



# TOWN OF HUACHUCA CITY

The Sunset City

**HUACHUCA CITY TOWN COUNCIL  
PUBLIC MEETING NOTICE  
Thursday, February 24, 2022, at 6:00 PM  
COUNCIL CHAMBERS  
500 N. GONZALES BLVD.  
HUACHUCA CITY, AZ 85616**

## **AGENDA**

### **A. Call to Order – Mayor**

- a. Pledge of Allegiance
- b. Roll Call and Ascertain Quorum
- c. Invocation

*Any prayer/invocation that may be offered before the start of regular Council business shall be the voluntary offering of a private citizen, for the benefit of the Council and the citizens present. The views or beliefs expressed by the prayer/invocation speaker have not been previously reviewed or approved by the Council, and the Council does not endorse the religious beliefs or views of this, or any other speaker. A list of volunteers is maintained by the Town Clerk's Office and interested persons should contact the Town Clerk's Office for further information.*

### **B. Call to the Public – Mayor**

*A.R.S. 38-431.01 states the Public Body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the Public Body. At the conclusion of an open call to the public, individual members of the Public Body may respond to criticism made by those who have addressed the Public Body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the Public Body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.*

### **C. Consent Agenda - Mayor**

*All items listed in the Consent Agenda are considered routine matters and will be enacted by one motion of the Council. There will be no separate discussion of these items unless a Member of the Town Council requests that an item or items be removed for discussion. Council Members may ask questions without removal of the item from the Consent Agenda. Items removed from the Consent Agenda are considered in their normal sequence as listed on the agenda, unless called out of sequence.*

- C.1 Consider approval of the Minutes of the Regular Council Meeting held on February 10, 2022, and the Special and Work Sessions held on February 17, 2022.
- C.2 Consider approval of the Payment Approval Report.

**D. Unfinished Business before the Council – Mayor**

*Public comment will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen, who wishes, may speak one time for five minutes on each agenda item before or after Council discussion. Questions from Council Members, however, may be directed to staff or a member of the public through the Mayor at any time.*

**D.1 Discussion and/or Action [Mayor Wallace]: Direction to staff regarding the Top 10 Priorities provided by each Department Head.**

**D.2 Discussion and/or Action [Mayor Wallace]: Direction to staff regarding the equipment maintenance plans submitted by each Department Head.**

**E. New Business Before Council - Mayor**

*Public comment will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen, who wishes, may speak one time for five minutes on each agenda item before or after Council discussion. Questions from Council Members, however, may be directed to staff or a member of the public through the Mayor at any time.*

**E.1 Discussion and/or Action [Spencer Forsberg]: Presentation of the Town's financial reports for the months of November, December and January.**

**E.2 Discussion and/or Action [Chief Thies]: Presentation of a plaque to Elder Thomas for his continued service to the Town.**

**E.3 Discussion and/or Action [Suzanne Harvey]: Approval of Apple Development and Apple Developer agreements to authorize the Town to provide mobile digital interaction with the public on Apple iOS mobile devices through a "GOGov" type platform; and authorizing the Town Manager to enroll the Town in the Apple Developer Program.**

**E.4 Discussion and/or Action [Mayor Wallace]: Proclamation 2022-02 declaring March 2, 2022, as "Read Across America Day."**

**E.5 Discussion and/or Action [Mayor Wallace]: Selection of a fire protection and emergency medical services provider for the Town; and direction to staff to pursue a formal contract for future approval by the Council.**

**G. Reports of Current Events by Council**

**H. Adjournment**

Posted at 5:00 PM on February 23, 2022, at the following locations:

<b>Town Hall Bulletin Board</b> 500 N. Gonzales Blvd. Huachuca City, AZ 85616	<b>Town Hall Lobby Windows</b> 500 N. Gonzales Blvd. Huachuca City, AZ 85616	<b>Town Website</b> <a href="https://huachucacityaz.gov">https://huachucacityaz.gov</a>
<b>Huachuca City U.S. Post Office</b> 690 N. Gonzales Blvd. Huachuca City, AZ 85616	<b>Huachuca City Library Windows</b> 506 N. Gonzales Blvd. Huachuca City, AZ 85616	<b>Huachuca City Police Department</b> 500 N. Gonzales Blvd. Huachuca City, AZ 85616

*Ms. Brandy Thorpe*

Town Clerk

Note: This meeting is open to the public. All interested people are welcome to attend. A copy of agenda background material provided to the Councilmembers, with the exception of confidential material relating to possible executive sessions, is available for public inspection at the Town Clerk's Office, 500 N. Gonzales Blvd., Huachuca City, AZ 85616, Monday through Friday from 8:00 a.m. to 5:00 p.m. or online at [www.huachucacityaz.gov](http://www.huachucacityaz.gov)

Individuals with disabilities who need a reasonable accommodation to attend or communicate at a town meeting, or who require this information in alternate format, may contact the Town at 456-1354 (TTY 456-1353) to make their needs known. Requests should be made as early as possible so there is sufficient time to respond.



# TOWN OF HUACHUCA CITY

The Sunset City

**MEETING MINUTES OF THE  
HUACHUCA CITY TOWN COUNCIL  
February 10, 2021 AT 6:00 PM  
COUNCIL CHAMBERS  
500 N. GONZALES BLVD.  
HUACHUCA CITY, AZ 85616**

## AGENDA

### A. Call to Order – Mayor Pro Tem 6:00pm

- a. Pledge of Allegiance

**Mayor Wallace.**

- b. Roll Call and Ascertain Quorum

**Roll Call.**

**Present: Johann Wallace, Jean Smelt, Jeffrey Ferro, Cynthia Butterworth, Keith Settlemyer, Christy Hirshberg, Debra Trate, Attorney Thomas Benavidez (not voting), Manager Harvey (not voting), Clerk Brandye Thorpe (not voting).**

- c. Invocation

**Led by Elder Thomas.**

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### B. Call to the Public – Mayor

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Body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

### **C. Consent Agenda – Mayor**

- C.1 Consider approval of the Minutes of the Regular Council Meeting held on January 27, 2022.
- C.2 Consider approval of the Payment Approval Report.

**Motion:** Consent Agenda, **Action:** Open for Discussion and/or Action, **Moved by** Johann Wallace, **Seconded by** Debra Trate.

**Motion:** Items listed on the Consent Agenda, **Action:** Approve, **Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.  
Motion passed unanimously.

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### **D. Unfinished Business before the Council – Mayor**

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**D.1 Discussion and/or Action [Mayor Wallace]:** Direction to staff regarding the equipment maintenance plans submitted by each Department Head.

**Motion:** Item D.1, **Action:** Open for Discussion and/or Action, **Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.

**Mayor Wallace asks that Council please provide their input to Suzanne so she can provide the responses to Council. This will be brought to the next Council meeting.**

**D.2 Discussion and/or Action [Suzanne Harvey]:** Administration and Animal Control Officer staffing in the Police Department.

**Motion:** Item D.2, **Action:** Open for Discussion and/or Action, **Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.

*Manager Harvey advises that Chief Thies and herself have agreed not to pursue this at this time. That we are not going to fill this position. He has a plan to gather more data so we can make a more accurate assessment as to whether the position is needed. Mayor Wallace advises that this does not need to come back to Council.*

**Motion: To figure out staffing issue and it doesn't need to come back to Council, it is administrative , Action: Direct Staff , Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.

Motion passed unanimously.

## **E. New Business Before Council - Mayor**

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**E.1 Discussion and/or Action [Suzanne Harvey/ Whetstone Fire Chief Robert Jarvis]: Consideration of the proposal of Whetstone Fire District to partner with the Town in seeking a gaming revenue grant from the Gila River Indian Community [Proposition 202 revenue sharing] to fund acquisition of new electrocardiogram units.**

**Motion:** Item E.1, **Action:** Open for Discussion and/or Action, **Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.

Mayor Wallace advises that he can see the value in this, however he needs more information from staff. He can see a cost coming to us, and we would need to make sure there is a place in the budget that this could pass through. He also has concerns about how close we are in the RFP right now and doesn't feel comfortable trying to do this at this time.

Councilmember Butterworth asks why this has to go through the Town, why can't the Fire District itself apply.

Fire Chief Jarvis advises that it is a requirement of Gila River.

**Motion:** Look further into this, talk with our Town Attorney and bring it back to Council, **Action:** Direct Staff, **Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.

Motion passed unanimously.

**E.2 Discussion and/or Action [Mayor Wallace]: Proclamation 2022-01 – A Proclamation of the Mayor recognizing the month of February as Black History Month in the Town of Huachuca City.**

**Motion:** Item E.2, **Action:** Open for Discussion and/or Action, **Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.

**E.3 Discussion and/or Action [Matthew Doty]: Approval of repairs to the Caterpillar 613C Elevator Scraper in the amounts of \$11,457.67 and \$7,630.23.**

**Motion:** Item E.3, **Action:** Open for Discussion and/or Action, **Moved by** Johann Wallace, **Seconded by** Debra Trate.

Mayor Wallace asks what is wrong with the machine.

Matthew Doty reports a chain slipped off due to wear, and more worn out parts were discovered while trying to fix that issue.

Manager Harvey advises that this is an old piece of machinery, and contingency plans are being worked on to not have this sort of emergency again.

Mayor Wallace asks that the purchase of a replacement be looked into.

Matthew Doty advises that it would be better to get a larger machine because this machine is not sufficient for the work it needs to do.

Mayor Wallace states that he would need some sort of documentation or professional determination that this size of equipment is not sufficient before the purchase of something larger would be approved.

**Motion:** Repairs to the Caterpillar 613C Elevator Scraper in the amounts of \$11,457.67 and \$7,630.23, **Action:** Approve, **Moved by** Johann Wallace, **Seconded by** Christy Hirshberg.

#### **F. Reports of Current Events by Council**

Councilmember Butterworth advises that the food distribution is next Friday and the Healthy Huachuca Walk is ongoing on Sundays at noon and everyone is invited.

Councilmember Settlemeyer advises he has had problems with javelinas in his yard that injured his dog.

Councilmember Ferro advises of some training he will be taking for his volunteer position at the Police Department.

Councilmember Smelt advises of the Seago meeting on February 25<sup>th</sup> here in council chambers.

Mayor Wallace advises of the community meeting at the Senior Center and food and grocery access were the biggest items of concern at the previous meeting and this meeting discussion was held about possibly bringing in a Farmer's Market. He also got to go to his first Hispanic Chamber meeting, which was awesome and he stuck around for about half an hour to talk to some people.

Mayor Wallace advises Council that this item is not for talking about their personal lives or volunteerism, but to discuss things that were done as a member of Council to represent the Town.

#### **G. Adjournment**

**Motion: 6:37pm, Action: Adjourn, Moved by Christy Hirshberg, Seconded by Jeffrey Ferro. Motion passed unanimously.**

Approved by Mayor Johann R. Wallace on February 24, 2022.

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Mr. Johann R. Wallace  
Mayor

Attest: \_\_\_\_\_  
Ms. Brandye Thorpe,  
Town Clerk

Seal:

**Certification**

I hereby certify that the foregoing is a true and correct copy of the Minutes of the Meeting for the Huachuca City Town Council held on February 10, 2022. I further certify that the meeting was duly called and a quorum was present.

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Ms. Brandye Thorpe,  
Town Clerk





# TOWN OF HUACHUCA CITY

The Sunset City

**MEETING MINUTES OF THE  
HUACHUCA CITY TOWN COUNCIL  
Work Session  
February 17, 2021 AT 5:30 PM  
COUNCIL CHAMBERS  
500 N. GONZALES BLVD.  
HUACHUCA CITY. AZ 85616**

## AGENDA

### A. Call to Order – Mayor 5:30 pm

- a. Pledge of Allegiance

**Mayor Wallace.**

- b. Roll Call and Ascertain Quorum

**Roll Call.**

**Present: Johann Wallace, Jean Smelt, Jeffrey Ferro, Cynthia Butterworth, Debra Trate, Manager Harvey (not voting), Clerk Brandye Thorpe (not voting).**

**Absent: Christy Hirshberg, Keith Settlemyer, Attorney Thomas Benavidez**

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### B. Call to the Public – Mayor

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### **C. New Business Before Council - Mayor**

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*C.1 Discussion Only [Mayor Wallace/Manager Harvey]: Review of proposals submitted by Whetstone Fire District and Fry Fire District in response to the Town's Request for Proposals to provide Fire Protection and Emergency Medical Services to the Town. The Council will not select a provider at this meeting; rather, the Council will review and discuss the proposals received.*

**Motion:** Item C.1, **Action:** Open for Discussion Only, **Moved by** Johann Wallace, **Seconded by** Debra Trate.

Mayor Wallace advises that Chief Savage of Fry Fire and Chief Jarvis of Whetstone Fire are here representing their Districts.

Chief Savage has two Battalion Chiefs with him.

Chief Jarvis has the Board Chairman and his Admin with him.

Mayor Wallace allows Chief Savage to present his proposals first. Chief Savage has a slideshow that depicts each proposal.

Chief Jarvis speaks on both of his District's proposals.

Mayor Wallace allows Council and staff to ask questions of either an individual Chief for proposal specific questions, or both Chiefs for more general questions.

Both Chiefs answer all questions posed by Council and Staff.

### **D. Adjournment**

**Motion:** 7:22pm, **Action:** Adjourn, **Moved by** Johann Wallace, **Seconded by** Cynthia Butterworth.

**Motion passed unanimously.**

Approved by Mayor Johann R. Wallace on February 24, 2022.

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Mr. Johann R. Wallace  
Mayor

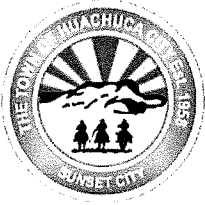
Attest: \_\_\_\_\_  
Ms. Brandye Thorpe,  
Town Clerk

Seal:

**Certification**

I hereby certify that the foregoing is a true and correct copy of the Minutes of the Meeting for the Huachuca City Town Council held on February 17, 2022. I further certify that the meeting was duly called and a quorum was present.

\_\_\_\_\_  
Ms. Brandye Thorpe,  
Town Clerk



# TOWN OF HUACHUCA CITY

The Sunset City

**MEETING MINUTES OF THE  
HUACHUCA CITY TOWN COUNCIL  
Special Session  
February 17, 2021 AT 5:15 PM  
COUNCIL CHAMBERS  
500 N. GONZALES BLVD.  
HUACHUCA CITY, AZ 85616**

## **AGENDA**

### **A. Call to Order – Mayor 5:15 pm**

- a. Pledge of Allegiance

**Mayor Wallace.**

- b. Roll Call and Ascertain Quorum

**Roll Call.**

**Present: Johann Wallace, Jean Smelt, Jeffrey Ferro, Cynthia Butterworth, Debra Trate, Manager Harvey (not voting), Clerk Brandye Thorpe (not voting).**

**Absent: Christy Hirshberg, Keith Settlemeyer, Attorney Thomas Benavidez**

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**C. New Business Before Council - Mayor**

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C.1 Discussion and Action [Manager Harvey]: Authorizing procurement of fill dirt for landfill operations in the approximate amount of \$8,500.00.

**Motion:** Consent Agenda, **Action:** Open for Discussion and/or Action, **Moved by** Johann Wallace, **Seconded by** Jeffrey Ferro.

Manager Harvey advises this is to help make up for the dirt that the landfill wasn't able to produce for the time the scraper was down.

**Motion: the procurement of fill dirt for landfill operations in the approximate amount of \$8,500.00, Action:** Authorize, **Moved by** Johann Wallace, **Seconded by** Jeffrey Ferro. Motion passed unanimously.

**D. Adjournment**

**Motion: 5:17pm, Action:** Adjourn, **Moved by** Johann Wallace, **Seconded by** Cynthia Butterworth.

**Motion passed unanimously.**

Approved by Mayor Johann R. Wallace on February 24, 2022.

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Mr. Johann R. Wallace  
Mayor

Attest: \_\_\_\_\_  
Ms. Brandye Thorpe,  
Town Clerk

Seal:

**Certification**

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Ms. Brandye Thorpe,  
Town Clerk

## **Top 10 Priorities for 2021/2022 Stephanie Fulton – Director of Library and Community Services**

### **1. Get WIFI established down at the Community Center on Yuma Street**

- For expansion of free digital services.
- We will use American Recovery Act Funds to purchase a satellite, a three-year contract with Clark Information Systems for internet service, router equipment, outdoor WIFI access points, wall-mounted lockable equipment rack.
- WIFI will be available to residents 24/7 and can be accessed from outside of the community center.
- A lot of our citizens down in lower HC are economically disadvantaged and this will go some way to alleviating some of their issues. They will be able to file for unemployment, apply for jobs or benefits, complete homework and also offer recreational opportunities.

### **2. Establish 1 day a week library services at the Community Center on Yuma Street**

- Purchase lockable cabinets to hold a rotating book collection and other library materials that will be available for checkout.
- Establish a home location of HCCC (Huachuca City Community Center) in our integrated library system working with Cochise County Library District Staff.
- Purchase laptop devices that will be available for patron checkout along with a hotspot.
- Offer printing services at low cost.
- Renew current hotspot service and purchase some more to go with laptops.
- Establish a staff and procedure plan for starting library services at the community center, to include choosing a date, day, and time that services will be open to the community.
- This is bringing the library to those citizens who cannot, for whatever reason, cannot get to the physical library.
- We are committed to providing access to library resources which inform and enlighten all people in our community.

### **3. Create a Policies & Procedures Book for Library Staff**

- Develop a written policies book for library staff. This will ensure consistent and fair customer service to all library patrons as well as protecting staff should conflict arise.
- Develop a Library/Senior Center Procedure Book. This will help facilitate training of new staff members as well as keeping current staff up to speed on State, District and Local library procedures. It will be a very useful reference tool for the staff.
- Create a Huachuca City Library Building Book and a Huachuca City Senior Center Building Book. These will help document and maintain equipment and repairs and record any minor or major projects in the building. It establishes a baseline of what each building contains and will be useful for inventory purposes as well as being accountable for how tax-payers' monies are spent.
- All of these items will be very useful for those who work for the library and/or city in the future and will have documented reasons as to why, how, and when certain things were set in place.

4. **To plan with Town Hall Administration Staff at least 1 free community event per month**
  - Town Celebrations such as July 4<sup>th</sup>, Creepy Candy Cruise, Polar Express, Back to School/National Night Out etc....
  - Purchase an indoor and outdoor movie license and equipment so we can start to host Family movies nights in the park and in the senior center.
  - This will help boost morale for our citizens and show that we care since there are currently few recreational opportunities in the town.
  
5. **Hold a Senior Expo Fair in January/February at the Senior Center**
  - Work with local businesses and non-profits to provide resources and information to our seniors.
  - Topic will include Health, Estate Planning, Care Services etc....
  - After the Expo has taken place, the library will create resource guide that will list all the providers and their contact details.
  - This will provide a one stop information opportunity for those in our communities who need connections with service providers but are not sure where to start. The fact that it will be in one place will be beneficial for those citizens who do not have access to transportation or have disabilities that prevent them from physically visiting the library.
  
6. **Create a 5 Year strategic plan for the library and senior center with mid to long term goals**
  - Strategic plans are helpful tools for libraries because they can focus the library's programs and services and help with decisions on allocating resources based on community needs and how the library can meet those needs.
  - A strategic plan is a document that sets the goals that a library, network, or other organization wants to focus on during a multi-year timeframe, usually 3 to 5 years. It is intended to help the institution move towards meeting its overall mission and vision.
  - Why a strategic plan?
    - ❖ Planning empowers your library to make the greatest impact possible by developing a mission, vision, goals, and objectives to guide your activities.
    - ❖ Planning helps you tailor services to meet the specific needs of your community.
    - ❖ Planning cultivates devoted and enthusiastic champions for your library.
  
7. **To offer free monthly classes or workshops in conjunction with Cochise College/Small Business Development Center and/or other area agencies for our citizens, and more specifically, offer classes that will target our older community members or local businesses.**
  - Free educational classes help our citizens to help improve our town and their personal wellbeing.
  - Part of a library's core service is facilitation of life-long learning.
  - Living in an economically deprived area, we want to show potential citizens and businesses that the town cares about their needs and can help them by offering free to low-cost classes in a variety of topics.
  - We want to make Huachuca City an attractive place to live, visit or trade in.



**8. To help and support the HC Community Garden**

- Collaboration with the HCCG to help expand their space that will be available to all citizens.
- Continue to help facilitate delivery of free fruits and vegetables to low-income households in our community.
- To provide a dedicated space in the library to host a curated collection of books based on both physical and mental wellness.
- To help design and implement a series of classes about agriculture and health and wellness to both adults and local school children.

**9. Digital Literacy**

- Offer a free 2-part Linux computer class and each participant will receive a free refurbished laptop with Linux programming.
- Develop a free beginners computer class.
- This will enable some of our citizens who do not have funds to purchase a home computer system to receive one for free.
- As more and more sections of daily life move to the digital side, such as homework, filing taxes, job applications, accessing health care portals, it is important for our citizens to become knowledgeable in using a computer in order to benefit themselves.
- Working with youth programs is a long-term approach to develop a technical workforce for our area as well as preparing student for the digital workplace of the future.

**10. To write grants so we can update our book collections.**

- Historically the library has had a zero to little budget to purchase library materials. We have relied on a small bi-monthly amount from the Cochise County Library District to purchase a wide variety of library materials. That means that it has not been possible to keep the collections as up to date as we would like.
- A library's collection should meet the current needs of the community by providing reliable, up-to-date, and attractive materials and other information sources. In subject areas that are controversial, it also assures that a variety of opinions are represented.
- In order to meet the changing needs of their patrons, librarians must constantly evaluate their collections. When they find a weakness in a subject area of interest to their community, they must find a way to strengthen that part of their collection. If they have a number of out-of-date materials about a subject, they must remove them and replace them with sources that are more up to date.
- One important side benefit of performing a continuous collection assessment is that it helps library staff members know the collection better. By looking at the collection and evaluating it, staff members will learn more about the kinds of information that are and are not available in their library, and therefore will provide better customer service to their patrons.

## TOWN MANAGER TOP TEN PRIORITIES

### **1. Fiscal sustainability – continue to develop policies/procedures to improve our financial health.**

- Collect more accurate cost data
- Create a culture of excellent stewardship of taxpayers' money
- Find additional sources of revenue and reduce costs
- Build reserve funds and develop a capital improvement plan

### **2. Provide a safe, secure community with good quality of life for our residents.**

- Road and park Improvements; standardize and document weekly/monthly inspections
- Improve Broadband Accessibility
- Library Services in Lower HC
- Improve the communication process between Town Hall and the Community
- Contract for quality fire services
- Improve PD morale and standardize operations; pursue accreditation; encourage community policing

### **3. Improve operational effectiveness of town departments**

- Clearly define roles, responsibilities, and expectations for department heads and ensure they do the same for their subordinate staff
- Review existing SOPs in each department and help Department heads develop/improve SOPs
- Ensure that all operations are executed safely—paying proper attention to safe operation of equipment and following OSHA and other federal/state guidelines.
- Ensure that municipal projects are executed successfully; delegate responsibility to the staff who are best suited for specific projects and jobs
- Reward employees who find better ways of doing things or who significantly improve operational effectiveness in their areas.
- Encourage learning, professional development and adoption of “best practices”.
- Improve work order process and timeliness
- Automate processes that can be automated

### **4. Maintain and improve town facilities/infrastructure: roadway improvement; parks improvement; improve the maintenance of town buildings and grounds**

- Develop and execute at least one minor project from the Roadway Assessment: prioritize the remaining projects
- Find funds for the execution of one major roadway project: skyline and/or school drive
- Work with PW to develop a parks maintenance program that includes weekly inspections
- Work with PW to develop an inspection and maintenance plan for Town property (parks & buildings)

### **5. H/R – Improve employee moral; make the Town a more desirable place to work so that we can attract and retain better high-quality employees.**

- Have employee functions (i.e. lunches/birthdays/breakfasts)
- Employee recognition program
- Rewards for excellent performance – 59 minutes and other rewards that don't cost \$.
- Encourage professional development by making it part of annual evaluations; help employees find opportunities and give them the time to take advantage of those opportunities.

### **6. Strengthen Community Connections**

- Work with members of the community on projects; actively seek community input on prioritization of

projects

- Be responsive to community concerns; be a conduit of information between community & staff/council
- Establish quarterly community meetings
- Ensure that complaints are handled expeditiously and honestly
- Find additional means of community outreach
- Be present and visible to community groups in HC and the surrounding area by attending meetings and events
- Emphasize excellent customer service; require it from all staff
- Ensure that public information requests are responded to promptly

**7. Develop policies and maximize opportunities for sustainable growth and development.**

- Increase town visibility in the business community
- Build relationships with surrounding business community
- Ensure our codes support and encourage economic development
- Broadband expansion
- Brownfield mitigation & other abatement measures

**8. Implement pro-active management of utility services.**

- Get staff members certified (water and sewer)
- Identify potential infrastructure failures before they happen; proactive management of water/sewer infrastructure
- Modernize our water system
- Streamline work order process for water and improve two-way communication between front desk & PW
- Consider implementing a process through which residents can communicate requests for service online instead of via telephone; direct flow of information to PW
- Seek funding for the replacement of aging infrastructure and make 5, 10, 20 year plans

**9. Funding Opportunities – look for partnerships and grants to further town goals; look for opportunities to maximize our dollars.**

**10. Build positive relationships with other organizations and the surrounding communities.**

- Represent the Town at social functions as well as more formal meetings with municipalities and government officials
- Actively participate in SEAGO, SVMPO, SEACOM and other government and community groups; liaison with officials from those organizations

# Finance Department

## *Priority List*

### **Priorities**

#### **1. Fraud Prevention**

Town assets such as cash and cash equivalents, equipment, vehicles, and other related assets are critical to the operation of the town and allows the town to provide a number of services to its citizens. As the finance officer, I have a duty and moral obligation to safeguard the assets of the Town which essentially belong to the taxpayers.

My goal is to avoid incidents for potential fraud by having policies and procedures in place that helps us respond to these incidents appropriately. Additionally, I plan to safe guard the town's assets by

- The implementation of effective internal controls
- Reevaluating existing internal controls such as segregation of duties, physical controls, reconciliations, transaction and activity reviews, procurement approval processes, to ensure that they maintain their effectiveness. Internal examples include
- Adding fraud prevention features and services on our bank accounts.

#### **2. Creating highly effective Policies and Procedures**

Policy and procedure implementation creates a more structured organization, provides clear guidelines, and direction. This allows our organization to run smoothly with reduced delays in operation and increases productivity. Additionally, policies and procedures ensure that we are in compliance with local, state and federal laws and regulations.

A few policies and procedures that will be developed this year include:

- Credit Card
- Vehicle Usage
- Payroll
- Procurement
- Training
- Expense Report

# FINANCE DEPARTMENT

## Priority List

### 3. Proper Documentation and Record Keeping

Accurate and consistent records are essential to an efficient and effective government for many reasons:

- Providing information for researching discrepancies
- Ensuring IRS and auditors compliance
- Assessing our financial situation
- Aiding in fraud prevention and detection

My goal is to increase transparency and confidence with our tax payers by demonstrating responsible practices like proper documentation that leads to reliable financial decisions. Additionally, I plan to actively look for opportunities to prove our transparency by inviting independent outside entities to review our financial statements. My goal for this next fiscal year is to qualify for certifications such as the GFOA Certification of achievement for excellence in financial reporting.

### 4. Identify Professional Development Opportunities

Professional development and training programs increase competency, enhance performance, and helps employees respond to ongoing technological changes. Some benefits for employers include:

- Boosts productivity
- Reduce employee turnover
- Maximizes return on investment (employees)
- Higher production standards

My goal is to find a cost effective training opportunities every quarter to better assist my colleagues and Mayor and Council to achieve their goals.

# **FINANCE DEPARTMENT**

## *Priority List*

### **5. Continue Learning and Researching the Current Budget**

It is important to have a financial plan such as a budget to better manage our financial resources and support many projects and programs that better our town. Our budget is also responsible for the current day-to-day operation and services provided by the town.

I plan to closely monitor our budget to ensure that we optimize our resources by using our assets responsibly. I also intended on making sure we are taking advantage of discounts, promotions, and special pricing available to us in regard to our vendors. I will also encourage department heads to continue to look for grant opportunities. My goal is that in doing so we will better manage our budget and meet our targets.

### **6. Ensure Financial Compliance**

Financial compliance is important because it protects tax payers, employees, vendors, and the town as a whole. It is also helps us gain the confidence of our stakeholders by providing transparency and demonstrating integrity.

My goal is to file local, state, and federal reports in a timely fashion. In addition to keeping detailed documentation of all our filiations. In an effort to maintain financial compliance, I plan to use our resources such as the AZ league of towns and cities to stay in the know of all the latest financial legislation to avoid penalization and maintain a good reputation.

### **7. Payroll**

A timely and consistent payroll is important as it establishes trust between an employee and employer. Payroll also makes sure that our organization is following local, state, and federal laws when it comes to paying taxes.

I plan to the tools available to us (Caselle) to maintain an accurate and timely payroll. I also intended on paying attention to detail to ensure that all changes have been documented and processed accordingly.

## **FINANCE DEPARTMENT**

### *Priority List*

#### **8. Contributing to a Productive, Innovative, and Positive Workplace**

Positive workplace culture attracts talent, drives engagement, impacts happiness and satisfaction, and affects performance.”

Dr. Maria Church, CEO of Government Leadership Solutions, highlights that, “71% of... State and Local Government workers are unhappy and disengaged... costing an additional \$8k to \$15k for every employee earning \$40k-\$80k.” She also highlights that according to Forbes, “95% of candidates believe workplace culture is more important than compensation.”

My goal is not only to think of ways to boost morale but also pitch my ideas during our weekly staff meeting. In hopes of inspiring our department heads to do the same and also come up with ideas of their own. Some examples include birthday celebrations, a workplace assessment, and communicating a job well done.

#### **9. Making the Most out of the Technology Available to us**

Streamlining our processes is important because it saves us time and resources. This also reduces error and provides us with the ability to quantify processes.

I plan to work closely with Caselle to learn how to best utilize the tool to its potential. I will also try to keep my eye open for other cost effective tools that can help us with other processes.

#### **10. Collaboration**

A major benefit to collaboration is that it improves the way a team works together. This can also lead to efficient processes, improved communication, stronger relationships, and innovation.

I plan to collaborate not only with my team but other finance teams in different cities to see if there are more efficient ways of doing things and also for the educational opportunity.

GOALS FOR BUILDING/ZONING/CODE ENFORCEMENT

1	Consolidate departments (Building, Zoning, Planning, Code Enforcement & Floodplain into one "Community Development" Department	This will make it easier for customers and contractors to obtain necessary information about development within the Town.
2	Improve "Community Development" presence on website	This would include adding pertinent information, forms, common questions/answers, etc.
3	Create fillable forms to add to website and allow them to be emailed directly to the Building Official	This will help to streamline access for Customers to file applications for building permits, conditional use permits, rezoning, etc.
4	Would like to have a complaint portal on the Town website for code enforcement, rather than current call-in system	This will allow customers to report a property issue at any time, without having to talk to anyone, and will provide all information necessary to respond to the complaint.
5	Initiate a grant program to assist in the removal of old vacant mobile homes in lower HC.	Suzanne and I are currently researching a possibility for this.
6	Increase Town abatement of problem properties	This will require an increase of the annual abatement budget. Recommend a minimum of \$25,000 annually
7	Adopt a newer version of the Building Codes	This will help us stay in line with the area jurisdictions
8	Adopt updated street design standards	This has not been reviewed in many years
9	Review Town Code and make updates and changes as necessary	This is an ongoing task
10	Implement the Vacant Building Registry, as outlined in Title 16 of Town Code	Previous Town Manager put the implementation of this Registry on hold due to COVID issues



# Top Ten Priorities

## Huachuca City Landfill

- 1.) Safety:** Safety is our primary concern. We must ensure a safe work environment for staff and customers alike. We are trained to operate in a constant state of caution and vigilance in every situation.
- 2.) Compliance:** We must maintain compliance standards at all times; not only for safety reasons but also as it pertains to quality of work and keeping the landfill looking nice.
- 3.) Equipment Maintenance:** We must keep the machinery in proper working order. To help insure this, not only do we inspect each machine before use and fill out inspection forms, but we also do everything in our power to maintain the equipment ourselves. This includes greasing everything, replacing filters, maintaining fluids, and cleaning the machines regularly. Additionally, we have successfully completed many repairs on the equipment ourselves, saving countless dollars and hours of downtime.
- 4.) Road Maintenance:** We must maintain haul roads at all times, to provide customers a safe route to the working face in any weather conditions. We maintain roads with several key pieces of equipment to maintain the profile and contour of the road as well as trucking in various aggregates to ensure compaction and traction.
- 5.) Cell Construction and Slope Maintenance:** Compaction and geometry of each cell is critical to this operation, as compaction and geometry is not only a safety point, but it is also key to extending the life of the landfill as well as our dirt supply. We work hard to ensure the structural integrity of the cell. Slope maintenance is equally important, not only for structural reasons, but also to keep things looking nice from the community's perspective. We work hard to ensure that this landfill looks as good as it can possibly look to the community as well as ADEQ.
- 6.) Litter Control:** We must be ready to recover windblown litter every day. Not only have we found creative ways on an operator level to mitigate this issue at the source, but we have even hired a part time employee whose sole purpose is to retrieve windblown litter that can accumulate around the site. Inmates assist us in this area as well.
- 7.) Staffing:** We must have a full crew to operate the landfill safely effectively. This means we must have four operators, two scale shack attendants, one litter control employee and at least one inmate to help with a variety of tasks around the landfill.
- 8.) Training:** We must ensure that our staff is properly trained on all tasks, equipment, safety, and workplace etiquette. This helps to ensure a safe, positive, and productive work environment.
- 9.) Teamwork:** We must maintain a culture of comradery and positivity to communicate freely and openly, always, no matter the situation. This not only ensures safety, but it also works to keep morale high and relations strong amongst our customers, our crew, and other departments alike. Hearts and minds.
- 10.) Strong Business and New Contracts:** We must consistently do good business and be taking every opportunity to attract new customers. This will help keep our reputation strong as well as make the town more money over time.

# Town of Huachuca City

## *The Sunset City*

500 North Gonzales Boulevard, Huachuca City, Arizona 85616

Phone (520) 456-1354, TDD (520) 456-1353, E-mail

[jhalterman@huachucacityaz.gov](mailto:jhalterman@huachucacityaz.gov)

Fax: (520) 456-0374

January 11<sup>th</sup>, 2022

To: Town Manager and Mayor

From: Public Works Supervisor

Subj: Public Works Goals

Safety First is our Huachuca City Public Works Department program that is the foundation of employee safety, and it gives each employee the responsibility to conduct themselves in a manner that promotes safety and health throughout the workplace and in the public domain.

Work involves responsibility for an operator monitors equipment, gauges, and charts. Record data related to water/wastewater quality, repairs damage to equipment, operates pumps and valves to control distribution and treatment process. Ensures the quality of water consumed and used by the public through monitoring. Uses various tools and equipment to test the water/wastewater for contaminants and inconsistencies.

Expedite all aspects of waterline replacements and sewer system improvements, road and drainage construction projects including right away acquisition, utility relocation, plan preparation, bidding, construction administration and inspection; and ensure that all infrastructure is of the highest quality.

Make the best use of taxpayer money by doing the right things, by focusing our resources on those services that have the greatest positive impact on quality of life. Continuing working with TAC members for all City Streets repaving, repair cost.

Working with TAC, Skyline Road to be completely repaved to meet the daily heavy traffic flow to the Landfill. Which is the Highest income source for the life of Huachuca City. Keeping and bringing new income for the growth of our Town.

Improving the walkways for our Community to enjoy as listed with TAC on lowest cost for our community.

All Blueprint mapping from all Utilities, As built projects, Improvement for Drinking Water, Wastewater Systems within the Town of Huachuca City. Including County locations copy, printed to an 8"x11" booklets for easier access and storage. For Public works, Building Inspector and Fire Department.

Utilize multiple pathways to transfer information between the citizens of the Town of Huachuca City and the Public Works Staff.

Completing certifications and training of individuals who are the future Public works staff. Improving availability of equipment needed for repairs and service to our Water and Wastewater Distribution System. Operators have the responsible for manning in an effective and safe way. Cross training for continuous operation of Public works.

James A Halterman,

Public works Foreman



# Town of Huachuca City

The Sunset City

500 N Gonzales Blvd • Huachuca City, Arizona 85616

Phone: (520) 456-1354 • TDD: (520) 456-1353 • Fax: (520) 456-2230



January 13th, 2022

To: Mayor Wallace, Council and Town Manager Suzanne Harvey

This is a compiled listing of the Top priorities (in order) for the Huachuca City Police Department (HCPD), which includes Animal Control Operations, and Records Department. This list is subject to change based upon the availability of the financial support of the Town, staffing, grant opportunities, outsourced, In-house training opportunities, and or a change in the mission directed by council, town staff and the public.

## Huachuca City Police Department (HCPD)



**1) Training Activities (In-house / External sources)**

- a) Cochise County Sheriff's Office (CCSO).
- b) Sierra Vista Police Department (SVPD).
- c) Department of Public Safety (DPS).
- d) Examples will be, physical fitness test, firearms training, Field Training Officer, general instructor, high risk stops, clearing a residence.

➤ **Recommended Changes:**

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**2) Fiscal Responsibility**

- a) Continue to drive spending down through Grant activities.
- b) Communicate regularly with Town Manager and Finance Department, 80% Personnel, 10% Fleet, 10% Operations.
- c) Set up Fleet Maintenance for vehicles to maintain record of each vehicles cost to operate.
- d) Focus on what makes our operation safer and inexpensive.
- e) This will leverage our limited resources for the unexpected costs And allows HCPD to continue operating efficiently and safely.

➤ **Recommended Changes:**

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**3) Policies and Procedures – Animal Control, Evidence, Records, Police**

- a) Complete SOP for all areas with supporting documentation, Police, Animal Control, Records, Evidence.**
- b) Create Fitness Standard.**
- c) Create Firearms Standard.**
- d) Standardize daily activities.**
- e) Arizona Law Enforcement Accreditation Program through Arizona Association of Chiefs of Police.**
- f) Title 16 and applicable documents to support and continued Town cleanup efforts.**
- g) MOU with Arizona Rangers completed and extend the use of the AZ Rangers to support the police department activities, Town events.**
- h) Complete evidence processing center, Equipment room, Armory.**
- i) Continue developing webinar, in-house and external training opportunities for all staff.**

**➤ Recommended Changes:**

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**4) Accurate and Timely Records Keeping/Tracking/Dissemination.**

- a) Adapt to the changing technology, cross train both records personnel to do each other's jobs.
- b) Complete records department procedures.
- c) Continue to update training through webinars when possible.
- d) Continue to learn Caselle Electronic Timesheets and Purchase Orders.

➤ **Recommended Changes:**

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**5) Continue Equipment Replacement and Up-Grade Technology**

- a) 2 to 3 new police vehicles (next three years).
- b) Animal Control Officer's truck will no longer be cost effective.
- c) Procure a Pepper ball gun to increase the officer's ability to end a violent situation safely.
- d) Upgrade Body Worn Camera, add front facing vehicle camera's

➤ **Recommended Changes:**

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**6) Community Based Involvement for Town Events**

- a) Transportable Static Displays  
(Table, canopy, trinkets to pass out) National Night Out /  
Christmas Parade / Halloween / Polar Express / Tree Lighting**
- b) Meet with town business owners to develop documented  
awareness, for tracking purposes, of their needs and how their  
police department can better serve their businesses. Build verbal  
and physical cooperation between HCPD and town businesses to  
promote a better and more direct relationship between Police  
Officers and business owners.**
- c) Create Shop with a Cop (Huachuca City sponsored event), within  
our town boundaries (Gift cards from local businesses).**
- d) Create a Neighborhood Watch Program (for those interested in  
participating) for the town to assist in monitoring the activities of  
our potential criminal element. Police will do the enforcement.  
Create Town ownership and involvement.**
- e) Educate the public for known problems (examples include but are  
not limited to; drugs, city code violations, reckless driver) using  
social media, (tall grass, illegally parked vehicles, town speed  
limits), on Town website, Police website, library website and  
connect with surrounding agencies to increase visibility by sharing  
our materials and receiving other agencies materials.**

**➤ Recommended Changes:**

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**7) Proactive - on the ground policing (Drive, Walk or Ride the Town)**

- a) Get one patrol bicycle and equipment, promotes officer fitness, greater visibility for extended amount of time spent in the public view  
slow down and create more involvement within the community.
- b) When two officers are on duty, one gets dropped off and walks a beat.
- c) Knock on doors, listen to the town people's concerns. Compile a list and provide this to the appropriate town staff.
- d) Volunteering in community events is a cost-effective opportunity that presents a great way to assist the community to flourish and prosper, while gaining valuable insight into the unspoken needs of the Town.

➤ **Recommended Changes:**

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**8) Promote HCPD to our Town and Surrounding Communities**

- a) Use Police Department / Town Facebook pages
- b) Involve the newspaper and other social media platforms that will assist in getting our activities to the public in a positive and timely manner.

➤ **Recommended Changes:**

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**9) Animal Control Options**

- a) Build a Dog Park by clearing the Impound Yard.
- b) Create a mobile registration/vaccinations program to the town citizens
- c) Replace Animal Control vehicle
- d) Track the location of wildlife.

➤ **Recommended Changes:**

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**10) School Resources Program for Huachuca City Elementary School**

- a) Hire SRO (School Resources Officer) through a grant, New Hire Cost include, Academy, Equipment, Salary.
- b) Creative scheduling for immediate support of our school during hours of operation with the AZ Rangers.
- c) Set up an office within the school.
- d) Provide a presence at on campus activities, when possible.

➤ **Recommended Changes:**

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*James L. Thies HC-1*

Chief James L. Thies  
[jthies@huachucacityaz.gov](mailto:jthies@huachucacityaz.gov)

## Town Clerk Top Ten Priorities

- Ensure that Agenda's and Minutes for all Council meetings, Ordinances and Resolutions are completed and posted as required:  
This ensures that we remain compliant with A.R.S. statutes and the Open Meeting Law. Failure to comply could result in legal and financial ramifications that the Town can not afford and need not have to deal with.
- Ensure that the CDBG Parks project stays on track and gets completed in a way that makes the best use of the funds available:  
These funds have a deadline in which they must be expended and we also need to take our resident's best interests and desires into consideration. While we do not have enough available to complete each item that the residents and Council wanted done, through this project, we will have the plans on hand in the event we have another option for funding in the future. We will prioritize the projects that will have the most value to the majority of our citizens and the Town.
- Complete Elections training to ensure our elections follow all laws and regulations:  
Many new laws have recently passed legislation and we must be prepared to comply and follow all regulations. This too can prevent serious ramifications against the Town.
- Complete a policies and procedures manual for front desk operations:  
This will streamline processes and guarantee equality of treatment to each individual who needs to have any interaction with the front desk, no matter which staff member assists them. Clear policies and procedures prevent misunderstandings and miscommunication of information and ensures that no conflicting answers are provided to the public. The goal is to build the level of trust the public has in our Town and its staff.
- Accurately sort all Town files, to include destruction of non-necessary documents and proper storage of permanent records:  
The Town currently has no records management system in place, and prior staff failed to properly store and destroy files. I am working to develop a records management system and get it implemented, while also sorting through the old files and determining what is needed and preparing for the destruction of files no longer necessary. We have a legislative requirement upcoming, which requires us to inform them of all permanent and necessary files in our possession. In order to comply with this requirement, we need these files sorted and inventoried.
- Streamline the process for residents to access, fill out and submit forms (new water service applications, building permit applications, complaint forms, etc.) online:  
Our forms need to be updated and made fillable to make the process easier for the public. Another part of this would be to get our updated forms translated to Spanish in order to make our services more accessible to our Spanish speaking residents. During this pandemic, the need for these to be easily accessed and submitted online has been made clear.
- Audit and submit to collections past due water/sewer/trash and landfill accounts. Determine and implement a policy/procedure for past due accounts from both types of accounts:  
We are responsible for all Town funds, and as such, we must be consistent and timely with our efforts to collect money owed to the Town. Having a set policy ensures a smooth transition into collections and submitting past due accounts in a timely manner helps with collection efforts.
- Determine and implement an updated fee schedule for water/sewer services:

As prices of equipment and supplies go up, we have a need to adjust our fees so that we are not operating at a loss. A policy needs to be set regarding how often we review these costs so that we remain current with our pricing.

- Get the Tombstone bus service running and secure funding to continue to provide bus service to our residents:

Part of our Legacy grant funding included starting the service in Tombstone as well. In order to keep the terms of the funding, we need to ensure that happens. The bus service is vital to many of our residents as their only access to services in Sierra Vista including groceries, medicine and doctors. In order to continue providing this service, we will need to acquire funding through a grant.

- Ensure proper processing of new Business Licenses and renewals, to include sending out renewal letters. Policies and Procedures need to be created to ensure consistency regarding the entire process, from application to fire inspections and building/zoning code compliance, thru approval and issuance.

Updates should be made to Town Code regarding fees/penalties and or legal processes for businesses found to be operating without a license:

It is our responsibility to make sure that each business follows all proper channels to obtain and maintain a business license. In Town Code, it is made clear that a business license is required, however, there are no penalties laid forth. While most business owners readily comply, some may believe that if there are no repercussions, they don't need to. This needs to be resolved so that everything is clear and concise for both Town staff and potential business owners.





# MAINTENANCE INTERVAL SCHEDULE

## 112F Motor Grader

<b>Every 10 Service Hours</b>	
Air Tank Moisture and Sediment – Drain .....	81
Backup Alarm – Test .....	82
Brakes, Indicators and Gauges – Test .....	84
Circle Drive Pinion Teeth – Lubricate .....	91
Circle Top – Lubricate .....	92
Cooling System Coolant Level – Check .....	97
Engine Air Filter Service Indicator – Inspect .....	103
Engine Air Pre-cleaner – Clean .....	105
Engine Oil Level – Check .....	106
Fuel System Water Separator – Drain .....	114
Seat Belt – Inspect .....	127
Transmission and Differential Oil Level – Check .....	133
<b>Initial 100 Service Hours</b>	
Transmission and Differential Oil Filter and Screens – Replace/Clean .....	131
<b>Every 100 Service Hours</b>	
Articulation Bearings – Lubricate .....	81
Axle Oscillation Bearings – Lubricate .....	81
Belt – Inspect .....	82
Blade Lift Cylinder Socket – Lubricate .....	84
Cab Air Filter – Clean/Replace .....	86
Center-shift Cylinder Socket – Lubricate .....	87
Center-shift Lock Bar – Clean/Lubricate .....	87
Drawbar Ball and Socket – Lubricate .....	100
Fuel Tank Water and Sediment – Drain .....	116
Hydraulic System Oil Level – Check .....	120
Kingpin Bearings – Lubricate .....	121
Ripper Cylinder Bearings – Lubricate .....	125
Scarifier Lift Link Socket – Lubricate .....	126
Tandem Drive Oil Level – Check .....	129
Tire Inflation – Check .....	130
Wheel Bearing Oil Level (Front) – Check .....	134
Wheel Lean Bar Bearings – Lubricate .....	134
Wheel Lean Bearings – Lubricate .....	135
Wheel Lean Cylinder Bearings – Lubricate .....	135
<b>Initial 500 Service Hours</b>	
Battery or Battery Cable – Inspect/Replace .....	82
Engine Valve Lash – Check .....	110
<b>Initial 500 Hours</b>	
Cooling System Coolant Sample (Level 2) – Obtain .....	94
<b>Every 500 Service Hours</b>	
Air Dryer – Check .....	80
Braking System – Test .....	85
Cooling System Coolant Sample (Level 1) – Obtain .....	93

- Engine Air Filter Service Indicator – Inspect/Replace .....104
- Engine Oil Sample – Obtain .....106
- Engine Oil and Filter – Change .....107
- Fuel System Secondary Filter – Replace .....113
- Fuel System Water Separator Element – Replace .....114
- Fuel Tank Cap and Strainer – Clean .....115
- Hydraulic System Oil Filter – Replace .....119
- Hydraulic System Oil Sample – Obtain .....121
- Parking Brake – Drain .....123
- Tandem Breather – Clean/Replace .....128
- Tandem Drive Oil Sample – Obtain .....129
- Transmission and Differential Oil Filter and Screens – Replace/Clean .....131
- Transmission and Differential Oil Sample – Obtain .....133

**Every 1000 Service Hours**

- Blade Cushion Accumulator – Check .....83
- Rollover Protective Structure (ROPS) – Inspect .....126
- Steering Accumulator – Check .....128
- Transmission and Differential Oil – Change .....130

**Every 2000 Service Hours**

- Air Dryer Desiccant – Replace .....80
- Battery or Battery Cable – Inspect/Replace .....82
- Circle Drive Oil – Change .....90
- Condenser (Refrigerant) – Clean .....92
- Cooling System Pressure Cap – Clean/Replace .....97
- Crankshaft Vibration Damper – Inspect .....99
- Engine Valve Lash – Check .....110
- Engine Valve Rotators – Inspect .....110
- Evaporator Coil and Heater Coil – Clean .....110
- Final Drive Preload – Check .....111
- Refrigerant Dryer – Replace .....124
- Tandem Drive Oil – Change .....128
- Wheel Bearing Oil (Front) – Change .....134

**Every Year**

- Cooling System Coolant Sample (Level 2) – Obtain .....94

**Every 3 Years After Date of Installation or Every 5 Years After Date of Manufacture**

- Seat Belt – Replace .....127

**Every 3000 Service Hours**

- Water Temperature Regulator – Replace .....98

**Every 4000 Service Hours**

- Hydraulic System Oil – Change .....118



# MAINTENANCE INTERVAL SCHEDULE

## 613C Elevator Scraper

<b>Every 10 Service Hours</b>	
• Air Cleaner Dust Valve – Clean/Inspect .....	126
• Axle Bearings – Lubricate .....	128
• Backup Alarm – Test .....	128
• Cooling System Level – Check .....	139
• Engine Oil Level – Check .....	144
• Equipment Lowering Control Valve – Check .....	146
• Fuel System Primary Filter (Water Separator) – Drain .....	149
• Hydraulic System Oil Level – Check .....	158
• Hitch Linkage – Lubricate .....	159
• Quick Coupler – Clean/Inspect .....	161
• Seat Belt – Inspect .....	164
<b>Every 250 Service Hours</b>	
• Engine Oil Sample – Obtain .....	144
• Final Drive Oil Level – Check .....	148
<b>Every 250 Service Hours or Monthly</b>	
• Belts – Inspect/Adjust/Replace .....	129
<b>Every 500 Service Hours</b>	
• Cooling System Coolant Sample (Level 1) - Obtain .....	137
• Final Drive Oil – Change .....	147
• Hydraulic System Oil Sample – Obtain .....	158
<b>Every 500 Service Hours or 6 Months</b>	
• Fuel System Primary Filter (Water Separator) Element – Replace .....	149
• Hydraulic System Oil Filter – Replace .....	157
<b>Every 500 Service Hours or 1 Year</b>	
• Engine Oil and Filter – Change .....	145
• Hydraulic Tank Breather – Replace .....	159
<b>Every 1000 Service Hours</b>	
• Engine Valve Lash – Check .....	146
<b>Every 1000 Service Hours or 6 Months</b>	
• Rollover Protective Structure (ROPS) and Falling Object Protective Structure (FOPS) – Inspect .....	163
<b>Every 2000 Service Hours</b>	
• Refrigerant Dryer – Replace .....	163
<b>Every 2000 Service Hours or 1 Year</b>	
• Fuel Injection Timing – Check .....	148
• Hydraulic System Oil – Check .....	155
<b>Every Year</b>	
• Cooling System Coolant Sample (Level 2) – Obtain .....	138
<b>Every 3000 Service Hours or 2 Years</b>	
• Cooling System Water Temperature Regulator – Replace .....	139
<b>Every 3 Years After Date of Installation</b>	
• Seat Belt – Replace .....	164
<b>Every 6000 Service Hours or 3 Years</b>	
• Cooling System Coolant Extender (ELC) – Add .....	136
<b>Every 12 000 Service Hours or 6 Years</b>	
• Cooling System Coolant (ELC) – Change .....	134

# MAINTENANCE INTERVAL SCHEDULE

## 816K Landfill Compactor

### Every 10 Service Hours

• Axle Guard – Clean .....	125
• Backup Alarm – Test .....	126
• Compactor Wheel Chopper Blades – Inspect/Replace .....	133
• Compactor Wheel Tips – Inspect/Replace .....	133
• Compactor Wheel Plus Tips – Inspect/Replace.....	133
• Cooling System Coolant Level – Check .....	137
• Cutting Edges and End Bits – Inspect/Replace .....	139
• Engine Compartment – Inspect/Clean .....	154
• Engine Oil Level – Check .....	159
• Fuel System Primary Filter (Water Separator) – Drain .....	168
• Hydraulic System Oil Level – Check .....	183
• Seat Belt – Inspect .....	186
• Transmission Oil Level – Check .....	191
• Turbocharger – Inspect .....	192

### Every 50 Service Hours

• Steering Cylinder Bearings – Lubricate .....	187
• Fuel Tank Water and Sediment – Drain .....	172
• Fire Suppression System – Check .....	165
• Cab Filter (Recirculation) – Clean/Inspect/Replace .....	132
• Cab Filter (Fresh Air) – Clean/Inspect/Replace .....	131
• Axle Oscillation Bearings – Lubricate .....	125

### Initial 250 Service Hours

• Cooling System Coolant Sample (Level 2) – Obtain .....	138
• Transmission Oil Filter – Replace .....	190

### Every 250 Service Hours

• Battery – Clean .....	126
• Battery or Battery Cable – Inspect/Replace .....	127
• Belt – Inspect/Adjust/Replace .....	128
• Brake Accumulator – Check .....	129
• Braking System – Test .....	129
• Crankcase Guard Compartment and Power Train Guard Compartment – Clean .....	139
• Differential and Final Drive Oil Level – Check .....	147
• Drive Shaft Spline – Lubricate .....	149
• Engine Oil (High Speed) and Oil Filter – Change .....	158
• Engine Oil Sample – Obtain .....	160
• Engine Oil and Filter – Change .....	163

### Initial 500 Service Hours

• Transmission Oil Filter – Replace .....	190
---	-----

### Every 500 Service Hours

• Cooling System Coolant Sample (Level 1) – Obtain .....	137
• Differential and Final Drive Oil Sample – Obtain .....	147
• Engine Oil (High Speed) and Oil Filter – Change .....	155

• Engine Oil and Filter – Change .....	161
• Fuel Filter (In-Line) – Replace .....	165
• Fuel System Primary Filter (Water Separator) Element – Replace .....	169
• Fuel System Secondary Filter – Replace .....	171
• Fuel Tank Cap and Strainer – Clean .....	172
• Hydraulic System Oil Filter (Steering and Implement Pilot) – Replace .....	181
• Hydraulic System Oil Filter – Replace .....	182
• Hydraulic System Oil Sample – Obtain .....	183
• Transmission Oil Sample – Obtain .....	192
<b>Every 1000 Service Hours</b>	
• Articulation Bearings – Lubricate .....	125
• Battery Hold-Down – Tighten .....	127
• Drive Shaft Support Bearing – Lubricate .....	149
• Rollover Protective Structure (ROPS) – Inspect .....	186
• Service Brake Wear Indicator – Check .....	187
• Transmission Magnetic Screen – Clean .....	188
• Transmission Oil – Change .....	188
• Transmission Oil Filter – Replace .....	190
<b>Every 2000 Service Hours</b>	
• Brake Discs – Check .....	129
• Cooling System Cooling Sample (Level 2) – Obtain .....	138
• Differential and Final Drive Oil – Change .....	146
• Fumes Disposal Filter Element – Replace .....	173
• Hydraulic System Oil – Change .....	179
• Hydraulic Tank Breaker Relief Valve – Clean .....	184
• Receiver Dryer (Refrigerant) – Replace .....	185
<b>Every 3 Years</b>	
• Seat Belt – Replace .....	186
<b>Every 5000 Service Hours</b>	
• Breather (DEF Filler) – Replace .....	130
• Diesel Exhaust Fluid Filter – Replace .....	144
• Diesel Exhaust Fluid Injector – Replace .....	145
• DEF Manifold Filters – Replace .....	141
<b>Every 6000 Service Hours or 3 Years</b>	
• Cooling System Coolant Extender (ELC) – Add .....	135
<b>Every 12 000 Service Hours or 6 Years</b>	
• Cooling System Coolant (ELC) – Change .....	134

# MAINTENANCE INTERVAL SCHEDULE

## 966D Wheel Loader

<b>Every 10 Service Hours or Daily</b>	
Backup Alarm – Test .....	92
Brake Air Tank Moisture and Sediment – Drain .....	96
Bucket Cutting Edges – Inspect/Replace .....	97
Bucket Tips – Inspect/Replace .....	98
Cooling System Level – Check .....	103
Engine Air Filter Service Indicator – Inspect .....	109
Engine Air Pre-cleaner – Clean .....	110
Engine Oil Level – Check .....	112
Fuel System Primary Filter (Water Separator) – Drain .....	116
Hydraulic System Oil Level – Check .....	125
Transmission Oil Level – Check .....	132
Walk-Around – Inspection .....	133
Windows – Clean .....	134
<b>Every 50 Service Hours or Weekly</b>	
Bucket Pivot Bearings – Lubricate .....	98
Cab Air Filter – Clean/Replace .....	99
Fuel Tank Water and Sediment – Drain .....	122
Tire Inflation – Check .....	130
<b>Every 100 Service Hours or 2 Weeks</b>	
Axle Oscillation Bearings – Lubricate .....	91
Lift Arm and Cylinder Linkage – Lubricate .....	126
Logging Fork Clamp – Lubricate .....	126
Steering Cylinder Bearings – Lubricate .....	129
Tilt Cylinder Bearings and Bucket Linkage Bearings – Lubricate .....	129
<b>Every 250 Service Hours or Monthly</b>	
Air Conditioner – Test .....	91
Battery – Clean .....	92
Battery Electrolyte Level – Check .....	93
Belts – Inspect/Adjust/Replace .....	94
Brake Accumulator – Check .....	95
Brake Oil Reservoir – Clean/Replace .....	96
Braking System – Test .....	96
Cooling System Coolant Additive (DEAC) – Add.....	102
Differential and Final Drive Oil Level – Check .....	105
Drive Shaft Spline (Center) – Lubricate .....	106
Engine Air Filter Service Indicator – Inspect/Replace .....	110
Engine Oil and Filter – Change .....	113
<b>Every 500 Service Hours or 3 Months</b>	
Engine Crankcase Breather – Clean .....	110
Fuel System Primary Filter (Water Separator) Element – Replace .....	117
Fuel System Primary Filter – Clean/Replace .....	118
Fuel System Secondary Filter – Replace .....	119
Fuel System Secondary Filter Number One – Replace .....	119
Fuel Tank Cap and Strainer – Clean .....	122

Hydraulic System Oil Filter – Replace .....	125
Transmission Oil Filter – Replace .....	132

**Every 1000 Service Hours or 6 Months**

Articulation Bearings – Lubricate .....	91
Battery Hold-Down – Tighten .....	93
Drive Shaft Support Bearing – Lubricate .....	106
Drive Shaft Universal Joints – Lubricate .....	106
Fuel System Secondary Filter Number Two – Replace .....	121
Roading Fender Hinges – Lubricate .....	128
Rollover Protective Structure (ROPS) – Inspect .....	128
Transmission Oil – Change .....	130

**Every 2000 Service Hours or 1 Year**

Differential and Final Drive Oil – Change .....	104
Engine Governor Oil Supply Screen – Clean/Inspect/Replace .....	111
Engine Valve Lash – Check .....	114
Fuel Injection Timing – Check .....	115
Hydraulic System Oil – Check .....	124
Hydraulic Tank Breaker Relief Valve – Clean .....	126
Service Brake Disc Wear – Check .....	129

**Every 3000 Service Hours or 2 Years**

Cooling System Coolant (DEAC) – Change .....	100
Cooling System Coolant Extender (ELC) – Add .....	102

**Every 5000 Service Hours or 3 Years**

Seat Belt – Replace .....	129
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**Every 6000 Service Hours or 4 Years**

Cooling System Coolant (ELC) – Change .....	101
Cooling System Water Temperature Regulator – Replace .....	104

# MAINTENANCE INTERVAL SCHEDULE

## D6T Track Dozer

### Every 10 Service Hours

• Backup Alarm – Test .....	153
• Brakes, Indicators and Gauges – Test .....	155
• Bulldozer – Lubricate .....	157
• Cab Filter (Fresh Air) – Clean/Inspect/Replace .....	158
• Cooling System Coolant Level – Check .....	163
• Engine Oil Level – Check .....	179
• Fuel System Primary Filter/Water Separator – Drain .....	191
• Hydraulic System Oil Level – Check .....	199
• Power Train System Oil Level – Check .....	205
• Seat Belt – Inspect .....	210
• Undercarriage – Clean .....	216

### Every 50 Service Hours

• Cab Filter (Recirculation) – Clean/Inspect/Replace .....	159
• Equalize Bar Center Pin – Lubricate .....	184
• Lift Cylinder Yoke Bearing – Lubricate .....	201
• Ripper Cylinder Bearings – Lubricate .....	209
• Track Pins – Inspect .....	213

### Every 250 Service Hours

• Belt – Inspect/Replace .....	154
• Engine Oil Sample – Obtain .....	181
• Equalizer Bar End Pins Oil Level – Check .....	184
• Final Drive Oil Level – Check .....	187
• Fuel Tank Water and Sediment – Drain .....	194
• Pivot Shaft Oil Level – Check .....	201
• Track – Check/Adjust .....	212
• Winch Fairlead Rollers – Lubricate .....	217
• Winch Oil Level – Check .....	218

### Every 500 Service Hours

• Cooling System Coolant Sample (Level 1) – Obtain .....	164
• Engine Oil and Filter – Change .....	181
• Final Drive Oil Sample – Obtain .....	187
• Fuel System Primary and Secondary Filters – Replace .....	192
• Fuel Tank Strainer – Clean .....	194
• Hydraulic System Oil Sample – Obtain .....	200
• Power Train System Oil Sample – Obtain .....	206
• Recoil Spring Compartment Oil Level – Check .....	208
• Steering Charge Filter – Replace .....	211
• Window Wipers – Inspect/Replace .....	220

### Every 1000 Service Hours

• Battery – Inspect .....	153
• Fuel Tank Cap Filter – Replace .....	193
• Power Train Breather – Clean .....	202
• Power Train System Oil and Screens – Change/Clean .....	202

• Rollover Protective Structure (ROPS) and Falling Object Protective Structure (FOPS) – Inspect .....	209
• Torque Converter Scavenge Screen – Clean .....	211
<b>Every 2000 Service Hours</b>	
• Cooling System Coolant Sample (Level 2) – Obtain .....	166
• Final Drive Oil – Change .....	186
• Final Drive Seal Guard – Inspect/Clean .....	188
• Hydraulic System Oil – Change .....	197
• Refrigerant Dryer – Replace .....	208
• Track Roller Frame Guides – Inspect .....	214
<b>Every 2500 Service Hours</b>	
• Engine Valve Lash – Check/Adjust .....	183
<b>Every 3 Years After Date of Installation or Every 5 Years After Date of Manufacture</b>	
• Seat Belt – Replace .....	210
<b>Every 5000 Service Hours</b>	
• ARD Spark Plug – Clean .....	153
• Diesel Exhaust Fluid Filter – Replace .....	171
• Diesel Exhaust Fluid Injector – Replace .....	173
• Diesel Particulate Filter – Clean .....	173
<b>Every 6000 Service or 3 Years</b>	
• Cooling System Coolant Extender (ELC) – add .....	162
<b>Every 10 000 Service Hours</b>	
• DEF Manifold Filter – Replace .....	168
<b>Every 12 000 Service Hours or 6 Years</b>	
• Cooling System Coolant (ELC) – Change .....	160

# MAINTENANCE INTERVAL SCHEDULE

## D8R Track Dozer

### Every 10 Service Hours

• Air Conditioner In-Line Dryer – Inspect .....	97
• Air Filter Restriction Indicator – Check .....	99
• Backup Alarm – Test .....	101
• Braking System – Test .....	104
• Cab Filter (Fresh Air) – Clean/Inspect/Replace .....	104
• Cooling System Level – Check .....	113
• Engine Oil Level – Check .....	119
• Fuel Tank Water and Sediment – Drain .....	131
• Horn – Test .....	134
• Hydraulic System Oil Level – Check .....	138
• Indicators and Gauges – Test .....	139
• Pivot Shaft Oil Level – Check .....	141
• Seat Belt – Inspect .....	144
• Transmission System Oil Level – Check .....	153
• Walk-Around Inspection .....	155

### Every 50 Service Hours

• Cab filter (Recirculation) – Clean/Inspect/Replace .....	105
• Ripper Linkage and Cylinder Bearings – Lubricate .....	143
• Track Pins – Inspect .....	147

### Initial 250 Service Hours

• Cooling System Coolant Sample (Level 2) – Obtain .....	138
• Transmission Oil Filter – Replace .....	190

### Every 250 Service Hours

• Air Conditioner Belt – Inspect/Adjust/Replace .....	97
• Alternator and Fan Belts – Inspect/Adjust/Replace .....	99
• Angle Blade Manual Tilt Brace – Lubricate .....	100
• Coolant Sample (DEAC) – Obtain .....	105
• Cooling System (DEAC) Additive – Add .....	107
• Engine Oil Sample – Obtain .....	120
• Engine Oil and Filter – Change .....	120
• Equalizer Bar and End Pins Oil Level – Check .....	123
• Fan (Variable Pitch) – Inspect .....	125
• Fan (Variable Pitch) – Lubricate .....	125
• Fan (Variable Pitch) Oil Level – Check .....	126
• Fan Drive Pully and Idler – Lubricate .....	127
• Final Drive Oil Level – Check .....	127
• Track – Check/Adjust .....	145
• Winch Fairlead Rollers – Lubricate .....	157
• Winch Oil Level – Check .....	158

### Initial 500 Service Hours

• Winch Oil and Breather – Change/Clean .....	159
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**Every 500 Service Hours**

- Engine Crankcase Breather – Clean .....118
- Fuel System Primary Filter – Clean/Replace .....129
- Fuel System Secondary Filter – Replace .....130
- Fuel Tank Cap Filter and Strainer – Replace/Clean .....131
- Hydraulic System Oil Filters – Replace .....136
- Hydraulic System Oil Sample – Obtain .....138
- Recoil Spring Compartment Oil Level – Check .....142
- Transmission System Oil Filter – Replace .....152
- Transmission System Oil Sample – Obtain .....154
- Winch Filter and Magnetic Strainer (57H) – Replace/Clean .....157

**Initial 1000 Service Hours**

- Engine Valve Lash – Adjust .....122

**Every 1000 Service Hours**

- Battery – Inspect .....101
- Lift Cylinder Yoke Bearings – Lubricate .....140
- Rollover Protective Structure (ROPS) And Falling Object Protective Structure (FOPS) – Inspect .....144
- Transmission Breather – Clean .....149
- Transmission Oil and Screen – Change/Clean .....149
- Winch Oil and Breather – Change/Clean .....159

**Every 2000 Service Hours**

- Final Drive Oil – Change .....127
- Hydraulic System Oil – Change .....135
- Radiator Guard Pin Joint – Inspect .....141
- Track Roller Frame Guides – Inspect .....147

**Every Year**

- Air Conditioner In-Line Dryer – Replace .....98
- Coolant Sample (Level 2) – Obtain .....107
- Engine Air Filter Primary Element – Replace .....117
- Engine Air Filter Secondary Element – Replace .....117

**Every 3000 Service Hours**

- Cooling System (DEAC) Coolant – Change .....109
- Cooling System (ELC) Extender – Add .....112
- Cooling System Water Temperature Regulator – Replace .....114
- Engine Valve Lash – Adjust .....122
- Engine Valve Rotators – Inspect .....123
- Fan (Variable) Oil (Mineral) – Change .....125

**Every 3 Years**

- Seat Belt – Replace .....145

**Every 6000 Service Hours**

- Cooling System (ELC) Coolant – Change .....111
- Fan (Variable) Oil (Synthetic) – Change .....125

# **OPERATIONS & MAINTENANCE MANUAL**

**MUNICIPAL WATER SYSTEM  
TOWN OF HUACHUCA CITY  
ARIZONA**

**1984**

**MORRIS, CLESTER, ABEGGLEN & ASSOCIATES, INC.  
5025 EAST WASHINGTON STREET  
PHOENIX, ARIZONA 85034  
(602) 244-8100**

# JOSLYN

Mfg. and Supply Co.

ELECTRICAL APPARATUS DIVISION

609 WEST 37TH PLACE • CHICAGO, ILLINOIS 60609  
(312) 927-5618

Part No. 10535607  
October 1978

## INSTALLATION INSTRUCTIONS FOR JOSLYN 650 VOLT SECONDARY SURGE ARRESTERS

The Joslyn 650-volt (J9200-7, -8 and -9 series) secondary surge arresters are designed for lightning surge protection of electrical equipment and wiring where the maximum line-to-ground voltage does not exceed 650 volts RMS. The units are available in one, two or three pole models depending on the type of electrical system. All units have a black line lead for each pole of the arrester and a single, white ground lead. When properly installed in accordance with the following instructions, the J9200-7, -8 or -9 will quickly divert to ground the lightning surges attempting to enter your electrical system. The unit is capable of repeated operation and requires no maintenance.

**NOTE:** Secondary surge arresters do not prevent lightning strokes to the buildings or lines on which they are installed. They are not intended as replacements for lightning rods, air terminals, or other grounding/shielding devices. Heavy, direct lightning strokes may exceed the unit's capacity and cause some equipment insulation damage. For complete protection of sensitive electronic equipment, Joslyn recommends the electronic equipment should be disconnected during electrical storms.

**DANGER:** High Voltage — Inexperienced installers should not attempt installation of the product because of the 60-hertz voltage involved. Joslyn recommends that the secondary surge arrester should be installed by a licensed electrician.

### INSTALLATION

**Knockout Mounting** — The J9200-7, -8 and -9 are most conveniently installed on the service panel or fuse box through a half-inch knockout. To install, insert the threaded bushing through the knockout and thread the conduit locknut onto the bushing inside the box. Tighten the locknut securely. Study the wiring diagrams on the reverse side before making the lead connections. For maximum protection, it is very important to keep the unit's leads as short as possible; cut to minimum required length. Connect the ground (white) lead first, line (black) leads next. Make clean, tight, permanent connections.

**Alternate Methods** — The unit can also be bracket-mounted on the side of the service panel. Secure the bracket to the mounting surface, then use the locknut to fasten the arrester to the bracket. Make all electrical connections as previously indicated. Remember to trim lead wires as short as possible.

Be sure to obtain permission from your local electric utility before installing this unit outdoors on the utility side of the watt-hour meter. Also, make sure to follow the local electrical codes. Make certain that the ground circuit is solidly grounded to water pipes, adjacent ground, lightning rods, etc.

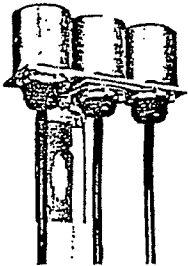
Incorrect installation of the arrester will make it ineffective.



J9200-7



J9200-8, -9

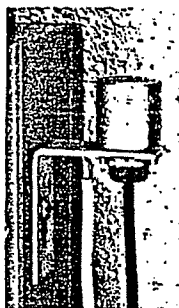
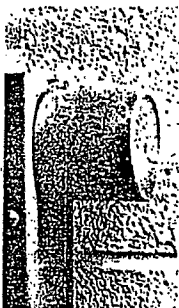


J9200-8B, -9B



J9200-7A, -8A, -9A  
(With Bracket)

*Joslyn's 650-volt Secondary Surge Arresters are available in several mounting arrangements to satisfy various application requirements.*



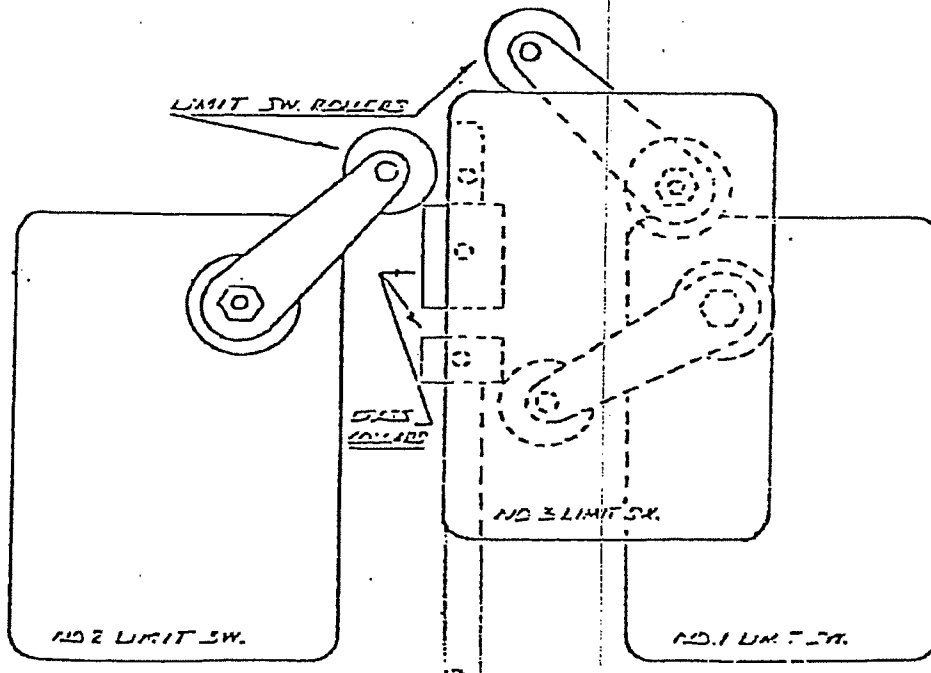
*The J9200-7, -8 or -9 Series can be knockout or bracket mounted.*

LIMIT SWITCH NUMBER THREE WITH TWO PUMPS:

Open the greatest number of sprinkler heads that the main pump can handle, and run both pumps in the "Hand" position. When the cla-valve stops hunting and all pressures are stable, adjust the third limit switch so that it is just barely actuated by the top of the large cam dropping beneath the roller. If the pump cycles on and off with the switch in the "Auto" position, the limit switch is too high. Readjust it until cycling stops. Be sure only to adjust the switch, not the cam.

WITH THREE PUMPS:

Open the greatest number of heads that one main pump can handle, and run both pumps in the "Hand" position. When the cla-valve stops hunting and all pressures are stable, adjust the third limit switch so that it is just barely actuated by the top of the large cam dropping beneath the roller. If the pump cycles on and off with the switch in the "Auto" position, the limit switch is too high. Readjust it until cycling stops. Be sure only to adjust the switch and not the cam.



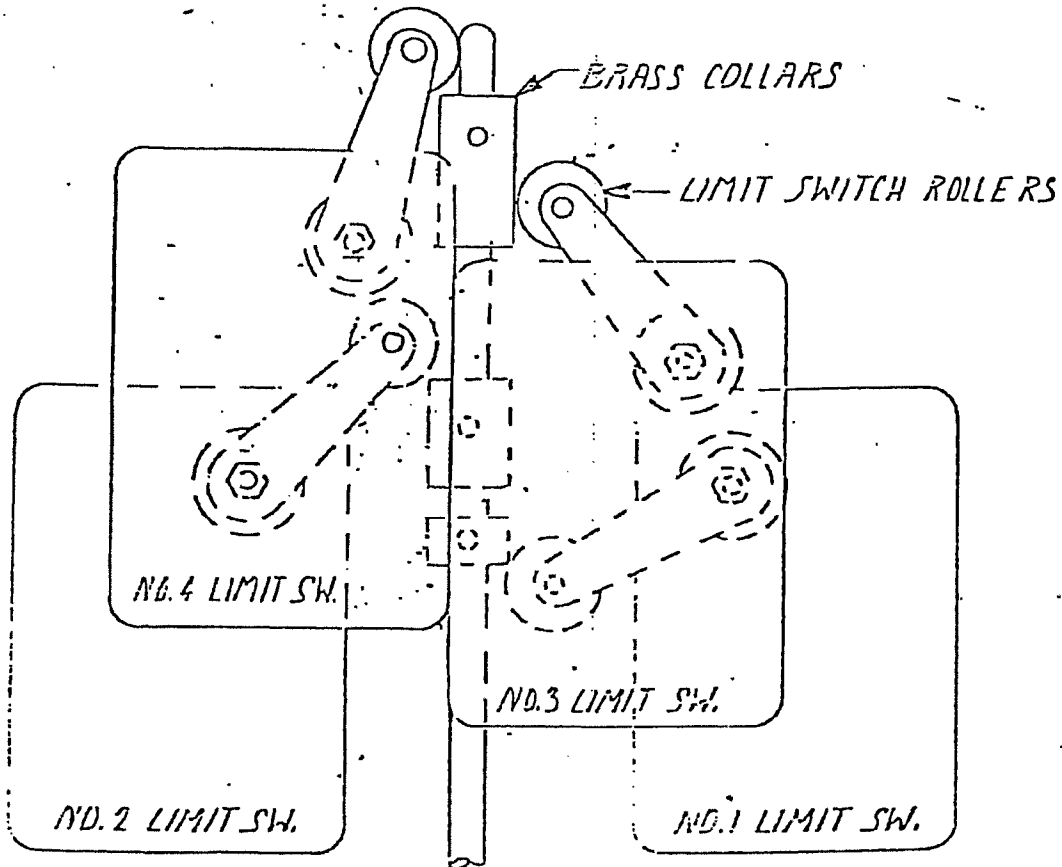
THREE (3) LIMIT SW. SYSTEM

Open the greatest number of heads that pump No. 2 can handle and run pumps 2 & 3 in the "Hand" position. When the cla-valve stops hunting and all pressures are stable, adjust the third limit switch so that it is just barely actuated by the lower large cam dropping away beneath it (so that the limit switch roller just barely rides up over the top of the cam). If the pump cycles on and off in the "Auto" position, the limit switch is too high. Readjust it until cycling stops. Be sure only to adjust the switch and not the cam.

Limit Switch Number Four:

Open the greatest number of heads that pumps 2 and 3 can handle, and run the three largest pumps in "Hand". Adjust the fourth limit switch so the top of the upper large cam just barely actuates it as it descends. If the pump cycles on and off in the "Auto" position, the limit switch is too high. Readjust it until cycling stops. Be sure only to adjust switch and not the upper large cam:

Turn all pump selector switches to the "Auto" position and place the "Override/Normal" switch in the "Normal" position. Observe the pressure at which the pumps turn on, and the delay between starting of the pumps. Compare this to the settings of the original start-up, and adjust if necessary.

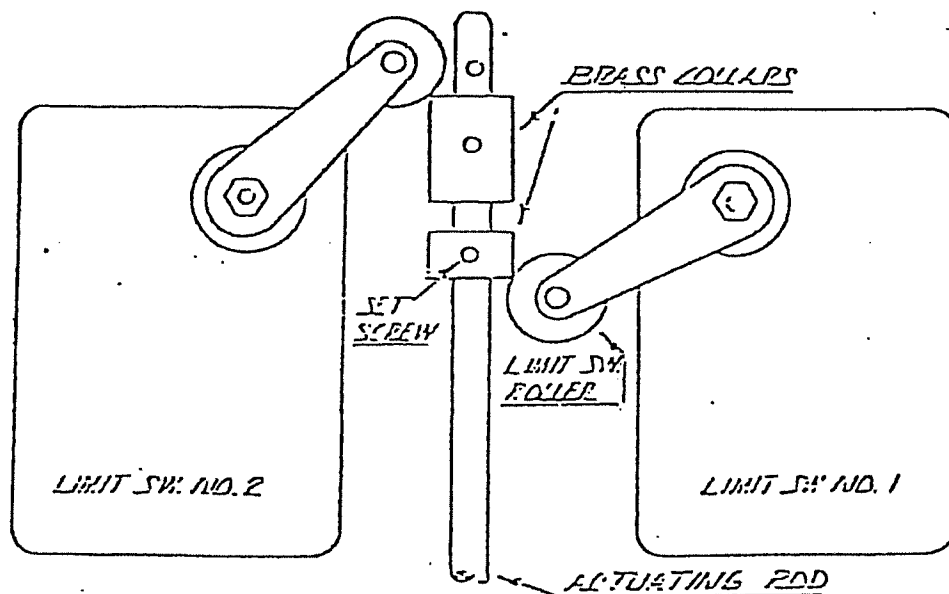


FOUR (4) LIMIT SW. SYSTEM

## ADJUSTING ADDITIONAL LIMIT SWITCHES

### Limit Switch Number Two:

Open the greatest number of sprinkler heads that the jockey pump can handle, start the number two pump in "Hand", and turn the jockey pump off. When the cla-valve stops hunting and pressures have stabilized, adjust the large cam on the limit switch assembly so that the limit switch roller just barely actuates the limit switch. The limit switch roller should just start to roll up over the top of the large cam. If the main pump cycles on and off in the auto position the cam is too low. Readjust it until cycling stops.



TR-5 (2) LIMIT SWITCH ASSY.

### INSTALLING THE DISCHARGE

The connection between the station discharge and irrigation system inlet may now be made. It should be installed to prevent the transmission of stress from the piping system to the pump station. After the connection is made the angles provided with the station should be anchored to the concrete to hold the station in place. This will prevent the station from "walking" and putting stress on the discharge line.

## STARTING PRECAUTIONS

Prior to starting the pump station, it is necessary to make a thorough check of a number of items. These checks will prevent damage and make the system last longer.

Insure the motors are properly lubricated. Manufacturers instructions are enclosed and should be complied with to insure maximum life.

Check incoming voltage. If the voltage is significantly different than what you are supposed to have, ask the power company to correct the voltage.

Check all fuses. If any are bad, replace them.

Kill power to the station and tighten all power terminals that are not energized. Through normal operation, the wire will shift beneath the terminals and requires periodic tightening to prevent excessive heating and component failure. Then restore power.

Place all switches and disconnects in the "Off" position to prevent pumps from starting unexpectedly.

Reset all safeties, and place the "override/normal" switch in the "override" position.

"Bump" each motor in turn and note direction of rotation, if direction is not correct, kill power and exchange two leads at the load side of the fuse block. Restore power and check rotation again.

Insure all isolation valves are open, and any drain valves are closed.

Insure that there is sufficient water in the wet well.



MAINTENANCE INSTRUCTIONS  
FOR PSI PUMP STATIONS

I. Oil Lubrication of Electrical Motors:

A. As a general rule all electric motors, 50 HP or higher, have an oil lubricated upper bearing. The time between oil changes depends on the severity of operating conditions and, hence, must be determined by the motor user. Two (2) changes a year is average, but special conditions such as high ambient temperature may require more frequent changes. Avoid operating motor with oxidized oil.

A good grade, oxidation-corrosion inhibited turbine oil having a viscosity of 150 SUS at 100°F and 45 SUS at 210°F is specified.

B. Grease - Lubrication of Electrical Motors:

All electric motors have grease lubricated bearings on bottom of frame. All electric motors 40 HP and lower also have grease lubrication on top of frame versus oil, as referred to in paragraph I, A above.

C. Definition of Thrust and Guide Bearings:

1. On 50 HP or above motors, guide bearing is designated as lower bearing.
2. On 40 HP or lower motors, guide bearings is designated as upper bearing.

D. Greasing Schedule is as Follows:

1. Guide bearing requires regreasing every six months as guide bearing in vertical motors carry relatively light loads.

## SECTION TWO

### DESCRIPTION OF WATERWORKS FACILITIES

#### 2.1 SERVICE AREA

As shown on the attached Plate No. 1, the service area of the waterworks facilities at Huachuca City covers the entire township of Huachuca City plus the unincorporated subdivision of Babocomari Vista and Babocomari Vista No. 2, Cochise County, Arizona.

Due to the various sources of supply and the nature of the existing topography, the service area is divided into three separate zones: the Upper Zone (Area A), the Middle Zone (Area B), and the Lower Zone (Area C). The water-supply sources and distribution functions in each service zone are discussed in the following paragraphs.

2.1.1 The Upper Zone - This service zone virtually covers the entire area south of the 750,000 gallon storage tank. The source of supply for this zone is from Wells No. 4 and No. 5 and is backed by the booster pumping station at the Storage Tank Site. The service relationship between the well pumps and the booster station is presented in detail under Subsection 2.3: Storage Facilities.

2.1.2 The Middle Zone - This service zone basically covers the subdivision of Huachuca Heights and its vicinity. The water in this zone is supplied by Well No. 4 and is backed by the booster pumping station at the Storage Tank Site. The Middle Zone is separated from the Upper Zone by a 4-inch and a 12-inch check valve located in the Valve Building at the Storage Tank Site.

2.1.3 The Lower Zone - This service zone includes the subdivisions along the Babocomari Wash. The average ground elevation in this zone is approximately 120 feet below the base elevation of the 750,000 gallon storage tank. The water in the Lower Zone is supplied by Well No. 2 and is "gravitationally" supplemented by the storage tank through a 10-inch main along Gonzales Boulevard. The flow from the storage tank to the Lower Zone is controlled by an 8-inch solenoid valve at Well Site No. 2. The electrically operated solenoid valve is normally closed to prevent the Lower Zone from using the water in the storage tank. However, this valve will automatically open to ensure the water supply to the Lower Zone in case of a power failure. An electrical timer is provided at the well site to de-energize the power system and exercise the solenoid valve twice a week.

The opening and closing of the solenoid valve is also controlled by the water system pressure of the Lower Zone through a pressure switch mounted at the downstream side of the solenoid valve. When the system pressure drops below 30 psi, the pressure switch will activate to de-energize the power system and the solenoid valve will automatically open to provide water supply to the Lower Zone with adequate pressure from the storage tank. The valve will be closed automatically when the system pressure rises to 48 psi.

A 10-inch bypass line with a 10-inch isolation valve is provided near the solenoid valve. In the event the solenoid valve fails to open when the power system is de-energized, this 10-inch bypass valve can be opened manually to ensure the water supply to the Lower Zone.

Originally, the Lower Zone was also served by Well No. 3 located near the northeast corner of Pima Street and Mohave Avenue. However, the well was capped and abandoned permanently due to siltation problems.

There is an 8-inch main from Ridgeview Place to Yavapai Avenue that links the Middle Zone and the Lower Zone. Because of the difference in pressure between these two zones, a pressure sustaining and reducing station is provided at the end of the Ridgeview Place cul-de-sac to ensure these two service zones operating independently.

## 2.2 SOURCES OF SUPPLY

The service area of the waterworks facilities at Huachuca City receives its water supply entirely from underground wells. The well depths, static levels and well pump capacities are recorded in Table 2-1 on the next page. The locations of these wells are identified on both Plates No. 1 and No. 2.

At each well site, the well pump works in conjunction with a hydro-pneumatic tank while discharging to the distribution system. The primary function of a hydro-pneumatic tank is to provide a continuous and adequate supply of water to all outlets in the distribution system, meeting varying water demands at a stable pressure range. A hydro-pneumatic tank also serves as a cushion to protect the pump equipment from dangerous pressure surges caused by rapid changes of flow velocity within a pipeline.

## 2.3 STORAGE FACILITIES

Storage within the service area is provided by a 750,000 gallon welded steel tank located at the southwest corner of Gila Street and Skyline Avenue, immediately north of the Town's tennis courts.

This tank provides storage for emergency water supply and fire

TABLE 2-1

EXISTING WATER WELLS

Identification No.	Well Depth (ft)	Approximate Static Level (ft)	Well Pump Capacity (gpm)	Pump Motor Horsepower (HP)
Well No. 2 (Cochise Well)	316	86	500 gpm @ 300 ft TDH	50
Well No. 4 (LaSombre Well)	311	197	326 gpm @ 478 ft TDH	50
Well No. 3	Capped and Abandoned			
Well No. 4 (Skyline Well)	400	199	400 gpm @ 340 ft TDH	50
Well No. 5 (Howard St. Well)	502	297	300 gpm @ 500 ft TDH	60

NOTE: The locations of these wells are indicated on the attached Plate No. 1

## PRESSURE TROUBLESHOOTING

Pressure in tank drops causing Jockey pump to restart frequently.

