GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
PUBLIC NOTICE AND AGENDA

Tuesday, November 15, 2022 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 15, 2022**. 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 RECOGNITION
     - FLEET MAINTENANCE TECHNICIAN II EDWARD DICOCHEA- 20 YEARS
     - FIREFIGHTER JAMES MICHAEL MUIRHEAD– 30 YEARS

   B. THE CEREMONIAL SWEARING IN OF NEWLY APPOINTED BOARD MEMBERS VICKI COX-GOLDER AND SANDRA OUTLAW WITH TERMS EFFECTIVE DECEMBER 1, 2022 THROUGH DECEMBER 1, 2026

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 18, 2022 REGULAR SESSION
   B. APPROVE MINUTES – OCTOBER 18, 2022 EXECUTIVE SESSION

C. APPROVE AND ADOPT THE FOLLOWING UPDATED POLICIES: 315 WILDLAND FIREFIGHTING, 612 ANNUAL WILDLAND TRAINING, 704 INFORMATION TECHNOLOGY USE, 918 ROADWAY INCIDENT SAFETY, 1020 WELLNESS AND FITNESS PROGRAM AND 1021 PHYSICAL FITNESS

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
  - PLANNING
  - LOGISTICS
  - FACILITIES MAINTENANCE
  - FLEET
  - SUPPLY
  - FIRE AND LIFE SAFETY

C. ESSENTIAL SERVICES ASSISTANT CHIEF'S REPORT – CHIEF BRANDHUBER
- UPDATES ON THE FOLLOWING AREAS
  - ASSISTANT CHIEF'S ACTIVITIES
  - ESSENTIAL SERVICES
  - BOARD SERVICES
  - FINANCE
  - HUMAN RESOURCES
  - INFORMATION TECHNOLOGY

D. EMERGENCY RESPONSE/PROFESSIONAL DEVELOPMENT ASSISTANT CHIEF'S REPORT – CHIEF ROBB
- UPDATES ON THE FOLLOWING AREAS:
  - 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, 2022

B. PRESENTATION BY FIRE MARSHAL AKINS REGARDING GRFD FIRE AND LIFE SAFETY DIVISION'S NEW FOOD TRUCK PROCESS

C. DISCUSSION AND POSSIBLE ACTION TO POST THE PROPOSED LOCAL AMENDMENTS THE 2018 INTERNATIONAL FIRE CODE (IFC) PURSUANT TO A.R.S. §48-805.02 AND TO SET A PUBLIC HEARING DATE FOR FORMAL ADOPTION OF SUCH

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

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 20, 2022

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 https://grfdaz.gov/grfd-agenda, 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: Shannon Ortiz 11/10/2022 at 5:00 p.m.

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Records Specialist

DATE: November 15, 2022

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 15, 2022

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.

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 15, 2022

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 Recognition

- Fleet Maintenance Technician II Edward Dicochea- 20 Years
- Firefighter James Michael Muirhead – 30 Years

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 15, 2022

SUBJECT: THE CEREMONIAL SWEARING IN OF NEWLY APPOINTED BOARD MEMBERS: VICKI COX-GOLDER AND SANDRA OUTLAW WITH TERMS EFFECTIVE DECEMBER 1, 2022 THROUGH DECEMBER 1, 2026

ITEM #: 5B

REQUIRED ACTION:	☐ Discussion Only	☐ Formal Motion	☐ Resolution
RECOMMENDED ACTION:	☐ Approve	☐ Conditional Approval	☐ Deny
SUPPORTED BY:	☒ Staff	☒ Fire Chief	☐ Legal Review

BACKGROUND

Pursuant to A.R.S. §38-231 and §38-232 in order to ensure to the statewide application of this section on a uniform basis, each , board, commission, agency and independent office of this state and any of its political subdivisions, and of any county , city, town, municipal corporation, school district and public educational institution, shall completely reproduce this section so that the form of written oath or affirmation required in this section contains all of the provisions of this section for use by all officers and employees of all boards, commissions, agencies and independent offices. The oath must be taken, if elected, at any time after receiving the officer's certificate of election, and at or before commencement of the term of office.

The oaths will be administered to the newly appointed board members by Vice-Chairperson Hudgins. The official oaths were administered and notarized by Records Specialist-Acting Board Services Specialist at least 24 hours prior to this meeting.

RECOMMENDED MOTION

No motion needed for this agenda item.

Golder Ranch Fire District

Loyalty Oath

I, _____, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona, that I will bear true faith and allegiance to the same and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of Golder Ranch Fire District Board Member according to the best of my ability, so help me God (or so I do affirm).

_____	_____	_____
Employee Name - Printed	Employee Signature	Date
_____	_____	_____
Administering Official - Printed	Administering Official Signature	Date

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Records Specialist

DATE: November 15, 2022

SUBJECT: APPROVE MINUTES – OCTOBER 18, 2022 REGULAR SESSION

APPROVE MINUTES – OCTOBER 18, 2022 EXECUTIVE SESSION

APPROVE AND ADOPT THE FOLLOWING UPDATED POLICIES: 315 WILDLAND FIREFIGHTING, 612 ANNUAL WILDLAND TRAINING, 704 INFORMATION TECHNOLOGY USE, 918 ROADWAY INCIDENT SAFETY, 1020 WELLNESS AND FITNESS PROGRAM AND 1021 PHYSICAL FITNESS

ITEM #: 6A – 6C

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 18, 2022 REGULAR SESSION
B. APPROVE MINUTES – OCTOBER 18, 2022 EXECUTIVE SESSION
C. APPROVE AND ADOPT THE FOLLOWING UPDATED POLICIES: 315 WILDLAND FIREFIGHTING, 612 ANNUAL WILDLAND TRAINING, 704 INFORMATION TECHNOLOGY USE, 918 ROADWAY INCIDENT SAFETY, 1020 WELLNESS AND FITNESS PROGRAM AND 1021 PHYSICAL FITNESS

RECOMMENDED MOTION

Motion to approve the November 15, 2022 Consent Agenda

GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
REGULAR SESSION MINUTES
October 18, 2022 9:00 a.m.
3885 East Golder Ranch Drive, Tucson, Arizona

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1. CALL TO ORDER/ROLL CALL

Fire Board Vice-Chairperson Hudgins called the meeting to order on October 18, 2022, at 9:00 a.m.

Members Present:	Board Vice-Chair Richard Hudgins, Board Clerk Vette, Board Member Steve Brady, and Board Member Sandi Outlaw
Excused Absence:	Chairperson Vicki Cox-Golder
Staff Present:	Fire Chief Karrer, Assistant Chief Robb, Deputy Chief Pearce, Deputy Chief Grissom, Deputy Chief Cesarek, Division Chief Perry, Fire Marshal Akins, HR Director Delong, Finance Director Christian, Attorney Aversa, Local 3832 President Jones (via Zoom), and Records Specialist and Acting Board Services Specialist Ortiz

2. SALUTE AND PLEDGE OF ALLEGIANCE

All in attendance recited the Pledge of Allegiance.

3. FIRE BOARD REPORTS

Board Member Brady mentioned he has been speaking to the public about Proposition 310 and has been explained the Proposition.

Vice-Chair Hudgins said he has also answered questions and explained the Proposition to those who opposed it because they opposed an additional tax.

4. CALL TO THE PUBLIC

There were no public issues presented at this time.

5. PRESENTATIONS

A. PRESENTATION OF PERSONNEL

- PROMOTIONAL BADGE PINNINGS
  - KEITH BURGLE – PROMOTION TO CAPTAIN
  - TOBIN JOHNSON – PROMOTION TO CAPTAIN
  - ADAM JARROLD – PROMOTION TO BATTALION CHIEF
  - MICHAEL LESLIE – PROMOTION TO BATTALION CHIEF

- YEARS OF SERVICE RECOGNITION
    - BATTALION CHIEF WILLIAM SEELEY – 25 YEARS

- RETIREMENT
    - ENGINEER DANIEL GORDON

Keith Burgle was pinned with his captain badge for his recent promotion. Tobin Johnson was unable to attend the meeting.

Adam Jarrold and Michael Leslie were pinned with their battalion chief badges for their recent promotions.

William Seeley was presented with a pin and plaque for 25 years of service.

Chief Karrer presented Diana Gordon, the wife of Engineer Daniel Gordon, with flowers and a plaque thanking her for her support of Dan during his fire service career. Chief Karrer presented Engineer Daniel Gordon with a plaque, a US flag, Arizona flag and flag certificates, as he retired from the Golder Ranch Fire District with five years of dedicated service to the District, even though his career in the fire service extended beyond that time. Chief Karrer, Chief Robb, Chief Pearce and the Governing Board thanked Daniel Gordon and wished him well in his retirement.

The Board took a brief break at 9:28 a.m. and reconvened at 9:32a.m.

6. CONSENT AGENDA

A. APPROVE MINUTES – SEPTEMBER 20, 2022 REGULAR SESSION
B. APPROVE MINUTES – SEPTEMBER 20, 2022 EXECUTIVE SESSION
C. APPROVE MINUTES – SEPTEMBER 20, 2022 EXECUTIVE SESSION
D. APPROVE MINUTES – SEPTEMBER 30, 2022 SPECIAL SESSION

MOTION by Board Clerk Vette to approve the October 18, 2022 Consent Agenda
MOTION SECONDED by Board Member Outlaw
MOTION CARRIED 4/0

7. REPORTS AND CORRESPONDENCE

A. FIRE CHIEF'S REPORT – Chief Karrer presented the Fire Chief's Report to the Governing Board. Chief Karrer served as a facilitator at the Chief Executive Officer Program (CEOP). Four members of GRFD staff completed the program: Chief Robb, Chief Grissom, Chief Pearce, and Chief Cesarek. It was a very informative class where they learned new skills on communication. It will be Chief Karrer's direction to send more personnel to future classes because it was such a successful program. Chief Karrer explained the absences of Chief Abel and Chief Brandhuber.

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- LEADERSHIP TEAM REPORT –

  Due to technical difficulties, President Jones was not able to present via Zoom. Chief Karrer read a statement from President Jones on his behalf. The early ballots have been mailed out for the General Election. President Jones of the Local 3832 urged voters to vote yes on Proposition 310. The Union will be preparing for 'Shop With A Firefighter' in the upcoming weeks. The planning committee for the Jose Samaniego Archery Event will be meeting soon to plan for the upcoming event. They expect it to be their largest event to date. Chief Karrer explained the event is the Union's major fundraiser.

B. PLANNING ASSISTANT CHIEF'S REPORT – Chief Ceserak presented the Logistics/Planning Assistant Chief's report to the Governing Board on the behalf of Chief Abel. There were no further questions or comments from the Board.

   ESSENTIAL SERVICES ASSISTANT CHIEF'S REPORT – Chief Perry presented the Essential Services Assistant Chief's report to the Governing Board on behalf of Chief Brandhuber. He noted that he provided a strategic plan update in the Board packet at the request of Board Clerk Vette.

   Board Clerk Vette congratulated Chief Perry on the accomplishment of goal #1, 20% improvement of the time of the first unit arriving. He asked how this was accomplished. Chief Perry attributed the accomplishment to work of the battalion chiefs and captains. In reference to goal 7-Wellness, Board Clerk Vette inquired how the employee assistance and peer support program was trending the past few years in relation to COVID. Chief Perry responded that it is still a very active program. Board Clerk Vette asked about the usage of the program. Chief Perry deferred the question to Chief Grissom, Deputy Chief of Professional Development. Chief Grissom replied that the peer support team remains steady. He did not see an uptick or undertick due to COVID. The team recently added an additional twelve members. He said the group is highly motivated and willing to assist at any time. In reference to goal 8, based on his previous work experience, Board Clerk Vette made recommendation to reconsider seeking a courtesy inspection from OSHA, as this is not best practice.

C. EMERGENCY RESPONSE/PROFESSIONAL DEVELOPMENT ASSISTANT CHIEF'S REPORT – Chief Robb presented the Emergency Response/Professional Development Assistant Chief's Report to the Governing Board. He highlighted the mini-muster program that teaches kids about fire safety. The crews and other members of staff have been very helpful in giving the kids a great experience. There were no further questions or comments from the Board.

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8. REGULAR BUSINESS

A. DISCUSSION AND POSSIBLE ACTION REGARDING THE ADOPTION OF RESOLUTION #2022-0008 TO DECLARE DISTRICT ITEMS AS SURPLUS AND DIRECTION TO STAFF TO ADD DECLARED SURPLUS ITEMS TO A PUBLIC AUCTION SITE

Deputy Chief Cesarek explained the District has done an excellent job of having each division identify items that are no longer used or needed. He thanked the divisions for contributing to the process. The list of surplus items was submitted in the Board packet.

Board Clerk Vette asked if the District could afford to part with a wildland truck that had only 60,000 miles.

Chief Cesarek explained that at this point with the fleet, it is a good idea to replace those vehicles that are aging. While the mileage may be low, when the vehicles are sent out on contracts, sometimes the District has a better value with newer vehicles being sent because there is less down time. The District has done a good job of replacing the older vehicles with modern ones. He stated he felt comfortable with the current fleet and surplusing the 2006 vehicle.

MOTION by Board Clerk Vette to approve Resolution 22-0008 declaring the list of items presented as surplus to the needs of the District and direction for staff to place the items on the public surplus auction site or sell to a neighboring or mutual aid fire district.
MOTION SECONDED by Board Member Brady
MOTION CARRIED 4/0

B. DISCUSSION AND POSSIBLE ACTION REGARDING THE SELECTION OF LLOYD CONSTRUCTION AS THE CONTRACTOR FOR THE CONSTRUCTION OF STATION 378 IN SADDLEBROOKE RANCH

Chief Karrer commented that Chief Cesarek would present this agenda item on behalf of Chief Abel. He added that it has been a thorough process to identify the best construction company for the project.

Chief Cesarek stated a request for qualifications (RFQ) was distributed to the community that could construct a fire station. Upon the Board's approval, he would like to move forward with aligning Lloyd Construction with WSM to move forward to get the construction process started. The anticipated plan is to return to the board at a future date when a gross maximum price (GMP) of the building has been established, and an AIA contract, so it can be presented to the Board for review and approval. After completing the RFQ process, the committee recommends Lloyd Construction.

Board Member Brady asked what the agreed upon price of the project was.

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Chief Cesarek answered that at this point we do not know what the price will be however, there is a $6 million line item in the current bond budget.

Chief Karrer commented that the cost of the project could potentially triple. Staff has done an excellent job finding the best benefits that they could. He wanted to make sure the Board was aware of the potential cost.

MOTION by Board Clerk Vette to approve Lloyd Construction as the contractor for the Fire Station 378 construction project and direct staff with coordination of the contractor and design team to arrive at a Gross Maximum Price (GMP) and AIA Agreement for construction to be presented to the board at a future meeting.
MOTION SECONDED by Board Member Brady
MOTION CARRIED 4/0

C. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF THE RFP SUBMITTED BY BANNER UNIVERSITY MEDICAL CENTER (B-UMC) TO SERVE AS THE MEDICAL DIRECTION PROVIDER EFFECTIVE JANUARY 1, 2023

Chief Karrer explained this is a very important thing the District does. Eighty percent of the calls run by the District are medical. The medical direction is one of the most important liability aspects that must be managed. Chief Karrer said Chief Rutherford would review why this change is necessary.

Chief Rutherford explained that in Golder fashion, personnel are constantly seeking ways to improve their divisions. The EMS division felt a change in administrative medical direction (AMD) would be a good place to start. The EMS team wrote the RFP with those specifications and sent it to four organizations: Tucson Medical Center, Northwest Hospital, Oro Valley Hospital, and Banner- University Medical Center (B-UMC). The EMS team conducted a detailed review of the proposals. After the review of the submitted proposals, the command staff unanimously voted to change medical direction.

Board Member Brady asked if a patient could still request the hospital they wished to be transported.

Chief Rutherford answered this will not change GRFD's relationship with Oro Valley Hospital and it will not change where patients are transported. It comes down to the acuity of the patient and what the hospitals can accept. The good thing about moving to Banner is that they have a group of doctors that specialize in Hazmat and pre-hospital care. The move would enable the District to be progressive and at the forefront of EMS. In addition, the two other auto-aid partners also use B-UMC for EMS. If this is approved it will begin in January.

MOTION by Board Member Outlaw to approve the proposal from Banner – University Medical Group to serve as medical direction for the Golder Ranch Fire District in the amount of $77,963.50 for the second half of the fiscal year to begin on January 1, 2023

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through June 30, 2023, and at the full year cost thereafter and authorize the Chairperson or Clerk of the Board to sign the agreement on behalf of the District.
MOTION SECONDED by Board Member Brady
MOTION CARRIED 4/0

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

Finance Director Christian presented his monthly report and financials. He mentioned GRFD has applied for a grant to be reimbursed for COVID related costs from the State.

Chief Karrer explained municipalities were reimbursed for COVID related costs by the federal government. Fire districts were not and did not feel it was fair. The State obtained funding to distribute to the fire districts. Chief Karrer said the finance division did a great job calculating the District's COVID related expenses. GRFD is now seeking reimbursement for these costs.

MOTION by Board Clerk Vette to approve and accept the Golder Ranch Fire District reconciliation and monthly financial report as presented.
MOTION SECONDED by Board Member Outlaw
MOTION CARRIED 4/0

E. EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. §38-431.03.A(1) FOR THE PURPOSE OF DISCUSSION AND REVIEW OF THE FIRE CHIEF'S EMPLOYMENT CONTRACT

MOTION by Board Member Brady to enter into Executive Session pursuant to A.R.S. §38-431.03.A(1) for the purpose of discussion and consultation with the attorney at 10:14 a.m.
MOTION SECONDED by Board Member Outlaw
MOTION CARRIED 4/0

Those present in the executive session were the Board Members, Chief Karrer, Attorney Aversa, Director Delong, and Records Specialist and Acting Board Services Secretary Ortiz.

The Board reconvened into regular session at 10:14 a.m.

Vice-Chair Hudgins reminded those in attendance, Executive Sessions are confidential pursuant to ARS §38-431.03(C).

F. DISCUSSION AND POSSIBLE ACTION REGARDING THE FIRE CHIEF'S EMPLOYMENT CONTRACT

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MOTION by Board Member Outlaw to approve an amendment to the Chief's contract to specify that he is entitled to the same retirement benefits as all other District employees.
MOTION SECONDED by Board Clerk Vette
MOTION CARRIED 5/0

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 study the matter further.

- Regularly Scheduled Meeting – November 15, 2022

Chief Karrer said there may be items on next month's agenda regarding the recruitment of the next fire chief.

10. CALL TO THE PUBLIC

There were no public issues presented at this time.

11. ADJOURNMENT

MOTION by Board Member Brady to adjourn the meeting at 10:16 a.m.
MOTION SECONDED by Board Clerk Vette
MOTION CARRIED 5/0

_____
Wally Vette, Clerk of the Board
Golder Ranch Fire District

DRAFT

Wildland Firefighting

315.1 PURPOSE AND SCOPE
The purpose of this policy is to provide guidance for wildland firefighting incidents.

315.2 DEFINITIONS
For the purposes of wildland firefighting, the State of Arizona recognizes the terms and nomenclature of the National Wildfire Coordinating Group (NWCG), the Incident Command System (ICS) and the National Incident Management System (NIMS).

315.3 POLICY
It is the policy of the Golder Ranch Fire District to provide wildland fire suppression services consistent with the availability of staffing resources and in compliance with state regulations. The District will utilize the Incident Command System (ICS) methods and procedures for managing wildland firefighting operations.

315.4 OVERVIEW
The jurisdiction of the Golder Ranch Fire District and surrounding communities occasionally see vegetation fires that grow in complexity and resource needs. Oftentimes, these fires burn across jurisdictional boundaries with State, and Federal lands.

Brush/Wildland fires that occur on state, or federal lands may have resources respond for suppression and command needs. These agencies include the Arizona Department of Forestry and Fire Management, Bureau of Land Management, U.S. Forest Service, and resources include engines, hand crews, aircraft and supervisory personnel. In some cases, these agencies may prefer to form Unified Command or relieve the command when the fire is exclusively on state, or federal jurisdiction.

315.5 WILDLAND FIRE OPERATIONS
Large scale wildland fires typically demand a significant command and support staff to manage and will often require resources from other Fire Districts and Government agencies. Command will be responsible for requesting all needed resources.

315.6 BRUSH/WILDLAND FIRE SAFETY
Firefighter Safety is the primary objective for brush/wildland fire incidents.

Wildland fires demand that Company Officers maintain a high level of awareness regarding Crew Accountability, LCES (Lookouts, Communication, Escape Routes, and Safety Zones) and fuel, weather and topography to ensure a safe operation.

Wildland fires can be fast moving, dynamic and have the potential to be extremely dangerous. These scenes require that all personnel understand the IRPG (Incident Response Pocket Guide), 10 Standard Fire Orders and the 18 Watch Out Situations.

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Minimum PPE for suppressing a brush fire will include helmet, eye and ear protection, Nomex® yellow shirt, Nomex® pants, gloves, sturdy boots and a fire shelter.

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Annual Wildland Training

612.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure members who may participate in wildland firefighting, who perform in-field investigations of wildland fires or who provide in-field support services to wildland firefighting operations have thorough and recurrent training on responding to and mitigating wildland fires.

The intent of Wildland Annual Refresher is to focus line-going personnel on operations and decision-making issues related to fire line safety to recognize and mitigate risk, maintain safe and effective practices, and reduce accidents and near misses.

612.2 POLICY

It is the policy of the Golder Ranch Fire District to provide initial and recurrent annual wildland training to all district members who may be exposed to wildland fire conditions.

The highest priority for a firefighter in wildland fire conditions is to stay out of situations that can lead to entrapment.

612.3 PROCEDURE

The Wildland Team shall be responsible for scheduling annual training, prior to the anticipated beginning of the main wildland fire season. All new members shall receive wildland fire shelter deployment training prior to being assigned to field operations.

612.4 COURSE CONTENT AND DELIVERY

The modules provide a range of training options to meet NWCG position training requirements and agency-specific course-hours requirements. The intent of the NWCG Executive Board is that, regardless of the agency-specific RT-130 course-hours requirements, all training covers the core components identified below.

612.4.1 CORE COMPONENTS

Review and discuss local topics and areas of concern that can impact firefighter safety in the upcoming fire season. Topics may include:

- GRFD Wildland Fires Year in Review.
- Previous fire season statistics.
- Current national and local Predictive Services products for upcoming fire season.
- Local Fire Management updates and expectations.
- Local staffing and availability updates.
- Local and national aviation updates and availability.

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612.4.2 INCIDENT REVIEWS AND LESSONS LEARNED
Review and discuss lessons learned from past local, regional, and national incident response. Topics may include:

- The Lessons Learned Center Annual Review Summary.
- Responding to an incident within an incident utilizing the Medical Incident Report.
- Local lessons learned.
- Case studies, accident reports, facilitated learning analysis, or lesson learned reports.

612.4.3 FIRE AND AVIATION OPERATIONAL SAFETY
Review and discuss the risk management principles and tools that promote safe and effective incident operations. Utilize the appropriate sections of the IRPG. Topics may include:

- Aviation for fire line personnel.
- LCES, Standard Firefighting Orders, Watch Out Situations.
- Common Denominators of Fire Behavior on Tragedy Fires.
- Common Tactical Hazards.
- Downhill Checklist.
- Equipment.
- Safety Zones.
- Weather and fire behavior.
- Wildland Urban Interface.
- Chainsaw Operational Safety.
- Driving Safety.
- Heavy Equipment.
- SAFENET and SAFECOM reports.
- All hazard response.

Other hazards and safety issues.

612.4.4 HUMAN FACTORS, COMMUNICATION AND DECISION MAKING
Discuss the complexity of human factors, their impact on communications and decision making. Topics may include:

- Operational Leadership.
- Communication Responsibilities.
- Situational Awareness.
- Command Presence.

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- Leader's Intent.
- Mental Health.

612.4.5 SHELTER DEPLOYMENT
Annual fire shelter deployment training may include, but is not limited to:

(a) A review of the National Wildfire Coordinating Group (NWCG) pamphlet entitled National Fire Equipment System (NFES) #2710 "The New Generation Fire Shelter."

(b) Either instructor-based fire shelter orientation or viewing of the NWCG Fire Shelter Training video NFES #2711 or #2712.

(c) Performance of practice fire shelter deployment using NWCG-recommended tasks and scenarios that include:

1. Standard fire shelter deployment, including clearing a 4-foot by 8-foot site in preparation for deploying the shelter.
2. Proper use of fire shelter shake handles. Members should practice locating and grasping the shake handles correctly to ensure that the shelter opens quickly, allowing the user to get inside the shelter quickly.
3. Deployment of the shelter while lying on the ground, including practical exercises in deploying the shelter from the ground.
4. Practical exercise of discarding extra gear and removing the shelter while escaping and utilizing the partially unfolded shelter as a heat shield while escaping.
5. Practical exercise of deploying the fire shelter in a strong wind (utilizing natural or machine-created wind).
6. Practical exercise of lying inside the shelter for a prolonged time.

Fire shelter deployment training should not be conducted in a live fire situation.

612.5 TRAINING RECORDS

The Incident Qualification System Manager or their designee shall be responsible for maintaining records of all wildland fire shelter deployment training that is provided to members. Training documentation should include:

(a) The dates of the training sessions.

(b) A list of topics or a summary of the content of the training sessions.

(c) The names or other identifiers and job titles of the members who received the training.

(d) The names, certificate numbers and qualifications of people conducting the training.

(e) Documentation of each member's demonstrated performance in meeting the standards detailed in this policy.

The Division Chief of Professional Development or their designee should maintain training records in accordance with established records retention schedules.

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Information Technology Use

704.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the proper use of district information technology resources, including computers, electronic devices, hardware, software, and systems.

704.1.1 DEFINITIONS

Definitions related to this policy include:

Computer system - All computers (on-site and portable), electronic devices, hardware, software, and resources owned, leased, rented, or licensed by the Golder Ranch Fire District that are provided for official use by its members. This includes all access to, and use of, Internet Service Providers (ISP) or other service providers provided by or through the District or district funding.

Hardware - Includes, but is not limited to, computers, computer terminals, network equipment, electronic devices, telephones (including cellular and satellite), pagers, modems, or any other tangible computer device understood to comprise hardware.

Software - Includes, but is not limited to, all computer programs, systems, and applications, including shareware. This does not include files created by the individual user.

Temporary file, permanent file, or file - Any electronic document, information, or data residing, or located, in whole, or in part, on the system, including, but not limited to, spreadsheets, calendar entries, appointments, tasks, notes, letters, reports, messages, photographs, or videos.

704.2 POLICY

Golder Ranch Fire District members shall use information technology resources, including computers, software, and systems, that are issued or maintained by the District in a professional manner and in accordance with this policy.

704.3 PRIVACY EXPECTATION

Members forfeit any expectation of privacy with regard to emails, texts, or anything published, shared, transmitted, or maintained through file-sharing software, or any Internet site that is accessed, transmitted, received, or reviewed on any district technology system.

The District reserves the right to access, audit, and disclose, with cause, any message, including attachments, and any information accessed, transmitted, received, or reviewed over any technology that is issued, or maintained, by the District, including the district email system, computer network, or any information placed into storage on any district system, or device. This includes records of all keystrokes, or Web-browsing history made at any district computer or over any district network. The fact that access to a database, service, or website requires a username, or password will not create an expectation of privacy if it is accessed through district computers, electronic devices, or networks.

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704.4 RESTRICTED USE

Members shall not access computers, networks, devices, software, or systems for which they have not received prior authorization or the required training. At no time shall a member connect a personal device to the administrative network. Personal devices shall only be connected to the public networks. Members shall immediately report unauthorized access, or use of computers, devices, software, or systems by another member to their supervisor or Fire Chief.

Members shall not use another person's access passwords, logon information, and other individual security data, protocols, and procedures unless given permission or directed to do so by a supervisor.

704.4.1 SOFTWARE

Members shall not copy or duplicate any copyrighted or licensed software except for a single copy for backup purposes, in accordance with the software company's copyright and license agreement.

To reduce the risk of a computer virus or malicious software, members shall not install any unlicensed or unauthorized software on any district computer. Members shall not install personal copies of any software on any district computer.

No member shall knowingly make, acquire or use unauthorized copies of computer software that is not licensed to the District while on district premises, computer systems or electronic devices. Such unauthorized use of software exposes the District and involved members to severe civil and criminal penalties.

Introduction of software by members should only occur as a part of the automated maintenance or update process of district approved or installed programs by the original manufacturer, producer, or developer of the software. Any other introduction of software requires prior authorization from IT staff.

704.4.2 HARDWARE

Access to technology resources provided by or through the District shall be strictly limited to district-related activities and hardware. Data stored on or available through district computer systems shall only be accessed by authorized members who are engaged in an approved district-related project or program or who otherwise have a legitimate district-related purpose to access such data. Any exceptions to this policy must be approved by a supervisor.

704.4.3 INTERNET USE

Internet access provided by or through the District shall be strictly limited to district-related activities. Internet sites containing information that is not appropriate or applicable to district use and which shall not be intentionally accessed include, but are not limited to, adult forums, pornography, gambling, chat rooms, and similar or related Internet sites. Certain exceptions may be permitted with the express approval of a supervisor as a function of a member's assignment.

Downloaded information from the Internet shall be limited to messages, mail and data files used for district activity.

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704.4.4 OFF-DUTY USE

Members shall only use district issued devices off duty for district related business.

Refer to the Personal Communication Devices Policy for guidelines regarding off-duty use of personally owned technology.

704.5 PROTECTION OF SYSTEMS AND FILES

All members have a duty to protect the computer system and related systems and devices from physical and environmental damage and are responsible for the correct use, operation, care and maintenance of the computer system.

Members shall ensure district computers and access terminals are not viewable by persons who are not authorized users. Computers and terminals should be secured, users logged off, and password protection enabled whenever the user is not present. Access passwords, logon information and other individual security data, protocols and procedures are confidential information and are not to be shared. Password length, format, structure, and content shall meet the prescribed standards required by the computer system and shall be changed at intervals as directed by IT staff or a supervisor.

It is prohibited for a member to allow an unauthorized user to access the computer system at any time or for any reason. Members shall promptly report any unauthorized access to the computer system or suspected intrusion from outside sources (including the Internet) to a supervisor.

704.6 INSPECTION AND REVIEW

A supervisor, or the authorized designee, has the express authority to inspect or review the computer system, all temporary or permanent files, related electronic systems or devices, and any contents thereof, whether such inspection or review is in the ordinary course of their supervisory duties or based on cause in the case of individual employee files.

