360</u>	<u>\$ 196,506</u>	<u>\$ (246,418)</u>	<u>\$ (362,371)</u>
Debt service as a percentage of noncapital expenditures	<u>5.83 %</u>	<u>17.89 %</u>	<u>6.48 %</u>	<u>6.66 %</u>	<u>6.75 %</u>	<u>6.21 %</u>	<u>8.45 %</u>	<u>6.40 %</u>	<u>8.57 %</u>	<u>8.82 %</u>

Source: District financial records.

GOLDER RANCH FIRE DISTRICT

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ASSESSED AND ESTIMATED FULL CASH VALUE OF TAXABLE PROPERTY

(Last Ten Fiscal Years)

Fiscal year	Full cash assessed valuation (actual value)	Total limited assessed valuation (AV)	Total Exemptions	Personal property	Real property	Net limited assessed valuation (NAV)	NAV as a percent of AV	Mil rate
2012	7,901,108,189	905,241,426	86,932,764	33,798,443	784,510,219	818,308,662	90 %	1.59
2013	7,635,729,690	869,864,390	63,941,284	33,286,885	772,636,221	805,923,106	93 %	1.61
2014	7,294,163,472	828,694,963	62,890,247	31,785,594	734,019,122	765,804,716	92 %	1.82
2015	7,353,451,941	832,900,767	65,448,195	19,674,351	747,778,221	767,452,572	92 %	2.04
2016	7,462,920,408	836,047,970	64,474,173	17,730,345	753,843,452	771,573,797	92 %	2.07
2017	7,846,369,226	865,169,007	61,708,968	16,867,752	786,592,287	803,460,039	93 %	2.09
2018	11,114,698,106	1,194,562,191	81,675,905	41,371,077	1,071,515,209	1,112,886,286	93 %	2.29
2019	11,199,397,485	1,240,416,009	76,966,123	44,193,799	1,119,256,087	1,163,449,886	94 %	2.35
2020	10,675,464,787	1,297,655,239	77,257,891	44,469,435	1,175,927,913	1,220,397,348	94 %	2.35
2021	11,349,042,012	1,371,578,958	81,922,170	37,536,288	1,248,669,381	1,289,656,788	94 %	2.35

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue, PTOC Levy Limit worksheet, District financial records

GOLDER RANCH FIRE DISTRICT

DIRECT AND OVERLAPPING PROPERTY TAX RATES (per \$100 of assessed value)

(Last Ten Fiscal Years)

Fiscal year	Golder Ranch Fire District - Secondary	Golder Ranch Fire District - Debt Service	Amphitheater Unified School District #10	Pima Community College	Pima County	Pinal County
2012	1.59	0.14	5.40	1.08	3.42	4.00
2013	1.61	0.14	5.92	1.29	3.67	4.07
2014	1.82	0.14	3.81	1.18	4.31	4.15
2015	2.04	0.14	3.97	1.33	4.28	4.06
2016	2.07	0.13	3.60	1.30	4.39	3.87
2017	2.09	0.13	5.49	1.38	4.29	3.87
2018	2.29	0.10	5.63	1.40	4.07	3.87
2019	2.35	0.09	5.45	1.38	4.58	3.79
2020	2.35	0.09	5.45	1.60	4.54	0.79
2021	2.35	0.11	4.21	1.33	4.78	3.69

Source: Property Tax Rates and Assessed Values, Arizona Tax Research Foundation.

GOLDER RANCH FIRE DISTRICT

PRINCIPAL PROPERTY TAXPAYERS

FY 2021 and FY 2012

Taxpayer	Fiscal year					
	2021			2012		
	Limited net assessed value	Rank	Percent of District's net limited assessed valuation	Net full cash assessed value	Rank	Percent of District's net full cash assessed valuation
Oro Valley Hospital	9,510,247	1	0.7 %	10,385,671	1	1.2 %
OVM Delaware LLC & Campbell Blacklidge Plaza	5,190,958	2	0.4 %	5,257,481	3	0.6 %
Tucson Mather Plaza (Splendido)	4,617,969	3	0.4 %	5,340,941	4	0.6 %
Honeywell International Inc	3,640,734	4	0.3 %	4,923,082	5	0.6 %
Miraval Resort AZ LLC	3,256,559	5	0.3 %	3,779,034	7	0.4 %
FW Overlook Apartments	2,182,792	6	0.2 %	2,052,077	8	0.2 %
HSL El Conquistador LLC	1,964,673	7	0.2 %	1,593,152	9	0.2 %
Desert Point LLC	1,930,057	8	0.1 %	-	-	- %
HSL La Reserve Properties	1,458,607	9	0.1 %	-	-	- %
North Canyons LLC	955,682	10	0.1 %	-	-	- %
Target Corp	-	-	- %	1,506,739	10	0.2 %
Ventana Medical Systems	-	-	- %	3,991,460	6	0.5 %
CHH Tucson Partners LLC	-	-	- %	5,300,000	2	0.6 %
Total	1,289,656,788		3 %	818,308,662		6 %

Source: Pima/Pinal County Assessor's website

**GOLDER RANCH FIRE DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS**

**(Accrual Basis)
(Last Ten Fiscal Years)**

Fiscal year	Operating property tax levy	Tax roll corrections	Property tax levy (adjusted)	Collected within the fiscal year of the levy		Collections in subsequent years	Total collections to date	
				Amount	% of levy		Amount	% of levy
2012	13,490,968	(8,106)	13,482,862	13,165,412	97.6 %	317,450	13,482,862	100.0 %
2013	13,937,646	(58,913)	13,878,733	12,805,357	92.3 %	1,025,118	13,830,475	99.7 %
2014	15,009,773	(61,076)	14,948,697	14,398,923	96.3 %	522,421	14,918,844	99.8 %
2015	16,733,540	(463)	16,733,077	16,398,624	98.0 %	310,306	16,706,680	99.9 %
2016	16,974,606	(2,021)	16,972,585	16,972,585	97.7 %	347,746	17,317,705	99.7 %
2017	17,836,813	(17,345)	17,819,468	17,588,080	98.7 %	179,487	17,749,597	99.7 %
2018	26,519,024	(139,668)	26,379,356	26,251,961	99.5 %	43,380	26,277,890	99.7 %
2019	28,415,178	(2,095)	28,413,083	27,638,023	97.3 %	428,821	28,043,886	98.8 %
2020	29,777,696	(4,483)	29,773,213	29,343,391	98.6 %	44,841	29,388,232	98.7 %
2021	30,306,935	-	30,306,935	30,079,629	99.2 %	-	30,079,629	99.2 %

Source: Pima and Pinal County Treasurer reports

GOLDER RANCH FIRE DISTRICT
COMPUTATION OF LEGAL DEBT MARGIN
(Last Ten Fiscal Years)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net assessed value	1,289,656,788	1,220,397,348	1,163,449,886	1,112,886,286	803,460,039	771,573,797	767,452,572	765,804,716	805,923,106	818,308,662
Debt limit rate (Article IX, Sect 8)	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %
Debt limit	77,379,407	73,223,841	69,806,993	66,773,177	48,207,602	46,294,428	46,047,154	45,948,283	48,355,386	49,098,520
Less bond and lease obligations	<u>(58,196,896)</u>	<u>(12,845,604)</u>	<u>(12,671,916)</u>	<u>(14,633,015)</u>	<u>(9,359,804)</u>	<u>(10,280,171)</u>	<u>(10,854,778)</u>	<u>(11,677,605)</u>	<u>(12,317,605)</u>	<u>(12,364,916)</u>
Additional debt capacity	<u>19,182,511</u>	<u>60,378,237</u>	<u>57,135,077</u>	<u>52,140,162</u>	<u>38,847,798</u>	<u>36,014,257</u>	<u>35,192,376</u>	<u>34,270,678</u>	<u>36,037,781</u>	<u>36,733,604</u>
Debt capacity as a percent of total debt limit	75.2 %	17.5 %	18.2 %	21.9 %	19.4 %	22.2 %	23.6 %	25.4 %	25.5 %	25.2 %

Source: State and County Abstract of the Assessment Roll and District financial records

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Jurisdiction	**Net direct debt outstanding at June 30, 2020	Percentage applicable to District (based on 2020 NAV)	Amount applicable to District
Pima County*	181,428,000	11.76 %	21,342,233
Amphitheater Unified School District No. 10	86,735,000	41.38 %	35,890,943
Town of Oro Valley	9,375,647	100.00 %	9,375,647
Pinal County	239,021,000	6.33 %	<u>15,124,823</u>
Subtotal, overlapping debt			81,733,646
Direct:			
Golder Ranch Fire District			<u>58,196,896</u>
Total direct and overlapping debt			<u><u>139,930,542</u></u>

Source: Pinal and Pima County ACFR, Town of Oro Valley CAFR, June 30, 2020 and District financial records.

*Excludes improvement Districts

** Outstanding debt as of June 30, 2020 is the most recent information available. Includes all long-term debt instruments of the governmental activities, including bonds, notes, certificates of participation, loans and capital leases.

GOLDER RANCH FIRE DISTRICT

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OUTSTANDING DEBT BY TYPE

(Last Ten Fiscal Years)

Fiscal year	General obligation bonds						Total outstanding debt			
	General obligation bonds	Debt service monies available	Net bonded debt	Ratio to assessed value	Per capita	Percentage of personal income	Capital lease obligations/certificates of participation	Total	Per capita	Percentage of personal income
2012	11,005,000	1,341,759	9,663,241	1.2 %	162.77	0.5 %	1,359,916	12,364,916	186.69	0.6 %
2013	10,420,000	1,386,002	9,033,998	1.1 %	146.92	0.4 %	1,897,605	12,317,605	184.13	0.6 %
2014	9,805,000	1,448,051	8,356,949	1.1 %	140.55	0.4 %	1,897,605	11,702,605	166.77	0.6 %
2015	9,165,000	1,575,872	7,589,128	1.0 %	125.07	0.3 %	1,659,778	10,824,778	155.55	0.5 %
2016	8,520,000	1,206,827	7,313,173	0.9 %	118.93	0.3 %	1,760,171	10,280,171	147.56	0.5 %
2017	7,044,000	271,779	6,772,221	0.8 %	83.73	0.2 %	2,315,804	9,359,804	147.80	0.3 %
2018	6,448,000	354,352	6,093,648	0.5 %	75.18	0.2 %	8,185,015	14,633,015	168.41	0.5 %
2019	5,558,000	383,694	5,174,306	0.4 %	63.67	0.2 %	7,113,916	12,671,916	164.16	0.4 %
2020	12,773,293	460,404	12,312,889	1.0 %	147.30	0.4 %	1,300,604	14,073,897	164.94	0.4 %
2021	27,627,409	292,030	27,335,379	2.1 %	313.51	0.8 %	30,569,487	58,196,896	667.46	1.8 %

GOLDER RANCH FIRE DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS

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(Last Ten Fiscal Years)

Fiscal year	Population	Personal income	Per capita personal income	Unemployment rate - Pima Countywide
2012	59,368	2,074,552,599	34,944	7.6 %
2013	61,489	2,120,493,144	34,486	7.2 %
2014	59,459	2,107,408,342	35,443	7.3 %
2015	60,678	2,203,830,393	36,320	5.1 %
2016	61,489	2,120,493,144	34,486	5.3 %
2017	80,879	2,886,217,504	35,686	4.4 %
2018	81,056	2,893,501,243	35,698	4.4 %
2019	81,267	2,894,978,243	35,623	4.4 %
2020	83,591	3,141,079,624	37,577	10.6 %
2021	87,191	3,307,759,756	37,937	6.5 %