1) Leaks in irrigation system.

1) Close downstream isolation valve on Cla-valve. If upstream pressure stays constant and downstream pressure drops there is a leak in the system, and Jockey pump is operating normally. Stop leak in the system.

2) Leak in pump check valve.

2) Repeat the procedure in step 1 above. If upstream pressure drops and no water is leaking from tubing or connections, one or more check valves are leaking. Tighten flange bolts, if seepage stops, remove check valve and tighten seat hold down screws. Reinstall check valve. If seepage continues repair or replace check valve(s).

3) Air release valve has failed.

3) If water flows continuously from air release valve needs to be repaired or replaced.

4) Connections are loose.

4) Tighten connections.

Low pressure safety is actuated frequently.

1) Too much demand is placed on pump station by irrigation system.

1) Reprogram controller or repair leaks in system.

2) A pump is not starting.

2) Troubleshoot pump and motor.

3) Low pressure safety pressure switch is set too high.

3) Consult factory for proper setting and recalibrate pressure switch.

## CONTROLLER TROUBLESHOOTING (cont.)

- |                               |                                       |   |
|-------------------------------|---------------------------------------|---|
|                               | 3) Probe has become detached.         | 3) Reconnect probe or install new one if lost.  |
| Low pressure light comes on.  | 1) Sustained low pressure in system.  | 1) Troubleshoot low pressure and reset safety.  |
| High pressure light comes on. | 1) Sustained high pressure in system. | 1) Troubleshoot high pressure and reset safety. |

## OPTION TROUBLESHOOTING

- |                                       |                                 |   |
|---------------------------------------|---------------------------------|---|
| Phase failure light comes on.         | 1) Voltage is too low.          | 1) Check voltage. If too low contact power company to correct it.   |
|                                       | 2) Single phase condition.      | 2) Check incoming power, if one leg is dead, contact power company to correct. Check loadside of motor fuses. If any fuses are blown, replace them. Check to insure wire terminals are tight. |
|                                       | 3) Phase sequence reversed.     | 3) Insure lines are connected in A-B-C sequence. If they are not, reverse any two incoming wires to correct the condition.  |
|                                       | 4) Phase monitor fuse is blown. | 4) Replace fuse.  |
|                                       | 5) Phase monitor is bad.        | 5) Replace phase monitor.   |
| High pump temperature light comes on. | 1) Pump has overheated.         | 1) Check to insure water is available for pumping. Check to insure discharge isolation valve is open.   |
| Loss of prime light comes on.         | 1) See low level symptoms.      | 1) See low level corrections.   |

OPTION TROUBLESHOOTING (cont.)

- |  |   |  |
|--|---|--|
|  | 3) Fuses are blown.                       | 3) Replace fuses.  |
|  | 4) Overloads are tripping.                | 4) Determine cause for trip and correct, reset overloads.  |
| Air compressor will not start in "Hand". | 1) Fuses are blown.                       | 1) Replace fuses.  |
|  | 2) Overloads are tripped.                 | 2) Determine cause for trip and correct, reset overloads.  |
|  | 3) Water in compressor head.              | 3) Replace check valve in discharge line, drain compressor head and change oil.  |
| Power pack does not deliver 120V.        | 1) Internal circuit breaker has tripped.  | 1) Reset circuit breaker and reduce load.  |
|  | 2) Transformer has failed.                | 2) Replace power pack basic unit.  |
|  | 3) Low line voltage to power pack.        | 3) If all connections are tight, check voltage, if it is below normal, contact power company to correct it. Contact PSI if power company cannot correct fault. |
| Lake pump does not start.                | 1) No water is required.                  | 1) Normal situation.   |
|  | 2) No power to lake pump.                 | 2) Restore power to lake pump.   |
|  | 3) Control circuit wires broken.          | 3) Repair control circuit wires.   |
|  | 4) Probes disconnected from probe holder. | 4) Replace probes.   |



**FORT HUACHUCA – TOWN OF HUACHUCA CITY  
EFFLUENT TRANSFER PROJECT**

**OPERATIONS & MAINTENANCE MANUAL**

Prepared by: K and L Consulting

Date: August, 2013



## VERSION HISTORY

Version #	Implemented By	Revision Date	Approved By	Approval Date	Reason
1.0	Larry Tysiac	08/13/13	Louie Valdez	08/13/13	

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## **1 INTRODUCTION**

### **1.1 PURPOSE**

This manual provides operation and maintenance information for the Sewage Holding Ponds constructed in 2013 in conjunction with the Fort Huachuca Pumping System.

### **1.2 AUDIENCE**

This manual is to be used by Town Administration and the Public Works Department employees.

## **2 SYSTEM DESCRIPTION**

### **2.1 KEY FEATURES**

The system consists of the following components:

- Flow Meter
- 2 – Level Sensors
- 4 – Manual Slide Gate Valves
- 2 – Sewage Holding Ponds
- 2 – Static Trash Racks
- 1 – Overflow Weir
- 3 – Floating Mechanical Aerators (with 3 spare Aerators)
- 1 – Electrical Control Building
- 12-inch Sewer Lines
- 4-inch Conduit w/Fiber Optic Control Cable

### **2.2 SYSTEM OPERATIONS**

The system stores sewage during the daytime hours and under computer control from Fort Huachuca the sewage is pumped to Fort Huachuca for treatment and effluent recharge each evening. The Town of Huachuca City has no control over the operation of the holding ponds or the pumping of sewage. Fort Huachuca has the ability to monitor flow into the holding ponds and water level in the ponds via a telemetry link.

Normal system operation utilizes a single pond, with the second pond providing emergency storage.

The Fort Huachuca Effluent Transfer System consists of 3-pump stations, 6.5 miles of pipeline, and a treatment plant.

The following is a description of the electrical operation of the facility:

### **AUTOMATIC OPERATION**

Once startup is complete the facility should remain in AUTO mode for all operational controls.

NO CONTROL CHANGES SHOULD BE MADE UNLESS AUTHORIZED BY THE PUBLIC WORKS DIRECTOR.

VARIFY ALL SWITCHES IS AUTO POSITION AFTER MONTHLY TESTS.

### **AREA LIGHTING**

The three area light poles are controlled by a photo cell in the lights and a switch in the Control Building. In the Control Building a three position switch controls the lights with the auto position allowing the photo cell to operation the lights dusk to dawn. The exterior light above the Control Building door is operated by a photo cell.

### **AERATORS**

The three installed aerators for POND 1 (west pond) are identified as AERATOR No.1 on the control panel with each motor having a separate disconnect. With the aerators in the AUTO position the PLC (Programmable Logic Controller) will start and stop the motors based on a signal from Fort Huachuca. The aerator will normally operate for 15-minutes when the Fort Huachuca pumps begin their daily operation. The aerator motor operation can be checked by placing the motor switch in the ON position to verify proper operation.

The uninstalled aerators for POND 2 are identified as AERATOR No.2 on the control panel with each motor having a separate disconnect. All the AERATOR No.2 disconnects should be in the off position. The POND 2 (east pond) aerators are stored in the site conex storage unit, along with cables, floats, and wiring.

At the edge of each pond are located disconnect switches for each of the aerators. For the active pond the disconnect switches should remain in the ON position. At the backup pond where the aerator have not been installed the disconnect switches should remain in the OFF position.

### **FLOW METER**

The FLOW METER is located in the west manhole adjacent to POND No.1. Located in the Control Building is a meter removal tool. The flow meter should be checked each month and removed and cleaned each quarter or as needed. The flow meter records flow data in the Control Building to be downloaded each month. The flow meter comes with software to be loaded in the Operators laptop computer.

### **LEVEL SENSORS**

Each POND has a level sensor located behind the outlet trash rack. The level sensor control units are located in the Control Building.

### **SLIDE GATES**

There are 4-slide gates to control sewage flow at the facility. There are two slide gates located in the west manhole adjacent to POND No.1 to control flow into each pond. One of these gates must be open at all times. The normal operation is for the slide gate leading to POND No.1 to be open and the slide gate leading to POND No.2 to be closed.

In the outlet structure of each pond is a slide gate. The normal operation is for the slide gate at the outlet of POND No.1 to be open and the slide gate at the outlet of POND No.2 to be closed.

The VALVE KEYS to operate the slide gates are located in the Control Building.

### **3 SYSTEM MANAGEMENT**

#### **3.1 INSTRUCTIONS**

The following are the daily, weekly, monthly, quarterly, and yearly tasks to be performed:

##### **DAILY**

- Visit site
- Check site security
- Check electric controls
- Verify flow meter operation
- Check trash racks and remove debris
- Check holding pond sewage level

##### **WEEKLY**

- Remove stored trash and debris
- Exercise all slide gate valves
- Site weed control
- Mosquito control in backup pond

##### **MONTHLY**

- Download flow meter data
- Verify aerator operation
- Check lighting

##### **QUARTERLY**

- Groundwater samples
- Clean flow meter
- Meet with Fort Huachuca personnel

##### **YEARLY**

- Complete AZDEQ Yearly Report
- Check condition of cable floats
- Check liner condition

### **3.2 EMERGENCY MANAGEMENT**

Under the emergency condition where Fort Huachuca is unable to pump sewage from the holding ponds both ponds are able to store a total of 1,084,000 gallons, which represents 8 days of flow at the current average flow rate, and 3 days at the maximum design flow rate of 360,000 gallons per day.

Beyond the above storage volume the use of water in Town would need to be severely restricted and/or sewage trucked to a treatment facility.

## **4 SYSTEM MAINTENANCE**

The following are regular system maintenance items:

- Maintain the site in a weed free condition
- Follow manufactures recommendations for equipment maintenance.

## **5 DATABASE ADMINISTRATION AND MAINTENANCE**

Maintain electronic backups of flow meter data.

Check flow meter data against Fort Huachuca data.

## **6 KEY CONTACTS AND RESPONSIBILITIES**

The following are the key facility contacts:

- Public Works Director, Larry Tysiac 602-568-7571
- Public Works Supervisor, Jim Halterman, 520-249-5241
- Sewer System Operator, Carlos S. Valenzuela Jr.
- Fort Huachuca Operator, Harold Colby, 520-538-2479
- Fire Chief, Jon Almond, 520-678-0651
- Police, 520-456-1353

## **7 REGULATORY REQUIREMENTS**

## **8 FAQs**

## **Appendix A: Manufactures Operations & Maintenance Manuals**

The following is a list of the manufactures operations and maintenance manuals and equipment references that are available in the onsite electrical control building.

- Floating aerators
- Hand operated lifts
- Flow meter
- Slide gate valves
- Electrical control building
- Level monitoring controls



## APPENDIX B: REFERENCES

The following table summarizes the documents that relate to this facility design and permitting:

<b>Document Name and Version</b>	<b>Description</b>	<b>Location</b>
<Document Name and Version Number>	[Provide description of the document]	<URL or Network path where document is located>

## **Public Works Drinking Water Standard Operating Procedure**

### **Storage Tank and Well Sites:**

Daily at all Well Sites record all Meter and Rounds Readings.

Daily at Emergency Generators record all Rounds Readings and Check Diesel Fuel Level at the Main Storage Tank.

Every Friday checks the Oil Level's and Operate all Emergency Generators.

Clean all Chlorine Injectors every Monday, Wednesday, and Friday.

Repair or Replace Chlorine Injectors, Lines and Pumps as needed.

Maintain Chlorine Levels at Maximum 40 Gallons to 5 Gallons Minimum.

At Cochise Well Site, maintain the Type 32 Food Grade Oil at a Maximum Level.

The racial of Chlorine is One Scoop (24 oz.) per 8 Gallon of Water.

Maintain Water Depths and Pressure Setting for Hydropneumatics Tanks as listed on Table 3-1.

Replace and Repair all Copper Tubing and Braided Hose as needed in the Clay Valve and Booster Pump Buildings.

Inspect all Booster Pumps Daily and Grease all Booster Pumps Weekly.

Cut and Clean all Well Sites and Water Storage Tank as needed.

Test all Fire Hydrants and Standpipes Once a Year for ISO Rating.

## Public Works Wastewater Standard Operating Procedure

### Holding Ponds and Wastewater Mains:

Daily at the Holding Ponds take your Ph, Dissolve Oxygen and Water Temperature Readings. Document in the Daily Maintenance Logbook.

Maintain visible levels of each Holding Pond with Fort Huachuca.

Emergency Numbers are Posted on the Panel Control Building.

Operate the Agitators either in Auto or Manually Daily.

Reverse Wiring to run any Agitator to clear for any Blockage of Rags or Debris to clear the Discharge Outlets. Reset wiring for Normal Operation.

Clean and Grease all Agitators and Muffin Monster as needed.

Inspect and Maintain the Holding Pond Facility for any root growing brush, trees, or weeds. Cut and clean with the Brush Hog and Weed Eater as needed.

Take Flow Meter Readings every Thursday, print and file as required in the Quarterly Folder.

Inspect all Wastewater Mains every Friday for any type of Blockage. If needed snake the Wastewater Main with the Mongoose Jetter.

**At any SLIDE GATE ASSEMBLY, to Open Position, "(No More than 15 Count Turns)".**

**To the Close Position, "(Turn the Slide Gate "Stops")".**

## **Public Works Sample Standard Sample Procedure**

### **Drinking Water:**

Follow the Yearly Sample Chart as require by ADEQ and Safe Drinking Water Act.

Daily at all Well Sites and Main Storage Tank take Chlorine Free Levels.

Maintain a Chlorine Free .3+ at all Well Sites. Require Maintaining .1 to 4.0 Chlorine Levels for Drinking Water.

Take Monthly Total Coliform Sample on the First Monday of each Month.

Follow the Revised Total Coliform Rule (RTCR) if any Sample Result of Positive. Notified ADEQ as Require.

### **Ground Water and Wastewater:**

Follow the Yearly Sample Chart as require by ADEQ and Safe Drinking Water Act.

Take all Monthly, Quarterly, Semi Annual Sample form Monitor Well One at the Wastewater Holding Facility on the First Monday each Month.

All Wastewater Samples are taking at the Point of Entry "(POI)" at each Holding Pond.

Take all Semi-Annual Samples from Monitoring Well One and Monitoring Well Two from the Landfill on any first Monday or Tuesday of each Month.

As required by ADEQ on Monitoring Well One and Monitoring Well Two in the Landfill. Record Static Water Level before you pull your Samples.

## Public Works Monthly Reports

### Monthly Reports:

Dailey Rounds from all Well Sites, Storage Tank, Wastewater are documented to Public Works Laptop. Filed for minimum of Eight Years.

The Maximum Residual Disinfectant Level "(MRDL)" report is due to ADEQ within from receiving the results.

Every Quarter, the Self Monitor Report of all Documentation and Samples taken from the Wastewater Holding Facility must be filed by the 27<sup>th</sup> of the following month of the Quarter.

The SMR is filed through MyADEQ program through the Public works Supervisor.

All Samples for Drinking Water, Ground Water, and Wastewater are logged in Sampled Logged Book of the date of taken and the date when the results are completed.

### Equipment Service and Repairs:

Are documented in the Drinking Water Maintenance Logbook.

Public works weekly or any road trips outside Cochise County all fluids are checked.

Documentation of Equipment are recorded and file under PW Equipment and Drinking Water / Maintenance Log.

### Watermain Repairs:

Repairs go in work, once a complete Blue stake is completed.

Notified Town Hall and SEACOM from start to finish.

Documents all repairs steps with pictures and filed under the Water Repair File.

Any Watermain repairs with a open pipe require have a scoop of power chlorine from the on stock used in the Water Distribution System.

Flush Watermain as needed.



# TOWN OF HUACHUCA CITY

*The Sunset City*

500 NORTH GONZALES BOULEVARD, HUACHUCA CITY, ARIZONA 85616 · (602) 456-1354

## HUACHUCA CITY WATER SYSTEM

5 Pumps

2 20 Horse Power - Gallon per minute 260 each

3 60 Horse Power - Gallon per minute 875 each

260 GPM

A - Pump A starts at 45 PSI, stops at 67 PSI when tank in fill mode, runs at 67 PSI when in pump mode.

260 GPM

B - Pump B starts at 42 PSI in 5 to 10 seconds, stops at 60 PSI.

875 GPM

C - Pump C starts at 40 PSI in 20 to 30 seconds.

875 GPM

D - Pump D starts at 40 PSI if pump C has been running for 15 to 20 seconds.

2270 GPM

Total plus 4 wells at 400 GPM each.

D - Pump E starts 5 seconds after either pumps B, C, or D, has received the start signal, but has failed to start.

Diesel Powered Generator - starts at loss of power by automatic transfer.

12" Main running from upper business to tank.

10" Main feeds lower business.

All hydrants are on 6" and 8" main. Feeds all residential.  
All these mains are looped to 12" and 10" mains.

We have 4 wells flowing 400+ GPM.

	TP	A	B	C	TP	A	B	C	TP	A	B	C
MOTOR #1	90	17	17	17	55	14	14	14				
MOTOR #2	90	14	15	15	55	22	23	23				
MOTOR #3	105	33	32	34	90	44	42	44	80	53	53	53
MOTOR #4	105	32	32	33	90	44	41	43	80	53	52	53
MOTOR #5	105	35	36	36	90	45	45	45	80	56	56	56

PUMP SHUTOFF PRESSURE: #1 103 #2 103 #3 117 #4 117 #5 117

SETTING OF CLA-VALVE PILOTS: CDB-7  
 ORN SUSTAINING 45 CRL SURGE 65 GRD 60

SETTING OF CONTROL PANEL COMPONENTS: PRV 70PSI

PRESSURE SWITCHES

SPS1 \_\_\_\_\_  
 SPS2 \_\_\_\_\_  
 SPS3 \_\_\_\_\_  
 LPS1 55-60 55-80  
 LPS2 50-60 50-80  
 LPS3 50 \_\_\_\_\_  
 LPS4 \_\_\_\_\_  
 LPS5 \_\_\_\_\_  
 LPS6 \_\_\_\_\_

TIMERS

ST1 \_\_\_\_\_  
 ST2 \_\_\_\_\_  
 ST3 25 \_\_\_\_\_  
 ST3A 5 \_\_\_\_\_  
 ST3B 10 \_\_\_\_\_  
 ST3C 15 \_\_\_\_\_  
 ST3D 20 \_\_\_\_\_  
 ST4A \_\_\_\_\_  
 ST4B \_\_\_\_\_  
 ST4C \_\_\_\_\_  
 LT1 25 \_\_\_\_\_  
 LT2 10 \_\_\_\_\_  
 LT3 50 \_\_\_\_\_  
 LT4 10 \_\_\_\_\_  
 LT5 15 \_\_\_\_\_  
 LT6 20 \_\_\_\_\_  
 LT7 25 \_\_\_\_\_  
 ST6 \_\_\_\_\_  
 ST7 \_\_\_\_\_  
 ST4D \_\_\_\_\_  
 LT8 15 \_\_\_\_\_  
 LT9 50 \_\_\_\_\_  
 LT10 50 \_\_\_\_\_

TIMING RELAYS

MTR1 \_\_\_\_\_  
 LTR2 \_\_\_\_\_  
 LTR3 \_\_\_\_\_  
 MTR 10 min  
 MTR2 10 min  
 MTR3 15 min  
 MTR4 15 min  
 MTR5 15 min

NOTES:

START-UP SHEET

JOB NAME HUACHUCA CITY CITY MGR. Supt. TERRY McGRIFF PHONE # 602/458-1356

MOTOR CONNECTIONS: FUSES,  HTRS,  LUGS,  MTR. LEADS,  TIGHT

CONTROL WIRING CONNECTIONS TIGHT  PSI REP F.J. TUCKER DATE 7-12-83

PACKING BOX DRAIN LINES INS. SEALS

MOTOR NAMEPLATE DATA

	I.D.#	FRAME #	FULL LOAD AMP	HP	MAKE	HEATERS
MOTOR #1	SK254 JL 1270 PUMP SW 38066	254 TCZ	24.5	20	GE/CORNELL	W63
MOTOR #2	SK254 JL 1270 PUMP SW 38067	254 TCZ	24.5	20	GE/CORNELL	W63
MOTOR #3	SK326 JL 1102 PUMP SW 38086	326 TCZ	66.5 PW	60	GE/CORNELL	
MOTOR #4	SK326 JL 1102 PUMP SW 38085	326 TCZ	66.5 PW	60	GE/CORNELL	
MOTOR #5	SK326 JL 1102 PUMP SW 38087	326 TCZ	66.5 PW	60	GE/CORNELL	

LINE VOLTAGE: AB 500 BC 500 AC 500 CONTROL VOLTAGE 127

A-GRND 290 B-GRND 290 C-GRND 290

AMPERAGE OF MOTORS UNDER LOAD



- E. Liquid Level Control Bottle - The liquid level control bottle is used for seating the electrodes, which control the on/off operation of the well pump based on the predetermined water levels in the tank.

### 3.2.5 Start-up Operation

The following steps shall be used for the start-up of a hydropneumatic tank:

- A. Fill the hydropneumatic tank with water to the predetermined low water, then isolate the tank from the distribution system by closing the isolation valve in the inlet/outlet pipe.
- B. Turn on the air compressor to introduce air into the tank until the pressure inside the tank reaches the predetermined pressure reading corresponding to the low water level.
- C. Open the isolation valve and let the tank "float" with the distribution system.

~~The predetermined water levels and their corresponding pressure settings are listed in Table 3-1.~~

The pressure settings for the air compressors on the well sites are listed below:

Well Site	Pressure Switch Settings	
	"ON"	"OFF"
No. 1 COCHISE	43 psi	45 psi
No. 2	43 psi	45 psi
No. 4 SKYLINE	63 psi	65 psi
No. 5 HOWARD	33 psi	35 psi

### 3.3 STORAGE TANK

The routing operation procedures for the ground storage tank are discussed in the following paragraphs:

#### 3.3.1 Tank Filling

The storage tank receives its water from Well No. 2 (La Sombre Well) and Well No. 5 (Howard St. Well) through a 12-inch main on the south side and from Well No. 4 (Skyline Well) through an 8-inch main on the north side. At the Valve Building, both the 12-inch and 8-inch

TABLE 3-1

WATER DEPTHS AND PRESSURE SETTINGS

FOR HYDROPNEUMATIC TANKS

<u>Well Site</u>	<u>Location</u>	<u>Approx. Tank Elevation</u>	<u>High Water Level Depth</u>	<u>High Water Level Pressure</u>	<u>Low Water Level Depth</u>	<u>Low Water Level Pressure</u>
No. 1	Cochise Ave.		40 1/2"	65 psi	24"	45 psi
No. 2	La Sombre	4393	40 1/2"	65 psi	24"	45 psi
No. 4	Skyline Ave.	4334	29 1/2"	85 psi	18"	65 psi
No. 5	Howard St.	4429	29 1/2"	55 psi	18"	35 psi

NOTES:

1. The depth of water is measured from the bottom of the hydropneumatic tank.
2. The base elevation of the ground storage tank is 4363.00.

# Huachuca City Wastewater Treatment Plant Facility

## Aquifer Protection Permit 100832

### Solid Waste Plan Approval Number 02011000.01

2022

Monitoring	January	February	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Wastewater Influent/POD/ Holding Ponds Monthly	X	X	X	X	X	X	X	X	X	X	X	X
Wastewater Influent / POD/ Holding Ponds Quarterly			X			X			X			X
Wastewater Influent / POD Annual												X
Facility Inspection			X			X			X			X
Groundwater Ponds MW1 Monthly / Quarterly / Simi-Annual	X	X	X	X	X	X	X	X	X	X	X	X
Groundwater Landfill MW 1 & 2						X						X

# Huachuca City Water System

I.D. 02019

## Drinking Water 2022

Monitoring	January	February	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Coliform (bact) Karen Hartwell	X	X	X	X	X	X	X	X	X	X	X	X
Lead & Copper						X 2022						
Nitrate / Nitrites (MAP)				X								
TTHMS (Disinfection) HAA5 (Bi-Products)						X						
Radionuclide's	POE#2 2022 POE#4/5 2029											
Total Coliform Water Zones	X	X	X	X	X	X	X	X	X	X	X	X

Teri: (520) 625-1671 Coliform / Bacteria

Donna Calteron, State: (602) 771-4741 Lead & Copper 3 year and TTHMS & HAA5 1 Year.

Genneal Goatson, State: (602) 771-4572 Confirm Radionuclide's to be Schedule.

(MAP) Monitoring Assistance Program: Grace Environmental-MWH Laboratories  
Grace (480) 778-1558 MWH (626) 386-1100

# Public Works Equipment Service Record

PW ID	Make	Hours / Milage	Description	Date	Due Date
PW1	2008 GMC SIERRA 1500	159,731	PUBLIC WORKS	20211223	Mar-22
PW2	2001 CHEVY DURAMAC HD2500	265460	PUBLIC WORKS	20211005	Mar-22
PW3	2004 CHEVY SILVERADO 1500	145262	PUBLIC WORKS	20210605	Mar-22
PW5	1999 CHEVY CREWCAB	54730	PUBLIC WORKS	20210605	Feb-22
D1	CHEVY DUMP TRUCK 3500	94293	PUBLIC WORKS	20210605	Jan-22
D2	DODGE DUMP TRUCK	182199	PUBLIC WORKS	20210605	Jan-22
B1	FORD BRUSH HOG	5240	ELITE SALES	Awaiting Filters	Apr-22
M1	2014 CRAFTSMAN	647	PUBLIC WORKS	20210509	Apr-22
M2	2008 HUSQVAK	125	PUBLIC WORKS	20210509	Apr-22
M3	2002 POULON PRO	No Meter	PUBLIC WORKS	20210509	Apr-22
LT1	MAGNUM LIGHT-TOWER	1190	PUBLIC WORKS	2020110	Mar-22
AC1	ATLAS AIR COMPRESSOR	46	ELITE SALES	20211108	Mar-22
F1	YALE FORK LIFT	2625	PUBLIC WORKS	20201110	Jan-22
E234	CEMENT MIXER	47	PUBLIC WORKS	20200110	Jan-22
M1	MONGOOSE JETTWE	1564	PUBLIC WORKS	20200324	Jan-22
JD1	JOHN DEERE 310D	21000	ELITE SALES	20211025	Mar-22
SB1	WALDON BROOM 250	915	ELITE SALES	20210816	Mar-22



# Town of Huachuca City

The Sunset City

500 N Gonzales Blvd • Huachuca City, Arizona 85616

Phone: (520) 456-1354 • TDD: (520) 456-1353 • Fax: (520) 456-9208



## The Huachuca City Police Department (HCPD) VEHICLE USE POLICIES AND PROCEDURES

**\*This process relates to all vehicles under the Police Department's responsibility and span of control. Please ensure you follow these practices to prevent restriction/revocation or your license, which may result in disciplinary action related to the improper use of Town vehicles\*.**

**This document is subject to change based upon the needs or direction of the organization.**

- 1) Vehicle keys not in use will be labeled and placed in the key box located in the Records Office.
- 2) Purchase Order number acquired before vehicle repairs or maintenance commences.
- 3) Always procure a quote before requesting a purchase requisition.
- 4) Follow the Fleet Safety rules.
- 5) Turn in your Preventive Maintenance Checks and Services PMCS as outlined. This form shall be filled out in its entirety. The form shall be completed per the timelines outlined on the form.
- 6) Report a vehicle collision to your supervisor immediately, Private or Public property.
- 7) If driver license status changes, notify your supervisor immediately.
- 8) Be aware of weather conditions and how it may impact your vehicle operations.

- 9) Maintain control of your Town issued gas card. Notify your supervisor immediately if your card or one you are responsible for, gets lost.
  
- 10) Security of your police vehicle or Administration vehicle is your responsibility.
  
- 11) Report any damage or break-in of your vehicle, immediately, to your supervisor.
  
- 12) If operating an Administration vehicle, you are responsible to understand and follow their process and policies. Request to view this from the Town Clerk in advance of your use of an Administration vehicle.
  
- 13) Officers may not use their assigned vehicles for the purpose of purchasing alcoholic beverages or operate their assigned vehicle while under the influence of alcohol or with the odor of alcohol on their breath. No illegal drugs shall be in your system while operating a town vehicle. Review the requirements of any over the counter, legal medications before operating a town vehicle.
  
- 14) No family member shall be permitted to ride in the patrol vehicle during off-duty hours, unless approved by the Chief of Police or his designee.
  
- 15) Any vehicle that is owned by the Town of Huachuca City is applicable to the rules above.

#### **VEHICLE PARKING WHILE OFF-DUTY**

While on off-duty time and officers are at their residence, the patrol vehicle will be parked in such a manner as to be visible from the street. Vehicles should be parked either in the driveway, side, or front of their residence:

- 1) Officers will ensure that the vehicle is locked while not in use.
  
- 2) Equipment located within the vehicle, e.g., radios, scanners, etc., will be turned off during off-duty time and when not in use.
  
- 3) During vacations where the officer leaves the City for more than five (5) days out of town, the patrol vehicle will be parked at the HCPD parking lot until the assigned officer returns.

## OFF-DUTY USE GUIDELINES

- 1) Officers residing outside the Huachuca City Town limits will use their assigned vehicle only for work - related activities when off-duty.
- 2) While operating a patrol vehicle off-duty, officers will have in their possession the HCPD issued badge, ID card, and their regular duty or off-duty weapon.
- 3) Department radio procedures shall be followed whenever patrol vehicles are in use. Officers shall advise the dispatcher by saying, "HC XXX, available off-duty", indicating that the officer is off-duty and in a patrol vehicle. Notify SEACOM when On or Off Duty.
- 4) When operating an assigned vehicle while off-duty, the officer must be neat, presentable, and fully clothed. If not in uniform, clothing will consist of a shirt, pants, and closed toe shoes:
  - a. Presentable physical training attire such as sweatpants, shirt and tennis shoes will be acceptable for wear only when traveling to or from a physical training activity.
- 5) When officers leave their residence and are reporting to work for normal shift assignment, the officers shall notify Communications that they are available. Officers will arrive at the Department for briefing by the start of their shift assignment unless dispatched on a call for service, or some other situation arises that requires immediate police action on their part.
- 6) Any officer operating an assigned marked patrol vehicle while off-duty will attempt to render assistance that may be necessary to motorists in distress or to any officer needing assistance with an assigned call for service:
  - a. Officers shall be prepared to act on any serious violation of the law that endangers the public, while in the vehicle on off-duty time.
  - b. Under normal circumstances, officers will not be compensated for activities or assists performed while off-duty and using an assigned vehicle, unless authorized by a supervisor.
- 7) Officers shall not use the individual assigned vehicle for travel to activities such as shopping, laundry, and barber shop. Assigned vehicles may be used for the following work-related activities while on off-duty time (notify SEACOM that you are in transit):
  - a. Department meetings, in-service training and other department mandated training or activities.
- 8) Reference your Town of Huachuca City Employee Handbook and its policies within.

\*STAY SAFE – IT MATTERS\*

*James L. Thies HC-1*

Chief James L. Thies  
[jthies@huachucacityaz.gov](mailto:jthies@huachucacityaz.gov)



A	B	C	D	E	F	G	H	I	J	K
1	<b>Vehicle Maintenance Scheduling Worksheet for HCPD vehicles</b>									
3	Enter the mileage interval at which you want to be notified that a PM is due: 3000									
4	Vehicle Plate Number	Year	Make/Model	Inspection Interval	Mileage Interval Last PM	Current Mileage	Mileage PM Due	Mileage to Next PM	Status	
5	ENA4FB	2020	Chevrolet Tahoe	3,000			3,000	3,000	SCHEDULE	
6	EVA76B	2020	Chevrolet Tahoe	3,000			3,000	3,000	SCHEDULE	
7	G-525GN	2012	Jeep Grand Cherokee	3,000			3,000	3,000	SCHEDULE	
8	G949FS	2012	Dodge Charger	3,000			3,000	3,000	SCHEDULE	
9	G208JD	1991	Chevrolet 1 Ton PU	3,000			3,000	3,000	SCHEDULE	
10	G743GW	2012	Dodge Charger	3,000			3,000	3,000	SCHEDULE	
11	G894GT	2012	Dodge Charger	3,000			3,000	3,000	SCHEDULE	
12	G276GZ	2014	Ford Explorer	3,000			3,000	3,000	SCHEDULE	
13	G360HF	2007	Ford Crown Vic	3,000			3,000	3,000	SCHEDULE	
14	169347	1998	AM General Humvee	3,000			3,000	3,000	SCHEDULE	
15			OPEN	3,000			3,000	3,000	SCHEDULE	
16			OPEN	3,000			3,000	3,000	SCHEDULE	
17			OPEN	3,000			3,000	3,000	SCHEDULE	
18										
19	Columns A-C: Enter descriptive information. Insert more columns if necessary.									
20	Column D Inspection interval: Enter the mileage interval between inspections.									
21	Column E Mileage Interval Last PM: Enter either the actual mileage the PM was conducted (e.g., 15,241) or the last PM interval completed (e.g., 15,000).									
22	Column F Current Mileage: Enter the current mileage at least weekly.									
23	Column G Mileage PM Due is the inspection interval (column D) + mileage interval last PM (Column E).									
24	Column H Mileage to Next PM is mileage PM due less the current mileage. Displays the numbers in red when they are < 0.									
25	Column I Status: Formula will Track column I									
26	OK and green: mileage to the next PM is greater than the mileage scheduling interval.									
27	SCHEDULE and yellow: Mileage to next PM is between the mileage scheduling interval and 0.									
28	PAST DUE and red: Mileage to next PM is between 0 and 500 miles past due.									
29	LATE and red: Mileage to next PM is more than 500 miles past due.									
30										
31	<b>Note: The default mileage notification interval is 3000 but any mileage can be put in according to the agency's requirements.</b>									
32	The current default is hard coded that any PM over 3000 miles past due is late.									



# Town of Huachuca City

The Sunset City

500 N Gonzales Blvd • Huachuca City, Arizona 85616

Phone: (520) 456-1354 • TDD: (520) 456-1353 • Fax: (520) 456-2230



## Huachuca City Police Department Preventive Maintenance Checks and Services (PMCS)

This document is subject to changed based upon the needs or direction of the organization.

Vehicle Registration Number (VIN): \_\_\_\_\_

Vehicle Registration (Plate number): \_\_\_\_\_

Driver Name: \_\_\_\_\_

Fuel: Gallons \_\_\_\_\_ > \$ Cost per Gallon \_\_\_\_\_

Fuel: Gallons \_\_\_\_\_ > \$ Cost per Gallon \_\_\_\_\_

Fuel: Gallons \_\_\_\_\_ > \$ Cost per Gallon \_\_\_\_\_

### Daily Checks

Item Checked	1st Day	2nd Day	3rd Day	4th Day	Comments/Actions Taken
Driving Lights					
Horn					
Emergency Lights					
Siren					
Radio					
Radars					
Lidars					
Hot Spot					
Computer					
Warning Lights					
Tire Pressure					
Fuel					
Traffic Vest					
Spotlight					
Mounted Camera					
Under Back Seat					
Back Floor					

**Weekly Checks**

Item	Date	Checked By	Passed	Failed	Actions Taken
Oil					
Transmission Fluid					
Coolant					
Washer Fluid					
Tire Wear					
Steering Play					
Brake Play					
Spare Tire					
Jack					
Lug Wrench					
Fire Extinguisher					
Flares					
First Aid Bag					
Rolling Tape					
Crime Scene Tape					
Marking Paint					
Damage to Vehicle					
Noises					
Other (specify)					

Beginning Mileage: \_\_\_\_\_  
 Ending Mileage: \_\_\_\_\_

Last Oil Change Date:

Oil Change Due Date:

Officer/Badge:

Supervisor/Date:

**Turn Completed Form in to Supervisor each week.**

*James L. Thies HC-1*

Chief James L. Thies  
[jthies@huachucacityaz.gov](mailto:jthies@huachucacityaz.gov)

## ADMINISTRATION VEHICLE USE POLICIES AND PROCEDURES

*This process relates to any and all vehicles under Administration purview. Please ensure to follow these practices to prevent restriction/revocation of use privileges.*

Administration staff must be made aware of the need for a vehicle as far in advance as possible to reserve it for you. If there is no scheduled use and an unexpected need arises, Admin may make it available. Before use of the vehicle, you are required to follow certain procedures as defined within.

When collecting the keys, you must also make sure to get a blank copy of the **DAILY INSPECTION REPORT**. This form should be completed in full and at the appropriate Pre/Post-Trip intervals. Admin staff can assist with any questions about the form. Form must be returned with the keys to Admin after each use. Falsification of this document is grounds for revocation of use privileges.

Inside the vehicle will be a **VEHICLE USAGE** form REQUIRED to be completed during the trip. This form should remain in the vehicle AT ALL TIMES. Each trip must be documented. Admin will be responsible for ensuring this form is replaced on a monthly basis. If the form is already full when you take possession of the vehicle, please inform Admin staff and they will provide you with another copy which should remain with the already full sheet.

All receipts for gas put into the assigned vehicle are required to be put in the collection receptacle marked for gas receipts. Vehicle should be returned with a full tank after each use. The department responsible for the use will need to use their own gas card, no card will be provided with the vehicle. Gas charges will be the responsibility of the department that uses the vehicle.

Any emergency repairs/maintenance/services should be disclosed to/approved thru the Town Clerk/Town Manager as soon as possible. Purchase Orders should be created by the Department Head, unless otherwise determined by the Town Clerk/Town Manager. All receipts for said repairs will be kept and provided to Admin. These charges will be Administration's responsibility, except where the repairs are due to fault/negligence of the driver, in which case their assigned department will be held responsible for these costs.

Admin will keep a **VEHICLE MAINTENANCE WORKSHEET** to document all regular maintenance performed on the vehicle, as well as documentation of any repairs/services that do not fall under the regular maintenance schedule. All regular maintenance will be performed at intervals as suggested by the manufacturer for the specific make/model/year of the vehicle. Documentation of these suggested maintenance schedules will be kept in the vehicles file.

Town of Huachuca City  
**DAILY INSPECTION  
 REPORT**

VEHICLE PLATE #

DRIVER'S DEPARTMENT

DRIVER'S SIGNATURE

DATE

DRIVER'S NAME

PRE-TRIP	POST-TRIP	GENERAL	PRE-TRIP	POST-TRIP	FRONT/REAR
		Engine: Performance			Windows
		Leaks			Alternating Flashers
		Brake Test			Turn Signals
		Parking Brake			Windshield
		Tire Air Pressure			Headlights
		Oil Level			Stop Lights
		<b>RIGHT/LEFT SIDE</b>			License Plates
		Rear View Mirror			<b>DRIVER AREA</b>
		Front Tires/Wheels			Horn
		Rear Tires/Wheels			Fuel Gauge
		Fuel Cap			Windshield Wiper
		Windows			Windshield Washer
		Battery Compartment			Speedometer/Tachometer
		Fuel Cap			Driver's Seat Belt
					Vehicle Registration/Insurance
		<b>INTERIOR</b>			Ignition/Master Switch
		Seat Frames/Cushions			Mirror Adjustments
		Condition of Floor			
		Cleanliness			

Month: \_\_\_\_\_

Year: \_\_\_\_\_

**TRANSPORTATION**  
Vehicle Usage

Vehicle Plate # \_\_\_\_\_

To be filled out by Driver (failure to accurately and completely fill out this form may result in use restrictions):

Date	Starting Mileage	Beginning Location	Destination	Ending Mileage	Driver

To be filled out by Admin:

Start Mileage: \_\_\_\_\_

End Mileage: \_\_\_\_\_

Total Miles: \_\_\_\_\_

Total Fuel Cost \$ \_\_\_\_\_

A	B	C	D	E	F	G	H	I	J	K
1	<b>Vehicle Maintenance Scheduling Worksheet</b>									
2	Enter the mileage interval at which you want to be notified that a PM is due:									
	Vehicle			Mileage Interval Last PM	Current Mileage	Mileage PM Due	Mileage to Next PM	Status		
3	Plate Number	Year	Make/Model	Inspection Interval						
4	G900JD	2010	Hyundai Santa Fe	7,500	82,500	87,500	5,000	OK		
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18	<b>Columns A-C:</b> Enter descriptive information. Insert more columns if necessary.									
19	<b>Column D Inspection interval:</b> Enter the mileage interval between inspections.									
20	<b>Column E Mileage Interval Last PM:</b> Enter either the actual mileage the PM was conducted (e.g., 15,241) or the last PM interval completed (e.g., 15,000).									
21	<b>Column F Current Mileage:</b> Enter the current mileage at least weekly.									
22	<b>Column G Mileage PM Due</b> is the inspection interval (column D) + mileage interval last PM (Column E).									
23	<b>Column H Mileage to Next PM</b> is mileage PM due less the current mileage. Displays the numbers in red when they are < 0.									
24	<b>Column I Status:</b>									
25	OK and green: mileage to the next PM is greater than the mileage scheduling interval.									
26	SCHEDULE and yellow: Mileage to next PM is between the mileage scheduling interval and 0.									
27	PAST DUE and red: Mileage to next PM is between 0 and 500 miles past due.									
28	LATE and red: Mileage to next PM is more than 500 miles past due.									
29										
30	<b>Note: The default mileage notification interval is 500 but any mileage can be put in according to the agency's requirements.</b>									
31	The current default is hard coded that any PM over 500 miles past due is late.									

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 AUTO LIEU TAX	8,067.20	52,546.89	105,000.00	52,453.11	50.0
10-31-200 REAL PROPERTY TAXES	34,043.81	37,056.13	103,000.00	65,943.87	36.0
10-31-240 FRANCHISE TAXES	984.00	6,481.45	12,000.00	5,518.55	54.0
10-31-250 CITY SALES TAXES	29,646.39	138,535.56	329,000.00	190,464.44	42.1
10-31-260 STATE SALES TAXES	14,787.17	89,767.33	180,000.00	90,232.67	49.9
<b>TOTAL TAXES</b>	<b>87,528.57</b>	<b>324,387.36</b>	<b>729,000.00</b>	<b>404,612.64</b>	<b>44.5</b>
<u>LICENSES AND PERMITS</u>					
10-32-100 BUILDING PERMITS	.00	8,381.35	11,000.00	2,618.65	76.2
10-32-110 BUSINESS LICENSES	170.00	845.00	11,000.00	10,155.00	7.7
10-32-120 P&Z FEES	.00	.00	2,260.00	2,260.00	.0
<b>TOTAL LICENSES AND PERMITS</b>	<b>170.00</b>	<b>9,226.35</b>	<b>24,260.00</b>	<b>15,033.65</b>	<b>38.0</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-100 STATE REVENUE SHARING	.00	73,491.48	226,500.00	153,008.52	32.5
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>.00</b>	<b>73,491.48</b>	<b>226,500.00</b>	<b>153,008.52</b>	<b>32.5</b>
<u>CHARGES FOR SERVICE</u>					
10-34-140 AUCTION PROCEEDS	5,590.25	11,976.19	30,000.00	18,023.81	39.9
10-34-160 ANIMAL CONTROL FEES/FINES	49.00	297.00	800.00	503.00	37.1
10-34-170 ADMIN GARBAGE FEES	.00	156.58	10,000.00	9,843.42	1.6
10-34-530 CITY BUS FEES/DONATIONS	142.00	636.00	2,000.00	1,364.00	31.8
<b>TOTAL CHARGES FOR SERVICE</b>	<b>5,781.25</b>	<b>13,065.77</b>	<b>42,800.00</b>	<b>29,734.23</b>	<b>30.5</b>
<u>FINES</u>					
10-35-100 POLICE FINES	5,175.01	37,638.25	125,000.00	87,361.75	30.1
10-35-110 IMPOUND FEES	.00	4,395.00	10,800.00	6,405.00	40.7
10-35-112 TOWING FEES	.00	1,091.00	4,600.00	3,509.00	23.7
10-35-120 LIBRARY FEES & FINES	117.00	759.40	3,200.00	2,440.60	23.7
10-35-125 IMPUND ADMIN FEES	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL FINES</b>	<b>5,292.01</b>	<b>43,883.65</b>	<b>148,600.00</b>	<b>104,716.35</b>	<b>29.5</b>



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST	.00	10,792.75	35,000.00	24,207.25	30.8
10-36-200 UNREALIZED GAIN	.00	( 11,068.56)	10,000.00	21,068.56	(110.7)
10-36-400 SALE OF FIXED ASSETS	39,252.00	39,252.00	50,000.00	10,748.00	78.5
10-36-500 PARKS & REC FACILITY RENTAL	60.00	831.00	1,000.00	169.00	83.1
10-36-515 SUMMER SPLASH REVENUE	.00	.00	3,000.00	3,000.00	.0
10-36-900 MISCELLANEOUS	117.25	2,555.35	7,751.00	5,195.65	33.0
10-36-902 WORKERS' COMP REIMBURSEMENTS	.00	.00	1,000.00	1,000.00	.0
10-36-903 DIESEL SALES (FIRE, SCHOOL)	.00	8,305.66	10,000.00	1,694.34	83.1
10-36-904 WILDLAND REVENUE	.00	.00	3,000.00	3,000.00	.0
10-36-907 INSURANCE CLAIMS	.00	.00	100.00	100.00	.0
10-36-908 EMPLOYEE INSURANCE CONTRIBUTIO	.00	.00	15,000.00	15,000.00	.0
10-36-910 LANDFILL LAND LEASE	52,000.00	260,000.00	624,000.00	364,000.00	41.7
10-36-950 RICO REVENUE(ASSET FORFEITURE)	.00	.00	20,000.00	20,000.00	.0
10-36-966 BUILDING LEASE RENT	.00	.00	15,000.00	15,000.00	.0
10-36-970 WF SAVINGS TRANSFER IN	.00	.00	67,000.00	67,000.00	.0
10-36-971 TOWER LEASE	.00	.00	1.00	1.00	.0
10-36-981 DUMP TRUCK RENTAL REVENUE	.00	( 60.00)	690.00	750.00	( 8.7)
10-36-990 MUFFIN MONSTER REPAYMENT	.00	.00	3,500.00	3,500.00	.0
10-36-999 DAILY CASH REC OVER/SHORT ACCT	.00	.00	100.00	100.00	.0
TOTAL MISCELLANEOUS REVENUE	91,429.25	310,608.20	866,142.00	555,533.80	35.9

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TOWN GRANTS</u>					
10-37-165 DONATIONS - ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-37-456 DONATIONS - LIBRARY	1,500.00	3,884.00	3,000.00	( 884.00)	129.5
10-37-457 LIBRARY GRANT	.00	21,534.76	50,000.00	28,465.24	43.1
10-37-458 SENIOR CENTER GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-459 SUMMER SPLASH DONATION	.00	700.00	5,000.00	4,300.00	14.0
10-37-467 POLICE DONATIONS	.00	500.00	5,000.00	4,500.00	10.0
10-37-480 SUMMER SPLASH GRANT	.00	.00	5,000.00	5,000.00	.0
10-37-906 GRANTS - POLICE AZDOHS	.00	.00	13,000.00	13,000.00	.0
10-37-908 GRANTS - IT	.00	.00	15,000.00	15,000.00	.0
10-37-909 BUILDING REGULATION GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-911 GRANTS - POLICE AZGOHS	.00	.00	50,000.00	50,000.00	.0
10-37-913 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-37-919 CITY BUS GRANT	.00	( 46.56)	100,000.00	100,046.56	( .1)
10-37-920 GENERAL ADMIN GRANT	.00	.00	50,000.00	50,000.00	.0
10-37-921 POLICE GRANT	.00	.00	20,000.00	20,000.00	.0
10-37-925 MISC GRANTS	.00	.00	150,000.00	150,000.00	.0
10-37-963 E-RATE	.00	.00	25,000.00	25,000.00	.0
10-37-965 SCBA GRANT	.00	.00	200,000.00	200,000.00	.0
10-37-966 SEWER POND PROJECT	.00	.00	2,000,000.00	2,000,000.00	.0
10-37-967 LANDFILL GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-968 PUBLIC WORKS GRANT	.00	.00	20,000.00	20,000.00	.0
10-37-969 COURT GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-970 BACK TO SCHOOL DONATIONS	.00	3,800.00	2,000.00	( 1,800.00)	190.0
<b>TOTAL TOWN GRANTS</b>	<b>1,500.00</b>	<b>30,372.20</b>	<b>2,844,000.00</b>	<b>2,813,627.80</b>	<b>1.1</b>
<b>TOTAL FUND REVENUE</b>	<b>191,701.08</b>	<b>805,035.01</b>	<b>4,881,302.00</b>	<b>4,076,266.99</b>	<b>16.5</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-42-100 PERSONNEL SERVICES	900.00	5,400.00	10,800.00	5,400.00	50.0
10-42-130 EMPLOYEE BENEFITS	71.03	426.18	930.00	503.82	45.8
10-42-220 ATTORNEY FEES	6,625.00	14,905.00	45,000.00	30,095.00	33.1
10-42-250 ADVERTISING	.00	.00	500.00	500.00	.0
10-42-290 OFFICE SUPPLIES	.00	19.24	200.00	180.76	9.6
10-42-530 COMMUNITY RELATIONS	.00	2.11	500.00	497.89	.4
10-42-640 MEMBERSHIP LEAGUE	.00	7,843.00	6,000.00	( 1,843.00)	130.7
10-42-660 TRAVEL AND TRAINING	.00	2,052.20	1,300.00	( 752.20)	157.9
10-42-670 BLDG LEASE PAYMENT	.00	52.71	.00	( 52.71)	.0
<b>TOTAL COUNCIL</b>	<b>7,596.03</b>	<b>30,700.44</b>	<b>65,230.00</b>	<b>34,529.56</b>	<b>47.1</b>
<u>GENERAL ADMINISTRATION</u>					
10-43-100 PERSONNEL SERVICES	11,146.10	60,497.34	146,740.00	86,242.66	41.2
10-43-102 NEW HIRE	.00	276.00	1,000.00	724.00	27.6
10-43-105 OVERTIME	.00	78.90	250.00	171.10	31.6
10-43-122 MISCELLANEOUS	.00	278.34	.00	( 278.34)	.0
10-43-130 EMPLOYEE BENEFITS	1,600.06	8,595.58	49,315.00	40,719.42	17.4
10-43-250 ADVERTISING	.00	2,285.57	3,000.00	714.43	76.2
10-43-271 TELEPHONE	.00	2,782.46	5,000.00	2,217.54	55.7
10-43-280 INSURANCE	32.80	164.00	55,000.00	54,836.00	.3
10-43-290 OFFICE SUPPLIES	365.33	3,455.25	6,000.00	2,544.75	57.6
10-43-300 PRINTING	.00	36.28	1,000.00	963.72	3.6
10-43-340 UTILITIES	862.51	4,437.85	8,500.00	4,062.15	52.2
10-43-360 CONTRACT LABOR	242.98	286.54	1,800.00	1,513.46	15.9
10-43-440 POSTAGE	9.54	696.50	2,000.00	1,303.50	34.8
10-43-470 VEHICLE EXPENSE	.00	546.94	600.00	53.06	91.2
10-43-475 FUEL EXPENSE	.00	298.95	600.00	301.05	49.8
10-43-480 COMPUTER EXPENSE	780.00	3,900.00	12,000.00	8,100.00	32.5
10-43-500 BUILDING MAINTENANCE	.00	68.50	.00	( 68.50)	.0
10-43-610 EQUIPMENT MAINTENANCE	.00	.00	250.00	250.00	.0
10-43-640 MEMBERSHIP	.00	445.00	1,000.00	555.00	44.5
10-43-650 AUDIT	3,250.00	8,125.00	37,000.00	28,875.00	22.0
10-43-660 TRAVEL AND TRAINING	.00	755.95	4,000.00	3,244.05	18.9
10-43-690 ELECTION SUPPLIES	.00	.00	100.00	100.00	.0
10-43-703 CODIFYING/DIGITIZING	573.75	923.75	2,100.00	1,176.25	44.0
10-43-704 HUNT PROJECT	.00	.00	50,000.00	50,000.00	.0
10-43-705 DEBT:CAP LEASE EXP (830 AZ ST)	.00	.00	34,000.00	34,000.00	.0
10-43-840 CAPITAL OUTLAY - EQUIPMENT	356.68	2,024.77	1,200.00	( 824.77)	168.7
10-43-841 CAPITAL OUTLAY - PROJECTS	.00	.00	17,000.00	17,000.00	.0
10-43-850 DEBT: HURF REPAYMENT	.00	.00	3,000.00	3,000.00	.0
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>19,219.75</b>	<b>100,959.47</b>	<b>442,455.00</b>	<b>341,495.53</b>	<b>22.8</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE</u>					
10-45-100 PERSONNEL SERVICES	1,616.00	8,888.00	22,048.00	13,160.00	40.3
10-45-105 OVERTIME	.00	.00	250.00	250.00	.0
10-45-120 PROSECUTION FEES	1,969.00	4,191.00	6,300.00	2,109.00	66.5
10-45-130 EMPLOYEE BENEFITS	636.79	3,504.16	9,000.00	5,495.84	38.9
10-45-221 COURT APPT ATTORNEYS	620.00	1,375.00	5,000.00	3,625.00	27.5
10-45-250 CONTRACT LABOR-PRO TEM	290.00	490.00	1,000.00	510.00	49.0
10-45-290 OFFICE SUPPLIES	.00	46.49	400.00	353.51	11.6
10-45-360 CONTRACT LABOR-JUDGE	900.00	6,600.00	14,400.00	7,800.00	45.8
10-45-361 CONTRACT LABOR - SECURITY	360.00	1,065.00	5,000.00	3,935.00	21.3
10-45-480 COMPUTER EXPENSE	.00	1,181.79	2,750.00	1,568.21	43.0
10-45-650 AUDIT	.00	.00	1.00	1.00	.0
10-45-660 TRAVEL/TRAINING	324.64	324.64	2,000.00	1,675.36	16.2
10-45-810 JAIL FEES	.00	1,590.30	2,000.00	409.70	79.5
<b>TOTAL MAGISTRATE</b>	<b>6,716.43</b>	<b>29,256.38</b>	<b>70,149.00</b>	<b>40,892.62</b>	<b>41.7</b>
<u>IT</u>					
10-48-210 SUBSCRIPTIONS	2,710.36	16,941.49	36,765.00	19,823.51	46.1
10-48-275 CELL PHONE	.00	5,973.06	19,680.00	13,706.94	30.4
10-48-804 SOFTWARE LICENSING	.00	.00	100.00	100.00	.0
10-48-840 CAPITAL OUTLAY	.00	6,051.84	7,750.00	1,698.16	78.1
<b>TOTAL IT</b>	<b>2,710.36</b>	<b>28,966.39</b>	<b>64,295.00</b>	<b>35,328.61</b>	<b>45.1</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-51-100 PERSONNEL SERVICES	22,148.74	130,215.13	313,000.00	182,784.87	41.6
10-51-105 OVERTIME	1,903.98	4,713.40	13,000.00	8,286.60	36.3
10-51-107 STAND BY	.00	.00	5,980.00	5,980.00	.0
10-51-110 UNIFORM EXPENSE	200.00	1,300.00	4,000.00	2,700.00	32.5
10-51-130 EMPLOYEE BENEFITS	6,131.31	35,379.46	80,000.00	44,620.54	44.2
10-51-135 PUBLIC SAFETY RETIREMENT	4,526.87	25,485.54	64,800.00	39,314.46	39.3
10-51-222 SEACOM/CCSO CONTRACT	.00	40,975.00	81,950.00	40,975.00	50.0
10-51-230 PROFESSIONAL SERVICES	.00	34.50	1,500.00	1,465.50	2.3
10-51-271 TELEPHONE	.00	1,411.88	4,000.00	2,588.12	35.3
10-51-290 OFFICE SUPPLIES	.00	747.50	1,000.00	252.50	74.8
10-51-295 PRINTING EXPENSE	73.17	91.09	1,000.00	908.91	9.1
10-51-340 UTILITIES	311.44	453.25	4,000.00	3,546.75	11.3
10-51-460 MAINTENANCE AND SUPPLIES	.00	349.25	3,000.00	2,650.75	11.6
10-51-462 PEST CONTROL	68.50	137.00	500.00	363.00	27.4
10-51-463 MEDICINE/VACCINE	.00	64.52	2,000.00	1,935.48	3.2
10-51-466 WEAPONS AND AMMUNITION	.00	.00	2,000.00	2,000.00	.0
10-51-467 SV CONTRACT PAYMENT	.00	.00	4,000.00	4,000.00	.0
10-51-470 VEHICLE EXPENSE	5,083.26	6,691.70	6,000.00	( 691.70)	111.5
10-51-475 POLICE FUEL EXPENSE	.00	5,009.62	13,400.00	8,390.38	37.4
10-51-480 COMPUTER EXPENSE	.00	.00	300.00	300.00	.0
10-51-505 VEHICLE IMPOUND FEE	89.00	1,037.75	5,000.00	3,962.25	20.8
10-51-510 IMPOUND ADMIN	.00	( 1,200.00)	.00	1,200.00	.0
10-51-620 EQUIP REPAIR AND MAINTENANCE	.00	713.04	2,000.00	1,286.96	35.7
10-51-640 MEMBERSHIP	.00	25.00	400.00	375.00	6.3
10-51-660 TRAVEL AND TRAINING	279.00	1,521.60	5,000.00	3,478.40	30.4
10-51-665 COMMUNITY RELATIONS	.00	45.38	1,300.00	1,254.62	3.5
10-51-705 CAPITAL LEASE	135.74	794.07	100.00	( 694.07)	794.1
10-51-840 POLICE CAPITAL OUTLAY	.00	.00	100.00	100.00	.0
10-51-841 VEHICLE LEASE	.00	.00	26,994.00	26,994.00	.0
10-51-850 NEW EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
10-51-856 BODY WORN CAMERA PROGRAM	.00	3,403.57	4,000.00	596.43	85.1
10-51-857 ASSET FORFEITURE EXPENSES	.00	.00	2,372.00	2,372.00	.0
<b>TOTAL POLICE</b>	<b>40,951.01</b>	<b>259,399.25</b>	<b>653,696.00</b>	<b>394,296.75</b>	<b>39.7</b>
<u>FIRE</u>					
10-53-340 UTILITIES	602.30	3,839.12	6,000.00	2,160.88	64.0
10-53-360 CONTRACTED PERSONNEL SERVICES	.00	205,000.00	410,000.00	205,000.00	50.0
10-53-366 INSURANCE	.00	.00	1,000.00	1,000.00	.0
10-53-470 VEHICLE EXPENSE	461.83	461.83	1,000.00	538.17	46.2
<b>TOTAL FIRE</b>	<b>1,064.13</b>	<b>209,300.95</b>	<b>418,000.00</b>	<b>208,699.05</b>	<b>50.1</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING REGULATION</u>					
10-54-360 CONTRACT LABOR	4,200.00	17,000.00	55,000.00	38,000.00	30.9
10-54-472 MEMBERSHIP	.00	.00	400.00	400.00	.0
10-54-760 BLDG REGULATION SUPPLIES	.00	.00	600.00	600.00	.0
10-54-801 ABATEMENT	.00	.00	8,000.00	8,000.00	.0
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TOTAL BUILDING REGULATION	4,200.00	17,000.00	64,000.00	47,000.00	26.6
<u>PUBLIC WORKS</u>					
10-57-100 PERSONNEL SERVICES	1,081.51	8,008.72	16,149.00	8,140.28	49.6
10-57-105 OVERTIME	4.50	126.29	600.00	473.71	21.1
10-57-110 UNIFORM EXPENSE	27.41	162.37	200.00	37.63	81.2
10-57-130 EMPLOYEE BENEFITS	460.09	2,341.62	8,500.00	6,158.38	27.6
10-57-340 UTILITIES	.00	10,078.11	35,000.00	24,921.89	28.8
10-57-360 CONTRACT LABOR	204.07	653.56	1,000.00	346.44	65.4
10-57-460 MAINTENANCE AND SUPPLIES	17.17	492.90	500.00	7.10	98.6
10-57-470 VEHICLE REPAIR/MAINT	80.00	1,059.19	3,000.00	1,940.81	35.3
10-57-475 FUEL EXPENSE	.00	4,105.33	2,000.00	( 2,105.33)	205.3
10-57-500 BUILDING MAINTENANCE	138.63	10,992.63	10,000.00	( 992.63)	109.9
10-57-540 SMALL TOOLS	.00	126.53	2,000.00	1,873.47	6.3
10-57-610 EQUIPMENT MAINTENANCE	730.42	1,932.39	5,000.00	3,067.61	38.7
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TOTAL PUBLIC WORKS	2,743.80	40,079.64	83,949.00	43,869.36	47.7
<u>CITY POOL</u>					
10-58-100 PERSONNEL SERVICES	.00	7,073.65	12,000.00	4,926.35	59.0
10-58-130 EMPLOYEE BENEFITS	.00	643.71	1,200.00	556.29	53.6
10-58-340 UTILITIES	512.68	2,451.40	5,000.00	2,548.60	49.0
10-58-460 MAINTENANCE AND SUPPLIES	454.60	1,553.54	1,500.00	( 53.54)	103.6
10-58-660 CERTIFYING	.00	200.00	500.00	300.00	40.0
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TOTAL CITY POOL	967.28	11,922.30	20,200.00	8,277.70	59.0
<u>SUMMER SPLASH</u>					
10-59-100 PERSONNEL SERVICES	.00	2,402.67	5,000.00	2,597.33	48.1
10-59-130 EMPLOYEE BENEFITS	.00	239.77	300.00	60.23	79.9
10-59-460 SUPPLIES	.00	.00	300.00	300.00	.0
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TOTAL SUMMER SPLASH	.00	2,642.44	5,600.00	2,957.56	47.2

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
10-60-340 UTILITIES	241.22	241.22	.00 (	241.22)	.0
10-60-460 MAINTENANCE AND SUPPLIES	.00	1,920.91	1,460.00 (	460.91)	131.6
10-60-530 COMMUNITY RELATIONS/JULY 4TH	.00	1,026.48	9,000.00	7,973.52	11.4
10-60-704 SPECIAL ACTIVITIES	.00	.00	800.00	800.00	.0
10-60-706 COMMUNITY CENTER	74.22	463.73	800.00	336.27	58.0
<b>TOTAL PARKS &amp; RECREATION</b>	<b>315.44</b>	<b>3,652.34</b>	<b>12,060.00</b>	<b>8,407.66</b>	<b>30.3</b>
<u>LIBRARY AND COMMUNITY SERVICES</u>					
10-62-100 PERSONNEL SERVICES	6,149.52	39,206.43	81,133.00	41,926.57	48.3
10-62-105 OVERTIME	.00	.00	100.00	100.00	.0
10-62-130 EMPLOYEE BENEFITS	1,617.03	10,848.51	14,810.00	3,961.49	73.3
10-62-271 TELEPHONE	40.71	862.07	1,575.00	712.93	54.7
10-62-290 OFFICE SUPPLIES	.00	671.74	2,500.00	1,828.26	26.9
10-62-340 UTILITIES	694.44	4,787.16	7,420.00	2,632.84	64.5
10-62-366 INMATE/JANITORIAL	242.95	380.28	1,300.00	919.72	29.3
10-62-460 MAINTENANCE AND SUPPLIES	.00	.00	100.00	100.00	.0
10-62-462 PEST CONTROL	47.00	141.00	600.00	459.00	23.5
10-62-476 FUEL	.00	.00	80.00	80.00	.0
10-62-480 COMPUTER EXPENSE	.00	.00	1,500.00	1,500.00	.0
10-62-481 INTERNET	4,473.66	5,964.88	3,800.00 (	2,164.88)	157.0
10-62-620 VEHICLE REPAIR & MAINT	.00	.00	300.00	300.00	.0
10-62-640 MEMBERSHIP	.00	65.00	100.00	35.00	65.0
10-62-660 TRAVEL AND TRAINING	.00	290.00	500.00	210.00	58.0
10-62-701 E-RATE	.00	.00	9,000.00	9,000.00	.0
10-62-703 COMMUNITY RELATIONS	.00	.00	200.00	200.00	.0
10-62-705 CAPITAL OUTLAY	184.23	442.02	3,700.00	3,257.98	12.0
<b>TOTAL LIBRARY AND COMMUNITY SERVICES</b>	<b>13,449.54</b>	<b>63,659.09</b>	<b>128,718.00</b>	<b>65,058.91</b>	<b>49.5</b>
<u>CITY BUS</u>					
10-65-280 INSURANCE	.00	.00	700.00	700.00	.0
10-65-470 VEHICLE EXPENSE	.00	1,757.76	.00 (	1,757.76)	.0
10-65-475 FUEL EXPENSE	.00	307.39	.00 (	307.39)	.0
10-65-480 BUS LINE EXP	.00	740.21	2,000.00	1,259.79	37.0
<b>TOTAL CITY BUS</b>	<b>.00</b>	<b>2,805.36</b>	<b>2,700.00 (</b>	<b>105.36)</b>	<b>103.9</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CENTER</u>					
10-68-290 SUPPLIES	.00	118.86	1,650.00	1,531.14	7.2
10-68-340 UTILITIES	273.22	1,500.80	3,000.00	1,499.20	50.0
10-68-462 PEST CONTROL	.00	.00	600.00	600.00	.0
10-68-463 EQUIPMENT REPAIR	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL SENIOR CENTER</b>	<b>273.22</b>	<b>1,619.66</b>	<b>6,250.00</b>	<b>4,630.34</b>	<b>25.9</b>
<u>TOWN GRANTS</u>					
10-69-800 DONATIONS - ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-69-802 LIBRARY DONATIONS EXP	.00	717.60	3,000.00	2,282.40	23.9
10-69-803 IT GRANT EXP	.00	.00	15,000.00	15,000.00	.0
10-69-804 MISC GRANT EXP	.00	.00	150,000.00	150,000.00	.0
10-69-805 BUILDING REGULATION EXP	.00	.00	10,000.00	10,000.00	.0
10-69-806 LIBRARY GRANTS EXP	.00	1,677.72	50,000.00	48,322.28	3.4
10-69-807 SENIOR CENTER GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-808 SUMMER SPLASH GRANT EXP	.00	856.33	5,000.00	4,143.67	17.1
10-69-810 E-RATE GRANT EXP	1,316.02	1,727.32	25,000.00	23,272.68	6.9
10-69-813 CITY BUS GRANT EXP	.00	2,560.38	100,000.00	97,439.62	2.6
10-69-814 LANDFILL GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-815 PUBLIC WORKS GRANT EXP	.00	.00	20,000.00	20,000.00	.0
10-69-816 COURT GRANT EXP	.00	.00	10,000.00	10,000.00	.0
10-69-817 SUMMER SPLASH DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-818 POLICE DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-819 GENERAL ADMIN GRANT EXP	.00	.00	50,000.00	50,000.00	.0
10-69-820 SEWER POND PROJECT EXP	.00	.00	2,000,000.00	2,000,000.00	.0
10-69-845 POLICE GRANT EXP	.00	2,246.38	20,000.00	17,753.62	11.2
10-69-846 AZDOHS GRANT EXPENDITURES	.00	.00	13,000.00	13,000.00	.0
10-69-847 AZGOHS GRANT EXPENDITURES	163.56	13,306.99	50,000.00	36,693.01	26.6
10-69-849 BUS LINE EXP	764.37	2,040.42	.00	( 2,040.42)	.0
10-69-850 SCBA GRANT EXP	.00	.00	200,000.00	200,000.00	.0
10-69-851 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-69-857 BACK TO SCHOOL DONATIONS EXPEN	.00	3,492.30	2,000.00	( 1,492.30)	174.6
<b>TOTAL TOWN GRANTS</b>	<b>2,243.95</b>	<b>28,625.44</b>	<b>2,844,000.00</b>	<b>2,815,374.56</b>	<b>1.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>102,450.94</b>	<b>830,589.15</b>	<b>4,881,302.00</b>	<b>4,050,712.85</b>	<b>17.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>89,250.14</b>	<b>( 25,554.14)</b>	<b>.00</b>	<b>25,554.14</b>	<b>.0</b>



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

POLICE - DHS GRANT - BP OT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
12-30-800 DHS GRANT BP O/T	7,943.44	11,014.27	185,000.00	173,985.73	6.0
TOTAL REVENUE	7,943.44	11,014.27	185,000.00	173,985.73	6.0
TOTAL FUND REVENUE	7,943.44	11,014.27	185,000.00	173,985.73	6.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

POLICE - DHS GRANT - BP OT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
12-40-130 EMPLOYEE BENEFITS	221.46	1,834.05	185,000.00	183,165.95	1.0
12-40-131 DUI TASK FORCE OVER TIME	.00	540.08	.00	( 540.08)	.0
12-40-135 PUBLIC SAFETY RETIREMENT	200.56	2,140.35	.00	( 2,140.35)	.0
12-40-840 AUTHORIZED EXPENDITURES	760.83	8,353.16	.00	( 8,353.16)	.0
TOTAL EXPENDITURES	<u>1,182.85</u>	<u>12,867.64</u>	<u>185,000.00</u>	<u>172,132.36</u>	<u>7.0</u>
TOTAL FUND EXPENDITURES	<u>1,182.85</u>	<u>12,867.64</u>	<u>185,000.00</u>	<u>172,132.36</u>	<u>7.0</u>
NET REVENUE OVER EXPENDITURES	<u>6,760.59</u>	<u>( 1,853.37)</u>	<u>.00</u>	<u>1,853.37</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
20-30-200 FINES AND BAILS	12,693.98	58,239.78	174,000.00	115,760.22	33.5
20-30-300 BONDS	.00	.00	100.00	100.00	.0
20-30-400 RESTITUTION	.00	.00	100.00	100.00	.0
20-30-500 JCEF	.00	.00	100.00	100.00	.0
<b>TOTAL REVENUE</b>	<b>12,693.98</b>	<b>58,239.78</b>	<b>174,300.00</b>	<b>116,060.22</b>	<b>33.4</b>
 <b>TOTAL FUND REVENUE</b>	 <b>12,693.98</b>	 <b>58,239.78</b>	 <b>174,300.00</b>	 <b>116,060.22</b>	 <b>33.4</b>

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-40-200 FINES AND BAILS	8,079.90	61,207.05	174,000.00	112,792.95	35.2
20-40-400 RESTITUTION	.00	.00	100.00	100.00	.0
20-40-401 BOND	.00	.00	100.00	100.00	.0
20-40-500 JCEF	.00	.00	100.00	100.00	.0
TOTAL EXPENDITURES	<u>8,079.90</u>	<u>61,207.05</u>	<u>174,300.00</u>	<u>113,092.95</u>	<u>35.1</u>
TOTAL FUND EXPENDITURES	<u>8,079.90</u>	<u>61,207.05</u>	<u>174,300.00</u>	<u>113,092.95</u>	<u>35.1</u>
NET REVENUE OVER EXPENDITURES	<u>4,614.08</u>	<u>( 2,967.27)</u>	<u>.00</u>	<u>2,967.27</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

VOL FIREFIGHTER PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>						
22-30-100	INTEREST REVENUE	.00	.41	600.00	599.59	.1
	TOTAL REVENUE	.00	.41	600.00	599.59	.1
	TOTAL FUND REVENUE	.00	.41	600.00	599.59	.1

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

VOL FIREFIGHTER PENSION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
22-40-800 MISCELLANEOUS EXPENSE	.00	.00	600.00	600.00	.0
TOTAL EXPENDITURES	.00	.00	600.00	600.00	.0
TOTAL FUND EXPENDITURES	.00	.00	600.00	600.00	.0
NET REVENUE OVER EXPENDITURES	.00	.41	.00	( .41)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
23-30-300 GAS TAX REVENUES - HURF	13,286.94	69,231.27	150,677.00	81,445.73	46.0
23-30-320 HURF REPAYMENT	.00	.00	17,000.00	17,000.00	.0
23-30-800 MISCELLANOUS REVENUE	.00	.00	100.00	100.00	.0
TOTAL REVENUE	13,286.94	69,231.27	167,777.00	98,545.73	41.3
TOTAL FUND REVENUE	13,286.94	69,231.27	167,777.00	98,545.73	41.3

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROAD USERS ADMIN</u>					
23-40-340 UTILITIES	2,322.05	2,322.05	.00	( 2,322.05)	.0
23-40-460 MAINTENANCE AND SUPPLIES	100.45	1,901.68	4,050.00	2,148.32	47.0
23-40-475 FUEL	141.28	807.45	1,080.00	272.55	74.8
23-40-490 ROAD REPAIR	1,820.00	1,820.00	71,422.00	69,602.00	2.6
23-40-610 EQUIPMENT REPAIR	894.91	6,336.76	7,500.00	1,163.24	84.5
23-40-831 CAPITAL OUTLAY	.00	.00	83,725.00	83,725.00	.0
TOTAL ROAD USERS ADMIN	<u>5,278.69</u>	<u>13,187.94</u>	<u>167,777.00</u>	<u>154,589.06</u>	<u>7.9</u>
TOTAL FUND EXPENDITURES	<u>5,278.69</u>	<u>13,187.94</u>	<u>167,777.00</u>	<u>154,589.06</u>	<u>7.9</u>
NET REVENUE OVER EXPENDITURES	<u>8,008.25</u>	<u>56,043.33</u>	<u>.00</u>	<u>( 56,043.33)</u>	<u>.0</u>



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

STATE HURF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>						
28-30-300	STATE HURF	.00	.00	161,448.00	161,448.00	.0
	TOTAL REVENUE	.00	.00	161,448.00	161,448.00	.0
	TOTAL FUND REVENUE	.00	.00	161,448.00	161,448.00	.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

STATE HURF

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STATE HURF EXPENDITURES</u>					
28-40-122 MISC. EXPENSE	.00	.00	161,448.00	161,448.00	.0
TOTAL STATE HURF EXPENDITURES	.00	.00	161,448.00	161,448.00	.0
TOTAL FUND EXPENDITURES	.00	.00	161,448.00	161,448.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GRANT OPPORTUNITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT REVENUE</u>					
29-30-800 GRANT REVENUE CDBG	.00	.00	498,736.00	498,736.00	.0
TOTAL GRANT REVENUE	.00	.00	498,736.00	498,736.00	.0
TOTAL FUND REVENUE	.00	.00	498,736.00	498,736.00	.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GRANT OPPORTUNITY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT EXPENDITURES</u>					
29-40-840 AUTHORIZED EXPENDITURES	6,790.00	6,790.00	498,736.00	491,946.00	1.4
TOTAL GRANT EXPENDITURES	6,790.00	6,790.00	498,736.00	491,946.00	1.4
TOTAL FUND EXPENDITURES	6,790.00	6,790.00	498,736.00	491,946.00	1.4
NET REVENUE OVER EXPENDITURES	( 6,790.00)	( 6,790.00)	.00	6,790.00	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

EFFLUENT RECHARGE PROJ

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT REVENUE</u>					
31-30-851 WIFA DISBURSEMENT	535,500.00	1,036,540.00	1,770,000.00	733,460.00	58.6
TOTAL GRANT REVENUE	535,500.00	1,036,540.00	1,770,000.00	733,460.00	58.6
TOTAL FUND REVENUE	535,500.00	1,036,540.00	1,770,000.00	733,460.00	58.6

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

EFFLUENT RECHARGE PROJ

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT EXPENDITURES</u>					
31-40-850 SEWER CLOSURE CONSTRUCTION	535,500.00	1,026,540.00	1,770,000.00	743,460.00	58.0
TOTAL GRANT EXPENDITURES	535,500.00	1,026,540.00	1,770,000.00	743,460.00	58.0
TOTAL FUND EXPENDITURES	535,500.00	1,026,540.00	1,770,000.00	743,460.00	58.0
NET REVENUE OVER EXPENDITURES	.00	10,000.00	.00	( 10,000.00)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
51-30-200 WATER SALES	27,796.63	156,546.10	388,000.00	231,453.90	40.4
51-30-202 RC: RECONNECT FEE	.00	.00	1,000.00	1,000.00	.0
51-30-203 WTO: WATER TURN ON FEE	.00	720.00	.00	( 720.00)	.0
51-30-300 CONNECTION FEES	195.00	750.00	1,300.00	550.00	57.7
51-30-400 PENALTIES & FORFEITURES	( 7.08)	2,916.15	6,000.00	3,083.85	48.6
51-30-950 WF SAVINGS TRANSFERS IN	.00	.00	5,000.00	5,000.00	.0
 TOTAL REVENUE	 27,984.55	 160,932.25	 401,300.00	 240,367.75	 40.1
 TOTAL FUND REVENUE	 27,984.55	 160,932.25	 401,300.00	 240,367.75	 40.1

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-100 PERSONNEL SERVICES	7,002.95	40,783.81	102,813.00	62,029.19	39.7
51-40-105 OVERTIME	20.25	568.31	4,000.00	3,431.69	14.2
51-40-107 STAND BY TIME	.00	.00	3,510.00	3,510.00	.0
51-40-110 UNIFORM EXPENSE	108.18	752.65	2,400.00	1,647.35	31.4
51-40-130 EMPLOYEE BENEFITS	2,516.47	12,379.24	30,000.00	17,620.76	41.3
51-40-280 INSURANCE	.00	.00	2,000.00	2,000.00	.0
51-40-290 OFFICE SUPPLIES	917.36	1,175.93	2,000.00	824.07	58.8
51-40-340 UTILITIES	2,801.31	16,840.55	47,000.00	30,159.45	35.8
51-40-360 CONTRACT LABOR	1,212.59	3,310.60	10,000.00	6,689.40	33.1
51-40-370 SALES TAX	.00	.00	30,000.00	30,000.00	.0
51-40-440 POSTAGE	66.75	1,186.04	3,000.00	1,813.96	39.5
51-40-460 MAINTENANCE & SUPPLIES	2,212.97	7,475.98	20,000.00	12,524.02	37.4
51-40-470 VEHICLE EXPENSE	.00	6,282.24	11,000.00	4,717.76	57.1
51-40-472 METER REPLACEMENT	557.11	3,681.71	14,477.00	10,795.29	25.4
51-40-475 FUEL EXPENSE	282.57	2,117.48	10,000.00	7,882.52	21.2
51-40-476 DIESEL FUEL	.00	.00	4,000.00	4,000.00	.0
51-40-480 COMPUTER EXPENSE	.00	.00	100.00	100.00	.0
51-40-510 WATER TESTS	160.00	544.82	7,500.00	6,955.18	7.3
51-40-610 EQUIPMENT MAINTENANCE	1,324.02	2,682.19	21,000.00	18,317.81	12.8
51-40-650 PROFESSIONAL SERVICES	1,962.50	15,935.08	40,000.00	24,064.92	39.8
51-40-660 TRAVEL	.00	.00	1,000.00	1,000.00	.0
51-40-840 WATER CAPITAL OUTLAY	.00	650.46	35,000.00	34,349.54	1.9
51-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
<b>TOTAL WATER EXPENDITURES</b>	<b>21,145.03</b>	<b>116,367.09</b>	<b>401,300.00</b>	<b>284,932.91</b>	<b>29.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>21,145.03</b>	<b>116,367.09</b>	<b>401,300.00</b>	<b>284,932.91</b>	<b>29.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>6,839.52</b>	<b>44,565.16</b>	<b>.00</b>	<b>( 44,565.16)</b>	<b>.0</b>



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

SEWER FUND

<u>REVENUE</u>	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
52-30-100 INTEREST EARNINGS	.00	.00	200.00	200.00	.0
52-30-200 SEWER SERVICES	20,917.28	110,028.89	254,000.00	143,971.11	43.3
52-30-300 CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
52-30-950 WF SAVINGS TRANSFERS IN	.00	.00	11,077.00	11,077.00	.0
TOTAL REVENUE	20,917.28	110,028.89	266,277.00	156,248.11	41.3
TOTAL FUND REVENUE	20,917.28	110,028.89	266,277.00	156,248.11	41.3

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-40-100 PERSONNEL SERVICES	5,816.95	35,014.33	85,115.00	50,100.67	41.1
52-40-105 OVERTIME	20.25	568.28	800.00	231.72	71.0
52-40-107 STAND BY TIME	.00	.00	3,510.00	3,510.00	.0
52-40-110 UNIFORM EXPENSE	108.16	752.68	1,000.00	247.32	75.3
52-40-130 EMPLOYEE BENEFITS	2,107.76	10,847.10	32,000.00	21,152.90	33.9
52-40-280 INSURANCE	.00	.00	2,000.00	2,000.00	.0
52-40-340 UTILITIES	293.44	2,810.84	7,500.00	4,689.16	37.5
52-40-360 CONTRACT LABOR	1,112.59	2,810.60	7,500.00	4,689.40	37.5
52-40-440 POSTAGE	.00	.00	1,500.00	1,500.00	.0
52-40-460 MAINTENANCE AND SUPPLIES	20.48	394.85	11,000.00	10,605.15	3.6
52-40-470 VEHICLE EXPENSE	.00	317.65	3,000.00	2,682.35	10.6
52-40-475 FUEL	141.29	1,011.59	10,000.00	8,988.41	10.1
52-40-480 COMPUTER EXPENSE	.00	.00	100.00	100.00	.0
52-40-516 ADEQ FEES	.00	2,988.00	4,000.00	1,012.00	74.7
52-40-610 EQUIPMENT MAINTENANCE	.00	177.26	7,500.00	7,322.74	2.4
52-40-630 SEWER CHEMICALS	.00	.00	1,100.00	1,100.00	.0
52-40-650 PROFESSIONAL SERVICES	812.50	2,031.25	12,000.00	9,968.75	16.9
52-40-702 SEWAGE POND COMPLIANCE	.00	1,867.50	4,000.00	2,132.50	46.7
52-40-750 DEBT SERVICE	.00	.00	10,952.00	10,952.00	.0
52-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
52-40-925 MUFFIN MONSTER PAYMENT	.00	.00	3,500.00	3,500.00	.0
52-40-950 PAYMENT ON WIFA LOAN	.00	.00	57,700.00	57,700.00	.0
TOTAL SEWER EXPENDITURES	10,433.42	61,591.93	266,277.00	204,685.07	23.1
TOTAL FUND EXPENDITURES	10,433.42	61,591.93	266,277.00	204,685.07	23.1
NET REVENUE OVER EXPENDITURES	10,483.86	48,436.96	.00	( 48,436.96)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
54-30-100 INTEREST EARNINGS	.00	.00	200.00	200.00	.0
54-30-200 SALES RECEIPTS	12,360.76	61,692.47	147,175.00	85,482.53	41.9
TOTAL REVENUE	12,360.76	61,692.47	147,375.00	85,682.53	41.9
TOTAL FUND REVENUE	12,360.76	61,692.47	147,375.00	85,682.53	41.9

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
54-40-360 CONTRACT LABOR	11,997.01	60,609.29	132,000.00	71,390.71	45.9
54-40-450 EQUIPMENT/SUPPLIES	.00	.00	500.00	500.00	.0
54-40-821 TOWN TRASH SERVICE	.00	.00	500.00	500.00	.0
54-40-850 ADMIN FEES TRANSFER TO GF	.00	156.58	14,375.00	14,218.42	1.1
TOTAL GARBAGE EXPENDITURES	<u>11,997.01</u>	<u>60,765.87</u>	<u>147,375.00</u>	<u>86,609.13</u>	<u>41.2</u>
TOTAL FUND EXPENDITURES	<u>11,997.01</u>	<u>60,765.87</u>	<u>147,375.00</u>	<u>86,609.13</u>	<u>41.2</u>
NET REVENUE OVER EXPENDITURES	<u>363.75</u>	<u>926.60</u>	<u>.00</u>	<u>( 926.60)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
55-30-100 INTEREST EARNINGS	.00	.00	500.00	500.00	.0
55-30-200 SALES - LANDFILL	105,427.22	577,837.01	1,318,271.00	740,433.99	43.8
55-30-201 LATE PENALTIES	.00	.00	500.00	500.00	.0
55-30-205 MISC.REVENUE	.00	140.00	800.00	660.00	17.5
55-30-210 TIPPING FEES	15,058.64	65,455.49	142,500.00	77,044.51	45.9
55-30-930 CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL REVENUE</b>	<b>120,485.86</b>	<b>643,432.50</b>	<b>1,512,571.00</b>	<b>869,138.50</b>	<b>42.5</b>
<u>SOURCE 36</u>					
55-36-400 SALE OF FIXED ASSETS	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL SOURCE 36</b>	<b>.00</b>	<b>.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>120,485.86</b>	<b>643,432.50</b>	<b>1,562,571.00</b>	<b>919,138.50</b>	<b>41.2</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LANDFILL EXPENDITURES</u>					
55-40-100 PERSONNEL SERVICES	17,132.38	101,414.85	220,000.00	118,585.15	46.1
55-40-105 OVERTIME	507.38	3,767.64	16,000.00	12,232.36	23.6
55-40-110 UNIFORM EXPENSE	459.92	2,791.15	6,000.00	3,208.85	46.5
55-40-130 EMPLOYEE BENEFITS	4,620.15	25,724.46	80,000.00	54,275.54	32.2
55-40-265 BANK COSTS/FEES	3,268.19	15,857.58	38,000.00	22,142.42	41.7
55-40-280 INSURANCE	.00	.00	6,000.00	6,000.00	.0
55-40-290 OFFICE SUPPLIES	119.35	242.72	600.00	357.28	40.5
55-40-337 PROPERTY LEASE	52,000.00	260,000.00	624,000.00	364,000.00	41.7
55-40-338 LF FINANCIAL ASSURANCE	.00	.00	40,000.00	40,000.00	.0
55-40-340 UTILITIES	735.96	3,811.18	10,000.00	6,188.82	38.1
55-40-350 SAFETY EQUIPMENT	.00	20.51	1,500.00	1,479.49	1.4
55-40-360 CONTRACT LABOR	865.95	8,887.91	25,000.00	16,112.09	35.6
55-40-440 POSTAGE	19.07	178.96	500.00	321.04	35.8
55-40-460 MAINTENANCE & SUPPLIES	5,448.44	15,737.80	50,000.00	34,262.20	31.5
55-40-470 VEHICLE EXPENSE	.00	1,215.43	5,000.00	3,784.57	24.3
55-40-475 FUEL EXPENSE	5,086.18	46,835.28	72,500.00	25,664.72	64.6
55-40-480 COMPUTER EXPENSE	.00	100.96	1,500.00	1,399.04	6.7
55-40-515 ENGINEERING SERVICES	.00	.00	1,000.00	1,000.00	.0
55-40-516 ADEQ FEES	.00	.00	15,000.00	15,000.00	.0
55-40-610 EQUIPMENT MAINTENANCE	( 1,235.46)	36,222.28	54,000.00	17,777.72	67.1
55-40-650 PROFESSIONAL SERVICES/AUDIT	1,625.00	4,062.50	22,000.00	17,937.50	18.5
55-40-660 TRAVEL - TRAVEL/TRAINING	.00	1,980.25	2,900.00	919.75	68.3
55-40-705 CAPITAL LEASE	6,764.69	27,058.76	81,180.00	54,121.24	33.3
55-40-710 CAPITAL EQUIPMENT	.00	.00	70,000.00	70,000.00	.0
55-40-840 LANDFILL CAPITAL OUTLAY	.00	.00	63,891.00	63,891.00	.0
55-40-846 CONTINGENCY EXP	.00	.00	50,000.00	50,000.00	.0
55-40-855 METHANE MONITORING	1,661.45	3,993.45	6,000.00	2,006.55	66.6
<b>TOTAL LANDFILL EXPENDITURES</b>	<b>99,078.65</b>	<b>559,903.67</b>	<b>1,562,571.00</b>	<b>1,002,667.33</b>	<b>35.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>99,078.65</b>	<b>559,903.67</b>	<b>1,562,571.00</b>	<b>1,002,667.33</b>	<b>35.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>21,407.21</b>	<b>83,528.83</b>	<b>.00</b>	<b>( 83,528.83)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