Reasons for inspection or review may include, but are not limited to, computer system malfunctions, problems or general computer system failure, a lawsuit against the District involving one of its members or a member's duties, an alleged or suspected violation of any district policy, a request for disclosure of data, or a need to perform or provide a service.

The IT staff may extract, download, or otherwise obtain all temporary or permanent files residing or located in or on the district computer system when requested by a supervisor or during the course of regular duties that require such information.

704.7 VIRTUAL PRIVATE NETWORK

It is the responsibility of all district members, contractors, vendors, and agents with remote access privileges to our district network to use a Virtual Private Network (VPN)-enabled connection. This policy applies to implementations of VPN that are directed through an IPsec Concentrator. Approved members and authorized third parties (customers, vendors, etc.) may utilize the benefits

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of our VPN, which is a "user-managed" service. This means that the user is responsible for selecting an Internet Service Provider (ISP), coordinating installation, installing any required software, and paying associated fees if applicable.

704.7.1 PROCEDURE

- It is the responsibility of members with VPN privileges to ensure that unauthorized users are not allowed access to our district's internal networks.
- VPN use is to be controlled using either a one-time password authentication such as a token device or a public/private key system with a strong passphrase or combination of strong phrase and dual factor authentication.
- When actively connected to our district network, VPNs will force all traffic to and from the PC over the VPN tunnel and all other traffic will be dropped.
- Dual (split) tunneling is NOT permitted (unless specifically approved by the IT department); only one network connection is allowed.
    - VPN gateways will be set up and managed by our district's IT Division.
    - All computers connected to our internal networks via VPN, or any other technology must use the most up-to-date anti-virus software that is the district standard; this includes personal computers.
    - VPN users will be automatically disconnected from our district's network after 10 minutes of inactivity. The user must then must logon again to reconnect to the network. Pings or other artificial network processes are not to be used to keep the connection open.
    - The VPN concentrator is limited to an absolute connection time of 24 hours.
    - Users of non-district-owned equipment must configure the equipment to comply with our district's VPN and Network policies.
    - Only district-approved VPN clients may be used.
    - By using VPN technology with personal equipment, users agree and understand that their machines are a de facto extension of the district's network, and as such are subject to the same rules and regulations that apply to company-owned equipment, i.e., their machines must be configured to comply with district standards.

704.7.2 COMPLIANCE

The district's IT team will verify compliance to this policy through various methods, including but not limited to, periodic walk-through, district tool reports, internal and external audits, or inspection. The results of this monitoring will be provided to the appropriate supervisor.

An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Any exception to the VPN procedure must be approved by the Fire Chief, or their designee

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Roadway Incident Safety

918.1 PURPOSE AND SCOPE

The purpose of this policy is to set forth district responsibilities for development of practices used by members who are engaged in any operations occurring on roadways.

918.2 POLICY

It is the policy of the Golder Ranch Fire District to provide traffic incident management (TIM) practices for the protection of members, personnel responding from other agencies, and victims operating on roadways.

918.3 DISTRICT RESPONSIBILITIES

The District will adopt TIM procedures. Procedures should include but not be limited to:

- Use of the Incident Command System at all roadway incidents.
- Coordination and cooperation with law enforcement on-scene, including establishing a unified command, depending on the location, size, and complexity of the incident.
- Scene identification and size-up.
- Establishing a temporary traffic control zone, including:
    - Placement of apparatus.
    - Use of traffic control devices.
    - Personnel assigned to traffic management duties.

918.3.1 MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MUTCD)

Procedures should also include any requirements in the Manual of Uniform Traffic Control Devices adopted by the state, including but not limited to the following (ARS § 28-641):

- Use of emergency vehicle lighting
- Safe positioning of emergency vehicles
- Use of traffic flaggers

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Wellness and Fitness Program

1020.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the guidelines for the Wellness and Fitness Program that will assist members in developing greater stamina and strength; decreasing the risk of injury, disability, or death from disease or injury; improving performance; increasing energy; and recovering more quickly from strenuous and exhaustive work. This policy also ensures that prospective and current employees meet the minimum physical standards for the position they perform.

1020.2 POLICY

It is the policy of the Golder Ranch Fire District that the wellness and fitness of its members are an organizational priority. The International Association of Fire Fighters (IAFF) and International Association of Fire Chiefs (IAFC) Fire Service Joint Labor Management Wellness-Fitness Initiative (WFI) should serve as a best practice model program for members. Golder Ranch Fire District will require physical examinations for all employees prior to employment and annually thereafter for suppression employees, in order to ensure that such employees are physically capable of fulfilling the essential functions of the position to which they are assigned.

1020.3 GUIDELINES

- In order to ensure the physical standards continue to be met, all suppression employees shall be required to undergo annual physical evaluations. Evaluations will be scheduled quarterly based on birthday month. Reasonable accommodations may be made for those on a qualified leave during their scheduled appointment. The results of the medical evaluation and/or physical examination shall be maintained in the employee's medical file.
- In order to ensure the physical standards continue to be met, all employees required by position to maintain a CDL, shall be required to undergo physical evaluations. These will be scheduled based on their CDL requirements. Reasonable accommodations may be made for those on a qualified leave during their scheduled appointment. The results of the medical evaluation and/or physical examination shall be maintained in the employee's medical file.
- While administrative employees are not required to undergo annual physical examinations, they have the ability to receive a voluntary examination every year at the expense of the District.
- In order to ensure that an employee is fit for duty, all employees shall be required to report the use of any prescription medications, and any over-the-counter medications that could produce a side effect that may alter the employee's ability to perform the job in a safe manner.

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1020.3.1 MEDICAL EXAMINATIONS

All firefighting members should have an annual medical examination. Medical examination specifics should be established by a qualified health care professional but may include:

- Medical history
- Blood draw/analysis
- Vital signs
- Cardiovascular
- Pulmonary
- Gastrointestinal
- Genitourinary, hernia exam
- Lymph nodes exam
- Neurological exam
- Musculoskeletal
- Urinalysis
- Vision test
- Hearing
- Chest X-ray (initial baseline and repeat every five years or as required)
- Cancer screening

All members required to maintain a CDL must meet the standards in 49 CFR 391.41.

1020.3.2 FITNESS EVALUATIONS

All uniformed members should have an annual fitness evaluation consisting of an assessment questionnaire (developed by a qualified health care professional or best practice standard) and testing to evaluate both immunization and disease screening, as well as physical fitness and conditioning.

In the event a current uniformed member does not pass the annual fitness evaluation, the employee has the option to seek a second medical evaluation from a physician of their choosing. The employee shall bear the costs of such evaluation. If the opinion of the personal physician differs from that of the District physician, a third opinion may be sought. The cost of this third medical opinion will be shared equally by the employee and the District. The three consulting physicians shall confer and determine a consensus opinion on the fitness for duty status.

In the event a member that requires a CDL does not pass a fitness evaluation they will follow the guidelines from 49 CFR 391.41. The member shall contact Human Resources to determine the steps for reevaluation.

1582 Health Fitness Score

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1020.3.3 IMMUNIZATION AND DISEASE SCREENING

All firefighting members should have an annual immunization and disease screening to ensure all recommended vaccinations against work-related exposures are current and that members are free from work-related disease. Specific vaccinations and diseases should be identified by a qualified medical professional and may include:

- Tuberculosis
- Hepatitis C
- Hepatitis B
- Tetanus/diphtheria vaccine (booster every 10 years)
- Measles, mumps, rubella (MMR)
- Varicella (chicken pox)
- Polio
- Influenza
- H1N1
- HIV (optional)

1020.3.4 PHYSICAL FITNESS AND CONDITIONING

A physical fitness and conditioning program should correspond to the physical movement patterns and aerobic capacity required in the performance of firefighter duties. The District should also provide fitness equipment in fire stations with the available space. The fitness and conditioning program should be developed in coordination with a trained and certified fitness and conditioning trainer and should comply with the Physical Fitness Policy.

1020.3.5 GRFD PHYSICAL AGILITY TEST

The GRFD Physical Agility Test (GPAT) is a physical test designed to evaluate suppression personnel's fitness level through multiple events. The events are designed to simulate fire ground activities. The test will be performed in full turnout gear with SCBA pack and on air. At no time should the firefighter turn on the bypass valve on their regulator while performing the GPAT. SCBA air pressure will be recorded prior to and after the evolution, for the sole purpose of candidate's ability to monitor their air consumption during the work activity cycle. This recording will not be included in the pass/fail criteria of the GPAT. A description of the GPAT can be provided by the Health and Safety Captain.

GPAT Events

GPAT Form

1020.3.6 HEALTH/FITNESS IMPROVEMENT 90 DAY PROGRAM

(a) In the event that it is determined that the employee has not passed the GPAT (GRFD Physical Agility Test) and/or is tier 3 or below at 1582, the employee shall be placed on

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the Health/Fitness Improvement 90 Day Program. This document can be requested through the Health and Safety Captain.

(b) The Health & Safety Captain, Deputy Chief of Professional Development, Assistant Chief of Emergency Response & Professional Development shall consult with the District's designated medical provider to determine if any feasible measures are available to return the employee to a point of meeting the physical requirements. In such event, the Health & Safety Captain, Deputy Chief of Professional Development, Assistant Chief of Emergency Response & Professional Development shall establish, based upon the physician's recommendation, a timeframe and the suggested methodology necessary to allow the e mployee to meet the physical requirements of the job.

(c) If it is determined that the employee is unable to meet the physical requirements of the current position, the employee may be subject to progressive discipline. The consensus medical opinion shall then be submitted to the department pension system advisory panel for further action.

(d) If a non-suppression position is available and the employee meets the minimum requirements, with or without a reasonable accommodation, the employee may be offered the opportunity to applyfor such a position.

90 day Improvement plan

1020.3.7 PEER FITNESS TRAINERS

Volunteers should be solicited to serve as peer fitness trainers (PFTs). Selected PFTs shall receive specialized fitness and conditioning training and education sufficient to pass certification requirements. PFTs will assist in the promotion of the Wellness and Fitness Program and be capable of assisting firefighters on a one-to-one basis to increase levels of fitness.

1020.3.8 POTENTIAL EMPLOYMENT

All job offers to potential employees shall be made contingent upon the applicant passing a physical examination. The potential employee shall be required to undergo a physical examination with the District's designated medical provider. In the event the applicant does not pass the physical examination, the offer of employment shall be withdrawn.

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Attachments

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1582 Health Fitness Score.pdf

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PATIENT NAME: _____ DATE: _____

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Health Fitness Scores

Aerobic Capacity	Males						
	13-19	20-29	30-39	40-49	50-59	60+	POINTS
	≥15.7	≥14.9	≥14	≥13.7	≥12.9	≥12.6	30
	14.6-15.6	13.3-14.8	12.86-13.97	12.51-13.6	11.7-12.8	10.4-12.5	25
	12.9-14.5	12.2-13.2	11.7-12.85	11.2-12.50	10.2-11.6	9.2-10.3	20
	10.97-12.8	10.43-12.1	10.14-11.6	9.6-11.1	8.86-10.1	7.5-9.1	15
	10-10.94	9.43-10.3	9-10.11	8.63-9.5	7.46-8.83	5.9-7.4	10

Aerobic Capacity	Females						
	13-19	20-29	30-39	40-49	50-59	60+	POINTS
	.	≥11.7	≥11.4	≥10.6	≥10.2	≥9	30
	11.1-11.9	10.6-11.6	10.2-11.3	9.4-10.5	9-10.1	8.7-8.9	25
	10.0-11	9.4-10.5	9-10.1	8.3-9.3	7.7-8.9	7-8.5	20
	8.9-9.9	8.3-9.3	7.7-8.9	7-8.8	6.5-7.6	5.7-6.9	15
	≤8.8	≤8.2	≤7.6	≤6.9	≤6.4	≤5.6	10

Muscular Strength	Males						Females	
	SCORE	POINTS					SCORE	POINTS
	≥119	20					>90	20
	118-109	15					89-90	15
	108-104	10					79-60	10
	103-94	5					59-40	5
	≤93	1					<30	1

Muscular Endurance	Males						Females	
	SCORE	POINTS					SCORE	POINTS
	≥40	20					≥40	20
	39-34	15					39-34	15
	33-26	10					33-26	10
	25-17	5					25-17	5
	≤16	1					≤16	1

Plank	Males						Females	
	SCORE	POINTS					SCORE	POINTS
	120 secs	15						15
	90 secs	10						10
	60 secs	5						5

Flexibility	Males						Females	
	SCORE	POINTS					SCORE	POINTS
	≥15"	15					≥15"	15
	13-14"	12.5					13-14"	12.5
	11-12"	10					11-12"	10
	9-10"	7.5					9-10"	7.5
	≤8"	5					≤8"	5

GPAT Events.pdf

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GOLDER RANCH FIRE PHYSICAL AGILITY TEST (GPAT)

1. Tower Climb

This event begins with the firefighter climbing up to and back down from the 4th floor of the training tower while carrying a high-rise pack of 2.5-inch hose line. The firefighter must carry the hose without dragging it and hit every stair going up and coming back down the staircase. When the firefighter reaches the 4th floor, he/she will place his/her foot on the landing and then turn around and descend the stairs. Once the firefighter exits the tower, he/she should set the hose pack on the ground.

Purpose of Evaluation

This event is designed to simulate the critical tasks of climbing stairs in full protective clothing while carrying a high-rise pack to a standpipe. This event challenges your aerobic capacity, lower body muscular endurance and ability to balance.

2. Ladder Carry and Raise

This event begins with the firefighter kneeling beside a 14-foot roof ladder facing the tip. The ladder is located at the bottom of the training tower. The firefighter will grab the middle of the ladder with the closest hand and find the balance point. After safely lifting the ladder, the firefighter may use the low-shoulder or high-shoulder carry method. Once the ladder is properly lifted, the firefighter will carry the ground toward the ceiling breach and pull prop. The firefighter will place the butt end of the ladder on the ground and push into position against the prop and check for a proper 75.5-degree angle before moving to the next station.

Purpose of Evaluation

This event is designed to simulate the critical tasks of placing a ground ladder at a fire structure. This event challenges your aerobic capacity, upper body muscular strength, lower body muscular strength, balance, grip strength, and anaerobic endurance.

3. Ladder Extension

The event begins with the firefighter proceeding to the pre-positioned and secured 24-foot ladder and extends the fly section hand-over-hand until it hits the top. The firefighter then lowers the fly section (again hand-over-hand) to the starting position. Once ladder is locked into place, this concludes the event.

Purpose of Evaluation

This event is designed to simulate the critical tasks of extending an extension ladder to the roof or window for ventilation or rescue. This event challenges your aerobic capacity, upper body muscular strength, lower body muscular strength, balance, grip strength, and anaerobic endurance.

4. Rescue

The firefighter must grasp a 175-pound mannequin or sled, drag it 25 feet to a pre-positioned cone, make a 180-degree turn around the cone, and continue to drag it the remaining 25 feet to the finish line.

Purpose of Evaluation

This event is designed to simulate the critical task of removing a victim or injured partner from a fire scene. This event challenges your aerobic capacity, upper and lower body muscular strength and endurance, grip strength and endurance, and anaerobic endurance.

***5.* Resting Station (Optional)**

The firefighter may rest for 15 seconds

6. Hose Deployment

The Hose Drag event is designed to simulate the critical tasks of dragging an uncharged hose line from the fire apparatus to the fire occupancy. For successful completion of the event, the applicant must grasp the 2.5 inch hose, place the hose line over the shoulder and drag the hose 150 feet. The event concludes when the candidate safely places the 2.5 inch hose on the ground.

Purpose of Evaluation

This event is designed to simulate the critical tasks of dragging an uncharged hose line from the fire apparatus to the fire occupancy for fire attack. This event challenges your aerobic capacity, lower body muscular strength and endurance, upper back muscular strength and endurance, grip strength and endurance, and anaerobic endurance.

7. Ceiling Breach and Pull

The firefighter must remove a pike pole (six-foot pole with a hook and point on one end) from the bracket, then place the tip of the pole on a 60-pound door in the ceiling. He/she must then push the tip three times while remaining in the pre-determined boundary. The pike pole is then hoked to an 80-pound ceiling apparatus and is pulled five times. A set is composed of three pushes and five pulls, repeated four times.

Purpose of Evaluation

This event is designed to simulate the critical task of breaching and pulling down a ceiling to check for fire extension. This event challenges your aerobic capacity, upper and lower body muscular strength and endurance, grip strength and endurance, and anaerobic endurance.

8. Equipment Carry

During this event, the firefighter safely picks up 2 foam buckets and walks 35 feet to a pre-positioned cone, makes a 180-degree turn around the cone, and continue to walk another 35 feet to the finish line. The event concludes with the candidate safely places the buckets down.

Purpose of Evaluation

This event is designed to simulate the critical task of transporting necessary equipment from the fire apparatus and carrying them to the emergency scene. The equipment carry challenges the candidate's aerobic capacity, upper body muscular strength and endurance, lower body muscular endurance, grip endurance, and balance.

Please note – at no time should the firefighter turn on the bypass valve on their regulator while performing the GPAT.

SCBA air pressure will be recorded prior to and after the evolution, for the sole purpose of candidate's ability to monitor their air consumption during the work activity cycle. This recording WILL NOT be included in the pass/fail criteria of the GPAT.

GPAT Form.pdf

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GOLDER RANCH FIRE DISTRICT

www.grfdaz.gov

Employee: _____ Date: _____

Evaluator: _____ Location: _____

Type:	□ Annual	□ Random	□ Return-to-work	□ Re-Test

Personal Protective Gear:	□ PASS □ FAIL (□ Improper □ Insufficient □ Damaged)
Tower Climb:	□ PASS □ FAIL (□ Cannot Complete)
Ladder Carry and Raise	□ PASS □ FAIL (□ Drop □ Unsafe Act)
Ladder Extension	□ PASS □ FAIL (□ Hand Technique □ Fall >2 Rungs)
Rescue	□ PASS □ FAIL (□ Cannot Complete)
Resting Station	□ PASS □ FAIL (□ Exceed 15 Second Limit)
Hose Deployment	□ PASS □ FAIL (□ Cannot Complete)
Ceiling Breach and Pull	□ PASS □ FAIL (□ Unsafe Technique □ Strike Self/Other)
Equipment Carry	□ PASS □ FAIL (□Cannot Complete □ Drop Equipment)
Time Completed In: _____	□ PASS □ FAIL (□ Exceed 7:00 Minutes)
FINAL PAT RESULT	□ PASS □ FAIL

SCBA Air (Psi): Start_____ Complete_____

_____ _____

Evaluator Signature Employee Signature

***Please note – at no time should the firefighter turn on the bypass valve on their regulator while performing the GPAT. ***

SCBA air pressure will be recorded prior to and after the evolution, for the sole purpose of candidate's ability to monitor their air consumption during the work activity cycle. This recording WILL NOT be included in the pass/fail criteria of the GPAT.

90 day Improvement plan.pdf

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GOLDER RANCH FIRE DISTRICT

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Health/Fitness Improvement 90 Day Program

Name: _____ **Date: _____**

Based on the results of your annual 1582 medical evaluation and/or Golder Physical Agility Test (GPAT), you have been assigned to a 90-Day Health/Fitness Improvement Program. The purpose of the program is to improve your health and fitness and ensure you are able to perform the physically demanding job requirements of a firefighter at an optimal and safe level for yourself, your crew, and the public we serve. The District values you as an employee and the intentions of this program are to make you fully aware of the importance of improving and maintaining your health and fitness.

During the first 45-day period, you will work with the District's Health and Safety Captain (HSC) and/or Peer Fitness Trainer (PFT). You will be evaluated by the HSC or PFT every two weeks to ensure you are on track to meeting your goals and to document improvements. As part of the program, you are to contact the HSC and/or the PFT the first day of each tour. Personnel on an administrative schedule will make contact at the begin of the work week. At the end of Phase I, you will be formally re-evaluated using the District's NFPA 1582 fitness standards or successful completion of the GPAT.

Phase One: First 45-day period

Beginning on _____, _____, you will have 45 days to show improvement within the following checked components:

☐ GPAT ☐ 1582 tier 3 or below

Phase Two: Second 45-day period

If unsuccessful in phase one, you will meet with the HSC and assigned PFT to discuss your current health/fitness status. The remaining 45 days of the 90-day program will fall into one of three categories:

1. You now **meet** the criteria for a Tier 2 fitness level and/or successfully completed the GPAT. Employee will not be required to participate in the second 45-day period of the program.
2. You are **making progress** with your health/fitness goals but are not yet at a Tier 2 level or have not successfully completed the GPAT. You will continue to work with the HSC and/or PFT to meet your goals by the end of the second 45-day period.
3. You have **not made improvement** in the defined health/fitness parameters during the first 45 days. You will meet with the HSC and PFT to identify barriers preventing improvement and develop a modified improvement plan agreed upon with the HSC and PFT.

Employer Responsibilities:

- Provide a Peer Fitness Trainer (will accommodate the employee's choice of PFT if possible).
- Provide a health/fitness program that is tailored to the employee's specific needs for improvement. The program will be developed by a GRFD PFT and approved by the GRFD HSC.
- Provide a minimum of one hour of on-duty time for physical training.
- Provide additional available resources as appropriate for the employee.
- Provide open communication.

Employee Responsibilities:

- Participate in program.
- Document physical training results.
- Cooperate with the HFC/PFT.
- Communicate with the HFC/PFT each shift or tour, interval to be determined by the HFC.

If you fall under categories 2 and 3 at the end of the first 45-day period, you will be formally re-evaluated at the end of 90-day mark of the program using the District's Wellness and Fitness Program Policy.

If at the end of the 90-day mark you have not shown any significant improvements, you will be medically evaluated by the District Physician and/or your Primary Care Physician. Consideration of the Physician's opinion regarding any pertinent physical/medical conditions (these communications to follow HIPPA regulations), along with any other pertinent factors will be reviewed by a panel comprised of the Health & Safety Captain, Deputy Chief of Professional Development, Assistant Chief of Emergency Response & Professional Development, and the District's Physician to determine the next course of action.

If with the District's support to improve your health/fitness status, and in the opinion of the District's and/or employee's personal physician there is not a medical condition that prevented the employee from meeting the District's health/fitness parameters within the prescribed 90-day period, progressive discipline may be applied on a case by case basis.

GOLDER RANCH FIRE DISTRICT

www.grfdaz.gov

Your signature acknowledges you have read and received a copy of the Health/Fitness Improvement 90 Day Program.

_____ _____

Employee Signature Date

_____ _____

Health and Safety Captain Signature Date

_____ _____

Supervisor Signature Date

Physical Fitness

1021.1 PURPOSE AND SCOPE

The purpose of this policy is to provide firefighters with on-duty physical fitness guidelines. The District provides on-duty time for firefighter physical fitness to assist personnel in achieving and maintaining optimal health and physical fitness.

1021.2 POLICY

It is the policy of the Golder Ranch Fire District to establish guidelines for physical fitness activities that are designed to prevent injuries while maintaining fitness. The ultimate goals of this policy are to:

- Meet the physical demands required on emergency responses.
- Reduce the risk of member injury or illness.
- Enhance the overall health, fitness and safety of members.

Physical fitness activities should not interfere with primary job duties (e.g., emergency responses, public education, training activities, other legal responsibilities), nor should physical fitness activities delay an emergency response in any way.

The District retains the right to prohibit any physical fitness activity which, in its sole discretion, presents greater risks than benefits.

1021.3 PROCEDURE

The time, location and duration of company physical fitness activities are at the discretion of the on-duty supervisor. In all cases, the location for physical fitness must be within the company's first-in response area or approved arrangements for coverage, be consistent with this policy and not result in a response delay.

All Fire and Emergency Services members should be allowed to participate in physical fitness activities during the course of their shift. Members who choose not to participate in physical fitness activities shall conduct duties as assigned by the Captain during the designated physical fitness period. Members who have provided the District with written physical restrictions from a qualified health care provider shall not participate in any physical activity that conflicts with the restriction.

Station physical fitness equipment is available for the use of members at fire stations with adequate space. Members assigned to these stations should utilize the fitness equipment for their on-duty physical fitness activities.

1021.4 PHYSICAL FITNESS GUIDELINES

Physical fitness and conditioning activities should be designed to maintain or improve flexibility, muscular strength, endurance and anaerobic and aerobic capacity. They should also correspond

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to the physical movement patterns required in the performance of firefighter duties. Activities may include, but are not limited to:

(a) Stretching.

(b) Running, jogging, walking or rowing.

(c) Weight training (with spotter present).

(d) Stationary aerobic training (e.g., stair-climber, treadmill, stationary bicycle).

(e) Core strengthening.

(f) Firefighter-specific activities (e.g., hose drag, simulated ventilation, dummy drag).

(g) Physical fitness activities as recommended by the District Wellness and Fitness Program and/or peer fitness trainers (PFTs).

Member participation in competitive or contact sports is not recommended while on-duty.

1021.5 INJURY PREVENTION

(a) When participating in approved on-duty physical fitness activities, reasonable precautions should be taken to avoid injury. Common reasons for injuries sustained during physical activity include, but are not limited to:

1. Insufficient warm-up.
2. Poor core stabilization.
3. Exceeding physical capabilities.
4. Improper equipment use.
5. Defective equipment.
6. Lack of proper instruction.

(b) Members who are participating in physical fitness activities are expected to:

1. Allow sufficient time to warm up muscles prior to engaging in exercise for optimum performance and to reduce the risk of injury.
2. Develop sufficient trunk muscle strength to keep the spine and body stable in order to remain strong and balanced.
3. Maintain realistic goals and limits for physical fitness routines.
4. Develop an understanding of how to use fitness equipment properly and safely.
5. Check equipment prior to use to ensure safe operation, report defective or broken equipment to the safety officer as soon as practicable and disable equipment to prevent others from using it, if necessary.

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6. Develop and maintain sufficient fitness training knowledge, accounting for fitness level, age and previous injuries or limitations, to avoid fitness-related injuries.

1021.6 PHYSICAL FITNESS FOR SUPPORT SERVICES

The Golder Ranch Fire District shall allow 30 minutes during each work day for employees to participate in physical fitness activity. Employees are allowed to participate in any type of physical activity that will not disrupt others in their work area. Members who have provided the District with written physical restrictions from a qualified health care provider shall not participate in any physical activity that conflicts with the restriction. If an employee utilizes their allotted time for physical fitness and must return to their regular shift, it is expected that the employee returns to their normal work attire prior to returning to their assigned shift.

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GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Randy Karrer, Fire Chief

DATE: November 15, 2022

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 2022

Meetings, Trainings & Events Attended for the Month

I conducted the weekly command staff meetings with the assistant and deputy chiefs. We will be using a new program to begin tracking projects for better project management.

Friday September 30th, I had a working lunch with Oro Valley Deputy Town Manager Chris Cornelison.

October 4th and 5th Chief Abel and I attended the Arizona Fire Chiefs' Association (AFCA) Presidential Forum in Flagstaff.

Wednesday October 5th, I virtually attended the Oro Valley Council meeting.

Thursday October 6th, I attended the ELT meeting in the Town of Oro Valley.

Friday October 7th, I joined some of GRFD's crews and Assistant Chief Brandhuber at a mini-muster with the Innovation 2nd graders. What a blast!





I attended the Arizona Fire District's Association (AFDA) Board meeting virtually.

I had lunch with Board Member Sandra Outlaw. It was good to catch up.

I facilitated the last class of the AFCA Chief Executive Officer Program (CEOP) class held in Mesa October 10-14th. Graduation was held Friday, October 14th. Family members and board members were invited to attend the ceremony.

Saturday October 15th, I presented to the SaddleBrooke Military Officers Association of America (MOAA) in SaddleBrooke Ranch. It was a great group with lots of discussion on our services, Station 378 construction and Prop 310 (factual information only).

The morning of Wednesday October 19th, I traveled to Green Valley for the Pima County Fire Chiefs' breakfast meeting.

The afternoon of Wednesday October 19th, the Assistant Chiefs and I met regarding operational recruitment needs and personnel issues.

On Wednesday October 19th, Finance Director Christian, Assistant Chief Abel, Deputy Chief Cesarek, Division Chief Price and I participated in a conference call with KME, the manufacturer of our new engines. The apparatus committee has completed the final inspection on the first engine.

On Thursday October 20th, I attended the Northwest Fire District (NWFD) Awards Ceremony. There were several well-deserved recognitions.

On Friday October 21st, Chief Ryan, Chief Bradley and I recorded a video to support the upcoming Blessing Breakfast in January of 2023.

On October 26th, I attended the ribbon cutting at the Oro Valley Community Center.

Tuesday October 26th, I met with Fire Chief Brian Delfs of Avra Valley Fire District (AVFD)/Three Points Fire District (TPFD) on Pima County Fire Chiefs' issues.

The morning of Wednesday October 27th, Local 3832 President Jones and I shot a couple of videos on recruitment and the Family Holiday Breakfast. It's fun to laugh at ourselves as it took about 25 takes for a 30 second video. It was fun!

Friday October 29th, I attended a "Trunk or Treat" event at a local preschool. Trick or treating from the back of the Expedition with preschoolers is awesome. What a great way to spend a morning!

Political & Public Safety Interactions & Updates

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

Firefighter Andre Haymore of Rural Metro Fire Department (RMFD) unexpectedly passed away from a brief illness. Our hearts and prayers are with his family, RMFD and all those who knew him. GRFD crews represented the District at his Memorial Service on Friday October 14th at the Casas Adobes Church. Special thanks to Captain Mike Thomas for his LAST Team efforts. Also, thanks to Chief Wilson and Chief Cesarek for helping organize the logistics and coverage.

A presentation was made to the SaddleBrooke Ranch Military Officers' Association on Saturday October 17, 2022.

I had a conference call with Barbara Rice, Regional Director of SHUMS CODA Associates, to discuss legislative efforts regarding water supply requirements in rural areas. The topic was the Globe/Miami area and lack of support for fire flow. This will be a topic for Arizona Fire Service Institute (AFSI) and AFDA.

Former NWFD Fire Chief Jeff Piechura was one of the fallen firefighters honored at the National Fallen Firefighters Memorial Weekend in Emmitsburg, MD.

Proposition 310 is on the ballot for the General Election. This is for a proposed tenth of a penny sales tax that will go directly to fire districts. As a public fire district, GRFD cannot advocate for this, but the Union Local 3832 can and has been providing information on the usage of this proposition. In short, it is designed for rural fire districts that are struggling with revenue generation. More information is available on the Prop 310 website and Facebook page.