Source: Pima County Association of Governments, University of Arizona

GOLDER RANCH FIRE DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS

Community	Census year							
	2021				2011			
	Population	Percentage of population >65 years of age	Land area (square miles)	Persons / square miles	Population	Percentage of population >65 years of age	Land area (square miles)	Persons / square miles
Saddlebrooke	11,057	70.8 %	29.29	377.5	9,614	60.2 %	29.29	328.2
Catalina	8,434	22.9 %	14.11	597.7	7,569	18.7 %	14.10	536.4
Town of Oro Valley	48,140	33.9 %	53.10	906.6	41,011	28.1 %	35.50	1,154.4
Other	19,560	- %	167.00	117.1	850	- %	141.24	6.0
	<u>87,191</u>		<u>263.50</u>	<u>330.9</u>	<u>59,044</u>		<u>220.13</u>	<u>268.2</u>

GOLDER RANCH FIRE DISTRICT

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PRINCIPAL EMPLOYERS

FY 2021 and FY 2012

Employer	Fiscal year					
	2021			2012		
	Employees	Rank	Percent of total employment	Employees	Rank	Percent of total employment
Roche Tissue Diagnostics	1,710	1	5 %	1,350	1	8 %
Oro Valley Hospital	700	2	2 %	600	4	4 %
Honeywell Aerospace	631	3	2 %	750	2	4 %
Amphi Schools	600	4	2 %	733	3	4 %
Town of Oro Valley	590	5	2 %	404	7	2 %
Miraval Resorts	374	6	1 %	406	6	2 %
Hilton El Conquistador Resort and Country Club	340	7	1 %	458	5	3 %
Casa de la Luz Hospice	260	8	1 %	190	10	1 %
Meggitt Securaplane	180	9	1 %	-	-	- %
Target	180	10	1 %	170	11	1 %
Walmart	-	-	- %	330	8	2 %
Fry's Food Stores	-	-	- %	244	9	1 %
*Total estimated employee population	<u>34,166</u>		<u>18 %</u>	<u>17,058</u>		<u>32 %</u>

Source: OroValleyAZ.gov, Pima County Association of Governments, Miraval Resorts HR, Arizona Daily Star and Town of Oro Valley FY2020 ACFR

*based on an assumed 40.17% of total population

GOLDER RANCH FIRE DISTRICT

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION

(Last Ten Fiscal Years)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Fire and rescue	209	204	224	220	154	140	135	124	125	127
Administrative and support	59	57	40	41	37	37	31	29	28	27
Total	268	261	264	261	191	177	166	153	153	154

Source: District records.

GOLDER RANCH FIRE DISTRICT
OPERATING INDICATORS BY FUNCTION
(Last Ten Fiscal Years)

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Emergency medical service calls	9,749	9,078	8,729	9,031	6,694	6,324	5,997	5,404	5,233	4,367
Fire responses	166	193	216	229	181	186	159	155	194	172
Other responses (including hazardous condition, public service)	5,852	6,122	6,751	5,894	4,575	4,651	4,309	3,961	3,837	3,905
Miscellaneous - including good intent	<u>1,146</u>	<u>1,112</u>	<u>1,055</u>	<u>1,055</u>	<u>807</u>	<u>766</u>	<u>719</u>	<u>595</u>	<u>493</u>	<u>529</u>
Total	<u>16,913</u>	<u>16,505</u>	<u>16,751</u>	<u>16,209</u>	<u>12,257</u>	<u>11,927</u>	<u>11,184</u>	<u>10,115</u>	<u>9,757</u>	<u>8,973</u>

Source: District records.

GOLDER RANCH FIRE DISTRICT

CAPITAL ASSETS BY FUNCTION

(Last Ten Fiscal Years)

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Number of Stations	10	10	10	10	7	7	7	7	7	8
Equipment:										
Aerial/Truck/Platform	4	4	4	4	3	2	2	2	2	2
Brush Rig	7	6	6	5	4	4	3	3	3	5
Passenger Vehicles	42	38	38	37	26	24	20	20	21	19
Medic Unit	14	14	13	12	11	10	9	9	9	8
Mobile Command Unit	1	1	1	1	1	1	1	1	1	1
Pumper/Engine	16	15	15	15	11	10	9	8	8	10
Rehab Unit	1	1	1	1	1	1	1	1	1	1
Mass Casualty/MMRS	1	1	1	1	1	1	1	1	1	1
Technical Rescue	1	1	1	1	1	1	1	1	1	1
Water Tender	7	6	6	6	3	3	3	3	3	4
Total rolling stock	<u>94</u>	<u>87</u>	<u>86</u>	<u>83</u>	<u>62</u>	<u>57</u>	<u>50</u>	<u>49</u>	<u>50</u>	<u>52</u>

Source: District records.

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 16, 2021

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE OF AN UPDATED CONTRACT FOR THE SALE OF THE SHANNON/OVERTON PROPERTY MODIFYING THE SALE PRICE AND APPROVING THE COVENANTS, CONDITIONS, AND RESTRICTIONS ON THE PROPERTY AND APPROVAL OF RESOLUTION NUMBER 2021-0012

ITEM #: 8B

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

The purchaser of the Shannon property informed our realtor that they were cancelling the purchasing contract without a specific reason. We asked our realtor to contact them to determine what the reasoning was. We were informed that the CCR's that were implemented by GRFD were too restrictive and the cost of development was determined to be too expensive. It was my opinion that development of those two parcels next to our station as a church would be much more appealing as compared to two residential homes.

Therefore, I directed our realtor to ask them if they would be willing to reopen up negotiations. They agreed. We renegotiated the CCR's to address their concerns and they made a new offer for \$300k, we countered at \$325k and they accepted the offer. The original agreed upon purchase price was \$350k. As I said previously, I feel strongly that the type of development is an important aspect for the District to consider. Therefore, in my opinion a reduction in the purchase price is worth it to retain the development of the parcels as described.

RECOMMENDED MOTION

Motion to approve the updated contract for the sale of the Shannon/Overton property modifying the sale price and approving the covenants, conditions, and restrictions on the property and approval of Resolution #2021-0012

VACANT LAND/LOT PURCHASE CONTRACT

Document updated:
October 2019



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If subdivided land or unsubdivided land is being sold by a subdivider, i.e., a person who owns 6 or more lots, a public report will generally be required and an Addendum regarding subdivided or unsubdivided land must be executed by the Seller and Buyer.

1. PROPERTY

- 1a. 1. BUYER: The Ridge Christian Fellowship Church The Ridge Christian Fellowship Church
BUYER'S NAME(S)
- 2. SELLER: Golder Ranch Fire District or as identified in section 9c.
SELLER'S NAME(S)
- 3. Buyer agrees to buy and Seller agrees to sell the real property with all improvements, fixtures, and appurtenances thereon
- 4. or incidental thereto, if any, plus the personal property described herein (collectively the "Property").
- 1b. 5. Property Address: 9220 N Shannon Road Zoning: SR
- 6. Assessor's #(s): South portion 225-04-016L & 225-04-017D
- 7. City: Tucson County: Pima AZ, Zip Code: 85742
- 8. Legal Description: See Attached Exhibit 1 and 2 incorporated herein or see attached legal description.
- 1c. 9. \$ 325,000.00 Full Purchase Price, paid as outlined below
- 10. \$ 5,000.00 Earnest money Business check
- 11. \$ 320,000.00 Additional Cash at close of escrow
- 12. \$ _____
- 13. _____
- 1d. 14. **Incidental Improvements:** Buyer is purchasing the Property as vacant land. Any improvements, fixtures and appurtenances
- 15. thereon or incidental thereto, are being transferred in their existing condition ("AS IS") and Seller makes no warranty to Buyer,
- 16. expressed or implied, as to their condition except as provided for in section 5a.
- 1e. 17. **Fixtures and Personal Property:** Seller agrees that all existing fixtures on the Property, and any existing personal property
- 18. specified herein, shall be included in this sale, including the following:
19. none
- 20. _____
- 21. Personal property included herein shall be transferred with no monetary value, and free and clear of all liens
- 22. or encumbrances.
- 23. Fixtures and leased items NOT included: _____
- 1f. 24. **Close of Escrow:** Close of Escrow ("COE") shall occur when the deed is recorded at the appropriate county recorder's office.
- 25. Buyer and Seller shall comply with all terms and conditions of this Contract, execute and deliver to Escrow Company all closing
- 26. documents, and perform all other acts necessary in sufficient time to allow COE to occur on
- 27. November 10, 2021 ("COE Date"). If Escrow Company or recorder's office is closed on
MONTH DAY YEAR
- 28. COE Date, COE shall occur on the next day that both are open for business.
- 29. Buyer shall deliver to Escrow Company a cashier's check, wired funds or other immediately available funds to pay any down
- 30. payment, additional deposits or Buyer's closing costs, and instruct the lender, if applicable, to deliver immediately available
- 31. funds to Escrow Company, in a sufficient amount and in sufficient time to allow COE to occur on COE Date.

>>





SELLER	SELLER
--------	--------

<Initials

Vacant Land/Lot Purchase Contract • Updated: October 2019
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Initials>

	
BUYER	BUYER



Vacant Land/Lot Purchase Contract >>

- 1g. 32. **Possession:** Seller shall deliver access to keys and/or means to operate all locks, mailbox, and all common area facilities, subject to the rights of tenants under existing leases, to Buyer at COE or _____ . Broker(s) recommend that the parties seek appropriate counsel from insurance, legal, tax, and accounting professionals regarding the risks of pre-possession or post-possession of the Property.
- 1h. 36. **Addenda Incorporated:** Additional Clause Buyer Contingency Domestic Water Well H.O.A.
 37. Loan Assumption On-site Wastewater Treatment Facility Seller Financing Short Sale
 38. Vacant Land/Lot Purchase Contract Addendum Regarding Subdivided or Unsubdivided Land
 39. Other: _____
- 1i. 40. **IF THIS IS AN ALL CASH SALE:** Buyer shall provide Seller, within five (5) days or _____ days after Contract acceptance, either a Letter of Credit or a Source of Funds Letter from a financial institution documenting the availability of funds to close escrow as agreed. Section 2 shall not apply, GO TO SECTION 3.