HOLIDAY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
86-30-200 HOLIDAY FUND DONATION	803.00	1,003.00	4,000.00	2,997.00	25.1
TOTAL REVENUE	803.00	1,003.00	4,000.00	2,997.00	25.1
 TOTAL FUND REVENUE	 803.00	 1,003.00	 4,000.00	 2,997.00	 25.1

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

HOLIDAY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HOLIDAY FUND EXPENDITURES</u>					
86-40-100 CHILDREN'S FUND GIFTS/FOOD	.00	.00	4,000.00	4,000.00	.0
TOTAL HOLIDAY FUND EXPENDITURES	.00	.00	4,000.00	4,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	4,000.00	4,000.00	.0
NET REVENUE OVER EXPENDITURES	803.00	1,003.00	.00	( 1,003.00)	.0



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

AMERICAN RELIEF PROGRAM ACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 30</u>					
88-30-200 ARPA FUNDS	.00	289,894.76	289,894.76	.00	100.0
TOTAL SOURCE 30	.00	289,894.76	289,894.76	.00	100.0
TOTAL FUND REVENUE	.00	289,894.76	289,894.76	.00	100.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2021

AMERICAN RELIEF PROGRAM ACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
88-40-100 AUTHORIZED EXPENDITURES	.00	.00	289,894.76	289,894.76	.0
TOTAL DEPARTMENT 40	.00	.00	289,894.76	289,894.76	.0
TOTAL FUND EXPENDITURES	.00	.00	289,894.76	289,894.76	.0
NET REVENUE OVER EXPENDITURES	.00	289,894.76	.00	( 289,894.76)	.0

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 AUTO LIEU TAX	8,221.57	60,768.46	105,000.00	44,231.54	57.9
10-31-200 REAL PROPERTY TAXES	18,784.44	55,840.57	103,000.00	47,159.43	54.2
10-31-240 FRANCHISE TAXES	1,014.93	7,496.38	12,000.00	4,503.62	62.5
10-31-250 CITY SALES TAXES	30,897.07	169,432.63	329,000.00	159,567.37	51.5
10-31-260 STATE SALES TAXES	23,491.64	113,258.97	180,000.00	66,741.03	62.9
<b>TOTAL TAXES</b>	<b>82,409.65</b>	<b>406,797.01</b>	<b>729,000.00</b>	<b>322,202.99</b>	<b>55.8</b>
<u>LICENSES AND PERMITS</u>					
10-32-100 BUILDING PERMITS	.00	8,381.35	11,000.00	2,618.65	76.2
10-32-110 BUSINESS LICENSES	3,820.00	4,665.00	11,000.00	6,335.00	42.4
10-32-120 P&Z FEES	.00	.00	2,260.00	2,260.00	.0
<b>TOTAL LICENSES AND PERMITS</b>	<b>3,820.00</b>	<b>13,046.35</b>	<b>24,260.00</b>	<b>11,213.65</b>	<b>53.8</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-100 STATE REVENUE SHARING	17,870.21	91,361.69	226,500.00	135,138.31	40.3
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>17,870.21</b>	<b>91,361.69</b>	<b>226,500.00</b>	<b>135,138.31</b>	<b>40.3</b>
<u>CHARGES FOR SERVICE</u>					
10-34-140 AUCTION PROCEEDS	152.50	12,128.69	30,000.00	17,871.31	40.4
10-34-160 ANIMAL CONTROL FEES/FINES	9,541.52	9,838.52	800.00	( 9,038.52)	1229.8
10-34-170 ADMIN GARBAGE FEES	.00	156.58	10,000.00	9,843.42	1.6
10-34-530 CITY BUS FEES/DONATIONS	43.60	679.60	2,000.00	1,320.40	34.0
<b>TOTAL CHARGES FOR SERVICE</b>	<b>9,737.62</b>	<b>22,803.39</b>	<b>42,800.00</b>	<b>19,996.61</b>	<b>53.3</b>
<u>FINES</u>					
10-35-100 POLICE FINES	7,018.74	44,656.99	125,000.00	80,343.01	35.7
10-35-110 IMPOUND FEES	30.00	4,425.00	10,800.00	6,375.00	41.0
10-35-112 TOWING FEES	94.00	1,185.00	4,600.00	3,415.00	25.8
10-35-120 LIBRARY FEES & FINES	260.00	1,019.40	3,200.00	2,180.60	31.9
10-35-125 IMPUND ADMIN FEES	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL FINES</b>	<b>7,402.74</b>	<b>51,286.39</b>	<b>148,600.00</b>	<b>97,313.61</b>	<b>34.5</b>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST	.00	10,792.75	35,000.00	24,207.25	30.8
10-36-200 UNREALIZED GAIN	.00	( 11,068.56)	10,000.00	21,068.56	(110.7)
10-36-300 MISC. POLICE REVENUE	5,690.80	5,690.80	.00	( 5,690.80)	.0
10-36-400 SALE OF FIXED ASSETS	.00	39,252.00	50,000.00	10,748.00	78.5
10-36-500 PARKS & REC FACILITY RENTAL	( 25.00)	806.00	1,000.00	194.00	80.6
10-36-515 SUMMER SPLASH REVENUE	.00	.00	3,000.00	3,000.00	.0
10-36-900 MISCELLANEOUS	8,729.62	11,284.97	7,751.00	( 3,533.97)	145.6
10-36-902 WORKERS' COMP REIMBURSEMENTS	.00	.00	1,000.00	1,000.00	.0
10-36-903 DIESEL SALES (FIRE, SCHOOL)	4,216.46	12,522.12	10,000.00	( 2,522.12)	125.2
10-36-904 WILDLAND REVENUE	.00	.00	3,000.00	3,000.00	.0
10-36-907 INSURANCE CLAIMS	.00	.00	100.00	100.00	.0
10-36-908 EMPLOYEE INSURANCE CONTRIBUTIO	.00	.00	15,000.00	15,000.00	.0
10-36-910 LANDFILL LAND LEASE	52,000.00	312,000.00	624,000.00	312,000.00	50.0
10-36-950 RICO REVENUE(ASSET FORFEITURE)	.00	.00	20,000.00	20,000.00	.0
10-36-966 BUILDING LEASE RENT	.00	.00	15,000.00	15,000.00	.0
10-36-970 WF SAVINGS TRANSFER IN	.00	.00	67,000.00	67,000.00	.0
10-36-971 TOWER LEASE	.00	.00	1.00	1.00	.0
10-36-981 DUMP TRUCK RENTAL REVENUE	.00	( 60.00)	690.00	750.00	( 8.7)
10-36-990 MUFFIN MONSTER REPAYMENT	.00	.00	3,500.00	3,500.00	.0
10-36-999 DAILY CASH REC OVER/SHORT ACCT	.00	.00	100.00	100.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>70,611.88</b>	<b>381,220.08</b>	<b>866,142.00</b>	<b>484,921.92</b>	<b>44.0</b>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TOWN GRANTS</u>					
10-37-165 DONATIONS - ANIMAL CONTROL	30.00	30.00	1,000.00	970.00	3.0
10-37-456 DONATIONS - LIBRARY	.00	3,884.00	3,000.00	( 884.00)	129.5
10-37-457 LIBRARY GRANT	.00	21,534.76	50,000.00	28,465.24	43.1
10-37-458 SENIOR CENTER GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-459 SUMMER SPLASH DONATION	.00	700.00	5,000.00	4,300.00	14.0
10-37-467 POLICE DONATIONS	.00	500.00	5,000.00	4,500.00	10.0
10-37-480 SUMMER SPLASH GRANT	.00	.00	5,000.00	5,000.00	.0
10-37-906 GRANTS - POLICE AZDOHS	.00	.00	13,000.00	13,000.00	.0
10-37-908 GRANTS - IT	.00	.00	15,000.00	15,000.00	.0
10-37-909 BUILDING REGULATION GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-911 GRANTS - POLICE AZGOHS	.00	.00	50,000.00	50,000.00	.0
10-37-913 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-37-919 CITY BUS GRANT	.00	( 46.56)	100,000.00	100,046.56	( .1)
10-37-920 GENERAL ADMIN GRANT	.00	.00	50,000.00	50,000.00	.0
10-37-921 POLICE GRANT	2,138.15	2,138.15	20,000.00	17,861.85	10.7
10-37-925 MISC GRANTS	.00	.00	150,000.00	150,000.00	.0
10-37-963 E-RATE	.00	.00	25,000.00	25,000.00	.0
10-37-965 SCBA GRANT	.00	.00	200,000.00	200,000.00	.0
10-37-966 SEWER POND PROJECT	.00	.00	2,000,000.00	2,000,000.00	.0
10-37-967 LANDFILL GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-968 PUBLIC WORKS GRANT	.00	.00	20,000.00	20,000.00	.0
10-37-969 COURT GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-970 BACK TO SCHOOL DONATIONS	.00	3,800.00	2,000.00	( 1,800.00)	190.0
<b>TOTAL TOWN GRANTS</b>	<b>2,168.15</b>	<b>32,540.35</b>	<b>2,844,000.00</b>	<b>2,811,459.65</b>	<b>1.1</b>
<b>TOTAL FUND REVENUE</b>	<b>194,020.25</b>	<b>999,055.26</b>	<b>4,881,302.00</b>	<b>3,882,246.74</b>	<b>20.5</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-42-100 PERSONNEL SERVICES	.00	5,400.00	10,800.00	5,400.00	50.0
10-42-130 EMPLOYEE BENEFITS	.00	426.18	930.00	503.82	45.8
10-42-220 ATTORNEY FEES	.00	14,905.00	45,000.00	30,095.00	33.1
10-42-250 ADVERTISING	.00	.00	500.00	500.00	.0
10-42-290 OFFICE SUPPLIES	49.97	69.21	200.00	130.79	34.6
10-42-530 COMMUNITY RELATIONS	.00	2.11	500.00	497.89	.4
10-42-640 MEMBERSHIP LEAGUE	.00	7,843.00	6,000.00	( 1,843.00)	130.7
10-42-660 TRAVEL AND TRAINING	.00	2,052.20	1,300.00	( 752.20)	157.9
10-42-670 BLDG LEASE PAYMENT	.00	52.71	.00	( 52.71)	.0
<b>TOTAL COUNCIL</b>	<b>49.97</b>	<b>30,750.41</b>	<b>65,230.00</b>	<b>34,479.59</b>	<b>47.1</b>
<u>GENERAL ADMINISTRATION</u>					
10-43-100 PERSONNEL SERVICES	11,226.90	71,724.24	146,740.00	75,015.76	48.9
10-43-102 NEW HIRE	69.00	345.00	1,000.00	655.00	34.5
10-43-105 OVERTIME	.00	78.90	250.00	171.10	31.6
10-43-122 MISCELLANEOUS	.00	278.34	.00	( 278.34)	.0
10-43-130 EMPLOYEE BENEFITS	1,606.43	10,202.01	49,315.00	39,112.99	20.7
10-43-250 ADVERTISING	276.36	2,561.93	3,000.00	438.07	85.4
10-43-271 TELEPHONE	8.71	2,791.17	5,000.00	2,208.83	55.8
10-43-280 INSURANCE	32.80	196.80	55,000.00	54,803.20	.4
10-43-290 OFFICE SUPPLIES	.00	3,455.25	6,000.00	2,544.75	57.6
10-43-300 PRINTING	160.62	196.90	1,000.00	803.10	19.7
10-43-340 UTILITIES	1,018.42	5,456.27	8,500.00	3,043.73	64.2
10-43-360 CONTRACT LABOR	255.06	541.60	1,800.00	1,258.40	30.1
10-43-440 POSTAGE	16.80	713.30	2,000.00	1,286.70	35.7
10-43-470 VEHICLE EXPENSE	.00	546.94	600.00	53.06	91.2
10-43-475 FUEL EXPENSE	791.42	1,090.37	600.00	( 490.37)	181.7
10-43-480 COMPUTER EXPENSE	780.00	4,680.00	12,000.00	7,320.00	39.0
10-43-500 BUILDING MAINTENANCE	.00	68.50	.00	( 68.50)	.0
10-43-610 EQUIPMENT MAINTENANCE	.00	.00	250.00	250.00	.0
10-43-640 MEMBERSHIP	.00	445.00	1,000.00	555.00	44.5
10-43-650 AUDIT	9,675.00	17,800.00	37,000.00	19,200.00	48.1
10-43-660 TRAVEL AND TRAINING	86.66	842.61	4,000.00	3,157.39	21.1
10-43-690 ELECTION SUPPLIES	.00	.00	100.00	100.00	.0
10-43-703 CODIFYING/DIGITIZING	.00	923.75	2,100.00	1,176.25	44.0
10-43-704 HUNT PROJECT	.00	.00	50,000.00	50,000.00	.0
10-43-705 DEBT:CAP LEASE EXP (830 AZ ST)	.00	.00	34,000.00	34,000.00	.0
10-43-840 CAPITAL OUTLAY - EQUIPMENT	.00	2,024.77	1,200.00	( 824.77)	168.7
10-43-841 CAPITAL OUTLAY - PROJECTS	.00	.00	17,000.00	17,000.00	.0
10-43-850 DEBT: HURF REPAYMENT	.00	.00	3,000.00	3,000.00	.0
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>26,004.18</b>	<b>126,963.65</b>	<b>442,455.00</b>	<b>315,491.35</b>	<b>28.7</b>

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE</u>					
10-45-100 PERSONNEL SERVICES	2,020.00	10,908.00	22,048.00	11,140.00	49.5
10-45-105 OVERTIME	.00	.00	250.00	250.00	.0
10-45-120 PROSECUTION FEES	.00	4,191.00	6,300.00	2,109.00	66.5
10-45-130 EMPLOYEE BENEFITS	578.72	4,082.88	9,000.00	4,917.12	45.4
10-45-221 COURT APPT ATTORNEYS	2,310.00	3,685.00	5,000.00	1,315.00	73.7
10-45-250 CONTRACT LABOR-PRO TEM	.00	490.00	1,000.00	510.00	49.0
10-45-290 OFFICE SUPPLIES	39.95	86.44	400.00	313.56	21.6
10-45-360 CONTRACT LABOR-JUDGE	.00	6,600.00	14,400.00	7,800.00	45.8
10-45-361 CONTRACT LABOR - SECURITY	120.00	1,185.00	5,000.00	3,815.00	23.7
10-45-480 COMPUTER EXPENSE	.00	1,181.79	2,750.00	1,568.21	43.0
10-45-650 AUDIT	.00	.00	1.00	1.00	.0
10-45-660 TRAVEL/TRAINING	.00	324.64	2,000.00	1,675.36	16.2
10-45-810 JAIL FEES	.00	1,590.30	2,000.00	409.70	79.5
<b>TOTAL MAGISTRATE</b>	<b>5,068.67</b>	<b>34,325.05</b>	<b>70,149.00</b>	<b>35,823.95</b>	<b>48.9</b>
<u>IT</u>					
10-48-210 SUBSCRIPTIONS	3,108.93	20,050.42	36,765.00	16,714.58	54.5
10-48-275 CELL PHONE	1,305.19	7,278.25	19,680.00	12,401.75	37.0
10-48-804 SOFTWARE LICENSING	.00	.00	100.00	100.00	.0
10-48-840 CAPITAL OUTLAY	.00	6,051.84	7,750.00	1,698.16	78.1
<b>TOTAL IT</b>	<b>4,414.12</b>	<b>33,380.51</b>	<b>64,295.00</b>	<b>30,914.49</b>	<b>51.9</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-51-100 PERSONNEL SERVICES	23,003.74	153,218.87	313,000.00	159,781.13	49.0
10-51-105 OVERTIME	1,833.69	6,547.09	13,000.00	6,452.91	50.4
10-51-107 STAND BY	.00	.00	5,980.00	5,980.00	.0
10-51-110 UNIFORM EXPENSE	100.00	1,400.00	4,000.00	2,600.00	35.0
10-51-130 EMPLOYEE BENEFITS	6,368.84	41,748.30	80,000.00	38,251.70	52.2
10-51-135 PUBLIC SAFETY RETIREMENT	4,689.01	30,174.55	64,800.00	34,625.45	46.6
10-51-222 SEACOM/CCSO CONTRACT	.00	40,975.00	81,950.00	40,975.00	50.0
10-51-230 PROFESSIONAL SERVICES	.00	34.50	1,500.00	1,465.50	2.3
10-51-271 TELEPHONE	.00	1,411.88	4,000.00	2,588.12	35.3
10-51-290 OFFICE SUPPLIES	.00	747.50	1,000.00	252.50	74.8
10-51-295 PRINTING EXPENSE	55.97	147.06	1,000.00	852.94	14.7
10-51-340 UTILITIES	279.89	733.14	4,000.00	3,266.86	18.3
10-51-460 MAINTENANCE AND SUPPLIES	218.05	567.30	3,000.00	2,432.70	18.9
10-51-462 PEST CONTROL	145.00	282.00	500.00	218.00	56.4
10-51-463 MEDICINE/VACCINE	.00	64.52	2,000.00	1,935.48	3.2
10-51-466 WEAPONS AND AMMUNITION	.00	.00	2,000.00	2,000.00	.0
10-51-467 SV CONTRACT PAYMENT	.00	.00	4,000.00	4,000.00	.0
10-51-470 VEHICLE EXPENSE	2,564.27	9,255.97	6,000.00	( 3,255.97)	154.3
10-51-475 POLICE FUEL EXPENSE	2,150.13	7,159.75	13,400.00	6,240.25	53.4
10-51-480 COMPUTER EXPENSE	.00	.00	300.00	300.00	.0
10-51-505 VEHICLE IMPOUND FEE	189.00	1,226.75	5,000.00	3,773.25	24.5
10-51-510 IMPOUND ADMIN	( 150.00)	( 1,350.00)	.00	1,350.00	.0
10-51-620 EQUIP REPAIR AND MAINTENANCE	.00	713.04	2,000.00	1,286.96	35.7
10-51-640 MEMBERSHIP	.00	25.00	400.00	375.00	6.3
10-51-660 TRAVEL AND TRAINING	300.00	1,821.60	5,000.00	3,178.40	36.4
10-51-665 COMMUNITY RELATIONS	.00	45.38	1,300.00	1,254.62	3.5
10-51-705 CAPITAL LEASE	.00	794.07	100.00	( 694.07)	794.1
10-51-840 POLICE CAPITAL OUTLAY	.00	.00	100.00	100.00	.0
10-51-841 VEHICLE LEASE	.00	.00	26,994.00	26,994.00	.0
10-51-850 NEW EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
10-51-856 BODY WORN CAMERA PROGRAM	.00	3,403.57	4,000.00	596.43	85.1
10-51-857 ASSET FORFEITURE EXPENSES	.00	.00	2,372.00	2,372.00	.0
<b>TOTAL POLICE</b>	<b>41,747.59</b>	<b>301,146.84</b>	<b>653,696.00</b>	<b>352,549.16</b>	<b>46.1</b>
<u>FIRE</u>					
10-53-340 UTILITIES	847.07	4,686.19	6,000.00	1,313.81	78.1
10-53-360 CONTRACTED PERSONNEL SERVICES	.00	205,000.00	410,000.00	205,000.00	50.0
10-53-366 INSURANCE	4,496.32	4,496.32	1,000.00	( 3,496.32)	449.6
10-53-470 VEHICLE EXPENSE	1,161.99	1,623.82	1,000.00	( 623.82)	162.4
<b>TOTAL FIRE</b>	<b>6,505.38</b>	<b>215,806.33</b>	<b>418,000.00</b>	<b>202,193.67</b>	<b>51.6</b>



TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING REGULATION</u>					
10-54-360 CONTRACT LABOR	4,200.00	21,200.00	55,000.00	33,800.00	38.6
10-54-472 MEMBERSHIP	.00	.00	400.00	400.00	.0
10-54-760 BLDG REGULATION SUPPLIES	.00	.00	600.00	600.00	.0
10-54-801 ABATEMENT	.00	.00	8,000.00	8,000.00	.0
TOTAL BUILDING REGULATION	4,200.00	21,200.00	64,000.00	42,800.00	33.1
<u>PUBLIC WORKS</u>					
10-57-100 PERSONNEL SERVICES	5,627.90	13,636.62	16,149.00	2,512.38	84.4
10-57-105 OVERTIME	12.65	138.94	600.00	461.06	23.2
10-57-110 UNIFORM EXPENSE	40.65	203.02	200.00	( 3.02)	101.5
10-57-130 EMPLOYEE BENEFITS	1,097.59	3,439.21	8,500.00	5,060.79	40.5
10-57-340 UTILITIES	.00	10,078.11	35,000.00	24,921.89	28.8
10-57-360 CONTRACT LABOR	152.93	806.49	1,000.00	193.51	80.7
10-57-460 MAINTENANCE AND SUPPLIES	167.48	660.38	500.00	( 160.38)	132.1
10-57-470 VEHICLE REPAIR/MAINT	33.74	1,092.93	3,000.00	1,907.07	36.4
10-57-475 FUEL EXPENSE	306.68	4,412.01	2,000.00	( 2,412.01)	220.6
10-57-500 BUILDING MAINTENANCE	.00	10,992.63	10,000.00	( 992.63)	109.9
10-57-540 SMALL TOOLS	201.55	328.08	2,000.00	1,671.92	16.4
10-57-610 EQUIPMENT MAINTENANCE	868.27	2,800.66	5,000.00	2,199.34	56.0
TOTAL PUBLIC WORKS	8,509.44	48,589.08	83,949.00	35,359.92	57.9
<u>CITY POOL</u>					
10-58-100 PERSONNEL SERVICES	.00	7,073.65	12,000.00	4,926.35	59.0
10-58-130 EMPLOYEE BENEFITS	.00	643.71	1,200.00	556.29	53.6
10-58-340 UTILITIES	532.51	2,983.91	5,000.00	2,016.09	59.7
10-58-460 MAINTENANCE AND SUPPLIES	62.15	1,615.69	1,500.00	( 115.69)	107.7
10-58-660 CERTIFYING	.00	200.00	500.00	300.00	40.0
TOTAL CITY POOL	594.66	12,516.96	20,200.00	7,683.04	62.0
<u>SUMMER SPLASH</u>					
10-59-100 PERSONNEL SERVICES	.00	2,402.67	5,000.00	2,597.33	48.1
10-59-130 EMPLOYEE BENEFITS	.00	239.77	300.00	60.23	79.9
10-59-460 SUPPLIES	.00	.00	300.00	300.00	.0
TOTAL SUMMER SPLASH	.00	2,642.44	5,600.00	2,957.56	47.2

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
10-60-340 UTILITIES	222.81	464.03	.00	( 464.03)	.0
10-60-460 MAINTENANCE AND SUPPLIES	377.92	2,298.83	1,460.00	( 838.83)	157.5
10-60-530 COMMUNITY RELATIONS/JULY 4TH	.00	1,026.48	9,000.00	7,973.52	11.4
10-60-704 SPECIAL ACTIVITIES	282.76	282.76	800.00	517.24	35.4
10-60-706 COMMUNITY CENTER	30.32	494.05	800.00	305.95	61.8
<b>TOTAL PARKS &amp; RECREATION</b>	<b>913.81</b>	<b>4,566.15</b>	<b>12,060.00</b>	<b>7,493.85</b>	<b>37.9</b>
<u>LIBRARY AND COMMUNITY SERVICES</u>					
10-62-100 PERSONNEL SERVICES	6,299.13	45,505.56	81,133.00	35,627.44	56.1
10-62-105 OVERTIME	.00	.00	100.00	100.00	.0
10-62-130 EMPLOYEE BENEFITS	1,629.00	12,477.51	14,810.00	2,332.49	84.3
10-62-271 TELEPHONE	40.06	902.13	1,575.00	672.87	57.3
10-62-290 OFFICE SUPPLIES	363.01	1,034.75	2,500.00	1,465.25	41.4
10-62-300 PRINTING	103.17	103.17	.00	( 103.17)	.0
10-62-340 UTILITIES	467.57	5,254.73	7,420.00	2,165.27	70.8
10-62-366 INMATE/JANITORIAL	255.10	635.38	1,300.00	664.62	48.9
10-62-460 MAINTENANCE AND SUPPLIES	.00	.00	100.00	100.00	.0
10-62-462 PEST CONTROL	100.00	241.00	600.00	359.00	40.2
10-62-476 FUEL	.00	.00	80.00	80.00	.0
10-62-480 COMPUTER EXPENSE	.00	.00	1,500.00	1,500.00	.0
10-62-481 INTERNET	2,982.44	8,947.32	3,800.00	( 5,147.32)	235.5
10-62-620 VEHICLE REPAIR & MAINT	.00	.00	300.00	300.00	.0
10-62-640 MEMBERSHIP	.00	65.00	100.00	35.00	65.0
10-62-660 TRAVEL AND TRAINING	.00	290.00	500.00	210.00	58.0
10-62-701 E-RATE	.00	.00	9,000.00	9,000.00	.0
10-62-703 COMMUNITY RELATIONS	.00	.00	200.00	200.00	.0
10-62-705 CAPITAL OUTLAY	.00	442.02	3,700.00	3,257.98	12.0
<b>TOTAL LIBRARY AND COMMUNITY SERVICES</b>	<b>12,239.48</b>	<b>75,898.57</b>	<b>128,718.00</b>	<b>52,819.43</b>	<b>59.0</b>
<u>CITY BUS</u>					
10-65-280 INSURANCE	.00	.00	700.00	700.00	.0
10-65-470 VEHICLE EXPENSE	.00	1,757.76	.00	( 1,757.76)	.0
10-65-475 FUEL EXPENSE	.00	307.39	.00	( 307.39)	.0
10-65-480 BUS LINE EXP	.00	740.21	2,000.00	1,259.79	37.0
<b>TOTAL CITY BUS</b>	<b>.00</b>	<b>2,805.36</b>	<b>2,700.00</b>	<b>( 105.36)</b>	<b>103.9</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CENTER</u>					
10-68-290 SUPPLIES	80.45	199.31	1,650.00	1,450.69	12.1
10-68-340 UTILITIES	281.73	1,762.53	3,000.00	1,237.47	58.8
10-68-462 PEST CONTROL	.00	.00	600.00	600.00	.0
10-68-463 EQUIPMENT REPAIR	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL SENIOR CENTER</b>	<b>342.18</b>	<b>1,961.84</b>	<b>6,250.00</b>	<b>4,288.16</b>	<b>31.4</b>
<u>TOWN GRANTS</u>					
10-69-800 DONATIONS - ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-69-802 LIBRARY DONATIONS EXP	163.45	881.05	3,000.00	2,118.95	29.4
10-69-803 IT GRANT EXP	.00	.00	15,000.00	15,000.00	.0
10-69-804 MISC GRANT EXP	.00	.00	150,000.00	150,000.00	.0
10-69-805 BUILDING REGULATION EXP	.00	.00	10,000.00	10,000.00	.0
10-69-806 LIBRARY GRANTS EXP	.00	1,677.72	50,000.00	48,322.28	3.4
10-69-807 SENIOR CENTER GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-808 SUMMER SPLASH GRANT EXP	.00	856.33	5,000.00	4,143.67	17.1
10-69-810 E-RATE GRANT EXP	2,484.33	4,211.65	25,000.00	20,788.35	16.9
10-69-813 CITY BUS GRANT EXP	.00	2,560.38	100,000.00	97,439.62	2.6
10-69-814 LANDFILL GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-815 PUBLIC WORKS GRANT EXP	.00	.00	20,000.00	20,000.00	.0
10-69-816 COURT GRANT EXP	.00	.00	10,000.00	10,000.00	.0
10-69-817 SUMMER SPLASH DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-818 POLICE DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-819 GENERAL ADMIN GRANT EXP	.00	.00	50,000.00	50,000.00	.0
10-69-820 SEWER POND PROJECT EXP	.00	.00	2,000,000.00	2,000,000.00	.0
10-69-845 POLICE GRANT EXP	.00	2,246.38	20,000.00	17,753.62	11.2
10-69-846 AZDOHS GRANT EXPENDITURES	.00	.00	13,000.00	13,000.00	.0
10-69-847 AZGOHS GRANT EXPENDITURES	109.12	13,416.11	50,000.00	36,583.89	26.8
10-69-849 BUS LINE EXP	1,123.39	3,163.81	.00	( 3,163.81)	.0
10-69-850 SCBA GRANT EXP	.00	.00	200,000.00	200,000.00	.0
10-69-851 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-69-857 BACK TO SCHOOL DONATIONS EXPEN	.00	3,492.30	2,000.00	( 1,492.30)	174.6
<b>TOTAL TOWN GRANTS</b>	<b>3,880.29</b>	<b>32,505.73</b>	<b>2,844,000.00</b>	<b>2,811,494.27</b>	<b>1.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>114,469.77</b>	<b>945,058.92</b>	<b>4,881,302.00</b>	<b>3,936,243.08</b>	<b>19.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>79,550.48</b>	<b>53,996.34</b>	<b>.00</b>	<b>( 53,996.34)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

POLICE - DHS GRANT - BP OT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
12-30-800 DHS GRANT BP O/T	2,462.47	13,476.74	185,000.00	171,523.26	7.3
TOTAL REVENUE	2,462.47	13,476.74	185,000.00	171,523.26	7.3
TOTAL FUND REVENUE	2,462.47	13,476.74	185,000.00	171,523.26	7.3

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

POLICE - DHS GRANT - BP OT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
12-40-130 EMPLOYEE BENEFITS	.00	1,834.05	185,000.00	183,165.95	1.0
12-40-131 DUI TASK FORCE OVER TIME	.00	540.08	.00	( 540.08)	.0
12-40-135 PUBLIC SAFETY RETIREMENT	.00	2,140.35	.00	( 2,140.35)	.0
12-40-840 AUTHORIZED EXPENDITURES	.00	8,353.16	.00	( 8,353.16)	.0
TOTAL EXPENDITURES	.00	12,867.64	185,000.00	172,132.36	7.0
TOTAL FUND EXPENDITURES	.00	12,867.64	185,000.00	172,132.36	7.0
NET REVENUE OVER EXPENDITURES	2,462.47	609.10	.00	( 609.10)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
20-30-200 FINES AND BAILS	9,584.11	67,823.89	174,000.00	106,176.11	39.0
20-30-300 BONDS	.00	.00	100.00	100.00	.0
20-30-400 RESTITUTION	.00	.00	100.00	100.00	.0
20-30-500 JCEF	.00	.00	100.00	100.00	.0
TOTAL REVENUE	9,584.11	67,823.89	174,300.00	106,476.11	38.9
TOTAL FUND REVENUE	9,584.11	67,823.89	174,300.00	106,476.11	38.9

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-40-200 FINES AND BAILS	12,685.36	73,892.41	174,000.00	100,107.59	42.5
20-40-400 RESTITUTION	.00	.00	100.00	100.00	.0
20-40-401 BOND	.00	.00	100.00	100.00	.0
20-40-500 JCEF	.00	.00	100.00	100.00	.0
<b>TOTAL EXPENDITURES</b>	<b>12,685.36</b>	<b>73,892.41</b>	<b>174,300.00</b>	<b>100,407.59</b>	<b>42.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>12,685.36</b>	<b>73,892.41</b>	<b>174,300.00</b>	<b>100,407.59</b>	<b>42.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 3,101.25)</b>	<b>( 6,068.52)</b>	<b>.00</b>	<b>6,068.52</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

VOL FIREFIGHTER PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>						
22-30-100	INTEREST REVENUE	.00	.41	600.00	599.59	.1
	TOTAL REVENUE	.00	.41	600.00	599.59	.1
	TOTAL FUND REVENUE	.00	.41	600.00	599.59	.1



TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

VOL FIREFIGHTER PENSION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
22-40-800 MISCELLANEOUS EXPENSE	.00	.00	600.00	600.00	.0
TOTAL EXPENDITURES	.00	.00	600.00	600.00	.0
TOTAL FUND EXPENDITURES	.00	.00	600.00	600.00	.0
NET REVENUE OVER EXPENDITURES	.00	.41	.00	( .41)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
23-30-300 GAS TAX REVENUES - HURF	12,222.87	81,454.14	150,677.00	69,222.86	54.1
23-30-320 HURF REPAYMENT	.00	.00	17,000.00	17,000.00	.0
23-30-800 MISCELLANOUS REVENUE	.00	.00	100.00	100.00	.0
<b>TOTAL REVENUE</b>	<b>12,222.87</b>	<b>81,454.14</b>	<b>167,777.00</b>	<b>86,322.86</b>	<b>48.6</b>
<b>TOTAL FUND REVENUE</b>	<b>12,222.87</b>	<b>81,454.14</b>	<b>167,777.00</b>	<b>86,322.86</b>	<b>48.6</b>

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROAD USERS ADMIN</u>					
23-40-340 UTILITIES	2,322.05	4,644.10	.00 (	4,644.10)	.0
23-40-460 MAINTENANCE AND SUPPLIES	.00	1,901.68	4,050.00	2,148.32	47.0
23-40-475 FUEL	256.16	1,063.61	1,080.00	16.39	98.5
23-40-490 ROAD REPAIR	.00	1,820.00	71,422.00	69,602.00	2.6
23-40-610 EQUIPMENT REPAIR	.00	6,336.76	7,500.00	1,163.24	84.5
23-40-831 CAPITAL OUTLAY	.00	.00	83,725.00	83,725.00	.0
<b>TOTAL ROAD USERS ADMIN</b>	<b>2,578.21</b>	<b>15,766.15</b>	<b>167,777.00</b>	<b>152,010.85</b>	<b>9.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>2,578.21</b>	<b>15,766.15</b>	<b>167,777.00</b>	<b>152,010.85</b>	<b>9.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>9,644.66</b>	<b>65,687.99</b>	<b>.00 (</b>	<b>65,687.99)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

STATE HURF

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>						
28-30-300	STATE HURF	.00	.00	161,448.00	161,448.00	.0
	TOTAL REVENUE	.00	.00	161,448.00	161,448.00	.0
	TOTAL FUND REVENUE	.00	.00	161,448.00	161,448.00	.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

STATE HURF

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STATE HURF EXPENDITURES</u>					
28-40-122 MISC. EXPENSE	.00	.00	161,448.00	161,448.00	.0
TOTAL STATE HURF EXPENDITURES	.00	.00	161,448.00	161,448.00	.0
TOTAL FUND EXPENDITURES	.00	.00	161,448.00	161,448.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GRANT OPPORTUNITY

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT REVENUE</u>						
29-30-800	GRANT REVENUE CDBG	.00	.00	498,736.00	498,736.00	.0
	TOTAL GRANT REVENUE	.00	.00	498,736.00	498,736.00	.0
	TOTAL FUND REVENUE	.00	.00	498,736.00	498,736.00	.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GRANT OPPORTUNITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT EXPENDITURES</u>					
29-40-840 AUTHORIZED EXPENDITURES	2,702.50	9,492.50	498,736.00	489,243.50	1.9
TOTAL GRANT EXPENDITURES	2,702.50	9,492.50	498,736.00	489,243.50	1.9
TOTAL FUND EXPENDITURES	2,702.50	9,492.50	498,736.00	489,243.50	1.9
NET REVENUE OVER EXPENDITURES	( 2,702.50)	( 9,492.50)	.00	9,492.50	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

EFFLUENT RECHARGE PROJ

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT REVENUE</u>					
31-30-851 WIFA DISBURSEMENT	.00	1,036,540.00	1,770,000.00	733,460.00	58.6
TOTAL GRANT REVENUE	.00	1,036,540.00	1,770,000.00	733,460.00	58.6
TOTAL FUND REVENUE	.00	1,036,540.00	1,770,000.00	733,460.00	58.6



TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

EFFLUENT RECHARGE PROJ

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT EXPENDITURES</u>					
31-40-850 SEWER CLOSURE CONSTRUCTION	.00	1,026,540.00	1,770,000.00	743,460.00	58.0
TOTAL GRANT EXPENDITURES	.00	1,026,540.00	1,770,000.00	743,460.00	58.0
TOTAL FUND EXPENDITURES	.00	1,026,540.00	1,770,000.00	743,460.00	58.0
NET REVENUE OVER EXPENDITURES	.00	10,000.00	.00	( 10,000.00)	.0

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
51-30-200 WATER SALES	30,837.41	187,389.95	388,000.00	200,610.05	48.3
51-30-202 RC: RECONNECT FEE	.00	.00	1,000.00	1,000.00	.0
51-30-203 WTO: WATER TURN ON FEE	.00	720.00	.00	( 720.00)	.0
51-30-300 CONNECTION FEES	60.00	810.00	1,300.00	490.00	62.3
51-30-400 PENALTIES & FORFEITURES	1,150.06	4,073.29	6,000.00	1,926.71	67.9
51-30-900 MISCELLANEOUS	75.00	75.00	.00	( 75.00)	.0
51-30-950 WF SAVINGS TRANSFERS IN	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL REVENUE</b>	<b>32,122.47</b>	<b>193,068.24</b>	<b>401,300.00</b>	<b>208,231.76</b>	<b>48.1</b>
<b>TOTAL FUND REVENUE</b>	<b>32,122.47</b>	<b>193,068.24</b>	<b>401,300.00</b>	<b>208,231.76</b>	<b>48.1</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-100 PERSONNEL SERVICES	6,493.65	47,277.46	102,813.00	55,535.54	46.0
51-40-105 OVERTIME	56.93	625.24	4,000.00	3,374.76	15.6
51-40-107 STAND BY TIME	.00	.00	3,510.00	3,510.00	.0
51-40-110 UNIFORM EXPENSE	182.80	935.45	2,400.00	1,464.55	39.0
51-40-130 EMPLOYEE BENEFITS	2,250.85	14,630.09	30,000.00	15,369.91	48.8
51-40-280 INSURANCE	.00	.00	2,000.00	2,000.00	.0
51-40-290 OFFICE SUPPLIES	.00	1,175.93	2,000.00	824.07	58.8
51-40-300 PRINTING	185.19	185.19	.00	( 185.19)	.0
51-40-340 UTILITIES	2,988.05	19,828.60	47,000.00	27,171.40	42.2
51-40-360 CONTRACT LABOR	689.68	4,000.28	10,000.00	5,999.72	40.0
51-40-370 SALES TAX	.00	.00	30,000.00	30,000.00	.0
51-40-440 POSTAGE	.00	1,186.04	3,000.00	1,813.96	39.5
51-40-460 MAINTENANCE & SUPPLIES	392.15	7,868.13	20,000.00	12,131.87	39.3
51-40-470 VEHICLE EXPENSE	173.65	6,455.89	11,000.00	4,544.11	58.7
51-40-472 METER REPLACEMENT	1,499.72	5,181.43	14,477.00	9,295.57	35.8
51-40-475 FUEL EXPENSE	1,571.73	3,689.21	10,000.00	6,310.79	36.9
51-40-476 DIESEL FUEL	.00	.00	4,000.00	4,000.00	.0
51-40-480 COMPUTER EXPENSE	.00	.00	100.00	100.00	.0
51-40-510 WATER TESTS	60.00	604.82	7,500.00	6,895.18	8.1
51-40-610 EQUIPMENT MAINTENANCE	2,947.88	5,630.07	21,000.00	15,369.93	26.8
51-40-650 PROFESSIONAL SERVICES	5,839.25	21,774.33	40,000.00	18,225.67	54.4
51-40-660 TRAVEL	.00	.00	1,000.00	1,000.00	.0
51-40-840 WATER CAPITAL OUTLAY	.00	650.46	35,000.00	34,349.54	1.9
51-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
<b>TOTAL WATER EXPENDITURES</b>	<b>25,331.53</b>	<b>141,698.62</b>	<b>401,300.00</b>	<b>259,601.38</b>	<b>35.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>25,331.53</b>	<b>141,698.62</b>	<b>401,300.00</b>	<b>259,601.38</b>	<b>35.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>6,790.94</b>	<b>51,369.62</b>	<b>.00</b>	<b>( 51,369.62)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
52-30-100 INTEREST EARNINGS	.00	.00	200.00	200.00	.0
52-30-200 SEWER SERVICES	22,289.53	132,318.42	254,000.00	121,681.58	52.1
52-30-300 CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
52-30-950 WF SAVINGS TRANSFERS IN	.00	.00	11,077.00	11,077.00	.0
TOTAL REVENUE	22,289.53	132,318.42	266,277.00	133,958.58	49.7
TOTAL FUND REVENUE	22,289.53	132,318.42	266,277.00	133,958.58	49.7

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-40-100 PERSONNEL SERVICES	4,875.29	39,889.62	85,115.00	45,225.38	46.9
52-40-105 OVERTIME	56.94	625.22	800.00	174.78	78.2
52-40-107 STAND BY TIME	.00	.00	3,510.00	3,510.00	.0
52-40-110 UNIFORM EXPENSE	182.80	935.48	1,000.00	64.52	93.6
52-40-130 EMPLOYEE BENEFITS	1,791.34	12,638.44	32,000.00	19,361.56	39.5
52-40-280 INSURANCE	.00	.00	2,000.00	2,000.00	.0
52-40-340 UTILITIES	537.91	3,348.75	7,500.00	4,151.25	44.7
52-40-360 CONTRACT LABOR	1,088.68	3,899.28	7,500.00	3,600.72	52.0
52-40-440 POSTAGE	.00	.00	1,500.00	1,500.00	.0
52-40-460 MAINTENANCE AND SUPPLIES	223.22	618.07	11,000.00	10,381.93	5.6
52-40-470 VEHICLE EXPENSE	620.05	937.70	3,000.00	2,062.30	31.3
52-40-475 FUEL	726.39	1,737.98	10,000.00	8,262.02	17.4
52-40-480 COMPUTER EXPENSE	.00	.00	100.00	100.00	.0
52-40-516 ADEQ FEES	.00	2,988.00	4,000.00	1,012.00	74.7
52-40-610 EQUIPMENT MAINTENANCE	.00	177.26	7,500.00	7,322.74	2.4
52-40-630 SEWER CHEMICALS	217.50	217.50	1,100.00	882.50	19.8
52-40-650 PROFESSIONAL SERVICES	2,499.25	4,530.50	12,000.00	7,469.50	37.8
52-40-702 SEWAGE POND COMPLIANCE	.00	1,867.50	4,000.00	2,132.50	46.7
52-40-750 DEBT SERVICE	.00	.00	10,952.00	10,952.00	.0
52-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
52-40-925 MUFFIN MONSTER PAYMENT	.00	.00	3,500.00	3,500.00	.0
52-40-950 PAYMENT ON WIFA LOAN	.00	.00	57,700.00	57,700.00	.0
<b>TOTAL SEWER EXPENDITURES</b>	<b>12,819.37</b>	<b>74,411.30</b>	<b>266,277.00</b>	<b>191,865.70</b>	<b>28.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>12,819.37</b>	<b>74,411.30</b>	<b>266,277.00</b>	<b>191,865.70</b>	<b>28.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>9,470.16</b>	<b>57,907.12</b>	<b>.00</b>	<b>( 57,907.12)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GARBAGE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>						
54-30-100	INTEREST EARNINGS	.00	.00	200.00	200.00	.0
54-30-200	SALES RECEIPTS	12,328.48	74,024.65	147,175.00	73,150.35	50.3
	TOTAL REVENUE	<u>12,328.48</u>	<u>74,024.65</u>	<u>147,375.00</u>	<u>73,350.35</u>	<u>50.2</u>
	TOTAL FUND REVENUE	<u>12,328.48</u>	<u>74,024.65</u>	<u>147,375.00</u>	<u>73,350.35</u>	<u>50.2</u>

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
54-40-360 CONTRACT LABOR	12,231.53	72,840.82	132,000.00	59,159.18	55.2
54-40-450 EQUIPMENT/SUPPLIES	.00	.00	500.00	500.00	.0
54-40-821 TOWN TRASH SERVICE	.00	.00	500.00	500.00	.0
54-40-850 ADMIN FEES TRANSFER TO GF	.00	156.58	14,375.00	14,218.42	1.1
TOTAL GARBAGE EXPENDITURES	<u>12,231.53</u>	<u>72,997.40</u>	<u>147,375.00</u>	<u>74,377.60</u>	<u>49.5</u>
TOTAL FUND EXPENDITURES	<u>12,231.53</u>	<u>72,997.40</u>	<u>147,375.00</u>	<u>74,377.60</u>	<u>49.5</u>
NET REVENUE OVER EXPENDITURES	<u>96.95</u>	<u>1,027.25</u>	<u>.00</u>	<u>( 1,027.25)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
55-30-100 INTEREST EARNINGS	.00	.00	500.00	500.00	.0
55-30-200 SALES - LANDFILL	108,605.62	686,442.63	1,318,271.00	631,828.37	52.1
55-30-201 LATE PENALTIES	.00	.00	500.00	500.00	.0
55-30-205 MISC.REVENUE	.00	140.00	800.00	660.00	17.5
55-30-210 TIPPING FEES	13,816.00	79,271.49	142,500.00	63,228.51	55.6
55-30-930 CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL REVENUE</b>	<b>122,421.62</b>	<b>765,854.12</b>	<b>1,512,571.00</b>	<b>746,716.88</b>	<b>50.6</b>
<u>SOURCE 36</u>					
55-36-400 SALE OF FIXED ASSETS	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL SOURCE 36</b>	<b>.00</b>	<b>.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>122,421.62</b>	<b>765,854.12</b>	<b>1,562,571.00</b>	<b>796,716.88</b>	<b>49.0</b>



TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LANDFILL EXPENDITURES</u>					
55-40-100 PERSONNEL SERVICES	14,223.90	115,638.75	220,000.00	104,361.25	52.6
55-40-105 OVERTIME	433.13	4,200.77	16,000.00	11,799.23	26.3
55-40-110 UNIFORM EXPENSE	697.24	3,488.39	6,000.00	2,511.61	58.1
55-40-130 EMPLOYEE BENEFITS	3,277.27	29,001.73	80,000.00	50,998.27	36.3
55-40-265 BANK COSTS/FEES	2,847.49	18,705.07	38,000.00	19,294.93	49.2
55-40-280 INSURANCE	.00	.00	6,000.00	6,000.00	.0
55-40-290 OFFICE SUPPLIES	267.95	510.67	600.00	89.33	85.1
55-40-300 PRINTING	51.24	51.24	.00	( 51.24)	.0
55-40-337 PROPERTY LEASE	52,000.00	312,000.00	624,000.00	312,000.00	50.0
55-40-338 LF FINANCIAL ASSURANCE	40,000.00	40,000.00	40,000.00	.00	100.0
55-40-340 UTILITIES	757.97	4,569.15	10,000.00	5,430.85	45.7
55-40-350 SAFETY EQUIPMENT	35.06	55.57	1,500.00	1,444.43	3.7
55-40-360 CONTRACT LABOR	509.36	9,397.27	25,000.00	15,602.73	37.6
55-40-440 POSTAGE	.00	178.96	500.00	321.04	35.8
55-40-460 MAINTENANCE & SUPPLIES	620.13	16,357.93	50,000.00	33,642.07	32.7
55-40-470 VEHICLE EXPENSE	.00	1,215.43	5,000.00	3,784.57	24.3
55-40-475 FUEL EXPENSE	9,582.75	56,418.03	72,500.00	16,081.97	77.8
55-40-480 COMPUTER EXPENSE	169.36	270.32	1,500.00	1,229.68	18.0
55-40-515 ENGINEERING SERVICES	.00	.00	1,000.00	1,000.00	.0
55-40-516 ADEQ FEES	.00	.00	15,000.00	15,000.00	.0
55-40-610 EQUIPMENT MAINTENANCE	3,617.81	39,840.09	54,000.00	14,159.91	73.8
55-40-650 PROFESSIONAL SERVICES/AUDIT	4,676.50	8,739.00	22,000.00	13,261.00	39.7
55-40-660 TRAVEL - TRAVEL/TRAINING	.00	1,980.25	2,900.00	919.75	68.3
55-40-705 CAPITAL LEASE	6,764.69	33,823.45	81,180.00	47,356.55	41.7
55-40-710 CAPITAL EQUIPMENT	.00	.00	70,000.00	70,000.00	.0
55-40-840 LANDFILL CAPITAL OUTLAY	.00	.00	63,891.00	63,891.00	.0
55-40-846 CONTINGENCY EXP	.00	.00	50,000.00	50,000.00	.0
55-40-855 METHANE MONITORING	.00	3,993.45	6,000.00	2,006.55	66.6
<b>TOTAL LANDFILL EXPENDITURES</b>	<b>140,531.85</b>	<b>700,435.52</b>	<b>1,562,571.00</b>	<b>862,135.48</b>	<b>44.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>140,531.85</b>	<b>700,435.52</b>	<b>1,562,571.00</b>	<b>862,135.48</b>	<b>44.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 18,110.23)</b>	<b>65,418.60</b>	<b>.00</b>	<b>( 65,418.60)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

HOLIDAY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
86-30-200 HOLIDAY FUND DONATION	777.00	1,780.00	4,000.00	2,220.00	44.5
TOTAL REVENUE	777.00	1,780.00	4,000.00	2,220.00	44.5
TOTAL FUND REVENUE	777.00	1,780.00	4,000.00	2,220.00	44.5

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

HOLIDAY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HOLIDAY FUND EXPENDITURES</u>					
86-40-100 CHILDREN'S FUND GIFTS/FOOD	369.02	369.02	4,000.00	3,630.98	9.2
TOTAL HOLIDAY FUND EXPENDITURES	369.02	369.02	4,000.00	3,630.98	9.2
TOTAL FUND EXPENDITURES	369.02	369.02	4,000.00	3,630.98	9.2
NET REVENUE OVER EXPENDITURES	407.98	1,410.98	.00	( 1,410.98)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

AMERICAN RELIEF PROGRAM ACT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>SOURCE 30</u>					
88-30-200 ARPA FUNDS	.00	289,894.76	289,894.76	.00	100.0
TOTAL SOURCE 30	.00	289,894.76	289,894.76	.00	100.0
TOTAL FUND REVENUE	.00	289,894.76	289,894.76	.00	100.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

AMERICAN RELIEF PROGRAM ACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
88-40-100 AUTHORIZED EXPENDITURES	.00	.00	289,894.76	289,894.76	.0
TOTAL DEPARTMENT 40	.00	.00	289,894.76	289,894.76	.0
TOTAL FUND EXPENDITURES	.00	.00	289,894.76	289,894.76	.0
NET REVENUE OVER EXPENDITURES	.00	289,894.76	.00	( 289,894.76)	.0

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 AUTO LIEU TAX	8,079.55	68,848.01	105,000.00	36,151.99	65.6
10-31-200 REAL PROPERTY TAXES	.00	55,840.57	103,000.00	47,159.43	54.2
10-31-240 FRANCHISE TAXES	434.21	7,930.59	12,000.00	4,069.41	66.1
10-31-250 CITY SALES TAXES	46,360.78	215,793.41	329,000.00	113,206.59	65.6
10-31-260 STATE SALES TAXES	19,674.08	132,933.05	180,000.00	47,066.95	73.9
<b>TOTAL TAXES</b>	<b>74,548.62</b>	<b>481,345.63</b>	<b>729,000.00</b>	<b>247,654.37</b>	<b>66.0</b>
<u>LICENSES AND PERMITS</u>					
10-32-100 BUILDING PERMITS	.00	8,381.35	11,000.00	2,618.65	76.2
10-32-110 BUSINESS LICENSES	1,875.00	6,540.00	11,000.00	4,460.00	59.5
10-32-120 P&Z FEES	2,586.05	2,586.05	2,260.00	( 326.05)	114.4
<b>TOTAL LICENSES AND PERMITS</b>	<b>4,461.05</b>	<b>17,507.40</b>	<b>24,260.00</b>	<b>6,752.60</b>	<b>72.2</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-100 STATE REVENUE SHARING	17,870.21	109,231.90	226,500.00	117,268.10	48.2
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>17,870.21</b>	<b>109,231.90</b>	<b>226,500.00</b>	<b>117,268.10</b>	<b>48.2</b>
<u>CHARGES FOR SERVICE</u>					
10-34-140 AUCTION PROCEEDS	.00	12,128.69	30,000.00	17,871.31	40.4
10-34-160 ANIMAL CONTROL FEES/FINES	148,388.69	158,227.21	800.00	( 157,427.21)	19778.
10-34-170 ADMIN GARBAGE FEES	.00	156.58	10,000.00	9,843.42	1.6
10-34-530 CITY BUS FEES/DONATIONS	47.50	727.10	2,000.00	1,272.90	36.4
<b>TOTAL CHARGES FOR SERVICE</b>	<b>148,436.19</b>	<b>171,239.58</b>	<b>42,800.00</b>	<b>( 128,439.58)</b>	<b>400.1</b>
<u>FINES</u>					
10-35-100 POLICE FINES	5,852.14	50,509.13	125,000.00	74,490.87	40.4
10-35-110 IMPOUND FEES	.00	4,425.00	10,800.00	6,375.00	41.0
10-35-112 TOWING FEES	195.00	1,380.00	4,600.00	3,220.00	30.0
10-35-120 LIBRARY FEES & FINES	131.50	1,150.90	3,200.00	2,049.10	36.0
10-35-125 IMPUND ADMIN FEES	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL FINES</b>	<b>6,178.64</b>	<b>57,465.03</b>	<b>148,600.00</b>	<b>91,134.97</b>	<b>38.7</b>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST	.00	10,792.75	35,000.00	24,207.25	30.8
10-36-200 UNREALIZED GAIN	.00	( 11,068.56)	10,000.00	21,068.56	(110.7)
10-36-300 MISC. POLICE REVENUE	.00	5,690.80	.00	( 5,690.80)	.0
10-36-400 SALE OF FIXED ASSETS	.00	39,252.00	50,000.00	10,748.00	78.5
10-36-500 PARKS & REC FACILITY RENTAL	.00	806.00	1,000.00	194.00	80.6
10-36-515 SUMMER SPLASH REVENUE	.00	.00	3,000.00	3,000.00	.0
10-36-900 MISCELLANEOUS	79.18	11,364.15	7,751.00	( 3,613.15)	146.6
10-36-902 WORKERS' COMP REIMBURSEMENTS	.00	.00	1,000.00	1,000.00	.0
10-36-903 DIESEL SALES (FIRE, SCHOOL)	.00	12,522.12	10,000.00	( 2,522.12)	125.2
10-36-904 WILDLAND REVENUE	.00	.00	3,000.00	3,000.00	.0
10-36-907 INSURANCE CLAIMS	.00	.00	100.00	100.00	.0
10-36-908 EMPLOYEE INSURANCE CONTRIBUTIO	.00	.00	15,000.00	15,000.00	.0
10-36-910 LANDFILL LAND LEASE	52,000.00	364,000.00	624,000.00	260,000.00	58.3
10-36-915 COUNTY ANIMAL SHELTER REVENUE	100.00	100.00	.00	( 100.00)	.0
10-36-950 RICO REVENUE(ASSET FORFEITURE)	.00	.00	20,000.00	20,000.00	.0
10-36-966 BUILDING LEASE RENT	.00	.00	15,000.00	15,000.00	.0
10-36-970 WF SAVINGS TRANSFER IN	.00	.00	67,000.00	67,000.00	.0
10-36-971 TOWER LEASE	.00	.00	1.00	1.00	.0
10-36-981 DUMP TRUCK RENTAL REVENUE	.00	( 60.00)	690.00	750.00	( 8.7)
10-36-990 MUFFIN MONSTER REPAYMENT	.00	.00	3,500.00	3,500.00	.0
10-36-999 DAILY CASH REC OVER/SHORT ACCT	.00	.00	100.00	100.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>52,179.18</b>	<b>433,399.26</b>	<b>866,142.00</b>	<b>432,742.74</b>	<b>50.0</b>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TOWN GRANTS</u>					
10-37-165 DONATIONS - ANIMAL CONTROL	5.00	35.00	1,000.00	965.00	3.5
10-37-456 DONATIONS - LIBRARY	.00	3,884.00	3,000.00	( 884.00)	129.5
10-37-457 LIBRARY GRANT	.00	21,534.76	50,000.00	28,465.24	43.1
10-37-458 SENIOR CENTER GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-459 SUMMER SPLASH DONATION	.00	700.00	5,000.00	4,300.00	14.0
10-37-467 POLICE DONATIONS	.00	500.00	5,000.00	4,500.00	10.0
10-37-480 SUMMER SPLASH GRANT	.00	.00	5,000.00	5,000.00	.0
10-37-906 GRANTS - POLICE AZDOHS	.00	.00	13,000.00	13,000.00	.0
10-37-908 GRANTS - IT	.00	.00	15,000.00	15,000.00	.0
10-37-909 BUILDING REGULATION GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-911 GRANTS - POLICE AZGOHS	.00	.00	50,000.00	50,000.00	.0
10-37-913 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-37-919 CITY BUS GRANT	.00	( 46.56)	100,000.00	100,046.56	( .1)
10-37-920 GENERAL ADMIN GRANT	.00	.00	50,000.00	50,000.00	.0
10-37-921 POLICE GRANT	.00	2,138.15	20,000.00	17,861.85	10.7
10-37-925 MISC GRANTS	.00	.00	150,000.00	150,000.00	.0
10-37-963 E-RATE	.00	.00	25,000.00	25,000.00	.0
10-37-965 SCBA GRANT	.00	.00	200,000.00	200,000.00	.0
10-37-966 SEWER POND PROJECT	.00	.00	2,000,000.00	2,000,000.00	.0
10-37-967 LANDFILL GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-968 PUBLIC WORKS GRANT	.00	.00	20,000.00	20,000.00	.0
10-37-969 COURT GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-970 BACK TO SCHOOL DONATIONS	.00	3,800.00	2,000.00	( 1,800.00)	190.0
<b>TOTAL TOWN GRANTS</b>	<b>5.00</b>	<b>32,545.35</b>	<b>2,844,000.00</b>	<b>2,811,454.65</b>	<b>1.1</b>
<b>TOTAL FUND REVENUE</b>	<b>303,678.89</b>	<b>1,302,734.15</b>	<b>4,881,302.00</b>	<b>3,578,567.85</b>	<b>26.7</b>



TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-42-100 PERSONNEL SERVICES	900.00	6,300.00	10,800.00	4,500.00	58.3
10-42-130 EMPLOYEE BENEFITS	71.03	497.21	930.00	432.79	53.5
10-42-220 ATTORNEY FEES	4,227.50	19,132.50	45,000.00	25,867.50	42.5
10-42-250 ADVERTISING	.00	.00	500.00	500.00	.0
10-42-290 OFFICE SUPPLIES	.00	69.21	200.00	130.79	34.6
10-42-530 COMMUNITY RELATIONS	30.29	32.40	500.00	467.60	6.5
10-42-640 MEMBERSHIP LEAGUE	.00	7,843.00	6,000.00	( 1,843.00)	130.7
10-42-660 TRAVEL AND TRAINING	.00	2,052.20	1,300.00	( 752.20)	157.9
10-42-670 BLDG LEASE PAYMENT	.00	52.71	.00	( 52.71)	.0
<b>TOTAL COUNCIL</b>	<b>5,228.82</b>	<b>35,979.23</b>	<b>65,230.00</b>	<b>29,250.77</b>	<b>55.2</b>
<u>GENERAL ADMINISTRATION</u>					
10-43-100 PERSONNEL SERVICES	11,148.12	82,872.36	146,740.00	63,867.64	56.5
10-43-102 NEW HIRE	138.00	483.00	1,000.00	517.00	48.3
10-43-105 OVERTIME	.00	78.90	250.00	171.10	31.6
10-43-122 MISCELLANEOUS	.00	278.34	.00	( 278.34)	.0
10-43-130 EMPLOYEE BENEFITS	1,803.67	12,005.68	49,315.00	37,309.32	24.3
10-43-250 ADVERTISING	.00	2,561.93	3,000.00	438.07	85.4
10-43-271 TELEPHONE	348.88	3,140.05	5,000.00	1,859.95	62.8
10-43-280 INSURANCE	604.28	801.08	55,000.00	54,198.92	1.5
10-43-290 OFFICE SUPPLIES	.00	3,455.25	6,000.00	2,544.75	57.6
10-43-300 PRINTING	32.72	229.62	1,000.00	770.38	23.0
10-43-340 UTILITIES	772.76	6,229.03	8,500.00	2,270.97	73.3
10-43-360 CONTRACT LABOR	156.94	698.54	1,800.00	1,101.46	38.8
10-43-440 POSTAGE	.00	713.30	2,000.00	1,286.70	35.7
10-43-470 VEHICLE EXPENSE	.00	546.94	600.00	53.06	91.2
10-43-475 FUEL EXPENSE	224.04	1,314.41	600.00	( 714.41)	219.1
10-43-480 COMPUTER EXPENSE	980.00	5,660.00	12,000.00	6,340.00	47.2
10-43-500 BUILDING MAINTENANCE	.00	68.50	.00	( 68.50)	.0
10-43-610 EQUIPMENT MAINTENANCE	.00	.00	250.00	250.00	.0
10-43-640 MEMBERSHIP	.00	445.00	1,000.00	555.00	44.5
10-43-650 AUDIT	.00	17,800.00	37,000.00	19,200.00	48.1
10-43-660 TRAVEL AND TRAINING	.00	842.61	4,000.00	3,157.39	21.1
10-43-690 ELECTION SUPPLIES	.00	.00	100.00	100.00	.0
10-43-703 CODIFYING/DIGITIZING	.00	923.75	2,100.00	1,176.25	44.0
10-43-704 HUNT PROJECT	.00	.00	50,000.00	50,000.00	.0
10-43-705 DEBT:CAP LEASE EXP (830 AZ ST)	.00	.00	34,000.00	34,000.00	.0
10-43-840 CAPITAL OUTLAY - EQUIPMENT	167.60	2,192.37	1,200.00	( 992.37)	182.7
10-43-841 CAPITAL OUTLAY - PROJECTS	.00	.00	17,000.00	17,000.00	.0
10-43-850 DEBT: HURF REPAYMENT	.00	.00	3,000.00	3,000.00	.0
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>16,377.01</b>	<b>143,340.66</b>	<b>442,455.00</b>	<b>299,114.34</b>	<b>32.4</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE</u>					
10-45-100 PERSONNEL SERVICES	1,626.10	12,534.10	22,048.00	9,513.90	56.9
10-45-105 OVERTIME	.00	.00	250.00	250.00	.0
10-45-120 PROSECUTION FEES	1,331.00	5,522.00	6,300.00	778.00	87.7
10-45-130 EMPLOYEE BENEFITS	709.96	4,792.84	9,000.00	4,207.16	53.3
10-45-221 COURT APPT ATTORNEYS	.00	3,685.00	5,000.00	1,315.00	73.7
10-45-250 CONTRACT LABOR-PRO TEM	40.00	530.00	1,000.00	470.00	53.0
10-45-290 OFFICE SUPPLIES	.00	86.44	400.00	313.56	21.6
10-45-360 CONTRACT LABOR-JUDGE	1,200.00	7,800.00	14,400.00	6,600.00	54.2
10-45-361 CONTRACT LABOR - SECURITY	165.00	1,350.00	5,000.00	3,650.00	27.0
10-45-480 COMPUTER EXPENSE	.00	1,181.79	2,750.00	1,568.21	43.0
10-45-650 AUDIT	.00	.00	1.00	1.00	.0
10-45-660 TRAVEL/TRAINING	.00	324.64	2,000.00	1,675.36	16.2
10-45-810 JAIL FEES	318.06	1,908.36	2,000.00	91.64	95.4
<b>TOTAL MAGISTRATE</b>	<b>5,390.12</b>	<b>39,715.17</b>	<b>70,149.00</b>	<b>30,433.83</b>	<b>56.6</b>
<u>IT</u>					
10-48-210 SUBSCRIPTIONS	.00	20,050.42	36,765.00	16,714.58	54.5
10-48-275 CELL PHONE	1,346.32	8,624.57	19,680.00	11,055.43	43.8
10-48-804 SOFTWARE LICENSING	.00	.00	100.00	100.00	.0
10-48-840 CAPITAL OUTLAY	.00	6,051.84	7,750.00	1,698.16	78.1
<b>TOTAL IT</b>	<b>1,346.32</b>	<b>34,726.83</b>	<b>64,295.00</b>	<b>29,568.17</b>	<b>54.0</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-51-100 PERSONNEL SERVICES	21,936.98	175,155.85	313,000.00	137,844.15	56.0
10-51-105 OVERTIME	206.81	6,753.90	13,000.00	6,246.10	52.0
10-51-107 STAND BY	.00	.00	5,980.00	5,980.00	.0
10-51-110 UNIFORM EXPENSE	200.00	1,600.00	4,000.00	2,400.00	40.0
10-51-130 EMPLOYEE BENEFITS	6,072.07	47,820.37	80,000.00	32,179.63	59.8
10-51-135 PUBLIC SAFETY RETIREMENT	4,028.82	34,203.37	64,800.00	30,596.63	52.8
10-51-222 SEACOM/CCSO CONTRACT	20,487.50	61,462.50	81,950.00	20,487.50	75.0
10-51-230 PROFESSIONAL SERVICES	297.36	331.86	1,500.00	1,168.14	22.1
10-51-271 TELEPHONE	125.54	1,537.42	4,000.00	2,462.58	38.4
10-51-290 OFFICE SUPPLIES	.00	747.50	1,000.00	252.50	74.8
10-51-295 PRINTING EXPENSE	105.51	252.57	1,000.00	747.43	25.3
10-51-340 UTILITIES	641.09	1,374.23	4,000.00	2,625.77	34.4
10-51-460 MAINTENANCE AND SUPPLIES	.00	567.30	3,000.00	2,432.70	18.9
10-51-462 PEST CONTROL	.00	282.00	500.00	218.00	56.4
10-51-463 MEDICINE/VACCINE	153.28	217.80	2,000.00	1,782.20	10.9
10-51-466 WEAPONS AND AMMUNITION	.00	.00	2,000.00	2,000.00	.0
10-51-467 SV CONTRACT PAYMENT	.00	.00	4,000.00	4,000.00	.0
10-51-470 VEHICLE EXPENSE	238.12	9,494.09	6,000.00	( 3,494.09)	158.2
10-51-475 POLICE FUEL EXPENSE	1,068.56	8,228.31	13,400.00	5,171.69	61.4
10-51-480 COMPUTER EXPENSE	.00	.00	300.00	300.00	.0
10-51-505 VEHICLE IMPOUND FEE	100.00	1,326.75	5,000.00	3,673.25	26.5
10-51-510 IMPOUND ADMIN	.00	( 1,350.00)	.00	1,350.00	.0
10-51-620 EQUIP REPAIR AND MAINTENANCE	11.78	724.82	2,000.00	1,275.18	36.2
10-51-640 MEMBERSHIP	.00	25.00	400.00	375.00	6.3
10-51-660 TRAVEL AND TRAINING	.00	1,821.60	5,000.00	3,178.40	36.4
10-51-665 COMMUNITY RELATIONS	.00	45.38	1,300.00	1,254.62	3.5
10-51-705 CAPITAL LEASE	67.87	861.94	100.00	( 761.94)	861.9
10-51-840 POLICE CAPITAL OUTLAY	.00	.00	100.00	100.00	.0
10-51-841 VEHICLE LEASE	26,994.10	26,994.10	26,994.00	( .10)	100.0
10-51-850 NEW EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
10-51-856 BODY WORN CAMERA PROGRAM	.00	3,403.57	4,000.00	596.43	85.1
10-51-857 ASSET FORFEITURE EXPENSES	.00	.00	2,372.00	2,372.00	.0
<b>TOTAL POLICE</b>	<b>82,735.39</b>	<b>383,882.23</b>	<b>653,696.00</b>	<b>269,813.77</b>	<b>58.7</b>
<u>FIRE</u>					
10-53-340 UTILITIES	1,115.59	5,801.78	6,000.00	198.22	96.7
10-53-360 CONTRACTED PERSONNEL SERVICES	.00	205,000.00	410,000.00	205,000.00	50.0
10-53-366 INSURANCE	.00	4,496.32	1,000.00	( 3,496.32)	449.6
10-53-470 VEHICLE EXPENSE	.00	1,623.82	1,000.00	( 623.82)	162.4
<b>TOTAL FIRE</b>	<b>1,115.59</b>	<b>216,921.92</b>	<b>418,000.00</b>	<b>201,078.08</b>	<b>51.9</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING REGULATION</u>					
10-54-360 CONTRACT LABOR	4,100.00	25,300.00	55,000.00	29,700.00	46.0
10-54-472 MEMBERSHIP	.00	.00	400.00	400.00	.0
10-54-760 BLDG REGULATION SUPPLIES	.00	.00	600.00	600.00	.0
10-54-801 ABATEMENT	4,130.01	4,130.01	8,000.00	3,869.99	51.6
TOTAL BUILDING REGULATION	8,230.01	29,430.01	64,000.00	34,569.99	46.0
<u>PUBLIC WORKS</u>					
10-57-100 PERSONNEL SERVICES	10,011.95	23,648.57	16,149.00	( 7,499.57)	146.4
10-57-105 OVERTIME	.00	138.94	600.00	461.06	23.2
10-57-110 UNIFORM EXPENSE	32.52	235.54	200.00	( 35.54)	117.8
10-57-130 EMPLOYEE BENEFITS	3,676.39	7,115.60	8,500.00	1,384.40	83.7
10-57-280 INSURANCE	99.12	99.12	.00	( 99.12)	.0
10-57-340 UTILITIES	6.55	10,084.66	35,000.00	24,915.34	28.8
10-57-360 CONTRACT LABOR	94.16	900.65	1,000.00	99.35	90.1
10-57-460 MAINTENANCE AND SUPPLIES	237.43	897.81	500.00	( 397.81)	179.6
10-57-470 VEHICLE REPAIR/MAINT	( 33.74)	1,059.19	3,000.00	1,940.81	35.3
10-57-475 FUEL EXPENSE	99.56	4,511.57	2,000.00	( 2,511.57)	225.6
10-57-500 BUILDING MAINTENANCE	.00	10,992.63	10,000.00	( 992.63)	109.9
10-57-540 SMALL TOOLS	430.05	758.13	2,000.00	1,241.87	37.9
10-57-610 EQUIPMENT MAINTENANCE	.00	2,800.66	5,000.00	2,199.34	56.0
TOTAL PUBLIC WORKS	14,653.99	63,243.07	83,949.00	20,705.93	75.3
<u>CITY POOL</u>					
10-58-100 PERSONNEL SERVICES	.00	7,073.65	12,000.00	4,926.35	59.0
10-58-130 EMPLOYEE BENEFITS	.00	643.71	1,200.00	556.29	53.6
10-58-340 UTILITIES	561.38	3,545.29	5,000.00	1,454.71	70.9
10-58-460 MAINTENANCE AND SUPPLIES	222.04	1,837.73	1,500.00	( 337.73)	122.5
10-58-660 CERTIFYING	.00	200.00	500.00	300.00	40.0
TOTAL CITY POOL	783.42	13,300.38	20,200.00	6,899.62	65.8
<u>SUMMER SPLASH</u>					
10-59-100 PERSONNEL SERVICES	.00	2,402.67	5,000.00	2,597.33	48.1
10-59-130 EMPLOYEE BENEFITS	.00	239.77	300.00	60.23	79.9
10-59-460 SUPPLIES	.00	.00	300.00	300.00	.0
TOTAL SUMMER SPLASH	.00	2,642.44	5,600.00	2,957.56	47.2

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
10-60-340 UTILITIES	183.21	647.24	.00	( 647.24)	.0
10-60-460 MAINTENANCE AND SUPPLIES	286.49	2,585.32	1,460.00	( 1,125.32)	177.1
10-60-530 COMMUNITY RELATIONS/JULY 4TH	.00	1,026.48	9,000.00	7,973.52	11.4
10-60-704 SPECIAL ACTIVITIES	.00	282.76	800.00	517.24	35.4
10-60-706 COMMUNITY CENTER	38.24	532.29	800.00	267.71	66.5
<b>TOTAL PARKS &amp; RECREATION</b>	<b>507.94</b>	<b>5,074.09</b>	<b>12,060.00</b>	<b>6,985.91</b>	<b>42.1</b>
<u>LIBRARY AND COMMUNITY SERVICES</u>					
10-62-100 PERSONNEL SERVICES	6,189.24	51,694.80	81,133.00	29,438.20	63.7
10-62-105 OVERTIME	.00	.00	100.00	100.00	.0
10-62-130 EMPLOYEE BENEFITS	1,744.40	14,221.91	14,810.00	588.09	96.0
10-62-271 TELEPHONE	202.86	1,104.99	1,575.00	470.01	70.2
10-62-280 INSURANCE	198.22	198.22	.00	( 198.22)	.0
10-62-290 OFFICE SUPPLIES	.00	1,034.75	2,500.00	1,465.25	41.4
10-62-300 PRINTING	58.82	161.99	.00	( 161.99)	.0
10-62-340 UTILITIES	399.19	5,653.92	7,420.00	1,766.08	76.2
10-62-366 INMATE/JANITORIAL	176.99	812.37	1,300.00	487.63	62.5
10-62-460 MAINTENANCE AND SUPPLIES	.00	.00	100.00	100.00	.0
10-62-462 PEST CONTROL	.00	241.00	600.00	359.00	40.2
10-62-476 FUEL	30.93	30.93	80.00	49.07	38.7
10-62-480 COMPUTER EXPENSE	.00	.00	1,500.00	1,500.00	.0
10-62-481 INTERNET	1,490.80	10,438.12	3,800.00	( 6,638.12)	274.7
10-62-620 VEHICLE REPAIR & MAINT	.00	.00	300.00	300.00	.0
10-62-640 MEMBERSHIP	.00	65.00	100.00	35.00	65.0
10-62-660 TRAVEL AND TRAINING	30.00	320.00	500.00	180.00	64.0
10-62-701 E-RATE	.00	.00	9,000.00	9,000.00	.0
10-62-703 COMMUNITY RELATIONS	.00	.00	200.00	200.00	.0
10-62-705 CAPITAL OUTLAY	67.87	509.89	3,700.00	3,190.11	13.8
<b>TOTAL LIBRARY AND COMMUNITY SERVICES</b>	<b>10,589.32</b>	<b>86,487.89</b>	<b>128,718.00</b>	<b>42,230.11</b>	<b>67.2</b>
<u>CITY BUS</u>					
10-65-280 INSURANCE	.00	.00	700.00	700.00	.0
10-65-470 VEHICLE EXPENSE	.00	1,757.76	.00	( 1,757.76)	.0
10-65-475 FUEL EXPENSE	.00	307.39	.00	( 307.39)	.0
10-65-480 BUS LINE EXP	.00	740.21	2,000.00	1,259.79	37.0
<b>TOTAL CITY BUS</b>	<b>.00</b>	<b>2,805.36</b>	<b>2,700.00</b>	<b>( 105.36)</b>	<b>103.9</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CENTER</u>					
10-68-290 SUPPLIES	.00	199.31	1,650.00	1,450.69	12.1
10-68-340 UTILITIES	216.25	1,978.78	3,000.00	1,021.22	66.0
10-68-462 PEST CONTROL	.00	.00	600.00	600.00	.0
10-68-463 EQUIPMENT REPAIR	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL SENIOR CENTER</b>	<b>216.25</b>	<b>2,178.09</b>	<b>6,250.00</b>	<b>4,071.91</b>	<b>34.9</b>
<u>TOWN GRANTS</u>					
10-69-800 DONATIONS - ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-69-802 LIBRARY DONATIONS EXP	62.72	943.77	3,000.00	2,056.23	31.5
10-69-803 IT GRANT EXP	.00	.00	15,000.00	15,000.00	.0
10-69-804 MISC GRANT EXP	.00	.00	150,000.00	150,000.00	.0
10-69-805 BUILDING REGULATION EXP	.00	.00	10,000.00	10,000.00	.0
10-69-806 LIBRARY GRANTS EXP	.00	1,677.72	50,000.00	48,322.28	3.4
10-69-807 SENIOR CENTER GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-808 SUMMER SPLASH GRANT EXP	.00	856.33	5,000.00	4,143.67	17.1
10-69-810 E-RATE GRANT EXP	1,214.64	5,426.29	25,000.00	19,573.71	21.7
10-69-813 CITY BUS GRANT EXP	.00	2,560.38	100,000.00	97,439.62	2.6
10-69-814 LANDFILL GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-815 PUBLIC WORKS GRANT EXP	.00	.00	20,000.00	20,000.00	.0
10-69-816 COURT GRANT EXP	.00	.00	10,000.00	10,000.00	.0
10-69-817 SUMMER SPLASH DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-818 POLICE DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-819 GENERAL ADMIN GRANT EXP	.00	.00	50,000.00	50,000.00	.0
10-69-820 SEWER POND PROJECT EXP	.00	.00	2,000,000.00	2,000,000.00	.0
10-69-845 POLICE GRANT EXP	29,694.53	31,940.91	20,000.00	( 11,940.91)	159.7
10-69-846 AZDOHS GRANT EXPENDITURES	.00	.00	13,000.00	13,000.00	.0
10-69-847 AZGOHS GRANT EXPENDITURES	.00	13,416.11	50,000.00	36,583.89	26.8
10-69-849 BUS LINE EXP	896.87	4,060.68	.00	( 4,060.68)	.0
10-69-850 SCBA GRANT EXP	.00	.00	200,000.00	200,000.00	.0
10-69-851 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-69-857 BACK TO SCHOOL DONATIONS EXPEN	.00	3,492.30	2,000.00	( 1,492.30)	174.6
<b>TOTAL TOWN GRANTS</b>	<b>31,868.76</b>	<b>64,374.49</b>	<b>2,844,000.00</b>	<b>2,779,625.51</b>	<b>2.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>179,042.94</b>	<b>1,124,101.86</b>	<b>4,881,302.00</b>	<b>3,757,200.14</b>	<b>23.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>124,635.95</b>	<b>178,632.29</b>	<b>.00</b>	<b>( 178,632.29)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

POLICE - DHS GRANT - BP OT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
12-30-800 DHS GRANT BP O/T	.00	13,476.74	185,000.00	171,523.26	7.3
TOTAL REVENUE	.00	13,476.74	185,000.00	171,523.26	7.3
TOTAL FUND REVENUE	.00	13,476.74	185,000.00	171,523.26	7.3

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

POLICE - DHS GRANT - BP OT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
12-40-130 EMPLOYEE BENEFITS	379.12	2,213.17	185,000.00	182,786.83	1.2
12-40-131 DUI TASK FORCE OVER TIME	.00	540.08	.00	( 540.08)	.0
12-40-135 PUBLIC SAFETY RETIREMENT	327.36	2,467.71	.00	( 2,467.71)	.0
12-40-840 AUTHORIZED EXPENDITURES	1,241.90	9,595.06	.00	( 9,595.06)	.0
TOTAL EXPENDITURES	<u>1,948.38</u>	<u>14,816.02</u>	<u>185,000.00</u>	<u>170,183.98</u>	<u>8.0</u>
TOTAL FUND EXPENDITURES	<u>1,948.38</u>	<u>14,816.02</u>	<u>185,000.00</u>	<u>170,183.98</u>	<u>8.0</u>
NET REVENUE OVER EXPENDITURES	<u>( 1,948.38)</u>	<u>( 1,339.28)</u>	<u>.00</u>	<u>1,339.28</u>	<u>.0</u>



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
20-30-200 FINES AND BAILS	8,849.67	76,673.56	174,000.00	97,326.44	44.1
20-30-300 BONDS	.00	.00	100.00	100.00	.0
20-30-400 RESTITUTION	.00	.00	100.00	100.00	.0
20-30-500 JCEF	.00	.00	100.00	100.00	.0
<b>TOTAL REVENUE</b>	<b>8,849.67</b>	<b>76,673.56</b>	<b>174,300.00</b>	<b>97,626.44</b>	<b>44.0</b>
<b>TOTAL FUND REVENUE</b>	<b>8,849.67</b>	<b>76,673.56</b>	<b>174,300.00</b>	<b>97,626.44</b>	<b>44.0</b>

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-40-200 FINES AND BAILS	9,893.73	83,786.14	174,000.00	90,213.86	48.2
20-40-400 RESTITUTION	.00	.00	100.00	100.00	.0
20-40-401 BOND	.00	.00	100.00	100.00	.0
20-40-500 JCEF	.00	.00	100.00	100.00	.0
<b>TOTAL EXPENDITURES</b>	<b>9,893.73</b>	<b>83,786.14</b>	<b>174,300.00</b>	<b>90,513.86</b>	<b>48.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>9,893.73</b>	<b>83,786.14</b>	<b>174,300.00</b>	<b>90,513.86</b>	<b>48.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 1,044.06)</b>	<b>( 7,112.58)</b>	<b>.00</b>	<b>7,112.58</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

VOL FIREFIGHTER PENSION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
22-30-100 INTEREST REVENUE	.00	.41	600.00	599.59	.1
TOTAL REVENUE	.00	.41	600.00	599.59	.1
TOTAL FUND REVENUE	.00	.41	600.00	599.59	.1

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

VOL FIREFIGHTER PENSION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
22-40-800 MISCELLANEOUS EXPENSE	.00	.00	600.00	600.00	.0
TOTAL EXPENDITURES	.00	.00	600.00	600.00	.0
TOTAL FUND EXPENDITURES	.00	.00	600.00	600.00	.0
NET REVENUE OVER EXPENDITURES	.00	.41	.00	( .41)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
23-30-300 GAS TAX REVENUES - HURF	15,019.49	96,473.63	150,677.00	54,203.37	64.0
23-30-320 HURF REPAYMENT	.00	.00	17,000.00	17,000.00	.0
23-30-800 MISCELLANOUS REVENUE	.00	.00	100.00	100.00	.0
TOTAL REVENUE	15,019.49	96,473.63	167,777.00	71,303.37	57.5
TOTAL FUND REVENUE	15,019.49	96,473.63	167,777.00	71,303.37	57.5

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROAD USERS ADMIN</u>					
23-40-340 UTILITIES	2,322.05	6,966.15	.00	( 6,966.15)	.0
23-40-460 MAINTENANCE AND SUPPLIES	.00	1,901.68	4,050.00	2,148.32	47.0
23-40-475 FUEL	290.69	1,354.30	1,080.00	( 274.30)	125.4
23-40-490 ROAD REPAIR	.00	1,820.00	71,422.00	69,602.00	2.6
23-40-610 EQUIPMENT REPAIR	.00	6,336.76	7,500.00	1,163.24	84.5
23-40-831 CAPITAL OUTLAY	.00	.00	83,725.00	83,725.00	.0
TOTAL ROAD USERS ADMIN	<u>2,612.74</u>	<u>18,378.89</u>	<u>167,777.00</u>	<u>149,398.11</u>	<u>11.0</u>
TOTAL FUND EXPENDITURES	<u>2,612.74</u>	<u>18,378.89</u>	<u>167,777.00</u>	<u>149,398.11</u>	<u>11.0</u>
NET REVENUE OVER EXPENDITURES	<u><u>12,406.75</u></u>	<u><u>78,094.74</u></u>	<u><u>.00</u></u>	<u><u>( 78,094.74)</u></u>	<u><u>.0</u></u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

STATE HURF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>						
28-30-300	STATE HURF	.00	.00	161,448.00	161,448.00	.0
	TOTAL REVENUE	.00	.00	161,448.00	161,448.00	.0
	TOTAL FUND REVENUE	.00	.00	161,448.00	161,448.00	.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

STATE HURF

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STATE HURF EXPENDITURES</u>					
28-40-122 MISC. EXPENSE	.00	.00	161,448.00	161,448.00	.0
TOTAL STATE HURF EXPENDITURES	.00	.00	161,448.00	161,448.00	.0
TOTAL FUND EXPENDITURES	.00	.00	161,448.00	161,448.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GRANT OPPORTUNITY

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT REVENUE</u>						
29-30-800	GRANT REVENUE CDBG	120.00	120.00	498,736.00	498,616.00	.0
	TOTAL GRANT REVENUE	120.00	120.00	498,736.00	498,616.00	.0
	TOTAL FUND REVENUE	120.00	120.00	498,736.00	498,616.00	.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GRANT OPPORTUNITY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT EXPENDITURES</u>					
29-40-840 AUTHORIZED EXPENDITURES	5,700.00	15,192.50	498,736.00	483,543.50	3.1
TOTAL GRANT EXPENDITURES	5,700.00	15,192.50	498,736.00	483,543.50	3.1
TOTAL FUND EXPENDITURES	5,700.00	15,192.50	498,736.00	483,543.50	3.1
NET REVENUE OVER EXPENDITURES	( 5,580.00)	( 15,072.50)	.00	15,072.50	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

EFFLUENT RECHARGE PROJ

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT REVENUE</u>					
31-30-851 WIFA DISBURSEMENT	.00	1,036,540.00	1,770,000.00	733,460.00	58.6
TOTAL GRANT REVENUE	.00	1,036,540.00	1,770,000.00	733,460.00	58.6
TOTAL FUND REVENUE	.00	1,036,540.00	1,770,000.00	733,460.00	58.6

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

EFFLUENT RECHARGE PROJ

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT EXPENDITURES</u>						
31-40-850	SEWER CLOSURE CONSTRUCTION	1,245.47	1,027,785.47	1,770,000.00	742,214.53	58.1
	TOTAL GRANT EXPENDITURES	1,245.47	1,027,785.47	1,770,000.00	742,214.53	58.1
	TOTAL FUND EXPENDITURES	1,245.47	1,027,785.47	1,770,000.00	742,214.53	58.1
	NET REVENUE OVER EXPENDITURES	( 1,245.47)	8,754.53	.00	( 8,754.53)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
51-30-200 WATER SALES	25,878.79	213,262.30	388,000.00	174,737.70	55.0
51-30-202 RC: RECONNECT FEE	.00	.00	1,000.00	1,000.00	.0
51-30-203 WTO: WATER TURN ON FEE	.00	720.00	.00	( 720.00)	.0
51-30-300 CONNECTION FEES	90.00	900.00	1,300.00	400.00	69.2
51-30-400 PENALTIES & FORFEITURES	( 5.87)	4,060.34	6,000.00	1,939.66	67.7
51-30-900 MISCELLANEOUS	545.16	620.16	.00	( 620.16)	.0
51-30-950 WF SAVINGS TRANSFERS IN	.00	.00	5,000.00	5,000.00	.0
TOTAL REVENUE	26,508.08	219,562.80	401,300.00	181,737.20	54.7
TOTAL FUND REVENUE	26,508.08	219,562.80	401,300.00	181,737.20	54.7

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-100 PERSONNEL SERVICES	5,851.80	53,129.26	102,813.00	49,683.74	51.7
51-40-105 OVERTIME	450.00	1,075.24	4,000.00	2,924.76	26.9
51-40-107 STAND BY TIME	.00	.00	3,510.00	3,510.00	.0
51-40-110 UNIFORM EXPENSE	146.24	1,081.69	2,400.00	1,318.31	45.1
51-40-130 EMPLOYEE BENEFITS	1,413.05	16,043.14	30,000.00	13,956.86	53.5
51-40-280 INSURANCE	198.24	198.24	2,000.00	1,801.76	9.9
51-40-290 OFFICE SUPPLIES	60.82	1,236.75	2,000.00	763.25	61.8
51-40-300 PRINTING	208.54	393.73	.00	( 393.73)	.0
51-40-340 UTILITIES	3,113.97	22,942.57	47,000.00	24,057.43	48.8
51-40-360 CONTRACT LABOR	423.75	4,424.03	10,000.00	5,575.97	44.2
51-40-370 SALES TAX	.00	.00	30,000.00	30,000.00	.0
51-40-440 POSTAGE	.00	1,186.04	3,000.00	1,813.96	39.5
51-40-460 MAINTENANCE & SUPPLIES	252.52	8,120.65	20,000.00	11,879.35	40.6
51-40-470 VEHICLE EXPENSE	837.63	7,293.52	11,000.00	3,706.48	66.3
51-40-472 METER REPLACEMENT	133.64	5,315.07	14,477.00	9,161.93	36.7
51-40-475 FUEL EXPENSE	1,000.27	4,689.48	10,000.00	5,310.52	46.9
51-40-476 DIESEL FUEL	.00	.00	4,000.00	4,000.00	.0
51-40-480 COMPUTER EXPENSE	.00	.00	100.00	100.00	.0
51-40-510 WATER TESTS	60.00	664.82	7,500.00	6,835.18	8.9
51-40-610 EQUIPMENT MAINTENANCE	699.25	6,329.32	21,000.00	14,670.68	30.1
51-40-650 PROFESSIONAL SERVICES	975.00	22,749.33	40,000.00	17,250.67	56.9
51-40-660 TRAVEL	.00	.00	1,000.00	1,000.00	.0
51-40-840 WATER CAPITAL OUTLAY	48,361.00	49,011.46	35,000.00	( 14,011.46)	140.0
51-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
<b>TOTAL WATER EXPENDITURES</b>	<b>64,185.72</b>	<b>205,884.34</b>	<b>401,300.00</b>	<b>195,415.66</b>	<b>51.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>64,185.72</b>	<b>205,884.34</b>	<b>401,300.00</b>	<b>195,415.66</b>	<b>51.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 37,677.64)</b>	<b>13,678.46</b>	<b>.00</b>	<b>( 13,678.46)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
52-30-100 INTEREST EARNINGS	.00	.00	200.00	200.00	.0
52-30-200 SEWER SERVICES	19,285.59	151,604.01	254,000.00	102,395.99	59.7
52-30-300 CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
52-30-950 WF SAVINGS TRANSFERS IN	.00	.00	11,077.00	11,077.00	.0
<b>TOTAL REVENUE</b>	<b>19,285.59</b>	<b>151,604.01</b>	<b>266,277.00</b>	<b>114,672.99</b>	<b>56.9</b>
<b>TOTAL FUND REVENUE</b>	<b>19,285.59</b>	<b>151,604.01</b>	<b>266,277.00</b>	<b>114,672.99</b>	<b>56.9</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-40-100 PERSONNEL SERVICES	2,408.22	42,297.84	85,115.00	42,817.16	49.7
52-40-105 OVERTIME	.00	625.22	800.00	174.78	78.2
52-40-107 STAND BY TIME	.00	.00	3,510.00	3,510.00	.0
52-40-110 UNIFORM EXPENSE	146.24	1,081.72	1,000.00	( 81.72)	108.2
52-40-130 EMPLOYEE BENEFITS	563.50	13,201.94	32,000.00	18,798.06	41.3
52-40-280 INSURANCE	99.12	99.12	2,000.00	1,900.88	5.0
52-40-340 UTILITIES	518.50	3,867.25	7,500.00	3,632.75	51.6
52-40-360 CONTRACT LABOR	423.74	4,323.02	7,500.00	3,176.98	57.6
52-40-440 POSTAGE	.00	.00	1,500.00	1,500.00	.0
52-40-460 MAINTENANCE AND SUPPLIES	120.48	738.55	11,000.00	10,261.45	6.7
52-40-470 VEHICLE EXPENSE	90.00	1,027.70	3,000.00	1,972.30	34.3
52-40-475 FUEL	456.63	2,194.61	10,000.00	7,805.39	22.0
52-40-480 COMPUTER EXPENSE	.00	.00	100.00	100.00	.0
52-40-516 ADEQ FEES	.00	2,988.00	4,000.00	1,012.00	74.7
52-40-610 EQUIPMENT MAINTENANCE	70.22	247.48	7,500.00	7,252.52	3.3
52-40-630 SEWER CHEMICALS	.00	217.50	1,100.00	882.50	19.8
52-40-650 PROFESSIONAL SERVICES	.00	4,530.50	12,000.00	7,469.50	37.8
52-40-702 SEWAGE POND COMPLIANCE	1,810.00	3,677.50	4,000.00	322.50	91.9
52-40-750 DEBT SERVICE	.00	.00	10,952.00	10,952.00	.0
52-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
52-40-925 MUFFIN MONSTER PAYMENT	.00	.00	3,500.00	3,500.00	.0
52-40-950 PAYMENT ON WIFA LOAN	.00	.00	57,700.00	57,700.00	.0
<b>TOTAL SEWER EXPENDITURES</b>	<b>6,706.65</b>	<b>81,117.95</b>	<b>266,277.00</b>	<b>185,159.05</b>	<b>30.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>6,706.65</b>	<b>81,117.95</b>	<b>266,277.00</b>	<b>185,159.05</b>	<b>30.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>12,578.94</b>	<b>70,486.06</b>	<b>.00</b>	<b>( 70,486.06)</b>	<b>.0</b>



TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GARBAGE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>						
54-30-100	INTEREST EARNINGS	.00	.00	200.00	200.00	.0
54-30-200	SALES RECEIPTS	12,524.18	86,545.13	147,175.00	60,629.87	58.8
	TOTAL REVENUE	<u>12,524.18</u>	<u>86,545.13</u>	<u>147,375.00</u>	<u>60,829.87</u>	<u>58.7</u>
	TOTAL FUND REVENUE	<u>12,524.18</u>	<u>86,545.13</u>	<u>147,375.00</u>	<u>60,829.87</u>	<u>58.7</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
54-40-360 CONTRACT LABOR	11,985.97	84,826.79	132,000.00	47,173.21	64.3
54-40-450 EQUIPMENT/SUPPLIES	.00	.00	500.00	500.00	.0
54-40-821 TOWN TRASH SERVICE	.00	.00	500.00	500.00	.0
54-40-850 ADMIN FEES TRANSFER TO GF	.00	156.58	14,375.00	14,218.42	1.1
TOTAL GARBAGE EXPENDITURES	<u>11,985.97</u>	<u>84,983.37</u>	<u>147,375.00</u>	<u>62,391.63</u>	<u>57.7</u>
TOTAL FUND EXPENDITURES	<u>11,985.97</u>	<u>84,983.37</u>	<u>147,375.00</u>	<u>62,391.63</u>	<u>57.7</u>
NET REVENUE OVER EXPENDITURES	<u>538.21</u>	<u>1,561.76</u>	<u>.00</u>	<u>( 1,561.76)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
55-30-100 INTEREST EARNINGS	.00	.00	500.00	500.00	.0
55-30-200 SALES - LANDFILL	103,509.05	789,951.68	1,318,271.00	528,319.32	59.9
55-30-201 LATE PENALTIES	.00	.00	500.00	500.00	.0
55-30-205 MISC.REVENUE	.00	140.00	800.00	660.00	17.5
55-30-210 TIPPING FEES	14,004.77	93,276.26	142,500.00	49,223.74	65.5
55-30-930 CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL REVENUE</b>	<b>117,513.82</b>	<b>883,367.94</b>	<b>1,512,571.00</b>	<b>629,203.06</b>	<b>58.4</b>
<u>SOURCE 36</u>					
55-36-400 SALE OF FIXED ASSETS	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL SOURCE 36</b>	<b>.00</b>	<b>.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>117,513.82</b>	<b>883,367.94</b>	<b>1,562,571.00</b>	<b>679,203.06</b>	<b>56.5</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2022

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LANDFILL EXPENDITURES</u>					
55-40-100 PERSONNEL SERVICES	14,497.92	130,136.67	220,000.00	89,863.33	59.2
55-40-105 OVERTIME	705.38	4,906.15	16,000.00	11,093.85	30.7
55-40-110 UNIFORM EXPENSE	531.92	4,020.31	6,000.00	1,979.69	67.0
55-40-130 EMPLOYEE BENEFITS	3,940.24	32,941.97	80,000.00	47,058.03	41.2
55-40-265 BANK COSTS/FEEES	1,124.92	19,829.99	38,000.00	18,170.01	52.2
55-40-280 INSURANCE	594.71	594.71	6,000.00	5,405.29	9.9
55-40-290 OFFICE SUPPLIES	135.65	646.32	600.00	( 46.32)	107.7
55-40-300 PRINTING	62.02	113.26	.00	( 113.26)	.0
55-40-337 PROPERTY LEASE	52,000.00	364,000.00	624,000.00	260,000.00	58.3
55-40-338 LF FINANCIAL ASSURANCE	.00	40,000.00	40,000.00	.00	100.0
55-40-340 UTILITIES	750.79	5,319.94	10,000.00	4,680.06	53.2
55-40-350 SAFETY EQUIPMENT	.00	55.57	1,500.00	1,444.43	3.7
55-40-360 CONTRACT LABOR	941.67	10,338.94	25,000.00	14,661.06	41.4
55-40-440 POSTAGE	.00	178.96	500.00	321.04	35.8
55-40-460 MAINTENANCE & SUPPLIES	393.42	16,751.35	50,000.00	33,248.65	33.5
55-40-470 VEHICLE EXPENSE	.00	1,215.43	5,000.00	3,784.57	24.3
55-40-475 FUEL EXPENSE	10,753.42	67,171.45	72,500.00	5,328.55	92.7
55-40-480 COMPUTER EXPENSE	86.47	356.79	1,500.00	1,143.21	23.8
55-40-515 ENGINEERING SERVICES	3,190.00	3,190.00	1,000.00	( 2,190.00)	319.0
55-40-516 ADEQ FEES	7,938.75	7,938.75	15,000.00	7,061.25	52.9
55-40-610 EQUIPMENT MAINTENANCE	56,349.17	96,189.26	54,000.00	( 42,189.26)	178.1
55-40-650 PROFESSIONAL SERVICES/AUDIT	2,294.00	11,033.00	22,000.00	10,967.00	50.2
55-40-660 TRAVEL - TRAVEL/TRAINING	.00	1,980.25	2,900.00	919.75	68.3
55-40-705 CAPITAL LEASE	6,764.69	40,588.14	81,180.00	40,591.86	50.0
55-40-710 CAPITAL EQUIPMENT	.00	.00	70,000.00	70,000.00	.0
55-40-840 LANDFILL CAPITAL OUTLAY	.00	.00	63,891.00	63,891.00	.0
55-40-846 CONTINGENCY EXP	.00	.00	50,000.00	50,000.00	.0
55-40-855 METHANE MONITORING	.00	3,993.45	6,000.00	2,006.55	66.6
<b>TOTAL LANDFILL EXPENDITURES</b>	<b>163,055.14</b>	<b>863,490.66</b>	<b>1,562,571.00</b>	<b>699,080.34</b>	<b>55.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>163,055.14</b>	<b>863,490.66</b>	<b>1,562,571.00</b>	<b>699,080.34</b>	<b>55.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 45,541.32)</b>	<b>19,877.28</b>	<b>.00</b>	<b>( 19,877.28)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

HOLIDAY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
86-30-200 HOLIDAY FUND DONATION	109.00	1,889.00	4,000.00	2,111.00	47.2
TOTAL REVENUE	109.00	1,889.00	4,000.00	2,111.00	47.2
TOTAL FUND REVENUE	109.00	1,889.00	4,000.00	2,111.00	47.2

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

HOLIDAY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HOLIDAY FUND EXPENDITURES</u>						
86-40-100	CHILDREN'S FUND GIFTS/FOOD	153.72	522.74	4,000.00	3,477.26	13.1
	TOTAL HOLIDAY FUND EXPENDITURES	153.72	522.74	4,000.00	3,477.26	13.1
	TOTAL FUND EXPENDITURES	153.72	522.74	4,000.00	3,477.26	13.1
	NET REVENUE OVER EXPENDITURES	( 44.72)	1,366.26	.00	( 1,366.26)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

AMERICAN RELIEF PROGRAM ACT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>SOURCE 30</u>						
88-30-200	ARPA FUNDS	.00	289,894.76	289,894.76	.00	100.0
TOTAL SOURCE 30		.00	289,894.76	289,894.76	.00	100.0
TOTAL FUND REVENUE		.00	289,894.76	289,894.76	.00	100.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2022

AMERICAN RELIEF PROGRAM ACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
88-40-100 AUTHORIZED EXPENDITURES	.00	.00	289,894.76	289,894.76	.0
TOTAL DEPARTMENT 40	.00	.00	289,894.76	289,894.76	.0
TOTAL FUND EXPENDITURES	.00	.00	289,894.76	289,894.76	.0
NET REVENUE OVER EXPENDITURES	.00	289,894.76	.00	( 289,894.76)	.0



## Apple Developer Program Enrollment

Brandy Thorpe | Sign Out

### Just a bit more info.

**Address**

500 N. Gonzales Blvd

optional

Apartment, suite, unit, floor, etc.