The Governor will allocate $20 million dollars of the state's Federal American Rescue Plan Act (ARPA) funds to reimburse fire districts that are eligible for COVID-19 pandemic expenses. Workers compensation costs attributable to COVID-19 exposure/claims is a priority for the funding. AFDA is working to facilitate the distribution of ARPA funds from the state to fire districts, which is anticipated to begin within the next 30-45 days. Fire districts are finally receiving federal reimbursement for COVID expenses.

The Arizona Fire Chief's Association (AFCA) Presidential Forum took place October 3rd-5th in Flagstaff.

The Rockin' 4 Heroes concert was held Sunday October 18th at James Kriegh Park to honor first responders, active military, gold star families, and veterans. The proceeds went to the Memorial project in Oro Valley.

Thursday October 27th board member Hudgins, board member Brady, Chief Brandhuber, Chief Robb,

Chief Abel, Chief Grissom, Chief Cesarek, Director Delong and I attended the Oro Valley State of the Town Address. It was a wonderful message by the Mayor. It also included the retirement of Dave Perry, the longtime President and CEO of the Chamber of Commerce. It was a great event!
Fire Marshal Akins, was also in attendance, at the State of the Town as a board member of the Oro Valley Chamber of Commerce. She has stepped in at my request, to fill a void that plays a critical role in GRFD's relationship with the Chamber and all of the local businesses. She can be credited with the collaborative relationships that we the District has with the business community.

Monday October 31st, I attended an after action meeting for the CEOP class. Multiple adjustments were made to the program based on feedback received from the attendees. The program, which was modeled after the Texas Fire Chiefs' Program, was an overwhelming success.

Wednesday November 2nd, I attended a Holiday Committee meeting. This is going to be a great celebration, please follow this link Regular Memo 22-096 2022 Holiday Breakfast for more information and a great video from President Jones and myself. We are so excited to bring back this family event! Not only is it an opportunity to take time for the holidays, but it is a great time to get together with one another and share each other's company!

Wednesday November 2nd, I spent much of the day reviewing the draft of GRFD's Comprehensive Annual Financial Report from the auditor. GRFD is in very strong, financial shape.

The evening of Wednesday November 2nd, I virtually attended the Oro Valley Council meeting. Chris Cornelison was appointed as the "interim" Town Manager, while a national search is conducted.

Thursday November 3rd, I attended the Oro Valley Executive Leadership Team (ELT) meeting. Oro Valley Police Department (OVPD) announced that with Deputy Chief Larter's retirement, there will be multiple promotions of command staff.

Tuesday, November 15th, 2022 GRFD will turn 45 years old! It is difficult to believe that GRFD has served this wonderful community for so many years! It's fitting that its birthday falls on a board meeting day!

Happy 45th Birthday GRFD!

Thanks to all of you for your dedication to GRFD!









Union President Dan Klement & Assistant Chief Abel

GRFD Founder and husband of Chair-Woman Vicki Cox-Golder, Lloyd Golder, Dean Heffelman and Fire Chief Bob Murray

Friday November 18th Rincon Valley Fire District will be holding a "Change of Command" ceremony. Chief Jayme Kahle will be retiring and Chief Tuckers will be assuming command of Rincon Valley Fire District.

District Activities for the Month

On Wednesday September 28th, a Leadership Team meeting was conducted. At the meeting a presentation was done by the ONA committee on the recent survey. Discussion took place on minimum staffing, the creation of a subcommittee, a new program that will modernize non-emergency calls and a new program that will potentially create a recruitment opportunity for new personnel. Board member Brady was in attendance.

Wednesday September 28th GRFD crews responded to a 50+ acre brush fire on State and private land near State Route 79 towards Florence. Crews responded quickly and were able to contain the fire.

GRFD crews responded to a 4 year old that was bitten by a rattlesnake in a rural area.

A special thanks to all GRFD personnel that participated in the mini-muster programs! It is such an important program that really provides the students valuable safety messages. I really appreciate all those who are stepping up to assist including all the administrative personnel who are participating. That is the truly the Team GRFD way! Thank you!

At the October 18th Governing Board meeting, the Board approved a contract with a Banner Physicians group. GRFD will be moving its medical direction to Banner beginning January of 2023. The board also approved Lloyd Construction to be the contractor for Station 378.

The final paperwork was signed for the Medic 373 accident. The lawsuit will be dismissed and the attorneys were able to negotiate a settlement.

Thursday October 6th, Chief Abel, Chief Cesarek, and I met with Tom Loser of Robson Communities to finalize the 378 land agreement and CCR's to present to the Governing Board.

GRFD's Applications Team has been working on updates to improve the Tablet PCR application.

The IT systems group is upgrading captain and paramedic phones.

The GIS department has been working on Emergency Response Zones boundaries and ambulance best location analysis for the accreditation Chief Perry is processing.

Chief Perry is moving on to step three in the initial accreditation process, the Self-Assessment Manual.

The apparatus committee went to Louisiana to conduct the final inspection on the first of five engines. One of five engines is getting closer to arriving. Four other engines should hopefully be completed by the end of January.









The District received an extremely large public records request from a neighbor who is disputing the cell tower at the 370 campus. This request has taken several weeks to complete and required people from multiple divisions to gather the information and redact it. Special thanks to Shannon Ortiz and all those who assisted in this huge endeavor. Although it is likely not over, this part of the process is complete. Thank you all.

Special thanks to GRFD Honor Guard team, for their continued efforts in flying and folding the flag of our country and state so that we may present them to retiring members of the organization.

GRFD Human Resources (HR) attended a Fire Service course in Mesa.

Thursday November 3rd, Chief Pearce attended the SAFERC Communications Consortium on my behalf at NWFD.

The afternoon of Thursday November 3rd, Chief Pearce and Captain Ryan provided an overview of the Organizational Network Analysis (ONA) study to the organization via Zoom. Approximately forty-five employees attended the presentation.

Personnel Updates

The recruitment process was opened for the Fire Chief's position. Monday October 31st was the closing of the recruitment of the position. The recruitment firm, Mosaic, will be screening the candidates and providing the listing to a recruitment subcommittee. There were a total of 23 applications from all of the country.

Chief Pearce, Chief Taylor, and I presented Captain Tobin Johnson with his captain badge. Congratulations Captain Johnson!



Thursday November 3rd, Chief Robb, Chief Pearce and I presented Battalion Chief Jarrold his "white" helmet.

The 2022-02 academy graduation will be held November 18, 2022, at the Oro Valley Church of the Nazarene.

Three administrative positions were posted: Billing Specialist, Permit Technician and Systems Administrator (LAN).

Two employees were recognized for their retirements: Billing Specialist, Susan Hileman and Engineer, Dan Gordon.

Congratulations to Chief Robb, Chief Grissom, Chief Cesarek, and Chief Pearce for completing the AFCA Chief Executive Officer Program.

Friday October 29th, a "Lateral Firefighter" recruitment process was opened. Please follow the link Regular Memo 22-093 Upcoming Recruitment and this link for the video https://youtu.be/LQhfZhEnzOQ



I thought this was a great picture to describe servant leadership!



Commendations and Thank You Letters Received for the Month

- Thank card received for FLS Fire Inspector Daniel Filener
- Thank you card received for Local 3832
- Thank you card received for Captain Colin Ryan, Paramedic Mark Tenney, Firefighter Anthony Citro, Engineer Dan Gordon, Paramedic Jacob Kassulke, Firefighter Logan Bradshaw
- Thank you card received for Captain Shaun Greener, Engineer James Hansel, Firefighter James Myers and Paramedic Chase Miller

On Friday October 28th, National Fire Responder's Day, sent the following message to GRFD personnel:

> I'd like to take a moment to wish you all a Happy First Responders Day! Although today is the formal recognition, we realize that every day you selflessly respond to the emerging needs of our community. Thank you all for your dedication and service.
>
> I'd also like to thank all those who support our team on the front lines! Without your dedication and support, our team could not be as resilient as they are. It takes all of us working together to truly put the "Community First"!
>
> Thank you all, I'm so proud of the entire GRFD team and honored to stand next to each

of you as we serve this great community!

Ortiz, Shannon

From: John Flynn <johnflynn@azfireadvisor.com>
Sent: Monday, October 17, 2022 6:15 AM
To: AFDA Admin
Subject: [EXTERNAL]: AFDA Weekly Legislative & Political Report - 10/17/22
Attachments: 2022 General Election Candidates.pdf

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.

- **Vote YES on Prop 310 Campaign**: Vote centers opened last Wednesday, October 12th and mail ballots were sent out for folks on the Active Early Voter List (AEVL). Over 80 percent of voters are on the AEVL and vote by mail. Last week the campaign stood up multiple digital billboards along the state's freeway and state highways encouraging voters to vote YES on Prop 310. Digital social media advertising was also part of the push. It's estimated most voters will vote their AEVL mail ballots within a week of receipt. Prop 310 is estimated to generate $150M annually to support fire district operations statewide and is critical to improve the delivery of fire and EMS throughout rural Arizona. Information for supporting Prop 310 can be found at https://voteyeson310.com/. Additional information can be found on the Vote Yes on 310 Facebook page.

- **Fire Board Statutory Training – Phoenix One-Day Workshop Registration is OPEN:** The AFDA will hold a one-day statutory compliance training workshop on Friday, December 2, 2022 at the National Bank of Arizona Conference Center**,** in Phoenix - Click **here** for additional information and to register. Arizona law requires newly elected, reelected, and appointed fire district board members, and newly appointed fire district chiefs to obtain six-hours of training in specified governance and administrative matters within one-year of taking office (*there are 300+ elected officials beginning new terms after each election cycle*). Statutory compliance workshops will also be offered at the 2023 AFDA Winter Training Conference in Laughlin, NV on January 11-13, 2023 (*registration opens on or about Oct. 18th*).

- **Mid-Term General Election:** Decision time for voters. Attached is a guide for Arizona legislative candidates in the General Election (*candidate guide provided courtesy of James Candland, Clarus Companies*).

- **55th Arizona Legislature – 2nd Regular Session Bill Effective Date – September 24:** Below is a list of the final dispositions of fire service priority measures and other bills of interest of the 55th Arizona Legislature – 2nd Regular Session, which became effective September 24, 2022 unless otherwise noted:

SCR1049 STRIKER: FIRE DISTRICTS; FUNDING; TPT INCREMENT (PFFA/AFDA/AFCA position: **SUPPORT**) – legislative ballot referral will ask voters in November to approve a TPT increment of 1/10th of a cent to generate additional revenues for fire districts. LAST: referred to ballot - November 8, 2022, General Election.

H2609: AMBULANCE SERVICES; SERVICE AREAS (AFCA/AFDA position: **SUPPORT**)- amends numerous items specific to 9-1-1 ambulance operations. (PLEASE NOTE: delayed effective date – January 1, 2024) LAST: signed by governor. Chap. 381, Laws 2022.

H2336: LICENSED MENTAL HEALTH PROFESSIONAL; DEFINITION (PFFA position: **SUPPORT**)**: - e**xpands definition of health professionals for counseling specific to public safety. Note: the language from the DEAD ~~H2546: TRAUMATIC EVENT COUNSELING; CONTINUATION~~ was amended to H2336 in Senate Commerce on 3/2. LAST: signed by governor. Chap. 377, Laws 2022.

H2699: FIRE DISTRICT BONDS; MERGER; CONSOLIDATION (AFDA Position: **SUPPORT**) – eliminates the expansion of GO Bond payments across new territory when fire districts are merged or consolidated. LAST: 3/29 signed by the Governor, Chapter 84, Laws 2022.

S1324: SMART AND SAFE FUND; DISTRIBUTION (AFDA position: **SUPPORT**) - tech correction to address fire district JPA funding. Note: Universities and tribal police and fire agencies were added to S1324 on the Senate floor with amend #4310. LAST: 6/22 FAILED House on reconsideration 43-17 (*voter protected – required 45 votes to pass*). NEXT: DEAD.

S1268: PSPRS; DEFINED RETIREMENT OPTION PLAN, which expands the DROP program to seven years among other changes. LAST: signed by governor. Chap. 351, Laws 2022.

FIRE DISTRICT WORKERS COMP RISK POOL (AFDA position: **SUPPORT**): ARPA funding distribution from Governor's Office for COVID 19 and pandemic expenses. LAST:$20M allocation for COVID associated workers compensation system cost reimbursements ($13M) and general pandemic eligible expenses ($7M).

Legislative / Regulatory / Elections / Political Calendar

- **November 8, 2022** – State General Election.
- **January 9, 2023 –** 56th Arizona Legislature – 1st Regular Session convenes.

Upcoming at AFDA

- **November 3, 2022** – AFDA Board Meeting – Arizona Fire & Medical Authority Offices & ZOOM – 18818 N. Spanish Garden Drive, Sun City West, AZ, at 10:00 a.m.
- **December 1, 2022** – AFDA Board Meeting – Daisy Mountain Fire and Medical Offices & ZOOM – 41018 N. Daisy Mountain Drive, Anthem, AZ, at 10:00 a.m.
- **December 2, 2022 –** AFDA Statutory Training – One-day statutory training for newly elected and reelected fire board members – NBAZ Conference Center, Phoenix (*details coming soon*)
- **January 11** – **13, 2023 –** AFDA Training Conference – Aquarius Hotel & Conference Center, Laughlin, NV (*watch for details soon*)

John Flynn, Executive Director
Arizona Fire District Association
johnflynn@azfireadvisor.com
(480) 313-0442

Dear Darrel

Thank you going the extra step. You came to my house on 9/29 to put a key in the box but I had a combination box. You went back to the station and found me Darrel Cornelius. He came the next day & also you to put the key in the box.

Thank you so much.

[redacted]

Dear Local 3832,

10/25/22

Thank you for supporting PSCD to help us participate in the Chili cook-off this year. Thank you for your generous donation! We may have not won best chili but we had a great time representing our department and being involved in our community. Thanks again,

PSCD Chili Cook-off committee



Thank You to the team that rsponded to my 911 call the evening of Sunday Oct 2. Besides being very kind and professional you were very HANDSOME. Thank You very much!

[redacted]

I would like to thank "the Crew" of Holder Ranch Fire who came to my home this past Sunday (10/9/22) & helped my friend [redacted] who had fallen into the bathtub & was unable to get himself up. [redacted] is doing just fine now.
Again, many thanks to "the Crew" & to all who work there at Holder Ranch Fire.
God Bless you all & your Families.
Sincerely, [redacted]

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Pat Abel, Assistant Chief

DATE: November 15, 2022

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
- Planning
- Logistics
- Facilities Maintenance
- Fleet
- Supply
- Fire and Life Safety

RECOMMENDED MOTION

No motion is necessary for this agenda item.

ASSISTANT CHIEF'S REPORT

Assistant Chief's Activities for the Month *[October, 2022]*

Meetings Attended & General Information

- The chiefs and I participated in the Fire Chief's Monday morning command staff meeting.
- I Participated in the first Tuesday of the month Fire Chief status meetings with managers and division chiefs.
- Planning, Logistics Division (Fleet, Facilities & Fire Supply) – It's that time of the year where the planning & logistics division will begin reviewing and developing the Capital Improvement Plan (CIP) for our next fiscal year. Chief Cesarek will be leading this charge with hopes of having an earlier than normal look and review of the needs ahead. The bond projects of the New GRFD Headquarters on Hanley and the new SaddleBrooke Fire Station continue to move forward.
- Chief Karrer & I attended the Arizona Fire Chief's Association (AFCA) Presidential Forum held in Flagstaff AZ. As I am currently scheduled to retire in May of 2023 so this was my last Presidential Forum for AFCA. President Tom Shannon (Fire Chief of Scottsdale FD) is leading the chiefs and direction of the AFCA. I have communicated with Chief Brad Bradley (Chair of the Pima Fire Chief's Association) that the Chief's will need to find my replacement.
- I continue to attend and serve on the following teams and committees:
    - Arizona Fire Chief's Association (Pima County Regional Representative)
    - Arizona Mutual Aid Committee
    - Optimist Club
    - IMPACT of Southern AZ - Board Member (Vice Chair)
    - GRFD events planning group (Christmas Committee) - the Children Holiday party is December 3 at Station 370 in the morning.
- Arizona State Local Assistant State Team (LAST) – During the month of October the team was requested to assist with several funerals in the state. One locally (Andre Haymore) a Rural Metro Firefighter. He was very well known throughout the community with close relationships and ties to our organization. The other funeral is for Captain Zack Fields (CAFMA) from the Prescott Area. Other organizations throughout the state have reached out to the team for support and equipment.
- Chiefs Cesarek, Karrer and I met with Tim Loser of Robson Communities to finalize the 378 land agreement and CCR's to take to the Governing Board. The document is currently with their attorneys. Should have this before the board in December.
- I assisted the finance division in an interview process to select our billing specialist. This is on the heels of Susan retiring who will be very much missed. However, I will say that we are

excited about the new billing specialist coming in as she has some specific qualifications that will be an asset to the team.

- The apparatus committee went to Louisiana for the final inspection on our 1st of 5 KME Engines. It goes without saying, this has been a very long process. Once the engine is delivered we are prepared with a plan and equipment to put it into service as quickly as possible.







- Station 378 (SaddleBrooke Ranch) – The drawings were submitted from the architect (WSM) to Lloyd Construction for review and to start the process on getting us a Gross Maximum Price (GMP) for the SaddleBrooke Fire Station project. Once we have an idea of today's construction costs to build the fire station we can determine if and/ or how much value engineering we will need to consider to build the fire station within budget.

Grant Cesarek- Deputy Chief

- Attended Chief Executive Officer Program second week October 10-14
- Presented RFQ for Station 378 during board meeting
- Prepared a sponsorship opportunity and secured a title sponsor for the annual holiday breakfast
- Attended the State of Oro Valley luncheon
- Attended the Foothills Business Park board meeting and executive session
- Attended meeting with Robson Ranch representatives, Chief Abel and Chief Karrer
- Attended conference call with Chief Karrer, Chief Abel, Chief Price and Finance Director Christian and the team from KME regarding the five engine production
- Discussion with Finance Director Christian to start the capital improvement planning for next budget year
- Attended 1582 medical exam

Headquarters Update

- Demolition phase is complete, moving forward on construction work
- Construction drawings for phase 2 submitted to Oro Valley

- General contractor produced subcontractor bid process, walk through of the property for those planning to bid on Nov 3.
- Will have subcontractor selection process the week of Nov 14

Michael Price - Davison Chief of Logistics/Fleet, Equipment & Facilities

- Service Desk used for repair or service requests: October
    - Fleet: 48 requests
    - Facilities: 39 requests
    - Supply: 6 requests

- Final Inspection KME Engine on Oct 26-28 in Louisiana
- Monthly DC/BC meeting
- Attended Finance/Budget Class in Mesa
- Review Aerial Ladder Spec
- RFQ Meeting for Contractors for St. 378

Facilities

District Facilities

- All district facilities semiannual hvac pm inspections were completed
- All district facilities annual generator inspections were completed
- All district facilities requiring annual sand & oil pumping were complete
- All district semiannual ice machine pm service was completed
- Clean up around building and vacant property was completed at Hanley and Mavinee district property

District Stations:

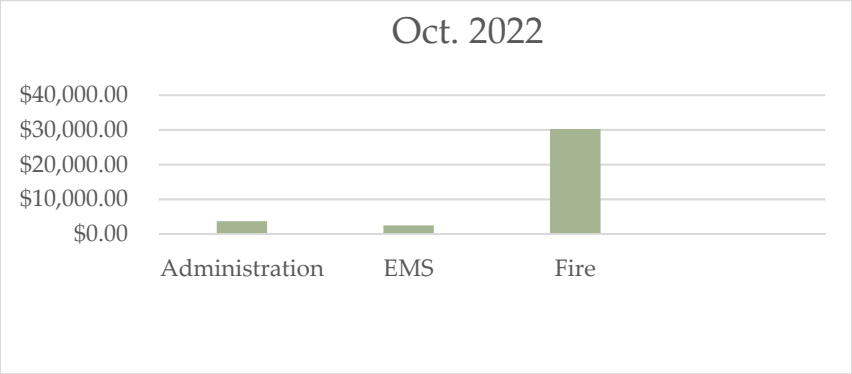
- Project 061 paint exterior was completed
- 374 New dining chairs were purchased and delivered
- 377 3 new refrigerators were purchased and delivered
- 379 Project 052 - 3 new refrigerators were purchased and delivered, project 061 paint exterior of station was completed, roof repairs were completed
- 380 Major station hvac repair was completed
- New Mattresses for St. 380

Daily repairs, scheduled preventative maintenance, regular maintenance & construction projects are on going

Fleet

Monthly vehicle parts Costs

- Administration - $3,676.91
- EMS – $2,449.67
- Fire – $30,228.81



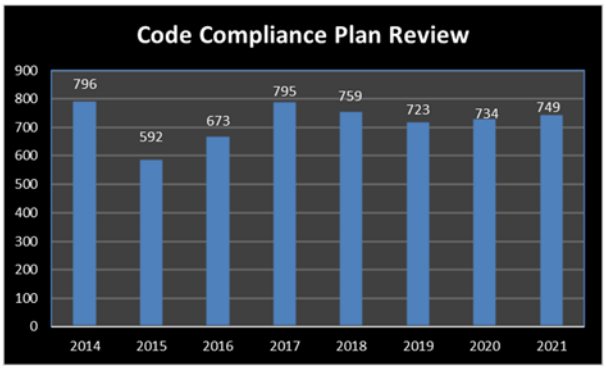
Procurement Specialist

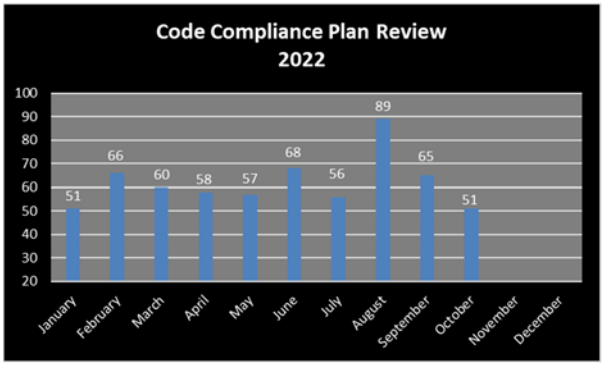
Procurement

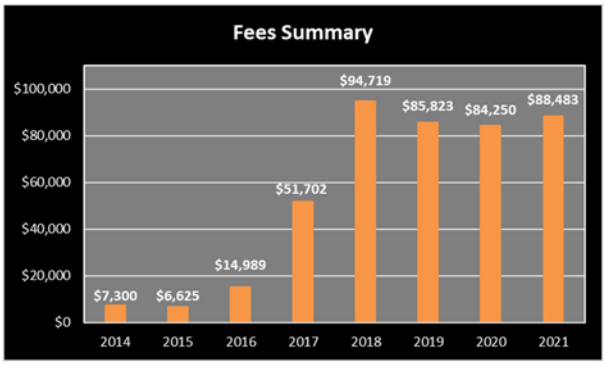
- Received $30,691.96 worth of Purchased Fire Supplies
- Received (25) Pro Harness Kits for Capital projects
- Purchased $3,336.47 worth of Admin Supplies

Inventory Management

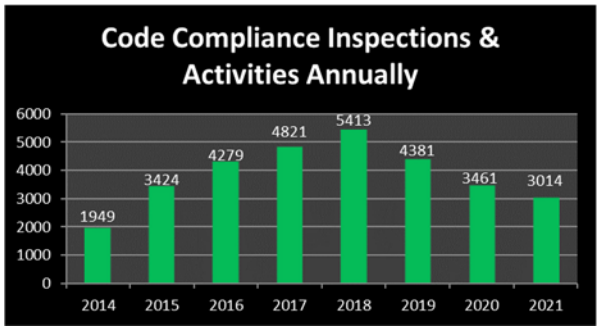
- Reconciled Asset OPIQ records and made (229) adjustments to reflect accurate reporting
- Completed transfer transactions for assets residing in miscellaneous supply rooms

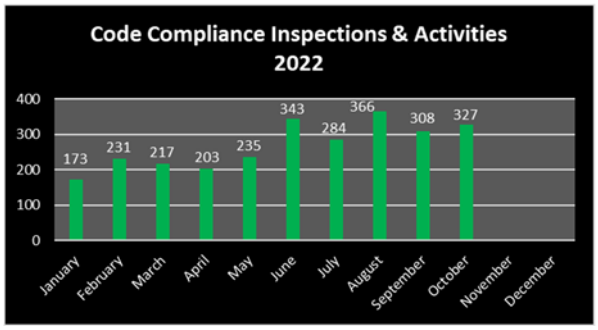












Top 3 Inspections	Quantity
Prevention/re-inspection	139
Residential	68
Commercial	44

- Commercial Projects Summary

  New projects for this month = Green

ZONE 1 Stations 378, 372, 373, 370, 374	ZONE 2 Stations 375, 377	ZONE 3 Stations 376, 379	ZONE 4 Stations 380
Sonoran ENT T.I. 2506 E Vistoso Commerce Ste 180	Design Center T.I. 8454 N Oracle	Davis Pediatric T.I. 10520 N La Canada	Canyon Community Bank T.I. 7981 N Oracle
Splendido Remodel 13500 N Rancho Vistoso	Freddy's CO2 11143 N Oracle	Fry's T.I. 3770 W Ina	Shell Building L.I. 7315 N Oracle
Desert Palms PT T.I. 12142 N Rancho Vistoso	ROCHE Building 3 T.I. 1910 E Innovation Park	Ridgetop Group T.I. 3580 W Ina	Sprouts T.I. 7665 N Oracle
Sun City Activity Center T.I. 1495 E Rancho Vistoso	Oro Valley Dental Group T.I. 750 E Pusche View	Thornwood Care Home 7480 N Thornwood	Saffron T.I. 7607 N Oracle
Nicos T.I. 15665 N Lupine	Basis Administration T.I. 10134 N Oracle	Overton Self Storage 2925 W Overton	Dr. Chin Dentistry T.I. 7520 N Oracle Ste 200
Golder Ranch Vineyard 64496 E Edwin	Beaming at LA Fitness 8850 N Oracle	Goodwill T.I. 10560 N La Canada	AMG Medical Aestetics T.I. 7356 N La Cholla
Dairy Queen T.I. 16054 N Oracle	Flex Gymnastics T.I. 11085 N Oracle	The X Noodle T.I. 11931 N First Ste 102	Casa Linda Apartments T.I. 699 W Magee
Shell Building T.I. 1826 E Innovation Park	Trusting Connections T.I. 1880 E Tangerine Ste 150	Circle K T.I. 10410 N La Canada	United Urology Medical T.I. 7470 N Oracle Ste 202
Pima Eye Institute T.I. 1884 E Innovation Park	PRCA MPR 9500 N Oracle	Omni Tucson National T.I. 2727 W Club	United Urology Surgical T.I. 7470 N Oracle Ste 201
Camp Bow Wow Fire Alarm 16725 N Oracle	Linda Vista Luxury Rentals 375 E Linda Vista	Velvet Hound Groomery T.I. 11941 N First Ste 141	Guadalajara Grill T.I. 7360 N Oracle
Landlord Improvement 1171 Rancho Vistoso Ste 103	Walmart T.I. 2150 E Tangerine	Resurrection Lutheran T.I. 11575 N First	Landlord Improvement 7350 N La Cholla
Thin Blue Line T.I. 1171 W Rancho Vistoso Ste 159	Steam Pump Pusch House 10901 N Oracle		Beltone T.I. 7725 N Oracle Ste 121
Fairfield Homes Sales Office T.I. 3355 E Haswer	Pima Heart T.I. 12115 N Oracle Ste 103		Arroyo Verdre Apartments 8020 N La Cholla
	Steam Pump Garage T.I. 10901 N Oracle		Eegee's T.I. 7911 N Oracle
Who Received Project Final Inspection	Aspen Dental T.I. 10580 N Oracle Ste 100		Cabali Tiki T.I. 8195 N Oracle Ste 125
Radiology F.A. 2551 W Vistoso Commerce	Sherwin Williams T.I. 10605 N Oracle		Cold Beer & Cheeseburgers T.I. 7315 N Oracle Ste 141
The Doll House Salon T.I. 1335 W Lambert Ste 135	Shangha Yoga T.I. 1880 W Tangerine Ste 110		Brutal Doodle Tatoo T.I. 7980 N Oracle Ste 100
Hoppy Vine T.I. 1215 N Oracle Ste 137	Sola Salon T.I. 2040 E Tangerine		
The Peak Apartments T.I. 8215 N Oracle	NW Urgent Care 10568 N Oracle Ste 110		
Shell Building 7490 N Oracle	NW Primary Care 10568 N Oracle Ste 150		
ManiPedi Spot T.I. 550 W Ina	Steam Pump BBQ/Bunk 10901 N Oracle		
High Spirits Flutes T.I. 9040 N Oracle Ste C/D	Greenspring Inspire Spa 10556 N Oracle		
Pure Poke 2 T.I. 7315 N Oracle Ste 105	B&B Urgent Care T.I. 11015 N Oracle Ste 121		

Fire Marshal Akins

- Attended meeting with TOV and OVPD regarding short term rentals.
- Attended the Society of Fire Protection Engineers Annual Conference which included several classes. To name a few; fire sprinkler system design, water supply, implications of li-ion technology, wildland urban interface fire protection, the impact of li-ion energy systems on residential garage fires, aircraft hangar fires, etc.
- Attended the CRA-SOC committee meeting.
- Taught fire suppression system, fire alarm systems, smoke control systems, and fire investigations to the 22-02 Academy.
- Taught "explosion dynamics" at the Joint Fire Investigation meeting with NWFD, OVPD, MPD, and PCSO.
- Attended the EMS lab at station 377.
- Attended the TOV State of the Town.
- Received the fire alarm plan submittal for Fairfield Inn regarding the replacement of the existing fire alarm panel.
- Attended the monthly BC/DC meeting.
- Attended the GRFD board meeting.
- Attended TOV Chamber board meeting.
- Attended Development Review Committee meetings with TOV and applicants.
- Attended pre-construction meeting with TOV regarding a new building near San Dorado.
- Conducted FLS monthly meeting.