2. FINANCING

- 2a. 43. **Type of Financing:** Conventional FHA VA USDA Assumption Seller Carryback
 44. _____
 45. (If financing is to be other than new financing, see attached addendum.)
- 2b. 46. **Financing:** This sale is is not contingent upon Buyer obtaining a satisfactory financing commitment within Due Diligence Period pursuant to Section 6a. (If sale is not contingent on a financing commitment, go to Section 2k.)
- 2c. 48. **Financing Commitment Contingency Period:** If the sale is contingent upon Buyer obtaining a satisfactory financing commitment, Buyer shall have the Due Diligence Period to obtain a financing commitment, including appraised value, satisfactory to Buyer in Buyer's sole discretion, for a loan to purchase the Property or Buyer may cancel this Contract and receive a refund of the Earnest Money. **PRIOR TO THE EXPIRATION OF THE DUE DILIGENCE PERIOD, BUYER SHALL DELIVER TO SELLER AND ESCROW COMPANY NOTICE THAT BUYER HAS NOT RECEIVED SUCH SATISFACTORY FINANCING COMMITMENT OR BUYER SHALL BE DEEMED TO HAVE WAIVED THE FINANCING COMMITMENT CONTINGENCY AND ANY RIGHT TO CANCEL DUE TO FINANCING.**
- 2d. 55. **Pre-Qualification:** If using Conventional, FHA, VA, or USDA financing, a completed AAR Pre-Qualification Form is attached hereto and incorporated by reference.
- 2e. 57. **Loan Status Update:** Buyer shall deliver to Seller the Loan Status Update (LSU) with at a minimum lines 1-40 completed describing the current status of the Buyer's proposed loan within ten (10) days after Contract acceptance and instruct lender to provide an updated LSU to Broker(s) and Seller upon request.
- 2f. 60. **Loan Processing During Escrow:** Buyer agrees to diligently work to obtain the loan and will promptly provide the lender with all additional documentation required. **Buyer shall sign all loan documents no later than three (3) days prior to the COE Date.**
- 2g. 62. **Loan Costs:** Buyer shall pay all costs of obtaining the loan, except as provided herein.
- 2h. 63. **VA Loan Costs:** In the event of a VA loan, Seller agrees to pay the escrow fee and up to \$ _____ of loan costs not permitted to be paid by the Buyer, in addition to the other costs Seller has agreed to pay herein, including Seller's Concessions.
- 2i. 66. **Changes:** Buyer shall immediately notify Seller of any changes in the loan program, financing terms, or lender described in the Pre-Qualification Form if attached hereto or LSU provided within ten (10) days after Contract acceptance and shall only make any such changes without the prior written consent of Seller if such changes do not adversely affect Buyer's ability to obtain loan approval without Prior to Document (PTD) conditions, increase Seller's closing costs, or delay COE.
- 2j. 70. **Appraisal Fee(s):** Appraisal Fee(s), when required by Lender, shall be paid by Buyer Seller
 71. Other _____
 72. Appraisal Fee(s) are are not included in Seller Concessions, if applicable.
- 2k. 73. **Partial Release, if applicable:** Buyer and Seller agree that any partial releases will be addressed under Additional Terms and Conditions or attached Addendum. Broker(s) recommend the parties seek appropriate counsel regarding the risks of partial release.

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- 2l. 76. **Subordination:** If applicable, Seller carryback financing is is not to be subordinated to a construction loan. If Seller
- 77. agrees to subordination, such subordination shall only be allowed if the Seller Carryback financing is not in default and if the
- 78. Seller approves the terms and conditions of the construction loan to be recorded as a senior loan. Approval will not be
- 79. unreasonably withheld. **IF SELLER SUBORDINATES THE SELLER CARRYBACK FINANCING TO A SENIOR LOAN, THE**
- 80. **SELLER ACKNOWLEDGES THAT IN ORDER TO PROTECT THE SELLER CARRYBACK FINANCING, THE SELLER MAY**
- 81. **HAVE TO MAKE PAYMENTS ON THE SENIOR LOAN IF THE SENIOR LOAN IS IN DEFAULT.** Broker(s) recommend
- 82. the parties seek appropriate counsel regarding the risks of subordination.

3. TITLE AND ESCROW

- 3a. 83. **Escrow:** This Contract shall be used as escrow instructions. The Escrow Company employed by the parties to carry out the
- 84. terms of this Contract shall be:
- 85. Fidelity National Title Robyn Anderson (520) 498-2038
- "ESCROW/TITLE COMPANY" PHONE
- 86. rlanderson@fnf.com
- FAX EMAIL
- 87. 7400 N Oracle Suite 155 Tucson AZ 85704
- ADDRESS
- 3b. 88. **Title and Vesting:** Buyer will take title as determined before COE. Taking title may have significant legal, estate planning and
- 89. tax consequences. Buyer is advised to obtain legal and tax advice.
- 3c. 90. **Title Commitment and Title Insurance:** Escrow Company is hereby instructed to obtain and deliver to Buyer and Seller
- 91. directly, addressed pursuant to 8s and 9c or as otherwise provided, a Commitment for Title Insurance together with complete
- 92. and legible copies of all documents that will remain as exceptions to Buyer's policy of Title Insurance ("Title Commitment"),
- 93. including but not limited to Conditions, Covenants and Restrictions ("CC&Rs"); deed restrictions; and easements within fifteen
- 94. (15) days after Contract acceptance. Buyer shall have prior to the expiration of the Due Diligence Period to provide written
- 95. notice of any items disapproved. Buyer shall be provided, at Seller's expense, a Standard Owner's Title Insurance Policy
- 96. showing the title vested in Buyer. Buyer may acquire extended coverage(s) at Buyer's own additional expense.
- 97. Seller shall convey title by warranty deed, subject to existing taxes, assessments, covenants, restrictions, rights of way,
- 98. easements and all other matters of record or Special Warranty JK TY deed.
- 3d. 99. **Additional Instructions:** (i) Escrow Company shall promptly furnish notice of pending sale that contains the name and
- 100. address of the Buyer to any homeowner's association in which the Property is located. (ii) If the Escrow Company is also
- 101. acting as the title agency but is not the title insurer issuing the title insurance policy, Escrow Company shall deliver to the
- 102. Buyer and Seller, upon deposit of funds, a closing protection letter from the title insurer indemnifying the Buyer and Seller for
- 103. any losses due to fraudulent acts or breach of escrow instructions by the Escrow Company. (iii) All documents necessary to
- 104. close this transaction shall be executed promptly by Seller and Buyer in the standard form used by Escrow Company. Escrow
- 105. Company shall modify such documents to the extent necessary to be consistent with this Contract. (iv) Escrow Company fees,
- 106. unless otherwise stated herein, shall be allocated equally between Seller and Buyer. (v) Escrow Company shall send to all
- 107. parties and Broker(s) copies of all notices and communications directed to Seller, Buyer and Broker(s). (vi) Escrow Company
- 108. shall provide Broker(s) access to escrowed materials and information regarding the escrow. (vii) If an Affidavit of Disclosure is
- 109. provided, Escrow Company shall record the Affidavit at COE.
- 3e. 110. **Prorations, Expenses and Adjustments:**
- 111. **Taxes:** Real property taxes payable by the Seller shall be prorated through COE, based upon the latest tax bill available.
- 112. The parties agree that any discrepancy between the latest tax bill available and the actual tax bill when received shall be
- 113. handled as a Post Closing Matter and Buyer or Seller may be responsible for additional tax payments to each other.
- 114. **Rents, Interest and Expenses:** Rents; interest on existing notes, if transferred; utilities; and operating expenses shall be
- 115. prorated through COE. The Parties agree to adjust any rents received after COE as a Post Closing Matter.
- 116. **Deposits:** All deposits held by Seller pursuant to rent/lease agreement(s) shall be credited against the cash required of
- 117. Buyer at COE or paid to Buyer by Seller at COE.
- 3f. 118. **Post Closing Matters:** The parties shall promptly adjust any item to be prorated that is not determined or determinable at
- 119. COE as a Post Closing Matter by appropriate cash payment to the other party outside of the escrow when the amount due is
- 120. determined. Seller and Buyer agree that Escrow Company and Broker(s) are relieved of any responsibility for said
- 121. adjustments.

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- 3g. 122. **Release of Earnest Money:** In the event of a dispute between Buyer and Seller regarding any Earnest Money deposited with
123. Escrow Company, Buyer and Seller authorize Escrow Company to release Earnest Money pursuant to the terms and conditions
124. of this Contract in its sole and absolute discretion. Buyer and Seller agree to hold harmless and indemnify Escrow Company
125. against any claim, action or lawsuit of any kind, and from any loss, judgment, or expense, including costs and attorney fees,
126. arising from or relating in any way to the release of Earnest Money.
- 3h. 127. **Assessment Liens:** The amount of any assessment, other than homeowner's association assessments, that is a lien as of
128. the COE shall be: paid in full by Seller prorated and assumed by Buyer paid in full by Buyer. Any assessment that
129. becomes a lien after COE is the Buyer's responsibility.
- 3i. 130. **IRS and FIRPTA Reporting:** Seller agrees to comply with IRS reporting requirements. If applicable, Seller agrees to complete,
131. sign, and deliver to Escrow Company a certificate indicating whether Seller is a foreign person or a non-resident alien pursuant
132. to the Foreign Investment in Real Property Tax Act (FIRPTA). Buyer and Seller acknowledge that if the Seller is a foreign
133. person, the Buyer (or Escrow Company, as directed by Buyer) must withhold a tax of up to 15% of the purchase price, unless an
134. exemption applies.
- 3j. 135. **Agricultural Foreign Investment Disclosure Act:** If applicable, Buyer and Seller shall comply with the Agricultural Foreign
136. Investment Disclosure Act and make the required disclosures to the U.S. Department of Agriculture.
- 3k. 137. **TAX DEFERRED EXCHANGE:** If Seller or Buyer intends to enter into a tax-deferred exchange pursuant to I.R.C. §1031
138. or otherwise, all additional costs in connection with any such tax-deferred exchange shall be borne by the party requesting the
139. exchange. The non-requesting party agrees to cooperate in the tax-deferred exchange provided that the non-requesting party
140. incurs no additional costs and COE is not delayed. The parties are advised to consult a professional tax advisor regarding the
141. advisability of any such exchange. The non-requesting party and Broker(s) shall be indemnified and held harmless from any
142. liability that may arise from participation in the tax deferred exchange.

4. DISCLOSURES

- 4a. 143. **Vacant Land/Lot Seller Property Disclosure Statement ("VLSPDS"):** Seller shall deliver a completed AAR VLSPDS form to
144. the Buyer within five (5) days after Contract acceptance.
- 4b. 145. **Additional Seller Disclosures and Information:** Seller shall provide to Buyer the following disclosures and information
146. pertinent to the Property within five (5) days after the Contract acceptance: (i) any information known to Seller that may
147. adversely affect the Buyer's use of the Property, (ii) any known pending special assessments, association fees, claims, or
148. litigation, (iii) articles of incorporation; by-laws; other governing documents; and any other documents required by law, (iv)
149. financial statements, current rent rolls, lists of current deposits, personal property lists, leases, rental agreements, service
150. contracts, (v) soils, Phase I, or other environmental reports in Seller's possession, (vi) the most recent survey, if available,
151. and (vii) any and all other agreements, documents, studies, or reports relating to the Property in Seller's possession or control
152. provided, however, that Seller shall not be required to deliver any report or study if the written contract that Seller entered into
153. with the consultant who prepared such report or study specifically forbids the dissemination of the report to others.
- 4c. 154. **Road Maintenance Agreement:** Seller shall provide to Buyer, within five (5) days after the Contract acceptance, a copy
155. of any known road maintenance agreement affecting the Property.
- 4d. 156. **Seller's Obligations Regarding Wells:** If a well is located on the Property, or if the Property is to be served by a shared
157. well, the AAR Domestic Water Well Addendum is attached hereto and incorporated by reference. At COE, if applicable,
158. Seller shall assign, transfer and convey to the Buyer all of the water rights, or claims to water rights, if any, held by Seller
159. that are associated with the Property.
- 4e. 160. **No Seller or Tenant Bankruptcy, Probate or Insolvency Proceedings:** Seller represents that Seller has no notice or
161. knowledge that any tenant on the Property is the subject of a bankruptcy, probate or insolvency proceeding. Further, Seller
162. is not the subject of a bankruptcy, insolvency or probate proceeding.
- 4f. 163. **Seller's Notice of Violations:** Seller represents that Seller has no knowledge of any notice of violations of City, County, State,
164. or Federal building, zoning, fire, or health laws, codes, statutes, ordinances, regulations, or rules filed or issued regarding the
165. Property.
- 4g. 166. **Environmental Disclosure:** Seller has not knowingly caused or permitted the generation, storage, treatment, release or
167. disposal of any hazardous waste or regulated substances at the Property except as otherwise disclosed.
- 4h. 168. **Affidavit of Disclosure:** If the Property is located in an unincorporated area of the county, and five or fewer parcels of property
169. other than subdivided land are being transferred, the Seller shall deliver a completed Affidavit of Disclosure in the form required
170. by law to the Buyer within five (5) days after Contract Acceptance. Buyer shall provide notice of any Affidavit of Disclosure items
171. disapproved within five (5) days after receipt of the Affidavit of Disclosure.