**City / Town**

Town of Huachuca City

**State / Province**

Arizona

**Zip / Postal Code**

85616

**Region**

United States

**Website**

huachucacityaz.gov

**Phone Number**

52

5206780177

+ext

Intl. Code

Phone Number

Extension

**Tax ID / National ID**optional

This is a number assigned by local government agencies to identify a business within the local market. Examples include the VAT Number in Europe, the Siret Number in France, the Company Number in Australia, and the State Registry Number in Brazil.

### Confirm your signing authority.

- I am the owner/founder and have the authority to bind my organization to legal agreements.
- My organization has given me the authority to bind it to legal agreements.

Confirm that you have the authority to sign legal agreements on behalf of your organization.

**Your Work Email**

sharvey@huachucacityaz.gov

### Provide a reference who can verify your signature authority.

First Name

Johann

Last Name

Wallace

Job Title

Mayor

Work Email

jwallace@huachucacityaz.gov

Phone Number

1	(520) 678-0177	+ext
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Intl. Code

Phone Number

Extension

### Would you like to request a fee waiver?

- No, I decline a membership fee waiver.
- Yes, I would like to request a fee waiver.

By checking this box and clicking continue, I agree that I am submitting this form on behalf of a nonprofit organization, accredited educational institution, or government entity that will distribute only free apps without in-app purchase on the App Store. I acknowledge that the approval of my request is at Apple's sole discretion and understand that Apple reserves the right to determine eligibility criteria and may request additional documentation. The annual membership fee will be reinstated if this organization becomes ineligible for the fee waiver for any reason or at any time at Apple's sole discretion.

Nonprofit organizations, accredited educational institutions, and government entities that will distribute only free apps on the App Store and are based in eligible regions can request to have their annual membership fee waived. [Learn more.](#)

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Developer [Enroll](#)

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**Develop**

Xcode  
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Swift Playgrounds  
TestFlight

**Distribute**

Developer Program  
App Store  
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Mac Software

**Support**

Articles  
Developer Forums  
Feedback & Bug Reporting  
System Status

# Town of Huachuca City

## PROCLAMATION NO. 2022-02

A PROCLAMATION OF THE MAYOR OF THE TOWN OF HUACHUCA CITY, COCHISE COUNTY, ARIZONA, DECLARING MARCH 2, 2022, AS "READ ACROSS AMERICA DAY."

WHEREAS, the leadership of Huachuca City stands firmly committed to promoting reading as the catalyst for our children's future academic success, their preparation for our region's jobs of the future, and their ability to compete in the global economy; and

WHEREAS, Huachuca City encourages community involvement in the education of our youth, grounded in the principle that educational investment is key to the community's wellbeing and long-term quality of life; and

WHEREAS, "Read Across America Day," a national celebration of reading on March 2, 2022, the birthdate of Dr. Seuss, promotes reading and adult involvement in the education of our community's children; and

WHEREAS, reading is the foundation of countless skills and boundless possibilities—it sets children on the path to a lifetime of discovery and enjoyment; and

WHEREAS, we celebrate our teachers, librarians, parents and other champions of reading who help launch our children on a path to professional success and personal fulfillment.

NOW, THEREFORE, I, Johann R. Wallace, Mayor of the Town of Huachuca City, Arizona, by the authority vested in me by the laws of the State of Arizona and Town Code hereby proclaim March, 2, 2022, as Read Across America Day in the Town of Huachuca City, and I encourage everyone to visit our library and make a date with a book.

PROCLAIMED by the Mayor of the Town of Huachuca City, Cochise County, Arizona, this 24th day of February, 2022.

\_\_\_\_\_  
Johann R. Wallace, Mayor

ATTEST:

\_\_\_\_\_  
Brandye Thorpe, Town Clerk

\_\_\_\_\_  
Thomas Benavidez, Town Attorney



2422 N Firehouse Lane - Huachuca City, AZ 85616

January 31, 2022

Huachuca City  
500 N Gonzales Blvd  
Huachuca City, AZ 85616

Re: RFP for Fire Protection, Emergency Medical, and Fire Prevention Services – Proposal #1

To RFP Evaluators:

Whetstone Fire District is excited to offer this proposal to Huachuca City. The Whetstone Fire District is a political subdivision of the State of Arizona responsible for fire and emergency services in northwestern Cochise County operating according to Title 48 of Arizona Revised Statutes. The Whetstone Fire District is the current emergency service provider for the Town of Huachuca City under an intergovernmental agreement that became effective November 1, 2017.

Whetstone Fire District is an all-hazard response agency. We respond and mitigate all forms of fire including structure fires, vehicle fires, and wildland fires. Our EMS response includes both BLS and ALS care and treatment, as well as transport within our Certificate of Necessity. Additional services offered by Whetstone Fire District include fire prevention, code enforcement, technical rescue, car seat installation, wildland fire response, and a variety of training as well as community outreach programs.

This proposal is a continuation of 24/7 fire service with advanced life support at a cost of \$449,846 annually with adjustments yearly based on a mutually chosen CPI and minimum wage adjustments. This would be an updated contract with future annexation as an option. If annexation is pursued and completed in the future and Fire District taxes are collected the Huachuca City leadership would no longer have to contract for fire service related services. Ultimately saving the town over \$400,000. This proposal is designed to promote the economy of scale and reduce duplication of efforts and services. The term proposed is 5 years with annual reviews but is negotiable for a longer term.

In the first year, the cost would be \$449,849. There would be no gaps in service. This includes personnel services, apparatus, and equipment, maintenance, fuel, etc. The only other fees that would apply to the town are future prevention fees for plan review and new construction, which would be developed to match or at least be similar to the Town's fee schedule for consistency and paid by the developer or person starting the project. The District has currently stopped billing for a treat and transfer or treat and refer patients within the Town's boundaries.

This proposal is good for 90 days.

Sincerely,

Steve Hasson  
Fire Board Chairman

## RFP Emergency Medical and Fire Protection Services

# Proposal #1

## 24 Hour Coverage

For Fire and EMS services within the Town Limits of Huachuca City.

Whetstone Fire District  
2422 N Firehouse Ln  
Huachuca City, Arizona 85616  
(520) 456-1717 Office  
(520) 456-0120 Fax  
Steve Hasson, FireBoard Chair  
[shasson@whetstonefire.org](mailto:shasson@whetstonefire.org)  
Robert Jarvis, Fire Chief   
[rjarvis@whetstonefire.org](mailto:rjarvis@whetstonefire.org)

## **A. Proposal**

That the Whetstone Fire District will provide Fire and EMS response to the Town of Huachuca City and its contract service area(s). That the Whetstone Fire District will provide these services under a contract agreement with all parties in agreement. That the contract is signed by all parties involved, with a five-year contract life, renewable, with a yearly review to adjust the price based on the Consumer Price Index (CPI) and cost of living or minimum wage increase. We ask that the Town of Huachuca City considers passing an ordinance and/or resolution allowing the annexation of the town into the Whetstone Fire District for fire services, thereby relieving itself of the financial burden.

## **B. Background and Project Summary/Scope**

The Whetstone Fire District is a political subdivision of the State of Arizona responsible for fire and emergency services in northwestern Cochise County operating according to Title 48-261, Title 48-802, Title 48-803, and Title 48-805 of Arizona Revised Statutes. The Whetstone Fire District is the current emergency service provider for the Town of Huachuca City under an intergovernmental agreement that became effective November 1, 2017. Whetstone Fire District operates and maintains two fire stations, one in Whetstone and another in the Town of Huachuca City. The District is governed by a five-member Board of Directors elected by the Whetstone Fire District registered voters. Under the Board's direction, a Fire Chief manages the fire stations within an approximately 73 square mile area and 23 employees: (15) full-time, (6) part-time, and (2) volunteers.

Currently, Whetstone Fire District provides emergency services to the Whetstone and Huachuca City residents using a combination service delivery model, having full-time employees supplemented with part-time and volunteer personnel. The Whetstone Fire District will continue to provide these services to the Town of Huachuca City, staffing the station located at 502 N Gonzales Blvd. Standard staffing will be advance life support (ALS) (minimum of EMT & Paramedic) capable crew of one Fire Lieutenant and one Firefighter Monday-Sunday 24 hours a day. The Whetstone Fire District will continue to provide fire and EMS incident response, administrative, and fire prevention services such as record keeping and reporting, business inspections, fire investigations, incident command, and plan reviews by qualified staff. Along with its services, Whetstone Fire District would also participate in the development and delivery of community programs and events as well as public education. Whetstone Fire District will embrace a philosophy of cooperation with the Town and its employees, residents, contractors, and other agencies providing services to the town.

Whetstone Fire District is an all-hazard response agency. We respond and mitigate all forms of fire including structure fires, vehicle fires, and wildland fires. Our EMS response includes both BLS and ALS care and treatment, as well as transport within our Certificate of Necessity (CON). We have firefighters and staff trained in hazardous materials response, technical rescue including high angle rope rescue. All our engines are equipped with a complete set of vehicle extrication tools and all firefighters on our staff

train regularly with those tools. Our Lieutenants are trained in incident command and basic fire-tactics, while our Captains and Chief Officers have more advanced skill sets for incident command and advanced tactics.

New leadership has a long history of community engagement, and education, and is looking to enhance the Whetstone Fire District's community and fire prevention programs and philosophy. Although this is not an entirely new philosophy as Whetstone in the past has held safety events, car seat installs, Halloween events, supporting families in need during Thanksgiving and Christmas including food and toy drives, hosted regional classes, and provided smoke detectors with installation.

#### **Advantages of Contract Fire Services with WFD:**

1. Avoidance of redundancy/duplication
2. Economy of scale
3. Combined resources, including vehicles
4. Consistent Training – New online training and management for consistency
5. Elimination of duplicate services
6. Maintain current staffing/paid, part-time, volunteer
7. Rapid Advanced Life Support response times – Average 3 minutes to on-scene
8. Maintain reduced insurance rates (vehicles, malpractice, etc.).
9. Maintain reduced overhead costs.
10. Larger tax base (possible lower tax rates when values go up)
11. Grant opportunities
12. Standard Operating Guidelines/Policies
13. Tactical channel, dispatch channel
14. Fire Code Enforcement
15. Fire Cause and Determination Personnel (arson investigation)
16. OSHA Two-in Two-out rule (rapid, reliable support from staff stationed in Whetstone)
17. NFPA Compliance (We strive for NFPA compliance, I know of no agency being 100% complaint)
18. ISO rating 4 (current)

#### **Disadvantages:**

##### **Town of Huachuca City not staying with Whetstone Fire District**

The Town Huachuca City has equipment and apparatus most of that equipment has now exceeded its usability and life span. All the town's structural personal protective equipment was surpluses, having none available purchase of new gear would be required. The town's Self-Contained Breathing Apparatus (SCBAs) will not be covered by warranty or serviceable in 5 years because Avon (aka ISI) no longer provides SCBAs to the fire service or parts for repair. Two of the Town's fire engines need repairs exceeding the value of the apparatus. Most of the hose belonging to the town is outside NFPA standard for recommended replacement. WFD will need to provide most of the equipment and apparatus to provide required services. This reflects in the cost for the current proposal.

## Whetstone Fire District

Whetstone Fire District will need to provide most of the equipment and apparatus that create financial risk/commitments that outlive the terms of this proposed agreement.

### C. Methodology

23 employees \*6 assigned to be stationed in Huachuca City but all available as needed\*



Of those employees:



We have several new employees scheduled for the next academy. Whetstone Fire District does host a Firefighter I and II academy yearly for State Certification, as well as CPR, ACLS, and PALS classes. Whetstone Fire Training Division has the capabilities and authorization to host numerous State Fire Classes. Whetstone Fire Chief sits on the AZ State Fire Training Committee.

We propose a 24/7 staffing model with a Lieutenant and a firefighter with at least 1 being a paramedic. This will be maintained by contract and even after annexation. We currently average a 3 minute response time to most (85%) of the calls in Huachuca City. We also can respond from the Whetstone station and be on the scene in 7 minutes for most (85%) of the calls. Considering we are a combination



department we meet NFPA 1720 for response standards both for time and manpower for fire response. At times mutual aid is used to make the benchmark for NFPA 1720.

Through the use of grants, online training, and a new senior staff we are expanding our capabilities and adding or in some cases updating philosophies. With grants, we are poised to update equipment such as hoses, SCBAs, turnouts, and cardiac monitors. We have already purchased 2 new engines and allocated one already to the Huachuca City station.

We are in the process of updating to a newer fire code and will gladly use the 2021 ICC Fire code in Huachuca City to be consistent with the town. We have instituted online fire and EMS training to supplement and enhance the practical training that is in place. The physical fitness equipment has been upgraded and expanded recently. As mentioned above the new Chief and senior staff have increased the emphasis on public education and interaction, no more islands we are now building bridges.

If the Town of Huachuca City, pursues Whetstone Fire District annexing the Town Limits into the boundaries of the Whetstone Fire District, the town would relieve itself of having to provide these services, and in turn, would save contracted revenues which could be used towards other projects in the town. The liability would then turn to the Whetstone Fire District solely; this could lead to greater savings for the town by avoidance of redundancy reducing fleet size, malpractice, and workers compensation insurance costs. The cost of the Fire Department would fall on the property owners of the town using a secondary assessed tax valuation, improving the District's scale of economy. Residents then would be eligible to serve on the Fire District Board; the annexation process would follow the guidelines of Title 48 of the Arizona Revised Statutes as it pertains to fire districts.

Use of the station is necessary to have timely responses and to have access to the SCBA air compressor. Access to the station will be granted but limited to 1 or 2 town employees to access IT equipment. We have personal items to protect and have HIPPA protected information, and scheduled drugs like morphine that we must protect. I think the happy medium will be limiting access to 1 or 2 pre-authorized people and pre-notification. The building will remain with the City for maintenance and repair since some of the systems are overlapping. The District will see to general cleaning and minor do-it-yourself stuff.

The equipment/apparatus that Whetstone Fire would be interested in utilizing from Huachuca City is the Ferrara Intruder Engine and Ford-550 Brush Truck. Both of these would be in more of a backup role for the Huachuca City response area. The contract will include the use of current Huachuca City Suppression equipment with the WFD maintaining the apparatus if granted in the contract. The Town may choose to release this equipment to the District and we would assume any payments. The District currently uses the City of Sierra Vista Fleet Services for general maintenance and manufacturer designated shops for specialty repairs.

### **Operational Effectiveness**

Working to reduce the redundancy and to leverage the scale of the economy helps both agencies. This program is effective because we maintain the scope, level, and type of service the community expects deserves, and routinely comment about favorably. This will be an easy transition since we are already in

place and have started the change process in the areas to be improved. The level of service will remain the same with a minimum of 2 Firefighters (1 being an ALS provider), and fleet resources ambulance and fire engine from Whetstone, a fire engine, and a brush truck from the town if agreed upon as a backup. Whetstone will maintain the ALS base hospital agreement, and equipment. Whetstone maintains an additional fleet including 3 engines, 2 ambulances, a tender (water tanker), a brush truck, a rescue truck, 1 ladder truck. Any necessary backup or additional response is available from our station in Whetstone, and it is only 5 – 7 minutes a very realistic and known average, as well as from Sierra Vista and Fry Fire in the form of mutual aid.

Our ability to leverage our purchasing power of Emergency Medical Service equipment and supplies improves and benefits both areas, larger purchases improve pricing and discounts.

#### **D. Proposed Schedule and Task**

The schedule is streamlined for Whetstone since we are already serving the town. From a crew standpoint, the crew would just continue to arrive for work and run calls for service, perform duties as assigned uninterrupted.

For staff, I recommend the Chief and Fire Board Chairman meeting with the Mayor or his appointee and the Town manager to work out final details as soon as possible after the Council’s vote. This meeting should include the attorneys for both the Town and the District. Drafting the outline of the contract. Whetstone has the draft contract that was being worked on prior to the RFP that could be used to speed the process up.

Regardless of who works on the contract, a biweekly meeting should be scheduled to review progress address questions, and if possible complete the contract to be sent for a vote, and signatures. If delays occur, emergency services will continue uninterrupted by extension of the contracted services to include payment for services at a rate of no less than \$102,500 per calendar quarter.

#### **E. Budget**

The proposed contract cost would be \$449,846 annually with adjustments yearly based on a mutually chosen CPI and minimum wage adjustments.

##### **Employee Payroll Cost:**

Total Payroll    \$419,046

##### **Fire Department Operations:**

Total Operation Costs            \$30,800

This includes personnel services, apparatus, and equipment, maintenance, fuel, etc.

This contract will need to be reviewed yearly as employee costs change annually which will include minimum wage adjustments set forth by the State of Arizona and adjustments for inflation based on a Consumer Price Index that both parties would agree to use as the metric for said adjustments.

You may note we are not charging anything towards the purchase of the truck, prevention services, and minimal administration payroll cost to cover the time spent by the current chief's staff during inspections, meetings, and command time. In the future, we will set a fee schedule for plan reviews and new construction inspections that are in line with the Town's fee schedule.

Breakdown of actual cost from this past year excluding overtime created by injury and illness.

**Operations**

Fire/EMS Services	Included
Prevention Services	Included (Fee Schedule)
Apparatus and Equipment	6,500
Fuel	6,000
Small Tools and Equipment	3,000
Vehicle Repairs and Maintenance	3,000
Misc. Office Equipment	800
Fire/EMS equipment maintenance	2,500
EMS Supplies	4,000
Communications	3,000
Supplies and Materials	2,000
<b>subtotal</b>	<b>30,800</b>

**Wages**

Firefighter x3	108,559
Lieutenant x3	130,056
Overtime	20,262
Physicals	4,800
Benefits-Insurance	45,734
PSPRS	39,298
FICA	20,884
Uniforms	3,165
Workers Comp	12,297
Administration	34,000
<b>subtotal</b>	<b>419,046</b>

**GRAND TOTAL** **449,846**

**F. Additional Information**

As to innovation, I do not find integrating law enforcement into the response plan reasonable for several reasons:

- They must report to a POST Certified officer, not a fire chief this tangles up command
- What is the priority - Patient, violent offender, witness, or evidence
- What is the priority criminal act or patient care (same scene, different priorities)
- Patient's confusion as to the officer's role – especially on assault cases
- Dilutes their law enforcement roles
- Cost

The cost to train a law enforcement officer is costly, most courses are \$1200 - \$1500, and the state-certified course is 140 – 160 hours (roughly 12 college credit hours), and then a minimum of 48 hours every 2 years to recertify, that is a lot of payroll. Officers are helpful on the scene but it also creates liability and being the town's employees the town would also have to have liability/malpractice insurance and establish a medical director/base hospital even for EMT level employees as their employer adding cost to the city to comply with State Statute.

Alternate scheduling, trying to find the right balance between hours of increased volume versus low call volume is difficult and can cause a delay in care for the patient. For calls outside those hours waiting for someone to respond from home is a stressor for the patient. For the employees working odd hours of an alternate schedule, may cause unnecessary stressors and make it difficult to balance home and work life.

Part-time employees and volunteers may not generate big payroll numbers but training, equipment, uniforms, and other associated costs add up. It is can be difficult to maintain quality training and to maintain proper scheduling for non-full-time personnel.

## **G. Pricing**

The contract cost would be \$449,846 annually with adjustments yearly based on a mutually chosen CPI and minimum wage adjustments.

See the Budget breakdown above.

The only other fees that would apply to the town are future prevention fees for plan review and new construction, which would be developed to match or at least be similar to the Town's fee schedule for consistency and paid by the developer or person starting the project.

The District has currently stopped billing for a treat and transfers or treat and refer patients within the Town's boundaries. This will remain in effect due to CON concerns. We are working on a backup CON, and looking to amend our current CON.

The District retains the right to enter into contracts for service with individuals, groups, businesses, and agencies for services and standbys. For example, a promoter is hosting a boxing match or MMA fight, or wildland fire services with state land. These fees for service would not be directed towards the town or its citizens.

This proposal is good for 90 days.

## Certification of Proposal

This proposal is submitted in response to the Request for Proposal for Fire Protection, Emergency Medical, and Fire Prevention Services issued by the Town of Huachuca City, Arizona.

The undersigned is a duly authorized Officer of the Proposer and hereby certifies and agrees that Proposer agrees to be bound by the content of the RFP and agrees to comply with its terms, conditions, and provisions in the event of an award. The proposal shall remain in effect for a period of not less than 90 days from the deadline for Proposals to be received in the Town Clerk's Office.

The undersigned certifies that to the best of his/her knowledge:

\_\_\_ there is no officer or employee of the Town of Huachuca City who has, or whose relative has, any substantial interest in any contract that may be awarded pursuant to this RFP.

\_\_\_ The names of any and all public officers or employees of the Town of Huachuca City who have, or whose relatives have a substantial interest in any contract award subsequent to this RFP are identified by name as part of this submittal. Specify at bottom of this form the name(s).

Printed Name: Steve Hasson

Title: Fire Board Chairman

Signature: 

Date: 01/31/2022

Telephone Number 520-456-1717

Organization Whetstone Fire District



2422 N Firehouse Lane - Huachuca City, AZ 85616

January 31, 2022

Huachuca City  
500 N Gonzales Blvd  
Huachuca City, AZ  
85616

Re: RFP for Fire Protection, Emergency Medical, and Fire Prevention Services – Proposal #2

To RFP Evaluators:

Whetstone Fire District is excited to offer this proposal to Huachuca City. The Whetstone Fire District is a political subdivision of the State of Arizona responsible for fire and emergency services in northwestern Cochise County operating according to Title 48 of Arizona Revised Statutes. The Whetstone Fire District is the current emergency service provider for the Town of Huachuca City under an intergovernmental agreement that became effective November 1, 2017.

Whetstone Fire District is an all-hazard response agency. We respond and mitigate all forms of fire including structure fires, vehicle fires, and wildland fires. Our EMS response includes both BLS and ALS care and treatment, as well as transport within our Certificate of Necessity. Additional services offered by Whetstone Fire District include fire prevention, code enforcement, technical rescue, car seat installation, wildland fire response, and a variety of training, as well as community outreach programs.

This proposal is a continuation of the present 24/7 fire service with advanced life support at a reduced cost. The cost reduction is predicated on the initiation of an annexation process to be underway within 60 days of agreement. Assuming the annexation process moves forward to completion, along with the collection of fire district taxes to cover the cost of service, Huachuca City leadership would no longer need to contract fire-related services. Rather, the revenues the town spends on this obligation could be placed in a rainy-day fund or spent on other pressing public matters. Once the annexation is in place, the citizens of Huachuca City would also have the opportunity to have a policy voice by their potential participation on the Whetstone Fire District's Board.

The first year the cost would be \$375,000 saving the town \$35,000. There would be no gaps in service. All the town needs to do is pass an ordinance and /or resolution to allow the District to annex, followed by a written request to the district for a boundary change within 60 days. The process would have to follow ARS Title 48. Additional coordinated and timed tasks will be required as outlined in Title 48.

The option is being offered at a reduced rate to bolster a lifetime agreement with both the Town and District benefitting from financial freedom. This is a one-time cost provided both parties get the annexation completed in time for next year's tax roles otherwise additional payments may be required while the process continues to continue Emergency Services to the town. Additionally, residents of Huachuca City would be able to run for election to the Whetstone District Board and have a say in the governance of the district.

This proposal is good for 90 days.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steve Hasson", written in a cursive style.

Steve Hasson

Fire Board Chairman



## RFP Emergency Medical and Fire Protection Services

### Proposal #2

### Annexation

For Fire/EMS services within the Town Limits of Huachuca City.

Whetstone Fire District  
2422 N Firehouse Ln  
Huachuca City, Arizona 85616  
(520) 456-1717 Office  
(520) 456-0120 Fax  
Steve Hasson, Fire Board Chair  
[shasson@whetstonefire.org](mailto:shasson@whetstonefire.org)  
Robert Jarvis, Fire Chief   
[rjarvis@whetstonefire.org](mailto:rjarvis@whetstonefire.org)

## **A. Proposal**

The Whetstone Fire District will provide Fire and EMS response to the Town of Huachuca City and its contract service area(s). That the Whetstone Fire District will provide these services under a contract agreement with all parties in agreement. The contract is signed by all parties involved, with a one-year contract life. This proposal is predicated on the town of Huachuca City passing an ordinance and/or resolution within 60 days of acceptance allowing the annexation of the town into the Whetstone Fire District for fire services. Once the annexation is complete the tax roles are amended and tax collection is started the financial commitment of the town would cease.

## **B. Background and Project Summary/Scope**

The Whetstone Fire District is a political subdivision of the State of Arizona responsible for fire and emergency services in northwestern Cochise County operating according to Title 48-261, Title 48-802, Title 48-803, and Title 48-805 of Arizona Revised Statutes. The Whetstone Fire District is the current emergency service provider for the Town of Huachuca City under an intergovernmental agreement that became effective November 1, 2017. Whetstone Fire District operates and maintains two fire stations, one in Whetstone and another in the Town of Huachuca City, in addition, we maintain 2 unmanned stations in Presidential Estates (aka PBW). The District is governed by a five-member Board of Directors elected by the Whetstone Fire District registered voters. Under the Board's direction, a Fire Chief manages the fire stations within an approximately 73 square mile area and 23 employees: (15) full-time, (6) part-time, and (2) volunteers.

Currently, Whetstone Fire District provides emergency services to the Whetstone and Huachuca City residents using a combination service delivery model, having full-time employees supplemented with part-time and volunteer personnel. The Whetstone Fire District will continue to provide these services to the Town of Huachuca City, staffing the station located at 502 N Gonzales Blvd. Standard staffing will be advanced life support (ALS) (minimum of EMT & Paramedic) with a crew consisting of one Fire Lieutenant and one Firefighter Monday-Sunday 24 hours a day. The Whetstone Fire District will continue to provide fire and EMS incident response, administrative, and fire prevention services such as record keeping and reporting, business inspections, fire investigations, incident command, and plan reviews by qualified staff. Along with its services, Whetstone Fire District will also participate in the development and delivery of community programs and events and public education programs. Whetstone Fire District will continue to embrace a philosophy of cooperation with the Town and its employees, residents, contractors, and other agencies providing services to the town.

Whetstone Fire District is an all-hazard response agency that will respond and mitigate all forms of fire including structure fires, vehicle fires, and wildland fires. Our EMS response includes both BLS and ALS care and treatment, as well as transport within our Certificate of Necessity (CON). We have firefighters and staff trained in hazardous materials response, technical rescue including high angle rope rescue. All our engines are equipped with a complete set of vehicle extrication tools and all firefighters on our staff

train regularly with those tools. Our Lieutenants are trained in incident command and basic fire-tactics, while our Captains and Chief Officers have more advanced skillsets for incident command and advanced tactics.

Our new leadership has a long history of community engagement and education. The leadership seeks to enhance the Whetstone Fire District’s community and fire prevention programs and philosophy. This is an enhancement of our outreach philosophy intended to provide community support through participation in safety events, car seat installs, Halloween events, supporting families in need during Thanksgiving and Christmas including food and toy drives, hosting regional classes, and providing smoke detectors with installation.

**Advantages of Annexation with WFD:**

1. Avoiding duplication of services
2. Economies of scale
3. Combined resources, including vehicles
4. Consistent Training – New online training and management for consistency
5. Elimination of duplicate cost
6. Maintain current staffing/paid, part-time, volunteer
7. Rapid Advanced Life Support response times – Average 3 minutes to on-scene
8. Eliminate overhead costs associated with the Fire contract.
9. Standard Operating Guidelines/Policies
10. Fire Code Enforcement
11. Fire Cause and Determination Personnel (arson investigation)
12. OSHA Two-in Two-out rule (rapid, reliable support from staff stationed in Whetstone)
13. NFPA Compliance (We strive for NFPA compliance, I know of no agency being 100% complaint)
14. ISO rating 4 (current)

**C. Methodology**

**Whetstone Fire District base service delivery:**

23 employees \*6 assigned to be stationed in Huachuca City but all are available as needed\*

Fire Chief	1
Assistant Chief	1
Office Manager	1
Billing Administrator -contracted	1
Fire Captains	3
Fire Lieutenants	3

Full-time Firefighters	6
Part-time firefighters (1800hrs-0600hrs)	6
Volunteer Firefighters	2

Of those employees:

State Certified Firefighters	16
State certified EMTs	8
State Certified Paramedics.	9
Level- 2 Fire Investigator	2
Level- 2 Fire Inspector	2
Leve -1 Fire Instructor	4
Level -2 Fire Instructor	1
Driver/Operator	8
Company Officer level -2	3
Executive Fire Officer	1
Car Seat Technician	1
Peer Fitness Trainer	1

We propose a 24/7 staffing model with a Lieutenant and a firefighter with one firefighter being a paramedic. This staffing model will be maintained even after annexation. We currently average a 3 minute response time to most (85%) of the calls in Huachuca City. We also can respond from the Whetstone station and be on the scene in 7 minutes for most (85%) of the calls. Considering we are a combination department we meet NFPA 1720 for response standards both for time and manpower for fire response. At times mutual aid is used to make the benchmark for NFPA 1720.

Through the use of grants, online training, and a new senior staff we are expanding our capabilities and adding or in some cases updating philosophies. With grants, we are poised to update equipment such as hoses, SCBAs, turnouts, and cardiac monitors. We have already purchased 2 new engines and allocated one already to the Huachuca City station.

We are in the process of updating our fire code and are willing to use the 2021 ICC Fire code in Huachuca City for consistency with the town. We have instituted online fire and EMS training to supplement and enhance the practical training that is in place. Our physical fitness equipment has been upgraded and expanded recently. As previously mentioned the new Chief and senior staff have

increased the emphasis on public education and interaction, no more islands of disconnect we are building bridges.

Use of the station is necessary to have timely responses and to have access to the SCBA air compressor. Access to the station will be granted but limited to 1 or 2 town employees to access IT equipment. We have personal items to protect and have HIPPA protected information, and scheduled drugs like morphine that we must protect. I think the happy medium will be limiting access to 1 or 2 pre-authorized people and pre-notification. The building will remain with the City for maintenance and repair since some of the systems are overlapping. The District will see to general cleaning and minor do-it-yourself stuff.

The equipment/apparatus that Whetstone Fire would be interested in utilizing from Huachuca City is the Ferrara Intruder Engine and Ford-550 Brush Truck. Both of these would be in more of a backup role for the Huachuca City response area. The contract will include the use of current Huachuca City Suppression equipment with the WFD maintaining the apparatus if granted in the contract. The Town may choose to release this equipment to the District and we would assume any payments. The District currently uses the City of Sierra Vista Fleet Services for general maintenance and manufacturer designated shops for specialty repairs.

Once the annexation is complete, the Town and District could revisit how to address the use of the station and equipment.

### **Summary**

The Town of Huachuca City, if allowing the Whetstone Fire District to annex the Town Limits into the boundaries of the Whetstone Fire District, the Town would relieve itself of having to provide these services, and in turn, would save contracted expenses which could be used towards other projects in the town. The liability would then turn to the Whetstone Fire District solely; this could lead to greater savings for the town by reducing vehicle, malpractice, and workers compensation insurance costs. The cost of the Fire Department would fall on the property owners of the town using a secondary assessed tax valuation. Residents then would be eligible to serve on the Fire District Board; the annexation process would follow the guidelines of Title 48 of the Arizona Revised Statutes as it pertains to fire districts and Cities/Towns.

The contract will include the use of the current Huachuca City Station. The Town may choose to release equipment to the WFD.

**The option is being offered at a reduced rate to bolster a lifetime agreement with both the Town and District benefitting from financial freedom. This is a one-time cost provided both parties get the annexation completed in time for next year's tax roles otherwise additional payments may be required while the annexation process continues to continue Emergency Services to the town.**

**Employee Payroll Cost:**

Firefighter x3	105,000
Lieutenant x3	123,000
Overtime	14,700
Physicals	5,000
Benefits-Insurance	33,500
PSPRS	24,000
FICA	20,000
Uniforms	3,000
Workers Comp	11,000
Administration	36,000
<b>subtotal</b>	<b>375,000</b>

Total Payroll assistance \$375,000

**Fire Department Operations:**

Total Operation Costs N/A - absorbed by the District

For the District, it helps with long-term growth and stabilizes the relationship with the town. It also allows the District to better control its finances and to grow the District boundaries to provide service to the outlying residential area to the west of the town. The town may solve most of the \$40,000 state-shared revenue shortfall this year and once the District receives taxes, the town will recognize a \$375,000 budget relief going forward, yet benefit from a full-service fire department. Another benefit is residents of the town once annexed could run for the fire board allowing the town residents a voice.

**D. Operational Effectiveness**

Working to reduce the redundancy and to leverage the scale of the economy helps both agencies. This program is effective because we maintain the scope, level, and type of service the community expects deserves, and routinely comment about favorably. This will be an easy transition since we are already in place and have started the change process in the areas to be improved. The level of service will remain the same with a minimum of 2 Firefighters (1 being an ALS provider), and fleet resources ambulance and fire engine from Whetstone, a fire engine, and a brush truck from the town if agreed upon as a backup. Whetstone will maintain the ALS base hospital agreement, and equipment. Whetstone maintains an additional fleet including 3 engines, 2 ambulances, a tender (water tanker), a brush truck, a rescue truck, 1 ladder truck. Any necessary backup or additional response is available from our station in Whetstone, and it is only 5 – 7 minutes a very realistic and known average, as well as from Sierra Vista and Fry fire in the form of mutual aid.

**E. Proposed Schedule and Task**

The schedule is streamlined for Whetstone since we are already serving the town. From a crew standpoint, the crew would just continue to show up for work and run calls for service uninterrupted.

## **F. Additional Information**

As to innovation, I do not find integrating law enforcement into the response plan reasonable for several reasons:

- They must report to a POST Certified officer, not a fire chief this tangles up command
- What is the priority - Patient, violent offender, witness, or evidence
- What is the priority criminal act or patient care (same scene, different priorities)
- Patient's confusion as to the officer's role – especially on assault cases
- Dilutes their law enforcement roles

The cost to train a law enforcement officer is costly most courses are \$1200 - \$1500, and the state-certified course is 140 – 160 hours (roughly 12 college credit hours), and then a minimum of 48 hours every 2 years to recertify, that is a lot of payroll. Officers are helpful on the scene but it also creates liability and being the town's employees the town would also have to have liability/malpractice insurance and establish a medical director/base hospital even for EMT level employees as their employer adding cost to the city to comply with State Statute.

Alternate scheduling, trying to find the right balance between hours of increased volume versus low call volume is difficult and can cause a delay in care for the patient. For calls outside those hours waiting for someone to respond from home is a stressor for the patient. For the employees working odd hours, may cause unnecessary stressors and make it difficult to balance home and work life.

Part-time employees and volunteers may not generate big payroll numbers but training, equipment, uniforms, and other associated cost add up. It is hard to maintain quality training and to maintain proper scheduling for non-full-time personnel.

## **G. Pricing**

The only other fees that would apply to the town are future prevention fees for plan review and new construction, which would be developed to match or at least be similar to the Town's fee schedule for consistency and paid by the developer or person starting the project.

The District has currently stopped billing for a treat and transfer or treat and refer patients within the Town's boundaries. This will remain in effect due to CON concerns. We are working on a backup CON, and looking to amend our current CON.

The District retains the right to enter into contracts for service with individuals, groups, businesses, and agencies for services and standbys. For example, a promoter is hosting a boxing match or MMA fight, or wildland fire services with state land. These fees for service would not be directed towards the town or its citizens.

This proposal is good for 90 days.

## Certification of Proposal

This proposal is submitted in response to the Request for Proposal for Fire Protection, Emergency Medical, and Fire Prevention Services issued by the Town of Huachuca City, Arizona.

The undersigned is a duly authorized Officer of the Proposer and hereby certifies and agrees that Proposer agrees to be bound by the content of the RFP and agrees to comply with its terms, conditions, and provisions in the event of an award. The proposal shall remain in effect for a period of not less than 90 days from the deadline for Proposals to be received in the Town Clerk's Office.

The undersigned certifies that to the best of his/her knowledge:

\_\_\_ there is no officer or employee of the Town of Huachuca City who has, or whose relative has, any substantial interest in any contract that may be awarded pursuant to this RFP.

\_\_\_ The names of any and all public officers or employees of the Town of Huachuca City who have, or whose relatives have a substantial interest in any contract award subsequent to this RFP are identified by name as part of this submittal. Specify on the bottom of this form the name(s).

Printed Name: Steve Hasson

Title: Fire Board Chairman

Signature: 

Date: 01/31/2022

Telephone Number 520-456-1717

Organization Whetstone Fire District





# FRY FIRE DISTRICT

## "Always Willing Always Ready"

February 1, 2022

Town of Huachuca City  
Attn: Town Clerk's Office  
500 N. Gonzales Blvd.  
Huachuca City, AZ 85616

Re: Fire Protection, Emergency Medical and Fire Prevention Services Proposals

To Whom It May Concern:

As the Fire Chief for the Fry Fire District, it is my distinct privilege to offer the included proposals for fire protection, emergency medical and fire prevention services to the Town of Huachuca City for your review. It is my sincere belief that you will find the Fry Fire District uniquely qualified and positioned to be able to provide responsive, professional, and efficient emergency services to the Town and its residents.

The Fry Fire District is incredibly proud of our long-standing relationship with the Town of Huachuca City that dates back to our inception more than 50 years ago. We look forward to continuing to provide you with exceptional services whether our proposals are selected or not. All three proposals anticipate the Town maintaining ownership of its fire and emergency response apparatus and facilities, making them available to responders for their use as appropriate.

As requested, we have included three separate and distinct proposals for your review. Proposal 1 is for full-time staffing with a minimum of two emergency responders 24 hours per day, 7 days per week, 365 days per year. Due to the cost of personnel and employee-related expenses, this proposal understandably comes with the highest cost.

Personnel and Indirect Costs:	\$574,657.00
Fire Prevention and Inspection Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Proposal 2 is built around a minimum of two emergency responders employed during the peak hours of 7:00 am to 9:00 pm. After-hours responses could be provided by initial response trained

law enforcement officers or volunteers supported by a full-time response from our nearby fire station on Second Street in Sierra Vista.

Personnel and Indirect Costs:	\$383,121.00
Fire Prevention and Inspection Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Proposal 3 reflects the provision of management and oversight services, with the Town of Huachuca City retaining all fiscal duties related to apparatus and equipment, facilities, and personnel with administrative duties, such as recruitment, selection, training, and operational direction provided by the Fry Fire District.

Administrative, supervisory and management costs:	\$65,000.00
Fire Prevention Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Although we have made every effort to address all of the services considered within your Request for Proposals, a few particular areas remain open to review and clarification, specifically, the Town's apparatus and equipment inventory, as well as your needs and preferences regarding these emergency response apparatus and other capital resources, to include facilities.

It is our position that we would be engaged to provide emergency response and associated community support services, i.e. professional emergency responder staffing and management to the Town of Huachuca City Fire Department rather than replacing it. We would prefer to work with you, as partners, to extend the services the Town provides to your residents than replace the department your community has built.

You will find Proposal 1 included with this letter as well as the following Supplemental Information:

- Leadership Team and Critical Staff Bios
- Heavy and Light Duty Apparatus Inspection Checklists
- 2021 FFD Fee Schedule (Costs are waived unless noted in the proposal)
- DRAFT Copy of the 2021 FFD Annual Comprehensive Financial Report (GFOA response and Final Letter pending)

Pricing estimates included in these proposals are valid through 5:00 pm on May 9, 2022. If I can provide any clarification regarding any of the supporting materials presented or our underlying cost assumptions, please don't hesitate to reach out to me at the email address or contact number below.

Respectfully,

A handwritten signature in blue ink that reads "Mark H. Savage". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Mark H. Savage, JD, CFO  
[msavage@fryfiredistrict.com](mailto:msavage@fryfiredistrict.com)  
(520) 678-6745



# Fire Protection, Emergency Medical and Fire Prevention Services for the Town of Huachuca City

## **Proposal 1**

### **24/7 Coverage**

#### **Background and Project Summary**

Fry Fire District Profile and History - The Fry Fire District (FFD) was originally formed in April of 1965 as the Fry Volunteer Fire Company. Governance for the original Volunteer Fire Company evolved from an elected Fire Chief to the current elected five-member Board in 1985. Volunteer Firefighters were originally only responsible for handling the fire suppression needs of the community. Emergency medical treatment and transport services were added later along with full-time employees to provide round-the-clock protection. Early volunteers operating out of a single fire station on Second Street laid the foundation for the professional services FFD personnel deliver today.

Fry Fire District currently provides all hazard emergency services from three fire stations. We are staffed with a total of 36 full-time firefighters augmented by several additional part-time Firefighters and EMS personnel. The last year saw four additional firefighters obtain their Paramedic certification bringing our total staff of Paramedics up to 29, which means that more than 75% of our staff can now provide advanced life support (ALS) level care. At a minimum, all full-time suppression personnel are trained in structural and wildland firefighting and are certified basic EMT's. We currently have an Insurance Services Office (ISO) rating of 3 and have extensive experience with all the service areas presented in your request for proposals. We would anticipate maintaining or improving your current ISO rating.

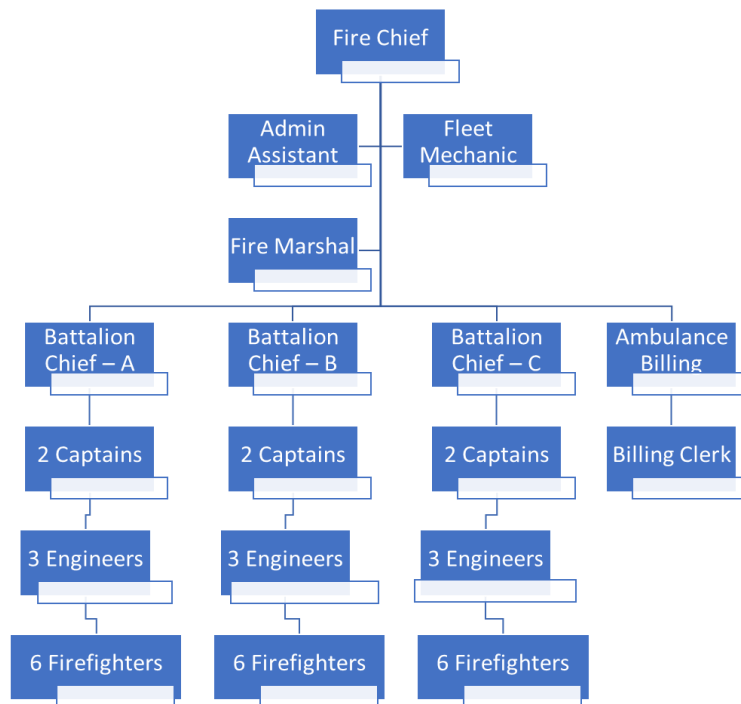
FFD operates under Arizona Revised Statutes (ARS) Title 48, Chapter 5 and is recognized by the State of Arizona as a special taxing district. FFD is governed by a five-member Board, comprised of a Board Chair, Clerk and three additional members. All Members are elected at large and



serve staggered four-year terms. The Board is responsible for adopting an annual budget, setting District policy and ensuring the Fire Chief implements policy and manages day-to-day operations of FFD. We have five administrative and support staff including a full-time Fire Chief, Fire Marshal, Ambulance Billing Supervisor, Fleet Mechanic and Administrative Assistant. Financial and accounting services are provided by the James Vincent Group.

Operationally, the Fire Chief is supported by Battalion Chiefs who directly supervise assigned Captains and response personnel. Operations are funded primarily through limited assessed value property taxes, with additional funding being generated through other avenues including billing for ambulance transports, federal and state wildfire responses, and support from various grants.

Our current organizational chart is below and shows how our personnel are organized into three separate shifts to provide 24/7 coverage. Our suppression personnel are currently assigned to rotating shifts that see them working for a period of 48 hours before going off-duty for 96 hours.



FFD responded to just over 4,400 calls for service in 2021. Emergency medical service-related calls make up more than 80% of our annual calls for service. We provide ambulance transport services under Certificate of Necessity (CON) #18 on file with the Arizona Department of Health Services. Our CON covers over 200 square miles of southeastern Arizona, and currently includes the Town of Huachuca City (Town).



FFD exists to provide the most professional and empathetic services possible to improve the quality of life for our communities. Our personnel will respond to any emergency that threatens life, safety or property. We work closely with partners from the Sierra Vista Fire and Medical Department, Ft. Huachuca Fire Department, Palominas Fire District, Whetstone Fire District, and the Southeastern Arizona Communications Center (SEACOM) to provide emergency response customers with the closest available unit with the appropriate capacity to provide service. FFD also responds to various non-emergency situations that are not routinely handled by other agencies or providers. These non-emergency responses include things such as: snake removals, open burn permits, home safety surveys, etc. The FFD Community Risk Reduction programs cover topics such as fall injury prevention, fire safety, CPR, immunizations and first aid and proactively work to reduce or mitigate risk either through prevention or otherwise.

As noted above, we also have full-time personnel filling support positions for Fleet Maintenance and Fire Prevention. In the past few years, we have provided high-quality maintenance and repair services to the U.S. Forest Service, Palominas Fire District, and the Sunsites-Pearce Fire District. These services are often provided much sooner than would otherwise be possible in the civilian market. Our fleet mechanic currently maintains a total of 4 fire engines, 2 brush trucks, 5 ambulances, and 9 support vehicles. In addition to conducting fire origin and cause investigations, our Fire Marshal regularly reviews building plans and conducts approximately 260 in-person business inspections annually.

We are strong believers in community engagement and collaborative partnerships. We have automatic aid agreements in place with the City of Sierra Vista Fire and Medical Department and the Palominas Fire District and have a very strong working relationship with the Ft. Huachuca Fire Department. We also provide significant support to SEACOM, the Cochise County All Hazards Incident Management Team, the Cochise County Local Emergency Planning Committee, and the Ft. Huachuca Sentinel Landscape Restoration Partnership. We participate with several regional teams including Hazardous Materials Response Team, Technical Rescue Team, and the Cochise County Wildland Group. We have several recognized experts in the areas of hazardous materials response, wildland interface firefighting, high-angle rescue and swift water rescue who provide training across the county.

We have been providing emergency services and support to the Town of Huachuca City since our inception and are incredibly proud of that history and our collaborative working relationships. Many of our tenured employees started out as young EMTs and Paramedics responding to emergency calls along with Fire Chief Bob Fenimore and EMT's Lynn and Janet Morlock and Mark Genz.



During the past few years, we have continued to perform more than 99% of the Town’s emergency medical transports; providing your citizens with professional, experienced, advanced life support (ALS) certified paramedics on every single call that we respond to. We have also provided support for fires and other emergencies throughout the period, including a few large fires, and the coordination of a Covid-19 Vaccination Clinic recently supported by Town staff and the Whetstone Fire District hosted in your very own community center.

We are currently providing your EMS responses and ambulance transports from our fire station at 207 N. Second Street, in Sierra Vista. This service is reinforced by units from our other two fire stations south and east of Sierra Vista at 4817 S. Apache and 5019 S. Arabian respectively.

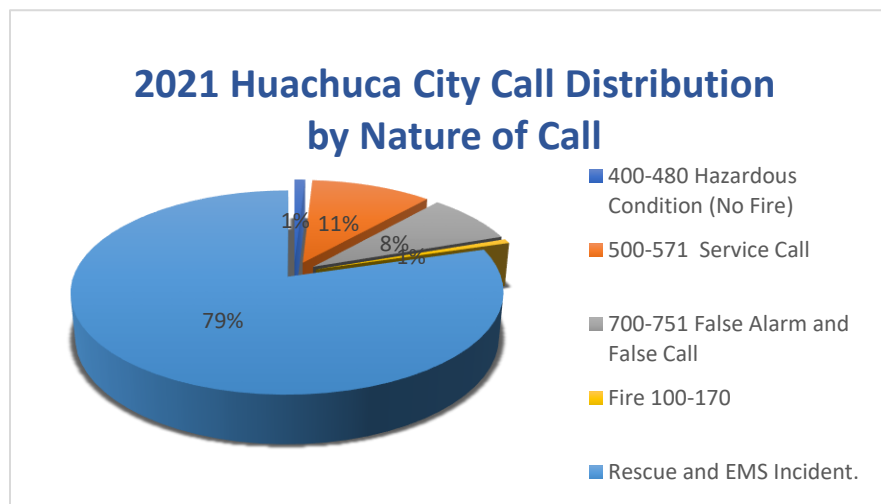
Should either of our proposals for staffing be selected, the staff proposed would be hired in addition to our current staff and would work out of your fire station at 502 Gonzales Boulevard. These personnel would be reinforced by the entirety of the Fry Fire District as well as our automatic and mutual aid partners.

**Summary of Work to Be Done:**

As an all-hazards emergency response agency, we are intimately familiar with the emergency response services needed in your community, and the non-emergent, community support services that help build strong relationships and improve the quality of life for your residents.

Our data shows that the Town experienced approximately 421 calls for service in 2021. The following chart illustrates your call volume for 2021 broken down by the type of call. We have

experienced similar trends across the rest of our fire district with most incidents being medical-related. Of note is the fact that actual fire calls make up less than 2% of your total call volume, with medical-related and service calls accounting for 90%.

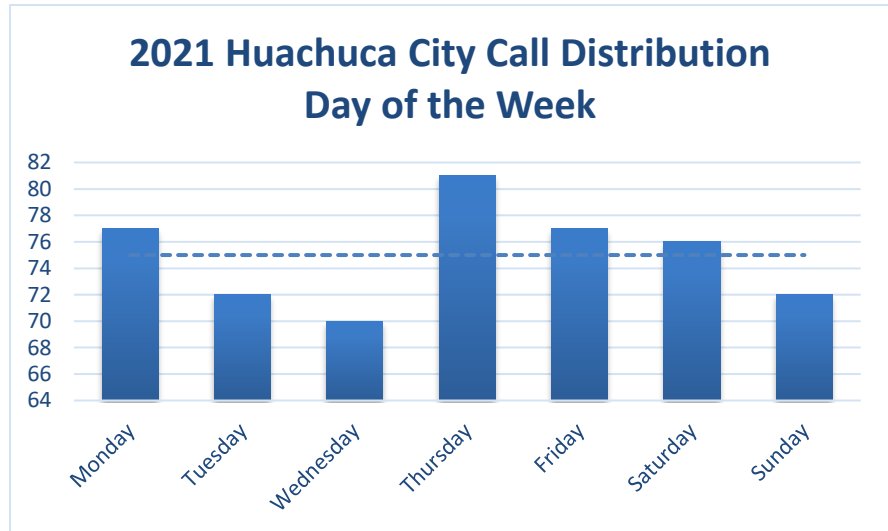


The distribution of the total annual call load for the Town by day of the week and hour of the day is demonstrated on the following charts.



On average, the Town experiences less than 1.2 calls for service per day, leaving most of your emergency responders' time relatively free. Two trends are notable in the daily distribution of emergency calls

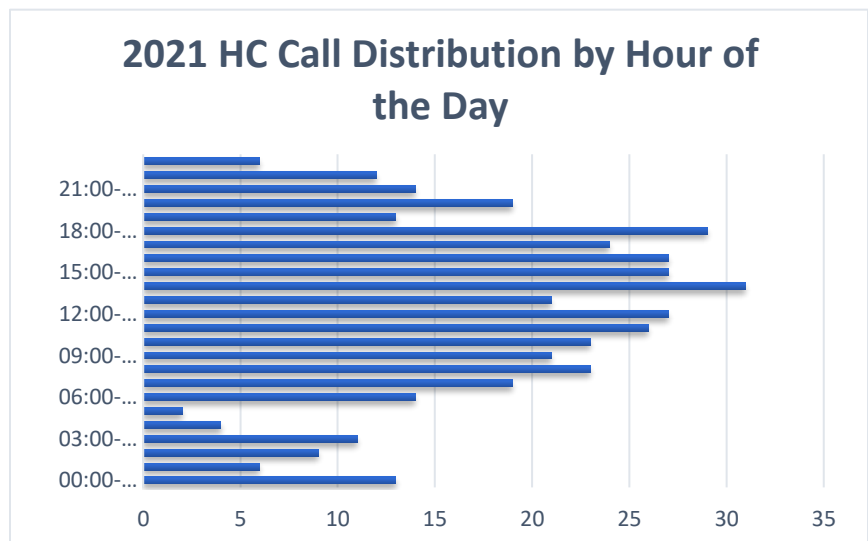
throughout the week. Slight peaks are noted on Monday and Thursday, with calls declining over the subsequent few days throughout the week. The lowest average demand is noted on Wednesdays. Proposal 1 includes round-the-clock service and anticipates response times from



dispatch to arrival under three minutes to initial calls for service.

Concurrent calls, where two calls are active at or near the same time, occurred on approximately 25 separate occasions during the past year. These calls will continue to be covered with other responding units from Whetstone Fire District, Fry Fire District, and Sierra Vista Fire and Medical Department. The next closest ambulance from FFD would be dispatched from our fire station at 207 N. Second Street in Sierra Vista, approximately 8 miles away.

A review of the distribution of the Town's calls for emergency services for the past year throughout each day shows a predictable increase in volume during the daytime hours, with an additional spike shortly after midnight. Approximately 78% of your calls for service occurred between the hours of 7:00 am and 9:00 pm.



Your scope of work also includes providing regular business inspections and fire prevention services, which would easily be incorporated into our current Fire Marshal's daily duties. Fleet





maintenance would also be easily incorporated into our current Fleet Mechanic's regular duties.

**Objectives:**

- ✓ Full-Time Station Staffing and Emergency Response with ALS personnel

Staffing the Huachuca City Fire Station at 502 E. Gonzales St., with a minimum of two personnel. One to fill the role of Lieutenant / Paramedic, and one to fill the role of Firefighter / EMT. Personnel would be assigned to a 48/96 schedule matching the current schedule used by the FFD. Personnel would be trained in all aspects of structure and wildland fire suppression, prevention, and emergency medical response, patient treatment and transport.

- ✓ Apparatus and Equipment

The FFD would provide one advanced life support (ALS) ambulance at no cost to the Town of Huachuca City. In the event a resident requires transport to a local hospital, they would be billed according to the FFD ambulance rates currently approved by the Arizona Department of Health Services. There are currently no charges for any patient who is assessed or treated by paramedics on scene, who refuses transport to a hospital.

If requested the FFD may provide one fully equipped fire engine, if the Town's current apparatus are not in serviceable condition. This engine would be provided under an annual lease agreement with the FFD covering all ongoing maintenance and support costs, as well as any required equipment replacement or repairs. The proposed lease cost of the engine if needed is \$30,000.00 which includes the total cost of operations and equipment maintenance and repair.

- ✓ Fleet Maintenance

Under this proposal, the FFD would assume responsibility for providing maintenance and repair services for fire apparatus owned by the Town of Huachuca City but leased to the FFD under this Proposal. Labor costs for fleet maintenance provided by our mechanic would become the responsibility of FFD with the costs for replacement parts and supplies, or any outside repair services paid by the Town.

- ✓ Fire Prevention / Community Risk Reduction

Under this proposal, the FFD would begin performing annual Fire and Life Safety Inspections for businesses and schools in the Town, in close cooperation with the Town's Building Official under the current Fire Code as adopted by the Town. Public Education events would be easily incorporated to the FFD's regular routine. Some more intricate building plans may be submitted to a third-party vendor for review. Any costs for subdivision development or



building plan reviews completed by an outside third-party vendor would be passed to the applicant.

✓ First Responder Training

Under this proposal, the FFD would provide all appropriate and required training to emergency response personnel. In addition, we would also like to offer any interested volunteers or other staff with basic first aid and CPR training at no cost to build immediate response capacity within the town.

**Methodology:**

This proposal reflects the provision of all emergency services identified in the Scope of Work as if the Town of Huachuca City was part of the Fry Fire District. Costs reflected in this proposal are all-inclusive unless specifically provided on an as-needed basis under the fee schedule adopted annually by the Fry Fire District Board and provided with our proposals.

Staffing: This proposal reflects a minimum staffing level of two full-time, professional firefighting personnel at the Huachuca City Fire Station **24 hours per day, 7 days per week, 365 days per year**. These personnel will reflect the minimum listed certifications: at least one certified Paramedic filling a supervisory role, and at least one certified EMT filling a support role. Both personnel will be trained to current National Fire Protection Administration standards and certified to perform basic structural firefighting and wildland interface firefighting. The annual total cost of staffing and indirect costs for this proposal is projected to be: **\$574,657.00**.

Recruitment, selection, training, and supervision will be provided by the Fry Fire District utilizing existing administrative and support resources at no additional cost.

The anticipated hourly pay rates used in this proposal range from **\$15.48 / hour** for a Firefighter / EMT to **\$20.08 / hour** for a Lieutenant / Paramedic prior to the inclusion of employee-related expenses. Employee benefits offered will match those provided to other full-time Fry Fire District employees including health and dental insurance, paid time off, paid holidays, uniform allowance, and membership in the Arizona Public Safety Personnel Retirement System.

The cost for this proposal reflects our experience with the current fiscal year. Annual contract increases are estimated to run approximately 5% based on a 2.5% annual merit step increase for employee pay as well as cost-of-living and other employee-related expense increases.



Apparatus and Equipment Included:

This proposal includes the provision of one advanced life support (ALS) ambulance registered with the Arizona Department of Health Services (ADHS), together with all appropriate equipment and medications for advanced medical patient assessment, treatment, and transport. All costs for ambulance operations, maintenance and repairs will be covered by the Fry Fire District.



The Town currently owns two fire engines and one brush truck. It is our understanding that the Spartan Gladiator fire engine (age and mileage unknown) is currently out of service due to issues with the braking system. The serviceability of the Ferrara Intruder fire engine (age and mileage unknown) is similarly undetermined. The brush truck is a 2013 Ford that is believed to be serviceable.

If selected, the Fry Fire District would perform thorough inspections of all apparatus for compliance with National Fire Protection Administration (NFPA) standards and ensure ongoing annual service testing and certification of fire equipment and pumps. Apparatus would also be inspected for ISO compliance. Inspections would be provided at no cost with current apparatus remaining the sole and separate property of the Town of Huachuca City, with costs for fuel, maintenance and repairs remaining the responsibility of the Town. If our proposal is selected, we would provide fleet maintenance and repair services, within our capacity, at no cost to the Town, other than the costs of maintenance supplies and replacement parts.

In the event the Town would be interested in deploying its apparatus on wildland fire assignments, the Fry Fire District would recommend a separate intergovernmental agreement for staffing and billing support, allowing the Town to generate non-tax revenue from the use of its fire apparatus under a Cooperative Fire Rate Agreement with the State of Arizona.

If the current fire apparatus owned by the Town is not in serviceable condition, a fire engine could be provided by the Fry Fire District at an additional cost of **\$30,000** per year. The engine would include all appropriate equipment for offensive firefighting operations, medical response, and vehicle extrication. If this option is selected, the Fry Fire District will bear all fuel, maintenance and repair costs for its apparatus so leased.



Additional Apparatus and Equipment: Routine inspections and inventories would also be performed on all other apparatus and equipment and reported to the Town.

**Operational Effectiveness:**

With the exceptions of the specified costs for emergency response personnel and the potential need to acquire serviceable apparatus identified above, this proposal will leverage existing capacities within the Fry Fire District. Ancillary non-emergency services such as Fire Prevention and Community Risk Reduction, Fleet Management, Fire and EMS Training can easily be incorporated into our current operations at no additional costs to the Town. Fleet maintenance and repair services falling within our capacity would be provided to the Town at cost for apparatus owned by the Town, except for the actual replacement cost of parts and shop supplies and materials.

Fire Suppression responses will be easily incorporated to our current automatic aid agreement with the City of Sierra Vista Fire and Medical Department and mutual aid agreement with the Whetstone Fire District and Ft. Huachuca Fire Department. Our current response plans include these partners and utilize a closest, most-appropriate response model regardless of jurisdiction. Although we anticipate cross staffing the ambulance and fire engine at your station, additional resources from Fry Fire District, the City of Sierra Vista, and Ft. Huachuca, and Whetstone Fire District will reflect our existing fire and EMS response procedures.



The Fry Fire District understands that quality training is a key component to support professional fire fighters and to provide for citizen safety. According to a recent NFPA study, “The estimate of total fires was 54 percent lower in 2020 than in 1980.” This means that there are fewer fires for firefighters to gain experience on, which makes training even more vital. FFD conducts its training on a calendar year basis. During each year FFD will hold quarterly officer training to included leadership development and command training. Other training held quarterly includes engineer or driver / operator training, wildland training, technical rescue training, and hazmat training. FFD also provides shift friendly EMS training 3 days every month. Our EMS training allows our employees the ability to renew their EMT or Paramedic certifications with no need to attend outside training off-duty. FFD also ensures all online employees meet or exceed the ISO requirements for training. The ISO requirements include the following: 192 hours of company or individual training, 18 hours of facilities training



(including live burns, LPG burns, and any single or multi company training performed at the FFD's designated training site), 12 hours of officer training, 12 hours of driver operator training, and 8 hours of Haz-mat training. Total hours required for Firefighters are 216 hours and 228 hours for Engineers, Captains, and Battalion Chiefs. FFD regularly participates in regional training with agencies including Sierra Vista Fire and Medical, Palominas Fire, Ft Huachuca Fire, and Whetstone Fire. The latest regional training hosted by Fry Fire District and supported by a State Emergency Preparedness grant added 15 live fire instructors to agencies across Cochise County.

One area of concern is your three-story apartment complex, which we believe would benefit from a ladder truck. The closest operational ladder trucks currently come from the Sierra Vista Fire and Medical Department and the Ft. Huachuca Fire Department. Although a ladder truck is recommended, we appreciate that they may be cost-prohibitive and would take a close look at other, more feasible options to ensure appropriate ground ladders were available to support rescue operations in this complex.

Vehicle Rescue, Technical Rescue, and Hazardous Material response services are incorporated in our regular annual training, as are annual wildland refresher training and physical tests. We currently have several experienced instructors in all three areas and play a large role in the development and deployment of these highly specialized teams throughout Cochise County.



Emergency medical response and transport / non-transport services account for over 90% of our 4,400 annual calls for service. As noted, we currently employ 29 certified Paramedics (ALS), at least one of

which is included on every single medical response we make. In addition to emergency medical response, we are also responsible for providing emergency medical ambulance transportation to patients in the Town of Huachuca City under CON #18 on file with the Arizona Department of Health Services. We do not currently charge for medical responses that do not result in a patient transport.

Fire Prevention and Community Risk Reduction services would be easily addressed by our full-time Fire Marshal with the support of our Battalion Chiefs and duty personnel. The Fry Fire



District has adopted the 2018 Edition of the International Fire Code, which we may request that the Town formally adopt in the event our proposal is selected and current staff are amenable.

Our Fire Marshal regularly conducts plan reviews in partnership with Cochise County Building Department, however some large-scale construction projects are outsourced to a private company for additional review. We routinely perform more than 260 business inspections per year. In addition to regular business inspections, pre-fire plans are developed and updated at least annually by our fire crews. On average, we respond to and investigate 5-10 actual structure fires per year.

We define 'community' broadly and are incredibly involved in community engagement events across the county, regardless of jurisdictional boundaries. The last year saw us support several large-scale vaccination events across Cochise County. We also supported National Night Out in both Huachuca City and Sierra Vista as



well as several community-based CPR and Stop the Bleed training events. We are currently taking a strong role in the delivery of Compression-Only CPR training across the county so that citizens will have the confidence and competence to give help when and where it is needed, prior to the arrival of professional rescuers. We would be honored to be invited to support additional community engagement events in the Town of Huachuca City.

Fleet Management Services will be provided by our full-time mechanic. Apparatus inspections for NFPA compliance will occur no less than quarterly. Detailed Quarterly and annual NFPA apparatus inspection lists are included with our proposals. Fire pump certification testing would also be performed no less than annually at no cost for serviceable apparatus owned by the Town of Huachuca City. If required to maintain apparatus in a serviceable condition, estimates for required repairs and maintenance would be prepared and forwarded to the Town Manager for approval and payment separate and apart from this proposal. Our mechanic's labor would be included under this proposal, with the Town bearing responsible for replacement parts and supplies. Our normal shop rates are reflected in the attached Fee Schedule provided with the proposals.



### **Project Schedule:**

Every attempt will be made to provide initial staffing in accordance with the timeline established in the RFP beginning on March 21, 2022. However, we may request some flexibility in the event there is a delay in the decision being made, notification to the winning bidder, or delays in contract negotiation and execution. Since we would be bringing on additional staff for this project, we would anticipate a timeline approaching 6-8 weeks from the notification to have emergency response operations up and running. This timeline is built around the following rough framework:

#### **Week 1-3**

- Bid Award and initial contract discussions
- Apparatus / Facility Inspections conducted
- Lieutenant / Firefighter Job Descriptions posted (Minimum of 2 weeks)
- Testing and Selection of Personnel - with a preference for currently serving personnel meeting minimum requirements
- Begin transition planning with existing service provider
- Deconflict responses with automatic and mutual aid partners and begin building updated response plans

#### **Week 3-6**

- Initial onboarding and training of personnel (Minimum of 2 weeks)
- Contract discussions continued, draft developed and forwarded to Governing Bodies for review and approval
- Apparatus / Facility preparation
- Continue transition with existing service provider
- Finalize updated emergency response plans

#### **Weeks 6-8**

- Governing Bodies execute final contracts
- Finalize any needed Apparatus / Facility changes
- Complete transition with existing service provider
- Finalize and activate new response plans through SEACOM
- Staffing move-in and Go-Live.



**Miscellaneous:**

This proposal anticipates regular and ongoing interaction and communication between Town and FFD Staff. The included biographies reflect our current leadership team and the individuals most likely to frequently interface with Town staff from a management perspective. We know that clear and transparent communication will be key if we are going to succeed in providing the service your citizens deserve. We pride ourselves on our commitment to providing our community with unimagined excellence in service and look forward to the opportunity to continue working with you.



# Supplemental Information Packet

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## **FFD Leadership Team and Critical Staff**

**Fire Chief Mark Savage** has worked for the Fry Fire District (FFD) since 1993. Originally beginning as a Reserve Firefighter, he was hired full-time and promoted through all ranks. He was promoted to Fire Chief in 2017. He is a certified Paramedic with undergraduate degrees in Fire Prevention Administration and Business Management. He received his juris doctorate from the University of Arizona, Rogers College of Law in 2007 and completed the National Fire Academy's Executive Fire Officer Program in 2017. He is also a Certified Public Manager and designated Chief Fire Officer through the Center for Public Safety Excellence. He recently began pursuing the Public Leadership Credential through the Kennedy School of Government.

Mark currently serves as the Fire District representative on the SEACOM Board and is participating in the Inter-Governmental Agreement (IGA) / Bylaws subcommittee. He is a strong advocate for community risk reduction policies that drive innovative health and wellness programs as well as aggressive wildfire fuel reduction projects. In addition to his work in emergency service, Mark is a certified peace officer and Reserve Deputy with the Cochise County Sheriff's Office where he has served as a tactical medic and operator with their SWAT team since 2000.

Mark volunteers with local health-related organizations, including current service as the Board Vice-Chair of the Legacy Foundation of Southeast Arizona, and as a Board Director for Chiricahua Community Health Centers, Inc.

**Battalion Chief Billy Seamans** has been serving with the Fry Fire District since 2000. He promoted through the ranks to Battalion Chief in 2013 and has been responsible for the support services of the District. He is responsible for the oversight and management of the District's radio systems, information technology and fleet services. He is an active participant with SEACOM having recently completed service as the Chair of the Operations Committee and participates in the IGA / Bylaws subcommittee. He has assisted with the recent ProQA implementation and is assisting with the Cochise County Fire Station Alerting project. He is a fire investigator and has been called on throughout the county to investigate possible incendiary fires and assist with other fire investigations. He is a member of the Cochise County Incident Management Support team.

Billy enjoys making sure that the county systems are up to date and working properly to ensure that the citizens are at the forefront of every decision that is made. He is a life long learner and is working towards a business management degree through Cochise College and the University of Arizona with a minor in computer systems. He plans on assuming the duties of Fire Marshal and is training to that end.

His training and Certifications include Fire Officer III, Blue Card Command, Inspector I, NFPA 921 Arson I-IV. He is a Technical Rescue Technician, Hazmat Technician, and Paramedic.

**Battalion Chief Kaleb Mauzy** has been serving in the fire service since 2001. He started his career with the U.S. Forest Service (USFS) as a wildland firefighter and transitioned to the Fry Fire District in 2005.

Kaleb promoted through the ranks and recently assumed responsibility for Fire and EMS Training. He has been responsible for managing Special Operations Teams which include Hazardous Materials, Wildland, and SWAT Medics for the past few years. He is an active participant on the regional Command Training Center Team, the regional Live Fire 1403 Instructor Team, and regional Standard Operating Procedure committee. He is a member of the Cochise County Incident Management Support team and participates with many other county-wide support groups.

He enjoys training and working to continually better himself and those around him. He is a lifelong learner and is working towards earning his bachelor's degree in Fire Management through Columbia Southern University. After graduating, he plans to pursue a master's degree in Emergency Management.

His training and certifications include National Wildland Coordinating Group (NWCG) Strike Team Leader (STL) and is currently qualified as a Task Force Leader Trainee (TFLT). He is a Technical Rescue Technician, SWAT Medic, and Hazmat Technician.

**Finance Director – James Vincent Group's Certified Public Accountants** have been serving the FFD since 2017. Founded in 2010, JVG is a full-service accounting, tax, and consulting firm with extensive experience with municipal fire departments and Arizona fire districts. Their public finance and accounting expertise has allowed us to develop precise operating and capital budgets and reverse trends that would have seen us in the red for the past few years.

**Local 4913 Acting President Jared Haros** has served the Fry Fire District since 2013 and was promoted to Engineer / Paramedic in 2018. He began his career in ground ambulance and fixed wing air medical service and has been in EMS for 15 years, 13 of which has held NREMT paramedic certification.

Jared has been involved in medical training for the last eight years as an instructor of the EMT and Paramedic programs at Cochise College. He has also implemented in-house training programs for Fry Fire District that include Advanced Cardiovascular Life Support and Pediatric Advanced Life Support Classes for paramedics. He also developed a Paramedic Field Training Orientation (FTO) program that provides an environment for new paramedics to integrate into operations under the mentorship of a senior paramedic to enhance each experience into one in which new paramedics learn to operate independently. He recently assumed the role of EMS Training Coordinator with the goal of ensuring continuing education training is focused on top of the certification advanced

medical and trauma treatments.

Jared has been the Vice President of IAFF Local 4913 for the last four years. He was recently appointed Acting President by majority vote of the membership. As the Acting President of L4913 he participates in regular Meet and Confer meetings with management to discuss labor issues as representative of the membership.

**Fire Marshal Ed Shiver** has been with the Fry Fire District since 2007. He has served as the Fire Marshal since 2016. Ed has as Associates of Applied Science in Fire Science, and more than 60 fire training certificates including: Fire Inspector I / II and Fire Investigation I – IV. He has a total of over 350 tested training hours in fire investigations and regularly attends annual Advanced Fire Investigation Seminars through the International Association of Arson Investigators.

Ed conducts an average of 260 regular business and life safety fire inspections each year. He also conducts plan reviews and fire origin and cause investigations in close collaboration with Cochise County Planning and Zoning Department and the Cochise County Sheriff's Office. He also works closely with the Arizona State Fire Marshal's Office and the Arizona Department of Environmental Quality.

Ed is also responsible for managing and coordinating public education and community risk reduction events and manages our open-burning permit program, which oversees approximately 425 open burning permits per year. He recently received a Fire Prevention and Safety Grant that has allowed us to provide and install fire and smoke detectors in homes for residents without them. Ed also responds to many 911 service calls, typically still fire alarms, smoke detector checks, smoke investigation and outside fire and snake calls, keeping emergency responders in service.

**Fleet Mechanic Jimmy Ayers** has been with the Fry Fire District since 2017. He began his mechanic career with Sierra Toyota in 1982. In his 25 years prior to joining the District, he owned and operated Jim's Mobile Auto Repair, a small business providing mobile maintenance and repair services for local contractors and private individuals. He holds an Emergency Vehicle Technician (EVT) certification in Ambulance Inspection and operations and has numerous American Society of Automotive Excellence (ASE) certifications as well. He is currently preparing to test for ASE certifications in Light and Heavy Class diesel engines.