Education/Committees/Training Activities

- Inspectors Helvig and Druke attended the Joint Fire Investigation meeting with NWFD, OVPD, MPD, and PCSD.
- DFM White taught fire suppression system, fire alarm systems, smoke control systems, and fire investigations to the 22-02 Academy.
- Inspector Filener attended the AZIAAI Arson I class.
- Inspector Filener attended hazmat part 1 and 2, water based systems, standpipes, and hose systems classes at TFD.
- Inspector Helvig attend a fire pumps class at TFD.

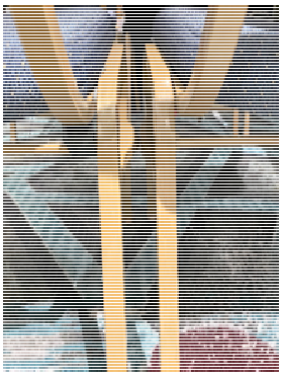
GRFD Fire Investigations

- On October 2, 2022, a building fire was reported in the Northwest Fire District.
    - GRFD assisted NWFD with the fire investigation.
- On October 6, 2022, a residential fire was reported in the Northwest Fire District.
    - GRFD assisted NWFD with the fire investigation.
- On October 17, 2022, a residential fire was reported in the Northwest Fire District.
    - GRFD assisted NWFD with the fire investigation.

- On October 18, 2022, a residential fire was reported in the Northwest Fire District.
    - GRFD assisted NWFD with the fire investigation.
- On October 22, 2022, a residential fire was reported in the Northwest Fire District.
    - GRFD assisted NWFD with the fire investigation.
- On October 24, 2022, a residential fire was reported in the Northwest Fire District.
    - GRFD assisted NWFD with the fire investigation.
- On October 30, 2022, a residential fire was reported in the Northwest Fire District.
    - GRFD assisted NWFD with the fire investigation.

Date	Type of Call	Property Use	Estimated Property Loss	Estimated Content Loss	Estimated Property Save	Estimated Content Save
01/18/22	Dumpster Fire	Multi-family Dwelling	$1,200	$0	$0	$0
01/19/22	Building Fire	Multi-family Dwelling	$14,659	$25,653	$718,289	$340,821
02/16/22	House Fire	One-Two Family Dwelling	$210,950	$105,475	$0	$117,030
03/05/22	House Fire	One-Two Family Dwelling	$35,250	$17,625	$317,251	$158,626
03/28/22	Mobile Home Fire	One-Two Family Dwelling	$15,000	$6,750	$0	$0
04/01/22	Mobile Home Fire	One-Two Family Dwelling	$25,000	$30,000	$0	$0
05/04/22	House Fire	One-Two Family Dwelling	$259,738	$116,882	$0	$12,987
05/07/22	House Fire	One-Two Family Dwelling	$71,183	$32,356	$144,523	$75,497
05/08/22	House Fire	One-Two Family Dwelling	$2,490	$1,245	$246,487	$123,244
06/18/22	House Fire	One-Two Family Dwelling	$428,169	$214,085	$0	$0
06/26/22	Vehicle Fire	Vacant Lot	$20,000	$10,000	$80,000	$0
07/16/22	Mobile Home Fire	One-Two Family Dwelling	$3,017	$754	$4,483	$2,996
07/21/22	Building Fire	Multi-family Dwelling	$18,050	$9,025	$1,786,949	$893,474
08/09/22	House Fire	One-Two Family Dwelling	$371,000	$185,500	$0	$0
09/02/22	House Fire	One-Two Family Dwelling	$14,333	$0	$128,994	$71,663
09/08/22	Building Fire	Commercial	$0	$2,000	$8,464,918	$4,230,459
09/22/22	House Fire	One-Two Family Dwelling	$40,681	$10,170	$366,127	$193,234
		TOTAL	**$1,530,720**	**$767,520**	**$12,258,021**	**$6,220,031**

Can you spot the violation?



Answer to last Month:



Answer: Remove all items blocking path of egress and the electric panel.
2018 IFC Section 1003.6- Means of Egree Continuity.

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Assistant Chief

DATE: November 15, 2022

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
- Essential Services
- Board Services
- Finance
- Human Resources
- Information Technology (IT)

RECOMMENDED MOTION

No motion is necessary for this agenda item.

ASSISTANT CHIEF'S REPORT

Essential Services – Tom Brandhuber

September 2022



Assistant Chief's Activities for the Month

- Chaired the quarterly PEMS (Pima Council EMS Council) meeting
- Chaired the monthly AzAA board of directors meeting
- Attended Chief Karrer's direct reports meetings
- Attended the Leadership Meeting
- Attended the quarterly SAEMS (Southeastern Arizona EMS Council) meeting
    - Ambulance off load plan was formally adopted as a SAEMS policy
- Attended the Tow of Oro Valley Council meeting on October 5, 2022, for Chief Karrer's recognition
- Meeting with Mese Fire AC Cori Hayes to view new burn facility at their training facility
- Held direct reports meeting with my staff
- Participated in the Statewide Healthcare Collaborative Forum hosted by AZDHS
- Participated in the Holiday Committee Meeting

- Participated in two min-musters
- Participated in discussions to clarify scoring sheets for new hires
- Participated in several group discussion on lateral hire plans
- Participated in kickoff meeting with a new webmaster for GRFD website
- Participated in a PDR (Policy Development and Review) Committee for the SAEMS region

Essential Services

Division Chief Eric Perry - Essential Services Board Report for 11/1/2022

1) Center for Public Safety Excellence Accreditation Progress
   a) 3 documents needed
      i) Community Risk Assessment – Standards of Cover Project:
         (1) 1st draft 90% finished
      ii) Strategic Plan
         (1) Complete, will be working on developing a clearer work plan for the process.
      iii) Self-Assessment Manual
         (1) Developed Program Appraisal Documents and Writing guide (in approval)
         (2) Developed GANTT Chart for the project (in approval)
         (3) Developed Organizational chart for various responsibilities (in approval)
         (4) Developed SharePoint/Teams site for the accreditation team to track progress in.
         (5) Presenting #1-3 above to command staff 11/21
   b) The benefit of accreditation is that these documents will require ongoing annual appraisals of programs and will help to embed the continuous improvement process into the culture of the organization.
   c) We have moved from a registered agency to applicant status in the accreditation process.
      i) This means we have 18 months to complete all three documents and present them for review by CPSE
         (1) Review will include a site visit by peer assessors from around the country to verify that we are doing what we state in the 3 documents.
2) ISO upgrade project:
   a) We are focusing on accreditation (and the inherent continuous improvement process it entails) to assist us with our ISO level.
      i) ISO focus is very specific on **ONLY** structure fire capability.
      ii) Accreditation focus is on continuous improvement of **ALL** programs in the agency.
3) Work Process Improvements:
   a) Continuity books
      i) These are being used in a test project by several IT folks to determine value.

ii) We will role these out if this is successful, in an electronic format once all have SharePoint capabilities.

b) Fire Guidelines Website

i) Captain Paddock along with IT has developed a website with Fire Resources/Guidelines similar to the EMS guidelines websites

(1) It can be viewed at this website http://www.grfdaz.gov/fire/

(2) This is to be rolled out following this board meeting and the approval of related policies and procedures.

4) Lexipol Policy Project:

a) Seven policies on the consent agenda for board approval.

b) Captain Paddock has set a goal of finishing all Tier 1 policies prior to his return to the field.

5) Other Projects:

a) Job description for 2022-2023 budget approved Essential Services position – in process, hope to hire early next year.

b) Assisting with review of job description for Community Education position being developed by Chief Cesarek.

6) Events:

i) Attended mini muster at Butterfield Elementary – Lots of fun interacting with the kids!

ii) Gulfport, Mississippi for accreditation site visit as a peer assessor – Nov 12-17th

iii) Attended FireStats class in Los Angeles in October – Education to assist with better understanding of statistical analysis of Fire Department response performance.

Board Services

Records Specialist Ortiz responded to 15 records requests for the month of October.
The breakdown is as follows:

Environmental Reports	-
Outstanding Code Violations/Inspection Report	-
Fire Reports	-
Incident Reports	2
Medical Records	13
Other	-

The Verizon cell tower records request has been completed.

Board Services:
The regular monthly governing board meeting was held October 18th.

- Fingerprinting: 68 sets of fingerprints were taken at the front desk in September.

Finance Report

Cyberattacks are a clear and present danger for all organizations, but local governments are particularly vulnerable. A 2020 study showed that local governments are more likely to be the targets of a ransomware attack than any other kind of organization and that 44% of attacks target local governments in 2020 and 2019. The trend has not abated, in 2021 there were 9 times as many attacks against small governments. Local governments are attractive targets for cybercriminals for a few reasons. First, local governments are 'soft targets'. This means that their networks are typically not very secure. For example, smaller governments may not have the resources to setup a multi layered security protocols. Additionally, local government networks are less centralized having many disparate nodes, or points of entry, into their systems. Additionally, and more closer to home, local governments often provide essential services to a community that cannot go off line. Services such as police, fire or education are all essential and cannot get disrupted. Finally, local governments must be transparent in how they operate. The names of key employees are all subject to public records requests, or are readily available on websites, etc. This public profile creates an advantage for a cybercriminal to create a strategy for gaining access to their network systems.
Over the next few months, I will discuss a variety of measures that GRFD can and have taken to mitigate the exposure of a Cyberattack as well as risk management measures that the District have in place in the event of a ransomware attack.
(to be continued…)

Human Resources

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

Recruitments

- In Process External/Internal:
    - Systems Administrator-LAN
    - Permit Tech
    - Lateral EMT FF and Paramedic FF
    - Fire Chief

      Update: Mosaic has closed the Fire Chiefs recruitment, effective October 31, 2022. Following that date, Mosaic will be in touch with the list of qualified candidates in order to complete a screening interview. This will allow Mosaic to discuss the

candidate's qualifications, experiences, fit for the position, leadership style, and other details that cannot be gathered from a resume. This information, along with the candidate packets, will be provided to the Board to help inform and supplement the discussion as to who should be invited to interviews.

- Recently Closed:
    - Community Relations Coordinator
    - Billing Specialist

- Future Upcoming:
    - Budget Analyst
    - Finance Specialist (AR/AP)
    - Community Risk Reduction Specialist

Congratulations!

- New Hire: Shelley Neasham, Billing Specialist, first day will be Monday, November 14, 2022

Projects

- HR appreciation day was turned into a team appreciation for the HR and Board Services Teams. A huge thank you to these teams, they make amazing co-workers, and help create a wonderful work environment. Deb Metzger, Emily Noland, Debbie Fisher, Shannon Ortiz, and Freddy Rodriguez.
- Deb, Allison, and Emily attended a conference hosted by Mesa Fire and Medical, presented by Curt Varone, in association with the Arizona Fire Chiefs Association (AFCA). The subject was Contemporary Human Resource Issues for Fire Departments. We learned a lot and got to network with some amazing fire staff from around the state.
- Complete the records request from Heidi Miller.
- Coordinated the needs for the Flu Shot clinic with Captain North, Health and Safety.
- HR Director Delong, attended the Oro Valley State of the Town. It was a fantastic way to meet our town and key stakeholders. Thank you for that opportunity.
- HR and Board Services teams trained on the new digital fingerprinting machine/process. The state chose to have a different company begin fulfilling the digital fingerprinting needs. The new company's agreement mirrored the prior agreement and we will be paid a nominal sum to successfully complete these needs for the state. This has been a great community relations builder. As well as, easing our ability to complete timely fingerprinting for our own new hires.
- Paycom Implementation (replacing ADP):
    - Paycom is fully implemented.
    - Next items:
        - Moving forms into Paycom (SRI, disciplinary documents, etc)

        - Assessing changes to the current performance evaluation process and implementing the new process in Paycom
- New Performance Evaluation committee – has begun
    - We are currently identifying participants
    - Evaluating performance evaluation options
    - Assessing what electronic performance evaluations will look like in Paycom
- Coordinating with Fleet to update job descriptions to support future career growth
- Job Descriptions being moved to Procedure Handbook in Lexipol
- Policy reviews and updates – *please see policy section of board packet*

Employee Recognition

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



GRFD Employee Years of Service Recognition -November		
EE Name	**HireDate**	**Yrs of Service**
MUIRHEAD, JAMES MICHAEL	11/05/1992	30
SMITH, ANDY	11/11/1993	29
DICOCHEA, EDWARD MARTINEZ	11/18/2002	20
BOONE, NICKOLAS	11/19/2008	14
BRAVO, JUAN GABRIEL	11/19/2008	14
CHILDRESS, CHRISTOPHER DANIEL	11/19/2008	14
CESAREK, GRANT DEREK	11/30/2015	7

IT Applications Group Activities/Projects

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

- The application group has been focused on dealing with ongoing tickets, doing regular maintenance, and dealing with documentation on new issues.
- The GRFD's Applications Team has completed all 50 changes to the EPCR program. These changes have helped the team significantly with removing unnecessary fields, cleaning up current fields, and adding new fields. We already have seen positive feedback from the crews as these changes have better streamlined the system and helped them with being more efficient with completing their reports at a faster rate. The

GRFD Applications Team along with GRFDs ECs, DCs, and other agencies Chiefs will be meeting quarterly to discuss new changes that they might come up with, we have created an email 'zollepcr@grfdaz.gov' that everyone can suggest their ideas, and the EPCR committee will evaluate them and bring them up in our quarterly meetings.

IT GIS Activities/Projects

- Chief Perry's accreditation project
    - Work with the City of Tucson to gain access to pull raw data from Computer Aided Dispatch (CAD)
    - Working on 90th percentile statistical analysis for all target times
    - Clean up and quality check data from CAD, NFORS, and FireRMS for analysis
    - Ongoing project
- Emergency Response Zones (ESZ) boundaries project
    - Reviewed the maps with the updated zone boundaries with several battalion chiefs and staff, made changes as recommended
    - Printed large copies of each map to hang in stations for November for feedback and to help folks become familiar with the new boundaries
    - New boundaries are planned to go in the December map roll for dispatch
- The golf course pre-plans project continuing
    - Completed creating base maps for remaining golf courses within district boundaries
    - The Survey123 app was created for data collection for remaining golf courses to determine the best access points
    - Ongoing project
- Financial report request – David
    - Help to fill in the demographic numbers for 2020 / 2021 using the latest US Census data and American Community Survey data and break down for Oro Valley, Catalina, Saddlebrooke, and the rest of the District
- Swift water rescue project
    - Continue working with GIS folks from Northwest Fire (NWFD), Tucson Fire (TFD), and Pima County Regional Flood Control District (RFCD) to create a database to show the best positions for staging swift water rescues
    - Reviewed sample maps from RFCD and prepped for November meeting with GIS folks and swift water folks from all three districts – meeting set for Nov. 1.
    - Ongoing project
- Miscellaneous requests:
    - The address within the district boundary – various requests

- Free online course to improve skills in Spatial Data Science and geo enrichment (where you can apportion demographic data to polygons based on the underlying population data)
- Assist with geocoder help for Rincon Valley Fire and Pima County
- Review Northwest Fire online GIS data and preplans with Chief Goodrich

IT Systems Group Activities/Projects

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

- The System group has been focused on setting up hardware and software for users related to the new organizational move and new inspectors.
- Has been working on implementing a password manager for the IT department to improve our organization's information security. This will allow us to securely store and retrieve passwords and secrets for all our accounts. This could also be scaled to the rest of the organization if it works out well for us.
- Successfully deployed new cell phones for paramedics, and engine captains. First responders will now have more up-to-date hardware and more up-to-date software within the field.
- Microsoft Teams testing throughout our department to improve depth communication amongst each other.
- We are continuing the deployment of our new in-vehicle cellular router the Sierra MP70. The Sierra MP70 is a high-performance vehicle router mainly used in public safety, transit, and field services. It offers high power and long-range Wi-Fi. Its download and upload speeds are much faster than the current standard of cradle points. The programming also includes the Wi-Fi set up so that the suppression staff may keep a wireless connection on their ePCR tablets when needed. We are partnering with the fleet department (as they take care of the installation) to verify that the Sierra MP70 and MDT are running as expected.

GOLDER RANCH FIRE DISTRICT

RECORD OF EXCEPTIONAL PERFORMANCE

Employee Name Wes Helvig

Date Prepared 09/28/2022

Division or Section FLS

Classification

Initiator of Commendation Brad White

Description and Date of Exceptional Performance

Inspector Helvig was at All Season for an inspection when he noticed employees at the front desk acting frantic. He asked if everything is okay and they said there was an unresponsive resident in the room. Inspector Helvig rushed to the room and began CPR. He continued CPR until LD375 and PM375 arrived on-scene to take over patient care.

This is a great example of Inspector Helvig's ability to recognize a need for help, take action, and use his training to begin CPR prior to PM375 arrival.

First Level Supervisor's Comments

Great Work!!!!!!! This is an example of Wes' dedication to the residnece of the District.

Second Level Supervisor's Comments

Awesome Job Wes!!! Way to take action and be there as an additioanal set of hands for PM375.

Supervisor Signature BRAD WHITE

Employee Signature WES HELVIG

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Scott Robb, Assistant Chief

DATE: November 15, 2022

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:

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

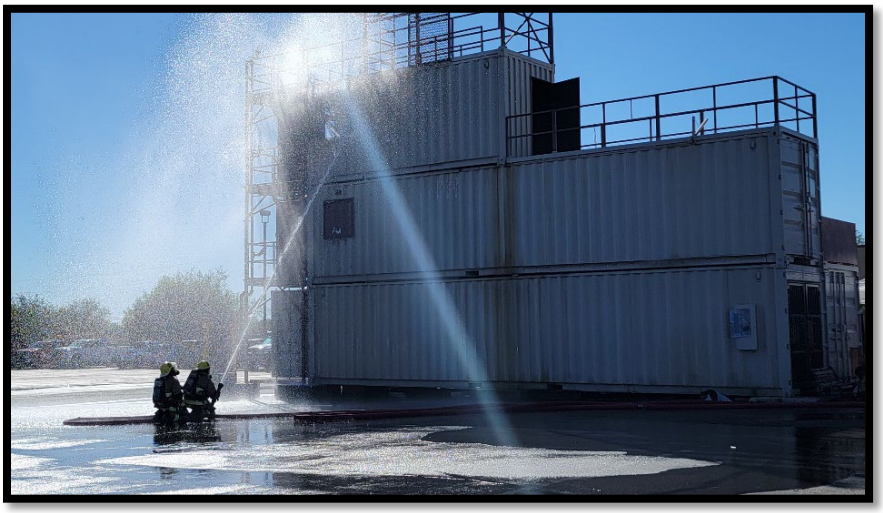
RECOMMENDED MOTION

No motion is necessary for this agenda item.

ASSISTANT CHIEF'S REPORT

Emergency Response/Professional Development – Scott Robb

October 2022



22-02 Academy Drill

EMS

Community Integrated Healthcare Program (CIHP)

- No new patients added to the program.

EMS Training

- EMS Division continues to assist with the Recruit Academy as needed
- EMS Division has completed October's EMS CE
- EMS Division completed the syllabus for the EMT Class for Recruit Academy 22-02
- GRFD's EMT Training Course is approved by both PCC and AzDHS
- EMS Division has completed the syllabus and planning for JumpStart for Recruit Academy 22-02

Other Items of Interest

- **ZOLL-EPCR Workgroup** Phase I is now completed and the workgroup will begin working on Phase II.
- Continued work on GRFD's O2 replacement program.
- Continued work with Scheduling and Finance to complete ARCR.
- The EMS Division is providing Handtevy instruction to all Rincon Valley Fire District's (RVFD) personnel the first week of November.

2022 Cohort Paramedic Program

- Public Safety and Emergency Service Institute (PSESI) and Pima Community College (PCC) "Shift Friendly" Paramedic Program is going very well for GRFD's students

- GRFD is supporting (4) individuals who successfully complete PCC's competitive process. reference reg. memo **Shift Friendly Paramedic Program**
    - (4) personnel tested
    - (4) personnel have been selected and earned a seat through the competitive process
    - (4) personnel are doing very well

22-02 40-Hour Paramedic Program

- Public Safety and Emergency Service Institute (PSESI) and Pima Community College (PCC) 40-hour Paramedic Program is going well for the two GRFD students.
    - (2) individuals completed and passed their entrance exam with PCC on July 13, 2022.
    - (2) individuals completed and passed GRFD's Interview on July 26, 2022.
    - (2) individuals were selected to attend the upcoming Paramedic Program (1) supported through a grant and 1 supported by GRFD.
    - Program started on September 12, 2022. Reference Regular Memo 22-057 **40 Hour Paramedic Class.**

EMS Team

- Emergency Department wait times are status quo; however, we are staying in tight communication and working with hospital liaisons to find efficient ways of maintaining quick patient transfers.
- Continued collaboration with all hospital partners and EMS agencies.
- EMS Staff and EC's will be implementing AutoPulse Resuscitation System training during the October's EMS CE. The AutoPulse is a simple battery-operated device that squeezes the patient's entire chest circumference, enabling improved blood flow to the entire heart and brain during cardiac arrest resuscitation.
- Improved communication across all three shifts with EC talking points. These talking points allow the on-duty ECs and Admin ECs to spread the same message to all three shifts in real time.
- AG review with B-UMG, NWFD, and TFD
- The EMS Division Staff completed an in-person PCC class over several days to become lead Instructors for the EMT portion of Recruit Class 22-02. *AzDHS requires this class for lead instructors.*

Monthly EMS Stats

Month of October Details

	Transports	+/- From Last Month	Interfacility	+/- From Last Month
MD372	0	0	0	0
MD376	0	0	0	0
MD379	0	0	0	0
PM370	58	-6	1	-1
PM371	0	0	0	0
PM372	0	-1	0	0
PM373	84	-8	1	1
PM374	0	0	0	0
PM375	113	1	3	-3
PM376	90	-23	2	-2
PM377	104	16	0	-4
PM379	0	0	0	0
PM380	130	19	0	0
PM381	21	21	0	0

Transports+/- for the Month

Total Transports for the Month to Date: 600

+/- From Last Month	19
Total Responses	605
Transport %	99%

Interfacility +/- for the Month

Total Interfacility for the Month to Date: 7

+/- From Last Month	-9

Fiscal Year Details for 2022-23

Transports

Fiscal Year to Date:	2256
Last Fiscal Year to Date:	2325
+/- From Last Year:	-69
Total Responses:	2280
Transport%	99%

Interfacility

Transports Fiscal Year to Date:	39
Last Year to Today Last Year:	50
+/- From Last Year:	-11

Professional Development

Courses/Training

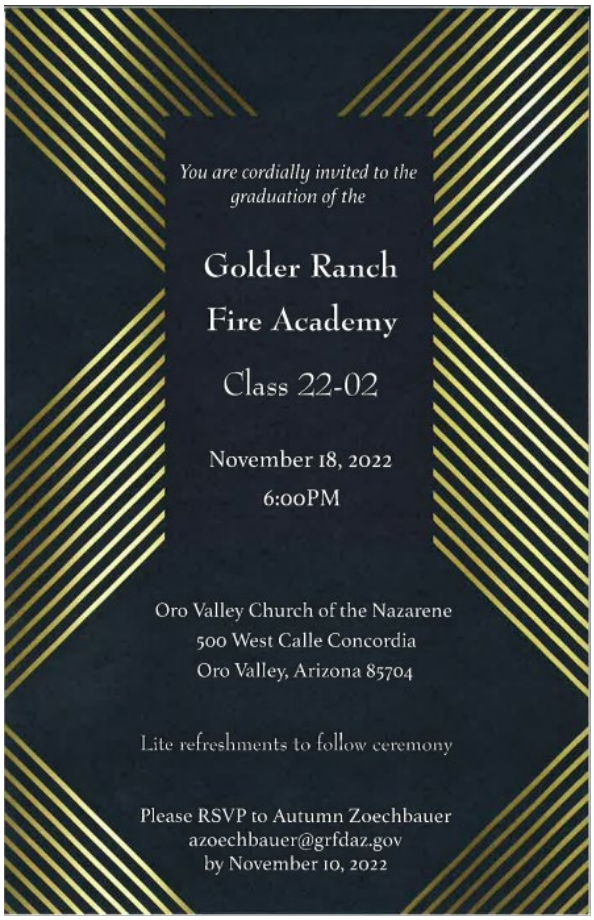
- Began interest list for upcoming Driver Operator/Aerial Operator course

2022-01 Probationary Year

- Probationary firefighters are now in Module II
- Module II books are due November 28, 2022
- Module II testing will take place December 6th and 8th

Academy 2022-02

- 18 recruits are currently in the 22-02 academy
  - Some topics already covered include Vehicle Extrication, Wildland, and Live Fire
  - Preparation for the upcoming Firefighter I & II testing has begun
  - State Firefighter I & II testing is taking place on November 10, 2022
- The Fire Academy graduation is November 18, 2022



22-02 Academy Graduation Invite

Academy Onboarding 2023-01

- Recruitment is open October 28, 2022 – November 25, 2022
- Anticipated start date is February 6, 2023
- Anticipated start date in the field is February 27, 2023

Miscellaneous

- Working on the development of quarterly Engineer CE's
- Updating the Engineer Task Books

Car Seat Program

- One car seat install in the month of October

Health and Safety

Activities for the Month

- Physical Fitness, Wellness Health and Safety related (pending Board approval)
  - GPAT 2022 to proceed with approval
- Outfitting all front line apparatus with approved collapsible road cones (DOT regulations)

    - 5/10 stations up to par on front-line apparatus
- Road vests for SM/MD (same distributor, alternative reflective tape)
    - Distributed
- Covid monitoring/positive health cases monitored (numbers decreased)
- 1582 schedule coordination, 4th quarter in planning
    - Remainder of personnel unable to attend appointments being scheduled
- Arizona Health- Repairs for multiple station equipment
    - Completed
- ACE certification-determining need for recerts
    - Will need additional Perr Fitness trainers for implementation of 90-day improvement plan
- PPE Committee established (first meeting November 15th)
- CLEAN CAB concept- developing standards and distribution of information, received specs of our newly purchased apparatus (SOP being developed)
- TIMS (Traffic Safety Incident Management) coordination with Cat-Tow
    - Still looking for scheduled class for Train the Trainer
- Proposal for weekly info: Wellness Wednesday (FDSOA) and Training tips (FDNY)
- P100 masks inventoried and purchased for 2022-02
- Coordinate OSHA qualitive test for recruit class 2022-02
- Research on "What if" cancer policy
- Multiple RTW packets and GPAT completions
- Further purchasing of PT equipment for stations
    - 379 complete, 372 on order

Wildland

Assignments

- No personnel currently on assignment

Training

- S 211 Portable Pumps & Water Usage took place 10/26/22-10/28/22 at GRFD Training center. There were 19 students present including 6 from GRFD. Grotkier, Sparkman, North, Paddock, Karl Rhein, and Hoffman attended. Other agencies that attended included Bullhead City, Central Arizona Fire & Medical, AZ Fire & Medical, USFS CNF, AZ DFFM, and Pascua.

Projects

- The new type 3 still moving along with timeline.

    - November 9th - Strieter, Hoffman, Alex, Eddie, and I will be headed to Firetrucks Unlimited to start building the newest type 3. The committee decided on a bigger version of our type 6 builds.
- 2036 has been updated to a more useful wildland overhead vehicle with gear and configuration
- Captain Port met with KP Maxwell (TFD) to discuss wildland auto aid, both teams, training, and current TFD operations and challenges facing their Wildland Division. GRFD has loaned a 3,000-gallon pumpkin to TFD until they can get one.

Upcoming

- 11/01-11/03/22 – Team members will be attending S 219 Firing Operations that will be held at Tucson Fire Department Fire Central (Station 1). GRFD will be assisting TFD and the S219 class at Sweetwater Prescribed burn with a staffed Type 6.
- 11/01/22 – Registration for the upcoming AWIMA (Arizona Wildfire & Incident Management Academy) is now open.
- 11/08/22 – All GRFD ENGB and ENGB (t) will be taking part in leadership training, WL billing, and expectations. Two DFFM employees are currently teaching this class to FDNY, and will now be coming to teach attributes of Wildland leadership to our personnel.
- 11/14/22 – 11/16/22 – Team members will be attending S212 Wildland Chainsaws at Three Points Fire Station 303.

Honor Guard/Pipes and Drums

Expenditures

- Honor Guard
    - We had 1 expenditure this month to Rebecca's Alterations – **Monthly Total: $48.00**
    - District credit card and Honor Guard budget is all squared up. (New CC)
- Pipes and Drums
    - 0 expenditures this month: Monthly Total: $0

Events

- Honor Guard
    - October monthly meeting: Oct 13th
    - Rural/Metro firefighter funeral: Oct 14th
    - Oro Valley State of the Town: Oct 27th
    - Oro Valley "National Night Out" event: Oct 28th
- Pipes and Drums
    - Rural/Metro firefighter funeral: Lundeberg - Oct 14th
    - Rockin' 4 Heroes Event: Lundeberg – Oct 16th
    - Oro Valley State of the Town: Lundeberg – Oct 27th

- Josh Wood continues to make progress on learning the bagpipes through the TFD instructional course.

Special Operations

The month of October had quite a bit going on for Special Operations. Overall, the hiker rescue call load has dropped down a bit with cooler weather patterns, so the crews aren't spending as much time in the state park these days.

Training:

- Ropes 1 & 2 took place at the Regional level with Ropes 3 taking place in early November. We have two students enrolled in the class but we have 3 team members that have been helping the ropes courses out as assistant instructors. This have been very valuable to the region to ensure that quality training is being delivered and very valuable to our team members as they are getting great opportunities to better their own instructing skills.
- On October 18th, B-shift 377 participated in a confined space drill involving NWFD and Marana Water Treatment. The crews made entry into confined spaces where they conducted air monitoring and rescue. It was a great opportunity for the crews to practice in real life environments and with their NWFD station 338 counterparts.
- October 17-21 Special Operations sent four members to an Instructor 1 course in Rio Rico. The four members all performed well in class and passed the course. The ultimate goal is to have them members obtain their State Instructor status in TRT so that we can host classes in house when needed. The Special Operations Team is working to expand the pool of in-house instructors and this was a big step towards making that happen.
- Special Operations Team members completed in-house exercises for both TRT and Hazmat via Vector Solutions. These trainings are setting the stage for next month's in person drills where the members will be working with live trench situations and hazmat command situations.

Calls:

- The month of October produced many calls for the GRFD Special Operations Team. A large majority of those calls were dispatches where the 377 units were responding as auto aid for the City of Tucson. The large majority of these calls resulted in a cancellation for the 377 units as city resources were added or the call ended up not being what it was dispatched as. But as

with all emergency dispatches, the units respond appropriately until they are no longer needed.