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- 4i. 172. **H.O.A. / Condominium / Planned Community:** The Property is is not located within a homeowners' association/ 173. condominium/planned community. If yes, the HOA addendum is attached hereto and incorporated by reference.
- 4j. 174. **Changes During Escrow:** Seller shall immediately notify Buyer of any changes in the Property or disclosures made herein, in the 175. SPDS, or otherwise. Such notice shall be considered an update of the SPDS. Unless Seller is already obligated by Section 5a, or 176. otherwise by this Contract or any amendments hereto, to correct or repair the changed item disclosed, Buyer shall be allowed prior 177. to the expiration of the Due Diligence Period or five (5) days after delivery of such notice, whichever is later, to provide notice of 178. disapproval to Seller.

5. WARRANTIES

- 5a. 179. **Seller Warranties:** Seller warrants and shall maintain and repair the Property so that at the earlier of possession or COE the 180. Property and any personal property included in the sale, will be in substantially the same condition as on the date of Contract 181. acceptance; and all personal property not included in the sale and all debris will be removed from the Property.
- 5b. 182. **Warranties that Survive Closing:** Seller warrants that Seller has disclosed to Buyer and Broker(s) all material latent defects and 183. any information concerning the Property known to Seller, excluding opinions of value, which materially and adversely affect the 184. consideration to be paid by Buyer. Prior to the COE, Seller warrants that payment in full will have been made for all labor, 185. professional services, materials, machinery, fixtures, or tools furnished within the 150 days immediately preceding the COE 186. in connection with the construction, alteration, or repair of any structure on or improvement to the Property. Seller warrants 187. that the information regarding connection to a sewer system or on-site wastewater treatment facility (conventional septic 188. tank or alternative system) is correct to the best of Seller's knowledge.
- 5c. 189. **Buyer Warranties:** Buyer warrants that Buyer has disclosed to Seller any information that may materially and adversely affect 190. the Buyer's ability to close escrow or complete the obligations of this Contract. At the earlier of possession of the Property or 191. COE, Buyer warrants to Seller that Buyer has conducted all desired independent inspections and investigations and accepts 192. the Property. **Buyer warrants that Buyer is not relying on any verbal representations concerning the Property** 193. **except disclosed as follows:** none JK JY
- 194. _____

6. DUE DILIGENCE

- 6a. 195. **Due Diligence Period:** Buyer's due diligence and inspection period shall be thirty (30) days or _____ days after Contract acceptance 196. ("Due Diligence Period"). During Due Diligence Period Buyer shall perform all inspections and investigations to satisfy Buyer with respect 197. to the physical condition of the Property, financing, appraised value, the condition of title to the Property and as to the feasibility and 198. suitability of the Property for Buyer's intended purpose. During the Due Diligence Period, Buyer, at Buyer's expense, shall: (i) conduct all 199. desired physical, environmental, and other types of inspections and investigations to determine the value and condition of the Property; 200. (ii) make inquiries and consult government agencies, lenders, insurance agents, architects, and other appropriate persons and entities 201. concerning the feasibility and suitability of the Property and the surrounding area for the Buyer's intended purpose; (iii) investigate 202. applicable building, zoning, fire, health, and safety codes including applicable swimming pool barrier regulations to determine any 203. potential hazards, violations or defects in the Property; and (iv) verify any material multiple listing service ("MLS") information. If the 204. presence of sex offenders in the vicinity or the occurrence of a disease, natural death, suicide, homicide or other crime on or in the vicinity 205. is a material matter to the Buyer, it must be investigated by the Buyer during the Due Diligence Period. Buyer shall keep the Property free 206. and clear of liens, shall indemnify and hold Seller harmless from all liability, claims, demands, damages, and costs, and shall repair all 207. damages arising from the inspections. Buyer shall provide Seller and Broker(s) upon receipt, at no cost, copies of all inspection reports 208. concerning the Property obtained by Buyer. If Buyer cancels this Contract, Buyer shall return all documents provided by the Seller and 209. provide Seller with copies of all reports or studies generated by Buyer, provided, however, that Buyer shall not be required to deliver any 210. such report or study if the written contract that Buyer entered into with the consultant who prepared such report or study specifically 211. forbids the dissemination of the report or study to others. Buyer is advised to consult the Arizona Department of Real Estate Buyer 212. *Advisory* provided by AAR to assist in Buyer's due diligence inspections and investigations.
- 6b. 213. **Square Footage/Acreage:** **BUYER IS AWARE THAT ANY REFERENCE TO THE SQUARE FOOTAGE/ACREAGE OF THE 214. PROPERTY, BOTH THE REAL PROPERTY (LAND) AND IMPROVEMENTS THEREON IS APPROXIMATE. IF SQUARE 215. FOOTAGE/ACREAGE IS A MATERIAL MATTER TO THE BUYER; IT MUST BE INVESTIGATED DURING THE DUE 216. DILIGENCE PERIOD.**
- 6c. 217. **Flood Hazard:** Flood hazard designations or the cost of flood hazard insurance shall be determined by Buyer during the Due 218. Diligence Period. If the Property is situated in an area identified as having any special flood hazards by any governmental entity, the 219. lender may require the purchase of flood hazard insurance. Special flood hazards may also affect the ability to encumber or improve 220. the Property.

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6d. 221. Insurance: IF INSURANCE IS A MATERIAL MATTER TO THE BUYER, BUYER SHALL APPLY FOR AND OBTAIN 222. WRITTEN CONFIRMATION OF THE AVAILABILITY AND COST OF INSURANCE FOR THE PROPERTY FROM BUYER'S 223. INSURANCE COMPANY DURING THE DUE DILIGENCE PERIOD. Buyer understands that any fire, casualty, or other 224. insurance desired by Buyer or required by Lender should be in place at COE.

6e. 225. Sewer or On-site Wastewater Treatment System: The Property does does not contain an on-site wastewater 226. treatment system. If the Property is served by a conventional septic tank or alternative system, the AAR On-site Wastewater 227. Treatment Facility Addendum is incorporated herein by reference. 228. IF A SEWER CONNECTION, OR THE AVAILABILITY OF A SEWER CONNECTION, IS A MATERIAL MATTER TO THE 229. BUYER, IT MUST BE INVESTIGATED DURING THE DUE DILIGENCE PERIOD. 230. (BUYER'S INITIALS REQUIRED) [JK] [JY] BUYER BUYER

6f. 231. Site/Soil Evaluation For Installation of On-site Wastewater Treatment Facility: If the suitability of the Property for 232. installation of an on-site wastewater treatment facility (conventional septic tank or alternative system) and associated costs 233. are material to the Buyer, Buyer shall complete a site/soil evaluation and investigate all on-site wastewater treatment facility 234. installation costs within the Due Diligence Period. NOTE: Buyer is advised that the site/soil evaluation is not binding on 235. the State-delegated County agency in any future permitting decision as to the suitability of the design or type of 236. facility for the Property.

6g. 237. LAND DIVISIONS: LAND PROPOSED TO BE DIVIDED FOR PURPOSES OF SALE OR LEASE IS SUBJECT TO 238. STATE, COUNTY AND MUNICIPAL LAWS, ORDINANCES AND REGULATIONS. IF STATE, COUNTY AND MUNICIPAL 239. REQUIREMENTS RELATING TO THE DIVISION OR SPLITTING OF THE PROPERTY ARE A MATERIAL MATTER TO 240. THE BUYER, THEY MUST BE VERIFIED BY BUYER DURING THE DUE DILIGENCE PERIOD. BROKER(S) HAVE MADE 241. NO REPRESENTATIONS, EXPRESS OR IMPLIED, REGARDING THE ABILITY TO DIVIDE OR SPLIT THE PROPERTY. 242. (BUYER'S INITIALS REQUIRED) [JK] [JY] BUYER BUYER

6h. 243. ROADS: IF ROADWAYS, COST AND RESPONSIBILITY FOR ROAD MAINTENANCE, IMPROVEMENTS OR ACCESS IS A 244. MATERIAL MATTER TO BUYER, IT MUST BE INVESTIGATED BY BUYER DURING DUE DILIGENCE PERIOD.

6i. 245. Survey: A survey shall shall not be performed. If to be performed, the survey shall be performed by a licensed 246. surveyor within the Due Diligence Period or _____ days after Contract acceptance. 247. Cost of the survey shall be paid by Seller Buyer Other: _____ 248. The survey shall be performed in accordance with the Arizona State Board of Technical Registration's "Arizona Land Boundary 249. Survey Minimum Standards".

6j. 250. Survey instructions are: A boundary survey and survey plat showing the corners either verified 251. or monumentation. A survey certified by a licensed surveyor, acceptable to Buyer and the Title 252. Company, in sufficient detail for an American Land Title Association ("ALTA") 253. Owner's Policy of Title Insurance with boundary, encroachment or survey 254. exceptions and showing all improvements, utility lines and easements on 255. the Property or within five (5) feet thereof. Other survey terms: _____ 256. _____ 257. _____ 258. _____ 259. _____ 260. _____ 261. (BUYER'S INITIALS REQUIRED) [JK] [JY] BUYER BUYER

6k. 262. WELL WATER/WATER RIGHTS: IF WELL WATER/WATER RIGHTS IS/ARE A MATERIAL MATTER TO THE BUYER, IT 263. MUST BE VERIFIED BY BUYER DURING THE DUE DILIGENCE PERIOD.