## Fry Fire District NFPA 1901 Heavy Line Maintenance Schedule

System	Inspection Item	Daily	Weekly	Monthly	Quarterly	Annual	Special Instruction
		Visual and Operational Checks to be performed by Operations Personnel on site at house.	Inspection to be performed by Fleet Technician on site at house.	Inspection to be performed by Fleet Technician on site at house.	Inspection to be performed by Fleet Technician at fleet garage. Unit will be out of service.	Inspection to be performed by Fleet Technician at fleet garage. Unit will be out of service.	
Air Conditioning	CHECK A/C AND HEATER OPERATION	X			X	X	8.11 All electrical accessories including, but not limited to, the following shall be diagnostically checked: (1) Heater and defroster (2) Air-conditioning system (3) Windshield wipers and washers (4) Instrumentation (5) Traffic preemption (6) Other electrical accessories on the apparatus not otherwise specified in 8.11(1) through (5).
Air Intake	INSPECT AIR INTAKE SYSTEM				X	X	7.7.1 The engine air intake system shall include, but not be limited to the following: (1) Air cleaner element (2) Piping (3) Turbocharger (4) Air after-cooler (5) Intercooler (6) Air-to-air cooler (7) Blower (8) Ember separator 7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.7.3 Where engines are equipped with a charged air after-cooler, it shall be inspected visually for outward signs of damage or deformation. 7.7.4 All hoses, tubes, and fittings shall be inspected for deformation and leakage. 7.7.5 The airflow shall be monitored for restriction greater than that recommended by the engine manufacturer.
Air Intake	CHANGE AIR FILTERS				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	CHECK AND CLEAN AIR INTAKE SPARK ARRESTER				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT CRANK CASE BREATHER TUBES				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT ENGINE DRIVE BELT(S)				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT TURBO CHARGER CONNECTION				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air-Powered Accessories	CHECK WINDSHIELD W ASHER, W IPER OPERATION					X	7.7.9 Air chassis air-powered accessories including, but not limited to, the following shall be diagnostically checked: (1) Air horn (2) W indshield wiper and washer (3) Air-ride seats (4) Air-powered steps and cab tilting systems (5) Fire pup shift and
Alternator Test	ANNUAL ALTERNATOR TEST					X	Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow alternator test 17.5. This test verifies the output of the alternator and the alternator wiring.
Apparatus Lighting	CHECK HEADLIGHT ADJUSTMENT				X	X	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Apparatus Lighting	CHECK INSTRUMENT PANEL LIGHTS, GAUGES					X	deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Apparatus Lighting	CHECK OEM LIGHT OPERATION					X	deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Automatic Electrical Load Mgmt System	TEST AUTOMATIC ELECTRICAL LOAD MANAGEMENT SYSTEM				X	X	8.7.1 If so equipped, all components of the automatic electrical load management system including, but not limited to, the following shall be inspected for security of mounting and deformation: (1) Electronic hardware (2) Associated wiring and cables (3) Relays, controls, and indicators (4) Low voltage warning devices. 8.7.2 The system shall be checked for activation and operation of low voltage warning devices in accordance with the manufacturer's recommendations. See A.8.7.2 for test.
Axle	CHECK AND LUBRICATE KING PINS OR BALL JOINTS				X	X	7.3.1 All axle components including, but not limited to, the following shall be inspected for security of mounting, structural integrity, deformation, abnormal wear, and leakage, shall be functionally operated, and shall be lubricated: (1) Ball joints (2) King pins (3) Spindles and bushings (4) Attaching hardware (5) Axle beams and housings (6) Axle shafts (7) Axle power dividers (8) Differentials and controls (9) Two-speed axle shift units (10) Upper and lower control arms.
Axle	CHECK TANDEM AXLE SPACING AND ALIGNMENT					X	Check axles for tightness and leaks
Axle	CHECK DIFFERENTIAL FLUID LEVEL, CLEAN VENTS				X	X	Check differential fluid level and fill or replace following manufacturer's recommendations.
Axle	TWO SPEED AXLES AND CONTROLS					X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Axle	UPPER AND LOWER CONTROL ARMS				X	X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Battery Charger/Conditioner Test	ANNUAL BATTERY CHARGER/CONDITIONER TEST					X	17.7 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.
							17.3 Performance tests shall be conducted at least annually and whenever major repairs

Battery Test	ANNUAL BATTERY LOAD OR CONDUCTIVITY TEST					X	or modifications to the low voltage electrical system or any component of the system have been made. 17.3.2 Each battery shall be individually tested using either the procedure specified in 17.3.2.1 or 17.3.2.2. A.17.3.2.1 Conductivity testing is preferred to load testing because it does not stress the battery, it is a more accurate indication of the state of health of the battery, and it provides values that can be recorded and tracked for trend analysis. Follow Chapter 17 for test.
Body	SERVICE ROLL UP DOORS/TRACKS			X		X	7.15.1 All compartments and storage areas shall be inspected for structural integrity, deformation, and leaks. 7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position.
Body	PERFORM BODY LUBRICATION SERVICE			X		X	7.15.1.1 Hinges, latches and seals shall be diagnostically checked and shall be lubricated.
Body	INSPECT DOOR LATCHES, HINGES, LOCKS		X			X	7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position. 7.15.1.3 The hazard warning light and interlocks associated with, but not limited to, the following conditions shall be diagnostically checked: (1) Open passenger or equipment compartment doors (2) Ladder or equipment rack not in the stowed position (3) Deployed stabilizer system (4) Extended powered light tower.
Body	INSPECT MOUNTED STEPS, PLATFORMS, HANDRAILS AND LADDERS.		X			X	7.15.2 All steps, platforms, handrails, and access ladders shall be inspected for security of mounting, structural integrity, and deformation. 7.15.2.1 All slip resistant surfaces shall be inspected for security of mounting and condition. 7.15.2.2 All mechanical steps shall be diagnostically checked, and shall be lubricated.
Body	INSPECT FINISHES, STRIPING, SIGNS AND LABELS		X			X	7.15.4* All finishes and reflective striping shall be inspected for defects, corrosion, and damage. 7.15.5* Where required, all signs and labels shall be inspected for their presence and any defects, corrosion, and damage. If apparatus does not have reflective striping, or warning labels, consider adding in accordance with applicable sections of current NFPA 1901
Body	INSPECT POWERED EQUIPMENT RACKS		X			X	7.16.1 All locks used to hold equipment racks in the road travel position and all interlocks to prevent operation of equipment racks when the fire apparatus is in motion shall be inspected for security of mounting and deformation. 7.16.2 Racks and interlocks shall be diagnostically checked. 7.16.3 All warning lights and visual signals for the equipment racks shall be diagnostically checked. 7.16.4 Reflective striping or reflective paint shall be inspected for defects, corrosion, and damage. 7.16.5 Equipment-holding devices shall be inspected for security of mounting and deformation, shall be diagnostically checked, and shall be lubricated.
Body	INSPECT FOR SHIELDS AND GUARDS					X	Inspect that all shields and guards are installed and tightened properly.
Body	WAX COMPLETE EXTERIOR OF UNIT			X		X	Wax body.
Brake	INSPECT ACCESSORIES CONNECTED TO AIR BRAKE SYSTEM			X		X	7.12.10.1 If air accessories are connected to the chassis air brake system, then perform the next 2 items. 7.12.10.1.1 The air brake system pressure protection valve(s) shall be diagnostically checked to the shutoff point. 7.12.10.1.2 The pressure protection valve shall prevent the air accessories from drawing air from the air brake system when the air pressure drops below 80 psi (552 kPa) to ensure adequate air pressure for the braking system.
Brake	SERVICE AIR DRYER					X	7.12.10.2 Air reservoir tanks, air dryers, and drains shall be inspected for security of mounting, deformation, and leakage and shall be maintained in accordance with the manufacturer's recommendations.
Brake	INSPECT BRAKE LINES			X		X	7.12.10.3 All valves, lines, cylinders, and chambers shall be inspected for security of mounting, deformation, and leakage and shall be diagnostically checked.
Brake	CHECK AIR BRAKE COMPRESSOR					X	7.12.10.4 The compressor and inlet filter system shall be inspected for security of mounting and shall be maintained in accordance with the manufacturer's recommendations.
Brake	CHECK CHASSIS AIR SYSTEM BELTS			X		X	7.12.10.5 All chassis air system belts shall be inspected for wear and deformation and shall be maintained at the manufacturer's recommended adjustment.
Brake	PERFORM COMPLETE BRAKE INSPECTION			X		X	7.12.10.6 The cut-in and cut-out pressure settings of the air compressor governor shall be tested and maintained at the manufacturer's recommended settings.
Brake	CHECK LOW AIR PRESSURE WARNING SYSTEM			X		X	7.12.10.7 The low-air warning systems shall be tested to ensure that activation occurs at the manufacturer's recommended setting.
Brake	CHECK AIR PRESSURE INDICATORS			X		X	7.12.10.8 Air pressure indicators shall be diagnostically checked.
Brake	PERFORM NFPA AIR BRAKE SYSTEM TEST		X		X	X	7.12.10.9 Leak-down rate (time) of the applied side of the air brake system shall be tested with the engine stopped and the service brakes applied, and the air pressure shall not drop more than 3 psi (20.7 kPa) in 1 minute for a straight vehicle or more than 4 psi (27.6 kPa) in 1 minute for a combination vehicle. 7.12.10.10 Leak-down rate (time) of the supply-side of the chassis air system shall be tested with the engine stopped and the service brakes released, and the air pressure shall not drop more than 2 psi (13.8 kPa) in 1 minute for a straight vehicle or more than 3 psi (20.7 kPa) in 1 minute for a combination vehicle.
Brake	CHECK PARKING BRAKE OPERATION		X		X	X	7.12.2 The parking brake shall be inspected for structural integrity, security of mounting, missing or broken parts, and wear and shall be diagnostically checked. 7.12.3 The parking brake controls and activating mechanism shall be inspected for structural integrity, security of mounting, and missing or broken parts, shall be diagnostically checked, and shall be lubricated.
Brake	INSPECT BRAKE LINING, DRUMS OR ROTORS					X	7.12.4 The brake linings shall be replaced in accordance with the brake manufacturer's severe service recommendation when they are contaminated, when the lining is worn to the minimum thickness for safe operation as defined by the brake manufacturer, or when the brake drum or rotor is replaced. 7.12.5 The drums or rotors shall be inspected during scheduled maintenance, when there is a suspected problem or at the time of brake lining replacement, and the inspection shall consist of, but not be limited to the following: (1) Evidence of extensive heat or heat cracking (2) Out of round (3) Wear beyond manufacturer's specifications (4) Rust (5) Taper (6) Rotor parallelism (7) Metal fatigue. 7.12.6 Machining of brake drums or rotors shall be done only in accordance with

							manufacturer's recommendations. 7.12.7 All components of the braking system shall be inspected for damage and wear when performing a brake overhaul.
Brake	TEST ABS SYSTEM					X	7.12.8.1 Antilock braking systems (ABS) including the electronic control unit, cables, switches, relays, sensors, and valves shall be inspected for any deficiencies and shall be diagnostically checked. 7.12.8.2 The ABS electronic control unit (ECU) diagnostic codes shall be reviewed for types and frequency of error codes that have been logged.
Brake	PERFORM COMPLETE BRAKE INSPECTION					X	7.12.9 If the fire apparatus has a hydraulic brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Pedal and linkage (2) Brake switches (3) Master cylinder (4) Brake booster (5) Hydraulic lines (6) Valves (7) Wheel cylinders or calipers (8) Brake shoes or pads (9) Brake drums or rotors (10) Warning devices (11) Mounting hardware (12) Fluid level and contamination. 7.12.10 If the fire apparatus has an air brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Air compressor (2) Pedal assembly (3) All valves (4) Hoses and lines (5) Brake switches (6) Brake air chambers (7) Slack adjusters (8) Cams and wedges (9) Brake shoes or pads (10) Brake drums or rotor (11) Calipers (12) Air dryers (13) Drain valves (14) Air tanks (15) Warning devices (16) Mounting hardware.
Brake	CHECK DISC BRAKE TORQUE PLATE BOLTS					X	Check for security of mounting and deformation.
Brake	INSPECT CALIPER RETAINING RING AND BOLTS					X	Check for security of mounting and deformation.
Brake	CHECK SLACK ADJUSTERS				X	X	Inspect on a severe duty schedule for freedom of movement, security of mounting, and deformation and should be tested for proper operation. Lubricate on severe duty schedule.
Brake	LUBRICATE SLACK ADJUSTERS AND S-CAMS				X	X	Lubricate on severe duty schedule.
Brake System Test	ANNUAL BRAKE SYSTEM TEST					X	16.3 Braking System test. Testing of the braking system, including antilock brake systems and auxiliary brake system, shall be conducted at least annually and whenever adjustments, repairs, or modifications have been performed on any component that can affect the proper operation of the braking system or systems. Follow instructions in Chapter 16.
Braking System	CHECK BACKING PLATE BOLTS				X	X	7.12.1 The braking system shall be inspected and maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the braking system manufacturer, based on time or mileage, shall be followed. If the vehicle is equipped with backing plates on the brakes the bolts should be checked on every B maintenance.
Breathing Air Compressor System Test	ANNUAL TEST OF BREATHING AIR COMPRESSOR SYSTEMS					X	23.1 If the apparatus is supplied with a breathing air compressor system, the compressor system shall be tested annually by the manufacturer or the manufacturer's authorized representative to verify that the system still meets the manufacturer's requirements for the system when it was new. Follow Chapter 23 for test.
Cab	CHECK GLASS/MIRRORS FOR DELAMINATION, CHIPS, AND CRACKS	X	X	X	X	X	7.14.1 All glass, windows, and mirrors shall be inspected for condition and shall be diagnostically checked.
Cab	CHECK AIR RIDE SEAT SYSTEM		X		X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT FOR CUTS AND TEARS	X	X	X	X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT FRAME FOR CRACKS	X	X	X	X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT BELTS	X	X	X	X	X	7.14.3 All seat belts shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK COMPARTMENT DOORS		X	X	X	X	7.14.4 Doors, door hinges, latches, and door stops shall be inspected for security of mounting and condition, shall be diagnostically checked, and shall be lubricated.
Cab	CHECK CAB MOUNTING SYSTEMS		X		X	X	All components of the cab mounting system including but not limited to, the following shall be inspected for security of mounting and deformation: (1) Mounting brackets (2) Cab base structure (3) Resilient cushions (4) Securing fasteners. 7.14.6* All equipment mounting systems including, but not limited to, mounting systems for the following shall be inspected for security of mounting and deformation and shall be maintained free of corrosion: (1) Radios, computers, and siren controls (2) Self-contained breathing apparatus (SCBA) (3) Portable lights (4) Hand tools (5) Emergency medical service (EMS) equipment (6) Books, street directories, and maps. For the safety of personnel, equipment should be mounted in accordance with the requirements of NFPA 1901.
Cab	INSPECT CAB INTERIOR CONDITION	X	X	X	X	X	Inspection to include, but not limited to, pedals, knobs, handles, headliner, interior door covers, and lights, for security of mounting, deformation and proper operation.
Cab Tilting System	CHECK CAB JACK FLUID AND OPERATION		X			X	7.14.7.1* All components of the cab tilting system shall be inspected for security of mounting, leaks, and shall be diagnostically checked. 7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Charging	CHECK CHARGING SYSTEM					X	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.
Charging	CHECK VOLTAGE REGULATOR				X	X	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.
Cooling	CHECK COOLANT LEVEL	✓	✓	✓	✓	✓	7.5.1 The engine coolant shall be inspected for contamination and maintained at the level

Cooling	CHECK COOLANT LEVEL	X	X	X	X	X	specified by the manufacturer.
Cooling	INSPECT AUXILIARY HEAT EXCHANGERS				X	X	7.5.10 Auxiliary heat exchangers installed in the engine cooling system shall be inspected for security of mounting, deformation, and leaks.
Cooling	INSPECT AND CLEAN RADIATOR FINS				X	X	7.5.2 The radiator assembly shall be inspected and cleaned of dirt, debris, and obstructions to airflow.
Cooling	CHECK COOLING SYSTEM HOSES AND BELTS		X		X	X	7.5.3 All hoses and fittings shall be inspected for condition and leakage. 7.5.6 All belts shall be inspected for wear, deformation, and proper adjustment.
Cooling	CHECK WATER PUMP					X	7.5.4 The water pump(s) shall be inspected for condition and leakage.
Cooling	PRESSURE TEST COOLING SYSTEM				X	X	7.5.5 The cooling system shall be pressure tested for leakage.
Cooling	LITMUS TEST COOLANT				X	X	7.5.7 The chemical components of the coolant shall be tested and maintained at the proper balance.
Cooling	INSPECT GAUGES	X	X			X	7.5.8 Cooling system temperature indicators and gauges shall be diagnostically checked.
Cooling	CHECK FAN CLUTCH					X	7.5.9 Temperature control devices including, but not limited to, the following shall be diagnostically checked: (1) Thermostats (2) Clutch fans (3) Radiator shutters (4) Electric cooling fans.
Cooling	CHECK RADIATOR CAP(S)				X	X	Check to see if missing or not sealing properly.
Cooling	INSPECT RADIATOR AND MOUNTS				X	X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Cooling	CHANGE COOLANT FILTER					X	Replace coolant filter as recommended by the manufacturer.
Crew Compartment	INSPECT CAB AND BODY MOUNTS					X	7.14.1.1 All components of the cab/living system including, shall be inspected for security of mounting and leaks and shall be diagnostically checked. 7.14.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Dielectric	5 YEAR DIELECTRIC VOLTAGE					X	22.8 At least every 5 years, and after a vehicle accident or body repair, a dielectric test shall be performed on the line voltage electrical system. Follow Chapter 22 for test. Also see Annex A for additional information.
Voltage Test	WITHSTAND TEST					X	
Driveline	CHECK DRIVELINE CENTER SUPPORT BEARING				X	X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.
Driveline	CHECK DRIVE SHAFTS AND U JOINTS					X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.
Driveline	CHECK AND LUBRICATE U-JOINTS, FLANGES				X	X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated. 7.10.2 Driveline retarding systems shall be cleaned, shall be inspected for security of mounting, shall be diagnostically checked, and shall be lubricated.
Electrical	ELECTRICAL SYSTEM					X	13.1 If the apparatus has a line voltage electrical system, it shall be inspected and maintained in accordance with this chapter, and with the manufacturers recommendations.
Engine	CHECK ENGINE COVER BOLTS					X	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.
Engine	INSPECT ENGINE MOUNTS					X	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.
Engine	CHANGE ENGINE OIL AND FILTERS				X	X	7.4.3 Engine oil and filters shall be serviced in accordance with the engine manufacturer's severe service. If no severe service recommendation exists, the shortest interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.4.1 The engine oil shall be inspected for contamination and maintained at the level specified by the engine manufacturer.
Engine	CHECK ALL DIAGNOSTIC CODES				X	X	7.4.4 The diagnostic codes for electronically controlled engines shall be reviewed for types and frequency of error codes that have been logged.
Engine	CHECK ENGINE PERFORMANCE				X	X	7.4.5* The engine performance shall be maintained in accordance with the engine manufacturer's recommendations.
Engine	TEST ENGINE BRAKE				X	X	7.4.6 Engine braking systems shall be maintained in accordance with the manufacturer's recommendations.
Engine	CHECK ENGINE IDLE SPEED				X	X	Inspect for proper operation and adjust as recommended by the manufacturer.
Engine	PRESSURE WASH ENGINE				X	X	Pressure wash as needed to inspect engine.
Engine	TEST ENGINE SHUT DOWN MECHANISM					X	Test as recommended by manufacturer.
Engine Coolant System	INSPECT FREEZE PLUGS AND OIL COOLER AND LINES					X	7.5.3 All hoses and fittings shall be inspected for condition and leakage.
Exhaust	CHECK EMISSION CONTROL LINES, FITTINGS, BRACKETS					X	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.
Exhaust	INSPECT EXHAUST SYSTEM					X	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.
Frame	INSPECT FRAME AND SUPPORTS	X	X	X	X	X	7.2.1 All frame rails and members shall be inspected for defects, structural integrity, corrosion, perforations, cracks, and missing or loose parts.
Fuel	CHANGE FUEL FILTER(S)				X	X	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.
Fuel	CHANGE FUEL/WATER SEPARATOR				X	X	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.
Fuel	CHECK FUEL TANK DRAIN PLUG					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	CHECK FUEL TANK MOUNTING AND TIE DOWNS					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.



Fuel	INSPECT FUEL LINES					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	INSPECT FUEL PUMP(S)					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	INSPECT INJECTORS					X	7.6.3 The carburetor or the injection pump and injectors shall be maintained in accordance with the engine manufacturer's recommendations.
Fuel	INSPECT GAUGES, INDICATORS, AND SENDING UNITS				X	X	7.6.4 Gauges, indicators, and sending units shall be diagnostically checked.
Fuel	CHECK ENGINE THROTTLE				X	X	7.6.5* All mechanical throttle linkage and stops shall be inspected for proper adjustment and diagnostically checked. A.7.6.5 All linkage should be inspected for freedom of movement, adjustment, full throttle position, idle position, and smooth operation. 7.6.6 All electronic throttle components and throttle position sensors (TPS) shall be inspected for counts and diagnostically checked.
Line Voltage Electrical System Test	ANNUAL LINE VOLTAGE ELECTRICAL SYSTEM TEST					X	22.1 If the fire apparatus is equipped with a line voltage electrical system, the system and components shall be tested as required by this chapter. 22.2 Performance tests shall be conducted at least annually, unless otherwise noted, and whenever major repairs or modifications to the line voltage electrical system or any component of the system have been made.
Miscellaneous Electrical Components	CHECK MISCELLANEOUS ELECTRICAL COMPONENTS					X	8.8 Miscellaneous electrical components including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Battery conditioners and chargers (2) Shoreline receptacles (3) Radios and intercoms (4) Converters and inverters (5) Fast idle system (6) Interlock system(s) (7) Operator alert devices (8) Other electrical components on the apparatus not otherwise specified above.
Parking Brake Test	ANNUAL PARKING BRAKE TEST					X	16.4 The parking brake system shall be tested at least annually. Follow instructions in Chapter 16. See A.16.4.1 and A.16.4.2.
Pump	CHECK PUMP					X	9.2.1 All fire pumps, auxiliary pumps, industrial pumps, and transfer pumps shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked. 9.2.2 All pump shaft packing or mechanical seals shall be inspected and maintained in accordance with the manufacturer's recommendations.
Pump	CLEAN PUMP TRANSMISSION STRAINER					X	9.2.3 Renewable anodes, intake strainers, or any other means to prevent galvanic corrosion shall be inspected for condition and replaced if necessary.
Pump	TEST PUMP SHIFT UNIT					X	9.2.4.1 The pump drive system shall be inspected for security of mounting and leakage, shall be diagnostically checked, and shall be lubricated as required by the component manufacturer. 9.2.4.2 All pump shift controls, pump shift indicators located in the driving compartment and on the operator's panel, engine speed advancement interlocks, and any other interlocks of the pump drive system shall be inspected for security of mounting and leakage, shall be diagnostically checked, and shall be lubricated as required. See A.9.2.4.1 and A.9.2.4.2
Pump	CHECK COMPONENTS OF DRIVE SYSTEM					X	A.9.2.4.1 Components of the pump drive system could include, but are not limited to, the following: (1) Split-shaft power takeoff (PTO) (2) Pump transmission (3) Pump transfer case (4) PTO (5) Pump clutch (6) Pump drive shafts (7) Hydraulic drive systems (8) Auxiliary drive engine.
Pump	CHECK PUMP SHIFT CONTROLS A	X	X			X	A.9.2.4.2 Pump shift controls can include electrical, pneumatic, or mechanical components working individually or in combination to shift the pump drive system into and out of pump mode. Some pumps have manual backup shift controls. Pump shift indicators in-cab and on the operator's panel on split-shaft PTO pump drive systems typically require an electromechanical device, such as a switch mounted on the pump transmission, to sense pump shift status. The controls need to be inspected, diagnostically checked, and lubricated as part of a preventive maintenance program.
Pump	CHECK PUMP TRANSMISSION CASE FLUID LEVEL AND CONTAMINATION				X	X	9.2.4.3 All fluids in the pump drive system shall be inspected for contamination and maintained at the level and condition specified by the component manufacturer.
Pump	CHECK ALL PIPING AND VALVES			X		X	9.2.5 All pump piping, valves and valve controls, fire hose connections, caps, chains, and gaskets shall be inspected for security of mounting, structural integrity, proper valve operation, deformation, corrosion, and leakage and shall be lubricated as required by the component manufacturer.
Pump	CHECK INSTRUMENTATION AND GAUGES	X	X	X		X	9.2.6 All instrumentation, gauges, and lighting shall be inspected for security of mounting and condition and shall be diagnostically checked.
Pump	TEST PUMP PANEL THROTTLE OPERATION	X	X	X		X	9.2.7 All pump control systems including, but not limited to, the following shall be diagnostically checked: (1) Engine speed control and interlock (2) Pressure control devices (3) Transfer valve (4) Transmission lockup system.
Pump	CHECK PRIMING SYSTEM	X	X	X		X	9.2.8.1 The pump priming system shall be inspected for security of mounting and leakage and shall be diagnostically checked. 9.2.8.2 The priming fluid, if required, shall be inspected for contamination and proper type and shall be maintained at the level recommended by the component manufacturer.
Pump	TEST PUMP PRIMER MOTOR	X	X	X		X	9.2.9 If the pump has a separate drive engine, that engine shall be inspected and maintained in accordance with Sections 7.4 through 7.8, as applicable, and in accordance with the manufacturer's recommendations.
Pump	CHECK FOR WATER LEAKS	X	X	X		X	9.3 If the apparatus is equipped with a water tank, the tank shall be inspected for security of mounting, structural integrity, deformation, and leakage and shall be maintained in accordance with 9.3.1 and 9.3.2 and the component manufacturer's recommendations. 9.3.1 The tank sumps, if equipped with a sump cleanout, shall be cleaned. 9.3.2 Where so equipped, anodes and other means to prevent galvanic corrosion shall be inspected and maintained as recommended by the manufacturer.
							18.1 If the fire apparatus is equipped with a fire pump or an industrial supply pump, the

Pump Test	ANNUAL PUMP TEST					X	pump shall be inspected and tested as required by this chapter. 18.2 Service test shall be conducted at least annually and whenever major repairs or modifications to the pump or any component of the apparatus that is used in pump operations have been made. Follow Chapter 18 for the test. See Annex A and Annex B for additional information.
Regulator Test	ANNUAL REGULATOR TEST					X	17.6 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow regulator test 17.6
Road Test	ANNUAL ROAD TEST					X	16.5 A road test of the fire apparatus shall be conducted at least annually, after each scheduled maintenance interval, and after repair, adjustment, or modification of the engine, transmission, drivetrain, suspension, brakes, or steering. Follow instructions in Chapter 16.
Solenoid and Relay Test	ANNUAL SOLENOID AND RELAY TEST					X	17.9 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.9 for the solenoid and relay test.
Starter Wiring Test	ANNUAL STARTER WIRING TEST					X	17.4 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.4 for test.
Starting	INSPECT STARTER					X	17.4.1 The wiring from the battery to the starter shall be inspected for corrosion, loose connections, worn insulation, or potential chafing points.
Starting	TEST ON BOARD BATTERY CHARGER				X	X	17.7.1 If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.
Starting	INSPECT AND CLEAN BATTERY CABLES				X	X	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems.
Starting	INSPECT STARTING SYSTEM				X	X	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems. 8.3 All wiring and wire looms shall be inspected for security of mounting, tight connections, proper routing, presence of grommets, condition, and cleanliness.
Starting	SERVICE BATTERY					X	8.4 The battery(ies) shall be tested for storage and performance capabilities in accordance with the manufacturer's recommendations. 17.3.1.1 Batteries shall be cleaned of any accumulated dirt or corrosion, and the connections shall be checked to ensure that they are clean and tight. 17.3.1.2 Batteries shall be inspected for cracks, swelling, deformation, or other physical defects. 17.3.1.3 Batteries that are not sealed shall be checked to verify that the cells have the proper electrolyte level, and distilled water shall be added if necessary. 17.3.1.4 Batteries that are sealed shall be inspected to verify that any electrolyte level indicator indicates sufficient electrolyte.
Steering	CHECK STEERING SYSTEM				X	X	7.11.2 All steering system components shall be inspected for structural integrity, security of mounting, leakage, and condition, shall be diagnostically checked, and shall be lubricated. 7.11.2.1 The surrounding vehicle components shall be inspected for indications that the wheels or tires have been rubbing during steering.
Steering	CHECK AXLE STOPS					X	7.11.2.2 Both the left and right steering axle stops shall be diagnostically checked to ensure the steering gear hydraulics relieve before contacting the steering stops.
Steering	CHECK STEERING GEAR BOX, MOUNTING BRACKETS, AND LINKAGE				X	X	7.11.2.3.1 The steering gear mounting bracket shall be cleaned and inspected for cracks. 7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer.
Steering	LUBRICATE STEERING COLUMN LINKAGE				X	X	7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place, properly secured and lubricated.
Steering	CHECK STEERING WHEEL	X	X	X	X	X	7.11.2.5 The steering wheel shall be rotated to check for steering backlash.
Steering	CHANGE GEAR BOX FLUID LEVEL					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHANGE POWER STEERING FLUID					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK GEAR BOX FLUID LEVEL	X	X		X	X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK POWER STEERING FLUID					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK TIE RODS, DRAG LINK, PITMAN ARM				X	X	7.11.4 The steering valve(s), steering arms, drag links, pitman arms, tie rod ends, and steering column assembly shall be lubricated.
Steering	INSPECT POWER STEERING LINES, BELTS AND HOSES		X	X	X	X	7.11.5 All steering pump belts, hoses, and lines shall be inspected for wear, adjustment, and deformation.
Steering	CONTROLS AND INDICATORS					X	7.11.6 Electronic steering controls and indicators shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHANGE POWER STEERING FILTER					X	Follow manufacturer's recommendation.
Suspension	CHECK AIR SUSPENSION BAGS, MOUNTING BRACKETS, ATTACHED HARDWARE AND CONTROLS			X	X	X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers

Suspension	CHECK EQUALIZER BEAMS AND TORQUE ARMS					X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	CHECK TORQUE ON SUSPENSION U-BOLTS			X		X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	LUBRICATE SUSPENSION PINS AND BUSHINGS			X		X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	CHECK FRAME AND SUSPENSION FOR PROPER ALIGNMENT			X		X	7.2.3 The frame and suspension shall be inspected for proper alignment.
Tires/Wheels	INSPECT WHEEL BEARINGS AND SEALS			X		X	7.3.2 Wheel bearings and seals shall be cleaned, inspected for deformation, wear, cracks, and leakage, and shall be lubricated.
Tires/Wheels	INSPECT TIRES FOR WEAR, DAMAGE, INFLATION		X		X	X	7.3.3* Tires shall be inspected for damage and shall be inflated to the tire manufacturer's recommended pressure. 7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge. [See 6.3.1(4)] A.7.3.3 It is important that the cold tire inflation be maintained to the fire apparatus manufacturer's recommended tire pressure, which is based on the weight of the completed apparatus, and not to the maximum pressure shown on the sidewall of the tire. If the information from the fire apparatus manufacturer is not available for the tires on the vehicle, each axle should be weighed with the vehicle fully loaded and the tires inflated to the tire manufacturer's inflation specification for the tire model, size, and axle load. A.7.3.4 Tire age can be determined by checking the DOT code on the sidewall of each tire.
Tires/Wheels	CHECK TREAD DEPTH					X	7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge.
Tires/Wheels	CHECK WHEEL STUDS AND LUG NUTS	X	X		X	X	7.3.5* Wheel-attaching nuts shall be torqued to the wheel manufacturer's recommendation. A.7.3.5 Wheel-attaching hardware should be torqued to the manufacturer's recommendation at the time of wheel installation. The wheel- or rim-attaching hardware should be re-torqued at 50 mi to 100 mi (80 km to 160 km) after installation and periodically thereafter. Wheel covers or nut covers might have to be removed for proper inspection.
Tires/Wheels	CHECK FOR WHEEL CRACKS DEFORMATION AND CORROSION	X				X	7.3.6 Wheels and rims shall be inspected for cracks, deformation, structural integrity, and corrosion.
Tires/Wheels	CLEAN AND POLISH OR PAINT WHEELS					X	Clean and polish or paint wheels as needed.
Tires/Wheels	INSPECT WHEEL CHOCKS					X	Inspect that wheel chocks are not missing and are easily accessible.
Total Continuous Electrical Load Test	ANNUAL TOTAL CONTINUOUS ELECTRICAL LOAD TEST					X	17.8 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.8.1 The total continuous electrical load test shall be permitted to be conducted simultaneously with other electrical or pumping tests. A.17.8 This test is designed to verify that the charging system, with the load management system, if supplied, is sufficient to supply the total connected load.
Trans	CHECK TRANSMISSION					X	7.9.1 The transmission shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked.
Trans	CHECKS TRANSMISSION BRAKING SYSTEMS					X	7.9.10 Transmission braking systems shall be maintained in accordance with the manufacturer's recommendations.
Trans	CHECK AUXILIARY HEAT EXCHANGERS					X	7.9.11 Auxiliary heat exchangers installed in the transmission cooling system shall be inspected for security of mounting, deformation, and leaks.
Trans	CHECK TRANSMISSION FLUID					X	7.9.3 Transmission lubricants and filters shall be inspected for contamination, and lubricants shall be maintained at the level specified by the manufacturer.
Trans	CHANGE TRANSMISSION OIL AND FILTERS					X	7.9.4 The lubricant and filters shall be serviced in accordance with the transmission manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the transmission manufacturer, based on time or mileage, shall be followed.
Trans	CHECK INDICATORS AND GAUGES					X	7.9.6 All transmission indicators and gauges shall be tested for proper operation and accuracy.
Trans	CHECK DIAGNOSTIC CODES					X	7.9.7 The diagnostic codes for all electronically controlled transmissions shall be reviewed for types and frequency of error codes that have been logged.
Trans	CHECK POWER TAKE OFF(S) MOUNTING AND LEAKS					X	7.9.8 PTO's shall be inspected for security of mounting and leakage and shall be diagnostically checked.
Trans	CHECK LOCKUP SYSTEM					X	7.9.9 The lockup system for pumps and other accessories shall be inspected for leakage and shall be diagnostically checked.
Transfer Case	CHANGE TRANSFER CASE FLUID					X	Inspect transfer case, check fluid level and change fluid as recommended by manufacturer.
Warning Devices	CHECK WARNING LIGHT OPERATION					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).
Warning Devices	TEST HORNS, SIRENS, ALARMS					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).

Warning Devices	TEST INSTRUMENT PANEL WARNING DEVICES AND GAUGES					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).
Wear Points	CHECK AND LUBRICATE ALL WEAR POINTS					X	7.1 General. All components and systems commonly found on or in the chassis, driving compartment, crew compartment, and body shall be inspected and maintained in accordance with the manufacturer's instructions and this chapter. Special attention should be paid to steering stops, stricker plates, and hinges.
Weight Verification Test	ANNUAL WEIGHT TEST					X	16.2 Fire apparatus Axle Weight Test. The fully loaded fire apparatus shall be weighed following the procedure specified in 16.2.2 through 16.2.5 to ensure that the weight on the front and rear axles and the gross vehicle weight do not exceed the gross axle weight ratings (GAWRs) and the gross vehicle weight rating (GVWR) or gross combination weight rating (GCWR) as shown on the rating plate on the fire apparatus. Follow instructions in Chapter 16. Also see A.16.2.3, A.16.2.4(3), A.16.2.4(4).
Winch Systems	INSPECT WINCH SYSTEM					X	15.1 Any winch or winch attachment point on a fire apparatus shall be inspected and maintained in accordance with this chapter and with the manufacturers recommendations.
Windshield Washer	FILL WINDSHIELD WASHER RESERVOIR					X	7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Work Lighting	CHECK EMERGENCY LIGHT OPERATION					X	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).
Work Lighting	CHECK WORK LIGHT OPERATION					X	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).

Annual Service for Light Class Emergency Response Vehicles (Ambulance, Light Class Rescue, Type VI Engines)			
System	Description	NFPA 1901 Standard Reference	FRH
Air Conditioning	CHECK A/C AND HEATER OPERATION	8.11 All electrical accessories including, but not limited to, the following shall be diagnostically checked: (1) Heater and defroster (2) Air-conditioning system (3) Windshield wipers and washers (4) Instrumentation (5) Traffic preemption (6) Other electrical accessories on the apparatus not otherwise specified in 8.11(1) through (5).	0.2
Air Intake	INSPECT AIR INTAKE SYSTEM	7.7.1 The engine air intake system shall include, but not be limited to the following: (1) Air cleaner element (2) Piping (3) Turbocharger (4) Air after-cooler (5) Intercooler (6) Air-to-air cooler (7) Blower (8) Ember separator 7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.7.3 Where engines are equipped with a charged air after-cooler, it shall be inspected visually for outward signs of damage or deformation. 7.7.4 All hoses, tubes, and fittings shall be inspected for deformation and leakage. 7.7.5 The airflow shall be monitored for restriction greater than that recommended by the engine manufacturer.	0.3
Air Intake	CHANGE AIR FILTERS	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	CHECK AND CLEAN AIR INTAKE SPARK ARRESTER	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT CRANK CASE BREATHER TUBES	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT ENGINE DRIVE BELT(S)	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT TURBO CHARGER CONNECTION	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air-Powered Accessories	CHECK WINDSHIELD WASHER, WIPER OPERATION	7.13 All chassis air-powered accessories including, but not limited to, the following shall be diagnostically checked: (1) Air horn (2) Windshield wiper and washer (3) Air-ride seats (4) Air-powered steps and cab tilting systems (5) Fire pump shift and valves.	0
Alternator Test	ANNUAL ALTERNATOR TEST	17.5 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow alternator test 17.5. This test verifies the output of the alternator and the alternator wiring.	0.2
Apparatus Lighting	CHECK HEADLIGHT ADJUSTMENT	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0.1
Apparatus Lighting	CHECK INSTRUMENT PANEL LIGHTS, GAUGES	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0

Apparatus Lighting	CHECK OEM LIGHT OPERATION	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0
Automatic Electrical Load Mgmt System	TEST AUTOMATIC ELECTRICAL LOAD MANAGEMENT SYSTEM	8.7.1 If so equipped, all components of the automatic electrical load management system including, but not limited to, the following shall be inspected for security of mounting and deformation: (1) Electronic hardware (2) Associated wiring and cables (3) Relays, controls, and indicators (4) Low voltage warning devices. 8.7.2* The system shall be checked for activation and operation of low voltage warning devices in accordance with the manufacturer's recommendations. See A.8.7.2 for test.	0.1
Axle	CHECK AND LUBRICATE KING PINS OR BALL JOINTS	7.3.1 All axle components including, but not limited to, the following shall be inspected for security of mounting, structural integrity, deformation, abnormal wear, and leakage, shall be functionally operated, and shall be lubricated: (1) Ball joints (2) King pins (3) Spindles and bushings (4) Attaching hardware (5) Axle beams and housings (6) Axle shafts (7) Axle power dividers (8) Differentials and controls (9) Two-speed axle shift units (10) Upper and lower control arms.	0.2
Axle	CHECK DIFFERENTIAL FLUID LEVEL, CLEAN VENTS	Check differential fluid level and fill or replace following manufacturer's recommendations.	0
Axle	UPPER AND LOWER CONTROL ARMS	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.	0.1
Battery Charger/Conditioner Test	ANNUAL BATTERY CHARGER/CONDITIONER TEST	17.7 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.	0.3
Battery Test	ANNUAL BATTERY LOAD OR CONDUCTIVITY TEST	17.3 Performance tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.3.2 Each battery shall be individually tested using either the procedure specified in 17.3.2.1 or 17.3.2.2. A.17.3.2.1 Conductivity testing is preferred to load testing because it does not stress the battery, it is a more accurate indication of the state of health of the battery, and it provides values that can be recorded and tracked for trend analysis. Follow Chapter 17 for test.	0
Body	SERVICE ROLL UP DOORS/TRACKS	7.15.1 All compartments and storage areas shall be inspected for structural integrity, deformation, and leaks. 7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position.	0.3
Body	PERFORM BODY LUBRICATION SERVICE	7.15.1.1 Hinges, latches and seals shall be diagnostically checked and shall be lubricated.	0
Body	INSPECT DOOR LATCHES, HINGES, LOCKS	7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position. 7.15.1.3 The hazard warning light and interlocks associated with, but not limited to, the following conditions shall be diagnostically checked: (1) Open passenger or equipment compartment doors (2) Ladder or equipment rack not in the stowed position (3) Deployed stabilizer system (4) Extended powered light tower.	0
Body	INSPECT MOUNTED STEPS,	7.15.2 All steps, platforms, handrails, and access ladders shall be inspected for security of mounting, structural integrity, and deformation. 7.15.2.1 All slip resistant surfaces shall be inspected for security of mounting and condition. 7.15.2.2 All mechanical steps shall be	0

Body	INSPECT FINISHES, STRIPING, SIGNS AND LABELS	7.15.4* All finishes and reflective striping shall be inspected for defects, corrosion, and damage. 7.15.5* Where required, all signs and labels shall be inspected for their presence and any defects, corrosion, and damage. If apparatus does not have reflective striping, or warning labels, consider adding in accordance with applicable sections of current NFPA 1901	0
Body	INSPECT POWERED EQUIPMENT RACKS INSPECT FOR SHIELDS AND GUARDS	7.16.1 All locks used to hold equipment racks in the road travel position and all interlocks to prevent operation of equipment racks when the fire apparatus is in motion shall be inspected for security of mounting and deformation. 7.16.2 Racks and interlocks shall be diagnostically checked. 7.16.3 All warning lights and visual signals for the equipment racks shall be diagnostically checked. 7.16.4 Reflective striping or reflective paint shall be inspected for defects, corrosion, and damage. 7.16.5 Equipment-holding devices shall be inspected for security of mounting and deformation, shall be diagnostically checked, and shall be lubricated. Inspect that all shields and guards are installed and tightened properly.	0
Brake	CHECK PARKING BRAKE OPERATION	7.12.2 The parking brake shall be inspected for structural integrity, security of mounting, missing or broken parts, and wear and shall be diagnostically checked. 7.12.3 The parking brake controls and activating mechanism shall be inspected for structural integrity, security of mounting, and missing or broken parts, shall be diagnostically checked, and shall be lubricated.	0.6
Brake	INSPECT BRAKE LINING, DRUMS OR ROTORS	7.12.4 The brake linings shall be replaced in accordance with the brake manufacturer's severe service recommendation when they are contaminated, when the lining is worn to the minimum thickness for safe operation as defined by the brake manufacturer, or when the brake drum or rotor is replaced. 7.12.5 The drums or rotors shall be inspected during scheduled maintenance, when there is a suspected problem or at the time of brake lining replacement, and the inspection shall consist of, but not be limited to the following: (1) Evidence of extensive heat or heat cracking (2) Out of round (3) Wear beyond manufacturer's specifications (4) Rust (5) Taper (6) Rotor parallelism (7) Metal fatigue. 7.12.6 Machining of brake drums or rotors shall be done only in accordance with manufacturer's recommendations. 7.12.7 All components of the braking system shall be inspected for damage and wear when performing a brake overhaul.	1
Brake	TEST ABS SYSTEM	7.12.8.1 Antilock braking systems (ABS) including the electronic control unit, cables, switches, relays, sensors, and valves shall be inspected for any deficiencies and shall be diagnostically checked. 7.12.8.2 The ABS electronic control unit (ECU) diagnostic codes shall be reviewed for types and frequency of error codes that have been logged.	0
Brake	PERFORM COMPLETE BRAKE INSPECTION	7.12.9 If the fire apparatus has a hydraulic brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Pedal and linkage (2) Brake switches (3) Master cylinder (4) Brake booster (5) Hydraulic lines (6) Valves (7) Wheel cylinders or calipers (8) Brake shoes or pads (9) Brake drums or rotors (10) Warning devices (11) Mounting hardware (12) Fluid level and contamination. 7.12.10 If the fire apparatus has an air brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Air compressor (2) Pedal assembly (3) All valves (4) Hoses and lines (5) Brake switches (6) Brake air chambers (7) Slack adjusters (8) Cams and wedges (9) Brake shoes or pads (10) Brake drums or rotor (11) Calipers (12) Air dryers (13) Drain valves (14) Air tanks (15) Warning devices (16) Mounting hardware.	0
Brake	CHECK DISC BRAKE TORQUE PLATE BOLTS	Check for security of mounting and deformation.	0
Brake	INSPECT CALIPER RETAINING RING AND BOLTS	Check for security of mounting and deformation.	0
Brake System Test	ANNUAL BRAKE SYSTEM TEST	16.3 Braking System test. Testing of the braking system, including antilock brake systems and auxiliary brake system, shall be conducted at least annually and whenever adjustments, repairs, or modifications have been performed on any component that can affect the proper operation of the braking system or systems. Follow instructions in Chapter 16.	0.2

Braking System	CHECK BACKING PLATE BOLTS	7.12.1 The braking system shall be inspected and maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the braking system manufacturer, based on time or mileage, shall be followed. If the vehicle is equipped with backing plates on the brakes the bolts should be checked on every B maintenance.	0
Cab	CHECK GLASS/MIRRORS FOR DELAMINATION, CHIPS, AND CRACKS	7.14.1 All glass, windows, and mirrors shall be inspected for condition and shall be diagnostically checked.	0
Cab	CHECK AIR RIDE SEAT SYSTEM	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT FOR CUTS AND TEARS	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT FRAME FOR CRACKS	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT BELTS	7.14.3 All seat belts shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK COMPARTMENT DOORS	7.14.4 Doors, door hinges, latches, and door stops shall be inspected for security of mounting and condition, shall be diagnostically checked, and shall be lubricated.	0
Cab	CHECK CAB MOUNTING SYSTEMS	All components of the cab mounting system including but not limited to, the following shall be inspected for security of mounting and deformation: (1) Mounting brackets (2) Cab base structure (3) Resilient cushions (4) Securing fasteners. 7.14.6* All equipment mounting systems including, but not limited to, mounting systems for the following shall be inspected for security of mounting and deformation and shall be maintained free of corrosion: (1) Radios, computers, and siren controls (2) Self-contained breathing apparatus (SCBA) (3) Portable lights (4) Hand tools (5) Emergency medical service (EMS) equipment (6) Books, street directories, and maps. For the safety of personnel, equipment should be mounted in accordance with the requirements of NFPA 1901.	0.1
Cab	INSPECT CAB INTERIOR CONDITION	Inspection to include, but not limited to, pedals, knobs, handles, headliner, interior door covers, and lights, for security of mounting, deformation and proper operation.	0.1
Charging	CHECK CHARGING SYSTEM	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.	0
Charging	CHECK VOLTAGE REGULATOR	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.	0
Cooling	CHECK COOLANT LEVEL	7.5.1 The engine coolant shall be inspected for contamination and maintained at the level specified by the manufacturer.	0.3
Cooling	INSPECT AUXILIARY HEAT EXCHANGERS	7.5.10 Auxiliary heat exchangers installed in the engine cooling system shall be inspected for security of mounting, deformation, and leaks.	0.1



Cooling	INSPECT AND CLEAN RADIATOR FINS	7.5.2 The radiator assembly shall be inspected and cleaned of dirt, debris, and obstructions to airflow.	0
Cooling	CHECK COOLING SYSTEM HOSES AND BELTS	7.5.3 All hoses and fittings shall be inspected for condition and leakage. 7.5.6 All belts shall be inspected for wear, deformation, and proper adjustment.	0
Cooling	CHECK WATER PUMP	7.5.4 The water pump(s) shall be inspected for condition and leakage.	0
Cooling	PRESSURE TEST COOLING SYSTEM	7.5.5 The cooling system shall be pressure tested for leakage.	0
Cooling	LITMUS TEST COOLANT	7.5.7 The chemical components of the coolant shall be tested and maintained at the proper balance.	0
Cooling	INSPECT GAUGES	7.5.8 Cooling system temperature indicators and gauges shall be diagnostically checked.	0
Cooling	CHECK FAN CLUTCH	7.5.9 Temperature control devices including, but not limited to, the following shall be diagnostically checked: (1) Thermostats (2) Clutch fans (3) Radiator shutters (4) Electric cooling fans.	0.1
Cooling	CHECK RADIATOR CAP(S)	Check to see if missing or not sealing properly.	0
Cooling	INSPECT RADIATOR AND MOUNTS	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.	0
Cooling	CHANGE COOLANT FILTER	Replace coolant filter as recommended by the manufacturer.	0.1
Crew Compartment	INSPECT CAB AND BODY MOUNTS	7.14.7.1* All components of the cab tilting system including, shall be inspected for security of mounting and leaks and shall be diagnostically checked. 7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.	0.1
Dielectric Voltage Test	5 YEAR DIELECTRIC VOLTAGE WITH STAND TEST	22.8 At least every 5 years, and after a vehicle accident or body repair, a dielectric test shall be performed on the line voltage electrical system. Follow Chapter 22 for test. Also see Annex A for additional information.	0.2
Driveline	CHECK DRIVELINE CENTER SUPPORT BEARING	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.	0.3
Driveline	CHECK DRIVE SHAFTS AND U JOINTS	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.	0
Driveline	CHECK AND LUBRICATE U-JOINTS, FLANGES	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated. 7.10.2 Driveline retarding systems shall be cleaned, shall be inspected for security of mounting, shall be diagnostically checked, and shall be lubricated.	0
Electrical	ELECTRICAL SYSTEM	13.1 If the apparatus has a line voltage electrical system, it shall be inspected and maintained in accordance with this chapter, and with the manufacturers recommendations.	0
Engine	CHECK ENGINE COVER BOLTS	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.	0
Engine	INSPECT ENGINE MOUNTS	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.	0
Engine	CHANGE ENGINE OIL AND FILTERS	7.4.3 Engine oil and filters shall be serviced in accordance with the engine manufacturer's severe service. If no severe service recommendation exists, the shortest interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.4.1 The engine oil shall be inspected for contamination and maintained at the level specified by the engine manufacturer.	0.3

Engine	CHECK ALL DIAGNOSTIC CODES	7.4.4 The diagnostic codes for electronically controlled engines shall be reviewed for types and frequency of error codes that have been logged.	0
Engine	CHECK ENGINE PERFORMANCE	7.4.5* The engine performance shall be maintained in accordance with the engine manufacturer's recommendations.	0
Engine	CHECK ENGINE IDLE SPEED	Inspect for proper operation and adjust as recommended by the manufacturer.	0.1
Engine	PRESSURE WASH ENGINE	Pressure wash as needed to inspect engine.	0.2
Engine Coolant System	INSPECT FREEZE PLUGS AND OIL COOLER AND LINES	7.5.3 All hoses and fittings shall be inspected for condition and leakage.	0
Exhaust	CHECK EMISSION CONTROL LINES, FITTINGS, BRACKETS	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.	0.2
Exhaust	INSPECT EXHAUST SYSTEM	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.	0
Frame	INSPECT FRAME AND SUPPORTS	7.2.1 All frame rails and members shall be inspected for defects, structural integrity, corrosion, perforations, cracks, and missing or loose parts.	0
Fuel	CHANGE FUEL FILTER(S)	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.	0.3
Fuel	CHANGE FUEL/WATER SEPARATOR	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.	0.3
Fuel	CHECK FUEL TANK DRAIN PLUG CHECK FUEL TANK MOUNTING AND TIE DOWNS	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT FUEL LINES	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT FUEL PUMP(S)	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT INJECTORS	7.6.3 The carburetor or the injection pump and injectors shall be maintained in accordance with the engine manufacturer's recommendations.	0
Fuel	INSPECT GAUGES, INDICATORS, AND SENDING UNITS	7.6.4 Gauges, indicators, and sending units shall be diagnostically checked.	0
Fuel	CHECK ENGINE THROTTLE	7.6.5* All mechanical throttle linkage and stops shall be inspected for proper adjustment and diagnostically checked. A.7.6.5 All linkage should be inspected for freedom of movement, adjustment, full throttle position, idle position, and smooth operation. 7.6.6 All electronic throttle components and throttle position sensors (TPS) shall be inspected for counts and diagnostically checked.	0.1

Line Voltage Electrical System Test	ANNUAL LINE VOLTAGE ELECTRICAL SYSTEM TEST	22.1 If the fire apparatus is equipped with a line voltage electrical system, the system and components shall be tested as required by this chapter. 22.2 Performance tests shall be conducted at least annually, unless otherwise noted, and whenever major repairs or modifications to the line voltage electrical system or any component of the system have been made.	0.2
Miscellaneous Electrical Components	CHECK MISCELLANEOUS ELECTRICAL COMPONENTS	8.8 Miscellaneous electrical components including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Battery conditioners and chargers (2) Shoreline receptacles (3) Radios and intercoms (4) Converters and inverters (5) Fast idle system (6) Interlock system(s) (7) Operator alert devices (8) Other electrical components on the apparatus not otherwise specified above.	0
Parking Brake Test	ANNUAL PARKING BRAKE TEST	16.4 The parking brake system shall be tested at least annually. Follow instructions in Chapter 16. See A.16.4.1 and A.16.4.2.	0
Regulator Test	ANNUAL REGULATOR TEST	17.6 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow regulator test 17.6	0
Road Test	ANNUAL ROAD TEST	16.5 A road test of the fire apparatus shall be conducted at least annually, after each scheduled maintenance interval, and after repair, adjustment, or modification of the engine, transmission, drivetrain, suspension, brakes, or steering. Follow instructions in Chapter 16.	0.2
Solenoid and Relay Test	ANNUAL SOLENOID AND RELAY TEST	17.9 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.9 for the solenoid and relay test.	0.2
Starter Wiring Test	ANNUAL STARTER WIRING TEST	17.4 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.4 for test.	0.3
Starting	INSPECT STARTER	17.4.1 The wiring from the battery to the starter shall be inspected for corrosion, loose connections, worn insulation, or potential chafing points.	0
Starting	TEST ON BOARD BATTERY CHARGER	17.7.1 If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.	0
Starting	INSPECT AND CLEAN BATTERY CABLES	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems.	0
Starting	INSPECT STARTING SYSTEM	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems. 8.3 All wiring and wire looms shall be inspected for security of mounting, tight connections, proper routing, presence of grommets, condition, and cleanliness.	0.2
Starting	SERVICE BATTERY	8.4 The battery(ies) shall be tested for storage and performance capabilities in accordance with the manufacturer's recommendations. 17.3.1.1 Batteries shall be cleaned of any accumulated dirt or corrosion, and the connections shall be checked to ensure that they are clean and tight. 17.3.1.2 Batteries shall be inspected for cracks, swelling, deformation, or other physical defects. 17.3.1.3 Batteries that are not sealed shall be checked to verify that the cells have the proper electrolyte level, and distilled water shall be added if necessary. 17.3.1.4 Batteries that are sealed shall be inspected to verify that any electrolyte level indicator indicates sufficient electrolyte.	0
Steering	CHECK STEERING SYSTEM	7.11.2 All steering system components shall be inspected for structural integrity, security of mounting, leakage, and condition, shall be diagnostically checked, and shall be lubricated. 7.11.2.1 The surrounding vehicle components shall be inspected for indications that the wheels or tires have been rubbing during steering.	0.4
Steering	CHECK AXLE STOPS	7.11.2.2 Both the left and right steering axle stops shall be diagnostically checked to ensure the steering gear hydraulics relieve before contacting the steering stops.	0

Steering	CHECK STEERING GEAR BOX, MOUNTING BRACKETS, AND LINKAGE	7.11.2.3.1 The steering gear mounting bracket shall be cleaned and inspected for cracks.7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer. 7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer.	0
Steering	LUBRICATE STEERING COLUMN LINKAGE	7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place, properly secured and lubricated.	0
Steering	CHECK STEERING WHEEL	7.11.2.5 The steering wheel shall be rotated to check for steering backlash.	0
Steering	CHANGE GEAR BOX FLUID LEVEL	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0.2
Steering	CHANGE POWER STEERING FLUID	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0.3
Steering	CHECK GEAR BOX FLUID LEVEL	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHECK POWER STEERING FLUID	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHECK TIE RODS, DRAG LINK, PITMAN ARM	7.11.4 The steering valve(s), steering arms, drag links, pitman arms, tie rod ends, and steering column assembly shall be lubricated.	0
Steering	INSPECT POWER STEERING LINES, BELTS AND HOSES	7.11.5 All steering pump belts, hoses, and lines shall be inspected for wear, adjustment, and deformation.	0
Steering	CONTROLS AND INDICATORS	7.11.6 Electronic steering controls and indicators shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHANGE POWER STEERING FILTER	Follow manufacturer's recommendation.	0.1
Suspension	CHECK AIR SUSPENSION BAGS, MOUNTING BRACKETS, ATTACHED HARDWARE AND CONTROLS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0.3
Suspension	CHECK EQUALIZER BEAMS AND TORQUE ARMS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0
Suspension	CHECK TORQUE ON SUSPENSION U-BOLTS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets	0
Suspension	LUBRICATE SUSPENSION PINS AND BUSHINGS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0

Suspension	CHECK FRAME AND SUSPENSION FOR PROPER ALIGNMENT	7.2.3 The frame and suspension shall be inspected for proper alignment.	0
Tires/Wheels	INSPECT WHEEL BEARINGS AND SEALS	7.3.2 Wheel bearings and seals shall be cleaned, inspected for deformation, wear, cracks, and leakage, and shall be lubricated.	1
Tires/Wheels	INSPECT TIRES FOR WEAR, DAMAGE, INFLATION	7.3.3* Tires shall be inspected for damage and shall be inflated to the tire manufacturer's recommended pressure. 7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge. [See 6.3.1(4)] A.7.3.3 It is important that the cold tire inflation be maintained to the tire manufacturer's recommended tire pressure, which is based on the weight of the completed apparatus, and not to the maximum pressure shown on the sidewall of the tire. If the information from the tire manufacturer is not available for the tires on the vehicle, each axle should be weighed with the vehicle fully loaded and the tires inflated to the tire manufacturer's inflation specification for the tire model, size, and axle load. A.7.3.4 Tire age can be determined by checking the DOT code on the sidewall of each tire.	0
Tires/Wheels	CHECK TREAD DEPTH	7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge.	0
Tires/Wheels	CHECK WHEEL STUDS AND LUG NUTS	7.3.5* Wheel-attaching nuts shall be torqued to the wheel manufacturer's recommendation. A.7.3.5 Wheel-attaching hardware should be torqued to the manufacturer's recommendation at the time of wheel installation. The wheel- or rim-attaching hardware should be re-torqued at 50 mi to 100 mi (80 km to 160 km) after installation and periodically thereafter. Wheel covers or nut covers might have to be removed for proper inspection.	0
Tires/Wheels	CHECK FOR WHEEL CRACKS DEFORMATION AND CORROSION	7.3.6 Wheels and rims shall be inspected for cracks, deformation, structural integrity, and corrosion.	0
Tires/Wheels	INSPECT WHEEL CHOCKS	Inspect that wheel chocks are not missing and are easily accessible.	0
Total Continuous Electrical Load Test	ANNUAL TOTAL CONTINUOUS ELECTRICAL LOAD TEST	17.8 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.8.1 The total continuous electrical load test shall be permitted to be conducted simultaneously with other electrical or pumping tests. A.17.8 This test is designed to verify that the charging system, with the load management system, if supplied, is sufficient to supply the total connected load.	0
Trans	CHECK TRANSMISSION	7.9.1 The transmission shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked.	0.5
Trans	CHECKS TRANSMISSION BRAKING SYSTEMS	7.9.10 Transmission braking systems shall be maintained in accordance with the manufacturer's recommendations.	0
Trans	CHECK AUXILIARY HEAT EXCHANGERS	7.9.11 Auxiliary heat exchangers installed in the transmission cooling system shall be inspected for security of mounting, deformation, and leaks.	0
Trans	CHECK TRANSMISSION FLUID	7.9.3 Transmission lubricants and filters shall be inspected for contamination, and lubricants shall be maintained at the level specified by the manufacturer.	0
Trans	CHANGE TRANSMISSION OIL AND FILTERS	7.9.4 The lubricant and filters shall be serviced in accordance with the transmission manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the transmission manufacturer, based on time or mileage, shall be followed.	0

Trans	CHECK INDICATORS AND GAUGES	7.9.6 All transmission indicators and gauges shall be tested for proper operation and accuracy.	0
Trans	CHECK DIAGNOSTIC CODES	7.9.7 The diagnostic codes for all electronically controlled transmissions shall be reviewed for types and frequency of error codes that have been logged.	0
Trans	CHECK POWER TAKE OFF(S) MOUNTING AND LEAKS	7.9.8 PTO's shall be inspected for security of mounting and leakage and shall be diagnostically checked.	0
Trans	CHECK LOCKUP SYSTEM	7.9.9 The lockup system for pumps and other accessories shall be inspected for leakage and shall be diagnostically checked.	0
Transfer Case	CHANGE TRANSFER CASE FLUID	Inspect transfer case, check fluid level and change fluid as recommended by manufacturer.	0.3
Warning Devices	CHECK WARNING LIGHT OPERATION	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Warning Devices	TEST HORNS, SIRENS, ALARMS	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Warning Devices	TEST INSTRUMENT PANEL WARNING DEVICES AND GAUGES	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Wear Points	CHECK AND LUBRICATE ALL WEAR POINTS	7.1 General. All components and systems commonly found on or in the chassis, driving compartment, crew compartment, and body shall be inspected and maintained in accordance with the manufacturer's instructions and this chapter. Special attention should be paid to steering stops, stricker plates, and hinges.	0
Weight Verification Test	ANNUAL WEIGHT TEST	16.2 Fire apparatus Axle Weight Test. The fully loaded fire apparatus shall be weighed following the procedure specified in 16.2.2 through 16.2.5 to ensure that the weight on the front and rear axles and the gross vehicle weight do not exceed the gross axle weight ratings (GAWRs) and the gross vehicle weight rating (GVWR) or gross combination weight rating (GCWR) as shown on the rating plate on the fire apparatus. Follow instructions in Chapter 16. Also see A.16.2.3, A.16.2.4(3), A.16.2.4(4).	0
Winch Systems	INSPECT WINCH SYSTEM	15.1 Any winch or winch attachment point on a fire apparatus shall be inspected and maintained in accordance with this chapter and with the manufacturers recommendations.	0
Windshield Washer	FILL WINDSHIELD WASHER RESERVOIR	7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.	0
Work Lighting	CHECK EMERGENCY LIGHT OPERATION	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).	0

Work Lighting	CHECK WORK LIGHT OPERATION	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).	0
			10.7



# FRY FIRE DISTRICT

## "Always Willing Always Ready"

### 2020-2021 Fee Schedule

• Classroom clean-up		\$25.00 fee
• CPR Class		\$50.00 per student
• Employment Application (Processing fee)		\$10.00
• Fire Reports (copying charge)		\$1.00 per page (non-residents/insurance)
• Public Information Request (copying charge)		\$0.50 per page
• Haz-Mat response out of district + personnel costs		\$225.00 an hour (Trailer/Tow Vehicle) \$50.00 an hour (Command Vehicle) \$75.00 an hour (Air unit)
• Pile burning / standby (in district only)		\$200.00 an hour (Truck + 2 People)
• MSA SCBA Maintenance and testing		\$70.00 per pack, \$20.00 per mask + parts
• Vehicle Maintenance	Light Duty (up to F550)	\$90.00 an hour + shop fees + parts
	Heavy Duty	\$125.00 an hour + shop fees + parts
	Travel	\$40.00 an hour (plus government mileage)
• Out of District Fire Responses		2020 CFRA Contracted Rates + personnel costs
• Plans Review		\$0.25 per sq. ft.
	○ Subdivision Plan Review	\$500.00
	○ Transmittal letters	\$30.00
• Engine/Rescue Response to an MVA		\$139.00 + personnel costs
• Smoke Detector (new home construction)		\$25.00 per visit
• Sporting Events	Ambulance	\$150.00 a day donation
	Brush Truck	\$200.00 an hour (Truck + 2 People)
	Tender	\$225.00 an hour (Truck + 2 People)
	CEP	\$315.00 a day / \$35.00 an hour (paid to individual)
	EMT	\$225.00 a day / \$25.00 an hour (paid to individual)
• Training	Drafting Pit	\$40.00 a day + Technicians hourly rate
	Burn Building	\$150.00 an hour (includes 1 operator)
	LPG Props	\$100.00 an hour (includes 1 operator) Renter will pay for LPG / Class A fuels
• TRT missions		\$100.00 an hour + employee rates

**FEES MAY BE WAIVED BY THE FIRE CHIEF**





# FRY FIRE DISTRICT

★ ARIZONA ★

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





**FRY FIRE DISTRICT**  
"Always Willing Always Ready"

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# FRY FIRE DISTRICT

## COCHISE COUNTY, ARIZONA



### Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2021

**FRY FIRE DISTRICT**  
**YEAR ENDED JUNE 30, 2021**

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FRY FIRE DISTRICT  
YEAR ENDED JUNE 30, 2021

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**INTRODUCTORY SECTION**



# FRY FIRE DISTRICT

"Always Willing Always Ready"

# DRAFT

Wednesday, November 17, 2021

To the Honorable Members of the Board and Citizens of Fry Fire District:

The following is the Annual Comprehensive Financial Report (ACFR) of Fry Fire District (FFD) for the fiscal year ending June 30, 2021. This ACFR report is intended to meet and exceed all legal reporting requirements that are borne by this jurisdiction. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Arizona Revised Statutes (ARS) 48-253 and 48-805(9) require an annual audit to be performed in accordance with the statutory requirements and in conformance to generally accepted government auditing standards. As such, the fiscal year audit has been performed by an independent certified public accounting firm, BeachFleischman PC. The auditors have issued an unmodified ("clean") opinion on the Fry Fire District's financial statements for the year ended June 30, 2021.

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

## District Profile

The Fry Fire District was originally formed in April of 1965 as the Fry Volunteer Fire Company. Governance for the original Volunteer Fire Company evolved from an elected Fire Chief to the current elected Board in 1985. Volunteer firefighters were originally only responsible for handling the fire suppression needs of the community. Emergency medical treatment and transport services were added later along with full-time employees to provide round-the-clock protection. Early volunteers operating out of a single fire station on Second Street laid the foundation for the professional services FFD personnel deliver across the region today.

Fry Fire District currently provides all hazard emergency services from three fire stations staffed by a total of thirty-six full-time firefighters augmented by several additional part-time firefighters and EMS personnel. All full-time suppression personnel are trained in structural and wildland firefighting and are certified EMT's as a minimum. The last year saw four additional Paramedics obtain their



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"Always Willing Always Ready"

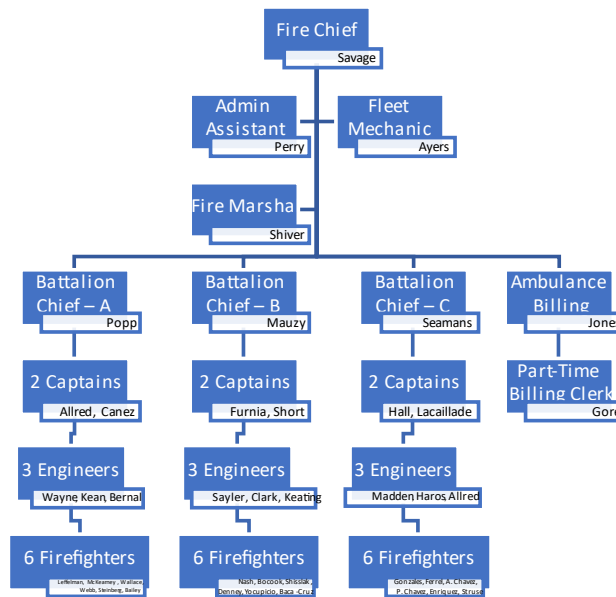
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certification bringing more than 75% of our staff to the advanced life support level. Operations are supported by five administrative and support staff.

FFD operates under Arizona Revised Statutes (ARS) Title 48, Chapter 5 and is recognized by the State of Arizona as a special taxing district. The District is governed by a five-member Board, comprised of a Board Chair, Clerk and three additional members. All Members are elected at large and serve staggered four-year terms.

The Board is responsible for adopting an annual budget, setting District policy and ensuring the Fire Chief implements policy and manages day-to-day operations of the District. The Fire Chief is supported by three Battalion Chiefs who directly supervise assigned Captains and operations personnel. Operations are funded primarily through limited assessed value property taxes, with additional funding being generated through other avenues including billing for ambulance transports, federal and state wildfire responses and support from various grants.

A current organization chart follows:



Current Intergovernmental agreements, state requirements and national standards suggest a minimum staffing level of 3 firefighters for engine companies and 2 personnel for ambulances providing medical transport. Recently hired personnel should help FFD better meet these minimums and to provide safe and effective fire suppression and advanced medical care for FFD customers and members. FFD



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employs a total of thirty paramedics and provides Advanced Life Support medical treatment with every staffed unit. Emergency medical service-related calls make up more than 85% of annual calls for service.

FFD personnel respond to any emergency situation that threatens life, safety or property and work closely with partners from the Sierra Vista Fire and Medical Department, Ft. Huachuca Fire Department, Palominas Fire District, Whetstone Fire District and the Southeastern Arizona Communications Center (SEACOM) to provide the closest available unit with the appropriate capabilities to provide service. FFD is happy to report the addition of ProQA software to SEACOM which allows dispatchers to provide emergency callers with immediate instructions about life-saving measures they may be able to implement while we're responding.

FFD also responds to various non-emergency situations that are not routinely handled by other agencies or providers. These non-emergency responses include things such as: snake removals, open burn permits, home safety surveys, etc. The FFD community risk reduction programs cover topics such as fall injury prevention, fire safety, CPR, immunizations and first aid and proactively work to reduce or mitigate risk either through prevention or otherwise.

## About the Area

FFD serves residents and visitors to several unincorporated neighborhoods in and around the community of Sierra Vista. At an elevation of 4600' the area has an average high temperature of 77 and an average low temp of 49, with average annual rain fall of 14 inches and less than 2 inches of snow. The area boasts the southern end of the Arizona Trail and the Huachuca Mountains which are a must-see for outdoor enthusiasts and birdwatchers.

FFD has a fire coverage footprint of approximately 60 square miles and provides ambulance transport service for approximately 200 square miles. The district has grown to serve an estimated 17,089 full time residents. We provide fire protection and emergency medical services, ambulance transport, technical rescue, public education and fire prevention. FFD deploys 12 Fire/EMS personnel daily and responded to approximately 3,743 calls during this reporting period.



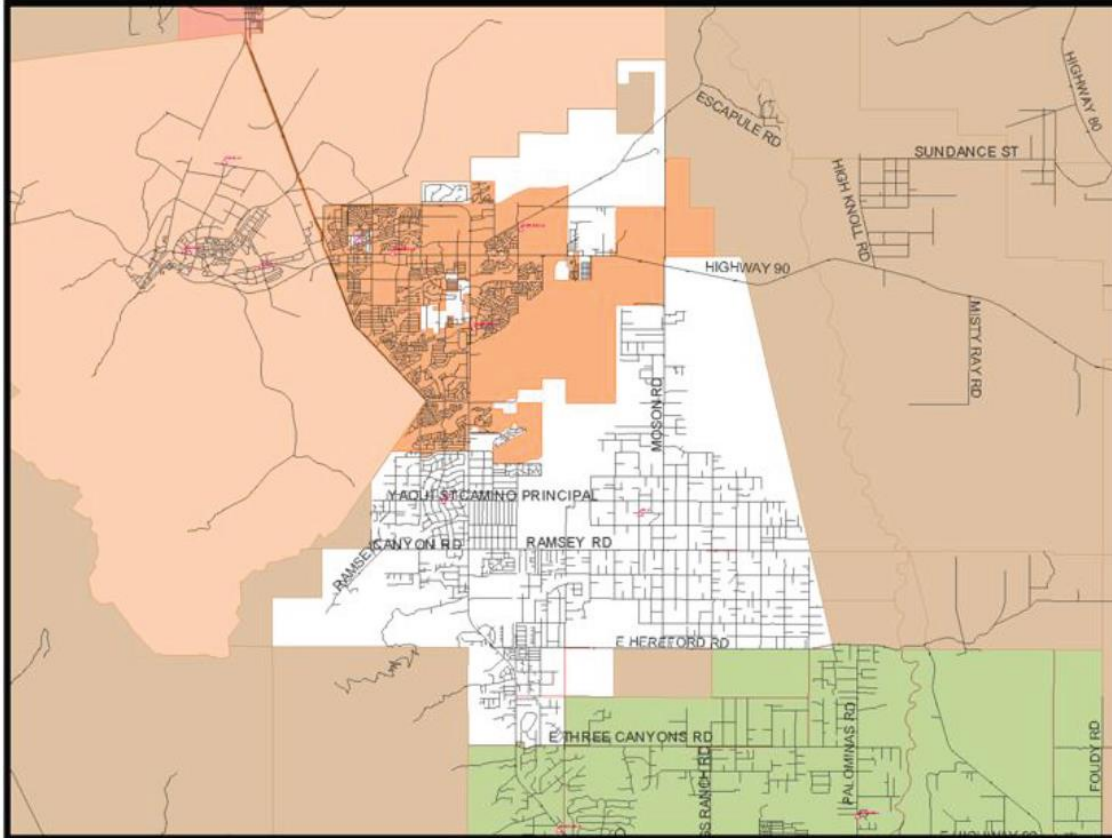


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## Fry Fire District Boundary Map



A snapshot of FFD-Demographics and service levels includes:

District Size	60 square miles
Ambulance Transport Service Area	200 square miles
Full-time Resident Population	17,089
Part-time, Seasonal Population	1,000
Stations	3
Fire and Rescue Service Staffing	36
Administrative and Support	4
Fire Prevention	1



## Budget Overview

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

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

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

## Local Economy and Outlook

As with many communities, Covid-19 has created significant economic challenges. The uncertainty around Covid-19 and its overall impact on the local economy will take time to understand.

The presence of Ft. Huachuca and the U.S. Border Patrol are major contributors to the local economy and will continue to be so in the future.

Economists predict that the district will see an average increase in net assessed valuation of approximately 2% for the next years and we are happy to see some increases in both residential and commercial construction in recent years, as well as rises in median home prices and median household incomes.

The District's population is expected to continue to grow in the next 20 years, although prior growth estimates have been significantly curtailed. District management and staff are working proactively and cooperatively with other governments, surrounding fire districts, and regional planning groups to ensure continued ability to serve this future population.

## Long-term financial planning and major initiatives

Using focused and detailed financial management, FFD has increased both its unrestricted fund balance and ability to fund capital needs. Given both the GFOA minimum recommendation of maintaining of no less than two months of regular fund operating revenues, and the volatility



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associated with FFD revenues and expenses, this increased fund balance is an important piece in providing long term financial sustainability for the organization and its ability to provide the highest level of service to the community it serves. As an organization, FFD is extremely proud of the fund balance growth it has achieved over recent years.

The district has developed a comprehensive ten-year capital improvement plan. This plan is primarily funded by a \$7 million bond election that passed by more than 72% of the voters in the 2018 general election. The capital improvement plan has already begun to improve and enhance emergency responses. It will also add life to existing infrastructure by upgrading aging facilities and replacing aging capital assets. The FFD capital improvement plan forecasts the life expectancy and replacement and or maintenance costs for each of the District's long-term assets and matches those costs to defined funding levels that will need to be met over the next decade. Over recent years FFD has continued to excel at managing both revenues and expenses which has enabled further funding of the capital improvement plan. This has allowed FFD to fully fund its ten-year capital improvement plan. This capital improvement plan is reviewed every year to ensure it captures the needs of the organization and is receiving adequate funding.

Major initiatives include: improving firefighter safety, replacing aging apparatus and equipment, and expanding community risk reduction services to include large-scale vaccination support. This year, FFD members proactively supported local Covid-19 vaccination delivery in collaboration with the Cochise County Health Department and Cochise College Allied Health Programs, helping to vaccinate more than 8,400 community members.

Firefighters are exposed to an ever-increasing risk of occupational exposure to carcinogens. Station renovations will bring FFD into compliance with accepted industrial hygiene standards and reduce exposures to carcinogens by removing vehicle exhaust gases and improving individual decontamination after a fire. FFD are also actively working to improve the quality of the personal protective equipment provided to firefighters and to provide additional sets of gear to keep them protected while exposed gear is being decontaminated.

Upgrades to FFD aging fleet are underway. A new 2020 Ford F350 rescue truck was recently purchased with bond funds and placed into service. This vehicle replaced a 2006 Ford F550 that had seen extensive service. In addition to improving local coverage during our almost year-round fire season, the new truck also helps protect other communities across the west during catastrophic fires and generates non-tax revenue during out-of-district fire and rescue assignments.

Two 2020 Ford Type 1 Ambulances were currently placed in service with power-load gurneys and are currently serving local patients. A 2021 Rosenbauer Type 6 Engine has been put into service as well as two 2022 F-250 support trucks.



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FFD firefighters have also seen the purchase and deployment of new handheld radios. Over the past few years, FFD have placed approximately fifteen new radios in service. The new Motorola radios are intrinsically safe, fire-rated and interface with our self-contained breathing apparatus via Bluetooth technology to dramatically improve the clarity of communications when working in an environment that is immediately dangerous to life and health (IDLH). This year also saw additional Firefighter radios upgraded to include multi-band capability to enhance communication with local partners, as well as the deployment of tough tablet devices to enhance connectivity and streamline data sharing with SEACOM. The next steps in the FFD communication improvement project include upgrading the repeater and microwave links on one of our existing VHF channels.

Community Risk Reduction efforts have been augmented by new employee engagement and state and local grant funds. These programs include a continuation of a large-scale hazardous fuel reduction project on high-risk wildland interface areas east of the Huachuca Mountains with a focus on Ramsey Canyon and other canyons west of Hwy 92 and the exploration of part-time seasonal employees as an alternative to the use of fire crews for work. Pending treatment projections should push the project close to the 400-acre mark and will have an impact on fire activity in our highest-risk neighborhoods for years to come. These efforts also include public education about fall injury prevention, CPR, and emergency first aid. Supported by a grant from the Legacy Foundation, the Matter of Balance program has been ongoing for the past several years and has produced a reduction in the number of fall-related calls we're seeing. CPR and Stop the Bleed are also providing tangible improvements in community readiness. FFD have recently completed vaccination training for more than 20 FFD Paramedics, which has enabled FFD to support large-scale community-wide vaccination programs. Together with Pulsepoint and ProQA from SEACOM, FFD are engaging a community with immediate responders that are trained and ready to assist when and where emergencies happen.

During the last year, FFD also completed the long-term strategic planning process and are seeing movement towards the necessary objectives to meet identified plan goals that will align the future budget cycles needs.

## Relevant Financial Policies

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

## Awards and Acknowledgements



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We believe that our current ACFR meets the requirements, and we are submitting it to the GFOA to determine its eligibility for this award.

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

Respectfully submitted,

Mark Savage

Fire Chief

The James Vincent Group

Finance Director



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## Fry Fire District

List of Elected and Appointed

June 30, 2019

### Elected Board Members

	Term Expires
Board Chair Joseph Huish	November 30, 2022
Board Clerk Eric Andersen	November 30, 2024
Board Member Robert McMurtrie	November 30, 2024
Board Member Norman Sturm	November 30, 2024
Board Member Thomas Tucker	November 30, 2022

### Administrative Offices

4817 S. Apache Ave., Sierra Vista, AZ 85650

#### Fire Chief/Administrator

Chief Mark Savage

#### Finance Director

The James Vincent Group

#### Legal Counsel

Barret & Matura, P.C.

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**FINANCIAL SECTION**

## Independent Auditors' Report

Governing Board and Management  
Fry Fire District  
Sierra Vista, AZ

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

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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



## Opinions

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

## Other Matters

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fry Fire District's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2021, on our consideration of Fry 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 Fry 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 Fry Fire District's internal control over financial reporting and compliance.

Tucson, Arizona  
November 23, 2021

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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FISCAL YEAR ENDED JUNE 30, 2021

## INTRODUCTION

The management of Fry Fire District (the District) presents these financial statements with a narrative overview and analysis of financial activities for the twelve months ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and the accompanying notes to those statements in their understanding of the District's financial position.

## FINANCIAL HIGHLIGHTS FOR THE YEAR

- In the government-wide financial statements, the total assets and deferred outflows of the Fry Fire District were \$16,289,295 at the close of the fiscal year. The total liabilities and deferred inflows exceeded assets and deferred outflows by \$7,362,909. Of this amount \$(9,561,229) represents the balance of the unrestricted net position.
- The District realized an increase in its net position of \$197,067 equal to the excess of revenues over expenses, which was primarily due to an increase in revenue. Property tax revenue increased \$139,744 due to an increase in assessed value. Non-tax levy revenues increased due to a more active wildland season in 2020 compared to 2021.
- Cash and investments decreased by \$903,242 primarily due to spending capital funds on the purchase of apparatuses and remodel of fire stations.
- As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$6,946,462, a decrease of \$1,235,022 in comparison with the prior year. The decrease in fund balance was due to capital outlay for the purchase of apparatuses and remodeling fire stations.
- At the end of the current fiscal year, unassigned fund balances for the general fund was \$2,443,153. The change in fund balance for the general fund was an increase of \$358,101 for the fiscal year. The District Board and Administration are working diligently to enhance the financial position of the organization while still providing a high level of service to the community it serves.
- The total long-term liabilities of the District increased by a net amount of \$1,600,575. Increases in the District's actuarially determined net pension/OPEB liability of \$1,872,161 contributed to this increase. There was no new debt issued in the current year.

# OVERVIEW OF THE FINANCIAL STATEMENTS

# DRAFT

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the District. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

The *Government-wide financial statements* present the financial picture of the District from the economic measurement resources focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets) as well as all liabilities (including long-term debt). They are intended to provide a broad overview in a manner similar to a private sector business. Additionally, certain eliminations have occurred as prescribed by Statement No. 34 in regards to interfund activity, payables and receivables.

Statement of Net Position - The *Statement of Net Position (page 25)* presents information of all District's assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statement of Activities - The *Statement of Activities (page 26)* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

## Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes other funds to help it control and manage resources for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. All the funds of the District are considered governmental funds.

**Governmental Funds** Governmental Funds are used to account for essentially the same functions reported as governmental activities in the Government-wide financial statements. All of the basic services of the District are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the operations and basic services provided to residents. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance programs of the District. Because the focus of governmental funds is narrower than that of the Government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide financial statements. By doing so, readers may better understand the long-term impact of the near-term financing decisions of the District. The reconciliation of differences between the governmental fund financial statements and the government-wide financial statements is explained in a section following each governmental fund financial statement.

The District maintains three individual government funds: the General Fund, the Capital Projects Fund, and the Debt Service Fund. Information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances for each of these funds, all of which are considered to be major funds of the District; the concept and determination of major funds has been established by the Governmental Accounting Standards Board (GASB). There are no non-major governmental funds.

The District adopts an annual appropriated budget to levy taxes and provide for its general fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with the budget and is presented on page 57.

**Notes to the Financial Statements.** The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Governmental fund financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the financial position of a government entity. In the case of the Fry Fire District, liabilities and deferred inflows exceed assets and deferred outflows by \$7,362,909 at the close of the 2021 fiscal year.

By far, the largest portion of net position of the District, \$1,757,056, reflects the District's investment in capital assets (land, construction in progress, buildings and improvements, equipment and vehicles), less any related debt still outstanding that was issued to acquire those items. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be liquidated to service these liabilities.

The restricted portion of net position of \$441,264 reflects amounts restricted for debt service obligations.

The remaining balance of unrestricted net position, \$(9,561,229), reflects its cash and current account receivable less any current liabilities (e.g. accounts payable, accrued payroll, and compensated absences) and long-term liabilities not associated with capital assets. The District uses the cash balances to pay current and ongoing financial obligations in order to provide services to residents.

At the end of fiscal year 2021, the District has a negative balance in unrestricted net position. In fiscal year 2015, the District adopted Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions, which requires the District to report a net liability for pensions of \$17,535,414. In fiscal year 2018, the District adopted Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, which requires the District to report a net liability for OPEB of \$97,372. The District pays for pensions and OPEB on a pay-as-you go basis with current financial resources each year. However, the net pension/OPEB liability required to be reported is an actuarially determined amount for resources that are required sometime in the future.

The following table reflects the condensed Statement of Net Position:

Fry Fire District  
Condensed Statement of Net Position  
As of June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Cash and investments	\$ 7,011,084	\$ 7,914,326	\$ (903,242)
Other assets	805,042	766,590	38,452
Capital assets	3,670,685	1,727,541	1,943,144
Total assets	11,486,811	10,408,457	1,078,354
Total deferred outflows	4,802,484	4,099,402	703,082
Other liabilities	575,842	313,821	262,021
Long-term liabilities	22,027,699	20,427,124	1,600,575
Total liabilities	22,603,541	20,740,945	1,862,596
Total deferred inflows	1,048,663	1,326,890	(278,227)
Net investment in capital assets	1,757,056	1,170,035	587,021
Restricted	441,264	430,877	10,387
Unrestricted	(9,561,229)	(9,160,888)	(400,341)
Total net position	\$ (7,362,909)	\$ (7,559,976)	\$ 197,067

**Statement of Activities** – The net position of the District from governmental activities increased \$197,067. Key elements of this increase are as follows:

- Net investment in capital assets increased by \$587,021 primarily due to spending of bond proceeds on capital assets.
- Property taxes increased by \$139,744 as a result of an increase in assessed valuation.

- Operating grants and contributions decreased by \$136,467. The district receives fuel reduction grants from the State of Arizona where the district focuses on hazardous fuel reduction in high-risk wildland interface areas. The activity in 2021 decreased from 2020 due to COVID-19.
- Charges for services revenue, which includes both ambulance revenue and wildland fire revenue, increased \$929,794, due to an increase in wildland deployments during the year.
- Expenses for the District increased about \$774,298 from the prior year, primarily due to an increase in personnel expenses for wildland and pension expenses.
- Pension expense for the year ending June 30, 2021 was \$2,387,292, compared with \$2,102,691 in the year ending June 30, 2020.

The following table presents a comparative summary of the District's revenues and expenses for the current and preceding fiscal years.

Fry Fire District  
Condensed Statement of Activities  
For the Years Ended June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Program revenues:			
Charges for services	\$ 2,610,508	\$ 1,680,714	\$ 929,794
Operating grants and contributions	79,946	216,413	(136,467)
Rental income	82,006	69,531	12,475
General revenues:			
Property taxes	4,397,177	4,257,433	139,744
Fire District Assistance Tax	397,163	400,000	(2,837)
Investment earnings	38,046	-	38,046
Miscellaneous	<u>123,680</u>	<u>194,598</u>	<u>(70,918)</u>
Total revenues	<u>7,728,526</u>	<u>6,818,689</u>	<u>909,837</u>
Expenses:			
Public safety	7,415,871	6,613,013	802,858
Interest on long-term debt	<u>115,588</u>	<u>144,148</u>	<u>(28,560)</u>
Total expenses	<u>7,531,459</u>	<u>6,757,161</u>	<u>774,298</u>
Change in net position	197,067	61,528	135,539
Beginning net position, restated	<u>(7,559,976)</u>	<u>(7,621,504)</u>	<u>61,528</u>
Ending net position	<u>\$ (7,362,909)</u>	<u>\$ (7,559,976)</u>	<u>\$ 197,067</u>

# DISTRICT FUNDS FINANCIAL ANALYSIS

# DRAFT

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the District’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. In particular, unassigned fund balances may serve as a useful measure of the District’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District’s Governing Board.

At June 30, 2021, the governmental funds of the District reported a combined fund balance of \$6,946,462, which is a decrease of \$1,235,022 in comparison with the prior year.

**General Fund** - The general fund accounts for all the financial resources retained by the District not accounted for in any other fund. As of June 30, 2021, total fund balance was \$2,887,392, of which \$48,257 was nonspendable because of prepaid items, \$395,982 was assigned for paying employee leave liabilities, and \$2,443,153 was unassigned for financial reporting purposes. Total General Fund balance increased by \$358,101.

**Capital Projects Fund** - The capital projects fund accounts for the accumulation of resources for future construction costs for new and existing facilities and for the purchase of large fire apparatus. As of June 30, 2021, the ending fund balance in the Capital Projects fund was \$3,617,806. The decrease in the fund balance of \$1,603,510 is primarily due to purchases of capital assets.

**Debt Service Fund** - The debt service fund accounts for the property tax levy dedicated to the payment of principal and interest on general obligation bonds. The increase in the fund balance was \$10,387.

The following statement provides the detail of the District fund balances:

Fry Fire District  
Governmental Funds – Fund Balances  
As of June 30, 2021 and 2020

Major funds	June 30, 2021		June 30, 2020	
	Amount	%	Amount	%
General	\$ 2,887,392	41.6 %	\$ 2,529,291	30.9 %
Capital	3,617,806	52.1	5,221,316	63.8
Debt services	441,264	6.4 %	430,877	5.3 %
Total fund balance	<u>\$ 6,946,462</u>	<u>100.0 %</u>	<u>\$ 8,181,484</u>	<u>100.0 %</u>



# BUDGETARY HIGHLIGHTS

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There were some variances of note for the fiscal year.

- Revenues were over budget by \$904,847. An increase in property tax revenues contributed to this increase.
- Expenses were over budget by \$697,756 primarily due to increases in personnel costs related to wildland deployments and grant expenses.

For more detailed information, see budget to actual comparison at page 57.

Fry Fire District  
Condensed Budget to Actual - General Fund  
As of June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with budget</u>
Total revenues	\$ 6,216,321	\$ 7,121,168	\$ 904,847
Total expenditures	<u>6,107,839</u>	<u>6,805,595</u>	<u>697,756</u>
Revenue over expenditures	108,482	315,573	207,091
Total other financing sources (uses)	<u>(108,482)</u>	<u>42,528</u>	<u>151,010</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 358,101</u>	<u>\$ 358,101</u>

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2021 totaled \$3,670,685 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, and vehicles.

During the year, the District purchased or placed in service capital assets of \$2,231,325. This included purchases of a light rescue truck, two ambulances, two engines, equipment and commencement of fire station remodels.

The District depreciates capital assets, except for land and construction in progress, consistent with generally accepted accounting principles, utilizing the straight-line depreciation method. The cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. Major outlays for capital assets and improvements are capitalized as projects are completed and placed into service. Additional information on the District's capital assets can be found in the notes to the financial statements at page 40 of this report.

Fry Fire District  
Capital Assets (net of depreciation)  
As of June 30, 2021 and 2020

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	Governmental Activities		Increase
	2021	2020	(decrease)
Land	\$ 158,423	\$ 158,423	\$ -
Construction in progress	463,943	-	463,943
Buildings and improvements	1,397,855	1,397,855	-
Fire equipment	2,254,120	2,123,132	130,988
Vehicles	4,343,911	2,923,899	1,420,012
Accumulated depreciation	<u>(4,947,567)</u>	<u>(4,875,768)</u>	<u>(71,799)</u>
	<u>\$ 3,670,685</u>	<u>\$ 1,727,541</u>	<u>\$ 1,943,144</u>

## Long Term Liabilities

At the end of the current fiscal year, the District had approximately \$22 million in long-term liabilities outstanding.

The District continues to retire and manage debt to fund various capital projects which support program services. As of June 30, 2021, the District had bonds payable outstanding of \$3,490,000. This debt currently requires annual debt service payments that consist of principal and interest of approximately \$460,000. All debt is backed by the full faith and credit of the District. The District has been issued an "AA" rating from Standard and Poor's.