Equipment:

- During October, the District received five new 4-gas air monitors designed for use on the new engines that we have ordered. These are new monitors for all personnel in the Fire District as they are a different model than we have seen in the past, and for many personnel, it may be the first time using a 4-gas monitor in FRO (First Responder Operations). Historically we have always supplied our engines and ladders with a CO (carbon monoxide) monitor to allow crews to check for CO in houses. A 4-gas monitor will check for Carbon Monoxide, Oxygen levels, Flammable gas levels and Hydrogen Sulfide (sewer gas) levels. This expands the capabilities of the FRO engines and ladders greatly and will allow to provide better customer service to our residents by checking for many common gasses instead of just CO.
- The Special Operations Team is heading up a training program to roll out these monitors in November if staffing levels allow for on duty training. The four gas monitor is not completely new to some of our engine companies as we currently have four stations that have a Drager 4-gas monitor at them. These are monitors that were brought over from Mountain Vista and are currently maintained by the Special Operations crews. As the training is rolled out, stations that currently have the Drager monitors will be getting refreshers on using them.

Community Relations

Activities for the Month

- More design and implementation meetings took place regarding our website.
- An informational meeting took place regarding the possibility of incorporating retirees as part time employees for our non-emergency services.
- The Erik Hite Gala was attended by BC Jarrold, the crew from 377, and Chief Robb. Great fundraiser for a great cause!
- The remainder of the mini musters were completed and were a resounding success for the kids and teachers.
- Our new Community Relations Coordinator has been in good contact and is excited for her start date at the end of December.
- Videos were created to encourage participation in the upcoming district family holiday party and the lateral recruitment process.

- A documentary-style video was shot for both academy graduation purposes and future recruitment
- Reached out to our community regarding the following:
    - Our recruitment for lateral firefighters and paramedics went out to all social media and hiring platforms
    - A video was posted for a large car fire we extinguished in Catalina
    - Information was posted regarding a house fire in Catalina
- Recognitions:
    - Chief Officers Fred Pearce, Chris Grissom, and Scott Robb were recognized for completing the first ever Arizona Certified Executive Officer Program
    - Dan Gordon was recognized for his contributions to the fire service and his retirement
    - Mike Leslie and Adam Jarrold were recognized for their promotion to Battalion Chief
    - Battalion Chief Will Seeley was recognized for 25 years of service with Golder Ranch Fire District
    - Keith Burgle and Tobin Johnson were recognized for their promotion to Captain

Golder Ranch Fire District Call Load Breakdown

October 2022

CALL TYPE	370	372	373	374	375	376	377	378	379	380	TOTAL
Aircraft											0
Brush / Vegetation	1										1
Building											0
Electrical / Motor											0
Fires - All Other	1			1							2
Gas Leak											0
Hazmat											0
Trash / Rubbish											0
Unauthorized Burning	1										1
Vehicle								1	1		2
Total Fire	**3**	**0**	**0**	**1**	**0**	**0**	**0**	**1**	**1**	**0**	**6**
Animal Problem											0
Animal Rescue											0
Assist -Other	14	6	42	21	18	17	12	13	11	9	163
Battery Change	2	11	52	9	12	4	3	19	1		113
Bee Swarm			1	1		1					3
Defective Appliance											0
Invalid Assist	8	1	11	13	9		8	1	4	8	63
Snake	17		42	48	60	49	32	24	54	47	373
Lockout			1					1		1	3
Fire Now Out					1						1
Total Service Calls	**41**	**18**	**149**	**92**	**100**	**71**	**55**	**58**	**70**	**65**	**719**
Alarms (Fire, Smoke. CO)	2		8	6	9	3	4	4	2	3	41
Cancelled / Negative	7	1	7	7	6	6	9	3	3	15	64
Smoke / Odor Invest.			2		1	1	3		1	2	10
Total Good Intent	**9**	**1**	**17**	**13**	**16**	**10**	**16**	**7**	**6**	**20**	**115**
Motor Vehicle Accident	3		1		2	2	7	2	4	8	29
Rescue-high, trench, water											0
Interfacility Transport	1		1		3	2					7
All Other EMS Incidents	62	5	124	82	141	85	148	18	102	168	935
Total EMS Type	**66**	**5**	**126**	**82**	**146**	**89**	**155**	**20**	**106**	**176**	**971**
TOTAL ALL	**119**	**24**	**292**	**188**	**262**	**170**	**226**	**86**	**183**	**261**	**1811**
Percentage of Call Load	7%	1%	16%	10%	14%	9%	12%	5%	10%	14%	100%
Average Calls Per Day	3.84	0.77	9.42	6.06	8.45	5.48	7.29	2.77	5.90	8.42	58.42
Patients Transported				**600**							
Last 12 Month Call Load				**18902**							
Last October Call Load				**1771**							

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Dave Christian, Finance Manager

DATE: November 15, 2022

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, 2022

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, 2022. This information has been utilized to create the Comprehensive Annual Financial Report (CAFR) for fiscal year ending June 30, 2022.

The auditors from BeachFleischman will present the reports to the Governing Board via Zoom.

RECOMMENDED MOTION

Motion to approve the Beach Fleishman audit report and the draft ACFR for fiscal year 2022 as presented.



GOLDER RANCH
FIRE DISTRICT
★ ARIZONA ★

ANNUAL COMPREHENSIVE FINANCIAL REPORT

for the fiscal year ended June 30, 2022





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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, 2022

Golder Ranch Fire District
3885 E. Golder Ranch Dr.
Tucson, AZ 85739
Phone 520-825-9001
Fax 520-825-8043
www.grfdaz.gov

Prepared by the Finance Department of Golder Ranch Fire District

Randy Karrer, Fire Chief
Tom Brandhuber, Assistant Fire Chief
David Christian CPA, Finance Manager
Jean Oliver, Financial Specialist
Jessica Santigo, Financial Specialist
Shelby Massie, EMS Billing Supervisor

GOLDER RANCH FIRE DISTRICT

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YEAR ENDED JUNE 30, 2022

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INTRODUCTORY SECTION

November 15, 2022

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

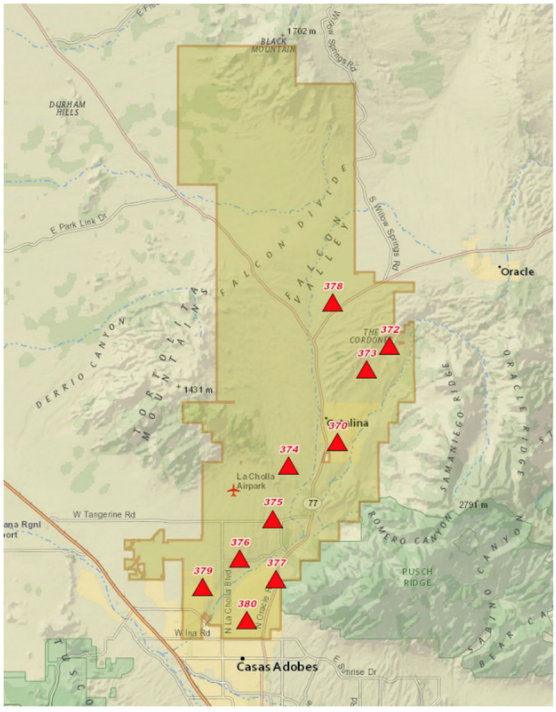
The following is the Annual Comprehensive Financial Report (ACFR) of the Golder Ranch Fire District for the fiscal year ending June 30, 2022. This ACFR report is intended to meet and exceed all legal reporting requirements that are borne by this jurisdiction. Furthermore, the responsibility for the completeness, 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, PLLC 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.

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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 $1.363B; one of the largest in the State of Arizona for FY 2022.

The current district fire boundaries are approximately 243 square miles and the ambulance transport boundaries are approximately 413 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 is approximately 100k residents, or an average population density of 370 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

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continues to implement operational improvements in order to accomplish strategic goals and exceed community expectations.

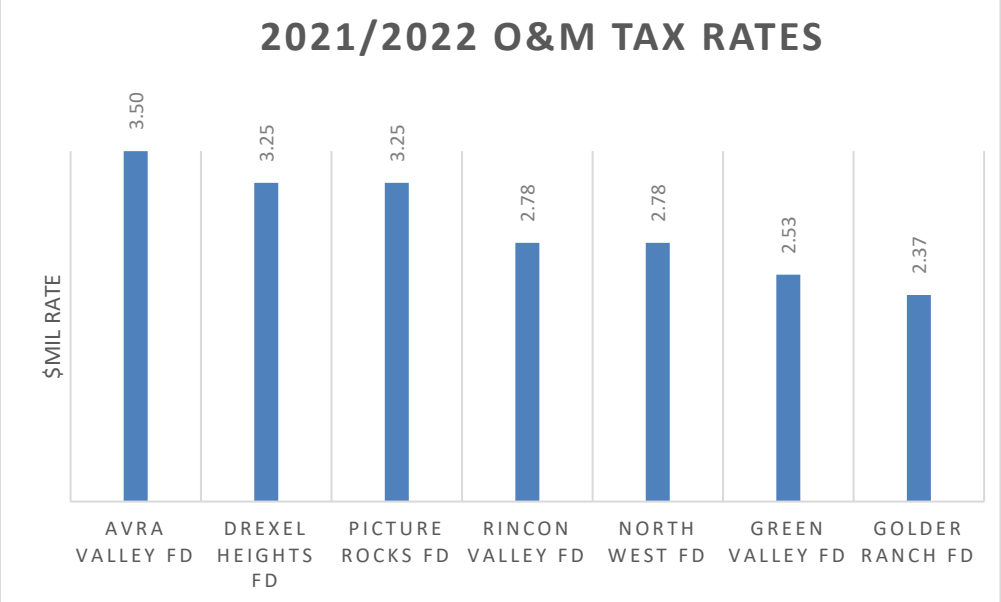
District Budget

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, 2022 the District O&M tax rate was $2.37 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 ¢14 per $100 of assessed value to service its general obligation bonds.

For the 2022 fiscal year the District saw an increase in assessed valuations from $1.289 billion to $1.364 billion. This net assessed value coupled with the $2.51 aggregate mil rate provided a levy of $34,228,315.

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 2022 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.



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Local Economy and Outlook

Arizona Outlook

The Southern Arizona 2022 economy continues to improve, albeit at a slower pace than the period immediately after the pandemic. Continued growth in the U.S. economy, under baseline assumptions, sets the stage for continued growth in Arizona, Phoenix, and Tucson. As the chart below shows, the forecast calls for Arizona job growth to decelerate in 2022 and 2023, before a modestly accelerating in 2024. This pattern reflects a complicated mix of factors, including the shift to more normal gains as the pandemic eases and slowing national growth in 2023. The unemployment rate drifts up as job gains slow.

Personal income growth, before adjustment for inflation, slows significantly in 2022, reflecting the end of federal income support related to the pandemic. Growth in retail (plus remote) sales follows a similar pattern, but with a lag. Slowing sales of goods also reflects a renormalization of consumer spending, away from goods and toward travel and tourism related services.

Population gains remain solid in the near term but begin to slow in 2024 as demographic forces begin to take hold. Population gains, even in the short run, are driven primarily by net migration, as natural increase decelerates. Housing permits drop in the near term to a level more consistent with population gains.

	Actual	Forecast		
	2021	2022	2023	2024
Growth Rate				
Nonfarm Jobs	3.7	3.3	1.9	2.2
Personal Income	7.5	2.7	5.7	6.4
Retail Plus Remote Sales	19.9	6.9	2.1	4.4
Population	1.5	1.5	1.5	1.4
Level				
Unempl. Rate	4.9	3.4	4.4	4.9
Housing Permits	65,334	65,291	59,288	48,116

George W. Hammond, Economic and Business Research Center, The University of Arizona 2022

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

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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.

Major Initiatives and Long-Term Planning

EMS

The EMS Division had a busy FY 2021/22 as COVID began to fade. The Division focused on finding efficiencies and streamlining processes for our providers in the field. The focuses included, but were not limited to ePCR, continued education, training, professional development, and staff roles and responsibilities.

ePCR - focus groups were created collaboratively with operations, IT, billing, and EMS. In turn, they developed a three-phase process to integrate changes and efficiencies while remaining compliant within the documentation platform.

Continued Education - skills labs were provided by the EMS Division on a quarterly basis focused on trends, knowledge, skills, and abilities. The skills labs have continued to positively impact crew dynamics and communication, which ultimately enhances patient care outcomes.

Training - An EMS component was incorporated into the semi-annual Fire Operations Trainings, called “crew readiness drill’s” (CRD’s), which included a mass casualty incident (MCI). EMS training also incorporated a change by moving away from American Heart Association (AHA) CPR to Applied Resuscitation Education & Specialty Training (AREST) for the purpose of bringing our CPR and ACLS training in house. AREST is a High-Performance Prehospital CPR and Advanced Cardiac Training course that is designed to teach CPR science based and high-performance resuscitation skills to EMS agencies and Fire Departments. GRFD is an Approved Training Center with several licensed instructors and all GRFD providers have been certified.

Professional development - staff, GRFD providers, and the Division Chief attended classes, symposiums, and conferences in the topics of EMS and leadership. These classes and conferences are related to staying current in the ever changing and progressive field of EMS and networking with other like-minded organizations.

EMS staff roles and responsibilities – The EMS Division took a deep dive in to the EMS staff’s roles and responsibilities due to the loss of our Critical Care Coordinator and the overarching responsibilities EMS has in the organization, to ensure GRFD remains current, credible, and progressive with all programs EMS is overseeing. The EMS Organizational Chart has been accepted widely and I am looking forward to seeing the positive affects it has after implementation.

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The EMS Division along with Fleet and Logistics were able to deploy three new ambulances to the field. The three ambulances were placed in service at Station 377, 370 and 375.

The EMS Division visited with several crews over the fiscal year to recognize their efforts for cardiac arrests involving code saves. A Code Save is when crews respond to a cardiac arrest and through their efforts were able to gain pulses back which ultimately led to the patient being discharged neurologically intact. The crews were recognized with Code Save Challenge Coins.



Training

Fiscal year 2022 was busy and productive for the Professional Development Division. A Company Readiness Drill (CRD) with Northwest Fire District focused on vehicle extrication and patient removal, and included real-life practical experience cutting over 60 cars occurred. A 14-week officer preparatory class for aspiring captains that covered skills such as strategy, tactics, leadership, and systems platforms was held. A class focusing on expectations for engineers that included truck checks, pumping evolutions, and small tools maintenance was held for those looking to participate in promotional processes. Outside instructors offering in-person seminars about first responder mental health awareness was provided to captains and chiefs. Members of administration attended outside instruction on the topic of managerial leadership. There were five promotional processes: two captain, two engineer, and one battalion chief. Several members of GRFD were successful in these processes and have advanced their careers in new positions. Future promotional processes will be held as operational needs dictate. There were two hiring processes, one for a transitional academy (six recruits, six weeks long, all paramedic certified) and one for a green academy (28 recruits, 20 weeks long including EMT, currently on-going). In early 2023, Professional Development anticipates another new-recruit academy, an engineer academy, and will hold another battalion chief promotional process

Fire & Life Safety

The Fire and Life Safety (FLS) Division began FY 21-22 with six full-time staff members and has concluded the year with eight full-time staff members. Supervised by the fire marshal, there are five fire inspectors and two deputy fire marshals who participated in approximately 3,000 inspection activities. Through education and enforcement over 1,800 findings were addressed which resulted in reducing hazardous conditions in both public facilities and private residences. FLS staff members have reviewed approximately 745 sets of construction blueprints ensuring fire code compliance in all new and modified buildings and structures. This included reviews of all fire protection systems such as fire alarms systems, detection systems 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

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the International Fire Code (IFC) and 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 modified and 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 74 fire investigations in FY 21-22. 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, promoted captains and promoted battalion chiefs. 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. 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. FLS staff members hold higher degrees in education up to and including master’s degrees.

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 adopted fire code requires all new commercial buildings to include automatic fire sprinkler systems which assist in reducing the experienced fire loss throughout the fire district. The fire code is adopted on a six-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

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Fire Operations through the development of computerized programs for inspecting and maintaining fire hydrants, of which there are approximately 4,553 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 has expanded our programs and systems to support the needs of our personnel in the areas of physical and mental wellness, while focusing on the safety of our members and community. The Health and Safety Division is driven to continually improve facility and incident safety, exposure control, apparatus maintenance and specifications, as well as the physical, mental, and medical well-being of our members. Our team is dedicated to provide and support effective training and protection to our organization to ensure the highest level of risk reduction. For the 2022-23 FY, our team will broaden our participation in industry organizations and utilize the full benefits associated with our membership in those organizations to enhance our level of safety and prevention for our members and the community.

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.

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. Golder Ranch Fire District (GRFD) services a 333 square mile area with a population of nearly 100,000 residents in the communities of Oro Valley, Catalina, SaddleBrooke, and southern Pinal County. The District employs approximately 275 uniformed and non-uniformed personnel and is paramilitary in structure. The District's facilities include 10 fire stations, training, fleet, and 3 administrative offices. Our organization runs 24/7, 365 days a year.

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GRFD is part of a Fire Consortium, which includes Northwest, Picture Rocks, Avra Valley, Rincon 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.

The IT department is responsible for servicing all hardware and software issues within the district. All mobile data and related applications are 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 connectivity is comprised of fiber, Wi-Fi, and microwave-based connections, with Cisco as our standard vendor for networking equipment. IT is responsible for monitoring and maintenance of the WAN, LAN, firewalls, internet, intranet, VPN, and Cisco VoIP phone system. We also host services for Avra Valley, Mountain Lemmon, Three Points Fire, and Rincon Valley Fire.

Our current major project includes the following: Implementation of Cisco DUO required bringing several different vendors and team members together to implement. Cisco Duo is a technology that enables two-factor authentication to verify a user's identity for a login or other transaction. Multifactor authentication combines two or more independent credentials and was a requirement by our Cybersecurity insurance provider to maintain our current policy and level of coverage.

Deployment of new Dell PowerEdge 740 XD servers to replace the existing hardware end-of-life hardware. Upgrade VMware Vsphere virtualization environment to version 7.0 as part of the virtualization infrastructure upgrade.

Integration of Operative IQ Inventory Software, Asset Management Software, Controlled Substance Tracking Software, Fleet Maintenance Software, and Service Desk Software. This software is used by many departments including EMS, Fleet Logistics, Fire supply, and IT.

Improve the quality of service and lower the overall cost of providing public internet service to all stations and administrative offices. Accomplished by consolidating 10 individual lines of service into a single 200MB business class internet circuit. Implementation of a Ruckus SmartZone controller virtual appliance that allows for this high-quality internet connection to be distributed via/Wireless Access Point devices to all Golder Ranch Fire District-owned locations.

Start deploying Microsoft 365 for the specific chief officers. The new Microsoft 365 E3 License gives extra features versus our current office version.

The IT-GIS now has an analyst who has been very busy assisting with several projects including:

The district accreditation process – several maps showing incidents and demographics data for the entire district as well as each Emergency Service Zone (ESZ). Maps were also created to show breakdowns of incidents for EMS, Fire, HazMat and Technical Rescue within each ESZ.

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A public web app project – to be used internally and by the public to learn whether an address falls within district.

District and CON boundary research - to ensure accuracy and update boundaries if needed.

A golf course pre-plan project – to create maps for each golf course to show best access during an emergency to be added to every Mobile Data Terminal (MDT).

Board Services

The Board Services Division is responsible for a variety of administrative duties for the Golder Ranch Fire District, including elections, annexations, preparing board meeting agendas and meeting notices, public records requests, records retention, records destruction and front-desk customer service. 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. Compiling a Governing Board Meeting packet entails working with department heads to ensure items that are required to go before the Governing Board are placed on an agenda for the board to review and provide action on. Board Services transcribes and posts the minutes for the Governing Board meetings, special sessions, and study sessions. The Division is also responsible for the Public Safety Personnel Retirement System's (PSPRS) Local Pension Board meetings. Preparation for this statutorily required board includes preparing agendas and board packets, transcribing minutes and providing the information to PSPRS regarding new members, normal retirements, disability retirements, survivor benefits, reviewing and accepting the annual actuarial report. Over the past year, Board Services fulfilled over 254 public records requests for medical records, fire reports, incident reports and other miscellaneous documents. The Board Services Division ensures records are retained in compliance with State statute outlined in the Arizona Secretary of State's retention schedules. Once the records meet their retention period, the records are destroyed accordingly. In February there were 39 boxes of records that had met their retention period. Board Services reviewed all of the documents, destroyed the records, and completed a corresponding certificate of destruction which was submitted to the Arizona Secretary of State's Office. As a public service, the Board Services Division provides fingerprinting. Over the course of the past year there were over 727 digital fingerprints performed and sent to the Department of Public Safety for clearance cards. 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 the 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 participates in the family Christmas event every year to make it a memorable event for the entire GRFD family.

Capital Improvement

During the fiscal year of 2022 several capital improvement projects were completed, most notably the station 374 turnout room was completed as well as a number of passenger vehicles, an ambulance and a type 6 engine were added to the fleet. In December of 2021, the District purchased a property located at 1600 N. Hanley Blvd. The

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building is approximately 16K square feet and will be renovated to become the District's flag ship administration and Fire Board meeting space.



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, 2021. 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 2021-22.

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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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

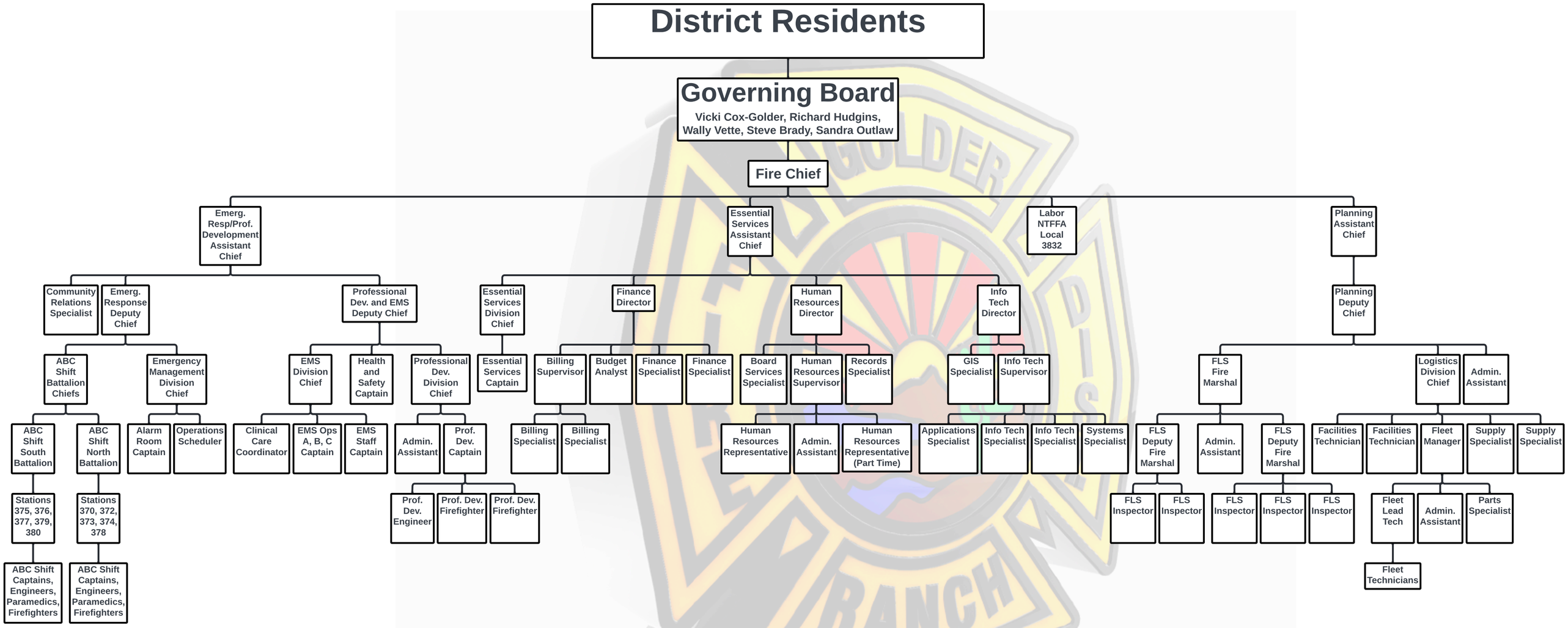
June 30, 2021

Christopher P. Morrill

Executive Director/CEO

Golder Ranch Fire District

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LIST OF ELECTED AND APPOINTED OFFICIALS

BOARD OF DIRECTORS:

		Term Expires
Chairperson	Vicki Cox Golder	November 2022
Vice Chair	Richard Hudgins	November 2024
Clerk	Wally Vette	November 2024
Board Member	Sandra Outlaw	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

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Independent Auditors' Report

Governing Board and Management
Golder Ranch Fire District
Tucson, Arizona

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Golder Ranch Fire District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Golder Ranch Fire District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Golder Ranch Fire District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Golder Ranch Fire District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Golder Ranch Fire District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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Supplementary 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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated , 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

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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, 2022. 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, 2022, the District's had a combined ending fund balance of $32,978,223 a decrease of $24,079,803 from the 2021 fiscal year end. The entire fund balance is legally restricted or committed by the District Board of Directors.
- On May 19, 2022 the District sold $3,000,000 of bonds in a private placement sale. 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. This bond sale represents the final sale of bonds that were originally authorized in the November 2019 bond election. At that time $26.6M of bonds were authorized to be sold.
- On July 1, 2021 The District transferred $24,930,645 to Public Safety Personnel Retirement Services (PSPRS) to reduce the unfunded public safety pension liability to near zero. These monies were sourced from the sale of Pension certificates of participation (COP) in FY2021.
- In December of 2021, the District purchased a property located at 1600 N. Hanley Blvd. The building is approximately 16K square feet and will be renovated to become the District's flag ship administration and Fire Board meeting space. At June 30, 2022 the District had not yet begun renovating the building.

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- Additions to the fleet during the fiscal 2022 included the purchase of an ambulance, a type 6 engine and several passenger vehicles as well as long lived capital 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 31 and 32) 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 33. 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

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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 33 - 36) 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 37.

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 $9,439,143 at the close of FY2022 which is an increase of $4,013,500 from the previous 2021 fiscal year.

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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 2022 respectively.

	Governmental Activities			
	As of June 30, 2022		As of June 30, 2021	
ASSETS				
Current and Other Assets	16,935,721		15,183,760	
Capital Assets	31,362,269		27,095,687	
Cash, Investments restricted	18,987,094		43,877,681	
Total Assets	$ 67,285,084		$ 86,157,128	
Deferred Outflows of Resources	35,975,136		15,122,907	
LIABILITIES				
Current Liabilities	7,075,234		6,376,363	
Non-Current Liabilities	77,887,047		88,075,790	
Total Liabilities	$ 84,962,281		$ 94,452,153	
Deferred Inflows of Resources	8,858,796		1,402,239	
NET POSITION				
Net Investment in Capital Assets	14,282,862	151%	13,191,964	243%
Restricted for debt service	371,695	4%	298,140	5%
Restricted for pension	3,603,625	0%	-	0%
Unrestricted	(8,819,039)	-93%	(8,064,461)	-149%
Total Net Position	$ 9,439,143	62%	$ 5,425,643	100%

Total Assets decreased from fiscal year 2021 due to the transfer of $24.9M to the PSPRS to reduce the unfunded liability held there to near zero. During the FY2022, the contribution to PSPRS is recorded as deferred outflows of resources, since the contribution was made subsequent to the measurement date of the net pension liability. In FY2023, the net pension liability will be reduced by this additional contribution. The remainder of the proceeds from the sale of COP bonds is held restricted in a code section 117 trust restricted for use to keep the pension fully funded.

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Governmental Activities

Governmental activities increased the District's net position by $4,013,500. The biggest factor of this change was due to the reduction in operating expenses and increase in revenues. Operating expenses in FY 2022 were reduced primarily because of a reduction in capital expenditures.

The Global Pandemic had resulted in numerous supply chain issues which led caused some budgeted capital projects to be delayed or canceled.

Revenues from property taxes increased by $2.4M as a result of an increase in the requested property tax mil rate. State shared revenues were derived from a statewide proposition passed in FY 2021 that provided a sales tax benefiting public safety organizations. For FY 2021, only a portion of the annual sales tax was provided.

The costs of all governmental activities for the year ended June 30, 2022 was $37,057,083. Property and Fire District Assistance Taxes provided $34,970,177 or 85% of total revenues. Fees for ambulance transports and wild land billing amounted to $5,708,715 or 14% of total revenues.

Changes in Net Position	Governmental Activities 2022		2021	
Revenues:				
Program Revenues				
Charges for Services	$ 5,708,715	14%	$ 5,436,525	14%
Operating grants and contributions	35,715	0%	215,236	1%
General Revenues:				
Property taxes	34,970,177	85%	32,572,287	84%
State shared rev.	585,747	1%	82,523	0%
Investment income (loss)	(292,141)	-1%	133,813	0%
Miscellaneous	62,370	0%	250,670	1%
TOTAL REVENUES	$ 41,070,583		$ 38,691,054	
Expenditures/expenses:				
Public Safety	$ 35,716,401		$ 39,252,475	
Interest on long-term debt	1,340,682		671,347	
TOTAL EXPENSES	$ 37,057,083		$ 39,923,822	
Change in Net Assets	$ 4,013,500		$ (1,232,768)	
Net Position - July 1	5,425,643		6,658,411	
Net Position - June 30	$ 9,439,143		$ 5,425,643	

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Financial Analysis of the Districts Funds

As the District completed the year, it reported a combined fund balance of $32,978,223 (as presented in the balance sheet on page 33), which is a decrease from the FY 2021 balance of $57,058,026. This was primarily due to the transfer of $24.9M to the PSPRS. The General Fund decreased the most, $22,523,741 while the Debt Services fund actually increased by $73,555 and the multiyear capital improvement plan decreased by $1,629,617 owing to the sale of general obligation bonds and the completion of some capital projects.

Golder Ranch Fire District Governmental Funds - Fund Balances

	2022		2021	
MAJOR FUNDS	Amount	%	Amount	%
General Fund	18,337,077	56%	40,860,818	72%
Debt Service Fund	371,695	1%	298,140	1%
Captial Projects Fund	14,269,451	43%	15,899,068	28%
Total Fund Balance	32,978,223	100%	57,058,026	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. The General Fund increased primarily as a result of the sale of $28M in COP bonds, the proceeds of which were used in July 2021 to reduce the unfunded actuarial accrued pension obligation.