6l. 264. BUYER ACKNOWLEDGMENT: BUYER RECOGNIZES, ACKNOWLEDGES AND AGREES THAT BROKER(S) ARE 265. NOT QUALIFIED, NOR LICENSED, TO CONDUCT DUE DILIGENCE WITH RESPECT TO THE PROPERTY OR THE 266. SURROUNDING AREA. BUYER IS INSTRUCTED TO CONSULT WITH QUALIFIED LICENSED PROFESSIONALS TO 267. ASSIST IN BUYER'S DUE DILIGENCE EFFORTS. BECAUSE CONDUCTING DUE DILIGENCE WITH RESPECT TO THE 268. PROPERTY AND SURROUNDING AREA IS BEYOND THE SCOPE OF THE BROKERS EXPERTISE AND LICENSING, 269. BUYER EXPRESSLY RELEASES AND HOLDS HARMLESS BROKER(S) FROM LIABILITY FOR ANY DEFECTS OR 270. CONDITIONS THAT COULD HAVE BEEN DISCOVERED BY INSPECTION OR INVESTIGATION. 271. (BUYER'S INITIALS REQUIRED) [JK] [JY] BUYER BUYER

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- 6m.272. **Due Diligence Period Notice:** Prior to expiration of the Due Diligence Period, Buyer shall deliver to Seller a signed notice of 273. any items disapproved. AAR's Vacant Land/Lot Buyer's Due Diligence Notice and Seller's Response form is available for this 274. purpose. Buyer shall conduct all desired inspections and investigations prior to delivering such notice to Seller and all Due 275. Diligence Period items disapproved shall be provided in a single notice.
- 6n. 276. **Buyer Disapproval:** If Buyer, in Buyer's sole discretion, disapproves of any aspect of the Property, financing, title, or other 277. matter, Buyer shall deliver to Seller notice of the items disapproved and state in the notice that Buyer elects to either:
 - 278. (1) immediately cancel this Contract and all Earnest Money shall be released to Buyer, or
 - 279. (2) provide the Seller an opportunity to correct the items disapproved, in which case:
 - 280. (a) Seller shall respond in writing within five (5) days or _____ days after delivery to Seller of Buyer's notice of
 - 281. items disapproved. Seller's failure to respond to Buyer in writing within the specified time period shall
 - 282. conclusively be deemed Seller's refusal to correct any of the items disapproved.
 - 283. (b) **If Seller agrees in writing to correct item(s) disapproved, Seller shall correct the items, complete any**
 - 284. **repairs in a workmanlike manner and deliver any paid receipts evidencing the corrections and repairs**
 - 285. **to Buyer three (3) days or _____ days prior to COE Date.**
 - 286. (c) If Seller is unwilling or unable to correct any of the items disapproved, Buyer may cancel this Contract within five
 - 287. (5) days after delivery of Seller's response or after expiration of the time for Seller's response, whichever occurs first,
 - 288. and all Earnest Money shall be released to Buyer. If Buyer does not cancel this Contract within the five (5) days as
 - 289. provided, Buyer shall close escrow without correction of those items that Seller has not agreed in writing to correct.
- 290. VERBAL DISCUSSIONS WILL NOT EXTEND THESE TIME PERIODS. Only a written agreement signed by both parties will
- 291. extend response times or cancellation rights.
- 292. BUYER'S FAILURE TO GIVE NOTICE OF DISAPPROVAL OF ITEMS OR CANCELLATION OF THIS CONTRACT WITHIN
- 293. THE SPECIFIED TIME PERIOD SHALL CONCLUSIVELY BE DEEMED BUYER'S ELECTION TO PROCEED WITH THE
- 294. TRANSACTION WITHOUT CORRECTION OF ANY DISAPPROVED ITEMS.
- 6o. 295. **Inspection(s):** Seller grants Buyer and Buyer's inspector(s) reasonable access to conduct inspection(s) of the Property for
- 296. the purpose of satisfying Buyer that any corrections agreed to by the Seller have been completed and that the Property is in
- 297. substantially the same condition as on the date of Contract acceptance. If Buyer does not conduct such inspection(s), Buyer
- 298. releases Seller and Broker(s) from liability for any defects that could have been discovered.

7. REMEDIES

- 7a. 299. **Cure Period:** A party shall have an opportunity to cure a potential breach of this Contract. If a party fails to comply with any
- 300. provision of this Contract, the other party shall deliver a notice to the non-complying party specifying the non-compliance. If
- 301. the non-compliance is not cured within three (3) days after delivery of such notice ("Cure Period"), the failure to comply shall
- 302. become a breach of Contract.
- 7b. 303. **Breach:** In the event of a breach of Contract, the non-breaching party may cancel this Contract and/or proceed against the
- 304. breaching party in any claim or remedy that the non-breaching party may have in law or equity, subject to the Alternative
- 305. Dispute Resolution obligations set forth herein. In the case of the Seller, because it would be difficult to fix actual damages
- 306. in the event of Buyer's breach, the Earnest Money may be deemed a reasonable estimate of damages and Seller may, at
- 307. Seller's option, accept the Earnest Money as Seller's sole right to damages. An unfulfilled contingency is not a breach of
- 308. Contract. The parties expressly agree that the failure of any party to comply with the terms and conditions of Section 1f to
- 309. allow COE to occur on the COE Date, if not cured after a cure notice is delivered pursuant to Section 7a, will constitute a
- 310. material breach of this Contract, rendering the Contract subject to cancellation.
- 7c. 311. **Alternative Dispute Resolution ("ADR"):** Buyer and Seller agree to mediate any dispute or claim arising out of or relating
- 312. to this Contract in accordance with the REALTORS® Dispute Resolution System, or as otherwise agreed. All mediation costs
- 313. shall be paid equally by the parties. In the event that mediation does not resolve all disputes or claims, the unresolved disputes
- 314. or claims shall be submitted for binding arbitration. In such event, the parties shall agree upon an arbitrator and cooperate in
- 315. the scheduling of an arbitration hearing. If the parties are unable to agree on an arbitrator, the dispute shall be submitted to
- 316. the American Arbitration Association ("AAA") in accordance with the AAA Arbitration Rules for the Real Estate Industry. The
- 317. decision of the arbitrator shall be final and nonappealable. Judgment on the award rendered by the arbitrator may be entered in
- 318. any court of competent jurisdiction. Notwithstanding the foregoing, either party may opt out of binding arbitration within thirty (30)
- 319. days after the conclusion of the mediation conference by notice to the other and in such event either party shall have the right to
- 320. resort to court action.
- 7d. 321. **Exclusions from ADR:** The following matters are excluded from the requirement for ADR hereunder: (i) any action brought in the
- 322. Small Claims Division of an Arizona Justice Court (up to \$3,500) so long as the matter is not thereafter transferred or removed from
- 323. the small claims division; (ii) judicial or nonjudicial foreclosure or other action or proceeding to enforce a deed of trust, mortgage, or
- 324. agreement for sale; (iii) an unlawful entry or detainer action; (iv) the filing or enforcement of a mechanic's lien; or (v) any matter that
- 325. is within the jurisdiction of a probate court. Further, the filing of a judicial action to enable the recording of a notice of pending action

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- 326. ("lis pendens") or order of attachment, receivership, injunction, or other provisional remedies shall not constitute a waiver of the
- 327. obligation to submit the claim to ADR, nor shall such action constitute a breach of the duty to mediate or arbitrate.
- 7e. 328. **Attorneys Fees and Costs:** The prevailing party in any dispute or claim between Buyer and Seller arising out of or relating to
- 329. this Contract shall be awarded their reasonable attorney fees and costs. Costs shall include, without limitation, attorney fees,
- 330. expert witness fees, fees paid to investigators, and arbitration costs.

8. ADDITIONAL TERMS AND CONDITIONS

- 8a. 331. Buyer has completed all required due diligence and accepts land as-is.
- 332.
- 333. Buyer is aware that address may change upon applying for permit within Pima County.
- 334. Seller confirms the sale of this property does meet the requirements of A.R.S. 11-831
- 335. regarding land divisions.
- 336.
- 337. Buyer is aware that a condition of the sale is the creation of covenant, to run with
- 338. the land being conveyed, which prohibits the encroachment of any development activity
- 339. or disturbance of land with the "Xeroriparian Area" as a designated on the survey
- 340. plat (see cross hatched area). Seller will draft and submit to Buyer for review and
- 341. approval a separate document. Buyer's approval shall not be unreasonably withheld.
- 342. The legal description for both Lots 2 and 3 as is part of this contract also applies
- 343. to exhibit "C", Affidavit of Disclosure.
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- 8b. 361. **Risk of Loss:** If there is any loss or damage to the Property between the date of Contract acceptance and COE or
- 362. possession, whichever is earlier, by reason of fire, vandalism, flood, earthquake, or act of God, the risk of loss shall be on the
- 363. Seller, provided, however, that if the cost of repairing such loss or damage would exceed ten percent (10%) of the purchase
- 364. price, either Seller or Buyer may elect to cancel the Contract.
- 8c. 365. **Permission:** Buyer and Seller grant Broker(s) permission to advise the public of this Contract.
- 8d. 366. **Arizona Law:** This Contract shall be governed by Arizona law and jurisdiction is exclusively conferred on the State of Arizona.
- 8e. 367. **Time is of the Essence:** The parties acknowledge that time is of the essence in the performance of the obligations
- 368. described herein.

>>

	
SELLER	SELLER

<Initials

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Initials>

	
BUYER	BUYER



Vacant Land/Lot Purchase Contract >>

- 8f. 369. **Compensation:** Seller and Buyer acknowledge that Broker(s) shall be compensated for services rendered as previously agreed 370. by separate written agreement(s), which shall be delivered by Broker(s) to Escrow Company for payment at COE, if not previously 371. paid. If Seller is obligated to pay Broker(s), this Contract shall constitute an irrevocable assignment of Seller's proceeds at COE. 372. If Buyer is obligated to pay Broker(s), payment shall be collected from Buyer as a condition of COE. COMMISSIONS PAYABLE 373. FOR THE SALE, LEASING, OR MANAGEMENT OF PROPERTY ARE NOT SET BY ANY BOARD OR ASSOCIATION OF 374. REALTORS®, OR MULTIPLE LISTING SERVICE, OR IN ANY MANNER OTHER THAN BETWEEN THE BROKER AND CLIENT.
- 8g. 375. **Copies and Counterparts:** A fully executed facsimile or electronic copy of the Contract shall be treated as an original 376. Contract. This Contract and any other documents required by this Contract may be executed by facsimile or other 377. electronic means and in any number of counterparts, which shall become effective upon delivery as provided for herein. 378. All counterparts shall be deemed to constitute one instrument, and each counterpart shall be deemed an original.
- 8h. 379. **Days:** All references to days in this Contract shall be construed as calendar days and a day shall begin at 12:00 a.m. and 380. end at 11:59 p.m.
- 8i. 381. **Calculating Time Periods:** In computing any time period prescribed or allowed by this Contract, the day of the act or event 382. from which the time period begins to run is not included and the last day of the time period is included. Contract acceptance 383. occurs on the date that the signed Contract (and any incorporated counter offer) is delivered to and received by the 384. appropriate Broker. Acts that must be performed three days prior to the COE Date must be performed three full days prior (i.e., 385. if COE Date is Friday the act must be performed by 11:59 p.m. on Monday).
- 8j. 386. **Entire Agreement:** This Contract, and any addenda and attachments, shall constitute the entire agreement between Seller 387. and Buyer, shall supersede any other written or oral agreements between Seller and Buyer and can be modified only by a 388. writing signed by Seller and Buyer. The failure to initial any page of this Contract shall not affect the validity or terms of this 389. Contract.
- 8k. 390. **Subsequent Offers:** Buyer acknowledges that Seller has the right to accept subsequent offers until COE. Seller understands 391. that any subsequent offer accepted by the Seller must be a backup offer contingent on the cancellation of this Contract.
- 8l. 392. **Cancellation:** A party who wishes to exercise the right of cancellation as allowed herein may cancel this Contract by 393. delivering notice stating the reason for cancellation to the other party or to the Escrow Company. Cancellation shall become 394. effective immediately upon delivery of the cancellation notice.
- 8m. 395. **Notice:** Unless otherwise provided, delivery of all notices and documentation required or permitted hereunder shall be in 396. writing and deemed delivered and received when: (i) hand-delivered; (ii) sent via facsimile transmission; (iii) sent via electronic 397. mail, if email addresses are provided herein; or (iv) sent by recognized overnight courier service, and addressed to Buyer as 398. indicated in Section 8q, to Seller as indicated in Section 9a and to the Escrow Company indicated in Section 3a.
- 8n. 399. **Earnest Money:** Earnest Money is in the form of: Personal Check Other Business check 400. If applicable, Earnest Money has been received by Broker named in Section 8q and upon acceptance of this offer will be 401. deposited with: Escrow Company Broker's Trust Account. Buyer acknowledges that failure to pay the required 402. closing funds by the scheduled Close of Escrow, if not cured after a cure notice is delivered pursuant to Section 7a, shall be 403. construed as a material breach of this contract and all earnest money shall be subject to forfeiture.
- 8o. 404. **RELEASE OF BROKER(S): SELLER AND BUYER HEREBY EXPRESSLY RELEASE, HOLD HARMLESS AND INDEMNIFY 405. BROKER(S) IN THIS TRANSACTION FROM ANY AND ALL LIABILITY AND RESPONSIBILITY REGARDING FINANCING, THE 406. CONDITION, SQUARE FOOTAGE/ACREAGE, LOT LINES, BOUNDARIES, VALUE, RENT ROLLS, ENVIRONMENTAL 407. PROBLEMS, SANITATION SYSTEMS, ABILITY TO DIVIDE OR SPLIT THE PROPERTY, BUILDING CODES, GOVERNMENTAL 408. REGULATIONS, INSURANCE, PRICE AND TERMS OF SALE, RETURN ON INVESTMENT, OR ANY OTHER MATTER 409. RELATING TO THE VALUE OR CONDITION OF THE PROPERTY.** 410. (BUYER'S AND SELLER'S INITIALS REQUIRED) JH JH
SELLER SELLER BUYER BUYER
- 8p. 411. **Terms of Acceptance:** This offer will become a binding Contract when acceptance is signed by Seller and 412. a signed copy delivered in person, by mail, facsimile or electronically, and received by Broker named in Section 8q 413. by November 4, 2021 at 5 a.m. / p.m., Mountain Standard Time. Buyer 414. may withdraw this offer at any time prior to receipt of Seller's signed acceptance. If no signed acceptance is received by this 415. date and time, this offer shall be deemed withdrawn and the Buyer's Earnest Money shall be returned. 416. THIS CONTRACT CONTAINS TEN PAGES EXCLUSIVE OF ANY ADDENDA AND ATTACHMENTS. ENSURE THAT YOU HAVE 417. RECEIVED AND READ ALL TEN PAGES OF THIS OFFER AS WELL AS ANY ADDENDA AND ATTACHMENTS.