In accordance with GASB Statements No. 68 and 75, the District is required to include the net pension/OPEB liability (asset) on the financial statements. The net pension/OPEB liability is measured as the total pension/OPEB liability, less the plan's fiduciary net position. Relating to the District's participation in the Public Safety Personnel Retirement System (PSPRS), a net pension liability is recorded at June 30, 2021 of \$17,238,648 and a net OPEB liability of \$96,060. Relating to the District's participation in the Arizona State Retirement System (ASRS), a net pension liability is recorded at June 30, 2021 of \$296,283.

The following table shows the District’s Long-term Liabilities:

Fry Fire District  
Long-term Liabilities  
As of June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Compensated absences	\$ 569,588	\$ 514,086	\$ 55,502
Bonds payable	3,490,000	3,780,000	(290,000)
Unamortized premium	322,642	343,554	(20,912)
Capital leases	12,683	28,859	(16,176)
Net pension/OPEB liability	<u>17,632,786</u>	<u>15,760,625</u>	<u>1,872,161</u>
Total noncurrent liabilities	<u>\$ 22,027,699</u>	<u>\$ 20,427,124</u>	<u>\$ 1,600,575</u>

Additional information regarding the long-term debt and noncurrent liabilities of the District can be found in the notes to the financial statements at pages 40 - 41 of this report.

## ECONOMIC FACTORS AND FY 2022 BUDGET/TAX RATE

The District has continued to pursue every feasible method of reducing operational costs while providing the highest level of service to the community. The increase in funding from nontax revenues, such as grants and contributions, wildland revenue, and ambulance revenue have helped mitigate the impact of rising costs, such as employee benefits, to the budget. In current and recent years the district has focused on operational efficiency to reduce expenses. The increase nontax revenues and operational efficiency has allowed the District to maintain the level of service provided. Assessed value for fiscal year 2022 did not increase at the rate of previous years with only a 0.54% increase. As a result, the district raised its tax rate to \$3.2200 for fiscal year 2022. This will allow the District to build its unrestricted reserve balance to meet future financial needs and ensure long-term financial stability.

## FINANCIAL CONTACT

The financial statements of the District are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the finances of the District and to demonstrate accountability. If you have questions regarding the report or need additional financial information, please contact the Finance Director of the District at 4817 S. Apache Ave., Sierra Vista, Arizona 85650 or at 520-378-3276.

# DRAFT

## Basic Financial Statements

FRY FIRE DISTRICT

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STATEMENT OF NET POSITION

JUNE 30, 2021

	<u>Governmental activities</u>
Assets:	
Cash and investments	\$ 5,099,388
Receivables:	
Property taxes	96,092
Ambulance, net	434,973
Other	223,598
Prepaid items	48,257
Cash and investments, restricted	1,911,696
Capital assets, not depreciated	622,366
Capital assets, depreciated, net	3,048,319
Net pension/OPEB asset	<u>2,122</u>
Total assets	<u>11,486,811</u>
Deferred outflows of resources:	
Deferred outflows related to pensions/OPEB	<u>4,802,484</u>
	<u>4,802,484</u>
Liabilities:	
Accounts payable	353,526
Accrued expenses	127,024
Accrued interest	68,250
Unearned revenue	27,042
Noncurrent liabilities:	
Due within one year	540,683
Due in more than one year	<u>21,487,016</u>
Total liabilities	<u>22,603,541</u>
Deferred inflows of resources:	
Deferred inflows related to pensions/OPEB	<u>1,048,663</u>
	<u>1,048,663</u>
Commitments and contingencies	
Net position:	
Net investment in capital assets	1,757,056
Restricted:	
Debt service	441,264
Unrestricted	<u>(9,561,229)</u>
Total net position	<u>\$ (7,362,909)</u>

See notes to financial statements.

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**FRY FIRE DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2021**

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	<u>Governmental activities</u>
Expenses:	
Public safety:	
Communications and IT	\$ 114,831
Depreciation	286,887
Grants	36,545
Managerial	198,641
Other	13,974
Payroll taxes and employee benefits	2,988,990
Salaries and wages	3,393,367
Training and related	73,862
Utilities and station	82,648
Vehicles and equipment	226,126
Interest	<u>115,588</u>
Total program expenses	<u>7,531,459</u>
Program revenues:	
Charges for services	2,610,508
Operating grants and contributions	79,946
Rental income	<u>82,006</u>
Total program revenues	<u>2,772,460</u>
Net program expense	<u>4,758,999</u>
General revenues:	
Property taxes	4,397,177
Fire district assistance tax	397,163
Investment earnings	38,046
Other	67,674
Gain on disposal of capital assets	<u>56,006</u>
Total general revenues	<u>4,956,066</u>
Change in net position	197,067
Net position, beginning of year	<u>(7,559,976)</u>
Net position, end	<u>\$ (7,362,909)</u>

See notes to financial statements.

FRY FIRE DISTRICT

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**BALANCE SHEET - GOVERNMENTAL FUNDS**

**JUNE 30, 2021**

	<u>General fund</u>	<u>Capital projects</u>	<u>Debt service</u>	<u>Total governmental funds</u>
<b>Assets:</b>				
Cash and investments	\$ 2,893,930	\$ 1,706,110	\$ 499,348	\$ 5,099,388
<b>Receivables:</b>				
Property taxes	85,926	-	10,166	96,092
Ambulance, net	434,973	-	-	434,973
Other	223,598	-	-	223,598
Prepaid items	48,257	-	-	48,257
Cash and investments, restricted	<u>-</u>	<u>1,911,696</u>	<u>-</u>	<u>1,911,696</u>
<b>Total assets</b>	<b><u>\$ 3,686,684</u></b>	<b><u>\$ 3,617,806</u></b>	<b><u>\$ 509,514</u></b>	<b><u>\$ 7,814,004</u></b>
<b>Liabilities:</b>				
Accounts payable	\$ 353,526	\$ -	\$ -	\$ 353,526
Accrued expenses	127,024	-	-	127,024
Accrued interest	-	-	68,250	68,250
Unearned revenue	<u>27,042</u>	<u>-</u>	<u>-</u>	<u>27,042</u>
<b>Total liabilities</b>	<b><u>507,592</u></b>	<b><u>-</u></b>	<b><u>68,250</u></b>	<b><u>575,842</u></b>
<b>Deferred inflows of resources:</b>				
Unavailable revenue - property taxes	67,753	-	-	67,753
Unavailable revenue - charges for services	<u>223,947</u>	<u>-</u>	<u>-</u>	<u>223,947</u>
<b>Total deferred inflows of resources</b>	<b><u>291,700</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>291,700</u></b>
<b>Fund balance:</b>				
<b>    Nonspendable:</b>				
Prepaid items	48,257	-	-	48,257
<b>    Restricted:</b>				
Debt service	-	-	441,264	441,264
Capital projects	-	1,911,696	-	1,911,696
<b>    Assigned to:</b>				
Capital projects	-	1,706,110	-	1,706,110
Employee leave	395,982	-	-	395,982
Unassigned	<u>2,443,153</u>	<u>-</u>	<u>-</u>	<u>2,443,153</u>
<b>Total fund balance</b>	<b><u>2,887,392</u></b>	<b><u>3,617,806</u></b>	<b><u>441,264</u></b>	<b><u>6,946,462</u></b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b><u>\$ 3,686,684</u></b>	<b><u>\$ 3,617,806</u></b>	<b><u>\$ 509,514</u></b>	<b><u>\$ 7,814,004</u></b>

See notes to financial statements.

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

**JUNE 30, 2021**

Total fund balances - governmental funds	\$ 6,946,462
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.	3,670,685
Some receivables are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	291,700
Net pension/OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds.	2,122
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued compensated absences	(569,588)
Capital leases payable	(12,683)
Bond payable	(3,490,000)
Unamortized premium	(322,642)
Net pension/OPEB liability	(17,632,786)
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	4,802,484
Deferred inflows of resources related to pensions/OPEB	<u>(1,048,663)</u>
Net position of governmental activities	<u>\$ (7,362,909)</u>



FRY FIRE DISTRICT

**DRAFT**

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

YEAR ENDED JUNE 30, 2021

	<u>General fund</u>	<u>Capital projects</u>	<u>Debt service</u>	<u>Total governmental funds</u>
Revenues:				
Property taxes	\$ 3,911,049	\$ -	\$ 490,325	\$ 4,401,374
Fire district assistance tax	397,163	-	-	397,163
Charges for services	2,572,572	-	-	2,572,572
Grants and contributions	79,946	-	-	79,946
Rental income	82,006	-	-	82,006
Investment earnings	10,758	8,376	18,912	38,046
Other	<u>67,674</u>	<u>-</u>	<u>-</u>	<u>67,674</u>
Total revenues	<u>7,121,168</u>	<u>8,376</u>	<u>509,237</u>	<u>7,638,781</u>
Expenditures:				
Public safety:				
Emergency operations	5,176,744	-	-	5,176,744
Administration	1,008,008	-	-	1,008,008
Capital outlay:				
Buildings and improvements	-	463,943	-	463,943
Fire equipment	130,988	-	-	130,988
Vehicles	473,679	1,162,715	-	1,636,394
Debt service:				
Principal	16,176	-	290,000	306,176
Interest	<u>-</u>	<u>-</u>	<u>208,850</u>	<u>208,850</u>
Total expenditures	<u>6,805,595</u>	<u>1,626,658</u>	<u>498,850</u>	<u>8,931,103</u>
Revenues over (under) expenditures	315,573	(1,618,282)	10,387	(1,292,322)
Other financing sources (uses):				
Transfers in (out)	(14,772)	14,772	-	-
Proceeds from sale of capital assets	<u>57,300</u>	<u>-</u>	<u>-</u>	<u>57,300</u>
Total other financing sources	<u>42,528</u>	<u>14,772</u>	<u>-</u>	<u>57,300</u>
Net change in fund balances	358,101	(1,603,510)	10,387	(1,235,022)
Fund balances, beginning of year	<u>2,529,291</u>	<u>5,221,316</u>	<u>430,877</u>	<u>8,181,484</u>
Fund balances, end of year	<u>\$ 2,887,392</u>	<u>\$ 3,617,806</u>	<u>\$ 441,264</u>	<u>\$ 6,946,462</u>

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

**YEAR ENDED JUNE 30, 2021**

Net change in fund balances - governmental funds	\$ (1,235,022)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>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 year, these amounts are:</p>	
Capital outlay	2,231,325
Depreciation expense	(286,887)
Gain on disposal of capital assets	56,006
Proceeds from sale of capital assets	(57,300)
<p>Certain revenues relating to property taxes and charges for services in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
	33,739
<p>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.</p>	
Pension/OPEB contributions	1,498,562
Pension/OPEB expense	(2,387,292)
<p>In the statement of activities, interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an interest expenditure when paid.</p>	
	72,350
<p>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:</p>	
Change in compensated absences	(55,502)
<p>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 period, the amount consists of:</p>	
Principal paid	306,176
Amortization of premium	20,912
	<u>327,088</u>
Change in net position of governmental activities	<u>\$ 197,067</u>

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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

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

## Reporting entity:

The District, established in 1965 pursuant to Arizona Revised Statute Title 48, is a special-purpose local government organized to provide fire protection and other emergency services to residents within the District boundaries and the unincorporated areas in and around the City of Sierra Vista.

The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes and it is not included in any other governmental reporting entity.

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

The government-wide financial statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall government.

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

## Program revenues include:

- charges to customers for services provided
- grants and contributions

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

Fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Measurement focus, basis of accounting and financial statement presentation:

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

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

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 of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy. All property taxes are billed and collected by Cochise County and remitted to the District. 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.

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

The District reports the following major governmental funds:

The general fund is the primary operating fund of the District. The principal revenue source is property taxes. Primary expenditures are for public safety.

The capital projects fund is used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital assets.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

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

The debt service fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Estimates and assumptions:

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, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Cash and investments:

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, investments in the County Treasurer's local government investment pool and highly liquid investments with a maturity of three months or less when purchased. Investments are stated at fair value.

Investment earnings are 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 balance sheet because they are maintained in separate bank accounts and their use is limited by applicable debt covenants.

Fair value measurements:

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

Receivables, unearned revenue and deferred inflows of resources:

All accounts and property tax receivables are shown net of an allowance for doubtful accounts, if any. Property taxes receivable for the governmental fund types, which have been remitted within 60 days subsequent to period end, are considered measurable and available and recognized as revenues. All other property taxes are offset by unavailable revenue and, accordingly, have not been recorded as revenue in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Receivables, unearned revenue and deferred inflows of resources (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 other 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, as of June 30, 2021 is approximately \$570,000. Amounts not collected by the District within 60 days subsequent to year-end are recorded as deferred inflows of resources in the fund financial statements.

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

Prepaid items:

Payments made 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.

Capital assets:

Capital assets, which include land, construction in progress, buildings and improvements, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$1,500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Land	Not depreciated
Construction in progress	Not depreciated
Buildings and improvements	15 to 40 years
Equipment	5 to 20 years
Vehicles	5 to 15 years

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Compensated absences:

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

Long-term obligations:

In the government-wide financial statements, long-term debt and other long-term obligations are reported as noncurrent liabilities in the statement of net position.

In the fund financial statements, proceeds from debt issued are reported as other financing sources and principal and interest payments are recognized as expenditures in the statement of revenues, expenditures and changes in fund balances. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred outflows and inflows of resources:

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

Postemployment benefits:

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

Fund balance:

In the fund financial statements, 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. The classifications are as follows:

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Fund balance (continued):

- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Governing Board. Those committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those accounts.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Governing Board or District officials delegated the authority by the Governing Board.
- Unassigned – includes those fund balances within the general fund, which have not been classified within the above mentioned categories. 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. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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.

Budgetary information:

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



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Cash and investments:

Deposits:

Operating accounts \$ 2,489,014

Investments:

Cochise County Treasurer investment pool 2,610,374

Cochise County Treasurer investment pool - bond proceeds, restricted for capital purchases 1,911,696

\$ 7,011,084

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

Deposits:

Custodial credit risk - Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned. The Arizona Revised Statutes require collateral for demand deposits, certificates of deposit and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

At June 30, 2021, deposits with financial institutions have a carrying value \$2,489,014 and a bank balance of \$2,486,281. The difference represents deposits in transit, outstanding checks, and other reconciling items at the year-end.

Investments:

Currently, monies levied by the District are invested with the Cochise County Treasurer's Office and included in the Local Government Investment Pool (LGIP). The District's investment in the County's LGIP represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments. No oversight is provided for the Cochise County investment pool, nor does the structure of the pool provide for shares. Participation in the pool is involuntary. The fair value of the investment pool is discussed in note 3.

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

	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
Cochise County Treasurer's investment pool	Unrated	Not applicable	\$ 4,522,070

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Cash and investments (continued):

Investments (continued):

The District does not have a formal investment policy with respect to credit risk, custodial credit risk, concentration of credit risk, interest rate risk or foreign currency risk for investments.

Credit risk - Arizona Revised Statutes have the following requirements for credit risk:

- Commercial Paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
- Specified bonds, debentures and notes must be rated A or better at the time of purchase by at least two nationally recognized rating agencies.
- Fixed income securities must carry one of the two highest ratings by Moody's Investors Service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

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

Concentration of credit risk - The Arizona Revised Statutes do not include any requirements for concentration of credit risk.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will adversely affect an investment's fair value. The Arizona Revised Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

The weighted average maturity of the County Treasurer's investment pool varies by type of investment, and averages between 1 and 2 years.

Foreign currency risk - The Arizona Revised Statutes do not allow foreign investments unless the investment is denominated in the United States dollars.

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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

3. Fair value (continued):

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

	<u>Fair value</u>	<u>Other investments at fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
External investment pools:					
Cochise County Treasurer's Investment Pool	\$ 4,522,070	\$ 4,522,070	\$ -	\$ -	\$ -

The fair value of a participant’s portion in the Cochise 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 pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. There are no unfunded commitments or redemption restrictions related to these investments.

The Cochise County Treasurer's investment pool invests primarily in certificates of deposits, U.S. agency securities and the State's local government investment pool.

4. Interfund transfers:

Interfund transfers during the fiscal year are to be used to fund capital purchases of the capital projects fund. During the year ended June 30, 2021, the general fund transferred \$14,772 to the capital projects fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

5. Capital assets:

Capital asset activity for the period ended June 30, 2021 was as follows.

	Beginning balance	Increases	Decreases	Ending balance
Capital assets, not depreciated:				
Land	\$ 158,423	\$ -	\$ -	\$ 158,423
Construction in progress	-	463,943	-	463,943
Total capital assets, not depreciated	<u>158,423</u>	<u>463,943</u>	<u>-</u>	<u>622,366</u>
Capital assets, depreciated:				
Buildings and improvements	1,397,855	-	-	1,397,855
Equipment	2,123,132	130,988	-	2,254,120
Vehicles	<u>2,923,899</u>	<u>1,636,394</u>	<u>(216,382)</u>	<u>4,343,911</u>
Total capital assets, depreciated	<u>6,444,886</u>	<u>1,767,382</u>	<u>(216,382)</u>	<u>7,995,886</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,057,767)	(34,382)	-	(1,092,149)
Equipment	(1,599,712)	(70,258)	-	(1,669,970)
Vehicles	<u>(2,218,289)</u>	<u>(182,247)</u>	<u>215,088</u>	<u>(2,185,448)</u>
Total accumulated depreciation	<u>(4,875,768)</u>	<u>(286,887)</u>	<u>215,088</u>	<u>(4,947,567)</u>
Total capital assets, depreciated, net	<u>1,569,118</u>	<u>1,480,495</u>	<u>(1,294)</u>	<u>3,048,319</u>
Total capital assets, net	<u>\$ 1,727,541</u>	<u>\$ 1,944,438</u>	<u>\$ (1,294)</u>	<u>\$ 3,670,685</u>

6. General obligation bonds:

The District, pursuant to a special bond election in November 2016, received voter approval to issue up to \$10,000,000 in general obligation debt to construct a new fire station and replace equipment and vehicles.

Series 2019 (A):

In May 2019, the Series 2019 (A) General Obligation Bonds were issued by the District in the amount of \$3,780,000. The interest rate ranges from 3% - 4% and the bonds mature July 1, 2038.

The Series 2019 (A) bonds were issued with a premium of \$343,554 that is being amortized over the life of the debt.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

6. General obligation bonds (continued):

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

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 330,000	\$ 129,900	\$ 459,900
2023	350,000	116,300	466,300
2024	175,000	106,675	281,675
2025	135,000	102,025	237,025
2026	135,000	97,300	232,300
2027 - 2031	605,000	398,400	1,003,400
2032 - 2036	1,100,000	228,100	1,328,100
2037 - 2041	<u>660,000</u>	<u>40,400</u>	<u>700,400</u>
	<u>\$ 3,490,000</u>	<u>\$ 1,219,100</u>	<u>\$ 4,709,100</u>

7. Changes in noncurrent liabilities:

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

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Compensated absences	\$ 514,086	\$ 198,125	\$ (142,623)	\$ 569,588	\$ 198,000
General obligation bonds	3,780,000	-	(290,000)	3,490,000	330,000
Unamortized premium	343,554		(20,912)	322,642	
Obligations under capital leases	28,859	-	(16,176)	12,683	12,683
Net pension liability	15,665,155	1,870,259	-	17,535,414	-
Net OPEB liability	<u>95,470</u>	<u>1,902</u>	<u>-</u>	<u>97,372</u>	<u>-</u>
	<u>\$ 20,427,124</u>	<u>\$ 2,070,286</u>	<u>\$ (469,711)</u>	<u>\$ 22,027,699</u>	<u>\$ 540,683</u>

The general fund has typically been used to liquidate the liability for pensions and OPEB in prior years.

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

## 8. Line of credit:

The Board of Supervisors of Cochise County, on behalf of the District, established a line of credit in the amount of \$900,000 with a bank that is managed by the Cochise County Treasurer's Office. In accordance with the Arizona Revised Statutes, the line of credit can only be drawn on by the County Treasurer in order to pay warrants issued by the District to fund operations prior to the collection of the property tax levy in the current year. Interest is payable at the bank's prime rate (3.25% at June 30, 2021) and the line renews every July 1. The balance on the line at the beginning and end of the period was \$0.

## 9. Risk management:

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

## 10. Concentrations:

Certain of the District's work force are members of a union, the Fry Firefighters Local 4913. The District does not recognize Fry Firefighters Local 4913 as a bargaining unit; however, the District's current relationship with the Fry Firefighters Local 4913 is on a meet and confer basis.

## 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.

## Legal proceedings:

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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.

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

	<u>Governmental Activities</u>
Net pension and OPEB assets	\$ 2,122
Net pension and OPEB liabilities	17,632,786
Deferred outflows of resources related to pensions and OPEB	4,802,484
Deferred inflows of resources related to pensions and OPEB	1,048,663
Pension and OPEB expense	2,387,292

The District reported \$1,498,562 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](http://www.azasrs.gov).

Although an ASRS net OPEB asset/liability has been recorded at June 30, 2021, the ASRS OPEB plans have not been further disclosed due to the relative insignificance to the District's financial statements.

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:

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

	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%

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.

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

The District's contributions to the pension plan for the year ended June 30, 2021 were \$23,290. During fiscal year 2021, the District paid for the ASRS pension and OPEB contributions from the general fund and VECC fund.



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Pension liability - At June 30, 2021, the District reported a liability of \$296,283 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020. The District's proportion of the net pension liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The District's proportion measured as of June 30, 2020 was 0.00171%, which was an increase of 0.00171 from its proportion measured as of June 30, 2019.

Pension expense and deferred outflows/inflows of resources - For the year ended June 30, 2021, the District recognized pension expense for ASRS of \$104,839. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 2,680	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	28,577	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	160,187	-
Contributions subsequent to the measurement date	<u>23,290</u>	<u>-</u>
	<u>\$ 214,734</u>	<u>\$ -</u>

The \$23,290 reported as deferred outflows of resources related to ASRS pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

Year ending <u>June 30,</u>	
2022	\$ 87,627
2023	84,641
2024	10,337
2025	<u>8,839</u>
	<u>\$ 191,444</u>

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

Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7% - 7.2%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

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

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

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

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

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

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

	<u>1% decrease (6.5%)</u>	<u>Current discount rate (7.5%)</u>	<u>1% increase (8.5%)</u>
District's proportionate share of the net pension liability	\$ 405,164	\$ 296,283	\$ 205,265

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS):

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

The PSPRS issues a publicly available financial report that include financial statements and required supplementary information. The reports is available on the PSPRS website at [www.psprs.com](http://www.psprs.com).

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

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	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%	

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	On or after July 1, 2017
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		

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

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

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

	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	25	25
Inactive employees entitled to but not yet receiving benefits	3	1
Active employees	32	32
	60	58

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

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.

Active members - pension	7.65% - 11.65%
District:	
Pension	49.51 %
Health insurance	0.64 %

In addition, the District is required to contribute at the actuarially determined rate of 33.61% 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 plan for the year ended June 30, 2021 were \$1,435,936, and contributions to the OPEB plan were \$18,678. During fiscal year 2021, the District paid for the pension and OPEB contributions from the general fund.

Liability (asset) - At June 30, 2021, the District reported net pension liability of \$17,238,648 and a net OPEB liability of \$96,060. The net liabilities were measured as of June 30, 2020 and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

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

The long-term expected rate of return on PSPRS pension 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:

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

Discount rate - At June 30, 2020, the discount rate used to measure the total pension/OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the 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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

Changes in the net pension liability -

	Total pension liability (a)	Plan fiduciary net position (b)	Net pension liability (a) - (b)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Balances at June 30, 2020	\$ 27,699,543	\$ 12,034,388	\$ 15,665,155
Adjustment to beginning of year	-	(75,239)	75,239
Changes for the year:			
Service cost	590,218	-	590,218
Interest on the total pension liability	2,016,399	-	2,016,399
Differences between expected and actual experience in the measurement of the pension liability	464,888	-	464,888
Contributions - employer	-	1,228,795	(1,228,795)
Contributions - employee	-	218,825	(218,825)
Net investment income	-	154,945	(154,945)
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,335,708)	-
Administrative expense	-	(12,637)	12,637
Other changes	<u>                    </u>	<u>(16,677)</u>	<u>16,677</u>
Net changes	<u>1,735,797</u>	<u>237,543</u>	<u>1,498,254</u>
Balances at June 30, 2021	<u>\$ 29,435,340</u>	<u>\$ 12,196,692</u>	<u>\$ 17,238,648</u>



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

Changes in the net OPEB liability -

	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB liability (a) - (b)
Balances at June 30, 2020	\$ 480,631	\$ 385,161	\$ 95,470
Adjustment to beginning of year	-	-	-
Changes for the year:			
Service cost	11,926	-	11,926
Interest on the total OPEB liability	35,493	-	35,493
Differences between expected and actual experience in the measurement of the OPEB liability	(23,983)	-	(23,983)
Contributions - employer	-	18,490	(18,490)
Net investment income	-	4,742	(4,742)
Benefit payments, including refunds of employee contributions	(25,842)	(25,842)	-
Administrative expense	-	(386)	386
Net changes	(2,406)	(2,996)	590
Balances at June 30, 2021	\$ 478,225	\$ 382,165	\$ 96,060

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

	1% decrease (6.3%)	Current discount rate (7.3%)	1% increase (8.3%)
District's net pension liability	\$ 21,551,654	\$ 17,238,648	\$ 13,760,243
District's net OPEB liability	\$ 151,833	\$ 96,060	\$ 49,362

Plan fiduciary net position - Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS financial report.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

Expense - For the year ended June 30, 2021, the District recognized pension expense for PSPRS of \$1,435,936 and OPEB expense of \$19,518.

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

	Pension		Health	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 733,660	\$ 941,667	\$ -	\$ 98,509
Changes in assumptions	1,671,621	-	6,390	3,979
Net difference between projected and actual earnings on plan investments	659,661	-	20,485	-
Contributions subsequent to the measurement date	<u>1,435,936</u>	<u>-</u>	<u>18,678</u>	<u>-</u>
	<u>\$ 4,500,878</u>	<u>\$ 941,667</u>	<u>\$ 45,553</u>	<u>\$ 102,488</u>

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

Year ending <u>June 30,</u>	Pension	Health
2022	\$ 588,914	\$ (14,933)
2023	588,915	(12,159)
2024	503,264	(12,466)
2025	335,544	(12,737)
2026	40,225	(11,659)
Thereafter	<u>66,413</u>	<u>(11,659)</u>
	<u>\$ 2,123,275</u>	<u>\$ (75,613)</u>

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

## 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 aren't 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, 2021, 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.

## 13. Subsequent events:

In September 2021, the Governing Board approved a Resolution to issue Certificates of Participation (COPs) not to exceed \$18,000,000 in principal amount. COPs 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 PSPRS. In November 2021, the District issued \$17,360,000 of COPs.

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## **Required Supplementary Information**

FRY FIRE DISTRICT

**DRAFT**

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

**YEAR ENDED JUNE 30, 2021**

	Budgeted amounts		Actual	Variance with final budget
	Original	Final		
Revenues:				
Property taxes	\$ 3,934,985	\$ 3,934,985	\$ 3,911,049	\$ (23,936)
Fire district assistance tax	400,000	400,000	397,163	(2,837)
Charges for services	1,637,000	1,637,000	2,572,572	935,572
Grants and contributions	132,115	132,115	79,946	(52,169)
Rental income	61,200	61,200	82,006	20,806
Investment earnings	14,000	14,000	10,758	(3,242)
Other	37,021	37,021	67,674	30,653
Total revenues	<u>6,216,321</u>	<u>6,216,321</u>	<u>7,121,168</u>	<u>904,847</u>
Expenditures:				
Public safety:				
Emergency operations	5,272,859	5,272,859	5,176,744	(96,115)
Administration	834,980	834,980	1,008,008	173,028
Capital outlay	-	-	604,667	604,667
Debt service	-	-	16,176	16,176
Total expenditures	<u>6,107,839</u>	<u>6,107,839</u>	<u>6,805,595</u>	<u>697,756</u>
Revenues over expenditures	<u>108,482</u>	<u>108,482</u>	<u>315,573</u>	<u>207,091</u>
Other financing sources (uses):				
Transfers out	(108,482)	(108,482)	(14,772)	93,710
Proceeds from sale of capital assets	-	-	57,300	57,300
Total other financing uses	<u>(108,482)</u>	<u>(108,482)</u>	<u>42,528</u>	<u>151,010</u>
Net change in fund balance	-	-	358,101	358,101
Fund balance, beginning of year	-	-	2,529,291	2,529,291
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,887,392</u>	<u>\$ 2,887,392</u>

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

ASRS Pension (schedule to be built prospectively from 2021, which was the first year of participation in this plan)

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
District's proportion of the net pension liability	0.001710 %	- %	- %	- %	- %	- %	- %	- %	- %	- %
District's proportionate share of the net pension liability	\$ 296,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 65,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	450 %	- %	- %	- %	- %	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	69 %	- %	- %	- %	- %	- %	- %	- %	- %	- %

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

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

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
<b>Total pension liability</b>										
Service cost	\$ 590,218	\$ 612,790	\$ 591,000	\$ 616,597	\$ 507,061	\$ 509,210	\$ 522,125	\$ -	\$ -	\$ -
Interest	2,016,399	1,967,644	1,873,329	1,678,985	1,556,320	1,497,010	1,285,538	-	-	-
Benefit changes	-	-	-	290,508	595,933	-	448,678	-	-	-
Difference between expected and actual experience	464,888	(842,004)	(175,939)	686,270	(30,760)	(255,469)	(900,170)	-	-	-
Assumption changes	-	658,689	-	864,466	921,105	-	2,380,341	-	-	-
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,349,142)	(1,313,153)	(1,077,321)	(1,010,072)	(978,195)	(1,094,095)	-	-	-
<b>Net change in total pension liability</b>	<b>1,735,797</b>	<b>1,047,977</b>	<b>975,237</b>	<b>3,059,505</b>	<b>2,539,587</b>	<b>772,556</b>	<b>2,642,417</b>	-	-	-
<b>Total pension liability, beginning</b>	<b>27,699,543</b>	<b>26,651,566</b>	<b>25,676,329</b>	<b>22,616,824</b>	<b>20,077,237</b>	<b>19,304,681</b>	<b>16,662,264</b>	-	-	-
<b>Total pension liability, ending (a)</b>	<b>\$ 29,435,340</b>	<b>\$ 27,699,543</b>	<b>\$ 26,651,566</b>	<b>\$ 25,676,329</b>	<b>\$ 22,616,824</b>	<b>\$ 20,077,237</b>	<b>\$ 19,304,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position</b>										
Adjustment to beginning of year	\$ (75,239)	\$ (16,296)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - employer	1,228,795	1,208,155	1,495,352	1,068,196	1,072,871	835,895	717,789	-	-	-
Contributions - employee	218,825	224,395	235,228	555,844	419,779	309,556	271,334	-	-	-
Pension plan net investment income	154,945	619,085	722,050	1,085,217	51,388	301,225	999,067	-	-	-
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,349,142)	(1,313,153)	(1,077,321)	(1,010,072)	(978,195)	(1,094,095)	-	-	-
Hall/Parker settlement	-	-	(395,688)	-	-	-	-	-	-	-
Administrative expenses	(12,637)	(11,760)	(11,689)	(10,002)	(7,794)	(7,735)	-	-	-	-
Other	(16,677)	-	13,023	(25,045)	(128,692)	24,156	(320,635)	-	-	-
<b>Net change in fiduciary net position</b>	<b>162,304</b>	<b>674,437</b>	<b>745,123</b>	<b>1,596,889</b>	<b>397,480</b>	<b>484,902</b>	<b>573,460</b>	-	-	-
<b>Plan fiduciary net position, beginning</b>	<b>12,034,388</b>	<b>11,359,951</b>	<b>10,614,828</b>	<b>9,017,939</b>	<b>8,620,459</b>	<b>8,135,557</b>	<b>7,562,097</b>	-	-	-
<b>Plan fiduciary net position, ending (b)</b>	<b>\$ 12,196,692</b>	<b>\$ 12,034,388</b>	<b>\$ 11,359,951</b>	<b>\$ 10,614,828</b>	<b>\$ 9,017,939</b>	<b>\$ 8,620,459</b>	<b>\$ 8,135,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net pension liability, ending (a) - (b)</b>	<b>\$ 17,238,648</b>	<b>\$ 15,665,155</b>	<b>\$ 15,291,615</b>	<b>\$ 15,061,501</b>	<b>\$ 13,598,885</b>	<b>\$ 11,456,778</b>	<b>\$ 11,169,124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>41.44 %</b>	<b>43.45 %</b>	<b>42.62 %</b>	<b>41.34 %</b>	<b>39.87 %</b>	<b>43.94 %</b>	<b>42.14 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>
<b>Covered valuation payroll</b>	<b>\$ 2,383,228</b>	<b>\$ 2,489,752</b>	<b>\$ 2,627,836</b>	<b>\$ 2,612,698</b>	<b>\$ 2,617,767</b>	<b>\$ 2,765,466</b>	<b>\$ 2,595,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>723.33 %</b>	<b>629.19 %</b>	<b>581.91 %</b>	<b>576.47 %</b>	<b>519.48 %</b>	<b>414.28 %</b>	<b>430.27 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

See accompanying notes to required supplementary information

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

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

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
<b>Total OPEB liability</b>										
Service cost	\$ 11,926	\$ 8,146	\$ 8,409	\$ 9,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total OPEB liability	35,493	38,568	38,903	39,443	-	-	-	-	-	-
Changes of benefit changes	-	-	-	22	-	-	-	-	-	-
Difference between expected and actual experience	(23,983)	(74,384)	(28,926)	(12,200)	-	-	-	-	-	-
Assumption changes	-	8,518	-	(8,007)	-	-	-	-	-	-
Benefit payments	(25,842)	(26,533)	(27,153)	(29,318)	-	-	-	-	-	-
<b>Net change in total OPEB liability</b>	<b>(2,406)</b>	<b>(45,685)</b>	<b>(8,767)</b>	<b>(916)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OPEB liability, beginning</b>	<b>480,631</b>	<b>526,316</b>	<b>535,083</b>	<b>535,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OPEB liability, ending (a)</b>	<b>\$ 478,225</b>	<b>\$ 480,631</b>	<b>\$ 526,316</b>	<b>\$ 535,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position</b>										
Adjustment to beginning of year	\$ -	\$ 16,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - employer	18,490	20,207	7,396	21,000	-	-	-	-	-	-
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	4,742	19,171	23,824	37,794	-	-	-	-	-	-
Benefit payments	(25,842)	(26,533)	(27,153)	(29,318)	-	-	-	-	-	-
Administrative expenses	(386)	(331)	(363)	(335)	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Net change in fiduciary net position</b>	<b>(2,996)</b>	<b>28,810</b>	<b>3,704</b>	<b>29,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, beginning</b>	<b>385,161</b>	<b>356,351</b>	<b>352,647</b>	<b>323,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, ending (b)</b>	<b>\$ 382,165</b>	<b>\$ 385,161</b>	<b>\$ 356,351</b>	<b>\$ 352,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability (asset), ending (a) - (b)</b>	<b>\$ 96,060</b>	<b>\$ 95,470</b>	<b>\$ 169,965</b>	<b>\$ 182,436</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	<b>79.91 %</b>	<b>80.14 %</b>	<b>67.71 %</b>	<b>65.91 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>
<b>Covered valuation payroll</b>	<b>\$ 2,383,228</b>	<b>\$ 2,489,752</b>	<b>\$ 2,627,836</b>	<b>\$ 2,612,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability as a percentage of covered valuation payroll</b>	<b>4.03 %</b>	<b>3.83 %</b>	<b>6.47 %</b>	<b>6.98 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

See accompanying notes to required supplementary information



**FRY FIRE DISTRICT**  
**SCHEDULE OF PENSION/OPEB CONTRIBUTIONS**

**YEAR ENDED JUNE 30, 2021**

**ASRS Pension (schedule to be built prospectively from 2021, which was the first year of participation in this plan)**

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 23,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>23,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 199,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	11.65 %	- %	- %	- %	- %	- %	- %	- %	- %	- %

FRY FIRE DISTRICT

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SCHEDULE OF PENSION/OPEB CONTRIBUTIONS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 1,435,936	\$ 1,208,155	\$ 1,495,352	\$ 1,068,196	\$ 1,072,871	\$ 835,895	\$ 717,789	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>1,435,936</u>	<u>1,208,155</u>	<u>1,495,352</u>	<u>976,189</u>	<u>1,072,871</u>	<u>835,895</u>	<u>717,789</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,900,880	\$ 2,383,228	\$ 2,489,752	\$ 2,627,836	\$ 2,612,698	\$ 2,617,767	\$ 2,765,466	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	49.50 %	48.53 %	56.90 %	37.36 %	40.98 %	30.23 %	27.65 %	- %	- %	- %

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

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 18,678	\$ 20,207	\$ 7,396	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>18,678</u>	<u>20,207</u>	<u>7,396</u>	<u>21,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,900,880	\$ 2,383,228	\$ 2,489,752	\$ 2,627,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.64 %	0.81 %	0.28 %	0.80 %	- %	- %	- %	- %	- %	- %

See accompanying notes to required supplementary information

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

1. Budgetary basis of accounting:

The District prepares its annual budget on the modified accrual basis of accounting. The level of budgetary control is at the fund level. A budgetary comparison schedule for the general fund is included as required supplementary information to provide meaningful comparison of actual results to budget on a budget basis.

2. Pension and OPEB plan schedules:

Actuarially determined contribution rates:

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

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2019 actuarial valuation	17 years
Asset valuation method	7-year smoothed market; 80%/120% corridor

Actuarial assumptions:

Investment rate of return	PSPRS members with initial membership date before July 1, 2017: In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%. PSPRS members with initial membership on or after July 1, 2017: 7%
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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%.
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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Pension and OPEB plan schedules (continued):

Actuarially determined contribution rates (continued):

Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 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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**STATISTICAL SECTION**

## Statistical Section

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

This section contains the following tables and information:

### **Financial Trends**

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

### **Revenue Capacity**

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

### **Debt Capacity**

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

### **Demographic and Economic Information**

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

### **Operating Information**

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

**FRY FIRE DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Net investments in capital assets	\$ 1,757,056	\$ 1,170,035	\$ 1,629,177	\$ 1,331,151	\$ 1,363,051	\$ 1,549,843	\$ 1,545,516	\$ 1,774,859	\$ 2,023,726	\$ 2,275,396
Restricted	441,264	430,877	3,641,003	-	-	-	-	-	-	-
Unrestricted	(9,561,229)	(9,160,888)	(12,891,684)	(8,871,169)	2,331,387	2,827,055	2,669,453	2,400,368	2,293,515	2,181,561
Total governmental activities net position	<u>\$ (7,362,909)</u>	<u>\$ (7,559,976)</u>	<u>\$ (7,621,504)</u>	<u>\$ (7,540,018)</u>	<u>\$ 3,694,438</u>	<u>\$ 4,376,898</u>	<u>\$ 4,214,969</u>	<u>\$ 4,175,227</u>	<u>\$ 4,317,241</u>	<u>\$ 4,456,957</u>

Source: District financial records.

**FRY FIRE DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental activities:										
Public Safety	\$ 7,415,871	\$ 6,613,013	\$ 6,530,095	\$ 6,557,014	\$ 6,340,914	\$ 5,918,573	\$ 5,718,176	\$ 5,477,159	\$ 5,575,194	\$ 5,516,911
Interest on long-term debt	115,588	144,148	37,647	-	-	-	-	-	-	-
Total primary government expenses	<u>7,531,459</u>	<u>6,757,161</u>	<u>6,567,742</u>	<u>6,557,014</u>	<u>6,340,914</u>	<u>5,918,573</u>	<u>5,718,176</u>	<u>5,477,159</u>	<u>5,575,194</u>	<u>5,516,911</u>
Program revenues										
Governmental activities:										
Charges for services	2,610,508	1,680,714	1,919,321	1,825,060	1,686,666	1,849,130	1,644,211	1,293,637	1,256,441	1,411,105
Capital grants and contributions	-	-	-	-	-	-	66,684	15,546	-	-
Operating grants and contributions	79,946	216,413	282,787	122,303	66,885	270,288	40,016	-	33,052	84,390
Rental income	82,006	69,531	64,961	76,196	-	-	-	-	-	-
Total primary government program revenues	<u>2,772,460</u>	<u>1,966,658</u>	<u>2,267,069</u>	<u>2,023,559</u>	<u>1,753,551</u>	<u>2,119,418</u>	<u>1,750,911</u>	<u>1,309,183</u>	<u>1,289,493</u>	<u>1,495,495</u>
Total primary government net expenses	<u>(4,758,999)</u>	<u>(4,790,503)</u>	<u>(4,300,673)</u>	<u>(4,533,455)</u>	<u>(4,587,363)</u>	<u>(3,799,155)</u>	<u>(3,967,265)</u>	<u>(4,167,976)</u>	<u>(4,285,701)</u>	<u>(4,021,416)</u>
General revenues and other changes in net position										
Property taxes	4,397,177	4,257,433	3,700,665	3,589,758	3,439,944	3,493,819	3,536,633	3,567,332	3,662,339	3,731,391
Fire district assistance tax	397,163	400,000	405,384	395,683	398,028	386,269	400,744	396,206	390,400	296,031
Investment earnings	38,046	127,554	48,841	25,603	15,001	16,627	14,299	9,912	14,141	15,025
Other	67,674	49,134	64,297	25,562	51,931	64,369	55,331	52,513	49,105	79,813
Gain on sale of capital assets	56,006	17,910	-	16,200	-	-	-	-	30,000	9,377
Total primary government	<u>4,956,066</u>	<u>4,852,031</u>	<u>4,219,187</u>	<u>4,052,806</u>	<u>3,904,904</u>	<u>3,961,084</u>	<u>4,007,007</u>	<u>4,025,963</u>	<u>4,145,985</u>	<u>4,131,637</u>
Change in net position										
Total primary government	<u>\$ 197,067</u>	<u>\$ 61,528</u>	<u>\$ (81,486)</u>	<u>\$ (480,649)</u>	<u>\$ (682,459)</u>	<u>\$ 161,929</u>	<u>\$ 39,742</u>	<u>\$ (142,013)</u>	<u>\$ (139,716)</u>	<u>\$ 110,221</u>

Source: District financial records.



**FRY FIRE DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General fund										
Nonspendable	\$ 48,257	\$ 43,304	\$ 24,616	\$ 51,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	395,982	394,032	320,994	320,753	508,114	505,156	501,707	458,782	455,560	453,354
Unassigned	<u>2,443,153</u>	<u>2,091,955</u>	<u>1,330,514</u>	<u>1,192,479</u>	<u>448,214</u>	<u>954,845</u>	<u>958,009</u>	<u>837,498</u>	<u>678,206</u>	<u>532,831</u>
Total general fund	<u>\$ 2,887,392</u>	<u>\$ 2,529,291</u>	<u>\$ 1,676,124</u>	<u>\$ 1,564,285</u>	<u>\$ 956,328</u>	<u>\$ 1,460,001</u>	<u>\$ 1,459,716</u>	<u>\$ 1,296,280</u>	<u>\$ 1,133,766</u>	<u>\$ 986,185</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,352,960	3,946,730	3,641,003	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	1,706,110	1,705,463	1,819,794	1,333,951	1,375,059	1,367,054	1,209,737	1,104,088	1,159,749	1,195,376
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 4,059,070</u>	<u>\$ 5,652,193</u>	<u>\$ 5,460,797</u>	<u>\$ 1,333,951</u>	<u>\$ 1,375,059</u>	<u>\$ 1,367,054</u>	<u>\$ 1,209,737</u>	<u>\$ 1,104,088</u>	<u>\$ 1,159,749</u>	<u>\$ 1,195,376</u>

Source: District financial records.

FRY FIRE DISTRICT

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CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS AND DEBT SERVICE RATIO

LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues</b>										
Property taxes	\$ 4,401,374	\$ 4,259,655	\$ 3,706,483	\$ 3,601,835	\$ 3,439,944	\$ 3,493,819	\$ 3,536,633	\$ 3,567,332	\$ 3,662,339	\$ 3,731,391
Fire district assistance tax	397,163	400,000	405,384	395,683	398,028	386,269	400,744	396,206	390,400	296,031
Grants and contributions	79,946	1,756,445	1,875,590	1,693,493	1,686,666	1,849,130	1,644,211	1,293,637	1,256,441	1,411,105
Charges for services	2,572,572	216,413	282,787	122,303	66,884	270,288	106,700	15,546	33,052	84,390
Rental income	82,006	69,531	64,961	76,196	-	-	-	-	-	-
Investment earnings	38,046	127,554	48,841	25,603	30,725	16,627	14,299	9,912	14,141	15,025
Other	67,674	49,134	64,297	25,562	36,207	64,368	55,331	52,512	49,105	79,813
<b>Total revenues</b>	<b>7,638,781</b>	<b>6,878,732</b>	<b>6,448,343</b>	<b>5,940,675</b>	<b>5,658,454</b>	<b>6,080,501</b>	<b>5,757,918</b>	<b>5,335,145</b>	<b>5,405,478</b>	<b>5,617,755</b>
<b>Expenditures</b>										
Public Safety	6,184,752	5,468,678	5,808,575	5,471,293	6,115,230	5,639,906	5,396,687	5,134,213	5,214,643	5,292,620
Capital outlay	2,231,325	315,613	140,317	562,855	38,892	282,993	92,146	94,079	108,881	372,251
Debt service:										
Principal	306,176	15,988	371,522	-	-	-	-	-	-	-
Interest	208,850	96,647	12,798	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>8,931,103</b>	<b>5,896,926</b>	<b>6,333,212</b>	<b>6,034,148</b>	<b>6,154,122</b>	<b>5,922,899</b>	<b>5,488,833</b>	<b>5,228,292</b>	<b>5,323,524</b>	<b>5,664,871</b>
Revenues under expenditures	(1,292,322)	981,806	115,131	(93,473)	(495,668)	157,602	269,085	106,853	81,954	(47,116)
<b>Other financing sources (uses)</b>										
Proceeds from sale of capital assets	57,300	17,910	-	16,200	-	-	-	-	30,000	9,377
Issuance of bonds payable	-	-	4,123,554	-	-	-	-	-	-	-
Issuance of capital lease obligations	-	44,847	-	371,522	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>57,300</b>	<b>62,757</b>	<b>4,123,554</b>	<b>387,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>9,377</b>
<b>Net change in fund balances</b>	<b>\$ (1,235,022)</b>	<b>\$ 1,044,563</b>	<b>\$ 4,238,685</b>	<b>\$ 294,249</b>	<b>\$ (495,668)</b>	<b>\$ 157,602</b>	<b>\$ 269,085</b>	<b>\$ 106,853</b>	<b>\$ 111,954</b>	<b>\$ (37,739)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.69 %</b>	<b>2.06 %</b>	<b>6.62 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

Source: District financial records.

## FRY FIRE DISTRICT

### ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

#### LAST TEN FISCAL YEARS

Fiscal year	Commercial, Industrial, Utilities, & Mines	Agriculture & Vacant	Residential (owner occupied)	Residential (rental)	Railroad	Less: Tax exempt real property	Total			Assessed value as a % of actual value
							Taxable assessed value	Direct tax rate	Estimated real market value	
2012	\$ 20,582,621	\$ 21,170,704	\$ 102,856,540	\$ 6,929,009	\$ -	\$ 6,198,878	\$ 145,339,996	\$ 2.6832	\$1,333,084,503	10.90 %
2013	16,360,731	19,346,610	82,940,206	20,526,216	-	6,249,891	132,923,872	2.7500	1,237,378,282	10.74
2014	19,373,446	16,464,041	79,031,869	20,384,252	-	5,724,253	129,529,355	2.7600	1,196,973,892	10.82
2015	18,800,847	16,308,417	74,532,830	20,057,071	-	5,556,214	124,142,951	2.8116	1,146,827,506	10.82
2016	16,742,560	10,730,611	75,658,843	20,376,671	-	5,688,992	117,819,693	2.9777	1,108,866,479	10.63
2017	16,018,265	9,945,268	75,592,953	19,392,028	-	5,389,080	115,559,434	3.0164	1,096,737,047	10.54
2018	15,784,644	9,481,830	75,527,077	18,843,544	-	5,451,461	114,185,634	3.1476	1,094,063,958	10.44
2019	15,842,537	9,448,058	77,376,346	19,496,477	-	5,896,078	116,267,340	3.1999	1,114,676,687	10.43
2020	15,084,321	13,511,756	78,383,343	17,862,742	-	5,694,313	119,147,849	3.1999	1,136,746,903	10.48
2021	15,453,294	12,944,957	81,657,989	18,219,083	-	5,303,194	122,972,129	3.1999	1,171,242,438	10.50

Source: Cochise County Tax Assessor

## FRY FIRE DISTRICT

### PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

#### LAST TEN FISCAL YEARS

Fiscal year	Fry Fire District	Fry Fire District Debt Service	Total District	Overlapping Rates							Total direct and overlapping rates
				Cochise County	State School Tax Equalization	Palominas School District	Cochise County Junior College	Cochise County Library District	Cochise County Flood Plain Division	Mobile Home Relocation Fund	
2012	\$ 2.6832	\$ -	\$ 2.6832	\$ 2.6276	\$ 0.4259	\$ 4.3349	\$ 1.6657	\$ 0.1451	\$ 0.2597	\$ 0.5000	\$ 12.6421
2013	2.7500	-	2.7500	2.6276	0.4717	4.5133	1.7329	0.1451	0.2597	0.5000	13.0003
2014	2.7600	-	2.7600	2.6276	0.5123	5.2765	1.8508	0.1451	0.2597	0.5000	13.9320
2015	2.8116	-	2.8116	2.6276	0.5089	6.8185	2.0329	0.1451	0.2597	-	15.2043
2016	2.9777	-	2.9777	2.6276	0.5054	6.8185	2.1756	0.1451	0.2597	-	15.5096
2017	3.0164	-	3.0164	2.6276	0.5010	5.4687	2.2860	0.1451	0.2597	-	14.3045
2018	3.1476	-	3.1476	2.6747	0.4875	5.9803	2.3735	0.1451	0.2597	-	15.0684
2019	3.1999	-	3.1999	2.6747	0.4741	5.8534	2.4023	0.1451	0.2597	-	15.0092
2020	3.1999	0.3977	3.5976	2.6747	0.4566	5.6027	2.4516	0.1451	0.2597	-	15.1880
2021	3.1999	0.3907	3.5906	2.6747	0.4426	5.5340	2.4020	0.1451	0.2597	-	15.0487

Source: Cochise County Tax Assessor

FRY FIRE DISTRICT

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PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

		June 30, 2021	
Taxpayer	Type of business	Assessed value	Percent of total assessed valuation
Sulpher Springs Valley Electric	Utility	\$ 1,395,219	1.13 %
WAA GST Exempt Trust	Real Estate	1,253,560	1.02
4029 Golden LLC.	Real Estate	652,816	0.53
Southwest Gas Corporation (T&D)	Utility	594,310	0.48
Pueblo Del Sol Water Company	Utility	590,499	0.48
Qwest Corporation	Telecommunications	465,514	0.38
Haymore Plaza Associates	Real Estate	396,000	0.32
Stewart Title & Trust	Real Estate	371,429	0.30
Boyd Sierra Vista GSA, LLC	Real Estate	369,575	0.30
Lively Living Trust	Real Estate	311,443	0.25
		<u>\$ 6,400,365</u>	<u>5.19 %</u>
Total assessed value		<u>\$ 122,972,129</u>	

		June 30, 2012	
Taxpayer	Type of business	Assessed value	Percent of total assessed valuation
Sulpher Springs Valley Electric	Utility	\$ 1,395,219	0.96 %
WAA GST Exempt Trust	Real Estate	1,253,560	0.86
4029 Golden LLC.	Real Estate	652,816	0.45
Southwest Gas Corporation (T&D)	Utility	594,310	0.41
Pueblo Del Sol Water Company	Utility	590,499	0.41
Qwest Corporation	Telecommunications	465,514	0.32
Haymore Plaza Associates	Real Estate	396,000	0.27
Stewart Title & Trust	Real Estate	371,429	0.26
Boyd Sierra Vista GSA, LLC	Real Estate	369,575	0.25
Lively Living Trust	Real Estate	311,443	0.21
		<u>\$ 6,400,365</u>	<u>4.40 %</u>
Total assessed value		<u>\$ 145,339,996</u>	

Source: Cochise County Assessor

**FRY FIRE DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN FISCAL YEARS**

Fiscal year	Operating property tax levy	Tax roll corrections	Property tax levy (adjusted)	Collected within the fiscal year of the levy		Collections in subsequent years	Total collections to date	
				Amount	% of levy		Amount	% of levy
2012	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	- %
2013	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-
2016	3,499,659	(78)	3,499,581	3,493,819	99.8	3,161	3,496,980	99.9
2017	3,467,392	(119)	3,467,273	3,439,944	99.2	24,816	3,464,760	99.9
2018	3,591,348	245	3,591,593	3,460,354	96.4	128,055	3,588,409	99.9
2019	3,703,000	(426)	3,702,574	3,598,410	97.2	100,057	3,698,467	99.9
2020*	4,264,840	(409)	4,264,431	4,150,316	97.3	108,440	4,258,756	99.9
2021	4,390,118	-	4,390,118	4,302,627	98.0	-	4,302,627	98.0

Source: Cochise County Treasurer

Note: Information from fiscal year 2012 through 2015 could not be obtained. This schedule will be completed prospectively from fiscal year 2016 forward.

\*- First year for Debt Service Fund Levy

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal year	General obligation bonds		Capital lease debt	Total outstanding debt		
	Outstanding	Legal limit		Amount	Percentage of personal income	Debt per capita
2012	\$ -	\$ 8,764,244	\$ -	\$ -	- %	-
2013	-	7,996,052	-	-	-	-
2014	-	7,771,761	-	-	-	-
2015	-	7,448,577	-	-	-	-
2016	-	7,078,800	-	-	-	-
2017	-	6,933,566	-	-	-	-
2018	-	6,851,138	371,522	371,522	0.01	2.89
2019	4,123,554	6,976,046	-	4,123,554	0.08	31.64
2020	4,123,554	7,132,671	28,859	4,152,413	0.06	31.74
2021	3,812,642	7,378,828	12,683	3,825,325	0.01	29.14

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

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Governmental Unit	Debt outstanding at June 30, 2020 *	Estimated percentage applicable	Estimated share of overlapping debt
Debt repaid with property taxes:			
Cochise County	\$ 128,552,832	23.86 %	\$ 30,672,536
Palominas School District	153,439	23.86	36,610
Cochise County Junior College	19,690,000	23.86	<u>4,698,008</u>
Subtotal, overlapping debt			35,407,154
Fry Fire District direct debt			<u>3,825,325</u>
Total direct and overlapping debt			<u>\$ 39,232,479</u>

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

Source: Arizona Department of Administration

\* Outstanding debt as of June 30, 2020 is the most recent information available.



**FRY FIRE DISTRICT**  
**LEGAL DEBT MARGIN INFORMATION**

**LAST TEN FISCAL YEARS**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net assessed value	\$ 122,972,129	\$ 118,877,849	\$ 116,267,430	\$ 114,185,635	\$ 115,559,434	\$ 117,979,998	\$ 124,142,951	\$ 129,529,355	\$ 133,267,537	\$ 146,070,727
Debt limit rate	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %
Debt limit	7,378,328	7,132,671	6,976,046	6,851,138	6,933,566	7,078,800	7,448,577	7,771,761	7,996,052	8,764,244
Less bond and lease obligations	(3,825,325)	(4,152,413)	(4,123,554)	(371,522)	-	-	-	-	-	-
Legal debt margin	<u>\$ 3,553,003</u>	<u>\$ 2,980,258</u>	<u>\$ 2,852,492</u>	<u>\$ 6,479,616</u>	<u>\$ 6,933,566</u>	<u>\$ 7,078,800</u>	<u>\$ 7,448,577</u>	<u>\$ 7,771,761</u>	<u>\$ 7,996,052</u>	<u>\$ 8,764,244</u>
Total net debt applicable to the limit as a percentage of debt limit	51.85 %	58.22 %	59.11 %	5.42 %	- %	- %	- %	- %	- %	- %

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal year</u>	<u>Population (Cochise County)</u>	<u>Personal income (thousands of dollars)</u>	<u>Per capita income (Cochise County)</u>	<u>Unemployment rate (Cochise County)</u>
2012	130,537	4,686,920	35,905	9.5
2013	130,752	4,535,292	34,686	9.7
2014	130,906	4,465,980	34,116	8.7
2015	129,628	4,562,024	35,193	7.4
2016	129,112	4,657,515	36,073	6.1
2017	128,343	4,732,071	36,871	5.5
2018	128,383	4,895,203	38,130	5.7
2019	130,319	5,109,813	39,210	6.0
2020	130,808	6,605,150	50,495	8.8
2021	131,264	4,959,285	37,781	6.3

Sources: Office of Economic Opportunity - Arizona Labor Statistics

**FRY FIRE DISTRICT**  
**PRINCIPAL EMPLOYERS**

**DRAFT**

**CURRENT AND NINE YEARS AGO**

Employer	June 30, 2021	
	Employees	Rank
Trade, Transportation, Utilities	6,600	1
State & Local Government	6,000	2
Professional & Business Services	5,200	3
Federal Government	5,000	4
Education & Health services	4,200	5
Leisure & Hospitality	3,300	6
Natural Resources and Construction	2,100	7
Financial Activities	800	8
Other Services (except Public Administration)	600	9
Manufacturing	600	10
Total	34,400	

Employer	June 30, 2015	
	Employees	Rank
Fort Huachuca	7,956	1
Cochise County	816	2
Sierra Vista Unified Districts No. 68	707	3
Wal-Mart Stores, Inc.	643	4
General Dynamics Information Technology	623	5
Canyon Vista Medical Center	623	6
Arizona State Prison Complex	615	7
Cochise College	521	8
Douglas Unified School District No. 27	492	9
Northrop Grumman Corporation	450	10
Total	13,446	

Source: Cochise College Center for Economic Research

Note 1: 2020 is the most recent year available for employment statistics and there are no statistics for 2014 and prior

Note 2: Employer statistics within district boundaries were not available. Employer statistics are based on Cochise County

Note 3: Statistics were only available by industry for 2020 and by specific employer in 2015

**FRY FIRE DISTRICT**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Fire prevention inspections	-	254	267	281	260	230	20	251	195	169
Emergency medical service calls	-	2,368	2,229	2,428	2,582	2,837	1,115	1,354	2,380	2,786
Patient transports	-	1,642	1,565	1,663	1,603	1,912	1,969	1,602	1,403	1,404
Fire responses	-	55	61	94	99	102	31	88	30	52
Other responses - including hazardous materials, mutual aid, public service	-	782	729	654	584	523	351	435	206	264
Miscellaneous - including false alarms, good intent	-	467	435	739	398	286	348	384	342	611

Source: Various District departments

**FRY FIRE DISTRICT**  
**FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety										
Fire and rescue service	45	39	39	37	36	36	37	40	42	42
Fire prevention	1	1	1	1	1	1	1	1	1	1
Administrative and support	5	4	5	4	4	6	6	6	6	6
Total	51	44	45	42	41	43	44	47	49	49

Source: District HR department

**FRY FIRE DISTRICT**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Number of Stations	3	3	3	3	3	3	3	3	3	3
Equipment:										
Ambulances	5	5	5	5	5	5	5	5	5	5
Engines	5	8	8	9	9	9	9	9	9	9
Brush rigs	2	2	2	2	2	2	2	2	2	2
Rescue units	2	1	1	1	1	1	1	1	1	1
Tenders	2	2	2	2	2	2	2	2	2	2
Support units	7	6	6	5	5	5	5	5	4	4
UTV/ATV	1	1	1	-	-	-	-	-	-	-

Source: District capital assets records

# DRAFT

## **Report on Internal Control and on Compliance**

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Report on Compliance with State of Arizona Regulatory Requirements**

Governing Board and Management  
Fry Fire District  
Sierra Vista, AZ

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Fry Fire District, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 23, 2021.

**Internal Control over Financial Reporting**

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

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

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



## **Compliance and Other Matters**

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

## **Report on Compliance with State of Arizona Regulatory Requirements**

In connection with our audit, nothing contrary came to our attention that caused us to believe that Fry Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District's general fund, except for those liabilities as prescribed in Arizona Revised Statutes section 48-805, subsection B, paragraph 2 and sections 48-806 and 48-807, or that the District failed to comply with Arizona Revised Statutes section 48-805.02, subsection F. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of the Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

## **Purpose of this Report**

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

Tucson, Arizona  
November 23, 2021



# FRY FIRE DISTRICT

## "Always Willing Always Ready"

February 1, 2022

Town of Huachuca City  
Attn: Town Clerk's Office  
500 N. Gonzales Blvd.  
Huachuca City, AZ 85616

Re: Fire Protection, Emergency Medical and Fire Prevention Services Proposals

To Whom It May Concern:

As the Fire Chief for the Fry Fire District, it is my distinct privilege to offer the included proposals for fire protection, emergency medical and fire prevention services to the Town of Huachuca City for your review. It is my sincere belief that you will find the Fry Fire District uniquely qualified and positioned to be able to provide responsive, professional, and efficient emergency services to the Town and its residents.

The Fry Fire District is incredibly proud of our long-standing relationship with the Town of Huachuca City that dates back to our inception more than 50 years ago. We look forward to continuing to provide you with exceptional services whether our proposals are selected or not. All three proposals anticipate the Town maintaining ownership of its fire and emergency response apparatus and facilities, making them available to responders for their use as appropriate.

As requested, we have included three separate and distinct proposals for your review. Proposal 1 is for full-time staffing with a minimum of two emergency responders 24 hours per day, 7 days per week, 365 days per year. Due to the cost of personnel and employee-related expenses, this proposal understandably comes with the highest cost.

Personnel and Indirect Costs:	\$574,657.00
Fire Prevention and Inspection Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Proposal 2 is built around a minimum of two emergency responders employed during the peak hours of 7:00 am to 9:00 pm. After-hours responses could be provided by initial response trained

law enforcement officers or volunteers supported by a full-time response from our nearby fire station on Second Street in Sierra Vista.

Personnel and Indirect Costs:	\$383,121.00
Fire Prevention and Inspection Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Proposal 3 reflects the provision of management and oversight services, with the Town of Huachuca City retaining all fiscal duties related to apparatus and equipment, facilities, and personnel with administrative duties, such as recruitment, selection, training, and operational direction provided by the Fry Fire District.

Administrative, supervisory and management costs:	\$65,000.00
Fire Prevention Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Although we have made every effort to address all of the services considered within your Request for Proposals, a few particular areas remain open to review and clarification, specifically, the Town's apparatus and equipment inventory, as well as your needs and preferences regarding these emergency response apparatus and other capital resources, to include facilities.

It is our position that we would be engaged to provide emergency response and associated community support services, i.e. professional emergency responder staffing and management to the Town of Huachuca City Fire Department rather than replacing it. We would prefer to work with you, as partners, to extend the services the Town provides to your residents than replace the department your community has built.

You will find Proposal 2 included with this letter as well as the following Supplemental Information:

- Leadership Team and Critical Staff Bios
- Heavy and Light Duty Apparatus Inspection Checklists
- 2021 FFD Fee Schedule (Costs are waived unless noted in the proposal)
- DRAFT Copy of the 2021 FFD Annual Comprehensive Financial Report (GFOA response and Final Letter pending)

Pricing estimates included in these proposals are valid through 5:00 pm on May 9, 2022. If I can provide any clarification regarding any of the supporting materials presented or our underlying cost assumptions, please don't hesitate to reach out to me at the email address or contact number below.

Respectfully,

A handwritten signature in blue ink that reads "Mark H. Savage". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Mark H. Savage, JD, CFO  
[msavage@fryfiredistrict.com](mailto:msavage@fryfiredistrict.com)  
(520) 678-6745



## Fire Protection, Emergency Medical and Fire Prevention Services for the Town of Huachuca City

### Proposal 2

### Peak Hours Coverage (7:00 am to 9:00 pm)

#### Background and Project Summary

Fry Fire District Profile and History - The Fry Fire District (FFD) was originally formed in April of 1965 as the Fry Volunteer Fire Company. Governance for the original Volunteer Fire Company evolved from an elected Fire Chief to the current elected five-member Board in 1985. Volunteer Firefighters were originally only responsible for handling the fire suppression needs of the community. Emergency medical treatment and transport services were added later along with full-time employees to provide round-the-clock protection. Early volunteers operating out of a single fire station on Second Street laid the foundation for the professional services FFD personnel deliver today.

Fry Fire District currently provides all hazard emergency services from three fire stations. We are staffed with a total of 36 full-time firefighters augmented by several additional part-time Firefighters and EMS personnel. The last year saw four additional firefighters obtain their Paramedic certification bringing our total staff of Paramedics up to 29, which means that more than 75% of our staff can now provide advanced life support (ALS) level care. At a minimum, all full-time suppression personnel are trained in structural and wildland firefighting and are certified basic EMT's. We currently have an Insurance Services Office (ISO) rating of 3 and have extensive experience with all of the service areas presented in your request for proposals.

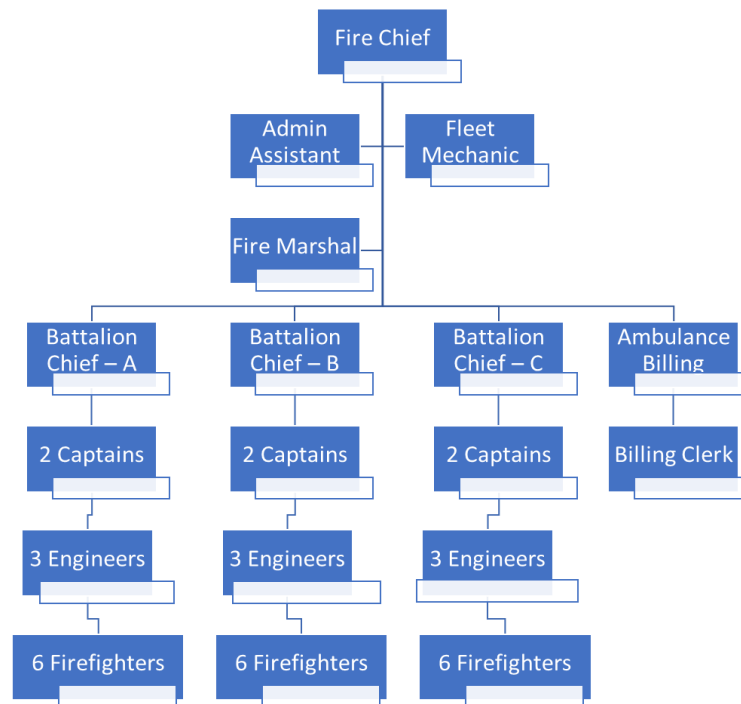
FFD operates under Arizona Revised Statutes (ARS) Title 48, Chapter 5 and is recognized by the State of Arizona as a special taxing district. FFD is governed by a five-member Board, comprised of a Board Chair, Clerk and three additional members. All Members are elected at large and serve staggered four-year terms. The Board is responsible for adopting an annual budget,



setting District policy and ensuring the Fire Chief implements policy and manages day-to-day operations of FFD. We have five administrative and support staff including a full-time Fire Chief, Fire Marshal, Ambulance Billing Supervisor, Fleet Mechanic and Administrative Assistant. Financial and accounting services are provided by the James Vincent Group.

Operationally, the Fire Chief is supported by Battalion Chiefs who directly supervise assigned Captains and response personnel. Operations are funded primarily through limited assessed value property taxes, with additional funding being generated through other avenues including billing for ambulance transports, federal and state wildfire responses and support from various grants.

Our current organizational chart is below and shows how our personnel are organized into three separate shifts to provide 24/7 coverage. Our suppression personnel are currently assigned to rotating shifts that see them working for a period of 48 hours before going off-duty for 96 hours.



These personnel are augmented by a robust part-time EMS program that utilizes non-fire trained personnel to augment full-time staff. Many are newly certified and use the experience to gain real-world exposure to the job while continuing their education.

In 2021 the FFD responded to just over 4,400 calls for service. Emergency medical service-related calls make up more than 80% of our annual calls for service. We provide ambulance transport services under Certificate of Necessity (CON) #18 on file with the Arizona Department



of Health Services. Our CON covers over 200 square miles of southeastern Arizona, and currently includes the Town of Huachuca City (Town).

FFD exists to provide the most professional and empathetic services possible, to improve the quality of life for our communities. Our personnel will respond to any emergency situation that threatens life, safety or property. We work closely with partners from the Sierra Vista Fire and Medical Department, Ft. Huachuca Fire Department, Palominas Fire District, Whetstone Fire District and the Southeastern Arizona Communications Center (SEACOM) to provide emergency response customers with the closest available unit with the appropriate capacity to provide service. FFD also responds to various non-emergency situations that are not routinely handled by other agencies or providers. These non-emergency responses include things such as: snake removals, open burn permits, home safety surveys, etc. The FFD Community Risk Reduction programs cover topics such as fall injury prevention, fire safety, CPR, immunizations and first aid, and proactively work to reduce or mitigate risk either through prevention or otherwise.

As noted above, we also have full-time personnel filling support positions for Fleet Maintenance and Fire Prevention. In the past few years, we have provided high-quality maintenance and repair services to: the U.S. Forest Service, Palominas Fire District, and the Sunsites-Pearce Fire District. These services are often provided much sooner than would otherwise be possible in the civilian market. Our Mechanic currently maintains a total fleet of 4 fire engines, 2 brush trucks, 5 ambulances, and 9 support vehicles. In addition to conducting fire origin and cause investigations, our Fire Marshal regularly reviews building plans and conducts approximately 260 in-person business inspections annually.

We are strong believers in community engagement and collaborative partnerships. We have automatic aid agreements in place with the City of Sierra Vista Fire and Medical Department and the Palominas Fire District and have a very strong working relationship with the Ft. Huachuca Fire Department. We also provide significant support to SEACOM, the Cochise County All Hazards Incident Management Team, the Cochise County Local Emergency Planning Committee and the Ft. Huachuca Sentinel Landscape Restoration Partnership. We participate with several regional teams including: Hazardous Materials Response Team, Technical Rescue Team, and the Cochise County Wildland Group. We have several recognized experts in the areas of hazardous materials response, wildland interface firefighting, high-angle rescue and swift water rescue who provide training across the county.

We have been providing emergency services and support to the Town of Huachuca City (Town) since our inception and are incredibly proud of that history and our collaborative working relationships. Many of our tenured employees started out as young EMTs and Paramedics responding to emergency calls along with Fire Chief Bob Fenimore and EMT's Lynn and Janet Morlock and Mark Genz.



During the past few years, we have continued to perform more than 99% of the Town's emergency medical transports; providing your citizens with professional, experienced advanced life support (ALS) certified paramedics on every single call that we respond to. We have also provided support for fires and other emergencies throughout the period, including a few large fires, and the coordination of a Covid-19 Vaccination Clinic recently supported by Town staff and the Whetstone Fire District hosted in your very own community center.

We are currently providing your EMS responses and ambulance transports from our fire station at 207 N. Second Street, in Sierra Vista. This service is reinforced by units from our other two fire stations south and east of Sierra Vista at 4817 S. Apache and 5019 S. Arabian respectively.

Should either of our proposals for staffing be selected, the staff proposed would be hired in addition to our current staff and would work out of your fire station at 502 Gonzales Boulevard. These personnel would be reinforced by the entirety of the Fry Fire District as well as our automatic and mutual aid partners. In order to support a streamlined transition, preferences would be given to currently serving staff who meet the required qualifications.

#### **Summary of Work to Be Done:**

As an all-hazards emergency response agency, we are intimately familiar with the emergency response services needed in your community, and the non-emergent community support services that help build strong relationships and improve the quality of life for your residents.

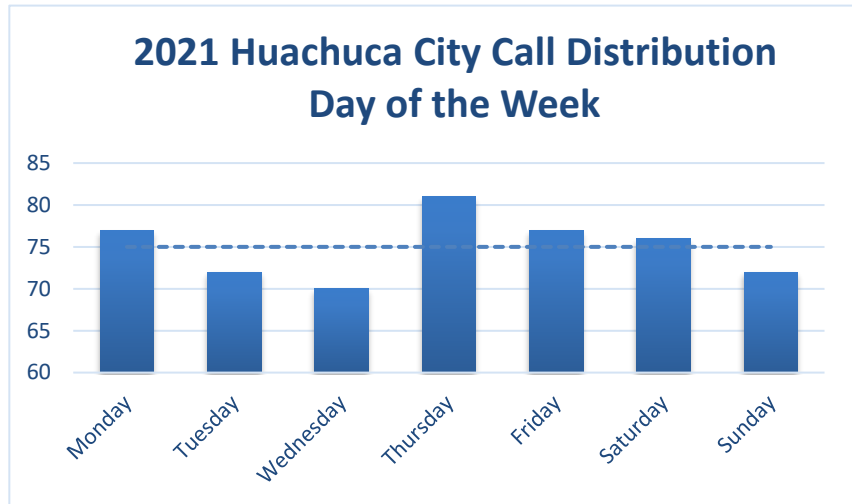
The Town's annual call load was reviewed and discussed in Proposal One for 24/7 coverage. This proposal differs in that we have conducted an analysis with the goal of identifying when your greatest needs are, and allocate staff to ensure emergency responders are on duty to cover the vast majority of your calls. As noted below, this staffing model would benefit greatly from additional training for law enforcement and other Town staff to augment the initial response as well as the development of a student and / or volunteer program that could provide additional staffing coverage after hours.





The distribution of the total annual call load for the Town by day of the week and hour of the day is demonstrated on the following charts. On average, the Town experiences less than 1.2 calls for service per day, leaving the majority of your emergency responders' time relatively free for other meaningful work such as training, fire hydrant testing and inspections and community risk reduction efforts.

Two trends are notable in the daily distribution of emergency calls throughout the week. Slight peaks are noted on Monday and Thursday, with calls declining over the subsequent few days throughout the week. The lowest average demand is noted on Wednesdays.

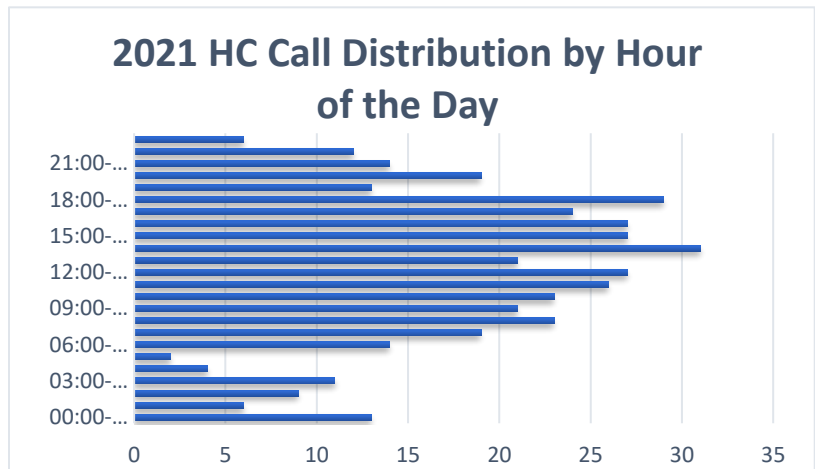


Proposal 2 is limited to peak-

hours coverage and anticipates response times from dispatch to arrival under three minutes to initial calls for service when staffed. Off-peak hours would experience slower response times as responders would be traveling from our fire station in Sierra Vista.

Concurrent calls, where two calls are active at or near the same time, occurred on approximately 25 separate occasions during the past year. These calls will continue to be covered with other responding units from Whetstone Fire District, Fry Fire District, and Sierra Vista Fire and Medical Department. The next closest ambulance from FFD would be dispatched from our fire station at 207 N. Second Street in Sierra Vista, approximately 8 miles away.

A review of the distribution of the Town's calls for emergency services for the past year throughout each day shows a predictable increase in volume during the daytime hours, with an additional spike shortly after midnight. Approximately 78% of your calls for service occurred between the hours of 7:00 am and 9:00 pm.





Your scope of work also includes providing regular business inspections and fire prevention services, which would easily be incorporated into our current Fire Marshal's daily duties. Fleet Maintenance would also be easily incorporated into our current Fleet Mechanic's regular duties.

**Objectives:**

- ✓ Peak Hours Staffing and Emergency Response with ALS personnel

Staffing the Huachuca City Fire Station at 502 E. Gonzales Boulevard, with a minimum of two personnel. One to fill the role of Lieutenant / Paramedic, and one to fill the role of Firefighter / EMT. Personnel would be assigned to 14-hour shifts 4 days per week, followed by 3 days off. This would result in a single day, most likely Wednesday, being double-staffed during which personnel could perform training that requires extra hands or perform special projects. Personnel would be trained in all aspects of structure and wildland fire suppression, prevention, and emergency medical response, patient treatment and transport.

In addition to public-safety centric training allowing Town staff to provide initial response and patient stabilization during off-peak hours. This proposal would further benefit greatly from the development of a student and / or volunteer program that could provide additional staffing coverage after hours.

- ✓ Apparatus and Equipment

The FFD would provide one advanced life support (ALS) ambulance at no additional cost to the Town of Huachuca City. In the event that a resident requires transport to a local hospital, they would be billed according to the FFD ambulance rates currently approved by the Arizona Department of Health Services. Currently, there would be no charges for any patient who is assessed or treated by paramedics on scene who refuses transport to a hospital.

If requested the FFD may provide one fully-equipped fire engine, if the Town's current apparatus are not in serviceable condition. This engine would be provided under an annual lease agreement with the FFD covering all ongoing maintenance and support costs, as well as any required equipment replacement or repairs. The proposed annual lease cost of the engine if needed is \$30,000.00 which includes the total cost of operations and equipment maintenance and repair.

- ✓ Fleet Maintenance

Under this proposal, the FFD would assume responsibility for providing maintenance and repair services for fire apparatus owned by the Town of Huachuca City but leased to the FFD under this Proposal. Labor costs for fleet maintenance provided by our mechanic would



become the responsibility of FFD with the costs for replacement parts and supplies, or any outside repair services paid by the Town.

✓ Fire Prevention / Community Risk Reduction

Under this proposal, the FFD would begin performing annual Fire and Life Safety Inspections for businesses and schools in the Town, in close cooperation with the Town's Building Official under the current Fire Code as adopted by the Town. Public Education events would be easily incorporated to the FFD's regular routine. Some more intricate building plans may be submitted to a third-party vendor for review. Any costs for plan reviews completed by an outside third-party vendor would be passed to the applicant.

✓ First Responder Training

Under this proposal, the FFD would provide all appropriate and required training to emergency response personnel. In addition, we would also like to offer any interested law enforcement officers, other staff or volunteers with basic first aid and CPR training at no cost in order to build immediate response capacity within the Town.

**Methodology –**

This proposal reflects the provision of all emergency services identified in the Scope of Work as if the Town of Huachuca City was part of the Fry Fire District. Costs reflected in this proposal are all-inclusive unless specifically provided on an as-needed basis under the fee schedule adopted annually by the Fry Fire District Board and provided with our proposals.

Staffing: This proposal reflects a minimum staffing level of two full-time, professional firefighting personnel at the Huachuca City Fire Station **14 hours per day from 7:00 am to 9:00 pm, 7 days per week, 365 days per year.** These personnel will reflect the minimum listed certifications: at least one certified Paramedic filling a supervisory role, and at least one certified EMT filling a support role. Both personnel will be trained to current National Fire Protection Administration standards and certified to perform basic structural firefighting and wildland interface firefighting. The annual total cost of staffing and indirect costs for this proposal is projected to be: **\$383,121.00.**

Recruitment, selection, training and supervision will be provided by the Fry Fire District utilizing existing administrative and support resources at no additional cost.

The anticipated hourly pay rates used in this proposal are unchanged and range from **\$15.48 / hour** for a Firefighter / EMT to **\$20.08 / hour** for a Lieutenant / Paramedic prior to the inclusion of employee-related expenses. Anticipated employee annual salaries are \$46,285.00 and \$60,039.00 respectively. Employee benefits offered will match those provided to other full-



time Fry Fire District employees including: health and dental insurance, paid time off, paid holidays, uniform allowance, and membership in the Arizona Public Safety Personnel Retirement System. Assigning staff to 14-hour shifts, keeps their hourly rates in line with our regular staff. Average weekly pay would continue to be built around the same Fair Labor and Standards Act values for firefighters assigned to our 48/96 shift schedule with overtime compensated at time and a half for hours worked in excess of 53 hours per week.

The projected cost for this proposal reflects our experience with the current fiscal year. Annual contract increases are estimated to run approximately 5% based on a 2.5% annual merit step increase for employee pay as well as cost-of-living and other employee-related expense increases.

Apparatus and Equipment Included:

This proposal includes the provision of one advanced life support (ALS) ambulance registered with the Arizona Department of Health Services (ADHS), together with all appropriate equipment and medications for advanced medical patient assessment, treatment and transport. All costs for ambulance operations, maintenance and repairs will be covered by the Fry Fire District.



The Town currently owns two fire engines and one brush truck. It is our understanding that the Spartan Gladiator fire engine (age and mileage unknown) is currently out of service due to issues with the braking system. The serviceability of the Ferrara Intruder fire engine (age and mileage unknown) is similarly undetermined. The brush truck is a 2013 Ford that is believed to be serviceable.

If selected, the Fry Fire District would perform thorough inspections of all apparatus for compliance with National Fire Protection Administration (NFPA) standards and ensure ongoing annual service testing and certification of fire equipment and pumps. Apparatus would also be inspected for ISO compliance. Inspections would be provided at no cost with current apparatus remaining the sole and separate property of the Town of Huachuca City, with costs for fuel, maintenance and repairs remaining the responsibility of the Town. If our proposal is selected, we would provide fleet maintenance and repair services, within our capacity, at no cost to the Town, other than the costs of maintenance supplies and replacement parts.



In the event the Town would be interested in deploying its apparatus on wildland fire assignments, the Fry Fire District would recommend a separate intergovernmental agreement for staffing and billing support, allowing the Town to generate non-tax revenue from the use of its fire apparatus under a Cooperative Fire Rate Agreement with the State of Arizona.

If the current fire apparatus owned by the Town is not in serviceable condition, a fire engine could be provided by the Fry Fire District at an additional cost of **\$30,000** per year. The engine would include all appropriate equipment for offensive firefighting operations, medical response and vehicle extrication. If this option is selected, the FFD will bear all fuel, maintenance and repair costs for its apparatus so leased.

Additional Apparatus and Equipment: Routine inspections and inventories would also be performed on all other apparatus and equipment and reported to the Town.

#### **Operational Effectiveness -**

With the exceptions of the specified costs for emergency response personnel and the potential need to acquire serviceable apparatus identified above, this proposal will leverage existing capacities within the Fry Fire District. Ancillary non-emergency services such as Fire Prevention and Community Risk Reduction, Fleet Management, Fire and EMS Training can easily be incorporated into our current operations at no additional costs to the Town. Fleet maintenance and repair services falling within our capacity would be provided to the Town at cost for apparatus owned by the Town, except for the actual replacement cost of parts and shop supplies and materials.

Fire Suppression responses will be incorporated to our current automatic aid agreement with the City of Sierra Vista Fire and Medical Department and mutual aid agreement with the Whetstone Fire District and Ft. Huachuca Fire Department. Our current response plans include these partners and utilize a closest, most-appropriate response model regardless of jurisdiction.

Although we anticipate cross-staffing the ambulance and fire engine at your station, additional resources from Fry Fire District, the City of Sierra Vista, Ft. Huachuca, and Whetstone Fire District will reflect our existing fire and EMS response procedures.





The Fry Fire District understands that quality training is a key component to support professional firefighters and to provide for citizen safety. According to a recent NFPA study, “The estimate of total fires was 54 percent lower in 2020 than in 1980.” This means that there are fewer fires for firefighters to gain experience on, which makes training even more vital. FFD conducts its training on a calendar year basis. During each year FFD will hold quarterly officer training to include leadership development and command training. Other training held quarterly includes engineer or driver / operator training, wildland training, technical rescue training, and hazmat training. FFD also provides shift friendly EMS training 3 days every month. Our EMS training allows our employees the ability to renew their EMT or Paramedic certifications with no need to attend outside training off-duty.

FFD also ensures all online employees meet or exceed the ISO requirements for training. The ISO requirements include the following: 192 hours of company or individual training, 18 hours of facilities training (including live burns, LPG burns, and any single or multi company training performed at the FFD’s designated training site), 12 hours of officer training, 12 hours of driver operator training, and 8 hours of Haz-mat training. Total hours for required for Firefighters are 216 hours and 228 hours for Engineers, Captains, and Battalion Chiefs. FFD regularly participates in regional training with agencies including Sierra Vista Fire and Medical, Palominas Fire, Ft Huachuca Fire, and Whetstone Fire. The latest regional training hosted by Fry Fire District and supported by a State Emergency Preparedness grant added 15 live fire instructors to agencies across Cochise County.

One area of concern is your three-story apartment complex, which we believe would benefit from a ladder truck. The closest operational ladder trucks currently come from the Sierra Vista Fire and Medical Department and the Ft. Huachuca Fire Department. Although a ladder truck is recommended, we appreciate that they may be cost-prohibitive, and will take a close look at other more feasible options to ensure appropriate ground ladders are available to support rescue operations in this complex.

Vehicle Rescue, Technical Rescue, and Hazardous Material response services are incorporated in our regular annual training, as are annual wildland refresher training and physical tests. We currently have several experienced instructors in all three areas and play a large role in the development and deployment of these highly-specialized teams throughout Cochise County.





Emergency medical response and transport / non-transport services account for over 90% of our 4,400 annual calls for service. As noted, we currently employ 29 certified Paramedics (ALS), at least one of which is included on every single medical response we make. In addition to emergency medical response, we are also responsible for providing emergency medical ambulance transportation to patients in the Town of Huachuca City under CON #18 on file with the Arizona Department of Health Services.

Fire Prevention and Community Risk Reduction services would be easily addressed by our full-time Fire Marshal with the support of our Battalion Chiefs and duty personnel. The Fry Fire District has adopted the 2018 Edition of the International Fire Code, which we may request that the Town formally adopt in the event our proposal is selected and current staff are amenable.

Our Fire Marshal regularly conducts plan reviews in partnership with Cochise County Building Department, however some large-scale construction projects are outsourced to a private company for additional review. We routinely perform more than 260 business inspections per year. In addition to regular business inspections, pre-fire plans are developed and updated at least annually by our fire crews. On average, we respond to and investigate 5-10 actual structure fires per year.

We define 'community' broadly and are incredibly involved in community engagement events across the county, regardless of jurisdictional boundaries. The last year saw us support several large-scale vaccination events across Cochise County. We also supported National Night Out in both Huachuca City and Sierra Vista as well as several community-based CPR and Stop the Bleed training events. We are currently taking a strong role in the delivery of Compression-Only CPR training across the county so that citizens will have the confidence and competence to give help when and where it is needed, prior to the arrival of professional rescuers. We would be honored to be invited to support additional community engagement events in the Town of Huachuca City.



Fleet Management Services will be provided by our full-time mechanic. Apparatus inspections for NFPA compliance will occur no less than quarterly. Detailed Quarterly and annual NFPA apparatus inspection lists are included with our proposals. Fire pump certification testing would also be performed no less than annually at no cost for serviceable apparatus owned by the Town of Huachuca City. If required to maintain apparatus in a serviceable condition,



estimates for required repairs and maintenance would be prepared and forwarded to the Town Manager for approval and payment separate and apart from this proposal. Our mechanic's labor would be included under this proposal, with the Town bearing responsibility for replacement parts and supplies. Our normal shop rates are reflected in the attached Fee Schedule provided with the proposals.