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, 2020-2022 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

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CIP. The sale of GO Bonds in FY 2022 was the primary reason for the small decrease in the fund balance. Otherwise, the reduction in the fund balance would have been more.

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 2022.

Golder Ranch FD Gov Funds - Gen Fund Actual to Budget FY 2022

	Actuals	***Budget***	***Variance***
REVENUES			
Property Taxes	33,054,226	31,293,457	1,760,769
Intergovernmental	660,311	-	660,311
Charges for Services	4,963,014	4,866,867	96,147
Investment Income	(348,191)	80,000	(428,191)
Other Rev & Financing Sources	648,117	-	648,117
Total Revenues & Financing Sources	38,977,477	36,240,324	2,737,153
EXPENSES			
Public Safety	57,808,579	62,500,704	4,692,125
Capital Outlay	1,944,499	-	(1,944,499)
Debt Service	2,111,864	2,031,119	(80,745)
Bond Issuance	-	-	-
Contingency	-	300,000	300,000
Total expenses	61,864,942	64,831,823	2,966,881
Other financing sources (net)			
Issuance of Certificates of Participation	-	28,591,499	28,591,499
Issuance of Captial Lease Obligations	-	-	-
Proceeds from sale of capital assets	363,724	-	(363,724)
Total other financing sources (uses)	363,724	28,591,499	28,227,775
CHANGES IN FUND BALANCE			
Increase (Decrease) in Fund Balance	(22,523,741)	-	(22,523,741)
Beginning Fund Balance	40,860,818	-	
Ending Fund Balance	18,337,077	-	18,337,077

At the time the fiscal 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 budgeted for the proceeds from the sale of COP bonds in FY 2022, however they were actually sold in FY2021. The timing of the proceeds

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from this transaction is the primary reason for the budget deviation from actual revenues. The actual sale of Pension Bonds was $28M. This was less than the budgeted proceeds and expenditures of $28,591,499.

Capital Position

At the end of FY 2022 the District had $52,661,344 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,

Governmental Type Activities	***2022***	***2021***
Land not depreciated	7,013,639	3,062,318
Buildings and improvements	27,052,072	25,929,961
Vehicles, Apparatus & Equipment	18,595,633	17,535,280
Accumulated Depreciation	(21,299,075)	(19,431,872)
Net Captial Assets	**31,362,269**	**27,095,687**

Major capital projects for 2022 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 fiscal year of 2022 was $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 50.

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Long-Term Liabilities

At the end of fiscal 2022, the District had total debt outstanding of $58,779,858, an increase of $582,962 from the end of fiscal 2021.

	Outstanding Debt as of June 30,		
Governmental Type Activities	***2022***	***2021***	***Change***
COP Bonds	27,035,000	28,000,000	(965,000)
General Obligation Bonds	25,542,000	23,493,000	2,049,000
Unamortized Bond Premium	3,960,009	4,134,409	(174,400)
Leases payable	66,748	-	66,748
Financed Purchases	2,176,101	2,569,487	(393,386)
Total Obligations	58,779,858	58,196,896	582,962

Additional information regarding the long and short term District obligations can be found in the notes to the Financials Statements on pages 51 through 54.

ASSESSED VALUES

Fiscal 2022 saw an increase from 2021 limited property valuation as a result of the increases in the property valuations district wide of 6%. The O&M Mil rate increased by 2 cents or 1% which resulted in an increase in the Levy of 7%.

	Governmental Type Activities		
	2021	***2021***	***% Change***
GRFD NAV	1,363,677,866	1,289,656,788	6%
LEVY	32,319,166	30,306,935	7%
AVG COMBINED MIL RATE	2.37	2.35	1%

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

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GOLDER RANCH FIRE DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2022

	Governmental activities
Assets	
Current assets:	
Cash and investments	$ 15,446,643
Property taxes receivable	767,044
Accounts receivable, net	571,242
Due from governmental entities	150,792
Total current assets	16,935,721
Noncurrent assets:	
Capital assets, non-depreciable	7,013,639
Capital assets, depreciable (net)	24,348,630
Cash and investments, restricted	18,350,203
Net pension/OPEB assets	636,891
Total noncurrent assets	50,349,363
Total assets	67,285,084
Deferred outflows of resources	
Deferred charge on refunding	29,504
Deferred outflows related to pensions/OPEB	35,945,632
Total deferred outflows of resources	35,975,136
Liabilities	
Current liabilities:	
Accounts payable	482,677
Accrued payroll and related benefits	581,354
Claims payable	365,787
Accrued interest	11,471
Compensated absences payable	2,748,000
Bonds, notes, and leases payable	2,885,945
Total current liabilities	7,075,234
Noncurrent liabilities:	
Compensated absences payable	1,177,275
Bonds, notes, and leases payable	55,893,913
Net pension/OPEB liabilities	20,815,859
Total noncurrent liabilities	77,887,047
Total liabilities	84,962,281
Deferred inflows of resources	
Deferred inflows related to pensions/OPEB	8,858,796
Total deferred inflows of resources	8,858,796
Net position	
Net investment in capital assets	14,282,862
Restricted - debt service	371,695
Restricted - pension	3,603,625
Unrestricted	(8,819,039)
Total net position	$ 9,439,143

See notes to financial statements.

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GOLDER RANCH FIRE DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Functions/programs:	Expenses	Program revenues: Charges for services	Program revenues: Operating grants and contributions	Net (expense) revenue and changes in net position: Governmental activities
Governmental activities:				
Public safety - emergency services	$ 29,196,366	$ 5,708,715	$ 35,715	$ (23,451,936)
Public safety - administration	6,520,035	-	-	(6,520,035)
Interest on long-term debt	1,340,682	-	-	(1,340,682)
Total governmental activities	$ 37,057,083	$ 5,708,715	$ 35,715	$ (31,312,653)
General revenues:				
Property taxes				$ 34,970,177
State shared tax revenues				585,747
Investment loss				(292,141)
Miscellaneous				62,370
Total general revenues				35,326,153
Changes in net position				4,013,500
Net position, beginning of year				5,425,643
Net position, end of year				$ 9,439,143

See notes to financial statements.

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GOLDER RANCH FIRE DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

	General	Debt service	Capital projects	Total governmental funds
Assets:				
Cash and investments	$ 15,085,699	$ 360,944	$ -	$ 15,446,643
Property taxes receivable	730,845	36,199	-	767,044
Accounts receivable, net	571,242	-	-	571,242
Due from governmental entities	150,792	-	-	150,792
Due from other funds	366,496	-	-	366,496
Cash and investments, restricted	3,603,625	-	14,746,578	18,350,203
Total assets	$ 20,508,699	$ 397,143	$ 14,746,578	$ 35,652,420
Liabilities:				
Accounts payable	$ 372,046	$ -	$ 110,631	$ 482,677
Accrued payroll and related benefits	581,354	-	-	581,354
Claims payable	365,787	-	-	365,787
Accrued interest	11,471	-	-	11,471
Due to other funds	-	-	366,496	366,496
Total liabilities	1,330,658	-	477,127	1,807,785
Deferred inflows of resources:				
Unavailable revenue - property taxes	568,312	25,448	-	593,760
Unavailable revenue - ambulance	207,006	-	-	207,006
Unavailable revenue - intergovernmental	65,646	-	-	65,646
Total deferred inflows of resources	840,964	25,448	-	866,412
Fund balances:				
Restricted	3,603,625	371,695	14,269,451	18,244,771
Committed	14,008,756	-	-	14,008,756
Unassigned	724,696	-	-	724,696
Total fund balances	18,337,077	371,695	14,269,451	32,978,223
Total liabilities, deferred inflows of resources and fund balances	$ 20,508,699	$ 397,143	$ 14,746,578	$ 35,652,420

See notes to financial statements.

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GOLDER RANCH FIRE DISTRICT

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

JUNE 30, 2022

Total fund balances - governmental funds	$ 32,978,223
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.	31,362,269
Some receivables are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	866,412
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.	29,504
Net pension/OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds.	636,891
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences payable	(3,925,275)
Bonds payable	(25,542,000)
Certificates of participation	(27,035,000)
Financed purchases	(2,176,101)
Leases payable	(66,748)
Unamortized premium	(3,960,009)
Net pension/OPEB liabilities	(20,815,859)
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	35,945,632
Deferred inflows of resources related to pensions/OPEB	(8,858,796)
Net position of governmental activities	$ 9,439,143

See notes to financial statements.

GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022

	General	Debt service	Capital projects	Total governmental funds
Revenues:				
Property taxes	$ 33,054,226	$ 1,903,683	$ -	$ 34,957,909
State shared tax revenues	585,747	-	-	585,747
Intergovernmental	660,311	-	-	660,311
Charges for services	4,963,014	-	-	4,963,014
Investment income (loss)	(348,191)	3,618	52,432	(292,141)
Miscellaneous	62,370	-	-	62,370
Total revenues	38,977,477	1,907,301	52,432	40,937,210
Expenditures:				
Public safety:				
Emergency services	52,215,308	-	186,308	52,401,616
Administration	5,593,271	600	635	5,594,506
Capital outlay	1,944,499	-	4,427,606	6,372,105
Debt service:				
Principal	1,431,153	951,000	-	2,382,153
Interest	680,711	882,146	-	1,562,857
Debt issuance costs	-	-	67,500	67,500
Total expenditures	61,864,942	1,833,746	4,682,049	68,380,737
Revenues over (under) expenditures	(22,887,465)	73,555	(4,629,617)	(27,443,527)
Other financing sources:				
Issuance of bonds	-	-	3,000,000	3,000,000
Proceeds from sale of capital assets	363,724	-	-	363,724
Total other financing sources	363,724	-	3,000,000	3,363,724
Net change in fund balances	(22,523,741)	73,555	(1,629,617)	(24,079,803)
Fund balances, beginning of year	40,860,818	298,140	15,899,068	57,058,026
Fund balances, end of year	$ 18,337,077	$ 371,695	$ 14,269,451	$ 32,978,223

See notes to financial statements.

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

YEAR ENDED JUNE 30, 2022

Net change in fund balances - governmental funds	$ (24,079,803)
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	6,304,536
Depreciation/amortization expense	(1,867,203)
Gain on sale of capital assets	53,458
Proceeds from sale of capital assets	(363,724)
Certain revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	133,373
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	27,398,090
Pension/OPEB expense	(3,291,707)
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:	
Compensated absences	122,152
Accrued interest	62,525
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 bonds	(3,000,000)
Principal paid	2,382,153
Amortization of deferred bond items	(14,750)
Amortization of premium	174,400
Change in net position of governmental activities	$ 4,013,500

See notes to financial statements.

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).

For the year ended June 30, 2022, the District implemented the provisions of GASB Statement No. 87, Leases, as amended, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. As a result, the District's financial statements have been modified to reflect the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows or outflows of resources based on the contract payment provisions. Implementation of this standard had no impact on beginning net position or fund balances.

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.

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

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.

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 including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under lease contracts are reported as other financing sources.

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

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

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.

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. Management evaluates its estimates and assumptions on an ongoing basis. Actual results could differ from those estimates and assumptions.

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

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 in limited to the acquisition and construction of capital assets, and to reduce the Public Safety Personnel Retirement System unfunded liability.

A Section 115 Pension Trust account was established this fiscal year to account and accumulate resources for public safety pension obligations. The Board approved the issuance of Certificates of Participation (COPs) which generated proceeds, after issuance costs, in the amount of $27.5 million. The District contributed $24.9M to PSPRS, the remaining COP proceeds of $2.6M and a Board approved transfer of $1.4M were placed in an irrevocable trust, as allowed by Section 115 of the Internal Revenue Code of 1986. The District plans to utilize the balance in the trust and future investment earnings for current and future public safety pension obligations. The balance in the trust account is included with restricted cash and investments in the general fund.

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.

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

Receivables (continued):

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, 2022 is approximately $688,893. Amounts not collected by the District within 60 days subsequent to June 30, 2022 are recorded as deferred inflows of resources in the fund financial statements.

Deferred outflows and inflows of resources:

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position, and deferred amounts related to pension and OPEB. The deferred charge on refunding resulted 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. The deferred amounts related to pension and OPEB relate differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension and OPEB related changes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues primarily from the following sources: property taxes, ambulance charges, and intergovernmental. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the District reports deferred amounts related to pension and OPEB.

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.

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/amortization 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
Right-to-use leased assets:	
Vehicles and equipment	5 years

Intangible right-to-use leased assets are amortized over the shorter of the lease term or the useful life of the underlying asset.

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.

Leases:

The District is a lessee for noncancelable leases of vehicles and equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

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

Leases (continued):

Key estimates and judgments related to leases include how the District determines the discount rate it uses to discount the expected lease payments to present value, the lease term, and the lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Long-term debt:

In the government-wide financial statements, long-term debt, lease liabilities, 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.

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.

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

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.
- 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.

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

Fund balance (continued):

- 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.
- 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.

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

Fund balance (continued):

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.

The table below provides detail of the major components of the District's fund balance classifications at June 30, 2022.

	General fund	Debt service fund	Capital projects fund
Fund balances:			
Restricted:			
Debt service	$ -	$ 371,695	$ -
Bond construction projects	-	-	14,269,451
Future pension obligations	3,603,625	-	-
Committed:			
Emergency reserve	3,502,189	-	-
Operating reserve	7,004,378	-	-
Budget stabilization reserve	3,502,189	-	-
Unassigned	724,696	-	-
	$ 18,337,077	$ 371,695	$ 14,269,451

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.

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

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 June 30 and may not be carried over to subsequent years.

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, 2022:

Deposits:	
Operating accounts	$ 1,593,669
Petty cash	350
Bond proceeds, restricted for capital purchases	753,129
Investments:	
Pima County Treasurer investment pool	13,812,489
Pinal County Treasurer investment pool	40,135
Pima County Treasurer investment pool - bond proceeds, restricted for capital purchases	13,993,449
Section 115 pension trust pool, restricted for pension	3,603,625
	$ 33,796,846

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.

2. Cash and investments (continued):

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, 2022, deposits with financial institutions have a book value of $2,347,148 and a bank balance of $2,841,485. The difference of $494,337 represents deposits in transit, outstanding checks, and other reconciling items at June 30, 2022. At June 30, 2022, the District's deposits were 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.

The District's investments at June 30, 2022 were as follows:

	Rating	Rating agency	Average maturities	Amount
Local Government investment pools	Unrated	Not applicable	270 days	$ 27,846,073
Section 115 pension trust	Unrated	Not applicable	270 days	$ 3,603,625

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, 2022, 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.

At June 30, 2022, 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	$ 27,846,073	$ 27,846,073	$ -	$ -	$ -
Section 115 pension trust	3,603,625	3,603,625	-	-	-
	$ 31,449,698	$ 31,449,698	$ -	$ -	$ -

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.

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4. Capital assets:

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning balance (restated)	Increases	Decreases	Ending balance
Capital assets, not depreciated:				
Land	$ 3,062,318	$ 969,138	$ (275,000)	$ 3,756,456
Construction in progress	-	3,257,183	-	3,257,183
Total capital assets, not depreciated	3,062,318	4,226,321	(275,000)	7,013,639
Capital assets, depreciated:				
Buildings and improvements	25,929,961	1,097,975	-	27,027,936
Vehicles, furniture and equipment	17,535,280	980,240	(444,179)	18,071,341
Right-to-use leased vehicles and equipment	139,515	-	-	139,515
Total capital assets, depreciated	43,604,756	2,078,215	(444,179)	45,238,792
Less accumulated depreciation for:				
Buildings and improvements	(7,798,086)	(780,759)	-	(8,578,845)
Vehicles, furniture and equipment	(11,633,786)	(1,013,176)	408,913	(12,238,049)
Less accumulated amortization for leased assets	-	(73,268)	-	(73,268)
Total accumulated depreciation and amortization	(19,431,872)	(1,867,203)	408,913	(20,890,162)
Total capital assets, depreciated, net	24,172,884	211,012	(35,266)	24,348,630
Total capital assets, net	$ 27,235,202	$ 4,437,333	$ (310,266)	$ 31,362,269

5. Changes in noncurrent liabilities:

A summary of the changes in noncurrent liabilities for the year ended June 30, 2022 was as follows:

	Beginning balance (restated)	Additions	Reductions	Ending balance	Due within one year
Bonds, notes, and leases:					
Series 2015 GO Bonds	$ 1,881,000	$ -	$ (615,000)	$ 1,266,000	$ 626,000
Series 2016 GO Bonds	1,832,000	-	(336,000)	1,496,000	344,000
Series 2020 GO Bonds	6,900,000	-	-	6,900,000	-
Series 2021 GO Bonds	12,880,000	-	-	12,880,000	-
Series 2021 GO Bonds	-	3,000,000	-	3,000,000	-
Certificates of participation	28,000,000	-	(965,000)	27,035,000	1,445,000
Financed purchases	2,569,487	-	(393,386)	2,176,101	422,362
Leases payable	139,515	-	(72,767)	66,748	48,583
Unamortized premium	4,134,409	-	(174,400)	3,960,009	-
Total bonds, notes, and leases payable	58,336,411	3,000,000	(2,556,553)	58,779,858	2,885,945
Net pension liability	30,957,148	-	(10,145,905)	20,811,243	-
Net OPEB liability	16,705	-	(12,089)	4,616	-
Compensated absences payable	4,047,427	2,051,188	(2,173,340)	3,925,275	2,748,000
	$ 93,357,691	$ 5,051,188	$ (14,887,887)	$ 83,520,992	$ 5,633,945

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, 2021, and 2022:

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.

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6. General obligation bonds (continued):

Series 2020, 2021, and 2022 (continued):

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.

The 2022 General Obligation Bonds were issued by the District in the amount of $3,000,000. The interest rate is 2.61% and the bonds mature July 1, 2034.

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 June 30,	Principal	Interest	Total
2023	$ 970,000	$ 949,449	$ 1,919,449
2024	1,113,000	919,740	2,032,740
2025	1,029,000	895,618	1,924,618
2026	1,060,000	866,598	1,926,598
2027	1,090,000	836,869	1,926,869
2028 - 2032	5,545,000	3,553,977	9,098,977
2033 - 2037	5,185,000	2,520,084	7,705,084
2038 - 2042	5,905,000	1,456,200	7,361,200
2043 - 2047	3,645,000	275,800	3,920,800
	$ 25,542,000	$ 12,274,335	$ 37,816,335

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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 June 30,	Principal	Interest	Total
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	1,685,000	500,169	2,185,169
2028 - 2032	8,910,000	2,009,532	10,919,532
2033 - 2037	10,050,000	863,791	10,913,791
	$ 27,035,000	$ 5,540,213	$ 32,575,213

8. Financed purchases:

The District has acquired various equipment and a vehicle under contract agreements at a total purchase price of $3,373,564. The following schedule details debt service requirements to maturity of the District's financed purchases at June 30, 2022.

Year ending June 30,	Principal	Interest	Total
2023	$ 422,362	$ 46,119	$ 468,481
2024	387,739	36,398	424,137
2025	177,000	27,669	204,669
2026	179,000	24,030	203,030
2027	180,000	20,349	200,349
2028 - 2032	541,000	56,903	597,903
2033 - 2037	289,000	12,558	301,558
	$ 2,176,101	$ 224,026	$ 2,400,127

9. Leases payable:

The District has acquired various vehicles and equipment under the provisions of various lease agreements. The total amount of lease assets and the related accumulated amortization are as follows:

Total right-to-use lease assets	$ 139,515
Less accumulated amortization	73,268
Carrying value	$ 66,247

The following schedule details minimum lease payments to maturity for the District's lease payable at June 30, 2022.

Year ending June 30,	Principal	Interest	Total
2023	$ 48,583	$ 1,302	$ 49,885
2024	15,245	392	15,637
2025	2,920	26	2,946
	$ 66,748	$ 1,720	$ 68,468

10. 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, 2022, the District General Fund paid claims in the amount of $1,980,918. 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.

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10. Risk management (continued):

Changes in the balances of claims payable during the past two years are as follows:

	Claims payable beginning of year	Current year claims and changes in estimates	Claims payments	Claims payable at end of year
2021 - 2022	$ 240,961	$ 2,105,744	$ (1,980,918)	$ 365,787
2020 - 2021	189,085	944,852	(892,976)	240,961

11. 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.

Purchase commitments:

As of June 30, 2022, the District had entered into purchase agreements for five engines, with delivery expected between November 2022 and May 2023. The total commitment is approximately $4,089,000.

Legal:

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.

12. 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.

12. Pension and other postemployment benefits (continued):

At June 30, 2022, 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:

	Net pension/ OPEB liability	Net pension/ OPEB asset	Deferred outflows of resources	Deferred outflows of resources	Pension/ OPEB expense
Pension plans:					
ASRS	$ 2,934,063	$ -	$ 729,519	$ 975,378	$ 259,295
PSPRS - Tier 1 & 2	17,877,180	-	34,733,002	7,149,619	3,064,457
PSPRS - Tier 3 Risk Pool	-	(114,155)	425,976	97,881	2,698
OPEB plans:					
ASRS - health insurance premium benefit	-	(109,281)	10,483	83,003	(12,570)
ASRS - long-term disability	4,616	-	8,233	9,923	3,814
PSPRS - Tier 1 & 2	-	(401,980)	34,827	539,245	(21,566)
PSPRS - Tier 3 Risk Pool	-	(11,475)	3,592	3,747	(4,421)
	$ 20,815,859	$ (636,891)	$ 35,945,632	$ 8,858,796	$ 3,291,707

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, 2022.

The District reported $27,398,090 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.

12. 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.

12. 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, 2022, statute required active ASRS members to contribute at the actuarially determined rate of 12.41% (12.22% for retirement and 0.19% for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.41% (12.01% for retirement, 0.21% for health insurance premium benefit, and 0.19% for long-term disability) of the active members' annual covered payroll.

The District's contributions for the year ended June 30, 2022 were as follows:

	Contributions
Pension	$ 279,783
Health insurance premium	4,892
Long-term disability	4,426

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, 2022, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	Net pension/OPEB (asset) liability
Pension	$ 2,934,063
Health insurance premium benefit	(109,281)
Long-term disability	4,616

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12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The net asset and net liabilities were measured as of June 30, 2021. 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, 2020, to the measurement date of June 30, 2021. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2020, including decreasing the discount rate from 7.5% to 7.0% and changing the projected salary increases from 2.7–7.2% to 2.9–8.4%. 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, 2021. The District's proportion measured as of June 30, 2021, and the change in proportions measured as of June 30, 2020, were:

	Proportion	Increase (decrease)
Pension	0.02233 %	0.00023
Health insurance premium benefit	0.02243 %	0.00039
Long-term disability	0.02236 %	0.00034

Pension/OPEB expense - For the year ended June 30, 2022, the District recognized pension and OPEB expense for ASRS as follows:

	Expense
Pension	$ 259,295
Health insurance premium benefit	(12,570)
Long-term disability	3,814

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Deferred outflows/inflows of resources - At June 30, 2022, 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	$ 44,727	$ -	$ -	$ 37,899	$ 1,333	$ 376
Net difference between projected and actual earnings on pension plan investments	-	929,614	-	40,538	-	3,197
Changes in assumptions	381,892	-	5,418	4,418	1,476	5,816
Changes in proportion and differences between employer contributions and proportionate share of contributions	23,117	45,764	173	148	998	534
Contributions subsequent to the measurement date	279,783	-	4,892	-	4,426	-
	$ 729,519	$ 975,378	$ 10,483	$ 83,003	$ 8,233	$ 9,923

12. 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, 2023. 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 June 30,	Pension	Health insurance premium benefit	Long-term disability
2023	$ (21,844)	$ (18,123)	$ (765)
2024	21,486	(17,384)	(709)
2025	(204,932)	(19,082)	(824)
2026	(320,352)	(21,107)	(1,308)
2027	-	(1,716)	(533)
Thereafter	-	-	(1,977)
	$ (525,642)	$ (77,412)	$ (6,116)

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

Actuarial valuation date	June 30, 2020
Actuarial roll forward date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	2.9% - 8.4% 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, 2020 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

12. 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 7.0% 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:

Asset Class	Target Allocation	Long-term expected geometric real rate of return
Equity	50 %	4.90 %
Fixed income - credit	20 %	5.20 %
Fixed income - interest rate sensitive	10 %	0.70 %
Real estate	20 %	5.70 %
	100 %	

Discount rate— At June 30, 2021, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0%, which was a decrease of 0.5 from the discount rate used as of June 30, 2020. 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 7.0%, 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 (6.0%) or 1 percentage point higher (8.0%) than the current rate:

12. 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	$ 4,615,035	$ 2,934,063	$ 1,532,597
Net health insurance premium liability (asset)	$ (72,355)	$ (109,281)	$ (140,680)
Net long-term disability liability	$ 6,010	$ 4,616	$ 3,266

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).

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:

12. Pension and other postemployment benefits (continued):

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

	Initial membership date:		
	Tier 1	Tier 2	Tier 3
	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

12. 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, 2022, the following employees were covered by the agent plans' benefit terms:

	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	28	25
Inactive employees entitled to but not yet receiving benefits	23	13
Active employees	175	180
	226	218

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, 2022 are indicated below:

	Tier 1 & 2	Tier 3
Active members - pension	7.65% - 11.65%	9.94 %
District:		
Pension	25.90 %	9.81 %
Health insurance	0.31 %	0.13 %
Legacy cost - Tiers 1 & 2 unfunded liabilities	- %	12.61 %

12. Pension and other postemployment benefits (continued):

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

In addition, the District is required to contribute at the actuarially determined rate of 12.61% 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.

The District's contributions to the pension and OPEB plans for the year ended June 30, 2022 were:

	Tier 1 & 2	Tier 3
Pension	$ 26,874,431	$ 208,301
Health insurance	23,265	2,992

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.

PSPRS agent multiple-employer plans (Tier 1 & 2):

Liability - At June 30, 2022, the District reported net pension liability of $17,877,180 and a net OPEB (asset) liability of $(401,980). The net assets and net liabilities were measured as of June 30, 2021, 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, 2021
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, 2021 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

12. Pension and other postemployment benefits (continued):

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

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

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.

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

Asset Class	Target Allocation	Long-term expected geometric real rate of return
U.S. public equity	24 %	4.08 %
International public equity	16 %	5.20 %
Global private equity	20 %	7.67 %
Other assets (capital appreciation)	7 %	5.43 %
Core bonds	2 %	0.42 %
Private credit	20 %	5.74 %
Diversifying strategies	10 %	3.99 %
Cash - Mellon	1 %	(0.31)%
	100 %	

Discount rate - At June 30, 2021, 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.

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12. Pension and other postemployment benefits (continued):

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

PSPRS agent multiple-employer plans (Tier 1 & 2) (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, 2021	$ 77,397,060	$ 50,273,016	$ 27,124,044
Changes for the year:			
Service cost	2,977,424	-	2,977,424
Interest on the total pension liability	5,789,150	-	5,789,150
Differences between expected and actual experience in the measurement of the pension liability	1,549,363	-	1,549,363
Contributions - employer	-	3,747,569	(3,747,569)
Contributions - employee	-	1,436,667	(1,436,667)
Net investment income	-	14,445,803	(14,445,803)
Benefit payments, including refunds of employee contributions	(2,142,124)	(2,142,124)	-
Administrative expense	-	(67,238)	67,238
Net changes	8,173,813	17,420,677	(9,246,864)
Balances at June 30, 2022	$ 85,570,873	$ 67,693,693	$ 17,877,180

12. Pension and other postemployment benefits (continued):

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

PSPRS agent multiple-employer plans (Tier 1 & 2) (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, 2021	$ 1,237,670	$ 1,316,600	$ (78,930)
Changes for the year:			
Service cost	61,817	-	61,817
Interest on the total OPEB liability	94,355	-	94,355
Differences between expected and actual experience in the measurement of the OPEB liability	(62,450)	-	(62,450)
Contributions - employer	-	55,775	(55,775)
Net investment income	-	362,488	(362,488)
Benefit payments, including refunds of employee contributions	(13,893)	(13,893)	-
Administrative expense	-	(1,491)	1,491
Net changes	79,829	402,879	(323,050)
Balances at June 30, 2022	$ 1,317,499	$ 1,719,479	$ (401,980)

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 of 7.3%, 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	$ 32,032,496	$ 17,877,180	$ 6,534,610
District's net OPEB (asset) liability	$ (222,110)	$ (401,980)	$ (552,070)

12. Pension and other postemployment benefits (continued):

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

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

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.

Expense - For the year ended June 30, 2022, the District recognized the following as pension and OPEB expense:

	Expense
Pension	$ 3,064,457
Health insurance	(21,566)

Deferred outflows/inflows of resources - At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 5,067,793	$ 748,210	$ 663	$ 347,153
Changes in assumptions	2,790,778	-	10,899	37,029
Net difference between projected and actual earnings on plan investments	-	6,401,409	-	155,063
Contributions subsequent to the measurement date	26,874,431	-	23,265	-
	$ 34,733,002	$ 7,149,619	$ 34,827	$ 539,245

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, 2023.

12. Pension and other postemployment benefits (continued):

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

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

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 June 30,	Pension	Health
2023	$ (293,513)	$ (76,709)
2024	(329,370)	(77,700)
2025	(533,322)	(82,338)
2026	(1,198,389)	(97,868)
2027	905,108	(44,888)
Thereafter	2,158,438	(148,180)
	$ 708,952	$ (527,683)

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool):

Pension and OPEB assets/liabilities - At June 30, 2022, the District reported the following asset and liabilities for its proportionate share of the PSPRS Tier 3 Risk Pool net pension/OPEB asset or liability.

	Net pension/OPEB (asset) liability
Pension	$ (114,155)
Health insurance premium benefit	(11,475)

The net asset and net liabilities were measured as of June 30, 2021. 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, 2020, to the measurement date of June 30, 2021. 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, 2021. The District's proportion measured as of June 30, 2021, and the change in proportions measured as of June 30, 2020, were:

	Proportion	Increase (decrease)
Pension	1.23295 %	(0.08353)
Health insurance premium benefit	1.18271 %	(0.07321)

12. Pension and other postemployment benefits (continued):

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

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool) (continued):

Pension/OPEB expense - For the year ended June 30, 2022, the District recognized pension and OPEB expense for PSPRS Tier 3 Risk Pool as follows:

	Expense
Pension	$ 2,698
Health insurance premium benefit	(4,421)

Deferred outflows/inflows of resources - At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health insurance premium benefit	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 208,595	$ -	$ 350	$ 511
Net difference between projected and actual earnings on pension plan investments	-	76,516	-	2,607
Changes in assumptions	884	-	-	4
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,196	21,365	250	625
Contributions subsequent to the measurement date	208,301	-	2,992	-
	$ 425,976	$ 97,881	$ 3,592	$ 3,747

12. Pension and other postemployment benefits (continued):

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

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool) (continued):

The amounts reported as deferred outflows of resources related to PSPRS Tier 3 Risk Pool 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, 2023.