JH
SELLER SELLER

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<Initials> JH JH
BUYER BUYER



Vacant Land/Lot Purchase Contract >>

8q. 418. Broker on behalf of Buyer:

419. Judy Backenkeller 13166 BR112208000
PRINT SALESPERSON'S NAME AGENT MLS CODE AGENT STATE LICENSE NO.

420. Legends Realty 3878
PRINT FIRM NAME FIRM MLS CODE

421. 3940 W Flying Diamond Dr. Tucson AZ 85742 LC577846000
FIRM ADDRESS STATE ZIP CODE FIRM STATE LICENSE NO.

8r. 422. 520-730-6772 bfr57@yahoo.com
PREFERRED TELEPHONE FAX EMAIL

423. Agency Confirmation: The Broker named in Section 8q above is the agent of (check one):

8s. 424. [X] the Buyer; [] the Seller; or [] both the Buyer and Seller

425. The undersigned agree to purchase the Premises on the terms and conditions herein stated and acknowledge receipt
426. of a copy hereof including the Buyer Attachment.

427. John Kinder 11/02/2021 Jeremiah York 11/02/2021
BUYER'S SIGNATURE MO/DA/YR BUYER'S SIGNATURE MO/DA/YR

428. The Ridge Christian Fellowship Church PO Box 68575
ADDRESS

429. Tucson AZ 85737
CITY, STATE, ZIP CODE

9. SELLER ACCEPTANCE

9a. 430. Broker on behalf of Seller:

431. William Arnold 58 BR008928000
PRINT SALESPERSON'S NAME AGENT MLS CODE AGENT STATE LICENSE NO.

432. William G. Arnold, LTD 3216
PRINT FIRM NAME FIRM MLS CODE

433. 4400 E Broadway, No. 600 AZ 85711 CO545619000
FIRM ADDRESS STATE ZIP CODE FIRM STATE LICENSE NO.

434. (520) 247-4592 (520) 325-6455 tucsonbil@gmail.com
PREFERRED TELEPHONE FAX EMAIL

9b. 435. Agency Confirmation: The Broker named in Section 9a above is the agent of (check one):

436. [X] the Seller; or [] both the Buyer and Seller

9c. 437. The undersigned agree to sell the Premises on the terms and conditions herein stated, acknowledge receipt of a
438. copy hereof and grant permission to Broker named in Section 9a to deliver a copy to Buyer.

439. [] Counter Offer is attached, and is incorporated herein by reference. Seller should sign both this offer and the Counter Offer.
440. [] If there is a conflict between this offer and the Counter Offer, the provisions of the Counter Offer shall be controlling.

441. [Signature] 11/3/21 [Signature]
SELLER'S SIGNATURE MO/DA/YR SELLER'S SIGNATURE MO/DA/YR

442. Golder Ranch Fire District
SELLER'S NAME PRINTED

443. 3885 E. Golder Ranch Dr.
ADDRESS

444. Catalina AZ 85739
CITY, STATE, ZIP CODE

[] OFFER REJECTED BY SELLER: MONTH DAY YEAR (SELLER'S INITIALS)

For Broker Use Only:
Brokerage File/Log No. Manager's Initials Broker's Initials Date MO/DA/YR





PHONE: (520) 790 8373 • FAX: (520) 512 8373
4817 EAST 5TH STREET • TUCSON, ARIZONA 85711

EXHIBIT 1 NEW LOT 2 LEGAL DESCRIPTION

A portion of that certain parcel of land recorded in Docket 13410, Page 1920, and that certain parcel of land recorded in Sequence No. 2017-1880638, records of Pima County, Arizona, being a portion of the Southwest Quarter of the Northwest Quarter of Section 21, Township 12, South, Range 13 East, Gila and Salt River Meridian, Pima County, Arizona, more particularly described as follows:

COMMENCING at the Southwest corner of the Southwest Quarter of the Northwest Quarter of said Section 21 (West Quarter corner, Section 21), from which the Center Quarter corner of said Section 21 bears North 89° 50' 21" East (basis of bearings), a distance of 2,616.17 feet;

THENCE North 00° 30' 25" West, along the West line of the Southwest Quarter of the Northwest Quarter of said Section 21, a distance of 661.43 feet;

THENCE North 89° 50' 41" East, a distance of 35.00 feet to the Southwest corner of said parcel of land recorded in Docket 13410, Page 1920;

THENCE continue North 89° 50' 41" East, along the South line of said parcel of land recorded in Docket 13410, Page 1920, a distance of 10.92 feet to the Northwest corner of said parcel of land recorded in Sequence No. 2017-1880638, and the **POINT OF BEGINNING**;

THENCE continue North 89° 50' 41" East, along the South line of said parcel of land recorded in Docket 13410, Page 1920, also being the North line of said parcel of land recorded in Sequence No. 2017-1880638, a distance of 69.40 feet;

THENCE North 60° 52' 10" East, a distance of 212.18 feet;

THENCE North 89° 06' 07" East, a distance of 145.94 feet;

THENCE North 81° 19' 18" East, a distance of 209.00 feet to a point on the East line of said parcel of land recorded in Docket 13410, Page 1920;

THENCE South 00° 26' 24" East, along the East line of said parcel of land recorded in Docket 13410, Page 1920, a distance of 135.66 feet to the Southeast corner thereof;

THENCE South 89° 50' 41" West, along the South line of said parcel of land recorded in Docket 13410, Page 1920, a distance of 228.03 feet to the Northeast corner of said parcel of land recorded in Sequence No. 2017-1880638;

THENCE South 00° 28' 43" East, along the East line of said parcel of land recorded in Sequence No. 2017-1880638, a distance of 224.96 feet;

THENCE South 89° 50' 21" West, a distance of 217.35 feet;

THENCE South 54° 08' 25" West, a distance of 198.29 feet to a point on the West line of said parcel of land recorded in Sequence No. 2017-1880638;

THENCE North 00° 41' 31" West, along said West line, a distance of 340.72 feet to the **POINT OF BEGINNING**.

SAID NEW LOT 2 contains **3.3150 acres** (144,400 square feet), more or less.

SUBJECT TO and **TOGETHER WITH** easements and other matters of record.





PHONE: (520) 790 8373 • FAX: (520) 512 8373
4817 EAST 5TH STREET • TUCSON, ARIZONA 85711

EXHIBIT 2 NEW LOT 3 LEGAL DESCRIPTION

A portion of that certain parcel of land recorded in Sequence No. 2017-1880638, records of Pima County, Arizona, being a portion of the Southwest Quarter of the Northwest Quarter of Section 21, Township 12, South, Range 13 East, Gila and Salt River Meridian, Pima County, Arizona, more particularly described as follows:

COMMENCING at the Southwest corner of the Southwest Quarter of the Northwest Quarter of said Section 21 (West Quarter corner, Section 21), from which the Center Quarter corner of said Section 21 bears North 89° 50' 21" East (basis of bearings), a distance of 2,616.17 feet;

THENCE North 00° 30' 25" West, along the West line of the Southwest Quarter of the Northwest Quarter of said Section 21, a distance of 661.43 feet;

THENCE North 89° 50' 41" East, a distance of 35.00 feet to the Southwest corner of that certain parcel of land recorded in Docket 13410, Page 1920;

THENCE continue North 89° 50' 41" East, along the South line of said parcel of land recorded in Docket 13410, Page 1920, a distance of 10.92 feet to the Northwest corner of said parcel of land recorded in Sequence No. 2017-1880638;

THENCE South 00° 41' 31" East, along the West line of said parcel of land recorded in Sequence No. 2017-1880638, a distance of 340.72 feet to the **POINT OF BEGINNING**;

THENCE North 54° 08' 25" East, a distance of 198.29 feet;

THENCE North 89° 50' 21" East, a distance of 217.35 feet to a point on the East line of said parcel of land recorded in Sequence No. 2017-1880638;

THENCE South 00° 28' 43" East, along the East line of said parcel of land recorded in Sequence No. 2017-1880638, a distance of 406.43 feet to the Southeast corner thereof;

THENCE South 89° 50' 21" West, along the South line of said parcel of land recorded in Sequence No. 2017-1880638, a distance of 353.17 feet to the beginning of a tangent curve to the right;

THENCE Northwesterly along the Southwesterly line of said parcel of land recorded in Sequence No. 2017-1880638, a distance of 39.04 feet along the arc of said curve to the right, with a radius of 25.00 feet, a central angle of 89° 28' 08", and a chord that bears North 45° 25' 35" West, a distance of 35.19 feet, to a point of tangency;

THENCE North 00° 41' 31" West, along the West line of said parcel of land recorded in Sequence No. 2017-1880638, a distance of 265.96 feet to the **POINT OF BEGINNING**.

SAID NEW LOT 3 contains **3.3150 acres** (144,400 square feet), more or less.

SUBJECT TO and **TOGETHER WITH** easements and other matters of record.





PHONE: (520) 790 8373 • FAX: (520) 512 8373
4817 EAST 5TH STREET • TUCSON, ARIZONA 85711

March 25, 2021

Pima County Development Services Department
Addressing Division
201 N. Stone Avenue, 4th Floor
Tucson, Arizona 85702

REFERENCE: PIMA COUNTY CODE – CHAPTER 18.70
MINOR LANDS DIVISION – SECTION 18.79.060A1.a.3
STATEMENT REGARDING ACCESS
APN's 225-04-016L & 225-04-017D
A portion of Section 21, T-12-S, R-13-E, Pima County, Arizona
Job Number 21-114

To Whom It May Concern:

- New Lot 1, as shown on the accompanying Minor Land Division Record of Survey Map, has legal and physical access along Shannon Road, a public road per Docket 7895, Page 369.
- New Lot 2 as shown on the accompanying Minor Land Division Record of Survey Map, has legal and physical access along Shannon Road, a public road per Docket 12406, Page 4912.
- New Lot 3, as shown on the accompanying Minor Land Division Record of Survey Map, has legal and physical access along Shannon Road, a public road per Docket 12406, Page 4912, and has legal and physical access along Overton Road, a public road per Road Proceeding No. 383 (Book 6, Page 97, Road Maps).