### **Project Schedule -**

Every attempt will be made to provide initial staffing in accordance with the timeline established in the RFP beginning on March 21, 2022. However, we may request some flexibility in the event there is a delay in the decision being made, notification to the winning bidder, or delays in contract negotiation and execution. Due to the fact that we would be bringing on additional staff for this project, we would anticipate a timeline approaching 6-8 weeks from the notification to have emergency response operations up and running. This timeline is built around the following rough framework:

#### **Week 1-3**

- Bid Award and initial contract discussions
- Apparatus / Facility Inspections conducted
- Lieutenant / Firefighter Job Descriptions posted (Minimum of 2 weeks)
- Testing and Selection of Personnel - with a preference for currently serving personnel meeting minimum requirements
- Begin transition planning with existing service provider
- Deconflict responses with automatic and mutual aid partners and begin building updated response plans

#### **Week 3-6**

- Initial onboarding and training of personnel (Minimum of 2 weeks)
- Contract discussions continued, draft developed and forwarded to Governing Bodies for review and approval
- Apparatus / Facility preparation
- Continue transition with existing service provider
- Finalize updated emergency response plans





### **Weeks 6-8**

- Governing Bodies execute final contracts
- Finalize any needed Apparatus / Facility changes
- Complete transition with existing service provider
- Finalize and activate new response plans through SEACOM
- Staffing move-in and Go-Live.

### **Miscellaneous** - Specific Tasks required of Town, Roles for Town / FFD Staff

This proposal anticipates regular and ongoing interaction and communication between Town and FFD Staff. The included biographies reflect our current leadership team and the individuals most likely to frequently interface with Town staff from a management perspective. We know that clear and transparent communication will be key if we are going to succeed in providing the service your citizens deserve. We pride ourselves on our commitment to providing our community with unimagined excellence in service and look forward to the opportunity to continue working with you.

# Supplemental Information Packet

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## **FFD Leadership Team and Critical Staff**

**Fire Chief Mark Savage** has worked for the Fry Fire District (FFD) since 1993. Originally beginning as a Reserve Firefighter, he was hired full-time and promoted through all ranks. He was promoted to Fire Chief in 2017. He is a certified Paramedic with undergraduate degrees in Fire Prevention Administration and Business Management. He received his juris doctorate from the University of Arizona, Rogers College of Law in 2007 and completed the National Fire Academy's Executive Fire Officer Program in 2017. He is also a Certified Public Manager and designated Chief Fire Officer through the Center for Public Safety Excellence. He recently began pursuing the Public Leadership Credential through the Kennedy School of Government.

Mark currently serves as the Fire District representative on the SEACOM Board and is participating in the Inter-Governmental Agreement (IGA) / Bylaws subcommittee. He is a strong advocate for community risk reduction policies that drive innovative health and wellness programs as well as aggressive wildfire fuel reduction projects. In addition to his work in emergency service, Mark is a certified peace officer and Reserve Deputy with the Cochise County Sheriff's Office where he has served as a tactical medic and operator with their SWAT team since 2000.

Mark volunteers with local health-related organizations, including current service as the Board Vice-Chair of the Legacy Foundation of Southeast Arizona, and as a Board Director for Chiricahua Community Health Centers, Inc.

**Battalion Chief Billy Seamans** has been serving with the Fry Fire District since 2000. He promoted through the ranks to Battalion Chief in 2013 and has been responsible for the support services of the District. He is responsible for the oversight and management of the District's radio systems, information technology and fleet services. He is an active participant with SEACOM having recently completed service as the Chair of the Operations Committee and participates in the IGA / Bylaws subcommittee. He has assisted with the recent ProQA implementation and is assisting with the Cochise County Fire Station Alerting project. He is a fire investigator and has been called on throughout the county to investigate possible incendiary fires and assist with other fire investigations. He is a member of the Cochise County Incident Management Support team.

Billy enjoys making sure that the county systems are up to date and working properly to ensure that the citizens are at the forefront of every decision that is made. He is a life long learner and is working towards a business management degree through Cochise College and the University of Arizona with a minor in computer systems. He plans on assuming the duties of Fire Marshal and is training to that end.

His training and Certifications include Fire Officer III, Blue Card Command, Inspector I, NFPA 921 Arson I-IV. He is a Technical Rescue Technician, Hazmat Technician, and Paramedic.

**Battalion Chief Kaleb Mauzy** has been serving in the fire service since 2001. He started his career with the U.S. Forest Service (USFS) as a wildland firefighter and transitioned to the Fry Fire District in 2005.

Kaleb promoted through the ranks and recently assumed responsibility for Fire and EMS Training. He has been responsible for managing Special Operations Teams which include Hazardous Materials, Wildland, and SWAT Medics for the past few years. He is an active participant on the regional Command Training Center Team, the regional Live Fire 1403 Instructor Team, and regional Standard Operating Procedure committee. He is a member of the Cochise County Incident Management Support team and participates with many other county-wide support groups.

He enjoys training and working to continually better himself and those around him. He is a lifelong learner and is working towards earning his bachelor's degree in Fire Management through Columbia Southern University. After graduating, he plans to pursue a master's degree in Emergency Management.

His training and certifications include National Wildland Coordinating Group (NWCG) Strike Team Leader (STL) and is currently qualified as a Task Force Leader Trainee (TFLT). He is a Technical Rescue Technician, SWAT Medic, and Hazmat Technician.

**Finance Director – James Vincent Group's Certified Public Accountants** have been serving the FFD since 2017. Founded in 2010, JVG is a full-service accounting, tax, and consulting firm with extensive experience with municipal fire departments and Arizona fire districts. Their public finance and accounting expertise has allowed us to develop precise operating and capital budgets and reverse trends that would have seen us in the red for the past few years.

**Local 4913 Acting President Jared Haros** has served the Fry Fire District since 2013 and was promoted to Engineer / Paramedic in 2018. He began his career in ground ambulance and fixed wing air medical service and has been in EMS for 15 years, 13 of which has held NREMT paramedic certification.

Jared has been involved in medical training for the last eight years as an instructor of the EMT and Paramedic programs at Cochise College. He has also implemented in-house training programs for Fry Fire District that include Advanced Cardiovascular Life Support and Pediatric Advanced Life Support Classes for paramedics. He also developed a Paramedic Field Training Orientation (FTO) program that provides an environment for new paramedics to integrate into operations under the mentorship of a senior paramedic to enhance each experience into one in which new paramedics learn to operate independently. He recently assumed the role of EMS Training Coordinator with the goal of ensuring continuing education training is focused on top of the certification advanced

medical and trauma treatments.

Jared has been the Vice President of IAFF Local 4913 for the last four years. He was recently appointed Acting President by majority vote of the membership. As the Acting President of L4913 he participates in regular Meet and Confer meetings with management to discuss labor issues as representative of the membership.

**Fire Marshal Ed Shiver** has been with the Fry Fire District since 2007. He has served as the Fire Marshal since 2016. Ed has as Associates of Applied Science in Fire Science, and more than 60 fire training certificates including: Fire Inspector I / II and Fire Investigation I – IV. He has a total of over 350 tested training hours in fire investigations and regularly attends annual Advanced Fire Investigation Seminars through the International Association of Arson Investigators.

Ed conducts an average of 260 regular business and life safety fire inspections each year. He also conducts plan reviews and fire origin and cause investigations in close collaboration with Cochise County Planning and Zoning Department and the Cochise County Sheriff's Office. He also works closely with the Arizona State Fire Marshal's Office and the Arizona Department of Environmental Quality.

Ed is also responsible for managing and coordinating public education and community risk reduction events and manages our open-burning permit program, which oversees approximately 425 open burning permits per year. He recently received a Fire Prevention and Safety Grant that has allowed us to provide and install fire and smoke detectors in homes for residents without them. Ed also responds to many 911 service calls, typically still fire alarms, smoke detector checks, smoke investigation and outside fire and snake calls, keeping emergency responders in service.

**Fleet Mechanic Jimmy Ayers** has been with the Fry Fire District since 2017. He began his mechanic career with Sierra Toyota in 1982. In his 25 years prior to joining the District, he owned and operated Jim's Mobile Auto Repair, a small business providing mobile maintenance and repair services for local contractors and private individuals. He holds an Emergency Vehicle Technician (EVT) certification in Ambulance Inspection and operations and has numerous American Society of Automotive Excellence (ASE) certifications as well. He is currently preparing to test for ASE certifications in Light and Heavy Class diesel engines.

## Fry Fire District NFPA 1901 Heavy Line Maintenance Schedule

System	Inspection Item	Daily	Weekly	Monthly	Quarterly	Annual	Special Instruction
		Visual and Operational Checks to be performed by Operations Personnel on site at house.	Inspection to be performed by Fleet Technician on site at house.	Inspection to be performed by Fleet Technician on site at house.	Inspection to be performed by Fleet Technician at fleet garage. Unit will be out of service.	Inspection to be performed by Fleet Technician at fleet garage. Unit will be out of service.	
Air Conditioning	CHECK A/C AND HEATER OPERATION	X			X	X	8.11 All electrical accessories including, but not limited to, the following shall be diagnostically checked: (1) Heater and defroster (2) Air-conditioning system (3) Windshield wipers and washers (4) Instrumentation (5) Traffic preemption (6) Other electrical accessories on the apparatus not otherwise specified in 8.11(1) through (5).
Air Intake	INSPECT AIR INTAKE SYSTEM				X	X	7.7.1 The engine air intake system shall include, but not be limited to the following: (1) Air cleaner element (2) Piping (3) Turbocharger (4) Air after-cooler (5) Intercooler (6) Air-to-air cooler (7) Blower (8) Ember separator 7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.7.3 Where engines are equipped with a charged air after-cooler, it shall be inspected visually for outward signs of damage or deformation. 7.7.4 All hoses, tubes, and fittings shall be inspected for deformation and leakage. 7.7.5 The airflow shall be monitored for restriction greater than that recommended by the engine manufacturer.
Air Intake	CHANGE AIR FILTERS				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	CHECK AND CLEAN AIR INTAKE SPARK ARRESTER				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT CRANK CASE BREATHER TUBES				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT ENGINE DRIVE BELT(S)				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT TURBO CHARGER CONNECTION				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air-Powered Accessories	CHECK WINDSHIELD W ASHER, W IPER OPERATION					X	7.7.3 Air chassis air-powered accessories including, but not limited to, the following shall be diagnostically checked: (1) Air horn (2) W indshield wiper and washer (3) Air-ride seats (4) Air-powered steps and cab tilting systems (5) Fire pup shift and
Alternator Test	ANNUAL ALTERNATOR TEST					X	Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow alternator test 17.5. This test verifies the output of the alternator and the alternator wiring.
Apparatus Lighting	CHECK HEADLIGHT ADJUSTMENT				X	X	8.7.2 The apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Apparatus Lighting	CHECK INSTRUMENT PANEL LIGHTS, GAUGES					X	deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Apparatus Lighting	CHECK OEM LIGHT OPERATION					X	deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Automatic Electrical Load Mgmt System	TEST AUTOMATIC ELECTRICAL LOAD MANAGEMENT SYSTEM				X	X	8.7.1 If so equipped, all components of the automatic electrical load management system including, but not limited to, the following shall be inspected for security of mounting and deformation: (1) Electronic hardware (2) Associated wiring and cables (3) Relays, controls, and indicators (4) Low voltage warning devices. 8.7.2 The system shall be checked for activation and operation of low voltage warning devices in accordance with the manufacturer's recommendations. See A.8.7.2 for test.
Axle	CHECK AND LUBRICATE KING PINS OR BALL JOINTS				X	X	7.3.1 All axle components including, but not limited to, the following shall be inspected for security of mounting, structural integrity, deformation, abnormal wear, and leakage, shall be functionally operated, and shall be lubricated: (1) Ball joints (2) King pins (3) Spindles and bushings (4) Attaching hardware (5) Axle beams and housings (6) Axle shafts (7) Axle power dividers (8) Differentials and controls (9) Two-speed axle shift units (10) Upper and lower control arms.
Axle	CHECK TANDEM AXLE SPACING AND ALIGNMENT					X	Check axles for tightness and leaks
Axle	CHECK DIFFERENTIAL FLUID LEVEL, CLEAN VENTS				X	X	Check differential fluid level and fill or replace following manufacturer's recommendations.
Axle	TWO SPEED AXLES AND CONTROLS					X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Axle	UPPER AND LOWER CONTROL ARMS				X	X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Battery Charger/Conditioner Test	ANNUAL BATTERY CHARGER/CONDITIONER TEST					X	17.7 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.
							17.3 Performance tests shall be conducted at least annually and whenever major repairs

Battery Test	ANNUAL BATTERY LOAD OR CONDUCTIVITY TEST					X	or modifications to the low voltage electrical system or any component of the system have been made. 17.3.2 Each battery shall be individually tested using either the procedure specified in 17.3.2.1 or 17.3.2.2. A.17.3.2.1 Conductivity testing is preferred to load testing because it does not stress the battery, it is a more accurate indication of the state of health of the battery, and it provides values that can be recorded and tracked for trend analysis. Follow Chapter 17 for test.
Body	SERVICE ROLL UP DOORS/TRACKS			X		X	7.15.1 All compartments and storage areas shall be inspected for structural integrity, deformation, and leaks. 7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position.
Body	PERFORM BODY LUBRICATION SERVICE			X		X	7.15.1.1 Hinges, latches and seals shall be diagnostically checked and shall be lubricated.
Body	INSPECT DOOR LATCHES, HINGES, LOCKS		X			X	7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position. 7.15.1.3 The hazard warning light and interlocks associated with, but not limited to, the following conditions shall be diagnostically checked: (1) Open passenger or equipment compartment doors (2) Ladder or equipment rack not in the stowed position (3) Deployed stabilizer system (4) Extended powered light tower.
Body	INSPECT MOUNTED STEPS, PLATFORMS, HANDRAILS AND LADDERS.		X			X	7.15.2 All steps, platforms, handrails, and access ladders shall be inspected for security of mounting, structural integrity, and deformation. 7.15.2.1 All slip resistant surfaces shall be inspected for security of mounting and condition. 7.15.2.2 All mechanical steps shall be diagnostically checked, and shall be lubricated.
Body	INSPECT FINISHES, STRIPING, SIGNS AND LABELS		X			X	7.15.4* All finishes and reflective striping shall be inspected for defects, corrosion, and damage. 7.15.5* Where required, all signs and labels shall be inspected for their presence and any defects, corrosion, and damage. If apparatus does not have reflective striping, or warning labels, consider adding in accordance with applicable sections of current NFPA 1901
Body	INSPECT POWERED EQUIPMENT RACKS		X			X	7.16.1 All locks used to hold equipment racks in the road travel position and all interlocks to prevent operation of equipment racks when the fire apparatus is in motion shall be inspected for security of mounting and deformation. 7.16.2 Racks and interlocks shall be diagnostically checked. 7.16.3 All warning lights and visual signals for the equipment racks shall be diagnostically checked. 7.16.4 Reflective striping or reflective paint shall be inspected for defects, corrosion, and damage. 7.16.5 Equipment-holding devices shall be inspected for security of mounting and deformation, shall be diagnostically checked, and shall be lubricated.
Body	INSPECT FOR SHIELDS AND GUARDS					X	Inspect that all shields and guards are installed and tightened properly.
Body	WAX COMPLETE EXTERIOR OF UNIT			X		X	Wax body.
Brake	INSPECT ACCESSORIES CONNECTED TO AIR BRAKE SYSTEM			X		X	7.12.10.1 If air accessories are connected to the chassis air brake system, then perform the next 2 items. 7.12.10.1.1 The air brake system pressure protection valve(s) shall be diagnostically checked to the shutoff point. 7.12.10.1.2 The pressure protection valve shall prevent the air accessories from drawing air from the air brake system when the air pressure drops below 80 psi (552 kPa) to ensure adequate air pressure for the braking system.
Brake	SERVICE AIR DRYER					X	7.12.10.2 Air reservoir tanks, air dryers, and drains shall be inspected for security of mounting, deformation, and leakage and shall be maintained in accordance with the manufacturer's recommendations.
Brake	INSPECT BRAKE LINES			X		X	7.12.10.3 All valves, lines, cylinders, and chambers shall be inspected for security of mounting, deformation, and leakage and shall be diagnostically checked.
Brake	CHECK AIR BRAKE COMPRESSOR					X	7.12.10.4 The compressor and inlet filter system shall be inspected for security of mounting and shall be maintained in accordance with the manufacturer's recommendations.
Brake	CHECK CHASSIS AIR SYSTEM BELTS			X		X	7.12.10.5 All chassis air system belts shall be inspected for wear and deformation and shall be maintained at the manufacturer's recommended adjustment.
Brake	PERFORM COMPLETE BRAKE INSPECTION			X		X	7.12.10.6 The cut-in and cut-out pressure settings of the air compressor governor shall be tested and maintained at the manufacturer's recommended settings.
Brake	CHECK LOW AIR PRESSURE WARNING SYSTEM			X		X	7.12.10.7 The low-air warning systems shall be tested to ensure that activation occurs at the manufacturer's recommended setting.
Brake	CHECK AIR PRESSURE INDICATORS			X		X	7.12.10.8 Air pressure indicators shall be diagnostically checked.
Brake	PERFORM NFPA AIR BRAKE SYSTEM TEST		X		X	X	7.12.10.9 Leak-down rate (time) of the applied side of the air brake system shall be tested with the engine stopped and the service brakes applied, and the air pressure shall not drop more than 3 psi (20.7 kPa) in 1 minute for a straight vehicle or more than 4 psi (27.6 kPa) in 1 minute for a combination vehicle. 7.12.10.10 Leak-down rate (time) of the supply-side of the chassis air system shall be tested with the engine stopped and the service brakes released, and the air pressure shall not drop more than 2 psi (13.8 kPa) in 1 minute for a straight vehicle or more than 3 psi (20.7 kPa) in 1 minute for a combination vehicle.
Brake	CHECK PARKING BRAKE OPERATION		X		X	X	7.12.2 The parking brake shall be inspected for structural integrity, security of mounting, missing or broken parts, and wear and shall be diagnostically checked. 7.12.3 The parking brake controls and activating mechanism shall be inspected for structural integrity, security of mounting, and missing or broken parts, shall be diagnostically checked, and shall be lubricated.
Brake	INSPECT BRAKE LINING, DRUMS OR ROTORS					X	7.12.4 The brake linings shall be replaced in accordance with the brake manufacturer's severe service recommendation when they are contaminated, when the lining is worn to the minimum thickness for safe operation as defined by the brake manufacturer, or when the brake drum or rotor is replaced. 7.12.5 The drums or rotors shall be inspected during scheduled maintenance, when there is a suspected problem or at the time of brake lining replacement, and the inspection shall consist of, but not be limited to the following: (1) Evidence of extensive heat or heat cracking (2) Out of round (3) Wear beyond manufacturer's specifications (4) Rust (5) Taper (6) Rotor parallelism (7) Metal fatigue. 7.12.6 Machining of brake drums or rotors shall be done only in accordance with

							manufacturer's recommendations. 7.12.7 All components of the braking system shall be inspected for damage and wear when performing a brake overhaul.
Brake	TEST ABS SYSTEM					X	7.12.8.1 Antilock braking systems (ABS) including the electronic control unit, cables, switches, relays, sensors, and valves shall be inspected for any deficiencies and shall be diagnostically checked. 7.12.8.2 The ABS electronic control unit (ECU) diagnostic codes shall be reviewed for types and frequency of error codes that have been logged.
Brake	PERFORM COMPLETE BRAKE INSPECTION					X	7.12.9 If the fire apparatus has a hydraulic brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Pedal and linkage (2) Brake switches (3) Master cylinder (4) Brake booster (5) Hydraulic lines (6) Valves (7) Wheel cylinders or calipers (8) Brake shoes or pads (9) Brake drums or rotors (10) Warning devices (11) Mounting hardware (12) Fluid level and contamination. 7.12.10 If the fire apparatus has an air brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Air compressor (2) Pedal assembly (3) All valves (4) Hoses and lines (5) Brake switches (6) Brake air chambers (7) Slack adjusters (8) Cams and wedges (9) Brake shoes or pads (10) Brake drums or rotor (11) Calipers (12) Air dryers (13) Drain valves (14) Air tanks (15) Warning devices (16) Mounting hardware.
Brake	CHECK DISC BRAKE TORQUE PLATE BOLTS					X	Check for security of mounting and deformation.
Brake	INSPECT CALIPER RETAINING RING AND BOLTS					X	Check for security of mounting and deformation.
Brake	CHECK SLACK ADJUSTERS				X	X	Inspect on a severe duty schedule for freedom of movement, security of mounting, and deformation and should be tested for proper operation. Lubricate on severe duty schedule.
Brake	LUBRICATE SLACK ADJUSTERS AND S-CAMS				X	X	Lubricate on severe duty schedule.
Brake System Test	ANNUAL BRAKE SYSTEM TEST					X	16.3 Braking System test. Testing of the braking system, including antilock brake systems and auxiliary brake system, shall be conducted at least annually and whenever adjustments, repairs, or modifications have been performed on any component that can affect the proper operation of the braking system or systems. Follow instructions in Chapter 16.
Braking System	CHECK BACKING PLATE BOLTS				X	X	7.12.1 The braking system shall be inspected and maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the braking system manufacturer, based on time or mileage, shall be followed. If the vehicle is equipped with backing plates on the brakes the bolts should be checked on every B maintenance.
Breathing Air Compressor System Test	ANNUAL TEST OF BREATHING AIR COMPRESSOR SYSTEMS					X	23.1 If the apparatus is supplied with a breathing air compressor system, the compressor system shall be tested annually by the manufacturer or the manufacturer's authorized representative to verify that the system still meets the manufacturer's requirements for the system when it was new. Follow Chapter 23 for test.
Cab	CHECK GLASS/MIRRORS FOR DELAMINATION, CHIPS, AND CRACKS	X	X	X	X	X	7.14.1 All glass, windows, and mirrors shall be inspected for condition and shall be diagnostically checked.
Cab	CHECK AIR RIDE SEAT SYSTEM		X		X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT FOR CUTS AND TEARS	X	X	X	X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT FRAME FOR CRACKS	X	X	X	X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT BELTS	X	X	X	X	X	7.14.3 All seat belts shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK COMPARTMENT DOORS		X	X	X	X	7.14.4 Doors, door hinges, latches, and door stops shall be inspected for security of mounting and condition, shall be diagnostically checked, and shall be lubricated.
Cab	CHECK CAB MOUNTING SYSTEMS		X		X	X	All components of the cab mounting system including but not limited to, the following shall be inspected for security of mounting and deformation: (1) Mounting brackets (2) Cab base structure (3) Resilient cushions (4) Securing fasteners. 7.14.6* All equipment mounting systems including, but not limited to, mounting systems for the following shall be inspected for security of mounting and deformation and shall be maintained free of corrosion: (1) Radios, computers, and siren controls (2) Self-contained breathing apparatus (SCBA) (3) Portable lights (4) Hand tools (5) Emergency medical service (EMS) equipment (6) Books, street directories, and maps. For the safety of personnel, equipment should be mounted in accordance with the requirements of NFPA 1901.
Cab	INSPECT CAB INTERIOR CONDITION	X	X	X	X	X	Inspection to include, but not limited to, pedals, knobs, handles, headliner, interior door covers, and lights, for security of mounting, deformation and proper operation.
Cab Tilting System	CHECK CAB JACK FLUID AND OPERATION		X			X	7.14.7.1* All components of the cab tilting system shall be inspected for security of mounting, leaks, and shall be diagnostically checked. 7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Charging	CHECK CHARGING SYSTEM					X	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.
Charging	CHECK VOLTAGE REGULATOR				X	X	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.
Cooling	CHECK COOLANT LEVEL	✓	✓	✓	✓	✓	7.5.1 The engine coolant shall be inspected for contamination and maintained at the level



Cooling	CHECK COOLANT LEVEL	X	X	X	X	X	specified by the manufacturer.
Cooling	INSPECT AUXILIARY HEAT EXCHANGERS				X	X	7.5.10 Auxiliary heat exchangers installed in the engine cooling system shall be inspected for security of mounting, deformation, and leaks.
Cooling	INSPECT AND CLEAN RADIATOR FINS				X	X	7.5.2 The radiator assembly shall be inspected and cleaned of dirt, debris, and obstructions to airflow.
Cooling	CHECK COOLING SYSTEM HOSES AND BELTS		X		X	X	7.5.3 All hoses and fittings shall be inspected for condition and leakage. 7.5.6 All belts shall be inspected for wear, deformation, and proper adjustment.
Cooling	CHECK WATER PUMP					X	7.5.4 The water pump(s) shall be inspected for condition and leakage.
Cooling	PRESSURE TEST COOLING SYSTEM				X	X	7.5.5 The cooling system shall be pressure tested for leakage.
Cooling	LITMUS TEST COOLANT				X	X	7.5.7 The chemical components of the coolant shall be tested and maintained at the proper balance.
Cooling	INSPECT GAUGES	X	X			X	7.5.8 Cooling system temperature indicators and gauges shall be diagnostically checked.
Cooling	CHECK FAN CLUTCH					X	7.5.9 Temperature control devices including, but not limited to, the following shall be diagnostically checked: (1) Thermostats (2) Clutch fans (3) Radiator shutters (4) Electric cooling fans.
Cooling	CHECK RADIATOR CAP(S)				X	X	Check to see if missing or not sealing properly.
Cooling	INSPECT RADIATOR AND MOUNTS				X	X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Cooling	CHANGE COOLANT FILTER					X	Replace coolant filter as recommended by the manufacturer.
Crew Compartment	INSPECT CAB AND BODY MOUNTS					X	7.14.1.1 All components of the cab/living system including, shall be inspected for security of mounting and leaks and shall be diagnostically checked. 7.14.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Dielectric	5 YEAR DIELECTRIC VOLTAGE					X	22.8 At least every 5 years, and after a vehicle accident or body repair, a dielectric test shall be performed on the line voltage electrical system. Follow Chapter 22 for test. Also see Annex A for additional information.
Voltage Test	WITHSTAND TEST					X	
Driveline	CHECK DRIVELINE CENTER SUPPORT BEARING				X	X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.
Driveline	CHECK DRIVE SHAFTS AND U JOINTS					X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.
Driveline	CHECK AND LUBRICATE U-JOINTS, FLANGES				X	X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated. 7.10.2 Driveline retarding systems shall be cleaned, shall be inspected for security of mounting, shall be diagnostically checked, and shall be lubricated.
Electrical	ELECTRICAL SYSTEM					X	13.1 If the apparatus has a line voltage electrical system, it shall be inspected and maintained in accordance with this chapter, and with the manufacturers recommendations.
Engine	CHECK ENGINE COVER BOLTS					X	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.
Engine	INSPECT ENGINE MOUNTS					X	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.
Engine	CHANGE ENGINE OIL AND FILTERS				X	X	7.4.3 Engine oil and filters shall be serviced in accordance with the engine manufacturer's severe service. If no severe service recommendation exists, the shortest interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Engine	CHECK ALL DIAGNOSTIC CODES				X	X	7.4.1 The engine oil shall be inspected for contamination and maintained at the level specified by the engine manufacturer.
Engine	CHECK ENGINE PERFORMANCE				X	X	7.4.4 The diagnostic codes for electronically controlled engines shall be reviewed for types and frequency of error codes that have been logged.
Engine	TEST ENGINE BRAKE				X	X	7.4.5* The engine performance shall be maintained in accordance with the engine manufacturer's recommendations.
Engine	CHECK ENGINE IDLE SPEED				X	X	7.4.6 Engine braking systems shall be maintained in accordance with the manufacturer's recommendations.
Engine	PRESSURE WASH ENGINE				X	X	Inspect for proper operation and adjust as recommended by the manufacturer.
Engine	TEST ENGINE SHUT DOWN MECHANISM					X	Pressure wash as needed to inspect engine.
Engine Coolant System	INSPECT FREEZE PLUGS AND OIL COOLER AND LINES					X	Test as recommended by manufacturer.
Exhaust	CHECK EMISSION CONTROL LINES, FITTINGS, BRACKETS					X	7.5.3 All hoses and fittings shall be inspected for condition and leakage.
Exhaust	INSPECT EXHAUST SYSTEM					X	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.
Exhaust	INSPECT EXHAUST SYSTEM					X	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.
Frame	INSPECT FRAME AND SUPPORTS	X	X	X	X	X	7.2.1 All frame rails and members shall be inspected for defects, structural integrity, corrosion, perforations, cracks, and missing or loose parts.
Fuel	CHANGE FUEL FILTER(S)				X	X	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.
Fuel	CHANGE FUEL/WATER SEPARATOR				X	X	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.
Fuel	CHECK FUEL TANK DRAIN PLUG					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	CHECK FUEL TANK MOUNTING AND TIE DOWNS					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.

Fuel	INSPECT FUEL LINES					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	INSPECT FUEL PUMP(S)					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	INSPECT INJECTORS					X	7.6.3 The carburetor or the injection pump and injectors shall be maintained in accordance with the engine manufacturer's recommendations.
Fuel	INSPECT GAUGES, INDICATORS, AND SENDING UNITS				X	X	7.6.4 Gauges, indicators, and sending units shall be diagnostically checked.
Fuel	CHECK ENGINE THROTTLE				X	X	7.6.5* All mechanical throttle linkage and stops shall be inspected for proper adjustment and diagnostically checked. A.7.6.5 All linkage should be inspected for freedom of movement, adjustment, full throttle position, idle position, and smooth operation. 7.6.6 All electronic throttle components and throttle position sensors (TPS) shall be inspected for counts and diagnostically checked.
Line Voltage Electrical System Test	ANNUAL LINE VOLTAGE ELECTRICAL SYSTEM TEST					X	22.1 If the fire apparatus is equipped with a line voltage electrical system, the system and components shall be tested as required by this chapter. 22.2 Performance tests shall be conducted at least annually, unless otherwise noted, and whenever major repairs or modifications to the line voltage electrical system or any component of the system have been made.
Miscellaneous Electrical Components	CHECK MISCELLANEOUS ELECTRICAL COMPONENTS					X	8.8 Miscellaneous electrical components including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Battery conditioners and chargers (2) Shoreline receptacles (3) Radios and intercoms (4) Converters and inverters (5) Fast idle system (6) Interlock system(s) (7) Operator alert devices (8) Other electrical components on the apparatus not otherwise specified above.
Parking Brake Test	ANNUAL PARKING BRAKE TEST					X	16.4 The parking brake system shall be tested at least annually. Follow instructions in Chapter 16. See A.16.4.1 and A.16.4.2.
Pump	CHECK PUMP					X	9.2.1 All fire pumps, auxiliary pumps, industrial pumps, and transfer pumps shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked. 9.2.2 All pump shaft packing or mechanical seals shall be inspected and maintained in accordance with the manufacturer's recommendations.
Pump	CLEAN PUMP TRANSMISSION STRAINER					X	9.2.3 Renewable anodes, intake strainers, or any other means to prevent galvanic corrosion shall be inspected for condition and replaced if necessary.
Pump	TEST PUMP SHIFT UNIT					X	9.2.4.1 The pump drive system shall be inspected for security of mounting and leakage, shall be diagnostically checked, and shall be lubricated as required by the component manufacturer. 9.2.4.2 All pump shift controls, pump shift indicators located in the driving compartment and on the operator's panel, engine speed advancement interlocks, and any other interlocks of the pump drive system shall be inspected for security of mounting and leakage, shall be diagnostically checked, and shall be lubricated as required. See A.9.2.4.1 and A.9.2.4.2
Pump	CHECK COMPONENTS OF DRIVE SYSTEM					X	A.9.2.4.1 Components of the pump drive system could include, but are not limited to, the following: (1) Split-shaft power takeoff (PTO) (2) Pump transmission (3) Pump transfer case (4) PTO (5) Pump clutch (6) Pump drive shafts (7) Hydraulic drive systems (8) Auxiliary drive engine.
Pump	CHECK PUMP SHIFT CONTROLS A	X	X			X	A.9.2.4.2 Pump shift controls can include electrical, pneumatic, or mechanical components working individually or in combination to shift the pump drive system into and out of pump mode. Some pumps have manual backup shift controls. Pump shift indicators in-cab and on the operator's panel on split-shaft PTO pump drive systems typically require an electromechanical device, such as a switch mounted on the pump transmission, to sense pump shift status. The controls need to be inspected, diagnostically checked, and lubricated as part of a preventive maintenance program.
Pump	CHECK PUMP TRANSMISSION CASE FLUID LEVEL AND CONTAMINATION				X	X	9.2.4.3 All fluids in the pump drive system shall be inspected for contamination and maintained at the level and condition specified by the component manufacturer.
Pump	CHECK ALL PIPING AND VALVES			X		X	9.2.5 All pump piping, valves and valve controls, fire hose connections, caps, chains, and gaskets shall be inspected for security of mounting, structural integrity, proper valve operation, deformation, corrosion, and leakage and shall be lubricated as required by the component manufacturer.
Pump	CHECK INSTRUMENTATION AND GAUGES	X	X	X		X	9.2.6 All instrumentation, gauges, and lighting shall be inspected for security of mounting and condition and shall be diagnostically checked.
Pump	TEST PUMP PANEL THROTTLE OPERATION	X	X	X		X	9.2.7 All pump control systems including, but not limited to, the following shall be diagnostically checked: (1) Engine speed control and interlock (2) Pressure control devices (3) Transfer valve (4) Transmission lockup system.
Pump	CHECK PRIMING SYSTEM	X	X	X		X	9.2.8.1 The pump priming system shall be inspected for security of mounting and leakage and shall be diagnostically checked. 9.2.8.2 The priming fluid, if required, shall be inspected for contamination and proper type and shall be maintained at the level recommended by the component manufacturer.
Pump	TEST PUMP PRIMER MOTOR	X	X	X		X	9.2.9 If the pump has a separate drive engine, that engine shall be inspected and maintained in accordance with Sections 7.4 through 7.8, as applicable, and in accordance with the manufacturer's recommendations.
Pump	CHECK FOR WATER LEAKS	X	X	X		X	9.3 If the apparatus is equipped with a water tank, the tank shall be inspected for security of mounting, structural integrity, deformation, and leakage and shall be maintained in accordance with 9.3.1 and 9.3.2 and the component manufacturer's recommendations. 9.3.1 The tank sumps, if equipped with a sump cleanout, shall be cleaned. 9.3.2 Where so equipped, anodes and other means to prevent galvanic corrosion shall be inspected and maintained as recommended by the manufacturer.
							18.1 If the fire apparatus is equipped with a fire pump or an industrial supply pump, the

Pump Test	ANNUAL PUMP TEST					X	pump shall be inspected and tested as required by this chapter. 18.2 Service test shall be conducted at least annually and whenever major repairs or modifications to the pump or any component of the apparatus that is used in pump operations have been made. Follow Chapter 18 for the test. See Annex A and Annex B for additional information.
Regulator Test	ANNUAL REGULATOR TEST					X	17.6 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow regulator test 17.6
Road Test	ANNUAL ROAD TEST					X	16.5 A road test of the fire apparatus shall be conducted at least annually, after each scheduled maintenance interval, and after repair, adjustment, or modification of the engine, transmission, drivetrain, suspension, brakes, or steering. Follow instructions in Chapter 16.
Solenoid and Relay Test	ANNUAL SOLENOID AND RELAY TEST					X	17.9 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.9 for the solenoid and relay test.
Starter Wiring Test	ANNUAL STARTER WIRING TEST					X	17.4 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.4 for test.
Starting	INSPECT STARTER					X	17.4.1 The wiring from the battery to the starter shall be inspected for corrosion, loose connections, worn insulation, or potential chafing points.
Starting	TEST ON BOARD BATTERY CHARGER				X	X	17.7.1 If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.
Starting	INSPECT AND CLEAN BATTERY CABLES				X	X	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems.
Starting	INSPECT STARTING SYSTEM				X	X	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems. 8.3 All wiring and wire looms shall be inspected for security of mounting, tight connections, proper routing, presence of grommets, condition, and cleanliness.
Starting	SERVICE BATTERY					X	8.4 The battery(ies) shall be tested for storage and performance capabilities in accordance with the manufacturer's recommendations. 17.3.1.1 Batteries shall be cleaned of any accumulated dirt or corrosion, and the connections shall be checked to ensure that they are clean and tight. 17.3.1.2 Batteries shall be inspected for cracks, swelling, deformation, or other physical defects. 17.3.1.3 Batteries that are not sealed shall be checked to verify that the cells have the proper electrolyte level, and distilled water shall be added if necessary. 17.3.1.4 Batteries that are sealed shall be inspected to verify that any electrolyte level indicator indicates sufficient electrolyte.
Steering	CHECK STEERING SYSTEM				X	X	7.11.2 All steering system components shall be inspected for structural integrity, security of mounting, leakage, and condition, shall be diagnostically checked, and shall be lubricated. 7.11.2.1 The surrounding vehicle components shall be inspected for indications that the wheels or tires have been rubbing during steering.
Steering	CHECK AXLE STOPS					X	7.11.2.2 Both the left and right steering axle stops shall be diagnostically checked to ensure the steering gear hydraulics relieve before contacting the steering stops.
Steering	CHECK STEERING GEAR BOX, MOUNTING BRACKETS, AND LINKAGE				X	X	7.11.2.3.1 The steering gear mounting bracket shall be cleaned and inspected for cracks. 7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer.
Steering	LUBRICATE STEERING COLUMN LINKAGE				X	X	7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place, properly secured and lubricated.
Steering	CHECK STEERING WHEEL	X	X	X	X	X	7.11.2.5 The steering wheel shall be rotated to check for steering backlash.
Steering	CHANGE GEAR BOX FLUID LEVEL					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHANGE POWER STEERING FLUID					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK GEAR BOX FLUID LEVEL	X	X		X	X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK POWER STEERING FLUID					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK TIE RODS, DRAG LINK, PITMAN ARM				X	X	7.11.4 The steering valve(s), steering arms, drag links, pitman arms, tie rod ends, and steering column assembly shall be lubricated.
Steering	INSPECT POWER STEERING LINES, BELTS AND HOSES		X	X	X	X	7.11.5 All steering pump belts, hoses, and lines shall be inspected for wear, adjustment, and deformation.
Steering	CONTROLS AND INDICATORS					X	7.11.6 Electronic steering controls and indicators shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHANGE POWER STEERING FILTER					X	Follow manufacturer's recommendation.
Suspension	CHECK AIR SUSPENSION BAGS, MOUNTING BRACKETS, ATTACHED HARDWARE AND CONTROLS			X	X	X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers

Suspension	CHECK EQUALIZER BEAMS AND TORQUE ARMS					X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	CHECK TORQUE ON SUSPENSION U-BOLTS			X		X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	LUBRICATE SUSPENSION PINS AND BUSHINGS			X		X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	CHECK FRAME AND SUSPENSION FOR PROPER ALIGNMENT			X		X	7.2.3 The frame and suspension shall be inspected for proper alignment.
Tires/Wheels	INSPECT WHEEL BEARINGS AND SEALS			X		X	7.3.2 Wheel bearings and seals shall be cleaned, inspected for deformation, wear, cracks, and leakage, and shall be lubricated.
Tires/Wheels	INSPECT TIRES FOR WEAR, DAMAGE, INFLATION		X		X	X	7.3.3* Tires shall be inspected for damage and shall be inflated to the tire manufacturer's recommended pressure. 7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge. [See 6.3.1(4)] A.7.3.3 It is important that the cold tire inflation be maintained to the fire apparatus manufacturer's recommended tire pressure, which is based on the weight of the completed apparatus, and not to the maximum pressure shown on the sidewall of the tire. If the information from the fire apparatus manufacturer is not available for the tires on the vehicle, each axle should be weighed with the vehicle fully loaded and the tires inflated to the tire manufacturer's inflation specification for the tire model, size, and axle load. A.7.3.4 Tire age can be determined by checking the DOT code on the sidewall of each tire.
Tires/Wheels	CHECK TREAD DEPTH					X	7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge.
Tires/Wheels	CHECK WHEEL STUDS AND LUG NUTS	X	X		X	X	7.3.5* Wheel-attaching nuts shall be torqued to the wheel manufacturer's recommendation. A.7.3.5 Wheel-attaching hardware should be re-torqued at 50 mi to 100 mi (80 km to 160 km) after installation and periodically thereafter. Wheel covers or nut covers might have to be removed for proper inspection.
Tires/Wheels	CHECK FOR WHEEL CRACKS DEFORMATION AND CORROSION	X				X	7.3.6 Wheels and rims shall be inspected for cracks, deformation, structural integrity, and corrosion.
Tires/Wheels	CLEAN AND POLISH OR PAINT WHEELS					X	Clean and polish or paint wheels as needed.
Tires/Wheels	INSPECT WHEEL CHOCKS					X	Inspect that wheel chocks are not missing and are easily accessible.
Total Continuous Electrical Load Test	ANNUAL TOTAL CONTINUOUS ELECTRICAL LOAD TEST					X	17.8 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.8.1 The total continuous electrical load test shall be permitted to be conducted simultaneously with other electrical or pumping tests. A.17.8 This test is designed to verify that the charging system, with the load management system, if supplied, is sufficient to supply the total connected load.
Trans	CHECK TRANSMISSION					X	7.9.1 The transmission shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked.
Trans	CHECKS TRANSMISSION BRAKING SYSTEMS					X	7.9.10 Transmission braking systems shall be maintained in accordance with the manufacturer's recommendations.
Trans	CHECK AUXILIARY HEAT EXCHANGERS					X	7.9.11 Auxiliary heat exchangers installed in the transmission cooling system shall be inspected for security of mounting, deformation, and leaks.
Trans	CHECK TRANSMISSION FLUID					X	7.9.3 Transmission lubricants and filters shall be inspected for contamination, and lubricants shall be maintained at the level specified by the manufacturer.
Trans	CHANGE TRANSMISSION OIL AND FILTERS					X	7.9.4 The lubricant and filters shall be serviced in accordance with the transmission manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the transmission manufacturer, based on time or mileage, shall be followed.
Trans	CHECK INDICATORS AND GAUGES					X	7.9.6 All transmission indicators and gauges shall be tested for proper operation and accuracy.
Trans	CHECK DIAGNOSTIC CODES					X	7.9.7 The diagnostic codes for all electronically controlled transmissions shall be reviewed for types and frequency of error codes that have been logged.
Trans	CHECK POWER TAKE OFF(S) MOUNTING AND LEAKS					X	7.9.8 PTO's shall be inspected for security of mounting and leakage and shall be diagnostically checked.
Trans	CHECK LOCKUP SYSTEM					X	7.9.9 The lockup system for pumps and other accessories shall be inspected for leakage and shall be diagnostically checked.
Transfer Case	CHANGE TRANSFER CASE FLUID					X	Inspect transfer case, check fluid level and change fluid as recommended by manufacturer.
Warning Devices	CHECK WARNING LIGHT OPERATION					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).
Warning Devices	TEST HORNS, SIRENS, ALARMS					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).

Warning Devices	TEST INSTRUMENT PANEL WARNING DEVICES AND GAUGES					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).
Wear Points	CHECK AND LUBRICATE ALL WEAR POINTS					X	7.1 General. All components and systems commonly found on or in the chassis, driving compartment, crew compartment, and body shall be inspected and maintained in accordance with the manufacturer's instructions and this chapter. Special attention should be paid to steering stops, stricker plates, and hinges.
Weight Verification Test	ANNUAL WEIGHT TEST					X	16.2 Fire apparatus Axle Weight Test. The fully loaded fire apparatus shall be weighed following the procedure specified in 16.2.2 through 16.2.5 to ensure that the weight on the front and rear axles and the gross vehicle weight do not exceed the gross axle weight ratings (GAWRs) and the gross vehicle weight rating (GVWR) or gross combination weight rating (GCWR) as shown on the rating plate on the fire apparatus. Follow instructions in Chapter 16. Also see A.16.2.3, A.16.2.4(3), A.16.2.4(4).
Winch Systems	INSPECT WINCH SYSTEM					X	15.1 Any winch or winch attachment point on a fire apparatus shall be inspected and maintained in accordance with this chapter and with the manufacturers recommendations.
Windshield Washer	FILL WINDSHIELD WASHER RESERVOIR					X	7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Work Lighting	CHECK EMERGENCY LIGHT OPERATION					X	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).
Work Lighting	CHECK WORK LIGHT OPERATION					X	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).

Annual Service for Light Class Emergency Response Vehicles (Ambulance, Light Class Rescue, Type VI Engines)			
System	Description	NFPA 1901 Standard Reference	FRH
Air Conditioning	CHECK A/C AND HEATER OPERATION	8.11 All electrical accessories including, but not limited to, the following shall be diagnostically checked: (1) Heater and defroster (2) Air-conditioning system (3) Windshield wipers and washers (4) Instrumentation (5) Traffic preemption (6) Other electrical accessories on the apparatus not otherwise specified in 8.11(1) through (5).	0.2
Air Intake	INSPECT AIR INTAKE SYSTEM	7.7.1 The engine air intake system shall include, but not be limited to the following: (1) Air cleaner element (2) Piping (3) Turbocharger (4) Air after-cooler (5) Intercooler (6) Air-to-air cooler (7) Blower (8) Ember separator 7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.7.3 Where engines are equipped with a charged air after-cooler, it shall be inspected visually for outward signs of damage or deformation. 7.7.4 All hoses, tubes, and fittings shall be inspected for deformation and leakage. 7.7.5 The airflow shall be monitored for restriction greater than that recommended by the engine manufacturer.	0.3
Air Intake	CHANGE AIR FILTERS	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	CHECK AND CLEAN AIR INTAKE SPARK ARRESTER	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT CRANK CASE BREATHER TUBES	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT ENGINE DRIVE BELT(S)	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT TURBO CHARGER CONNECTION	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air-Powered Accessories	CHECK WINDSHIELD WASHER, WIPER OPERATION	7.13 All chassis air-powered accessories including, but not limited to, the following shall be diagnostically checked: (1) Air horn (2) Windshield wiper and washer (3) Air-ride seats (4) Air-powered steps and cab tilting systems (5) Fire pump shift and valves.	0
Alternator Test	ANNUAL ALTERNATOR TEST	17.5 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow alternator test 17.5. This test verifies the output of the alternator and the alternator wiring.	0.2
Apparatus Lighting	CHECK HEADLIGHT ADJUSTMENT	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0.1
Apparatus Lighting	CHECK INSTRUMENT PANEL LIGHTS, GAUGES	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0

Apparatus Lighting	CHECK OEM LIGHT OPERATION	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0
Automatic Electrical Load Mgmt System	TEST AUTOMATIC ELECTRICAL LOAD MANAGEMENT SYSTEM	8.7.1 If so equipped, all components of the automatic electrical load management system including, but not limited to, the following shall be inspected for security of mounting and deformation: (1) Electronic hardware (2) Associated wiring and cables (3) Relays, controls, and indicators (4) Low voltage warning devices. 8.7.2* The system shall be checked for activation and operation of low voltage warning devices in accordance with the manufacturer's recommendations. See A.8.7.2 for test.	0.1
Axle	CHECK AND LUBRICATE KING PINS OR BALL JOINTS	7.3.1 All axle components including, but not limited to, the following shall be inspected for security of mounting, structural integrity, deformation, abnormal wear, and leakage, shall be functionally operated, and shall be lubricated: (1) Ball joints (2) King pins (3) Spindles and bushings (4) Attaching hardware (5) Axle beams and housings (6) Axle shafts (7) Axle power dividers (8) Differentials and controls (9) Two-speed axle shift units (10) Upper and lower control arms.	0.2
Axle	CHECK DIFFERENTIAL FLUID LEVEL, CLEAN VENTS	Check differential fluid level and fill or replace following manufacturer's recommendations.	0
Axle	UPPER AND LOWER CONTROL ARMS	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.	0.1
Battery Charger/Conditioner Test	ANNUAL BATTERY CHARGER/CONDITIONER TEST	17.7 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.	0.3
Battery Test	ANNUAL BATTERY LOAD OR CONDUCTIVITY TEST	17.3 Performance tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.3.2 Each battery shall be individually tested using either the procedure specified in 17.3.2.1 or 17.3.2.2. A.17.3.2.1 Conductivity testing is preferred to load testing because it does not stress the battery, it is a more accurate indication of the state of health of the battery, and it provides values that can be recorded and tracked for trend analysis. Follow Chapter 17 for test.	0
Body	SERVICE ROLL UP DOORS/TRACKS	7.15.1 All compartments and storage areas shall be inspected for structural integrity, deformation, and leaks. 7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position.	0.3
Body	PERFORM BODY LUBRICATION SERVICE	7.15.1.1 Hinges, latches and seals shall be diagnostically checked and shall be lubricated.	0
Body	INSPECT DOOR LATCHES, HINGES, LOCKS	7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position. 7.15.1.3 The hazard warning light and interlocks associated with, but not limited to, the following conditions shall be diagnostically checked: (1) Open passenger or equipment compartment doors (2) Ladder or equipment rack not in the stowed position (3) Deployed stabilizer system (4) Extended powered light tower.	0
Body	INSPECT MOUNTED STEPS,	7.15.2 All steps, platforms, handrails, and access ladders shall be inspected for security of mounting, structural integrity, and deformation. 7.15.2.1 All slip resistant surfaces shall be inspected for security of mounting and condition. 7.15.2.2 All mechanical steps shall be	0

Body	INSPECT FINISHES, STRIPING, SIGNS AND LABELS	7.15.4* All finishes and reflective striping shall be inspected for defects, corrosion, and damage. 7.15.5* Where required, all signs and labels shall be inspected for their presence and any defects, corrosion, and damage. If apparatus does not have reflective striping, or warning labels, consider adding in accordance with applicable sections of current NFPA 1901	0
Body	INSPECT POWERED EQUIPMENT RACKS INSPECT FOR SHIELDS AND GUARDS	7.16.1 All locks used to hold equipment racks in the road travel position and all interlocks to prevent operation of equipment racks when the fire apparatus is in motion shall be inspected for security of mounting and deformation. 7.16.2 Racks and interlocks shall be diagnostically checked. 7.16.3 All warning lights and visual signals for the equipment racks shall be diagnostically checked. 7.16.4 Reflective striping or reflective paint shall be inspected for defects, corrosion, and damage. 7.16.5 Equipment-holding devices shall be inspected for security of mounting and deformation, shall be diagnostically checked, and shall be lubricated. Inspect that all shields and guards are installed and tightened properly.	0
Brake	CHECK PARKING BRAKE OPERATION	7.12.2 The parking brake shall be inspected for structural integrity, security of mounting, missing or broken parts, and wear and shall be diagnostically checked. 7.12.3 The parking brake controls and activating mechanism shall be inspected for structural integrity, security of mounting, and missing or broken parts, shall be diagnostically checked, and shall be lubricated.	0.6
Brake	INSPECT BRAKE LINING, DRUMS OR ROTORS	7.12.4 The brake linings shall be replaced in accordance with the brake manufacturer's severe service recommendation when they are contaminated, when the lining is worn to the minimum thickness for safe operation as defined by the brake manufacturer, or when the brake drum or rotor is replaced. 7.12.5 The drums or rotors shall be inspected during scheduled maintenance, when there is a suspected problem or at the time of brake lining replacement, and the inspection shall consist of, but not be limited to the following: (1) Evidence of extensive heat or heat cracking (2) Out of round (3) Wear beyond manufacturer's specifications (4) Rust (5) Taper (6) Rotor parallelism (7) Metal fatigue. 7.12.6 Machining of brake drums or rotors shall be done only in accordance with manufacturer's recommendations. 7.12.7 All components of the braking system shall be inspected for damage and wear when performing a brake overhaul.	1
Brake	TEST ABS SYSTEM	7.12.8.1 Antilock braking systems (ABS) including the electronic control unit, cables, switches, relays, sensors, and valves shall be inspected for any deficiencies and shall be diagnostically checked. 7.12.8.2 The ABS electronic control unit (ECU) diagnostic codes shall be reviewed for types and frequency of error codes that have been logged.	0
Brake	PERFORM COMPLETE BRAKE INSPECTION	7.12.9 If the fire apparatus has a hydraulic brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Pedal and linkage (2) Brake switches (3) Master cylinder (4) Brake booster (5) Hydraulic lines (6) Valves (7) Wheel cylinders or calipers (8) Brake shoes or pads (9) Brake drums or rotors (10) Warning devices (11) Mounting hardware (12) Fluid level and contamination. 7.12.10 If the fire apparatus has an air brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Air compressor (2) Pedal assembly (3) All valves (4) Hoses and lines (5) Brake switches (6) Brake air chambers (7) Slack adjusters (8) Cams and wedges (9) Brake shoes or pads (10) Brake drums or rotor (11) Calipers (12) Air dryers (13) Drain valves (14) Air tanks (15) Warning devices (16) Mounting hardware.	0
Brake	CHECK DISC BRAKE TORQUE PLATE BOLTS	Check for security of mounting and deformation.	0
Brake	INSPECT CALIPER RETAINING RING AND BOLTS	Check for security of mounting and deformation.	0
Brake System Test	ANNUAL BRAKE SYSTEM TEST	16.3 Braking System test. Testing of the braking system, including antilock brake systems and auxiliary brake system, shall be conducted at least annually and whenever adjustments, repairs, or modifications have been performed on any component that can affect the proper operation of the braking system or systems. Follow instructions in Chapter 16.	0.2



Braking System	CHECK BACKING PLATE BOLTS	7.12.1 The braking system shall be inspected and maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the braking system manufacturer, based on time or mileage, shall be followed. If the vehicle is equipped with backing plates on the brakes the bolts should be checked on every B maintenance.	0
Cab	CHECK GLASS/MIRRORS FOR DELAMINATION, CHIPS, AND CRACKS	7.14.1 All glass, windows, and mirrors shall be inspected for condition and shall be diagnostically checked.	0
Cab	CHECK AIR RIDE SEAT SYSTEM	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT FOR CUTS AND TEARS	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT FRAME FOR CRACKS	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT BELTS	7.14.3 All seat belts shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK COMPARTMENT DOORS	7.14.4 Doors, door hinges, latches, and door stops shall be inspected for security of mounting and condition, shall be diagnostically checked, and shall be lubricated.	0
Cab	CHECK CAB MOUNTING SYSTEMS	All components of the cab mounting system including but not limited to, the following shall be inspected for security of mounting and deformation: (1) Mounting brackets (2) Cab base structure (3) Resilient cushions (4) Securing fasteners. 7.14.6* All equipment mounting systems including, but not limited to, mounting systems for the following shall be inspected for security of mounting and deformation and shall be maintained free of corrosion: (1) Radios, computers, and siren controls (2) Self-contained breathing apparatus (SCBA) (3) Portable lights (4) Hand tools (5) Emergency medical service (EMS) equipment (6) Books, street directories, and maps. For the safety of personnel, equipment should be mounted in accordance with the requirements of NFPA 1901.	0.1
Cab	INSPECT CAB INTERIOR CONDITION	Inspection to include, but not limited to, pedals, knobs, handles, headliner, interior door covers, and lights, for security of mounting, deformation and proper operation.	0.1
Charging	CHECK CHARGING SYSTEM	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.	0
Charging	CHECK VOLTAGE REGULATOR	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.	0
Cooling	CHECK COOLANT LEVEL	7.5.1 The engine coolant shall be inspected for contamination and maintained at the level specified by the manufacturer.	0.3
Cooling	INSPECT AUXILIARY HEAT EXCHANGERS	7.5.10 Auxiliary heat exchangers installed in the engine cooling system shall be inspected for security of mounting, deformation, and leaks.	0.1

Cooling	INSPECT AND CLEAN RADIATOR FINS	7.5.2 The radiator assembly shall be inspected and cleaned of dirt, debris, and obstructions to airflow.	0
Cooling	CHECK COOLING SYSTEM HOSES AND BELTS	7.5.3 All hoses and fittings shall be inspected for condition and leakage. 7.5.6 All belts shall be inspected for wear, deformation, and proper adjustment.	0
Cooling	CHECK WATER PUMP	7.5.4 The water pump(s) shall be inspected for condition and leakage.	0
Cooling	PRESSURE TEST COOLING SYSTEM	7.5.5 The cooling system shall be pressure tested for leakage.	0
Cooling	LITMUS TEST COOLANT	7.5.7 The chemical components of the coolant shall be tested and maintained at the proper balance.	0
Cooling	INSPECT GAUGES	7.5.8 Cooling system temperature indicators and gauges shall be diagnostically checked.	0
Cooling	CHECK FAN CLUTCH	7.5.9 Temperature control devices including, but not limited to, the following shall be diagnostically checked: (1) Thermostats (2) Clutch fans (3) Radiator shutters (4) Electric cooling fans.	0.1
Cooling	CHECK RADIATOR CAP(S)	Check to see if missing or not sealing properly.	0
Cooling	INSPECT RADIATOR AND MOUNTS	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.	0
Cooling	CHANGE COOLANT FILTER	Replace coolant filter as recommended by the manufacturer.	0.1
Crew Compartment	INSPECT CAB AND BODY MOUNTS	7.14.7.1* All components of the cab tilting system including, shall be inspected for security of mounting and leaks and shall be diagnostically checked. 7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.	0.1
Dielectric Voltage Test	5 YEAR DIELECTRIC VOLTAGE WITH STAND TEST	22.8 At least every 5 years, and after a vehicle accident or body repair, a dielectric test shall be performed on the line voltage electrical system. Follow Chapter 22 for test. Also see Annex A for additional information.	0.2
Driveline	CHECK DRIVELINE CENTER SUPPORT BEARING	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.	0.3
Driveline	CHECK DRIVE SHAFTS AND U JOINTS	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.	0
Driveline	CHECK AND LUBRICATE U-JOINTS, FLANGES	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated. 7.10.2 Driveline retarding systems shall be cleaned, shall be inspected for security of mounting, shall be diagnostically checked, and shall be lubricated.	0
Electrical	ELECTRICAL SYSTEM	13.1 If the apparatus has a line voltage electrical system, it shall be inspected and maintained in accordance with this chapter, and with the manufacturers recommendations.	0
Engine	CHECK ENGINE COVER BOLTS	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.	0
Engine	INSPECT ENGINE MOUNTS	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.	0
Engine	CHANGE ENGINE OIL AND FILTERS	7.4.3 Engine oil and filters shall be serviced in accordance with the engine manufacturer's severe service. If no severe service recommendation exists, the shortest interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.4.1 The engine oil shall be inspected for contamination and maintained at the level specified by the engine manufacturer.	0.3

Engine	CHECK ALL DIAGNOSTIC CODES	7.4.4 The diagnostic codes for electronically controlled engines shall be reviewed for types and frequency of error codes that have been logged.	0
Engine	CHECK ENGINE PERFORMANCE	7.4.5* The engine performance shall be maintained in accordance with the engine manufacturer's recommendations.	0
Engine	CHECK ENGINE IDLE SPEED	Inspect for proper operation and adjust as recommended by the manufacturer.	0.1
Engine	PRESSURE WASH ENGINE	Pressure wash as needed to inspect engine.	0.2
Engine Coolant System	INSPECT FREEZE PLUGS AND OIL COOLER AND LINES	7.5.3 All hoses and fittings shall be inspected for condition and leakage.	0
Exhaust	CHECK EMISSION CONTROL LINES, FITTINGS, BRACKETS	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds) (2) Exhaust pipes (3) Mufflers) (4) Tailpipes) (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters) (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.	0.2
Exhaust	INSPECT EXHAUST SYSTEM	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds) (2) Exhaust pipes (3) Mufflers) (4) Tailpipes) (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters) (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.	0
Frame	INSPECT FRAME AND SUPPORTS	7.2.1 All frame rails and members shall be inspected for defects, structural integrity, corrosion, perforations, cracks, and missing or loose parts.	0
Fuel	CHANGE FUEL FILTER(S)	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.	0.3
Fuel	CHANGE FUEL/WATER SEPARATOR	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.	0.3
Fuel	CHECK FUEL TANK DRAIN PLUG CHECK FUEL TANK MOUNTING AND TIE DOWNS	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT FUEL LINES	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT FUEL PUMP(S)	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT INJECTORS	7.6.3 The carburetor or the injection pump and injectors shall be maintained in accordance with the engine manufacturer's recommendations.	0
Fuel	INSPECT GAUGES, INDICATORS, AND SENDING UNITS	7.6.4 Gauges, indicators, and sending units shall be diagnostically checked.	0
Fuel	CHECK ENGINE THROTTLE	7.6.5* All mechanical throttle linkage and stops shall be inspected for proper adjustment and diagnostically checked. A.7.6.5 All linkage should be inspected for freedom of movement, adjustment, full throttle position, idle position, and smooth operation. 7.6.6 All electronic throttle components and throttle position sensors (TPS) shall be inspected for counts and diagnostically checked.	0.1

Line Voltage Electrical System Test	ANNUAL LINE VOLTAGE ELECTRICAL SYSTEM TEST	22.1 If the fire apparatus is equipped with a line voltage electrical system, the system and components shall be tested as required by this chapter. 22.2 Performance tests shall be conducted at least annually, unless otherwise noted, and whenever major repairs or modifications to the line voltage electrical system or any component of the system have been made.	0.2
Miscellaneous Electrical Components	CHECK MISCELLANEOUS ELECTRICAL COMPONENTS	8.8 Miscellaneous electrical components including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Battery conditioners and chargers (2) Shoreline receptacles (3) Radios and intercoms (4) Converters and inverters (5) Fast idle system (6) Interlock system(s) (7) Operator alert devices (8) Other electrical components on the apparatus not otherwise specified above.	0
Parking Brake Test	ANNUAL PARKING BRAKE TEST	16.4 The parking brake system shall be tested at least annually. Follow instructions in Chapter 16. See A.16.4.1 and A.16.4.2.	0
Regulator Test	ANNUAL REGULATOR TEST	17.6 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow regulator test 17.6	0
Road Test	ANNUAL ROAD TEST	16.5 A road test of the fire apparatus shall be conducted at least annually, after each scheduled maintenance interval, and after repair, adjustment, or modification of the engine, transmission, drivetrain, suspension, brakes, or steering. Follow instructions in Chapter 16.	0.2
Solenoid and Relay Test	ANNUAL SOLENOID AND RELAY TEST	17.9 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.9 for the solenoid and relay test.	0.2
Starter Wiring Test	ANNUAL STARTER WIRING TEST	17.4 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.4 for test.	0.3
Starting	INSPECT STARTER	17.4.1 The wiring from the battery to the starter shall be inspected for corrosion, loose connections, worn insulation, or potential chafing points.	0
Starting	TEST ON BOARD BATTERY CHARGER	17.7.1 If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.	0
Starting	INSPECT AND CLEAN BATTERY CABLES	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems.	0
Starting	INSPECT STARTING SYSTEM	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems. 8.3 All wiring and wire looms shall be inspected for security of mounting, tight connections, proper routing, presence of grommets, condition, and cleanliness.	0.2
Starting	SERVICE BATTERY	8.4 The battery(ies) shall be tested for storage and performance capabilities in accordance with the manufacturer's recommendations. 17.3.1.1 Batteries shall be cleaned of any accumulated dirt or corrosion, and the connections shall be checked to ensure that they are clean and tight. 17.3.1.2 Batteries shall be inspected for cracks, swelling, deformation, or other physical defects. 17.3.1.3 Batteries that are not sealed shall be checked to verify that the cells have the proper electrolyte level, and distilled water shall be added if necessary. 17.3.1.4 Batteries that are sealed shall be inspected to verify that any electrolyte level indicator indicates sufficient electrolyte.	0
Steering	CHECK STEERING SYSTEM	7.11.2 All steering system components shall be inspected for structural integrity, security of mounting, leakage, and condition, shall be diagnostically checked, and shall be lubricated. 7.11.2.1 The surrounding vehicle components shall be inspected for indications that the wheels or tires have been rubbing during steering.	0.4
Steering	CHECK AXLE STOPS	7.11.2.2 Both the left and right steering axle stops shall be diagnostically checked to ensure the steering gear hydraulics relieve before contacting the steering stops.	0

Steering	CHECK STEERING GEAR BOX, MOUNTING BRACKETS, AND LINKAGE	7.11.2.3.1 The steering gear mounting bracket shall be cleaned and inspected for cracks.7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer. 7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer.	0
Steering	LUBRICATE STEERING COLUMN LINKAGE	7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place, properly secured and lubricated.	0
Steering	CHECK STEERING WHEEL	7.11.2.5 The steering wheel shall be rotated to check for steering backlash.	0
Steering	CHANGE GEAR BOX FLUID LEVEL	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0.2
Steering	CHANGE POWER STEERING FLUID	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0.3
Steering	CHECK GEAR BOX FLUID LEVEL	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHECK POWER STEERING FLUID	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHECK TIE RODS, DRAG LINK, PITMAN ARM	7.11.4 The steering valve(s), steering arms, drag links, pitman arms, tie rod ends, and steering column assembly shall be lubricated.	0
Steering	INSPECT POWER STEERING LINES, BELTS AND HOSES	7.11.5 All steering pump belts, hoses, and lines shall be inspected for wear, adjustment, and deformation.	0
Steering	CONTROLS AND INDICATORS	7.11.6 Electronic steering controls and indicators shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHANGE POWER STEERING FILTER	Follow manufacturer's recommendation.	0.1
Suspension	CHECK AIR SUSPENSION BAGS, MOUNTING BRACKETS, ATTACHED HARDWARE AND CONTROLS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0.3
Suspension	CHECK EQUALIZER BEAMS AND TORQUE ARMS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0
Suspension	CHECK TORQUE ON SUSPENSION U-BOLTS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets	0
Suspension	LUBRICATE SUSPENSION PINS AND BUSHINGS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0

Suspension	CHECK FRAME AND SUSPENSION FOR PROPER ALIGNMENT	7.2.3 The frame and suspension shall be inspected for proper alignment.	0
Tires/Wheels	INSPECT WHEEL BEARINGS AND SEALS	7.3.2 Wheel bearings and seals shall be cleaned, inspected for deformation, wear, cracks, and leakage, and shall be lubricated.	1
Tires/Wheels	INSPECT TIRES FOR WEAR, DAMAGE, INFLATION	7.3.3* Tires shall be inspected for damage and shall be inflated to the tire manufacturer's recommended pressure. 7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge. [See 6.3.1(4)] A.7.3.3 It is important that the cold tire inflation be maintained to the tire manufacturer's recommended tire pressure, which is based on the weight of the completed apparatus, and not to the maximum pressure shown on the sidewall of the tire. If the information from the tire manufacturer is not available for the tires on the vehicle, each axle should be weighed with the vehicle fully loaded and the tires inflated to the tire manufacturer's inflation specification for the tire model, size, and axle load. A.7.3.4 Tire age can be determined by checking the DOT code on the sidewall of each tire.	0
Tires/Wheels	CHECK TREAD DEPTH	7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge.	0
Tires/Wheels	CHECK WHEEL STUDS AND LUG NUTS	7.3.5* Wheel-attaching nuts shall be torqued to the wheel manufacturer's recommendation. A.7.3.5 Wheel-attaching hardware should be torqued to the manufacturer's recommendation at the time of wheel installation. The wheel- or rim-attaching hardware should be re-torqued at 50 mi to 100 mi (80 km to 160 km) after installation and periodically thereafter. Wheel covers or nut covers might have to be removed for proper inspection.	0
Tires/Wheels	CHECK FOR WHEEL CRACKS DEFORMATION AND CORROSION	7.3.6 Wheels and rims shall be inspected for cracks, deformation, structural integrity, and corrosion.	0
Tires/Wheels	INSPECT WHEEL CHOCKS	Inspect that wheel chocks are not missing and are easily accessible.	0
Total Continuous Electrical Load Test	ANNUAL TOTAL CONTINUOUS ELECTRICAL LOAD TEST	17.8 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.8.1 The total continuous electrical load test shall be permitted to be conducted simultaneously with other electrical or pumping tests. A.17.8 This test is designed to verify that the charging system, with the load management system, if supplied, is sufficient to supply the total connected load.	0
Trans	CHECK TRANSMISSION	7.9.1 The transmission shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked.	0.5
Trans	CHECKS TRANSMISSION BRAKING SYSTEMS	7.9.10 Transmission braking systems shall be maintained in accordance with the manufacturer's recommendations.	0
Trans	CHECK AUXILIARY HEAT EXCHANGERS	7.9.11 Auxiliary heat exchangers installed in the transmission cooling system shall be inspected for security of mounting, deformation, and leaks.	0
Trans	CHECK TRANSMISSION FLUID	7.9.3 Transmission lubricants and filters shall be inspected for contamination, and lubricants shall be maintained at the level specified by the manufacturer.	0
Trans	CHANGE TRANSMISSION OIL AND FILTERS	7.9.4 The lubricant and filters shall be serviced in accordance with the transmission manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the transmission manufacturer, based on time or mileage, shall be followed.	0

Trans	CHECK INDICATORS AND GAUGES	7.9.6 All transmission indicators and gauges shall be tested for proper operation and accuracy.	0
Trans	CHECK DIAGNOSTIC CODES	7.9.7 The diagnostic codes for all electronically controlled transmissions shall be reviewed for types and frequency of error codes that have been logged.	0
Trans	CHECK POWER TAKE OFF(S) MOUNTING AND LEAKS	7.9.8 PTO's shall be inspected for security of mounting and leakage and shall be diagnostically checked.	0
Trans	CHECK LOCKUP SYSTEM	7.9.9 The lockup system for pumps and other accessories shall be inspected for leakage and shall be diagnostically checked.	0
Transfer Case	CHANGE TRANSFER CASE FLUID	Inspect transfer case, check fluid level and change fluid as recommended by manufacturer.	0.3
Warning Devices	CHECK WARNING LIGHT OPERATION	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Warning Devices	TEST HORNS, SIRENS, ALARMS	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Warning Devices	TEST INSTRUMENT PANEL WARNING DEVICES AND GAUGES	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Wear Points	CHECK AND LUBRICATE ALL WEAR POINTS	7.1 General. All components and systems commonly found on or in the chassis, driving compartment, crew compartment, and body shall be inspected and maintained in accordance with the manufacturer's instructions and this chapter. Special attention should be paid to steering stops, stricker plates, and hinges.	0
Weight Verification Test	ANNUAL WEIGHT TEST	16.2 Fire apparatus Axle Weight Test. The fully loaded fire apparatus shall be weighed following the procedure specified in 16.2.2 through 16.2.5 to ensure that the weight on the front and rear axles and the gross vehicle weight do not exceed the gross axle weight ratings (GAWRs) and the gross vehicle weight rating (GVWR) or gross combination weight rating (GCWR) as shown on the rating plate on the fire apparatus. Follow instructions in Chapter 16. Also see A.16.2.3, A.16.2.4(3), A.16.2.4(4).	0
Winch Systems	INSPECT WINCH SYSTEM	15.1 Any winch or winch attachment point on a fire apparatus shall be inspected and maintained in accordance with this chapter and with the manufacturers recommendations.	0
Windshield Washer	FILL WINDSHIELD WASHER RESERVOIR	7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.	0
Work Lighting	CHECK EMERGENCY LIGHT OPERATION	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).	0

Work Lighting	CHECK WORK LIGHT OPERATION	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).	0
			10.7





# FRY FIRE DISTRICT

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### 2020-2021 Fee Schedule

• Classroom clean-up		\$25.00 fee
• CPR Class		\$50.00 per student
• Employment Application (Processing fee)		\$10.00
• Fire Reports (copying charge)		\$1.00 per page (non-residents/insurance)
• Public Information Request (copying charge)		\$0.50 per page
• Haz-Mat response out of district + personnel costs		\$225.00 an hour (Trailer/Tow Vehicle) \$50.00 an hour (Command Vehicle) \$75.00 an hour (Air unit)
• Pile burning / standby (in district only)		\$200.00 an hour (Truck + 2 People)
• MSA SCBA Maintenance and testing		\$70.00 per pack, \$20.00 per mask + parts
• Vehicle Maintenance	Light Duty (up to F550)	\$90.00 an hour + shop fees + parts
	Heavy Duty	\$125.00 an hour + shop fees + parts
	Travel	\$40.00 an hour (plus government mileage)
• Out of District Fire Responses		2020 CFRA Contracted Rates + personnel costs
• Plans Review		\$0.25 per sq. ft.
	○ Subdivision Plan Review	\$500.00
	○ Transmittal letters	\$30.00
• Engine/Rescue Response to an MVA		\$139.00 + personnel costs
• Smoke Detector (new home construction)		\$25.00 per visit
• Sporting Events	Ambulance	\$150.00 a day donation
	Brush Truck	\$200.00 an hour (Truck + 2 People)
	Tender	\$225.00 an hour (Truck + 2 People)
	CEP	\$315.00 a day / \$35.00 an hour (paid to individual)
	EMT	\$225.00 a day / \$25.00 an hour (paid to individual)
• Training	Drafting Pit	\$40.00 a day + Technicians hourly rate
	Burn Building	\$150.00 an hour (includes 1 operator)
	LPG Props	\$100.00 an hour (includes 1 operator) Renter will pay for LPG / Class A fuels
• TRT missions		\$100.00 an hour + employee rates

**FEES MAY BE WAIVED BY THE FIRE CHIEF**



# FRY FIRE DISTRICT

★ ARIZONA ★

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





**FRY FIRE DISTRICT**  
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# FRY FIRE DISTRICT

## COCHISE COUNTY, ARIZONA



### Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2021

**FRY FIRE DISTRICT**  
**YEAR ENDED JUNE 30, 2021**

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FRY FIRE DISTRICT  
YEAR ENDED JUNE 30, 2021

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**INTRODUCTORY SECTION**



# FRY FIRE DISTRICT

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Wednesday, November 17, 2021

To the Honorable Members of the Board and Citizens of Fry Fire District:

The following is the Annual Comprehensive Financial Report (ACFR) of Fry Fire District (FFD) for the fiscal year ending June 30, 2021. This ACFR report is intended to meet and exceed all legal reporting requirements that are borne by this jurisdiction. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Arizona Revised Statutes (ARS) 48-253 and 48-805(9) require an annual audit to be performed in accordance with the statutory requirements and in conformance to generally accepted government auditing standards. As such, the fiscal year audit has been performed by an independent certified public accounting firm, BeachFleischman PC. The auditors have issued an unmodified ("clean") opinion on the Fry Fire District's financial statements for the year ended June 30, 2021.

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

## **District Profile**

The Fry Fire District was originally formed in April of 1965 as the Fry Volunteer Fire Company. Governance for the original Volunteer Fire Company evolved from an elected Fire Chief to the current elected Board in 1985. Volunteer firefighters were originally only responsible for handling the fire suppression needs of the community. Emergency medical treatment and transport services were added later along with full-time employees to provide round-the-clock protection. Early volunteers operating out of a single fire station on Second Street laid the foundation for the professional services FFD personnel deliver across the region today.

Fry Fire District currently provides all hazard emergency services from three fire stations staffed by a total of thirty-six full-time firefighters augmented by several additional part-time firefighters and EMS personnel. All full-time suppression personnel are trained in structural and wildland firefighting and are certified EMT's as a minimum. The last year saw four additional Paramedics obtain their



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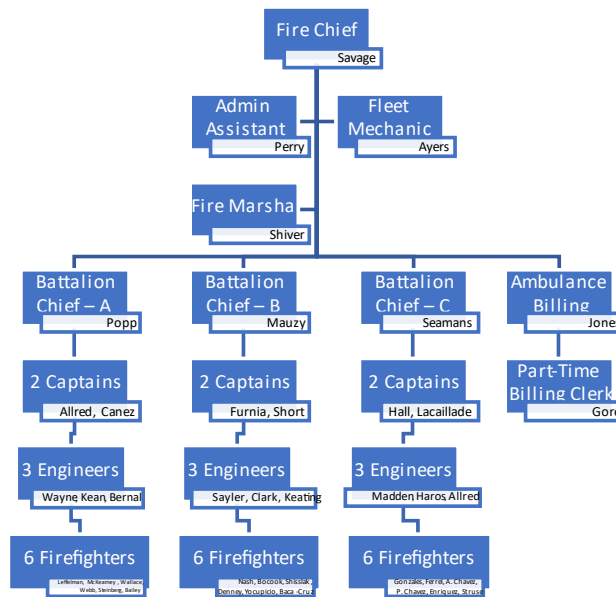
# DRAFT

certification bringing more than 75% of our staff to the advanced life support level. Operations are supported by five administrative and support staff.

FFD operates under Arizona Revised Statutes (ARS) Title 48, Chapter 5 and is recognized by the State of Arizona as a special taxing district. The District is governed by a five-member Board, comprised of a Board Chair, Clerk and three additional members. All Members are elected at large and serve staggered four-year terms.

The Board is responsible for adopting an annual budget, setting District policy and ensuring the Fire Chief implements policy and manages day-to-day operations of the District. The Fire Chief is supported by three Battalion Chiefs who directly supervise assigned Captains and operations personnel. Operations are funded primarily through limited assessed value property taxes, with additional funding being generated through other avenues including billing for ambulance transports, federal and state wildfire responses and support from various grants.

A current organization chart follows:



Current Intergovernmental agreements, state requirements and national standards suggest a minimum staffing level of 3 firefighters for engine companies and 2 personnel for ambulances providing medical transport. Recently hired personnel should help FFD better meet these minimums and to provide safe and effective fire suppression and advanced medical care for FFD customers and members. FFD





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employs a total of thirty paramedics and provides Advanced Life Support medical treatment with every staffed unit. Emergency medical service-related calls make up more than 85% of annual calls for service.

FFD personnel respond to any emergency situation that threatens life, safety or property and work closely with partners from the Sierra Vista Fire and Medical Department, Ft. Huachuca Fire Department, Palominas Fire District, Whetstone Fire District and the Southeastern Arizona Communications Center (SEACOM) to provide the closest available unit with the appropriate capabilities to provide service. FFD is happy to report the addition of ProQA software to SEACOM which allows dispatchers to provide emergency callers with immediate instructions about life-saving measures they may be able to implement while we're responding.

FFD also responds to various non-emergency situations that are not routinely handled by other agencies or providers. These non-emergency responses include things such as: snake removals, open burn permits, home safety surveys, etc. The FFD community risk reduction programs cover topics such as fall injury prevention, fire safety, CPR, immunizations and first aid and proactively work to reduce or mitigate risk either through prevention or otherwise.

## About the Area

FFD serves residents and visitors to several unincorporated neighborhoods in and around the community of Sierra Vista. At an elevation of 4600' the area has an average high temperature of 77 and an average low temp of 49, with average annual rain fall of 14 inches and less than 2 inches of snow. The area boasts the southern end of the Arizona Trail and the Huachuca Mountains which are a must-see for outdoor enthusiasts and birdwatchers.

FFD has a fire coverage footprint of approximately 60 square miles and provides ambulance transport service for approximately 200 square miles. The district has grown to serve an estimated 17,089 full time residents. We provide fire protection and emergency medical services, ambulance transport, technical rescue, public education and fire prevention. FFD deploys 12 Fire/EMS personnel daily and responded to approximately 3,743 calls during this reporting period.

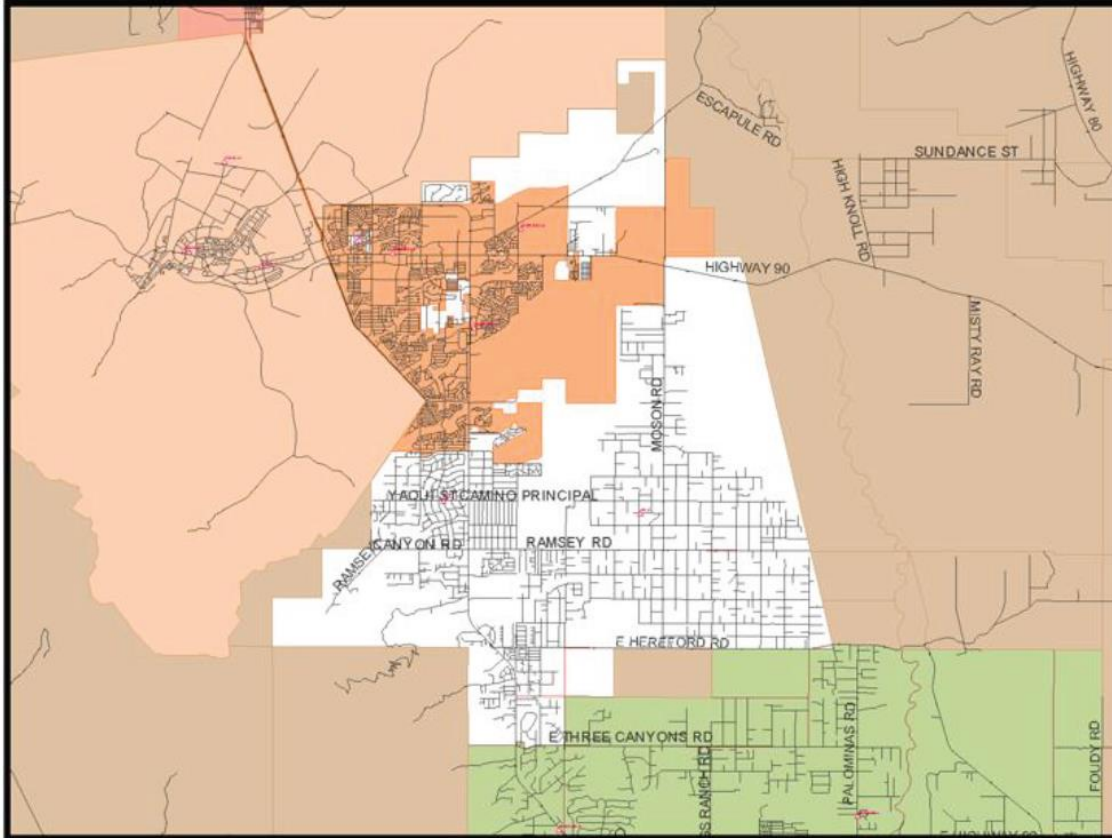


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## Fry Fire District Boundary Map



A snapshot of FFD-Demographics and service levels includes:

District Size	60 square miles
Ambulance Transport Service Area	200 square miles
Full-time Resident Population	17,089
Part-time, Seasonal Population	1,000
Stations	3
Fire and Rescue Service Staffing	36
Administrative and Support	4
Fire Prevention	1



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## Budget Overview

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

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

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

## Local Economy and Outlook

As with many communities, Covid-19 has created significant economic challenges. The uncertainty around Covid-19 and its overall impact on the local economy will take time to understand.

The presence of Ft. Huachuca and the U.S. Border Patrol are major contributors to the local economy and will continue to be so in the future.

Economists predict that the district will see an average increase in net assessed valuation of approximately 2% for the next years and we are happy to see some increases in both residential and commercial construction in recent years, as well as rises in median home prices and median household incomes.

The District's population is expected to continue to grow in the next 20 years, although prior growth estimates have been significantly curtailed. District management and staff are working proactively and cooperatively with other governments, surrounding fire districts, and regional planning groups to ensure continued ability to serve this future population.

## Long-term financial planning and major initiatives

Using focused and detailed financial management, FFD has increased both its unrestricted fund balance and ability to fund capital needs. Given both the GFOA minimum recommendation of maintaining of no less than two months of regular fund operating revenues, and the volatility



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associated with FFD revenues and expenses, this increased fund balance is an important piece in providing long term financial sustainability for the organization and its ability to provide the highest level of service to the community it serves. As an organization, FFD is extremely proud of the fund balance growth it has achieved over recent years.

The district has developed a comprehensive ten-year capital improvement plan. This plan is primarily funded by a \$7 million bond election that passed by more than 72% of the voters in the 2018 general election. The capital improvement plan has already begun to improve and enhance emergency responses. It will also add life to existing infrastructure by upgrading aging facilities and replacing aging capital assets. The FFD capital improvement plan forecasts the life expectancy and replacement and or maintenance costs for each of the District's long-term assets and matches those costs to defined funding levels that will need to be met over the next decade. Over recent years FFD has continued to excel at managing both revenues and expenses which has enabled further funding of the capital improvement plan. This has allowed FFD to fully fund its ten-year capital improvement plan. This capital improvement plan is reviewed every year to ensure it captures the needs of the organization and is receiving adequate funding.

Major initiatives include: improving firefighter safety, replacing aging apparatus and equipment, and expanding community risk reduction services to include large-scale vaccination support. This year, FFD members proactively supported local Covid-19 vaccination delivery in collaboration with the Cochise County Health Department and Cochise College Allied Health Programs, helping to vaccinate more than 8,400 community members.

Firefighters are exposed to an ever-increasing risk of occupational exposure to carcinogens. Station renovations will bring FFD into compliance with accepted industrial hygiene standards and reduce exposures to carcinogens by removing vehicle exhaust gases and improving individual decontamination after a fire. FFD are also actively working to improve the quality of the personal protective equipment provided to firefighters and to provide additional sets of gear to keep them protected while exposed gear is being decontaminated.

Upgrades to FFD aging fleet are underway. A new 2020 Ford F350 rescue truck was recently purchased with bond funds and placed into service. This vehicle replaced a 2006 Ford F550 that had seen extensive service. In addition to improving local coverage during our almost year-round fire season, the new truck also helps protect other communities across the west during catastrophic fires and generates non-tax revenue during out-of-district fire and rescue assignments.

Two 2020 Ford Type 1 Ambulances were currently placed in service with power-load gurneys and are currently serving local patients. A 2021 Rosenbauer Type 6 Engine has been put into service as well as two 2022 F-250 support trucks.



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FFD firefighters have also seen the purchase and deployment of new handheld radios. Over the past few years, FFD have placed approximately fifteen new radios in service. The new Motorola radios are intrinsically safe, fire-rated and interface with our self-contained breathing apparatus via Bluetooth technology to dramatically improve the clarity of communications when working in an environment that is immediately dangerous to life and health (IDLH). This year also saw additional Firefighter radios upgraded to include multi-band capability to enhance communication with local partners, as well as the deployment of tough tablet devices to enhance connectivity and streamline data sharing with SEACOM. The next steps in the FFD communication improvement project include upgrading the repeater and microwave links on one of our existing VHF channels.

Community Risk Reduction efforts have been augmented by new employee engagement and state and local grant funds. These programs include a continuation of a large-scale hazardous fuel reduction project on high-risk wildland interface areas east of the Huachuca Mountains with a focus on Ramsey Canyon and other canyons west of Hwy 92 and the exploration of part-time seasonal employees as an alternative to the use of fire crews for work. Pending treatment projections should push the project close to the 400-acre mark and will have an impact on fire activity in our highest-risk neighborhoods for years to come. These efforts also include public education about fall injury prevention, CPR, and emergency first aid. Supported by a grant from the Legacy Foundation, the Matter of Balance program has been ongoing for the past several years and has produced a reduction in the number of fall-related calls we're seeing. CPR and Stop the Bleed are also providing tangible improvements in community readiness. FFD have recently completed vaccination training for more than 20 FFD Paramedics, which has enabled FFD to support large-scale community-wide vaccination programs. Together with Pulsepoint and ProQA from SEACOM, FFD are engaging a community with immediate responders that are trained and ready to assist when and where emergencies happen.

During the last year, FFD also completed the long-term strategic planning process and are seeing movement towards the necessary objectives to meet identified plan goals that will align the future budget cycles needs.

## Relevant Financial Policies

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

## Awards and Acknowledgements



# FRY FIRE DISTRICT

"Always Willing Always Ready"

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We believe that our current ACFR meets the requirements, and we are submitting it to the GFOA to determine its eligibility for this award.

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

Respectfully submitted,

Mark Savage

Fire Chief

The James Vincent Group

Finance Director



# FRY FIRE DISTRICT

"Always Willing Always Ready"

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## Fry Fire District

List of Elected and Appointed

June 30, 2019

### Elected Board Members

	Term Expires
Board Chair Joseph Huish	November 30, 2022
Board Clerk Eric Andersen	November 30, 2024
Board Member Robert McMurtrie	November 30, 2024
Board Member Norman Sturm	November 30, 2024
Board Member Thomas Tucker	November 30, 2022

### Administrative Offices

4817 S. Apache Ave., Sierra Vista, AZ 85650

#### Fire Chief/Administrator

Chief Mark Savage

#### Finance Director

The James Vincent Group

#### Legal Counsel

Barret & Matura, P.C.

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**FINANCIAL SECTION**



## Independent Auditors' Report

Governing Board and Management  
Fry Fire District  
Sierra Vista, AZ

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

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

## Opinions

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

## Other Matters

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fry Fire District's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2021, on our consideration of Fry 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 Fry 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 Fry Fire District's internal control over financial reporting and compliance.