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 June 30,	Pension	Health insurance premium benefit
2023	$ (1,670)	$ (678)
2024	(1,673)	(678)
2025	(1,535)	(669)
2026	(3,282)	(729)
2027	17,089	(37)
Thereafter	110,865	(356)
	$ 119,794	$ (3,147)

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

Valuation (measurement) date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	3.5% - 7.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Future benefit increases	1.75% for pensions/not applicable for OPEB
Mortality rates	PubS-2010 tables

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

12. Pension and other postemployment benefits (continued):

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

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool) (continued):

The long-term expected rate of return on PSPRS Tier 3 Risk Pool pension plan investments was determined to be 7% 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 consistent with the allocations disclosed for the PSPRS agent multiple-employer plans (Tier 1 & 2).

Discount rate - The discount rate used to measure the PSPRS Tier 3 Risk Pool total pension/OPEB liability was 7%. 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 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 PSPRS Tier 3 Risk Pool 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 7.0%, 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 (6.0%) or 1 percentage point higher (8.0%) than the current rate:

	1% decrease (6.0%)	Current discount rate (7.0%)	1% increase (8.0%)
Net pension liability (asset)	$ 32,146	$ (114,155)	$ (223,036)
Net health insurance premium liability (asset)	$ (9,524)	$ (11,475)	$ (13,008)

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (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.

For the year ended June 30, 2022, active PSPDCRP members were required by statute to contribute at least 9 percent of the members' annual covered payroll, and the District was required by statute to contribute 9 percent of active members' annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the earnings on those contributions. Employees vest in a portion of the District's contributions each year as set forth in statute. The plan retains nonvested District contributions when forfeited because of employment terminations.

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Required Supplementary Information

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GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022

	Budgeted amounts			Variance with final budget positive
	Original	Final	Actual	(negative)
Revenues:				
Property taxes	$ 33,119,166	$ 33,119,166	$ 33,054,226	$ (64,940)
State shared revenue	-	-	585,747	585,747
Intergovernmental	-	-	660,311	660,311
Charges for services	4,890,051	4,890,051	4,963,014	72,963
Investment income (loss)	80,000	80,000	(348,191)	(428,191)
Miscellaneous	-	-	62,370	62,370
Total revenues	38,089,217	38,089,217	38,977,477	888,260
Expenditures:				
Public safety:				
Emergency services	56,150,599	56,150,599	52,215,308	3,935,291
Administration	6,289,541	6,289,541	5,593,271	696,270
Capital outlay	-	-	1,944,499	(1,944,499)
Debt service:				
Principal	1,432,871	1,432,871	1,431,153	1,718
Interest	958,812	958,812	680,711	278,101
Total expenditures	64,831,823	64,831,823	61,864,942	(2,966,881)
Revenues under expenditures	(26,742,606)	(26,742,606)	(22,887,465)	3,855,141
Other financing sources:				
Transfers out	(1,848,893)	(1,848,893)	-	1,848,893
Proceeds from sale of capital assets	-	-	363,724	363,724
Issuance of certificates of participation	28,591,499	28,591,499	-	(28,591,499)
Total other financing sources	26,742,606	26,742,606	363,724	(26,378,882)
Change in fund balance	-	-	(22,523,741)	(22,523,741)
Fund balance, beginning of year	-	-	40,860,818	40,860,818
Fund balance, end of year	$ -	$ -	$ 18,337,077	$ 18,337,077

See accompanying notes to required supplementary information.

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GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022
(schedule to be built prospectively from 2015; 2014 - 2013 information not available)

Reporting date (Measurement date)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)
District's proportion of the net pension liability	0.022 %	0.022 %	0.023 %	0.022 %	0.020 %	0.018 %	0.017 %	0.015 %	- %	- %
District's proportionate share of the net pension liability	$ 2,934,063	$ 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	$ 2,521,399	$ 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	116 %	164 %	143 %	131 %	160 %	172 %	169 %	153 %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	79 %	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.

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GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022
(schedule to be built prospectively from 2015; 2014 - 2013 information not available)

Reporting date (Measurement date)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)
Total pension liability										
Service cost	$ 2,977,424	$ 2,998,212	$ 3,287,055	$ 3,033,033	$ 2,463,426	$ 1,893,767	$ 1,665,435	$ 1,631,075	$ -	$ -
Interest	5,789,150	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	1,549,363	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	(2,142,124)	(1,667,602)	(1,957,201)	(869,270)	(1,566,333)	(812,716)	(687,217)	(1,252,497)	-	-
Net change in total pension liability	8,173,813	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	77,397,060	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)	$ 85,570,873	$ 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	$ 3,747,569	$ 3,320,145	$ 3,844,207	$ 3,929,939	$ 2,446,935	$ 1,857,235	$ 1,462,125	$ 1,320,493	$ -	$ -
Contributions - employee	1,436,667	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	14,445,803	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	(2,142,124)	(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	(67,238)	(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	17,420,677	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	50,273,016	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)	$ 67,693,693	$ 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)	$ 17,877,180	$ 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	79.11 %	64.95 %	68.69 %	67.55 %	65.08 %	63.16 %	73.40 %	72.63 %	- %	- %
Covered valuation payroll	$ 14,327,018	$ 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	124.78 %	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.

See accompanying notes to required supplementary information.

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GOLDER RANCH FIRE DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION/OPEB LIABILITY - COST SHARING PLAN (PSPRS TIER 3 RISK POOL)

YEAR ENDED JUNE 30, 2022
(schedule to be built prospectively from 2015; 2018 - 2013 information not available)

PSPRS Tier 3 Risk Pool - Pension

Reporting date (Measurement date)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)
District's proportion of the net pension liability	1.233 %	1.316 %	1.055 %	0.171 %	- %	- %	- %	- %	- %	- %
District's proportionate share of the net pension liability	$ (114,155)	$ 4,620	$ (15,148)	$ 337	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 968,088	$ 429,370	$ 14,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's proportionate share of the net pension liability as a percentage of its covered payroll	(11.8)%	1.1 %	(101.7)%	DIV/0 %	- %	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	122 %	99 %	118 %	89 %	- %	- %	- %	- %	- %	- %

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.

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GOLDER RANCH FIRE DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

YEAR ENDED JUNE 30, 2022
(schedule to be built prospectively from 2015; 2014 - 2013 information not available)

ASRS - Pension

Reporting fiscal year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contribution	$ 279,783	$ 292,510	$ 267,474	$ 262,397	$ 261,018	$ 207,152	$ 180,786	$ 169,085	$ -	$ -
Contributions in relation to the contractually required contribution	279,783	292,510	267,474	262,397	261,018	207,152	180,786	169,085	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,278,810	$ 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	12.28 %	11.60 %	11.44 %	11.19 %	10.90 %	10.78 %	10.85 %	10.89 %	- %	- %

PSPRS - Pension

Reporting fiscal year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	$ 26,874,431	$ 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	26,874,431	3,745,277	3,399,372	3,972,703	3,240,966	1,669,984	1,600,256	1,239,451	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 13,968,225	$ 14,327,018	$ 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	192.40 %	23.06 %	22.10 %	26.40 %	23.46 %	17.27 %	16.64 %	15.82 %	- %	- %

PSPRS Tier 3 Risk Pool - Pension

Reporting fiscal year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily determined contribution	$ 208,301	$ 87,612	$ 38,858	$ 1,347	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	208,301	87,612	38,858	1,347	-	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,301,672	$ 968,088	$ 429,370	$ 14,900	$ -	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered payroll	9.05 %	9.05 %	9.05 %	9.04 %	- %	- %	- %	- %	- %	- %

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.

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GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022
(schedule to be built prospectively from 2018; 2017 - 2013 information not available)

Reporting date (Measurement date)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)
Total OPEB liability										
Service cost	$ 61,817	$ 63,176	$ 45,641	$ 44,258	$ 35,780	$ -	$ -	$ -	$ -	$ -
Interest on total OPEB liability	94,355	88,993	97,498	91,047	90,698	-	-	-	-	-
Benefit changes	-	-	-	-	16,830	-	-	-	-	-
Difference between expected and actual experience	(62,450)	(46,866)	(275,940)	(55,773)	(39,217)	-	-	-	-	-
Assumption changes	-	-	14,537	-	(68,340)	-	-	-	-	-
Benefit payments	(13,893)	(14,126)	(14,276)	(17,485)	(20,376)	-	-	-	-	-
Net change in total OPEB liability	79,829	91,177	(132,540)	62,047	15,375	-	-	-	-	-
Total OPEB liability, beginning	1,237,670	1,146,493	1,279,033	1,216,986	1,201,611	-	-	-	-	-
Total OPEB liability, ending (a)	$ 1,317,499	$ 1,237,670	$ 1,146,493	$ 1,279,033	$ 1,216,986	$ -	$ -	$ -	$ -	$ -
Plan fiduciary net position										
Contributions - employer	$ 55,775	$ 52,626	$ 47,374	$ 38,459	$ 39,810	$ -	$ -	$ -	$ -	$ -
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	362,488	15,941	62,584	73,472	109,600	-	-	-	-	-
Benefit payments	(13,893)	(14,126)	(14,276)	(17,485)	(20,376)	-	-	-	-	-
Administrative expenses	(1,491)	(1,296)	(1,080)	(1,118)	(970)	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	402,879	53,145	94,602	93,328	128,064	-	-	-	-	-
Plan fiduciary net position, beginning	1,316,600	1,263,455	1,143,112	1,049,784	921,720	-	-	-	-	-
Adjustment to beginning of year	-	-	25,741	-	-	-	-	-	-	-
Plan fiduciary net position, ending (b)	$ 1,719,479	$ 1,316,600	$ 1,263,455	$ 1,143,112	$ 1,049,784	$ -	$ -	$ -	$ -	$ -
Net OPEB liability (asset), ending (a) - (b)	$ (401,980)	$ (78,930)	$ (116,962)	$ 135,921	$ 167,202	$ -	$ -	$ -	$ -	$ -
Plan fiduciary net position as a percentage of total OPEB liability	130.51 %	106.38 %	110.20 %	89.37 %	86.26 %	- %	- %	- %	- %	- %
Covered valuation payroll	$ 14,327,018	$ 13,615,505	$ 13,570,844	$ 13,813,062	$ 9,669,855	$ -	$ -	$ -	$ -	$ -
Net OPEB liability as a percentage of covered valuation payroll	(2.81)%	(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.

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GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022
(schedule to be built prospectively from 2018; 2017 - 2013 information not available)

ASRS Health insurance premium benefit

Reporting date (Measurement date)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)
District's proportion of the net OPEB (asset)	0.022 %	0.022 %	0.023 %	0.023 %	0.020 %	- %	- %	- %	- %	- %
District's proportionate share of the net OPEB (asset)	$ (109,281)	$ (15,604)	$ (6,533)	$ (8,235)	$ (10,877)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,521,399	$ 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	(4.33)%	(0.67)%	(0.28)%	(0.34)%	(0.57)%	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total OPEB (asset)	130 %	104 %	102 %	102 %	104 %	- %	- %	- %	- %	- %

ASRS Long-term disability

Reporting date (Measurement date)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)
District's proportion of the net OPEB liability	0.022 %	0.022 %	0.023 %	0.022 %	0.020 %	- %	- %	- %	- %	- %
District's proportionate share of the net OPEB liability	$ 4,616	$ 16,705	$ 15,263	$ 11,751	$ 7,166	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,521,399	$ 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	0.18 %	0.71 %	0.65 %	0.49 %	0.37 %	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total OPEB liability	90 %	68 %	73 %	78 %	84 %	- %	- %	- %	- %	- %

See accompanying notes to required supplementary information.

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GOLDER RANCH FIRE DISTRICT

SCHEDULE OF OPEB CONTRIBUTIONS

YEAR ENDED JUNE 30, 2022
(schedule to be built prospectively from 2018; 2017 - 2013 information not available)

ASRS Health insurance premium benefit

Reporting fiscal year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	$ 4,892	$ 9,792	$ 11,446	$ 10,796	$ 10,537	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	4,892	9,792	11,446	10,796	10,537	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,278,810	$ 2,521,399	$ 2,337,951	$ 2,345,241	$ 2,394,661	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered payroll	0.21 %	0.39 %	0.49 %	0.46 %	0.44 %	- %	- %	- %	- %	- %

ASRS Long-term disability

Reporting fiscal year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	$ 4,426	$ 4,520	$ 3,972	$ 3,756	$ 3,831	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	4,426	4,520	3,972	3,756	3,831	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,278,810	$ 2,521,399	$ 2,337,951	$ 2,345,241	$ 2,394,661	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered payroll	0.19 %	0.18 %	0.17 %	0.16 %	0.16 %	- %	- %	- %	- %	- %

PSPRS Health insurance premium benefit

Actuarially determined contribution	$ 23,265	$ 58,803	$ 56,090	$ 52,657	$ 58,168	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution	23,265	58,803	56,090	52,657	58,168	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 13,968,225	$ 16,244,333	$ 13,615,505	$ 13,570,844	$ 13,813,062	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered payroll	0.17 %	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.

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

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 2020 actuarial valuation	16 years
Asset valuation method	7-year smoothed market; 80%/120% corridor
Actuarial assumptions:	
Investment rate of return	In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
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%.

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 2019 actuarial valuation, changed to PubS-2010 tables. In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females).

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

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GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022

	Budgeted amounts Original & Final	Actual	Variance with final budget positive (negative)
Revenues:			
Property taxes	$ 1,909,149	$ 1,903,683	$ (5,466)
Investment income	-	3,618	3,618
Bond fund reserve	(75,969)	-	75,969
Total revenues	1,833,180	1,907,301	74,121
Expenditures:			
Public safety:			
Administration	-	600	(600)
Debt service:			
Principal	951,000	951,000	-
Interest	882,180	882,146	34
Total expenditures	1,833,180	1,833,746	(566)
Net change in fund balance	-	73,555	73,555
Fund balance, beginning of year	-	298,140	298,140
Fund balance, end of year	$ -	$ 371,695	$ 371,695

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GOLDER RANCH FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2022

	Budgeted amounts Original & Final	Actual	Variance with final budget positive (negative)
Revenues:			
Investment income	$ -	$ 52,432	$ 52,432
Total revenues	-	52,432	52,432
Expenditures:			
Public safety:			
Emergency services	-	186,308	(186,308)
Administration	-	635	(635)
Capital outlay	6,133,995	4,427,606	1,706,389
Debt service:			
Debt issuance costs	-	67,500	(67,500)
Total expenditures	6,133,995	4,682,049	1,451,946
Revenues under expenditures	(6,133,995)	(4,629,617)	1,504,378
Other financing sources:			
Transfers in	1,848,893	-	(1,848,893)
Issuance of bonds	4,285,102	3,000,000	(1,285,102)
Total other financing sources	6,133,995	3,000,000	(3,133,995)
Net change in fund balance	-	(1,629,617)	(1,629,617)
Fund balance, beginning of year	-	15,899,068	15,899,068
Fund balance, end of year	$ -	$ 14,269,451	$ 14,269,451

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STATISTICAL SECTION

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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.

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GOLDER RANCH FIRE DISTRICT

NET POSITION BY COMPONENT

(Accrual Basis)

	Fiscal year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net investments in capital assets	$ 14,282,862	$ 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
Restricted	3,975,320	298,140	465,973	387,052	393,625	311,946	352,779	954,221	528,150	548,897
Unrestricted	(8,819,039)	(8,064,461)	(7,261,130)	(4,880,045)	(6,331,545)	(11,938,989)	(4,523,981)	(3,981,422)	5,020,475	4,810,433
Total primary government net position	$ 9,439,143	$ 5,425,643	$ 6,658,411	$ 7,679,508	$ 5,551,421	$ (2,390,197)	$ 3,501,187	$ 4,163,867	$ 12,189,342	$ 11,875,774

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

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GOLDER RANCH FIRE DISTRICT

CHANGES IN NET POSITION

(Accrual Basis)

	Fiscal year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses										
Governmental activities:										
Public Safety-Fire Protection	$ 35,716,401	$ 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
Interest on long-term debt	1,340,682	671,347	274,914	345,221	407,258	383,790	309,662	412,387	506,040	559,094
Total primary government expenses	37,057,083	39,923,822	37,227,187	33,993,264	28,493,849	28,775,294	22,147,142	18,873,349	17,780,272	17,556,553
Program revenues:										
Governmental activities:										
Charges for services	5,708,715	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
Operating grants & contributions	35,715	215,236	624,167	952,998	321,564	625,157	506,456	315,056	131,249	443,254
Total primary government revenues	5,744,430	5,651,761	5,375,052	6,193,195	4,800,975	4,384,970	3,820,724	3,610,376	2,669,684	2,569,497
Total primary government net expenses	(31,312,653)	(34,272,061)	(31,852,135)	(27,800,069)	(23,692,874)	(24,390,324)	(18,326,418)	(15,262,973)	(15,110,588)	(14,987,056)
General revenues & other changes in net position										
Property taxes	34,970,177	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
State shared taxes	585,747	-	-	-	-	-	-	-	-	-
Investment income	(292,141)	133,813	209,986	178,250	64,706	40,069	37,175	28,328	30,977	52,011
Miscellaneous	62,370	333,193	60,845	125,129	89,435	211,033	202,130	40,841	22,124	76,422
Total primary government	35,326,153	33,039,293	30,831,038	29,499,280	27,215,990	18,498,940	17,663,738	17,091,982	15,424,156	15,130,594
Change in net position										
Total primary government	$ 4,013,500	$ (1,232,768)	$ (1,021,097)	$ 1,699,211	$ 3,523,116	$ (5,891,384)	$ (662,680)	$ 1,829,009	$ 313,568	$ 143,538

Source: District financial records.

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GOLDER RANCH FIRE DISTRICT

FUND BALANCES - GOVERNMENTAL FUNDS

(Modified Accrual Basis)

	Fiscal year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General fund										
Restricted	$ 3,603,625	$ 27,529,838	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Committed	14,008,756	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
Assigned	-	-	-	-	-	-	-	461,157	-	-
Unassigned	724,696	(1,823,644)	871,619	2,027,715	2,217,191	-	80,635	-	-	-
Total general fund	$ 18,337,077	$ 40,860,818	$ 12,115,819	$ 11,431,743	$ 10,010,595	$ 6,767,528	$ 7,031,127	$ 7,014,419	$ 5,511,562	$ 5,268,087
All other governmental funds										
Restricted	$ 14,641,146	$ 16,197,208	$ 2,625,091	$ 387,052	$ 356,913	$ 275,964	$ 316,071	$ 937,297	$ 482,794	$ 529,763
Unassigned	-	-	-	(320,295)	(1,332,040)	(1,171,373)	(601,718)	-	-	-
Total all other governmental funds	$ 14,641,146	$ 16,197,208	$ 2,625,091	$ 66,757	$ (975,127)	$ (895,409)	$ (285,647)	$ 937,297	$ 482,794	$ 529,763

Source: District financial records.

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GOLDER RANCH FIRE DISTRICT

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS AND DEBT SERVICE RATIO

(Modified Accrual Basis)

	Fiscal year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Property taxes	$ 34,957,909	$ 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
State shared revenue	585,747	-	-	-	-	-	-	-	-	-
Investment income (loss)	(292,141)	133,813	209,986	178,250	64,706	40,069	37,175	28,328	30,977	52,011
Charges for services	4,963,014	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
Intergovernmental	660,311	970,587	1,141,226	1,955,126	407,221	454,266	526,090	329,620	139,408	400,897
Miscellaneous	62,370	333,193	60,845	125,129	89,435	211,033	202,130	40,841	22,124	76,422
Total revenues	40,937,210	38,667,801	36,210,069	35,637,932	32,139,819	22,727,197	21,217,744	20,851,083	18,041,749	17,584,704
Expenditures:										
Current:										
Public Safety	57,996,122	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
Capital outlay	6,372,105	4,291,522	2,012,260	788,328	1,528,255	1,475,740	2,453,770	471,978	488,724	1,139,495
Debt service:										
Principal	2,382,153	1,533,116	6,726,313	1,961,099	1,685,938	1,229,192	1,030,778	912,827	640,000	933,525
Interest	1,562,857	696,593	272,959	330,471	392,508	310,512	294,912	397,637	469,985	559,094
Debt issuance cost	67,500	648,561	190,131	-	-	55,690	-	82,496	-	-
Payment to the escrow agent	-	-	-	-	-	-	-	200,000	-	-
Total expenditures	68,380,737	42,109,322	41,108,747	33,617,618	32,606,492	24,617,855	22,788,151	19,326,119	17,845,243	18,510,920
Excess (deficiency) of revenues	(27,443,527)	(3,441,521)	(4,898,678)	2,020,314	(466,673)	(1,890,658)	(1,570,407)	1,524,964	196,506	(926,216)
Other financing sources (uses):										
Issuance of debt	3,000,000	42,750,000	6,900,000	-	1,013,268	3,825,825	364,171	5,310,000	-	679,798
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	363,724	-	-	13,842	-	-	-	349,900	-	-
Total other financing sources	3,363,724	45,758,637	8,141,088	13,842	1,013,268	1,017,297	364,171	432,396	-	679,798
Net change in fund balance	$ (24,079,803)	$ 42,317,116	$ 3,242,410	$ 2,034,156	$ 546,595	$ (873,361)	$ (1,206,236)	$ 1,957,360	$ 196,506	$ (246,418)
Debt service as a percentage of noncapital expenditures	6.36 %	5.83 %	17.89 %	6.48 %	6.66 %	6.75 %	6.21 %	8.45 %	6.40 %	8.57 %

Source: District financial records.

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GOLDER RANCH FIRE DISTRICT

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
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
2022	11,837,606,406	1,445,853,793	82,175,927	49,438,214	1,314,239,652	1,363,677,866	94 %	2.37

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

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GOLDER RANCH FIRE DISTRICT

NET LIMITED ASSESSED PROPERTY VALUE BY PROPERTY CLASSIFICATION

(Last ten fiscal years)

Fiscal year	Commercial, industrial, utilities, and mines	Agricultural and vacant	Residential (owner occupied)	Residential (rental)	Historical property	Total net limited assessed valuation
2013	-	-	-	-	-	-
2014	-	-	-	-	-	-
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	100,742,378	42,944,448	489,834,086	169,936,295	2,832	803,460,039
2018	103,622,758	44,115,550	787,949,002	177,196,004	2,972	1,112,886,286
2019	158,911,806	52,899,821	713,040,044	238,595,094	3,121	1,163,449,886
2020	159,624,123	53,471,517	760,516,608	246,781,823	3,277	1,220,397,348
2021	159,030,684	56,077,041	798,118,284	276,427,368	3,411	1,289,656,788
2022	190,939,726	59,120,822	1,011,847,969	101,768,783	566	1,363,677,866

NOTE: Increase in Net Limited Assessed Property Value for fiscal year 2018/19 is mostly attributable to the consolidation of the District and Mountain Vista Fire District of Pima County, Arizona.

NOTE: Information prior to fiscal year 2017 was not available.

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

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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
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	3.79
2021	2.35	0.11	4.21	1.33	4.78	3.69
2022	2.37	0.11	5.10	1.34	5.62	3.69

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

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GOLDER RANCH FIRE DISTRICT

PRINCIPAL PROPERTY TAXPAYERS

FY 2022 and FY 2013

	Fiscal year					
	2022			2013		
Taxpayer	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	1.3 %
Oro Valley Market Place	5,190,958	2	0.4 %	5,257,481	3	0.7 %
Roche	4,617,969	3	0.3 %	3,991,460	6	0.5 %
Splendido	3,640,734	4	0.3 %	5,240,941	4	0.7 %
Honeywell	3,256,559	5	0.2 %	4,923,082	5	0.6 %
Desert Point	2,182,792	6	0.2 %	2,052,077	8	0.3 %
Miraval Resort	1,964,673	7	0.1 %	3,779,034	7	0.5 %
El Conquistador Resort	1,930,057	8	0.1 %	-	-	- %
Encantada Steam Pump Ranch	1,458,607	9	0.1 %	-	-	- %
Sonofi	955,682	10	0.1 %	-	-	- %
CCH Tucson Partnership LLC	-	-	- %	5,300,000	2	0.7 %
HDP Northwest	-	-	- %	1,593,152	9	0.2 %
Target Corp	-	-	- %	1,639,185	10	0.2 %
Total	1,363,677,866		%	805,923,106		- %

Source: Pima/Pinal County Assessor's website

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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
2013	13,937,646	(58,913)	13,878,733	12,805,357	92.3 %	1,052,618	13,857,975	99.9 %
2014	15,009,773	(61,076)	14,948,697	14,398,923	96.3 %	529,890	14,928,813	99.9 %
2015	16,733,540	(463)	16,733,077	16,398,624	98.0 %	313,905	16,712,529	99.9 %
2016	16,974,606	(2,021)	16,972,585	16,577,634	97.7 %	348,910	16,926,544	99.7 %
2017	17,836,813	(17,345)	17,819,468	17,588,080	98.7 %	183,037	17,771,117	99.7 %
2018	26,519,024	(139,668)	26,379,356	26,251,961	99.5 %	44,580	26,296,541	99.7 %
2019	28,415,178	(9,679)	28,405,499	27,638,023	97.3 %	467,821	28,105,844	98.9 %
2020	29,728,895	(4,483)	29,724,412	29,343,391	98.7 %	79,941	29,423,332	99.0 %
2021	31,725,557	(22,568)	31,702,989	30,605,303	96.5 %	733,718	31,339,021	98.9 %
2022	34,228,315	(1,942)	34,226,373	33,974,854	99.3 %	173,575	34,148,429	99.8 %

Source: Pima and Pinal County Treasurer reports

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GOLDER RANCH FIRE DISTRICT

COMPUTATION OF LEGAL DEBT MARGIN

(Last Ten Fiscal Years)

	Fiscal year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net assessed value	1,363,677,866	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
Debt limit rate (Article IX, Sect 8)	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %
Debt limit	81,820,672	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
Less bond and lease obligations	(58,779,858)	(58,196,896)	(12,845,604)	(12,671,916)	(14,633,015)	(9,359,804)	(10,280,171)	(10,854,778)	(11,677,605)	(12,317,605)
Additional debt capacity	23,040,814	19,182,511	60,378,237	57,135,077	52,140,162	38,847,798	36,014,257	35,192,376	34,270,678	36,037,781
Debt capacity as a percent of total debt limit	71.8 %	75.2 %	17.5 %	18.2 %	21.9 %	19.4 %	22.2 %	23.6 %	25.4 %	25.5 %

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

GOLDER RANCH FIRE DISTRICT

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DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Jurisdiction	**Net direct debt outstanding at June 30, 2021	Percentage applicable to District (based on 2020 NAV)	Amount applicable to District
Pima County*	407,428,000	12.43 %	50,630,074
Amphitheater Unified School District No. 10	85,417,217	41.38 %	35,345,644
Town of Oro Valley	83,270,594	100.00 %	83,270,594
Pinal County	299,465,000	6.70 %	20,061,924
Subtotal, overlapping debt			189,308,236
Direct:			
Golder Ranch Fire District			58,779,858
Total direct and overlapping debt			248,088,094

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, 2021 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.

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GOLDER RANCH FIRE DISTRICT

OUTSTANDING DEBT BY TYPE

(Last Ten Fiscal Years)

	General obligation bonds							Total outstanding debt		
Fiscal year	General obligation bonds	Debt service monies available	Net bonded debt	Ratio to assessed value	Per capita	Percentage of personal income	Leases/ financed purchases/ certificates of participation	Total	Per capita	Percentage of personal income
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 %
2022	29,502,009	360,944	29,141,065	2.1 %	293.65	0.8 %	29,277,849	58,779,858	592.31	1.6 %

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GOLDER RANCH FIRE DISTRICT

DEMOGRAPHIC AND ECONOMIC STATISTICS

(Last Ten Fiscal Years)

Fiscal year	Population	Personal income	Per capita personal income	Unemployment rate - Pima Countywide
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 %
2022	99,238	3,654,858,034	36,829	4.0 %

Source: Pima County Association of Governments, University of Arizona

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GOLDER RANCH FIRE DISTRICT

DEMOGRAPHIC AND ECONOMIC STATISTICS

	Census year							
	2021				2011			
Community	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	12,574	71.0 %	48.50	259.3	9,950	75.2 %	48.50	328.2
Catalina	7,551	28.9 %	14.10	535.5	7,569	26.1 %	14.10	536.4
Town of Oro Valley	47,070	34.7 %	34.99	1,345.2	43,070	32.7 %	34.99	1,154.4
Other	32,043	15.2 %	145.81	219.8	900	16.4 %	145.81	6.0
	99,238		243.40	407.7	61,489		243.40	252.6

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GOLDER RANCH FIRE DISTRICT

PRINCIPAL EMPLOYERS

FY 2022 and FY 2013

	Fiscal year					
	2022			2013		
Employer	Employees	Rank	Percent of total employment	Employees	Rank	Percent of total employment
Roche Tissue Diagnostics	1,400	1	4 %	1,112	1	7 %
Honeywell Aerospace	631	2	2 %	650	3	4 %
Town of Oro Valley	520	3	2 %	424	6	2 %
Oro Valley Hospital	421	4	1 %	508	4	3 %
Amphi Schools	395	5	1 %	733	2	4 %
Miraval Resorts	374	6	1 %	387	7	2 %
Walmart	325	7	1 %	330	8	2 %
Casa de la Luz Hospice	264	8	1 %	-	-	- %
Simple View	234	9	1 %	-	-	- %
Splendido	203	10	1 %	-	-	- %
Hilton El Conquistador Resort	-	-	- %	450	5	3 %
Target	-	-	- %	115	9	1 %
Kohls	-	-	- %	105	10	1 %
Meggitt Securaplane	-	-	- %	-	-	- %
*Total estimated employee population	34,166		15 %	17,058		29 %

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

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GOLDER RANCH FIRE DISTRICT

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION

(Last Ten Fiscal Years)

	Fiscal year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Fire and rescue	203	209	204	224	220	154	140	135	124	125
Administrative and support	57	59	57	40	41	37	37	31	29	28
Total	260	268	261	264	261	191	177	166	153	153

Source: District records.