Sincerely,
PUTT LAND SURVEYING, INC.



David L. Putt, RLS
President

Exhibit "C"

Affidavit of Disclosure

Pursuant to A.R.S. §33-422, a seller of five or fewer parcels of land, other than subdivided land, in an unincorporated area of a county, and any subsequent seller of such a parcel, shall furnish a written affidavit of disclosure, in substantially the same form set forth in the statute, to the buyer at least seven days before the transfer of the property. The buyer shall acknowledge receipt of the affidavit. The buyer has the right to rescind the sales transaction for a period of five days after receipt of the affidavit of disclosure. The seller must record the executed affidavit of disclosure at the same time that the deed is recorded.

Various statutes are referred to in the Affidavit of Disclosure. The seller should review these statutes before completing the Affidavit. Arizona statutes are available at www.azleg.state.az.us/ArizonaRevisedStatutes.asp.

The Affidavit of Disclosure also refers to various maps and information available on the State Real Estate Department's ("ADRE") website at www.azre.gov/.

The Affidavit of Disclosure should be used in conjunction with any other appropriate seller's property disclosure statement or other seller disclosure documentation.

No representation is made as to the legal validity or adequacy of the following Affidavit of Disclosure or the consequences thereof. If you desire legal advice, tax or other professional advice, please contact your attorney, tax advisor or other professional consultant.

The Legislature frequently adds to the Affidavit of Disclosure. The following Affidavit of Disclosure form may not be updated or revised for accuracy as statutory or case law changes.

Review the statutory requirements for the Affidavit at:
www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/33/00422.htm&Title=33&DocType=ARS

You should not act upon this information without seeking independent legal counsel.

August 2019

William G. Arnold, LTD, 4400 E. Broadway, #600 Tucson, AZ 85711
Phone 5203259905

Fax 520 885.7490

William Arnold

Golder Ranch Fire

Produced with zipForm® by zipLogix, 18070 Fifteen Mile Road, Fraser, Michigan 48026 www.ziplogix.com



WHEN RECORDED MAIL TO:

William G. Arnold, Ltd
c/o William "Bill" Arnold
4400 E. Broadway #600
Tucson, AZ 85711

AFFIDAVIT OF DISCLOSURE
PURSUANT TO A.R.S. §33-422

I, Golder Ranch Fire District ("Seller(s)") being duly sworn, hereby make this Affidavit of Disclosure relating to the real property situated in the unincorporated area of: Pima County, State of Arizona, located at: 85739 and legally described as:

(Legal Description attached hereto as Exhibit "A")
("Property").

1. There is is not... legal access to the Property, as defined in A.R.S. §11-831. Unknown
Explain: _____

2. There is is not... physical access to the Property. Unknown
Explain: _____

3. There is is not... a statement from a licensed surveyor or engineer available stating whether the Property has physical access that is traversable by a two-wheel drive passenger motor vehicle.

4. The legal and physical access to the Property is is not... the same. Unknown Not applicable
Explain: _____

If access to the parcel is not traversable by emergency vehicles, the county and emergency service providers may not be held liable for any damages resulting from the inability to traverse the access to provide needed services.

August 2019



5. The road(s) is/are publicly maintained privately maintained not maintained not applicable. If applicable, there is is not...a recorded road maintenance agreement.

If the roads are not publicly maintained, it is the responsibility of the Property owner(s) to maintain the roads and roads that are not improved to county standards and accepted for maintenance are not the county's responsibility.

6. A portion or all of the Property is is not...located in a FEMA designated regulatory floodplain. If the property is in a floodplain, it may be subject to floodplain regulation.

7. The Property is is not...subject to Fissures or Expansive Soils Unknown
Explain: _____

8. The following services are currently provided to the Property: water sewer electric natural gas single party telephone cable television services.

9. The Property is is not...served by a water supply that requires the transportation of water to the Property.

10. The Property is served by a private water company a municipal water provider a private well a shared well no well. If served by a shared well, the shared well is is not...a public water system, as defined by the Safe Drinking Water Act (42 United States Code §300f).

Notice to buyer: If the property is served by a well, a private water company or a municipal water provider the Arizona Department of Water Resources may not have made a water supply determination. For more information about water supply, contact the water provider.

11. The Property or the water used on the Property is is not the subject of a statement of claimant for the use of water in a general adjudication of water rights. Unknown

This is a lawsuit to determine the use of and relative priority of water rights. A map of adjudicated areas is available at the website of the Department of Water Resources.

12. The Property does have does not have...an on-site wastewater treatment facility (i.e., standard septic or alternative system to treat and dispose of wastewater). Unknown. If applicable: a) the Property will will not...require installation of an on-site wastewater treatment facility; b) The on-site wastewater treatment facility has has not... been inspected.

13. The Property has been has not been ...subject to a percolation test. Unknown

14. The Property does have does not have one or more solar energy devices that are leased owned.

Notice to buyer: If the Property contains solar energy devices, it is the responsibility of the buyer to verify the proper replacement and disposal method for the devices, as applicable. If the solar energy devices are leased, the seller or property owner shall disclose the name and contact information of the leasing company.

Leasing company name: _____ Phone: _____

15. The Property does does not...meet the minimum applicable county zoning requirements of the applicable zoning designation.

August 2019



16. The sale of the Property does does not... meet the requirements of A.R.S. §11-831 regarding land divisions. If those requirements are not met, the property owner may not be able to obtain a building permit. The seller or property owner shall disclose each of the deficiencies to the buyer.

Explain: _____

17. The Property is is not located in the clear zone of a military airport or ancillary military facility, as defined in A.R.S. §28-8461. (Maps are available at the State Real Estate Department's website.)

18. The Property is is not located in the high noise or accident potential zone of a military airport or ancillary military facility, as defined in A.R.S. §28-8461. (Maps are available at the State Real Estate Department's website.)

19. Notice: If the Property is located within the territory in the vicinity of a military airport or ancillary military facility the Property is required to comply with sound attenuation standards as prescribed by A.R.S. §28-8482. (Maps are available at the State Real Estate Department's website.)

20. The Property is is not located under military restricted airspace. Unknown. (Maps are available at the State Real Estate Department's website.)

21. The Property is is not located in a military electronics range as defined in A.R.S. §9-500.28 and A.R.S. §11-818. Unknown. (Maps are available at the State Real Estate Department's website.)

22. Use of the Property is is not limited in any way relating to an encumbrance of title due to a lis pendens, a court order or a state real estate department order or a pending legal action. If the use of the property is limited due to an encumbrance of title, the seller or property owner shall disclose the limitations to the buyer. Explain: _____



This Affidavit of Disclosure supersedes any previously recorded Affidavit of Disclosure.

I certify under penalty of perjury that the information contained in this affidavit is true, complete and correct according to my best belief and knowledge.

Dated this 5/24 day of 2021 by:
(DATE) (YEAR)

Seller's name (print): Golder Ranch Fire District Signature: [Handwritten Signature]

Seller's name (print): Randy Korner Signature: _____

STATE OF ARIZONA)
County of Pima)

SS.



SUBSCRIBED AND SWORN before me this May 24th day of 2021,
(DATE) (YEAR)

by Shannon Ortiz

Notary Public

My commission expires: 2/28/2023
(DATE)

Buyer(s) hereby acknowledges receipt of a copy of this Affidavit of Disclosure this

2 day of November, 2021
(DATE) (YEAR)

Buyer's name (print): John Kinder Signature: [Authentisign Signature: John Kinder]
11/2/2021 9:08:48 PM MST

Buyer's name (print): Jeremiah York Signature: [Authentisign Signature: Jeremiah York]
11/2/2021 10:09:28 PM MST

August 2019





GOLDER RANCH FIRE DISTRICT

Fire ~ Rescue ~ Ambulance
3885 E. Golder Ranch Drive
Tucson, Arizona 85739

Chief Randy Karrer

RESOLUTION NO. 2021-0012

AN UPDATED RESOLUTION RELATED TO THE SALE OF THE PROPERTY COMMONLY KNOWN AS THE SHANNON/OVERTON PERPORTY TO REFLECT THE REVISED CONTRACT TERM

A RESOLUTION OF THE GOVERNING BOARD OF THE GOLDER RANCH FIRE DISTRICT APPROVING THE SALE OF THE REAL PROPERTY COMMONLY REFERRED TO AS THE SHANNON/OVERTON PROPERTY WHICH IS SURPLUS TO THE NEEDS OF THE DISTRICT IN THE AMOUNT OF \$325,000 UPON THE TERMS AND CONDITIONS SET FORTH IN THE PURCHASE CONTRACT DATED NOVEMBER 3, 2021, AND FURTHER APPROVE THE COVENANTS, CONDITIONS, AND RESTRICTIONS AS PRESENTED TO THE BOARD, AND THAT THE CHAIRPERSON OR ANOTHER BOARD MEMBER DESIGNATED BY THE CHAIRPERSON BE AUTHORIZED TO EXECUTE ON BEHALF OF THE DISTRICT ANY AND ALL DOCUMENTS NECESSARY OR REASONABLY REQUIRED TO FINALIZE THE TRANSACTION

The Golder Ranch Fire District Governing Board hereby adopts and sets forth the following Resolution:

WHEREAS, the Golder Ranch Fire District is a fire district and political subdivision of the State of Arizona, and is duly organized and existing pursuant to the constitution and laws of the State; and

WHEREAS, the Golder Ranch Fire District is the owner of the real property as described in Exhibit A, attached to this document, and has declared the real property as surplus to the needs of the District; and

WHEREAS, the Golder Ranch Fire District has determined that the real property listed in Exhibit A is no longer of any value to the District, does not serve a useful function and is not required for the continued effective operation of the District.

NOW, THEREFORE, BE IT RESOLVED; the Governing Board of the Golder Ranch Fire District declares the real property listed on Exhibit A, attached to this resolution, as surplus property and is no longer of need to the District; and



GOLDER RANCH FIRE DISTRICT

Fire ~ Rescue ~ Ambulance
3885 E. Golder Ranch Drive
Tucson, Arizona 85739

Chief Randy Karrer

BE IT FURTHER RESOLVED that the Covenants, Conditions, and Restrictions related to the Xeroriparian/Riparian Area of the real property be approved and recorded against the real property; and,

BE IT FURTHER RESOLVED that the Golder Ranch Fire District Governing Board approve the sale of the real property in the amount of \$325,000 upon the terms and conditions set forth in the Purchase Contract dated November 3, 2021; and

BE IT FURTHER RESOLVED that the chairperson or another board member designated by the chairperson be authorized to execute on behalf of the District any and all documents necessary or reasonably required to finalize the transaction.

ADOPTED AND APPROVED on this 16th day of November 2021, at a duly noticed public meeting of the Golder Ranch Fire District Governing Board.

Vicki Cox Golder
Chairperson of the Governing Board
of the Golder Ranch Fire District

ATTEST:

Wally Vette
Clerk of the Governing Board
of the Golder Ranch Fire District

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 16, 2021

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL THE FOLLOWING POLICIES: 1048 – HOLIDAY TIME OFF AND 1042 - DRIVER'S LICENSE REQUIREMENTS

ITEM #: 8C

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

Ready for Fire Board approval, the following new policies have been updated and transitioned to the new Lexipol platform. All prior and existing policies, manuals, orders, and regulations that are in conflict with these policies are revoked, except to the extent that portions of the existing manuals, procedures, orders, and other regulations that have not been included herein shall remain in effect where they do not conflict with the provisions of these policies. The updated policies include: 1048 – Holiday Time Off and 1042 – Driver's License Requirements.

The budgetary impact for including an additional holiday (Juneteenth) as proposed in the new Holiday Time-Off Policy would be approximately \$54,080 or roughly a 1/2 penny on the mil rate in the first year. Manager Christian calculated the approximate cost as follows:

We have 262 employees receiving paychecks and there are 54 on an administrative schedule who would get the day off in lieu of getting the extra pay. There are 208 employees who get either an extra eight hours of straight time pay or get eight hours added to their comp time bank. Assuming that the comp time bank usage will generate a marginal cost at some point, we will assume that the eight hours of comp time is equal to taking the money now, for purposes of this exercise. The average straight time rate in suppression is \$25/hour.

208 X 25/hour X 8 hours = \$41,600

When grossed up for PSPRS, life insurance, 401a, and workers comp (130%) I get \$54,080 or roughly ½ penny on the mil rate in the first year.

If approved, these policies would be effective December 1, 2021.

RECOMMENDED MOTION

Motion to approve the following amended policies: 1048 – Holiday Time Off and 1042 – Driver’s License Requirements

Holiday Time Off

1048.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that full-time employees of the District are provided with a competitive paid-time-off benefit for the recognition of District-designated holidays.

1048.2 POLICY

On the following traditional recognized Federal holidays, the administrative offices will be closed, and no in-person or telework shall be authorized:

- (a) New Year's Day (January 1)
- (b) Independence Day (July 4)
- (c) Thanksgiving Day (Fourth Thursday in November)
- (d) Christmas Day (December 25)

The District recognizes the additional Federal holidays, in-person or telework is allowed only with supervisor's prior approval:

- (a) Labor Day (First Monday in September)
- (b) Columbus Day (Second Monday in October)
- (c) Veterans Day (November 11)
- (d) Civil Rights Day (Third Monday in January)
- (e) Presidents' Day (Third Monday in February)
- (f) Memorial Day (Last Monday in May)
- (g) Juneteeth (June 19)

Other District designated holiday:

- (a) Employee's birthday

Non-uniformed employees will receive 96 hours in their holiday time-off bank, in the timekeeping system, on July 1st of each year (the first day of the fiscal year). Thirty-two hours of holiday time-off must be utilized on the days the District administrative offices are closed. The remaining 64 hours may be utilized by the employee on dates they choose, after approval from their supervisor, and following all applicable time-off policies.

According to the guidelines below, full-time uniformed employees may be required to work on holidays, but shall receive holiday pay for those days worked.

1048.3 GUIDELINES

Golder Ranch Fire District

Policy Manual

Holiday Time Off

- (a) District-paid holidays which fall on a Saturday will be observed on the preceding Friday. District-paid holidays which fall on a Sunday will be observed on the following Monday. Exceptions shall be made at the discretion of the Fire Chief or designee.
- (b) Full-time, non-uniformed employees shall receive eight hours of holiday pay in lieu of working a full day on a holiday. If the holiday falls on a day that an employee is scheduled to work more than eight hours, the employee will need to make up the additional hours by working extra time within the same week as the holiday or by utilizing their PTO, or comp time, to make up the additional hour(s).
- (c) Non-uniformed employees are responsible for recording their holiday time-off in the District's timekeeping system and obtaining the appropriate approval for time-off.
- (d) Non-uniformed employees shall use no more than 16 hours of holiday time-off per month.
- (e) The District views holiday time-off as important, for the employee and their family, and encourages the use of all 96 hours within the fiscal year in which it is provided. Unused holiday time-off remaining in a non-uniformed employee's bank will be forfeited at the end of each fiscal year (June 30).
- (f) Non-uniformed employees shall not transfer holiday time-off into their comp time bank.
- (g) Full-time, uniformed employees shall have the choice of either receiving eight hours of holiday pay or eight hours of comp time, paid at the employee's regular hourly rate, regardless of whether or not they are scheduled to work. However, the employee's comp time bank is capped at 144 hours.
- (h) Uniformed personnel working in recognized administrative uniformed positions may request to float no more than two District approved holidays, at the discretion of the appropriate Assistant Chief, per calendar year. Direct reports to the Fire Chief will approve their personnel's request, or make their own request to the Fire Chief. If a non-exempt, uniformed employee, assigned to a recognized administrative uniformed position, floats a District-approved holiday, eight hours of comp time will be added to their comp time bank. However, the uniformed employee's comp time bank is capped at 144 hours.
- (i) If an employee is receiving workers' compensation benefits due to an illness or injury, they shall continue to receive holiday pay for those holidays that occur while on workers' compensation leave.
- (j) Holiday pay shall be counted as "hours worked" for purposes of calculation of overtime for non-uniformed, and uniformed personnel assigned to a recognized administrative uniformed position.
- (k) Holiday pay is based upon the completion of the pay period. A completed pay period is one that does not include donated leave, personal leave of absence, suspension, or other leave without pay.
- (l) At the end of employment, holiday time-off is not eligible for pay-out.

Driver's License Requirements

1042.1 PURPOSE AND SCOPE

The purpose of this policy is to establish procedures to ensure that all Golder Ranch Fire District members who drive as a part of their duties have and maintain required driving licenses.

1042.2 POLICY

In order to promote driver safety, it is the policy of the Golder Ranch Fire District that any member who is assigned duties requiring driving district vehicles or equipment, or drive a privately owned vehicle while conducting district business, has, and maintains, driving privileges and licenses consistent with their duties.

1042.3 REQUIREMENTS

Any member who is assigned duties that require them to drive district vehicles, equipment, or private vehicles shall be required to obtain and maintain a valid driver's license (ARS § 28-3151).

1042.3.1 REVIEW OF RECORDS

The Fire District shall monitor the driving records of all members to confirm each driver has a valid Arizona driver's license with an acceptable driving record.

The District shall be responsible for reviewing the driver's license reports as part of the hiring process, and any time an incident occurs that affects a member's eligibility to drive. Each member's driving record shall be reviewed annually to ensure that the member maintains safe driving habits.

1042.3.2 NEW EMPLOYEES

Prospective member driving records shall be evaluated to confirm that the applicant has a valid driver's license, and to review the type and number of moving traffic violations on the record.

At the time of hire, all new members shall be required to present a valid driver's license.

1042.3.3 CURRENT EMPLOYEES

Driving records of existing members shall be evaluated to confirm that the member has a valid driver's license, and to review any moving traffic violations.

Any member who drives a vehicle while conducting district business must notify their supervisor within 48 hours of any suspension, revocation, or other change in the status of their driver's license. Any violation of this procedure may result in disciplinary action, up to and including termination.

Any member who does not possess a valid license shall not drive any vehicle while conducting district business.

If a member's driver's license is suspended, revoked, or becomes invalid, the District may, at its discretion, take any combination of the following actions:

- (a) Assign a member to duties that do not require driving, for up to 60 calendar days from the date of the Arizona Department of Transportation Motor Vehicle Division

Golder Ranch Fire District

Policy Manual

Driver's License Requirements

(MVD) report, to allow the member an opportunity to seek the reinstatement of their driver's license, provided:

1. The member can still perform the majority of their job duties.
 2. There is minimal impact on the District work output.
- (b) Place a member on leave without pay for up to a maximum of six months from the date of the MVD report pending license reinstatement, or up to a maximum of four months if the member has already been assigned to non-driving duties for 60 calendar days.

Any member who is unable to obtain reinstatement of their driver's license may be subject to disciplinary action, up to and including termination.

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Dave Christian, Finance Manager

DATE: November 16, 2021

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT

ITEM #: 8D

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

Presented are the monthly financial reports and cash reconciliation.

RECOMMENDED MOTION

Motion to approve and accept the Golder Ranch Fire District reconciliation and monthly financial report as presented.

Golder Ranch Fire District
 Summary Budget Comparison - SUMMARY BUDGET TO ACTUAL **BOARD PACKET**
 From 10/1/2021 Through 10/31/2021

Account Code	Account Title	Current Period Budget	Current Period Actual	YTD Budget	YTD Actual
5000	Labor/Benefits/Employee Development	2,330,388.78	2,240,329.15	10,040,050.53	9,733,268.50
6000	Supplies/Consumables	110,440.86	72,052.38	451,763.44	356,203.02
6500	Vehicle / Equipment Expense	71,764.67	43,104.35	287,058.68	228,107.59
6750	Utilities / Communications	37,481.27	30,908.87	154,070.54	149,475.57
7000	Professional Services	168,572.17	58,405.00	458,868.68	268,590.77
7500	Dues/Subscriptions/Maint. Fees	25,198.59	24,298.02	126,194.36	145,794.46
7750	Insurance	7,000.00	8,268.87	73,796.00	80,388.37
8000	Repairs / Maintenance	68,515.82	24,676.13	199,607.78	142,854.77
9000	Debt Service	1,460.46	1,399.33	70,841.84	69,173.99
9500	Capital Outlay	484,499.58	180,174.05	1,937,998.32	461,968.24
9900	Interest Expense	0.00	0.00	21,780.00	20,693.74
Report Difference		(3,305,322.20)	(2,683,616.15)	(13,822,030.17)	(11,656,519.02)



Account Statement (Version 2)

Run Date: 11/02/2021
Report Id: sd11080

Posting Date: 09/27/2021 - 10/26/2021

FREDERICK H PEARCE, GOLDER RANCH FD
XX -05358922
3885 E GOLDER RANCH DR
TUCSON, AZ 857399797 USA

Posting Date	Transaction Date	Description	Location	Country	Original Amount	Original Currency Code	Conversion Rate	Amount
10/05/2021	10/04/2021	BAGGINS	TUCSON, AZ	UNITED STATES	173.78	USD	1.0000	173.78
							Total Amount:	

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 16, 2021

SUBJECT: EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. §38-431.03.A(3) FOR THE PURPOSE OF CONSULTATION OR LEGAL ADVICE REGARDING

ITEM #: 8E

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

This item allows the Golder Ranch Fire District Governing board to obtain legal advice regarding an EEOC complaints received, a notice of claim that was received, and possible pending litigation.

RECOMMENDED MOTION

Motion to enter into Executive Session pursuant to A.R.S. §38-431.03.A(3) for the purpose of legal advice with the attorney.

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Brooke Painter, Board Services Manager

DATE: November 16, 2021

SUBJECT: FUTURE AGENDA ITEMS

ITEM #: 9

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This agenda item allows an individual Governing Board Member to recommend item(s) to go on future agendas.

Pursuant to A.R.S. §38-431.2(H), the Board will not discuss the items(s) at this time because it would be a violation of the Open Meeting Laws and no voting action will be taken on the recommended item.

RECOMMENDED MOTION

No motion is necessary for this agenda item.

**GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM**

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 16, 2021

SUBJECT: Call to the Public

ITEM #: 10

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This is the time for the public to comment. Members of the Board may not discuss items that are not on the agenda. The Board is not permitted to discuss or take action on any item raised in the Call to the Public, which are not on the agenda due to restrictions of the Open Meeting Law; however, individual members of the Board are permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or that the matter be placed on a future agenda. ** Please see revised instructions to speakers at the bottom of the agenda.

RECOMMENDED MOTION

No motion is necessary for this agenda item.