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GOLDER RANCH FIRE DISTRICT

OPERATING INDICATORS BY FUNCTION

(Last Ten Fiscal Years)

	Fiscal year									
Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public safety										
Emergency medical service calls	11,029	9,749	9,078	8,729	9,031	6,694	6,324	5,997	5,404	5,233
Fire responses	146	166	193	216	229	181	186	159	155	194
Other responses (including hazardous condition, public service)	6,579	5,852	6,122	6,751	5,894	4,575	4,651	4,309	3,961	3,837
Miscellaneous - including good intent	1,219	1,146	1,112	1,055	1,055	807	766	719	595	493
Total	18,973	16,913	16,505	16,751	16,209	12,257	11,927	11,184	10,115	9,757

Source: District records.

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GOLDER RANCH FIRE DISTRICT

CAPITAL ASSETS BY FUNCTION

(Last Ten Fiscal Years)

	Fiscal year									
Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public safety										
Number of Stations	10	10	10	10	10	7	7	7	7	7
Equipment:										
Aerial/Truck/Platform	4	4	4	4	4	3	2	2	2	2
Brush Rig	8	7	6	6	5	4	4	3	3	3
Passenger Vehicles	41	42	38	38	37	26	24	20	20	21
Medic Unit	14	14	14	13	12	11	10	9	9	9
Mobile Command Unit	1	1	1	1	1	1	1	1	1	1
Pumper/Engine	17	16	15	15	15	11	10	9	8	8
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	6	3	3	3	3	3
Total rolling stock	95	94	87	86	83	62	57	50	49	50

Source: District records.

BeachFleischman

November 15, 2022

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, 2022, and expect to issue our report thereon dated November 15, 2022. 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 June 13, 2022. 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. As described in Note 1, the entity changed accounting policies related to leases, by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, "Leases". There was no effect on net position or fund balance as a result of implementing this Standard. No other new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the entity 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 collectability 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 (asset) 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 known and likely 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 uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The attached schedule 'Adjusting Journal Entries' 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 Golder Ranch Fire District's financial statements or a determination of the type of auditors' 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 Golder Ranch Fire 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 and individual fund financial 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 other information, consisting of 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 have obtained the other information included in annual reports and read the information for consistency with the financial statements. We noted no material inconsistencies between the other information and the audited financial statements.

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 our audit of 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 PLLC

SUMMARY OF UNCORRECTED AUDIT ADJUSTMENTS
6/30/2022

	Debit (Credit) in category				
Description	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Net Position/Fund Balance	Revenue	Expenses/ Expenditures
Prior year turnaround effect	$ -	$ -	$ (24,026)	$ 24,026	$ -
Current year:					
To record unrealized gains/losses on County pooled investment accounts	(68,561)	-	-	68,561	-
	-	-	-	-	-
Current year effect	(68,561)	-	-	68,561	-
Total adjustments	(68,561)	-	(24,026)	92,587	-
Income effect	-	-	92,587	-	-
Totals	$ (68,561)	$ -	$ 68,561	$ 92,587	$ -

There are no misstatements of disclosures, including qualitative and quantitative disclosures, that entered into our evaluation of whether uncorrected accumulated misstatements are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the financial statements as a whole.

Golder Ranch Fire District
Year End: June 30, 2022
Adjusting Journal Entries
Date: 7/1/2021 To 6/30/2022

AJE-3

Filed by	Prepared by	Reviewed by
	LH 10/6/2022	EBM 10/7/2022
Reviewed by	Reviewed by	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	6/30/2022	Cash-JP Morgan	1030 GF	J-1	41,236.34			
1	6/30/2022	Cash-JP Morgan	1030 DS	J-1	63.66			
1	6/30/2022	Cash-JP Morgan	1030 CP	J-1		41,300.00		
1	6/30/2022	Ambulance receivable	1150 GF	J-1	1,130,862.00			
1	6/30/2022	Intergovernmental receivable	1160 GF	J-1	109,551.00			
1	6/30/2022	Ambulance allowance	1199 GF	J-1		621,974.00		
1	6/30/2022	Due from other funds	1200 GF	J-1	320,358.66			
1	6/30/2022	Property tax receivable	1250 GF	J-1	685,378.00			
1	6/30/2022	Property tax receivable	1250 DS	J-1	27,087.00			
1	6/30/2022	W/H PSPRS	2005 GF	J-1		164,006.00		
1	6/30/2022	W/H ASRS	2006 GF	J-1		22,359.00		
1	6/30/2022	Claims payable	2090 GF	J-1		240,961.00		
1	6/30/2022	Accounts Payabl	2100 GF	J-1		20,000.00		
1	6/30/2022	Unavailable revenue - property taxes	2250 GF	J-1		560,515.00		
1	6/30/2022	Unavailable revenue - property taxes	2250 DS	J-1		20,977.00		
1	6/30/2022	Unavailable revenue - ambulance	2254 GF	J-1		151,547.00		
1	6/30/2022	Accrued wages and benefits	2300 GF	J-1		896,803.00		
1	6/30/2022	Due to / Due Fr	2400 GF	J-1		200.00		
1	6/30/2022	Due to / Due Fr	2400 DS	J-1		63.66		
1	6/30/2022	Due to / Due Fr	2400 CP	J-1		320,295.00		
1	6/30/2022	Accrued interest payable	2450 GF	J-1		11,471.00		
1	6/30/2022	Fund Balance	3000 GF	J-1		27,131,491.00		
1	6/30/2022	Fund Balance	3000 DS	J-1		6,110.00		
1	6/30/2022	Fund Balance	3000 CP	J-1	361,595.00			
1	6/30/2022	Bond Sales Proc	4560 PF	J-1	28,000,000.00			
1	6/30/2022	Bank Fees	7008 PF	J-1		470,162.00		
1	6/30/2022	Misc. Expense	8018 GF	J-1	4,103.00			
		Entry to roll modified accrual fund balance. /lh					Recurring	
2	6/30/2022	Professional Fe	7019 CP	I-2		67,500.00		
2	6/30/2022	Debt issuance costs	9070 CP	I-2	67,500.00			
		To reclassify debt issuance costs to a seperate account for FS presentation (Client does not need to record). /lh						
3	6/30/2022	Cash-JP Morgan	1030 GF	A-2A		697,351.69		
3	6/30/2022	Accrued wages and benefits	2300 GF	A-2A	697,351.69			
		To reclassify paid accrued payroll from cash (Client does not need to record). /SCF						
4	6/30/2022	Contingency Res	1036 GF	A-7		396,373.41		
4	6/30/2022	Unrealized Gains or Losses	4101 GF	A-7	396,373.41			
		To Record unrealized losses on PARS investment. /SCF						
5	6/30/2022	Property tax receivable	1250 GF	B-4	45,467.00			
5	6/30/2022	Property tax receivable	1250 DS	B-4	9,112.00			
5	6/30/2022	Pima County Pro	4010 GF	B-4		45,467.00		
5	6/30/2022	Pima County Pro	4010 DS	B-4		9,112.00		
		To ajdust property tax AR to actual. /ACF						
6	6/30/2022	Intergovernmental receivable	1160 GF	B-1	41,241.00			
6	6/30/2022	Wild Land Reven	4380 GF	B-1		41,241.00		
		To adjust Wild Land receivable at 6/30. /ACF						
7	6/30/2022	Ambulance receivable	1150 GF	B-6	121,670.25			
7	6/30/2022	Ambulance Fees	4325 GF	B-6		121,670.25		
		To adjust ambulance AR at year end. /ACF						
8	6/30/2022	Ambulance allowance	1199 GF	B-10		66,919.00		
8	6/30/2022	Ambulance Fees	4325 GF	B-10	66,919.00			

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
		To adjust ambulance allowance at year-end. /ACF						
9	6/30/2022	Accrued wages and benefits	2300 GF	H-3		173,108.00		
9	6/30/2022	Salaries & Wage	5101 GF	H-3	173,108.00			
		To adjust accrued payroll liability at year end. /SCF						
10	6/30/2022	W/H MetLife Std	2050 GF	H-6	31,883.00			
10	6/30/2022	Life Insurance	5115 GF	H-6		31,883.00		
		To expense accrued life insurance. /SCF						
12	6/30/2022	Copier Lease Ag	9010 GF	I-4	57,425.00			
12	6/30/2022	Capital Spend	9911 GF	I-4		57,425.00		
		To reclassify lease payments for modified accrued presentation. (client does not need to record) /lh						
13	6/30/2022	Claims payable	2090 GF	H-9		124,826.00		
13	6/30/2022	Health Insuranc	5113 GF	H-9	124,826.00			
		To accrue health insurance for June and an estimate of IBNR claims. /SCF						
14	6/30/2022	Accounts Payabl	2100 CP	H-2A		110,631.00		
14	6/30/2022	Capital Spend	9911 CP	H-2A	110,631.00			
		To accrue accounts payable for capital projects fund. /lh						
15	6/30/2022	Unavailable revenue - property taxes	2250 GF	B-12		7,797.00		
15	6/30/2022	Unavailable revenue - property taxes	2250 DS	B-12		4,471.00		
15	6/30/2022	Unavailable revenue - wildland	2252 GF	B-12		65,646.00		
15	6/30/2022	Unavailable revenue - ambulance	2254 GF	B-12		55,459.00		
15	6/30/2022	Pima County Pro	4010 GF	B-12	7,797.00			
15	6/30/2022	Pima County Pro	4010 DS	B-12	4,471.00			
15	6/30/2022	Ambulance Fees	4325 GF	B-12	55,459.00			
15	6/30/2022	Wild Land Reven	4380 GF	B-12	65,646.00			
		Receivables not available to pay for current period expenditures are deferred in the funds. /lh						
					32,757,115.01	**32,757,115.01**		

Net Income (Loss) **4,013,500.65**

GOLDER RANCH FIRE DISTRICT



Audit Results

For the period of
July 1, 2021 to June 30, 2022





BeachFleischman
collaborate forward

Audit Results

- Unmodified opinion on the financial statements
- Required communications
- Summary of financial information
- Consideration of internal control
- Annual Comprehensive Financial Report

Required Communications

- Accounting policies
- Estimates
- Disclosures are neutral, consistent and clear
- Sensitive disclosures
- No significant disagreements with management
- Compliance with ARS 48-805.02, subsection G
- Adjustments

Adjusting Journal Entries

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)	$ 34,944,000	$ 452,000	$ 34,492,000	$ 72,680,000	$ 68,470,000
Adjusting Journal Entries:					
Prepared by Client	-	-	-	-	-
Prepared by Auditor	1,405,000	2,919,000	26,776,000	(28,379,000)	(89,000)
Reclassifying Journal Entries:					
Prepared by Auditor	(697,000)	(697,000)	-	-	57,000
Prepared by Auditor	-	-	-	-	(57,000)
Total Adjustments	708,000	2,222,000	26,776,000	(28,379,000)	(89,000)
Fund Balance Effect			(28,290,000)		
	708,000	2,222,000	(1,514,000)	(28,379,000)	(89,000)
Audited Balances	$ 35,652,000	$ 2,674,000	$ 32,978,000	$ 44,301,000	$ 68,381,000

Adjustment to Full Accrual for financial statement presentation:

Prepared by Auditor	67,608,000	91,147,000	(51,633,000)	(3,230,000)	(31,324,000)
Total Adjustments	67,608,000	91,147,000	(51,633,000)	(3,230,000)	(31,324,000)
Net Position Effect			28,094,000		
Audited Government-wide Balances	$ 103,260,000	$ 93,821,000	$ 9,439,000	$ 41,071,000	$ 37,057,000

Financial Highlights – Statement of Net Position

	2020	2021	2022
Current assets	$ 14,588,000	$ 15,184,000	$ 16,936,000
Noncurrent assets	27,608,000	70,973,000	50,349,000
Deferred outflows	10,586,000	15,123,000	35,975,000
Total assets and deferred outflows	**$ 52,782,000**	**$ 101,280,000**	**$ 103,260,000**
Current liabilities	$ 6,045,000	$ 6,376,000	$ 7,075,000
Noncurrent liabilities	38,463,000	88,076,000	77,887,000
Deferred inflows	1,616,000	1,402,000	8,859,000
Net position:			
Unrestricted	(4,758,000)	(8,064,000)	(8,819,000)
Restricted	466,000	298,000	3,975,000
Net investment in capital assets	10,950,000	13,192,000	14,283,000
	6,658,000	5,426,000	9,439,000
Total liabilities, deferred inflows and net position	**$ 52,782,000**	**$ 101,280,000**	**$ 103,260,000**

BeachFleischman

NOTE: Amounts based on the government-wide statements, which are presented on the full accrual basis of accounting.

Financial Highlights – Statement of Activities

	2020	2021	2022
Property tax revenue	$ 30,560,000	$ 32,572,000	$ 34,970,000
Charges for services	4,751,000	5,437,000	5,709,000
Grants and contributions	624,000	215,000	36,000
Investment income (loss)	210,000	134,000	(292,000)
Other revenue	61,000	333,000	648,000
Total revenues	**36,206,000**	**38,691,000**	**41,071,000**
Operating expenses	31,960,000	34,134,000	33,765,000
Pension expense	5,267,000	5,790,000	3,292,000
Total expenses	**37,227,000**	**39,924,000**	**37,057,000**
Increase (decrease) in net position	**$ (1,021,000)**	**$ (1,233,000)**	**$ 4,014,000**

BeachFleischman

NOTE: Amounts based on the government-wide statements, which are presented on the full accrual basis of accounting.

Cash Flow Summary

	2020	2021	2022
Net cash provided by (used in):			
Operating activities	$ 4,411,000	$ 2,463,000	$ 8,062,000
Capital purchases	(1,991,000)	(3,860,000)	(6,372,000)
Proceeds from sale of capital	-	-	364,000
PSPRS contribution	-	-	(24,931,000)
Debt payments (principal & int)	(6,999,000)	(2,230,000)	(3,944,000)
Debt issuance proceeds	8,141,000	45,759,000	3,000,000
Net increase in cash	3,562,000	42,132,000	(23,821,000)
Beginning cash	11,924,000	15,486,000	57,618,000
Ending cash	$ 15,486,000	$ 57,618,000	$ 33,797,000

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

ACFR - Annual Comprehensive Financial Report

- Introductory Section
  - Letter of Transmittal
  - GFOA Certification
- Financial Section
  - Auditors' report
  - Management's Discussion & Analysis
  - Financial Statements
  - Required Supplementary Information
- Statistical Section
  - Financial Trends
  - Revenue Capacity
  - Debt Capacity
  - Demographic and Economic Info
  - Operating Info

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Jennifer Akins, Fire Marshal

DATE: November 15, 2022

SUBJECT: PRESENTATION BY FIRE MARSHAL AKINS REGARDING GRFD FIRE AND LIFE SAFETY DIVISION'S NEW FOOD TRUCK PROCESS

ITEM #: 8B

REQUIRED ACTION:	☒ Discussion Only	☐ Formal Motion	☐ Resolution
RECOMMENDED ACTION:	☐ Approve	☐ Conditional Approval	☐ Deny
SUPPORTED BY:	☒ Staff	☒ Fire Chief	☐ Legal Review

BACKGROUND

FIRE MARSHAL AKINS HAS CREATED A NEW PROCESS FOR FOOD TRUCKS THAT WILL BE CONDUCTING BUSINESS WITHIN GOLDER RANCH FIRE DISTRICT BOUNDARIES. SHE WILL BE PROPOSING THIS CONCEPT TO THE ARIZONA FIRE DISTRICT ASSOCIATION (AFDA) IN AN EFFORT TO MAKE IT A COHESIVE, STATE WIDE PROCESS.

RECOMMENDED MOTION

No motion required.

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Jennifer Akins, Fire Marshal

DATE: November 15, 2022

SUBJECT: DISCUSSION AND POSSIBLE ACTION TO POST THE PROPOSED LOCAL AMENDMENTS THE 2018 INTERNATIONAL FIRE CODE (IFC) PURSUANT TO A.R.S. §48-805.02 AND TO SET A PUBLIC HEARING DATE FOR FORMAL ADOPTION OF SUCH

ITEM #: 8C

REQUIRED ACTION:	☐ Discussion Only	☒ Formal Motion	☐ Resolution
RECOMMENDED ACTION:	☒ Approve	☐ Conditional Approval	☐ Deny
SUPPORTED BY:	☒ Staff	☒ Fire Chief	☐ Legal Review

BACKGROUND

The Golder Ranch Fire District (GRFD) presently has adopted the 2018 edition of the International Fire Code (IFC). The IFC has been enforced throughout the fire district since approximately 2000, its inception year, changing from the prior Uniform Fire Code (UFC), which was originally adopted by GRFD in 1996. Fire and Life Safety Services is proposing a revision to the locally adopted amendments of the 2018 Fire Code. This item is presented for discussion and possible action for adoption following a hearing held pursuant to posted and published notice as prescribed by Arizona Revised Statutes (A.R.S. §48-805.02).

RECOMMENDED MOTION

Motion to post the local amendments to the 2018 International Fire Code in three public places and on the district website and to set a public hearing for December 20, 2022 pursuant to A.R.S. §48-805.02

FIRE AND LIFE SAFETY
FEE SCHEDULE

CONSTRUCTION PLAN REVIEW: Fees paid in full are required at the time of submittal. Plans requiring additional review time will be at an hourly rate and invoiced. For those plans a deposit of the base fee is required at the time of submittal. All fees are due prior to any inspections.

o	Construction Plans up to 20 pages	Includes new buildings, structures, towers, tanks	**$450**
o	Construction Plans more than 20 pages	Includes new buildings, structures, towers, tanks	**$450 Fee + Hourly Rate***
o	Construction Plan Re-submittals	From Original Plan Sets	**$450**
o	Document Review for Items found on TOV 1.2 General Application Form (**Pre-applications, Sprinkler Confirmations - No Charge**)	Includes: General Plan, CUP Amendments, Zoning, Conceptual or Final Sites, Plats	**$150**
o	Fire Code Consultation; Interpretations; Pre-submittals	Includes initial meeting, research and document review	**Hourly Rate***
o	Technical Services; Review Documents and Reports	Includes research, documentation/report review	**$225 Fee + Hourly Rate***
o	Tenant Improvements including building construction and interior remodels	Modifications to Existing Buildings	**$450**

EXPEDITED PLAN REVIEW: Expedited plan review requests may not be accepted if staffing and or scheduling are in conflict. All expedited review requests, including sets larger than 20 pages, are subject to Fire Marshal approval.

o	Expedited From 20 Days to 10 Days (Plan Set no Larger than 20 Pages)	Includes new buildings, structures, towers, tanks	**$1350**
o	Expedited From 20 Days to 5 Days (Plan Set no Larger than 20 Pages)	Includes new buildings, structures, towers, tanks	**$1800**
o	Expedited Same Day/Next Day	Plans no larger than 20 Pages	**$2250**

ADDITIONAL INSPECTION FEES:

INSPECTIONS BEYOND THOSE THAT ARE NORMAL AND CUSTOMARY FOR A PROJECT ARE SUBJECT TO ADDITIONAL FEES. THESE FEES ARE CALCULATED AT AN HOURLY RATE OF $125/HR WITH A MINIMUM OF TWO HOURS PER INSPECTION. ADDITIONAL INSPECTION FEES INCLUDE: AFTER-HOUR INSPECTIONS; FOUR OR MORE RE-INSPECTIONS; INSPECTIONS FOR WORK THAT IS NOT READY WHEN SCHEDULED; FOR ITEMS NOT CORRECTED FROM A PRIOR INSPECTION AND NO-SHOWS ON SCHEDULED APPOINTMENTS

IFC CONSTRUCTION PERMITS/PLAN REVIEWS: A construction permit allows the applicant to install or modify systems and equipment for which a permit is required by the International Fire Code. Fees include rough-in, intermediate and final inspections. See above for additional inspection fees

o	Aboveground Storage Tank (AST)	Per Tank	**$450**
o	Access Gates	Installation or Modification	**$450**
o	Access Roadway - Fire Apparatus	New or Modification	**$450**
o	Compressed Gas Systems	Per Permit	**$450**
o	Carbon Dioxide Monitoring System	New Installations or Modifications	**$150**

o	Fire Alarm NFPA#72 Automatic/Manual System	New Installation per FACU	**$450**
o	Fire Alarm NFPA#72 Automatic/Manual System	Modification per FACU	**$225**
o	Fire Alarm NFPA #72 Monitoring System	Per FACU	**$225**
o	Fire Suppression Systems Including: Commercial Fire Sprinklers, Special Agents, Standpipes, Kitchen Hood Systems, Fire Pumps	New Installations	**$450**
o	Fire Suppression Systems Including: Commercial Fire Sprinklers, Special Agents, Standpipes, Kitchen Hood Systems, Fire Pumps	Modification per System	**$225**
o	Residential Fire Sprinkler Systems New Installations	Per System Riser	**$300**
o	Residential Fire Sprinkler Systems Modifications to Existing	Per System Riser	**$150**
o	Solar Photovoltaic Systems	Per System	**$450**
o	Underground Storage Tank (UST)	Per Tank	**$450**
o	Water Supply - New Hydrant Installations with Flow Test (Not Part of an Improvement Plan)	Per Individual Hydrant	**$225**
o	Water Supply Improvements Including: New Subdivisions	Per Water Improvement Plan	**$450**
o	Water Supply Mains Including: Sprinkler and Standpipe Feed Lines, Hydrant Lines, Main Extensions	Per Main	**$225**

IFC OPERATIONAL PERMITS:

An operational permit allows the applicant to conduct an operation or a business for which a permit is required by the International Fire Code for a prescribed period or until revoked. Fees include set-up, site visit and final inspection. See above for additional inspection fees

o	Blasting	Per Job Site per 30 Day Period	**$450**
o	Burning – Commercial	Per Job Site per 30 Day Period	**$300**
o	Burning – Residential	Per Site Per 6 Month Period	**$0**
o	Hot Work (Cutting/Grinding/Welding)	Wildfire Risk Area	**$50**
o	Fireworks & Pyrotechnic Public Displays	Per Display	**$375****
o	Hazardous Materials Use/Storage	Per Site	**$450**
o	LP Gas Tanks or Systems – Commercial	Per Tank or System	**$450**
o	LP Gas Tanks or Systems – Residential	Per Tank or System	**$125**
o	Mobile Food Preparation Vehicles - Includes all Inspections	Annual Permit	**$50****
o	Special Use Permits	Per Event	**$150****
o	Tents/Canopies/Membrane Structures	Per Tent ≥ 400sqft	**$225**
o	Other Operations per IFC	Per Operation per Year	**$125**

(*) Hourly rate determined in the GRFD adopted fee schedule
(**) Fees may be waived at the discretion of the Fire Chief – Approved by Fire Chief: _____
(***) All fees are subjected to change as approved by the GRFD Governing Fire Board

OFFICE USE ONLY:

Total Side 1: **$_____** **Total Side 2:** $_____ **Total Due: $_____** **Amount Paid: $_____**

Invoice Date: _____ **Invoice #:_____** **Payment Type:**

Amount Invoiced: $_____ **[ ] Check - #_____ [ ] Money Order**

Employee #: _____ **[ ] Cash [ ] Credit Card**

Golder Ranch Fire District
Fire and Life Safety Division
2018 International Fire Code
Local Amendments

Section 101.2.1.1 is AMENDED by ADDING: Appendix O – Permit Fee Schedule

APPENDIX O
FEE SCHEDULE

Permit fees are to be based on the most current fee schedule approved by the GRFD Fire Board.

~~CONSTRUCTION PLAN REVIEW:~~ ~~All plan submittals must include at least two sets of plans if one approved set is to be returned to the submitter. Fees paid in full are required at the time of submittal. Plans requiring additional review time will be at an hourly rate and invoiced. For those plans a deposit of the base fee is required at the time of submittal. All fees are due prior to any inspections.~~

~~Θ Construction Plans up to 20 pages~~	~~Includes new buildings, structures, towers, tanks~~	~~**$300**~~
~~Θ Construction Plans more than 20 pages~~	~~Includes new buildings, structures, towers, tanks~~	~~**$300 Fee + Hourly Rate***~~
~~Θ Construction Plan Re-submittals~~	~~From Original Plan Sets~~	~~**$300**~~
~~Θ Document Review for Items found on TOV 1.2 General Application Form (Pre applications, Sprinkler Confirmations - No Charge)~~	~~Includes: General Plan, CUP Amendments, Zoning, Conceptual or Final Sites, Plats~~	~~**$100**~~
~~Θ Fire Code Consultation; Interpretations; Pre-submittals~~	~~Includes initial meeting, research and document review~~	~~**Hourly Rate***~~
~~Θ Technical Services; Review Documents and Reports~~	~~Includes research, documentation/report review~~	~~**$150 Fee + Hourly Rate***~~
~~Θ Tenant Improvements including building construction and interior remodels~~	~~Modifications to Existing Buildings~~	~~**$300**~~

~~EXPEDITED PLAN REVIEW:~~ ~~Expedited plan review requests may not be accepted if staffing and or scheduling are in conflict. All expedited review requests, including sets larger than 20 pages, are subject to Fire Marshal approval.~~

~~Θ Expedited From 20 Days to 10 Days (Plan Set no Larger than 20 Pages)~~	~~Includes new buildings, structures, towers, tanks~~	~~**$900**~~
~~Θ Expedited From 20 Days to 5 Days (Plan Set no Larger than 20 Pages)~~	~~Includes new buildings, structures, towers, tanks~~	~~**$1500**~~
~~Θ Expedited Same Day/Next Day~~	~~Plans no larger than 20 Pages~~	~~**$2100**~~

~~ADDITIONAL INSPECTION FEES:~~

~~***INSPECTIONS BEYOND THOSE THAT ARE NORMAL AND CUSTOMARY FOR A PROJECT ARE SUBJECT TO ADDITIONAL FEES. THESE FEES ARE CALCULATED AT AN HOURLY RATE OF $75/HR WITH A MINIMUM OF TWO HOURS PER INSPECTION. ADDITIONAL INSPECTION FEES INCLUDE: AFTER-HOUR INSPECTIONS; FOUR OR MORE RE-INSPECTIONS; INSPECTIONS FOR WORK THAT IS NOT READY WHEN SCHEDULED; FOR ITEMS NOT CORRECTED FROM A PRIOR INSPECTION AND NO-SHOWS ON SCHEDULED APPOINTMENTS***~~

Reviewed by DFFM 8/24/18

Golder Ranch Fire District
Fire and Life Safety Division
2018 International Fire Code
Local Amendments

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☐	Fire Alarm NFPA #72 Monitoring System	Per FACU	$150
☐	Fire Suppression Systems Including: Commercial Fire Sprinklers, Special Agents, Standpipes, Kitchen Hood Systems, Fire Pumps	New Installations	$300
☐	Fire Suppression Systems Including: Commercial Fire Sprinklers, Special Agents, Standpipes, Kitchen Hood Systems, Fire Pumps	Modification per System	$150
☐	Residential Fire Sprinkler Systems New Installations	Per System Riser	$200
☐	Residential Fire Sprinkler Systems Modifications to Existing	Per System Riser	$100
☐	Solar Photovoltaic Systems	Per System	$300
☐	Underground Storage Tank (UST)	Per Tank	$300
☐	Water Supply - New Hydrant Installations with Flow Test (Not Part of an Improvement Plan)	Per Individual Hydrant	$150
☐	Water Supply Improvements Including: New Subdivisions	Per Water Improvement Plan	$300
☐	Water Supply Mains Including: Sprinkler and Standpipe Feed Lines, Hydrant Lines, Main Extensions	Per Main	$150

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☐	Burning – Residential	Per Site Per 6 Month Period	$0
☐	Hot Work (Cutting/Grinding/Welding)	Wildfire Risk Area	$25
☐	Fireworks & Pyrotechnic Public Displays	Per Display	$250**
☐	Hazardous Materials Use/Storage	Per Site	$300
☐	LP Gas Tanks or Systems – Commercial	Per Tank or System	$300
☐	LP Gas Tanks or Systems – Residential	Per Tank or System	$75
☐	Mobile Food Preparation Vehicles - Includes all Inspections	Annual Permit (Waived for Attending the Annual Truck Round-Up Rodeo)	$25
☐	Special Use Permits	Per Event	$100**
☐	Tents/Canopies/Membrane Structures	Per Tent ≥ 400sqft	$150

Reviewed by DFFM 8/24/18

o Other Operations per IFC	Per Operation per Year	$75

(*) Hourly rate determined in the GRFD adopted fee schedule
(**) Fees may be waived at the discretion of the Fire Chief – Approved by Fire Chief: _____
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Invoice Date: _____ Invoice #:_____ Payment Type:

Amount Invoiced: $_____ [ ] Check - #_____ [ ] Money Order
Employee #: _____ [ ] Cash [ ] Credit Card

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Dave Christian, Finance Manager

DATE: November 15, 2022

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 10/1/2022 Through 10/31/2022

Account Code	Account Title	Current Period Budget	Current Period Actual	YTD Budget	YTD Actual
5000	Labor/Benefits/Employee Development	2,578,792.73	2,276,479.93	11,029,513.89	10,938,449.51
6000	Supplies/Consumables	123,534.07	69,730.47	650,136.28	531,944.51
6500	Vehicle / Equipment Expense	85,834.47	41,815.46	368,582.88	277,974.26
6750	Utilities / Communications	48,589.89	35,905.19	198,949.59	150,472.14
7000	Professional Services	120,875.99	99,633.42	560,878.96	462,963.36
7500	Dues/Subscriptions/Maint. Fees	39,860.00	38,304.02	175,980.33	178,603.00
7750	Insurance	44,132.00	41,388.00	88,264.00	99,174.05
8000	Repairs / Maintenance	49,005.70	67,379.95	197,272.80	153,724.50
9000	Debt Service	1,400.00	1,397.39	124,600.00	92,586.27
9500	Capital Outlay	152,991.67	48,936.28	620,816.68	421,695.92
9900	Interest Expense	0.00	0.00	18,284.00	17,732.36
Report Difference		(3,245,016.52)	(2,720,970.11)	(14,033,279.41)	(13,325,319.88)

GOLDER RANCH FIRE DISTRICT
BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Records Specialist

DATE: November 15, 2022

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 15, 2022

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.

RECOMMENDED MOTION

No motion is necessary for this agenda item.