Tucson, Arizona  
November 23, 2021

# DRAFT

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS

# DRAFT

FISCAL YEAR ENDED JUNE 30, 2021

## INTRODUCTION

The management of Fry Fire District (the District) presents these financial statements with a narrative overview and analysis of financial activities for the twelve months ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and the accompanying notes to those statements in their understanding of the District's financial position.

## FINANCIAL HIGHLIGHTS FOR THE YEAR

- In the government-wide financial statements, the total assets and deferred outflows of the Fry Fire District were \$16,289,295 at the close of the fiscal year. The total liabilities and deferred inflows exceeded assets and deferred outflows by \$7,362,909. Of this amount \$(9,561,229) represents the balance of the unrestricted net position.
- The District realized an increase in its net position of \$197,067 equal to the excess of revenues over expenses, which was primarily due to an increase in revenue. Property tax revenue increased \$139,744 due to an increase in assessed value. Non-tax levy revenues increased due to a more active wildland season in 2020 compared to 2021.
- Cash and investments decreased by \$903,242 primarily due to spending capital funds on the purchase of apparatuses and remodel of fire stations.
- As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$6,946,462, a decrease of \$1,235,022 in comparison with the prior year. The decrease in fund balance was due to capital outlay for the purchase of apparatuses and remodeling fire stations.
- At the end of the current fiscal year, unassigned fund balances for the general fund was \$2,443,153. The change in fund balance for the general fund was an increase of \$358,101 for the fiscal year. The District Board and Administration are working diligently to enhance the financial position of the organization while still providing a high level of service to the community it serves.
- The total long-term liabilities of the District increased by a net amount of \$1,600,575. Increases in the District's actuarially determined net pension/OPEB liability of \$1,872,161 contributed to this increase. There was no new debt issued in the current year.

# OVERVIEW OF THE FINANCIAL STATEMENTS

# DRAFT

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the District. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

The *Government-wide financial statements* present the financial picture of the District from the economic measurement resources focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets) as well as all liabilities (including long-term debt). They are intended to provide a broad overview in a manner similar to a private sector business. Additionally, certain eliminations have occurred as prescribed by Statement No. 34 in regards to interfund activity, payables and receivables.

Statement of Net Position - The *Statement of Net Position (page 25)* presents information of all District's assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statement of Activities - The *Statement of Activities (page 26)* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

## Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes other funds to help it control and manage resources for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. All the funds of the District are considered governmental funds.

**Governmental Funds** Governmental Funds are used to account for essentially the same functions reported as governmental activities in the Government-wide financial statements. All of the basic services of the District are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the operations and basic services provided to residents. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance programs of the District. Because the focus of governmental funds is narrower than that of the Government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide financial statements. By doing so, readers may better understand the long-term impact of the near-term financing decisions of the District. The reconciliation of differences between the governmental fund financial statements and the government-wide financial statements is explained in a section following each governmental fund financial statement.

The District maintains three individual government funds: the General Fund, the Capital Projects Fund, and the Debt Service Fund. Information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances for each of these funds, all of which are considered to be major funds of the District; the concept and determination of major funds has been established by the Governmental Accounting Standards Board (GASB). There are no non-major governmental funds.

The District adopts an annual appropriated budget to levy taxes and provide for its general fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with the budget and is presented on page 57.

**Notes to the Financial Statements.** The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Governmental fund financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the financial position of a government entity. In the case of the Fry Fire District, liabilities and deferred inflows exceed assets and deferred outflows by \$7,362,909 at the close of the 2021 fiscal year.

By far, the largest portion of net position of the District, \$1,757,056, reflects the District's investment in capital assets (land, construction in progress, buildings and improvements, equipment and vehicles), less any related debt still outstanding that was issued to acquire those items. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be liquidated to service these liabilities.

The restricted portion of net position of \$441,264 reflects amounts restricted for debt service obligations.

The remaining balance of unrestricted net position, \$(9,561,229), reflects its cash and current account receivable less any current liabilities (e.g. accounts payable, accrued payroll, and compensated absences) and long-term liabilities not associated with capital assets. The District uses the cash balances to pay current and ongoing financial obligations in order to provide services to residents.

At the end of fiscal year 2021, the District has a negative balance in unrestricted net position. In fiscal year 2015, the District adopted Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions, which requires the District to report a net liability for pensions of \$17,535,414. In fiscal year 2018, the District adopted Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, which requires the District to report a net liability for OPEB of \$97,372. The District pays for pensions and OPEB on a pay-as-you go basis with current financial resources each year. However, the net pension/OPEB liability required to be reported is an actuarially determined amount for resources that are required sometime in the future.

The following table reflects the condensed Statement of Net Position:

Fry Fire District  
Condensed Statement of Net Position  
As of June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Cash and investments	\$ 7,011,084	\$ 7,914,326	\$ (903,242)
Other assets	805,042	766,590	38,452
Capital assets	3,670,685	1,727,541	1,943,144
Total assets	11,486,811	10,408,457	1,078,354
Total deferred outflows	4,802,484	4,099,402	703,082
Other liabilities	575,842	313,821	262,021
Long-term liabilities	22,027,699	20,427,124	1,600,575
Total liabilities	22,603,541	20,740,945	1,862,596
Total deferred inflows	1,048,663	1,326,890	(278,227)
Net investment in capital assets	1,757,056	1,170,035	587,021
Restricted	441,264	430,877	10,387
Unrestricted	(9,561,229)	(9,160,888)	(400,341)
Total net position	\$ (7,362,909)	\$ (7,559,976)	\$ 197,067

**Statement of Activities** – The net position of the District from governmental activities increased \$197,067. Key elements of this increase are as follows:

- Net investment in capital assets increased by \$587,021 primarily due to spending of bond proceeds on capital assets.
- Property taxes increased by \$139,744 as a result of an increase in assessed valuation.

- Operating grants and contributions decreased by \$136,467. The district receives fuel reduction grants from the State of Arizona where the district focuses on hazardous fuel reduction in high-risk wildland interface areas. The activity in 2021 decreased from 2020 due to COVID-19.
- Charges for services revenue, which includes both ambulance revenue and wildland fire revenue, increased \$929,794, due to an increase in wildland deployments during the year.
- Expenses for the District increased about \$774,298 from the prior year, primarily due to an increase in personnel expenses for wildland and pension expenses.
- Pension expense for the year ending June 30, 2021 was \$2,387,292, compared with \$2,102,691 in the year ending June 30, 2020.

The following table presents a comparative summary of the District's revenues and expenses for the current and preceding fiscal years.

Fry Fire District  
Condensed Statement of Activities  
For the Years Ended June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Program revenues:			
Charges for services	\$ 2,610,508	\$ 1,680,714	\$ 929,794
Operating grants and contributions	79,946	216,413	(136,467)
Rental income	82,006	69,531	12,475
General revenues:			
Property taxes	4,397,177	4,257,433	139,744
Fire District Assistance Tax	397,163	400,000	(2,837)
Investment earnings	38,046	-	38,046
Miscellaneous	<u>123,680</u>	<u>194,598</u>	<u>(70,918)</u>
Total revenues	<u>7,728,526</u>	<u>6,818,689</u>	<u>909,837</u>
Expenses:			
Public safety	7,415,871	6,613,013	802,858
Interest on long-term debt	<u>115,588</u>	<u>144,148</u>	<u>(28,560)</u>
Total expenses	<u>7,531,459</u>	<u>6,757,161</u>	<u>774,298</u>
Change in net position	197,067	61,528	135,539
Beginning net position, restated	<u>(7,559,976)</u>	<u>(7,621,504)</u>	<u>61,528</u>
Ending net position	<u>\$ (7,362,909)</u>	<u>\$ (7,559,976)</u>	<u>\$ 197,067</u>



# DISTRICT FUNDS FINANCIAL ANALYSIS

# DRAFT

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the District’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. In particular, unassigned fund balances may serve as a useful measure of the District’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District’s Governing Board.

At June 30, 2021, the governmental funds of the District reported a combined fund balance of \$6,946,462, which is a decrease of \$1,235,022 in comparison with the prior year.

**General Fund** - The general fund accounts for all the financial resources retained by the District not accounted for in any other fund. As of June 30, 2021, total fund balance was \$2,887,392, of which \$48,257 was nonspendable because of prepaid items, \$395,982 was assigned for paying employee leave liabilities, and \$2,443,153 was unassigned for financial reporting purposes. Total General Fund balance increased by \$358,101.

**Capital Projects Fund** - The capital projects fund accounts for the accumulation of resources for future construction costs for new and existing facilities and for the purchase of large fire apparatus. As of June 30, 2021, the ending fund balance in the Capital Projects fund was \$3,617,806. The decrease in the fund balance of \$1,603,510 is primarily due to purchases of capital assets.

**Debt Service Fund** - The debt service fund accounts for the property tax levy dedicated to the payment of principal and interest on general obligation bonds. The increase in the fund balance was \$10,387.

The following statement provides the detail of the District fund balances:

Fry Fire District  
Governmental Funds – Fund Balances  
As of June 30, 2021 and 2020

Major funds	June 30, 2021		June 30, 2020	
	Amount	%	Amount	%
General	\$ 2,887,392	41.6 %	\$ 2,529,291	30.9 %
Capital	3,617,806	52.1	5,221,316	63.8
Debt services	441,264	6.4 %	430,877	5.3 %
Total fund balance	<u>\$ 6,946,462</u>	<u>100.0 %</u>	<u>\$ 8,181,484</u>	<u>100.0 %</u>

# BUDGETARY HIGHLIGHTS

# DRAFT

There were some variances of note for the fiscal year.

- Revenues were over budget by \$904,847. An increase in property tax revenues contributed to this increase.
- Expenses were over budget by \$697,756 primarily due to increases in personnel costs related to wildland deployments and grant expenses.

For more detailed information, see budget to actual comparison at page 57.

Fry Fire District  
Condensed Budget to Actual - General Fund  
As of June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with budget</u>
Total revenues	\$ 6,216,321	\$ 7,121,168	\$ 904,847
Total expenditures	<u>6,107,839</u>	<u>6,805,595</u>	<u>697,756</u>
Revenue over expenditures	108,482	315,573	207,091
Total other financing sources (uses)	<u>(108,482)</u>	<u>42,528</u>	<u>151,010</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 358,101</u>	<u>\$ 358,101</u>

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2021 totaled \$3,670,685 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, and vehicles.

During the year, the District purchased or placed in service capital assets of \$2,231,325. This included purchases of a light rescue truck, two ambulances, two engines, equipment and commencement of fire station remodels.

The District depreciates capital assets, except for land and construction in progress, consistent with generally accepted accounting principles, utilizing the straight-line depreciation method. The cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. Major outlays for capital assets and improvements are capitalized as projects are completed and placed into service. Additional information on the District's capital assets can be found in the notes to the financial statements at page 40 of this report.

Fry Fire District  
Capital Assets (net of depreciation)  
As of June 30, 2021 and 2020

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	Governmental Activities		Increase (decrease)
	2021	2020	
Land	\$ 158,423	\$ 158,423	\$ -
Construction in progress	463,943	-	463,943
Buildings and improvements	1,397,855	1,397,855	-
Fire equipment	2,254,120	2,123,132	130,988
Vehicles	4,343,911	2,923,899	1,420,012
Accumulated depreciation	<u>(4,947,567)</u>	<u>(4,875,768)</u>	<u>(71,799)</u>
	<u>\$ 3,670,685</u>	<u>\$ 1,727,541</u>	<u>\$ 1,943,144</u>

## Long Term Liabilities

At the end of the current fiscal year, the District had approximately \$22 million in long-term liabilities outstanding.

The District continues to retire and manage debt to fund various capital projects which support program services. As of June 30, 2021, the District had bonds payable outstanding of \$3,490,000. This debt currently requires annual debt service payments that consist of principal and interest of approximately \$460,000. All debt is backed by the full faith and credit of the District. The District has been issued an "AA" rating from Standard and Poor's.

In accordance with GASB Statements No. 68 and 75, the District is required to include the net pension/OPEB liability (asset) on the financial statements. The net pension/OPEB liability is measured as the total pension/OPEB liability, less the plan's fiduciary net position. Relating to the District's participation in the Public Safety Personnel Retirement System (PSPRS), a net pension liability is recorded at June 30, 2021 of \$17,238,648 and a net OPEB liability of \$96,060. Relating to the District's participation in the Arizona State Retirement System (ASRS), a net pension liability is recorded at June 30, 2021 of \$296,283.

The following table shows the District’s Long-term Liabilities:

Fry Fire District  
Long-term Liabilities  
As of June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Compensated absences	\$ 569,588	\$ 514,086	\$ 55,502
Bonds payable	3,490,000	3,780,000	(290,000)
Unamortized premium	322,642	343,554	(20,912)
Capital leases	12,683	28,859	(16,176)
Net pension/OPEB liability	<u>17,632,786</u>	<u>15,760,625</u>	<u>1,872,161</u>
Total noncurrent liabilities	<u>\$ 22,027,699</u>	<u>\$ 20,427,124</u>	<u>\$ 1,600,575</u>

Additional information regarding the long-term debt and noncurrent liabilities of the District can be found in the notes to the financial statements at pages 40 - 41 of this report.

## ECONOMIC FACTORS AND FY 2022 BUDGET/TAX RATE

The District has continued to pursue every feasible method of reducing operational costs while providing the highest level of service to the community. The increase in funding from nontax revenues, such as grants and contributions, wildland revenue, and ambulance revenue have helped mitigate the impact of rising costs, such as employee benefits, to the budget. In current and recent years the district has focused on operational efficiency to reduce expenses. The increase nontax revenues and operational efficiency has allowed the District to maintain the level of service provided. Assessed value for fiscal year 2022 did not increase at the rate of previous years with only a 0.54% increase. As a result, the district raised its tax rate to \$3.2200 for fiscal year 2022. This will allow the District to build its unrestricted reserve balance to meet future financial needs and ensure long-term financial stability.

## FINANCIAL CONTACT

The financial statements of the District are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the finances of the District and to demonstrate accountability. If you have questions regarding the report or need additional financial information, please contact the Finance Director of the District at 4817 S. Apache Ave., Sierra Vista, Arizona 85650 or at 520-378-3276.

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## Basic Financial Statements

FRY FIRE DISTRICT

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STATEMENT OF NET POSITION

JUNE 30, 2021

	<u>Governmental activities</u>
Assets:	
Cash and investments	\$ 5,099,388
Receivables:	
Property taxes	96,092
Ambulance, net	434,973
Other	223,598
Prepaid items	48,257
Cash and investments, restricted	1,911,696
Capital assets, not depreciated	622,366
Capital assets, depreciated, net	3,048,319
Net pension/OPEB asset	<u>2,122</u>
Total assets	<u>11,486,811</u>
Deferred outflows of resources:	
Deferred outflows related to pensions/OPEB	<u>4,802,484</u>
	<u>4,802,484</u>
Liabilities:	
Accounts payable	353,526
Accrued expenses	127,024
Accrued interest	68,250
Unearned revenue	27,042
Noncurrent liabilities:	
Due within one year	540,683
Due in more than one year	<u>21,487,016</u>
Total liabilities	<u>22,603,541</u>
Deferred inflows of resources:	
Deferred inflows related to pensions/OPEB	<u>1,048,663</u>
	<u>1,048,663</u>
Commitments and contingencies	
Net position:	
Net investment in capital assets	1,757,056
Restricted:	
Debt service	441,264
Unrestricted	<u>(9,561,229)</u>
Total net position	<u>\$ (7,362,909)</u>

See notes to financial statements.

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**FRY FIRE DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2021**

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	Governmental activities
Expenses:	
Public safety:	
Communications and IT	\$ 114,831
Depreciation	286,887
Grants	36,545
Managerial	198,641
Other	13,974
Payroll taxes and employee benefits	2,988,990
Salaries and wages	3,393,367
Training and related	73,862
Utilities and station	82,648
Vehicles and equipment	226,126
Interest	115,588
Total program expenses	7,531,459
Program revenues:	
Charges for services	2,610,508
Operating grants and contributions	79,946
Rental income	82,006
Total program revenues	2,772,460
Net program expense	4,758,999
General revenues:	
Property taxes	4,397,177
Fire district assistance tax	397,163
Investment earnings	38,046
Other	67,674
Gain on disposal of capital assets	56,006
Total general revenues	4,956,066
Change in net position	197,067
Net position, beginning of year	(7,559,976)
Net position, end	\$ (7,362,909)

See notes to financial statements.

FRY FIRE DISTRICT

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BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2021

	<u>General fund</u>	<u>Capital projects</u>	<u>Debt service</u>	<u>Total governmental funds</u>
<b>Assets:</b>				
Cash and investments	\$ 2,893,930	\$ 1,706,110	\$ 499,348	\$ 5,099,388
<b>Receivables:</b>				
Property taxes	85,926	-	10,166	96,092
Ambulance, net	434,973	-	-	434,973
Other	223,598	-	-	223,598
Prepaid items	48,257	-	-	48,257
Cash and investments, restricted	<u>-</u>	<u>1,911,696</u>	<u>-</u>	<u>1,911,696</u>
<b>Total assets</b>	<b><u>\$ 3,686,684</u></b>	<b><u>\$ 3,617,806</u></b>	<b><u>\$ 509,514</u></b>	<b><u>\$ 7,814,004</u></b>
<b>Liabilities:</b>				
Accounts payable	\$ 353,526	\$ -	\$ -	\$ 353,526
Accrued expenses	127,024	-	-	127,024
Accrued interest	-	-	68,250	68,250
Unearned revenue	<u>27,042</u>	<u>-</u>	<u>-</u>	<u>27,042</u>
<b>Total liabilities</b>	<b><u>507,592</u></b>	<b><u>-</u></b>	<b><u>68,250</u></b>	<b><u>575,842</u></b>
<b>Deferred inflows of resources:</b>				
Unavailable revenue - property taxes	67,753	-	-	67,753
Unavailable revenue - charges for services	<u>223,947</u>	<u>-</u>	<u>-</u>	<u>223,947</u>
<b>Total deferred inflows of resources</b>	<b><u>291,700</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>291,700</u></b>
<b>Fund balance:</b>				
<b>    Nonspendable:</b>				
Prepaid items	48,257	-	-	48,257
<b>    Restricted:</b>				
Debt service	-	-	441,264	441,264
Capital projects	-	1,911,696	-	1,911,696
<b>    Assigned to:</b>				
Capital projects	-	1,706,110	-	1,706,110
Employee leave	395,982	-	-	395,982
Unassigned	<u>2,443,153</u>	<u>-</u>	<u>-</u>	<u>2,443,153</u>
<b>Total fund balance</b>	<b><u>2,887,392</u></b>	<b><u>3,617,806</u></b>	<b><u>441,264</u></b>	<b><u>6,946,462</u></b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b><u>\$ 3,686,684</u></b>	<b><u>\$ 3,617,806</u></b>	<b><u>\$ 509,514</u></b>	<b><u>\$ 7,814,004</u></b>

See notes to financial statements.



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

**JUNE 30, 2021**

Total fund balances - governmental funds	\$ 6,946,462
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.	3,670,685
Some receivables are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	291,700
Net pension/OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds.	2,122
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued compensated absences	(569,588)
Capital leases payable	(12,683)
Bond payable	(3,490,000)
Unamortized premium	(322,642)
Net pension/OPEB liability	(17,632,786)
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	4,802,484
Deferred inflows of resources related to pensions/OPEB	<u>(1,048,663)</u>
Net position of governmental activities	<u>\$ (7,362,909)</u>

FRY FIRE DISTRICT

**DRAFT**

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

YEAR ENDED JUNE 30, 2021

	<u>General fund</u>	<u>Capital projects</u>	<u>Debt service</u>	<u>Total governmental funds</u>
Revenues:				
Property taxes	\$ 3,911,049	\$ -	\$ 490,325	\$ 4,401,374
Fire district assistance tax	397,163	-	-	397,163
Charges for services	2,572,572	-	-	2,572,572
Grants and contributions	79,946	-	-	79,946
Rental income	82,006	-	-	82,006
Investment earnings	10,758	8,376	18,912	38,046
Other	<u>67,674</u>	<u>-</u>	<u>-</u>	<u>67,674</u>
Total revenues	<u>7,121,168</u>	<u>8,376</u>	<u>509,237</u>	<u>7,638,781</u>
Expenditures:				
Public safety:				
Emergency operations	5,176,744	-	-	5,176,744
Administration	1,008,008	-	-	1,008,008
Capital outlay:				
Buildings and improvements	-	463,943	-	463,943
Fire equipment	130,988	-	-	130,988
Vehicles	473,679	1,162,715	-	1,636,394
Debt service:				
Principal	16,176	-	290,000	306,176
Interest	<u>-</u>	<u>-</u>	<u>208,850</u>	<u>208,850</u>
Total expenditures	<u>6,805,595</u>	<u>1,626,658</u>	<u>498,850</u>	<u>8,931,103</u>
Revenues over (under) expenditures	315,573	(1,618,282)	10,387	(1,292,322)
Other financing sources (uses):				
Transfers in (out)	(14,772)	14,772	-	-
Proceeds from sale of capital assets	<u>57,300</u>	<u>-</u>	<u>-</u>	<u>57,300</u>
Total other financing sources	<u>42,528</u>	<u>14,772</u>	<u>-</u>	<u>57,300</u>
Net change in fund balances	358,101	(1,603,510)	10,387	(1,235,022)
Fund balances, beginning of year	<u>2,529,291</u>	<u>5,221,316</u>	<u>430,877</u>	<u>8,181,484</u>
Fund balances, end of year	<u>\$ 2,887,392</u>	<u>\$ 3,617,806</u>	<u>\$ 441,264</u>	<u>\$ 6,946,462</u>

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

**YEAR ENDED JUNE 30, 2021**

Net change in fund balances - governmental funds	\$ (1,235,022)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>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 year, these amounts are:</p>	
Capital outlay	2,231,325
Depreciation expense	(286,887)
Gain on disposal of capital assets	56,006
Proceeds from sale of capital assets	(57,300)
<p>Certain revenues relating to property taxes and charges for services in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
	33,739
<p>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.</p>	
Pension/OPEB contributions	1,498,562
Pension/OPEB expense	(2,387,292)
<p>In the statement of activities, interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an interest expenditure when paid.</p>	
	72,350
<p>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:</p>	
Change in compensated absences	(55,502)
<p>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 period, the amount consists of:</p>	
Principal paid	306,176
Amortization of premium	20,912
	<u>327,088</u>
Change in net position of governmental activities	<u>\$ 197,067</u>

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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

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

## Reporting entity:

The District, established in 1965 pursuant to Arizona Revised Statute Title 48, is a special-purpose local government organized to provide fire protection and other emergency services to residents within the District boundaries and the unincorporated areas in and around the City of Sierra Vista.

The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes and it is not included in any other governmental reporting entity.

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

The government-wide financial statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall government.

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

Program revenues include:

- charges to customers for services provided
- grants and contributions

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

Fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Measurement focus, basis of accounting and financial statement presentation:

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

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

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 of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy. All property taxes are billed and collected by Cochise County and remitted to the District. 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.

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

The District reports the following major governmental funds:

The general fund is the primary operating fund of the District. The principal revenue source is property taxes. Primary expenditures are for public safety.

The capital projects fund is used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital assets.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

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

The debt service fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Estimates and assumptions:

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, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Cash and investments:

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, investments in the County Treasurer's local government investment pool and highly liquid investments with a maturity of three months or less when purchased. Investments are stated at fair value.

Investment earnings are 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 balance sheet because they are maintained in separate bank accounts and their use is limited by applicable debt covenants.

Fair value measurements:

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

Receivables, unearned revenue and deferred inflows of resources:

All accounts and property tax receivables are shown net of an allowance for doubtful accounts, if any. Property taxes receivable for the governmental fund types, which have been remitted within 60 days subsequent to period end, are considered measurable and available and recognized as revenues. All other property taxes are offset by unavailable revenue and, accordingly, have not been recorded as revenue in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Receivables, unearned revenue and deferred inflows of resources (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 other 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, as of June 30, 2021 is approximately \$570,000. Amounts not collected by the District within 60 days subsequent to year-end are recorded as deferred inflows of resources in the fund financial statements.

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

Prepaid items:

Payments made 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.

Capital assets:

Capital assets, which include land, construction in progress, buildings and improvements, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$1,500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Land	Not depreciated
Construction in progress	Not depreciated
Buildings and improvements	15 to 40 years
Equipment	5 to 20 years
Vehicles	5 to 15 years

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Compensated absences:

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

Long-term obligations:

In the government-wide financial statements, long-term debt and other long-term obligations are reported as noncurrent liabilities in the statement of net position.

In the fund financial statements, proceeds from debt issued are reported as other financing sources and principal and interest payments are recognized as expenditures in the statement of revenues, expenditures and changes in fund balances. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred outflows and inflows of resources:

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

Postemployment benefits:

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

Fund balance:

In the fund financial statements, 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. The classifications are as follows:

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Fund balance (continued):

- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Governing Board. Those committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those accounts.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Governing Board or District officials delegated the authority by the Governing Board.
- Unassigned – includes those fund balances within the general fund, which have not been classified within the above mentioned categories. 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. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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.

Budgetary information:

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Cash and investments:

Deposits:

Operating accounts	\$ 2,489,014
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Investments:

Cochise County Treasurer investment pool	2,610,374
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Cochise County Treasurer investment pool - bond proceeds, restricted for capital purchases	<u>1,911,696</u>
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	<u>\$ 7,011,084</u>
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The Arizona Revised Statutes authorize the District to invest public monies in the State or County Treasurer's investment pool; interest-bearing savings accounts, certificates of deposit and repurchase agreements in eligible depositories; bonds or other obligations of the United States government that are guaranteed as to principal and interest by the United States government; and bonds of the State of Arizona's counties, cities, towns, school districts and special districts as specified by statute.

Deposits:

Custodial credit risk - Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned. The Arizona Revised Statutes require collateral for demand deposits, certificates of deposit and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

At June 30, 2021, deposits with financial institutions have a carrying value \$2,489,014 and a bank balance of \$2,486,281. The difference represents deposits in transit, outstanding checks, and other reconciling items at the year-end.

Investments:

Currently, monies levied by the District are invested with the Cochise County Treasurer's Office and included in the Local Government Investment Pool (LGIP). The District's investment in the County's LGIP represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments. No oversight is provided for the Cochise County investment pool, nor does the structure of the pool provide for shares. Participation in the pool is involuntary. The fair value of the investment pool is discussed in note 3.

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

	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
Cochise County Treasurer's investment pool	Unrated	Not applicable	\$ 4,522,070

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Cash and investments (continued):

Investments (continued):

The District does not have a formal investment policy with respect to credit risk, custodial credit risk, concentration of credit risk, interest rate risk or foreign currency risk for investments.

Credit risk - Arizona Revised Statutes have the following requirements for credit risk:

- Commercial Paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
- Specified bonds, debentures and notes must be rated A or better at the time of purchase by at least two nationally recognized rating agencies.
- Fixed income securities must carry one of the two highest ratings by Moody's Investors Service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

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

Concentration of credit risk - The Arizona Revised Statutes do not include any requirements for concentration of credit risk.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will adversely affect an investment's fair value. The Arizona Revised Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

The weighted average maturity of the County Treasurer's investment pool varies by type of investment, and averages between 1 and 2 years.

Foreign currency risk - The Arizona Revised Statutes do not allow foreign investments unless the investment is denominated in the United States dollars.

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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

3. Fair value (continued):

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

	<u>Fair value</u>	<u>Other investments at fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
External investment pools:					
Cochise County Treasurer's Investment Pool	\$ 4,522,070	\$ 4,522,070	\$ -	\$ -	\$ -

The fair value of a participant’s portion in the Cochise 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 pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. There are no unfunded commitments or redemption restrictions related to these investments.

The Cochise County Treasurer's investment pool invests primarily in certificates of deposits, U.S. agency securities and the State's local government investment pool.

4. Interfund transfers:

Interfund transfers during the fiscal year are to be used to fund capital purchases of the capital projects fund. During the year ended June 30, 2021, the general fund transferred \$14,772 to the capital projects fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

5. Capital assets:

Capital asset activity for the period ended June 30, 2021 was as follows.

	Beginning balance	Increases	Decreases	Ending balance
Capital assets, not depreciated:				
Land	\$ 158,423	\$ -	\$ -	\$ 158,423
Construction in progress	-	463,943	-	463,943
Total capital assets, not depreciated	<u>158,423</u>	<u>463,943</u>	<u>-</u>	<u>622,366</u>
Capital assets, depreciated:				
Buildings and improvements	1,397,855	-	-	1,397,855
Equipment	2,123,132	130,988	-	2,254,120
Vehicles	2,923,899	1,636,394	(216,382)	4,343,911
Total capital assets, depreciated	<u>6,444,886</u>	<u>1,767,382</u>	<u>(216,382)</u>	<u>7,995,886</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,057,767)	(34,382)	-	(1,092,149)
Equipment	(1,599,712)	(70,258)	-	(1,669,970)
Vehicles	(2,218,289)	(182,247)	215,088	(2,185,448)
Total accumulated depreciation	<u>(4,875,768)</u>	<u>(286,887)</u>	<u>215,088</u>	<u>(4,947,567)</u>
Total capital assets, depreciated, net	<u>1,569,118</u>	<u>1,480,495</u>	<u>(1,294)</u>	<u>3,048,319</u>
Total capital assets, net	<u>\$ 1,727,541</u>	<u>\$ 1,944,438</u>	<u>\$ (1,294)</u>	<u>\$ 3,670,685</u>

6. General obligation bonds:

The District, pursuant to a special bond election in November 2016, received voter approval to issue up to \$10,000,000 in general obligation debt to construct a new fire station and replace equipment and vehicles.

Series 2019 (A):

In May 2019, the Series 2019 (A) General Obligation Bonds were issued by the District in the amount of \$3,780,000. The interest rate ranges from 3% - 4% and the bonds mature July 1, 2038.

The Series 2019 (A) bonds were issued with a premium of \$343,554 that is being amortized over the life of the debt.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

6. General obligation bonds (continued):

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

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 330,000	\$ 129,900	\$ 459,900
2023	350,000	116,300	466,300
2024	175,000	106,675	281,675
2025	135,000	102,025	237,025
2026	135,000	97,300	232,300
2027 - 2031	605,000	398,400	1,003,400
2032 - 2036	1,100,000	228,100	1,328,100
2037 - 2041	<u>660,000</u>	<u>40,400</u>	<u>700,400</u>
	<u>\$ 3,490,000</u>	<u>\$ 1,219,100</u>	<u>\$ 4,709,100</u>

7. Changes in noncurrent liabilities:

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

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Compensated absences	\$ 514,086	\$ 198,125	\$ (142,623)	\$ 569,588	\$ 198,000
General obligation bonds	3,780,000	-	(290,000)	3,490,000	330,000
Unamortized premium	343,554		(20,912)	322,642	
Obligations under capital leases	28,859	-	(16,176)	12,683	12,683
Net pension liability	15,665,155	1,870,259	-	17,535,414	-
Net OPEB liability	<u>95,470</u>	<u>1,902</u>	<u>-</u>	<u>97,372</u>	<u>-</u>
	<u>\$ 20,427,124</u>	<u>\$ 2,070,286</u>	<u>\$ (469,711)</u>	<u>\$ 22,027,699</u>	<u>\$ 540,683</u>

The general fund has typically been used to liquidate the liability for pensions and OPEB in prior years.

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

## 8. Line of credit:

The Board of Supervisors of Cochise County, on behalf of the District, established a line of credit in the amount of \$900,000 with a bank that is managed by the Cochise County Treasurer's Office. In accordance with the Arizona Revised Statutes, the line of credit can only be drawn on by the County Treasurer in order to pay warrants issued by the District to fund operations prior to the collection of the property tax levy in the current year. Interest is payable at the bank's prime rate (3.25% at June 30, 2021) and the line renews every July 1. The balance on the line at the beginning and end of the period was \$0.

## 9. Risk management:

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

## 10. Concentrations:

Certain of the District's work force are members of a union, the Fry Firefighters Local 4913. The District does not recognize Fry Firefighters Local 4913 as a bargaining unit; however, the District's current relationship with the Fry Firefighters Local 4913 is on a meet and confer basis.

## 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.

## Legal proceedings:

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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.

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

	<u>Governmental Activities</u>
Net pension and OPEB assets	\$ 2,122
Net pension and OPEB liabilities	17,632,786
Deferred outflows of resources related to pensions and OPEB	4,802,484
Deferred inflows of resources related to pensions and OPEB	1,048,663
Pension and OPEB expense	2,387,292

The District reported \$1,498,562 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](http://www.azasrs.gov).

Although an ASRS net OPEB asset/liability has been recorded at June 30, 2021, the ASRS OPEB plans have not been further disclosed due to the relative insignificance to the District's financial statements.

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:



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

	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%

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.

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

The District's contributions to the pension plan for the year ended June 30, 2021 were \$23,290. During fiscal year 2021, the District paid for the ASRS pension and OPEB contributions from the general fund and VECC fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Pension liability - At June 30, 2021, the District reported a liability of \$296,283 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020. The District's proportion of the net pension liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The District's proportion measured as of June 30, 2020 was 0.00171%, which was an increase of 0.00171 from its proportion measured as of June 30, 2019.

Pension expense and deferred outflows/inflows of resources - For the year ended June 30, 2021, the District recognized pension expense for ASRS of \$104,839. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 2,680	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	28,577	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	160,187	-
Contributions subsequent to the measurement date	<u>23,290</u>	<u>-</u>
	<u>\$ 214,734</u>	<u>\$ -</u>

The \$23,290 reported as deferred outflows of resources related to ASRS pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

Year ending <u>June 30,</u>	
2022	\$ 87,627
2023	84,641
2024	10,337
2025	<u>8,839</u>
	<u>\$ 191,444</u>

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

Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7% - 7.2%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

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

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

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

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

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

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

	<u>1% decrease (6.5%)</u>	<u>Current discount rate (7.5%)</u>	<u>1% increase (8.5%)</u>
District's proportionate share of the net pension liability	\$ 405,164	\$ 296,283	\$ 205,265

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS):

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

The PSPRS issues a publicly available financial report that include financial statements and required supplementary information. The reports is available on the PSPRS website at [www.psprs.com](http://www.psprs.com).

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

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	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%	

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	On or after July 1, 2017
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		

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

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

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

	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	25	25
Inactive employees entitled to but not yet receiving benefits	3	1
Active employees	32	32
	60	58

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

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.

Active members - pension	7.65% - 11.65%
District:	
Pension	49.51 %
Health insurance	0.64 %

In addition, the District is required to contribute at the actuarially determined rate of 33.61% 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 plan for the year ended June 30, 2021 were \$1,435,936, and contributions to the OPEB plan were \$18,678. During fiscal year 2021, the District paid for the pension and OPEB contributions from the general fund.

Liability (asset) - At June 30, 2021, the District reported net pension liability of \$17,238,648 and a net OPEB liability of \$96,060. The net liabilities were measured as of June 30, 2020 and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

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

The long-term expected rate of return on PSPRS pension 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:

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

Discount rate - At June 30, 2020, the discount rate used to measure the total pension/OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the 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.



**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**YEAR ENDED JUNE 30, 2021**

12. Pension and other postemployment benefits (continued):

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

Changes in the net pension liability -

	Total pension liability (a)	Plan fiduciary net position (b)	Net pension liability (a) - (b)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Balances at June 30, 2020	\$ 27,699,543	\$ 12,034,388	\$ 15,665,155
Adjustment to beginning of year	-	(75,239)	75,239
Changes for the year:			
Service cost	590,218	-	590,218
Interest on the total pension liability	2,016,399	-	2,016,399
Differences between expected and actual experience in the measurement of the pension liability	464,888	-	464,888
Contributions - employer	-	1,228,795	(1,228,795)
Contributions - employee	-	218,825	(218,825)
Net investment income	-	154,945	(154,945)
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,335,708)	-
Administrative expense	-	(12,637)	12,637
Other changes	<u>                    </u>	<u>(16,677)</u>	<u>16,677</u>
Net changes	<u>1,735,797</u>	<u>237,543</u>	<u>1,498,254</u>
Balances at June 30, 2021	<u>\$ 29,435,340</u>	<u>\$ 12,196,692</u>	<u>\$ 17,238,648</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

Changes in the net OPEB liability -

	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB liability (a) - (b)
Balances at June 30, 2020	\$ 480,631	\$ 385,161	\$ 95,470
Adjustment to beginning of year	-	-	-
Changes for the year:			
Service cost	11,926	-	11,926
Interest on the total OPEB liability	35,493	-	35,493
Differences between expected and actual experience in the measurement of the OPEB liability	(23,983)	-	(23,983)
Contributions - employer	-	18,490	(18,490)
Net investment income	-	4,742	(4,742)
Benefit payments, including refunds of employee contributions	(25,842)	(25,842)	-
Administrative expense	-	(386)	386
Net changes	(2,406)	(2,996)	590
Balances at June 30, 2021	\$ 478,225	\$ 382,165	\$ 96,060

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

	1% decrease (6.3%)	Current discount rate (7.3%)	1% increase (8.3%)
District's net pension liability	\$ 21,551,654	\$ 17,238,648	\$ 13,760,243
District's net OPEB liability	\$ 151,833	\$ 96,060	\$ 49,362

Plan fiduciary net position - Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS financial report.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

Expense - For the year ended June 30, 2021, the District recognized pension expense for PSPRS of \$1,435,936 and OPEB expense of \$19,518.

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

	Pension		Health	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 733,660	\$ 941,667	\$ -	\$ 98,509
Changes in assumptions	1,671,621	-	6,390	3,979
Net difference between projected and actual earnings on plan investments	659,661	-	20,485	-
Contributions subsequent to the measurement date	<u>1,435,936</u>	<u>-</u>	<u>18,678</u>	<u>-</u>
	<u>\$ 4,500,878</u>	<u>\$ 941,667</u>	<u>\$ 45,553</u>	<u>\$ 102,488</u>

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

Year ending <u>June 30,</u>	Pension	Health
2022	\$ 588,914	\$ (14,933)
2023	588,915	(12,159)
2024	503,264	(12,466)
2025	335,544	(12,737)
2026	40,225	(11,659)
Thereafter	<u>66,413</u>	<u>(11,659)</u>
	<u>\$ 2,123,275</u>	<u>\$ (75,613)</u>

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

## 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 aren't 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, 2021, 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.

## 13. Subsequent events:

In September 2021, the Governing Board approved a Resolution to issue Certificates of Participation (COPs) not to exceed \$18,000,000 in principal amount. COPs 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 PSPRS. In November 2021, the District issued \$17,360,000 of COPs.

# DRAFT

## **Required Supplementary Information**

FRY FIRE DISTRICT

**DRAFT**

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

**YEAR ENDED JUNE 30, 2021**

	Budgeted amounts		Actual	Variance with final budget
	Original	Final		
Revenues:				
Property taxes	\$ 3,934,985	\$ 3,934,985	\$ 3,911,049	\$ (23,936)
Fire district assistance tax	400,000	400,000	397,163	(2,837)
Charges for services	1,637,000	1,637,000	2,572,572	935,572
Grants and contributions	132,115	132,115	79,946	(52,169)
Rental income	61,200	61,200	82,006	20,806
Investment earnings	14,000	14,000	10,758	(3,242)
Other	37,021	37,021	67,674	30,653
Total revenues	<u>6,216,321</u>	<u>6,216,321</u>	<u>7,121,168</u>	<u>904,847</u>
Expenditures:				
Public safety:				
Emergency operations	5,272,859	5,272,859	5,176,744	(96,115)
Administration	834,980	834,980	1,008,008	173,028
Capital outlay	-	-	604,667	604,667
Debt service	-	-	16,176	16,176
Total expenditures	<u>6,107,839</u>	<u>6,107,839</u>	<u>6,805,595</u>	<u>697,756</u>
Revenues over expenditures	<u>108,482</u>	<u>108,482</u>	<u>315,573</u>	<u>207,091</u>
Other financing sources (uses):				
Transfers out	(108,482)	(108,482)	(14,772)	93,710
Proceeds from sale of capital assets	-	-	57,300	57,300
Total other financing uses	<u>(108,482)</u>	<u>(108,482)</u>	<u>42,528</u>	<u>151,010</u>
Net change in fund balance	-	-	358,101	358,101
Fund balance, beginning of year	-	-	2,529,291	2,529,291
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,887,392</u>	<u>\$ 2,887,392</u>

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

ASRS Pension (schedule to be built prospectively from 2021, which was the first year of participation in this plan)

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
District's proportion of the net pension liability	0.001710 %	- %	- %	- %	- %	- %	- %	- %	- %	- %
District's proportionate share of the net pension liability	\$ 296,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 65,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	450 %	- %	- %	- %	- %	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	69 %	- %	- %	- %	- %	- %	- %	- %	- %	- %

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

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

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
<b>Total pension liability</b>										
Service cost	\$ 590,218	\$ 612,790	\$ 591,000	\$ 616,597	\$ 507,061	\$ 509,210	\$ 522,125	\$ -	\$ -	\$ -
Interest	2,016,399	1,967,644	1,873,329	1,678,985	1,556,320	1,497,010	1,285,538	-	-	-
Benefit changes	-	-	-	290,508	595,933	-	448,678	-	-	-
Difference between expected and actual experience	464,888	(842,004)	(175,939)	686,270	(30,760)	(255,469)	(900,170)	-	-	-
Assumption changes	-	658,689	-	864,466	921,105	-	2,380,341	-	-	-
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,349,142)	(1,313,153)	(1,077,321)	(1,010,072)	(978,195)	(1,094,095)	-	-	-
<b>Net change in total pension liability</b>	<b>1,735,797</b>	<b>1,047,977</b>	<b>975,237</b>	<b>3,059,505</b>	<b>2,539,587</b>	<b>772,556</b>	<b>2,642,417</b>	-	-	-
<b>Total pension liability, beginning</b>	<b>27,699,543</b>	<b>26,651,566</b>	<b>25,676,329</b>	<b>22,616,824</b>	<b>20,077,237</b>	<b>19,304,681</b>	<b>16,662,264</b>	-	-	-
<b>Total pension liability, ending (a)</b>	<b>\$ 29,435,340</b>	<b>\$ 27,699,543</b>	<b>\$ 26,651,566</b>	<b>\$ 25,676,329</b>	<b>\$ 22,616,824</b>	<b>\$ 20,077,237</b>	<b>\$ 19,304,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position</b>										
Adjustment to beginning of year	\$ (75,239)	\$ (16,296)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - employer	1,228,795	1,208,155	1,495,352	1,068,196	1,072,871	835,895	717,789	-	-	-
Contributions - employee	218,825	224,395	235,228	555,844	419,779	309,556	271,334	-	-	-
Pension plan net investment income	154,945	619,085	722,050	1,085,217	51,388	301,225	999,067	-	-	-
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,349,142)	(1,313,153)	(1,077,321)	(1,010,072)	(978,195)	(1,094,095)	-	-	-
Hall/Parker settlement	-	-	(395,688)	-	-	-	-	-	-	-
Administrative expenses	(12,637)	(11,760)	(11,689)	(10,002)	(7,794)	(7,735)	-	-	-	-
Other	(16,677)	-	13,023	(25,045)	(128,692)	24,156	(320,635)	-	-	-
<b>Net change in fiduciary net position</b>	<b>162,304</b>	<b>674,437</b>	<b>745,123</b>	<b>1,596,889</b>	<b>397,480</b>	<b>484,902</b>	<b>573,460</b>	-	-	-
<b>Plan fiduciary net position, beginning</b>	<b>12,034,388</b>	<b>11,359,951</b>	<b>10,614,828</b>	<b>9,017,939</b>	<b>8,620,459</b>	<b>8,135,557</b>	<b>7,562,097</b>	-	-	-
<b>Plan fiduciary net position, ending (b)</b>	<b>\$ 12,196,692</b>	<b>\$ 12,034,388</b>	<b>\$ 11,359,951</b>	<b>\$ 10,614,828</b>	<b>\$ 9,017,939</b>	<b>\$ 8,620,459</b>	<b>\$ 8,135,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net pension liability, ending (a) - (b)</b>	<b>\$ 17,238,648</b>	<b>\$ 15,665,155</b>	<b>\$ 15,291,615</b>	<b>\$ 15,061,501</b>	<b>\$ 13,598,885</b>	<b>\$ 11,456,778</b>	<b>\$ 11,169,124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>41.44 %</b>	<b>43.45 %</b>	<b>42.62 %</b>	<b>41.34 %</b>	<b>39.87 %</b>	<b>43.94 %</b>	<b>42.14 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>
<b>Covered valuation payroll</b>	<b>\$ 2,383,228</b>	<b>\$ 2,489,752</b>	<b>\$ 2,627,836</b>	<b>\$ 2,612,698</b>	<b>\$ 2,617,767</b>	<b>\$ 2,765,466</b>	<b>\$ 2,595,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>723.33 %</b>	<b>629.19 %</b>	<b>581.91 %</b>	<b>576.47 %</b>	<b>519.48 %</b>	<b>414.28 %</b>	<b>430.27 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

See accompanying notes to required supplementary information



FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

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

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
<b>Total OPEB liability</b>										
Service cost	\$ 11,926	\$ 8,146	\$ 8,409	\$ 9,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total OPEB liability	35,493	38,568	38,903	39,443	-	-	-	-	-	-
Changes of benefit changes	-	-	-	22	-	-	-	-	-	-
Difference between expected and actual experience	(23,983)	(74,384)	(28,926)	(12,200)	-	-	-	-	-	-
Assumption changes	-	8,518	-	(8,007)	-	-	-	-	-	-
Benefit payments	(25,842)	(26,533)	(27,153)	(29,318)	-	-	-	-	-	-
<b>Net change in total OPEB liability</b>	<b>(2,406)</b>	<b>(45,685)</b>	<b>(8,767)</b>	<b>(916)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OPEB liability, beginning</b>	<b>480,631</b>	<b>526,316</b>	<b>535,083</b>	<b>535,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OPEB liability, ending (a)</b>	<b>\$ 478,225</b>	<b>\$ 480,631</b>	<b>\$ 526,316</b>	<b>\$ 535,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position</b>										
Adjustment to beginning of year	\$ -	\$ 16,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - employer	18,490	20,207	7,396	21,000	-	-	-	-	-	-
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	4,742	19,171	23,824	37,794	-	-	-	-	-	-
Benefit payments	(25,842)	(26,533)	(27,153)	(29,318)	-	-	-	-	-	-
Administrative expenses	(386)	(331)	(363)	(335)	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Net change in fiduciary net position</b>	<b>(2,996)</b>	<b>28,810</b>	<b>3,704</b>	<b>29,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, beginning</b>	<b>385,161</b>	<b>356,351</b>	<b>352,647</b>	<b>323,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, ending (b)</b>	<b>\$ 382,165</b>	<b>\$ 385,161</b>	<b>\$ 356,351</b>	<b>\$ 352,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability (asset), ending (a) - (b)</b>	<b>\$ 96,060</b>	<b>\$ 95,470</b>	<b>\$ 169,965</b>	<b>\$ 182,436</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	<b>79.91 %</b>	<b>80.14 %</b>	<b>67.71 %</b>	<b>65.91 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>
<b>Covered valuation payroll</b>	<b>\$ 2,383,228</b>	<b>\$ 2,489,752</b>	<b>\$ 2,627,836</b>	<b>\$ 2,612,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability as a percentage of covered valuation payroll</b>	<b>4.03 %</b>	<b>3.83 %</b>	<b>6.47 %</b>	<b>6.98 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

See accompanying notes to required supplementary information

**FRY FIRE DISTRICT**  
**SCHEDULE OF PENSION/OPEB CONTRIBUTIONS**  
**YEAR ENDED JUNE 30, 2021**

**ASRS Pension (schedule to be built prospectively from 2021, which was the first year of participation in this plan)**

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 23,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>23,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 199,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	11.65 %	- %	- %	- %	- %	- %	- %	- %	- %	- %

FRY FIRE DISTRICT

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SCHEDULE OF PENSION/OPEB CONTRIBUTIONS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 1,435,936	\$ 1,208,155	\$ 1,495,352	\$ 1,068,196	\$ 1,072,871	\$ 835,895	\$ 717,789	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>1,435,936</u>	<u>1,208,155</u>	<u>1,495,352</u>	<u>976,189</u>	<u>1,072,871</u>	<u>835,895</u>	<u>717,789</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,900,880	\$ 2,383,228	\$ 2,489,752	\$ 2,627,836	\$ 2,612,698	\$ 2,617,767	\$ 2,765,466	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	49.50 %	48.53 %	56.90 %	37.36 %	40.98 %	30.23 %	27.65 %	- %	- %	- %

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

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 18,678	\$ 20,207	\$ 7,396	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>18,678</u>	<u>20,207</u>	<u>7,396</u>	<u>21,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,900,880	\$ 2,383,228	\$ 2,489,752	\$ 2,627,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.64 %	0.81 %	0.28 %	0.80 %	- %	- %	- %	- %	- %	- %

See accompanying notes to required supplementary information

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

1. Budgetary basis of accounting:

The District prepares its annual budget on the modified accrual basis of accounting. The level of budgetary control is at the fund level. A budgetary comparison schedule for the general fund is included as required supplementary information to provide meaningful comparison of actual results to budget on a budget basis.

2. Pension and OPEB plan schedules:

Actuarially determined contribution rates:

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

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2019 actuarial valuation	17 years
Asset valuation method	7-year smoothed market; 80%/120% corridor

Actuarial assumptions:

Investment rate of return	PSPRS members with initial membership date before July 1, 2017: In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%. PSPRS members with initial membership on or after July 1, 2017: 7%
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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%.
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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Pension and OPEB plan schedules (continued):

Actuarially determined contribution rates (continued):

Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 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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**STATISTICAL SECTION**

## Statistical Section

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

This section contains the following tables and information:

### **Financial Trends**

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

### **Revenue Capacity**

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

### **Debt Capacity**

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

### **Demographic and Economic Information**

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

### **Operating Information**

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

**FRY FIRE DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Net investments in capital assets	\$ 1,757,056	\$ 1,170,035	\$ 1,629,177	\$ 1,331,151	\$ 1,363,051	\$ 1,549,843	\$ 1,545,516	\$ 1,774,859	\$ 2,023,726	\$ 2,275,396
Restricted	441,264	430,877	3,641,003	-	-	-	-	-	-	-
Unrestricted	(9,561,229)	(9,160,888)	(12,891,684)	(8,871,169)	2,331,387	2,827,055	2,669,453	2,400,368	2,293,515	2,181,561
Total governmental activities net position	<u>\$ (7,362,909)</u>	<u>\$ (7,559,976)</u>	<u>\$ (7,621,504)</u>	<u>\$ (7,540,018)</u>	<u>\$ 3,694,438</u>	<u>\$ 4,376,898</u>	<u>\$ 4,214,969</u>	<u>\$ 4,175,227</u>	<u>\$ 4,317,241</u>	<u>\$ 4,456,957</u>

Source: District financial records.



**FRY FIRE DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental activities:										
Public Safety	\$ 7,415,871	\$ 6,613,013	\$ 6,530,095	\$ 6,557,014	\$ 6,340,914	\$ 5,918,573	\$ 5,718,176	\$ 5,477,159	\$ 5,575,194	\$ 5,516,911
Interest on long-term debt	115,588	144,148	37,647	-	-	-	-	-	-	-
Total primary government expenses	<u>7,531,459</u>	<u>6,757,161</u>	<u>6,567,742</u>	<u>6,557,014</u>	<u>6,340,914</u>	<u>5,918,573</u>	<u>5,718,176</u>	<u>5,477,159</u>	<u>5,575,194</u>	<u>5,516,911</u>
Program revenues										
Governmental activities:										
Charges for services	2,610,508	1,680,714	1,919,321	1,825,060	1,686,666	1,849,130	1,644,211	1,293,637	1,256,441	1,411,105
Capital grants and contributions	-	-	-	-	-	-	66,684	15,546	-	-
Operating grants and contributions	79,946	216,413	282,787	122,303	66,885	270,288	40,016	-	33,052	84,390
Rental income	82,006	69,531	64,961	76,196	-	-	-	-	-	-
Total primary government program revenues	<u>2,772,460</u>	<u>1,966,658</u>	<u>2,267,069</u>	<u>2,023,559</u>	<u>1,753,551</u>	<u>2,119,418</u>	<u>1,750,911</u>	<u>1,309,183</u>	<u>1,289,493</u>	<u>1,495,495</u>
Total primary government net expenses	<u>(4,758,999)</u>	<u>(4,790,503)</u>	<u>(4,300,673)</u>	<u>(4,533,455)</u>	<u>(4,587,363)</u>	<u>(3,799,155)</u>	<u>(3,967,265)</u>	<u>(4,167,976)</u>	<u>(4,285,701)</u>	<u>(4,021,416)</u>
General revenues and other changes in net position										
Property taxes	4,397,177	4,257,433	3,700,665	3,589,758	3,439,944	3,493,819	3,536,633	3,567,332	3,662,339	3,731,391
Fire district assistance tax	397,163	400,000	405,384	395,683	398,028	386,269	400,744	396,206	390,400	296,031
Investment earnings	38,046	127,554	48,841	25,603	15,001	16,627	14,299	9,912	14,141	15,025
Other	67,674	49,134	64,297	25,562	51,931	64,369	55,331	52,513	49,105	79,813
Gain on sale of capital assets	56,006	17,910	-	16,200	-	-	-	-	30,000	9,377
Total primary government	<u>4,956,066</u>	<u>4,852,031</u>	<u>4,219,187</u>	<u>4,052,806</u>	<u>3,904,904</u>	<u>3,961,084</u>	<u>4,007,007</u>	<u>4,025,963</u>	<u>4,145,985</u>	<u>4,131,637</u>
Change in net position										
Total primary government	<u>\$ 197,067</u>	<u>\$ 61,528</u>	<u>\$ (81,486)</u>	<u>\$ (480,649)</u>	<u>\$ (682,459)</u>	<u>\$ 161,929</u>	<u>\$ 39,742</u>	<u>\$ (142,013)</u>	<u>\$ (139,716)</u>	<u>\$ 110,221</u>

Source: District financial records.

**FRY FIRE DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General fund										
Nonspendable	\$ 48,257	\$ 43,304	\$ 24,616	\$ 51,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	395,982	394,032	320,994	320,753	508,114	505,156	501,707	458,782	455,560	453,354
Unassigned	<u>2,443,153</u>	<u>2,091,955</u>	<u>1,330,514</u>	<u>1,192,479</u>	<u>448,214</u>	<u>954,845</u>	<u>958,009</u>	<u>837,498</u>	<u>678,206</u>	<u>532,831</u>
Total general fund	<u>\$ 2,887,392</u>	<u>\$ 2,529,291</u>	<u>\$ 1,676,124</u>	<u>\$ 1,564,285</u>	<u>\$ 956,328</u>	<u>\$ 1,460,001</u>	<u>\$ 1,459,716</u>	<u>\$ 1,296,280</u>	<u>\$ 1,133,766</u>	<u>\$ 986,185</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,352,960	3,946,730	3,641,003	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	1,706,110	1,705,463	1,819,794	1,333,951	1,375,059	1,367,054	1,209,737	1,104,088	1,159,749	1,195,376
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 4,059,070</u>	<u>\$ 5,652,193</u>	<u>\$ 5,460,797</u>	<u>\$ 1,333,951</u>	<u>\$ 1,375,059</u>	<u>\$ 1,367,054</u>	<u>\$ 1,209,737</u>	<u>\$ 1,104,088</u>	<u>\$ 1,159,749</u>	<u>\$ 1,195,376</u>

Source: District financial records.

FRY FIRE DISTRICT

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CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS AND DEBT SERVICE RATIO

LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues</b>										
Property taxes	\$ 4,401,374	\$ 4,259,655	\$ 3,706,483	\$ 3,601,835	\$ 3,439,944	\$ 3,493,819	\$ 3,536,633	\$ 3,567,332	\$ 3,662,339	\$ 3,731,391
Fire district assistance tax	397,163	400,000	405,384	395,683	398,028	386,269	400,744	396,206	390,400	296,031
Grants and contributions	79,946	1,756,445	1,875,590	1,693,493	1,686,666	1,849,130	1,644,211	1,293,637	1,256,441	1,411,105
Charges for services	2,572,572	216,413	282,787	122,303	66,884	270,288	106,700	15,546	33,052	84,390
Rental income	82,006	69,531	64,961	76,196	-	-	-	-	-	-
Investment earnings	38,046	127,554	48,841	25,603	30,725	16,627	14,299	9,912	14,141	15,025
Other	67,674	49,134	64,297	25,562	36,207	64,368	55,331	52,512	49,105	79,813
<b>Total revenues</b>	<b>7,638,781</b>	<b>6,878,732</b>	<b>6,448,343</b>	<b>5,940,675</b>	<b>5,658,454</b>	<b>6,080,501</b>	<b>5,757,918</b>	<b>5,335,145</b>	<b>5,405,478</b>	<b>5,617,755</b>
<b>Expenditures</b>										
Public Safety	6,184,752	5,468,678	5,808,575	5,471,293	6,115,230	5,639,906	5,396,687	5,134,213	5,214,643	5,292,620
Capital outlay	2,231,325	315,613	140,317	562,855	38,892	282,993	92,146	94,079	108,881	372,251
Debt service:										
Principal	306,176	15,988	371,522	-	-	-	-	-	-	-
Interest	208,850	96,647	12,798	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>8,931,103</b>	<b>5,896,926</b>	<b>6,333,212</b>	<b>6,034,148</b>	<b>6,154,122</b>	<b>5,922,899</b>	<b>5,488,833</b>	<b>5,228,292</b>	<b>5,323,524</b>	<b>5,664,871</b>
Revenues under expenditures	(1,292,322)	981,806	115,131	(93,473)	(495,668)	157,602	269,085	106,853	81,954	(47,116)
<b>Other financing sources (uses)</b>										
Proceeds from sale of capital assets	57,300	17,910	-	16,200	-	-	-	-	30,000	9,377
Issuance of bonds payable	-	-	4,123,554	-	-	-	-	-	-	-
Issuance of capital lease obligations	-	44,847	-	371,522	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>57,300</b>	<b>62,757</b>	<b>4,123,554</b>	<b>387,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>9,377</b>
<b>Net change in fund balances</b>	<b>\$ (1,235,022)</b>	<b>\$ 1,044,563</b>	<b>\$ 4,238,685</b>	<b>\$ 294,249</b>	<b>\$ (495,668)</b>	<b>\$ 157,602</b>	<b>\$ 269,085</b>	<b>\$ 106,853</b>	<b>\$ 111,954</b>	<b>\$ (37,739)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.69 %</b>	<b>2.06 %</b>	<b>6.62 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

Source: District financial records.

## FRY FIRE DISTRICT

### ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

#### LAST TEN FISCAL YEARS

Fiscal year	Commercial, Industrial, Utilities, & Mines	Agriculture & Vacant	Residential (owner occupied)	Residential (rental)	Railroad	Less: Tax exempt real property	Total			Assessed value as a % of actual value
							Taxable assessed value	Direct tax rate	Estimated real market value	
2012	\$ 20,582,621	\$ 21,170,704	\$ 102,856,540	\$ 6,929,009	\$ -	\$ 6,198,878	\$ 145,339,996	\$ 2.6832	\$1,333,084,503	10.90 %
2013	16,360,731	19,346,610	82,940,206	20,526,216	-	6,249,891	132,923,872	2.7500	1,237,378,282	10.74
2014	19,373,446	16,464,041	79,031,869	20,384,252	-	5,724,253	129,529,355	2.7600	1,196,973,892	10.82
2015	18,800,847	16,308,417	74,532,830	20,057,071	-	5,556,214	124,142,951	2.8116	1,146,827,506	10.82
2016	16,742,560	10,730,611	75,658,843	20,376,671	-	5,688,992	117,819,693	2.9777	1,108,866,479	10.63
2017	16,018,265	9,945,268	75,592,953	19,392,028	-	5,389,080	115,559,434	3.0164	1,096,737,047	10.54
2018	15,784,644	9,481,830	75,527,077	18,843,544	-	5,451,461	114,185,634	3.1476	1,094,063,958	10.44
2019	15,842,537	9,448,058	77,376,346	19,496,477	-	5,896,078	116,267,340	3.1999	1,114,676,687	10.43
2020	15,084,321	13,511,756	78,383,343	17,862,742	-	5,694,313	119,147,849	3.1999	1,136,746,903	10.48
2021	15,453,294	12,944,957	81,657,989	18,219,083	-	5,303,194	122,972,129	3.1999	1,171,242,438	10.50

Source: Cochise County Tax Assessor

## FRY FIRE DISTRICT

### PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

#### LAST TEN FISCAL YEARS

Fiscal year	Fry Fire District	Fry Fire District Debt Service	Total District	Overlapping Rates							Total direct and overlapping rates
				Cochise County	State School Tax Equalization	Palominas School District	Cochise County Junior College	Cochise County Library District	Cochise County Flood Plain Division	Mobile Home Relocation Fund	
2012	\$ 2.6832	\$ -	\$ 2.6832	\$ 2.6276	\$ 0.4259	\$ 4.3349	\$ 1.6657	\$ 0.1451	\$ 0.2597	\$ 0.5000	\$ 12.6421
2013	2.7500	-	2.7500	2.6276	0.4717	4.5133	1.7329	0.1451	0.2597	0.5000	13.0003
2014	2.7600	-	2.7600	2.6276	0.5123	5.2765	1.8508	0.1451	0.2597	0.5000	13.9320
2015	2.8116	-	2.8116	2.6276	0.5089	6.8185	2.0329	0.1451	0.2597	-	15.2043
2016	2.9777	-	2.9777	2.6276	0.5054	6.8185	2.1756	0.1451	0.2597	-	15.5096
2017	3.0164	-	3.0164	2.6276	0.5010	5.4687	2.2860	0.1451	0.2597	-	14.3045
2018	3.1476	-	3.1476	2.6747	0.4875	5.9803	2.3735	0.1451	0.2597	-	15.0684
2019	3.1999	-	3.1999	2.6747	0.4741	5.8534	2.4023	0.1451	0.2597	-	15.0092
2020	3.1999	0.3977	3.5976	2.6747	0.4566	5.6027	2.4516	0.1451	0.2597	-	15.1880
2021	3.1999	0.3907	3.5906	2.6747	0.4426	5.5340	2.4020	0.1451	0.2597	-	15.0487

Source: Cochise County Tax Assessor

FRY FIRE DISTRICT

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PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

		June 30, 2021	
<u>Taxpayer</u>	<u>Type of business</u>	<u>Assessed value</u>	<u>Percent of total assessed valuation</u>
Sulpher Springs Valley Electric	Utility	\$ 1,395,219	1.13 %
WAA GST Exempt Trust	Real Estate	1,253,560	1.02
4029 Golden LLC.	Real Estate	652,816	0.53
Southwest Gas Corporation (T&D)	Utility	594,310	0.48
Pueblo Del Sol Water Company	Utility	590,499	0.48
Qwest Corporation	Telecommunications	465,514	0.38
Haymore Plaza Associates	Real Estate	396,000	0.32
Stewart Title & Trust	Real Estate	371,429	0.30
Boyd Sierra Vista GSA, LLC	Real Estate	369,575	0.30
Lively Living Trust	Real Estate	311,443	0.25
		<u>\$ 6,400,365</u>	<u>5.19 %</u>
Total assessed value		<u>\$ 122,972,129</u>	

		June 30, 2012	
<u>Taxpayer</u>	<u>Type of business</u>	<u>Assessed value</u>	<u>Percent of total assessed valuation</u>
Sulpher Springs Valley Electric	Utility	\$ 1,395,219	0.96 %
WAA GST Exempt Trust	Real Estate	1,253,560	0.86
4029 Golden LLC.	Real Estate	652,816	0.45
Southwest Gas Corporation (T&D)	Utility	594,310	0.41
Pueblo Del Sol Water Company	Utility	590,499	0.41
Qwest Corporation	Telecommunications	465,514	0.32
Haymore Plaza Associates	Real Estate	396,000	0.27
Stewart Title & Trust	Real Estate	371,429	0.26
Boyd Sierra Vista GSA, LLC	Real Estate	369,575	0.25
Lively Living Trust	Real Estate	311,443	0.21
		<u>\$ 6,400,365</u>	<u>4.40 %</u>
Total assessed value		<u>\$ 145,339,996</u>	

Source: Cochise County Assessor

**FRY FIRE DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN FISCAL YEARS**

Fiscal year	Operating property tax levy	Tax roll corrections	Property tax levy (adjusted)	Collected within the fiscal year of the levy		Collections in subsequent years	Total collections to date	
				Amount	% of levy		Amount	% of levy
2012	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	- %
2013	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-
2016	3,499,659	(78)	3,499,581	3,493,819	99.8	3,161	3,496,980	99.9
2017	3,467,392	(119)	3,467,273	3,439,944	99.2	24,816	3,464,760	99.9
2018	3,591,348	245	3,591,593	3,460,354	96.4	128,055	3,588,409	99.9
2019	3,703,000	(426)	3,702,574	3,598,410	97.2	100,057	3,698,467	99.9
2020*	4,264,840	(409)	4,264,431	4,150,316	97.3	108,440	4,258,756	99.9
2021	4,390,118	-	4,390,118	4,302,627	98.0	-	4,302,627	98.0

Source: Cochise County Treasurer

Note: Information from fiscal year 2012 through 2015 could not be obtained. This schedule will be completed prospectively from fiscal year 2016 forward.

\*- First year for Debt Service Fund Levy

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal year	General obligation bonds		Capital lease debt	Total outstanding debt		
	Outstanding	Legal limit		Amount	Percentage of personal income	Debt per capita
2012	\$ -	\$ 8,764,244	\$ -	\$ -	- %	-
2013	-	7,996,052	-	-	-	-
2014	-	7,771,761	-	-	-	-
2015	-	7,448,577	-	-	-	-
2016	-	7,078,800	-	-	-	-
2017	-	6,933,566	-	-	-	-
2018	-	6,851,138	371,522	371,522	0.01	2.89
2019	4,123,554	6,976,046	-	4,123,554	0.08	31.64
2020	4,123,554	7,132,671	28,859	4,152,413	0.06	31.74
2021	3,812,642	7,378,828	12,683	3,825,325	0.01	29.14

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



DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Governmental Unit	Debt outstanding at June 30, 2020 *	Estimated percentage applicable	Estimated share of overlapping debt
Debt repaid with property taxes:			
Cochise County	\$ 128,552,832	23.86 %	\$ 30,672,536
Palominas School District	153,439	23.86	36,610
Cochise County Junior College	19,690,000	23.86	<u>4,698,008</u>
Subtotal, overlapping debt			35,407,154
Fry Fire District direct debt			<u>3,825,325</u>
Total direct and overlapping debt			<u>\$ 39,232,479</u>

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

Source: Arizona Department of Administration

\* Outstanding debt as of June 30, 2020 is the most recent information available.

**FRY FIRE DISTRICT  
LEGAL DEBT MARGIN INFORMATION**

**LAST TEN FISCAL YEARS**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net assessed value	\$ 122,972,129	\$ 118,877,849	\$ 116,267,430	\$ 114,185,635	\$ 115,559,434	\$ 117,979,998	\$ 124,142,951	\$ 129,529,355	\$ 133,267,537	\$ 146,070,727
Debt limit rate	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %
Debt limit	7,378,328	7,132,671	6,976,046	6,851,138	6,933,566	7,078,800	7,448,577	7,771,761	7,996,052	8,764,244
Less bond and lease obligations	(3,825,325)	(4,152,413)	(4,123,554)	(371,522)	-	-	-	-	-	-
Legal debt margin	<u>\$ 3,553,003</u>	<u>\$ 2,980,258</u>	<u>\$ 2,852,492</u>	<u>\$ 6,479,616</u>	<u>\$ 6,933,566</u>	<u>\$ 7,078,800</u>	<u>\$ 7,448,577</u>	<u>\$ 7,771,761</u>	<u>\$ 7,996,052</u>	<u>\$ 8,764,244</u>
Total net debt applicable to the limit as a percentage of debt limit	51.85 %	58.22 %	59.11 %	5.42 %	- %	- %	- %	- %	- %	- %

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal year</u>	<u>Population (Cochise County)</u>	<u>Personal income (thousands of dollars)</u>	<u>Per capita income (Cochise County)</u>	<u>Unemployment rate (Cochise County)</u>
2012	130,537	4,686,920	35,905	9.5
2013	130,752	4,535,292	34,686	9.7
2014	130,906	4,465,980	34,116	8.7
2015	129,628	4,562,024	35,193	7.4
2016	129,112	4,657,515	36,073	6.1
2017	128,343	4,732,071	36,871	5.5
2018	128,383	4,895,203	38,130	5.7
2019	130,319	5,109,813	39,210	6.0
2020	130,808	6,605,150	50,495	8.8
2021	131,264	4,959,285	37,781	6.3

Sources: Office of Economic Opportunity - Arizona Labor Statistics

**FRY FIRE DISTRICT**  
**PRINCIPAL EMPLOYERS**

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**CURRENT AND NINE YEARS AGO**

Employer	June 30, 2021	
	Employees	Rank
Trade, Transportation, Utilities	6,600	1
State & Local Government	6,000	2
Professional & Business Services	5,200	3
Federal Government	5,000	4
Education & Health services	4,200	5
Leisure & Hospitality	3,300	6
Natural Resources and Construction	2,100	7
Financial Activities	800	8
Other Services (except Public Administration)	600	9
Manufacturing	600	10
Total	34,400	

Employer	June 30, 2015	
	Employees	Rank
Fort Huachuca	7,956	1
Cochise County	816	2
Sierra Vista Unified Districts No. 68	707	3
Wal-Mart Stores, Inc.	643	4
General Dynamics Information Technology	623	5
Canyon Vista Medical Center	623	6
Arizona State Prison Complex	615	7
Cochise College	521	8
Douglas Unified School District No. 27	492	9
Northrop Grumman Corporation	450	10
Total	13,446	

Source: Cochise College Center for Economic Research

Note 1: 2020 is the most recent year available for employment statistics and there are no statistics for 2014 and prior

Note 2: Employer statistics within district boundaries were not available. Employer statistics are based on Cochise County

Note 3: Statistics were only available by industry for 2020 and by specific employer in 2015

**FRY FIRE DISTRICT**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Fire prevention inspections	-	254	267	281	260	230	20	251	195	169
Emergency medical service calls	-	2,368	2,229	2,428	2,582	2,837	1,115	1,354	2,380	2,786
Patient transports	-	1,642	1,565	1,663	1,603	1,912	1,969	1,602	1,403	1,404
Fire responses	-	55	61	94	99	102	31	88	30	52
Other responses - including hazardous materials, mutual aid, public service	-	782	729	654	584	523	351	435	206	264
Miscellaneous - including false alarms, good intent	-	467	435	739	398	286	348	384	342	611

Source: Various District departments

**FRY FIRE DISTRICT**  
**FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety										
Fire and rescue service	45	39	39	37	36	36	37	40	42	42
Fire prevention	1	1	1	1	1	1	1	1	1	1
Administrative and support	5	4	5	4	4	6	6	6	6	6
Total	51	44	45	42	41	43	44	47	49	49

Source: District HR department

**FRY FIRE DISTRICT**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Number of Stations	3	3	3	3	3	3	3	3	3	3
Equipment:										
Ambulances	5	5	5	5	5	5	5	5	5	5
Engines	5	8	8	9	9	9	9	9	9	9
Brush rigs	2	2	2	2	2	2	2	2	2	2
Rescue units	2	1	1	1	1	1	1	1	1	1
Tenders	2	2	2	2	2	2	2	2	2	2
Support units	7	6	6	5	5	5	5	5	4	4
UTV/ATV	1	1	1	-	-	-	-	-	-	-

Source: District capital assets records

**DRAFT**

**Report on Internal Control and on Compliance**



**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Report on Compliance with State of Arizona Regulatory Requirements**

Governing Board and Management  
Fry Fire District  
Sierra Vista, AZ

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Fry Fire District, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 23, 2021.

**Internal Control over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Report on Compliance with State of Arizona Regulatory Requirements**

In connection with our audit, nothing contrary came to our attention that caused us to believe that Fry Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District's general fund, except for those liabilities as prescribed in Arizona Revised Statutes section 48-805, subsection B, paragraph 2 and sections 48-806 and 48-807, or that the District failed to comply with Arizona Revised Statutes section 48-805.02, subsection F. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of the Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

## **Purpose of this Report**

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

Tucson, Arizona  
November 23, 2021



# FRY FIRE DISTRICT

## "Always Willing Always Ready"

February 1, 2022

Town of Huachuca City  
Attn: Town Clerk's Office  
500 N. Gonzales Blvd.  
Huachuca City, AZ 85616

Re: Fire Protection, Emergency Medical and Fire Prevention Services Proposals

To Whom It May Concern:

As the Fire Chief for the Fry Fire District, it is my distinct privilege to offer the included proposals for fire protection, emergency medical and fire prevention services to the Town of Huachuca City for your review. It is my sincere belief that you will find the Fry Fire District uniquely qualified and positioned to be able to provide responsive, professional, and efficient emergency services to the Town and its residents.

The Fry Fire District is incredibly proud of our long-standing relationship with the Town of Huachuca City that dates back to our inception more than 50 years ago. We look forward to continuing to provide you with exceptional services whether our proposals are selected or not. All three proposals anticipate the Town maintaining ownership of its fire and emergency response apparatus and facilities, making them available to responders for their use as appropriate.

As requested, we have included three separate and distinct proposals for your review. Proposal 1 is for full-time staffing with a minimum of two emergency responders 24 hours per day, 7 days per week, 365 days per year. Due to the cost of personnel and employee-related expenses, this proposal understandably comes with the highest cost.

Personnel and Indirect Costs:	\$574,657.00
Fire Prevention and Inspection Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Proposal 2 is built around a minimum of two emergency responders employed during the peak hours of 7:00 am to 9:00 pm. After-hours responses could be provided by initial response trained

law enforcement officers or volunteers supported by a full-time response from our nearby fire station on Second Street in Sierra Vista.

Personnel and Indirect Costs:	\$383,121.00
Fire Prevention and Inspection Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Proposal 3 reflects the provision of management and oversight services, with the Town of Huachuca City retaining all fiscal duties related to apparatus and equipment, facilities, and personnel with administrative duties, such as recruitment, selection, training, and operational direction provided by the Fry Fire District.

Administrative, supervisory and management costs:	\$65,000.00
Fire Prevention Services:	No charges for labor*
Fleet Maintenance Services:	No charges for labor*
Fire Apparatus:	\$30,000.00

\*Does not reflect actual costs of supplies and parts or third-party charges.

Although we have made every effort to address all of the services considered within your Request for Proposals, a few particular areas remain open to review and clarification, specifically, the Town's apparatus and equipment inventory, as well as your needs and preferences regarding these emergency response apparatus and other capital resources, to include facilities.

It is our position that we would be engaged to provide emergency response and associated community support services, i.e. professional emergency responder staffing and management to the Town of Huachuca City Fire Department rather than replacing it. We would prefer to work with you, as partners, to extend the services the Town provides to your residents than replace the department your community has built.

You will find Proposal 3 included with this letter as well as the following Supplemental Information:

- Leadership Team and Critical Staff Bios
- Heavy and Light Duty Apparatus Inspection Checklists
- 2021 FFD Fee Schedule (Costs are waived unless noted in the proposal)
- DRAFT Copy of the 2021 FFD Annual Comprehensive Financial Report (GFOA response and Final Letter pending)

Pricing estimates included in these proposals are valid through 5:00 pm on May 9, 2022. If I can provide any clarification regarding any of the supporting materials presented or our underlying cost assumptions, please don't hesitate to reach out to me at the email address or contact number below.

Respectfully,

A handwritten signature in blue ink that reads "Mark H. Savage". The signature is fluid and cursive, with the first name "Mark" being the most prominent.

Mark H. Savage, JD, CFO  
[msavage@fryfiredistrict.com](mailto:msavage@fryfiredistrict.com)  
(520) 678-6745



## Fire Protection, Emergency Medical and Fire Prevention Services for the Town of Huachuca City

### Proposal 3

### Management Services / Per Diem Staffing

#### Background and Project Summary

Fry Fire District Profile and History - The Fry Fire District (FFD) was originally formed in April of 1965 as the Fry Volunteer Fire Company. Governance for the original Volunteer Fire Company evolved from an elected Fire Chief to the current elected five-member Board in 1985. Volunteer Firefighters were originally only responsible for handling the fire suppression needs of the community. Emergency medical treatment and transport services were added later along with full-time employees to provide round-the-clock protection. Early volunteers operating out of a single fire station on Second Street laid the foundation for the professional services FFD personnel deliver today.

Fry Fire District currently provides all hazard emergency services from three fire stations. We are staffed with a total of 36 full-time firefighters augmented by several additional part-time Firefighters and EMS personnel. The last year saw four additional firefighters obtain their Paramedic certification bringing our total staff of Paramedics up to 29, which means that more than 75% of our staff can now provide advanced life support (ALS) level care. At a minimum, all full-time suppression personnel are trained in structural and wildland firefighting and are certified basic EMT's. We currently have an Insurance Services Office (ISO) rating of 3 and have extensive experience with all the service areas presented in your request for proposals.

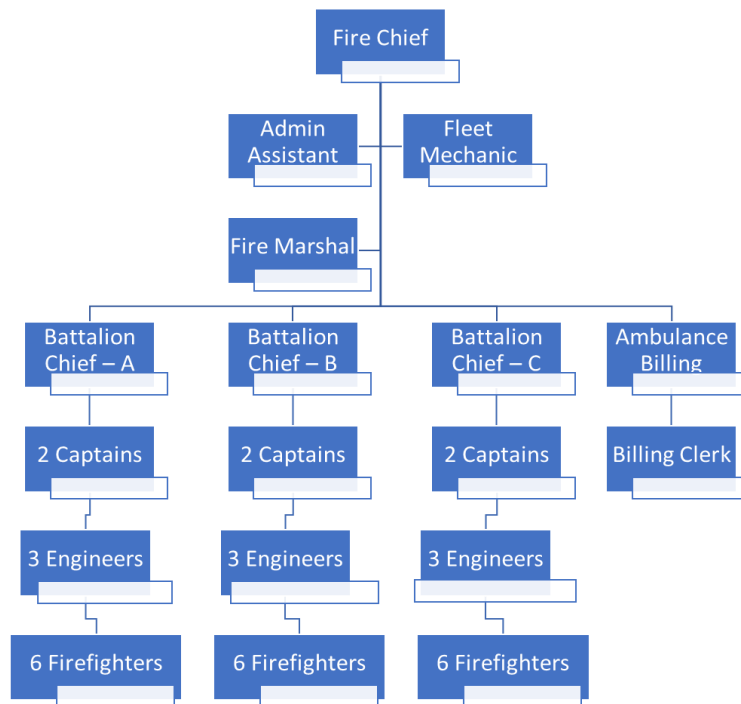
FFD operates under Arizona Revised Statutes (ARS) Title 48, Chapter 5 and is recognized by the State of Arizona as a special taxing district. FFD is governed by a five-member Board, comprised of a Board Chair, Clerk and three additional members. All Members are elected at large and serve staggered four-year terms. The Board is responsible for adopting an annual budget,



setting District policy, and ensuring the Fire Chief implements policy and manages day-to-day operations of FFD. We have five administrative and support staff including a full-time Fire Chief, Fire Marshal, Ambulance Billing Supervisor, Fleet Mechanic and Administrative Assistant. Financial and accounting services are provided by the James Vincent Group.

Operationally, the Fire Chief is supported by Battalion Chiefs who directly supervise assigned Captains and response personnel. Operations are funded primarily through limited assessed value property taxes, with additional funding being generated through other avenues including billing for ambulance transports, federal and state wildfire responses, and support from various grants.

Our current organizational chart is below and shows how our personnel are organized into three separate shifts to provide 24/7 coverage. Our suppression personnel are currently assigned to rotating shifts that see them working for a period of 48 hours before going off-duty for 96 hours.



These personnel are augmented by a robust part-time EMS program that utilizes non-fire trained personnel to augment full-time staff. Many are newly certified and use the experience to gain real-world exposure to the job while continuing their education.

In 2021 the FFD responded to just over 4,400 calls for service. Emergency medical service-related calls make up more than 80% of our annual calls for service. We provide ambulance transport services under Certificate of Necessity (CON) #18 on file with the Arizona Department



of Health Services. Our CON covers over 200 square miles of southeastern Arizona, and currently includes the Town of Huachuca City.

FFD exists to provide the most professional and empathetic services possible, to improve the quality of life for our communities. Our personnel will respond to any emergency that threatens life, safety, or property. We work closely with partners from the Sierra Vista Fire and Medical Department, Ft. Huachuca Fire Department, Palominas Fire District, Whetstone Fire District, and the Southeastern Arizona Communications Center (SEACOM) to provide emergency response customers with the closest available unit with the appropriate capacity to provide service. FFD also responds to various non-emergency situations that are not routinely handled by other agencies or providers. These non-emergency responses include things such as: snake removals, open burn permits, home safety surveys, etc. The FFD Community Risk Reduction programs cover topics such as fall injury prevention, fire safety, CPR, immunizations and first aid, and proactively work to reduce or mitigate risk either through prevention or otherwise.

As noted above, we also have full-time personnel filling support positions for Fleet Maintenance and Fire Prevention. In the past few years, we have provided high-quality maintenance and repair services to the U.S. Forest Service, Palominas Fire District, and the Sunsites-Pearce Fire District. These services are often provided much sooner than would otherwise be possible in the civilian market. Our Mechanic currently maintains a total fleet of 4 fire engines, 2 brush trucks, 5 ambulances, and 9 support vehicles. In addition to conducting fire origin and cause investigations, our Fire Marshal regularly reviews building plans and conducts approximately 260 in-person business inspections annually.

We are strong believers in community engagement and collaborative partnerships. We have automatic aid agreements in place with the City of Sierra Vista Fire and Medical Department and the Palominas Fire District and have a very strong working relationship with the Ft. Huachuca Fire Department. We also provide significant support to SEACOM, the Cochise County All Hazards Incident Management Team, the Cochise County Local Emergency Planning Committee, and the Ft. Huachuca Sentinel Landscape Restoration Partnership. We participate with several regional teams including Hazardous Materials Response Team, Technical Rescue Team, and the Cochise County Wildland Group. We have several recognized experts in the areas of hazardous materials response, wildland interface firefighting, high-angle rescue and swift water rescue who provide training across the county.

We have been providing emergency services and support to the Town of Huachuca City (Town) since our inception and are incredibly proud of that history and our collaborative working relationships. Many of our tenured employees started out as young EMTs and Paramedics





responding to emergency calls along with Fire Chief Bob Fenimore and EMT's Lynn and Janet Morlock and Mark Genz.

During the past few years, we have continued to perform more than 99% of the Town's emergency medical transports; providing your citizens with professional, experienced advanced life support (ALS) certified paramedics on every single call that we respond to. We have also provided support for fires and other emergencies throughout the period, including a few large fires, and the coordination of a Covid-19 Vaccination Clinic recently supported by Town staff and the Whetstone Fire District hosted in your very own community center.

We are currently providing your EMS responses and ambulance transports from our fire station at 207 N. Second Street, in Sierra Vista. This service is reinforced by units from our other two fire stations south and east of Sierra Vista at 4817 S. Apache and 5019 S. Arabian respectively.

Should either of our proposals for staffing be selected, the staff proposed would be hired in addition to our current staff and would work out of your fire station at 502 Gonzales Boulevard. These personnel would be reinforced by the entirety of the Fry Fire District as well as our automatic and mutual aid partners. To support a streamlined transition, preferences would be given to currently serving staff who meet the required qualifications.

#### **Summary of Work to Be Done:**

As an all-hazards emergency response agency, we are intimately familiar with the emergency response services needed in your community, and the non-emergent community support services that help build strong relationships and improve the quality of life for your residents.

The Town's annual call load and dispersal was reviewed and discussed in the previous Proposals. This hybrid proposal differs in that it presents the Town with the opportunity to serve as the employer and fiscal agent for its own personnel and fire department. As noted below, this staffing model could potentially offer greater coverage than the other proposals, however there are concerns with the transition period. This proposal would also benefit greatly from additional training for law enforcement and other Town staff to augment the initial response as well as the development of a student and / or volunteer program that could provide additional staffing coverage at all hours.

Under this proposal, the Fry Fire District Leadership Team and Critical Staff would provide administrative and management duties, filling the role of the Town's Fire Chief. These services would include recruitment, selection, training, and supervision of per diem firefighters hired by the Town.

Utilizing per diem personnel to provide professional services would allow the Town access to a deeper pool of certified and experienced firefighters by offering predictable per diem



employment at an agreeable rate, while avoiding many of the employee-related expenses of full-time staff, such as healthcare coverage, paid-time off, retirement plans, and overtime compensation.

This proposal would continue the trend presented in our prior proposals with a minimum of two staff including a Lieutenant / Paramedic and Firefighter / EMT. This hybrid model could be built to support either full-time 24/7 coverage or limited to peak-hours coverage. To provide 24/7 coverage, ensuring adequate depth of coverage, while also avoiding mandatory retirement and benefit triggers, we would recommend limiting staff to a single 24-hour (or two 12-hour) shifts per week. This assumes that per diem staff are employed full-time elsewhere with regular benefits. Based on a single 24-hour shift per week, we would need a minimum of 7 employees per position with a target of at least 10 slots per position to ensure adequate coverage.

In addition, your scope of work also includes providing regular business inspections and fire prevention services, which would easily be incorporated into our current Fire Marshal's daily duties. Fleet maintenance would also be easily incorporated into our current Fleet Mechanic's regular duties.

**Objectives:**

- ✓ Full-time or Peak Hours Staffing and Emergency Response with ALS personnel

Staffing the Huachuca City Fire Station at 502 E. Gonzales Boulevard, with a minimum of two personnel. One to fill the role of Lieutenant / Paramedic, and one to fill the role of Firefighter / EMT. Personnel could be assigned to either 24-hour shifts or during peak hours. Personnel would be trained in all aspects of structure and wildland fire suppression, prevention, and emergency medical response, patient treatment and transport.

In addition to public-safety centric training allowing Town staff to provide initial response and patient stabilization during off-peak hours. This proposal would also benefit greatly from the development of a student and / or volunteer program that could be used to reinforce staffing.

- ✓ Apparatus and Equipment

The FFD would provide one advanced life support (ALS) ambulance at no additional cost to the Town of Huachuca City. If a resident requires transport to a local hospital, they would be billed according to the FFD ambulance rates currently approved by the Arizona Department of Health Services. Currently, there would be no charges for any patient who is assessed or treated by paramedics on scene who refuses transport to a hospital.



If requested the FFD may also provide one fully equipped fire engine if the Town's current apparatus are not in serviceable condition. This engine would be provided under an annual lease agreement with the FFD covering all ongoing maintenance and support costs, as well as any required equipment replacement or repairs. The proposed annual lease cost of the engine if needed is \$30,000.00 which includes the total cost of operations and equipment maintenance and repair.

✓ Fleet Maintenance

Under this managed services proposal, the FFD would assume responsibility for providing maintenance and repair services for fire apparatus owned by the Town of Huachuca City but leased to the FFD under this Proposal. Labor costs for fleet maintenance provided by our mechanic would become the responsibility of FFD with the costs for replacement parts and supplies, or any outside repair services paid by the Town.

✓ Fire Prevention / Community Risk Reduction

Under this managed services proposal, the FFD would begin performing annual Fire and Life Safety Inspections for businesses and schools in the Town, in close cooperation with the Town's Building Official under the current Fire Code as adopted by the Town. Some more intricate building plans may be submitted to a third-party vendor for review. Any costs for subdivision development or building plan reviews completed by an outside third-party vendor would pass to the applicant. Public Education events would be incorporated to the FFD's regular routine.

✓ First Responder Training

Under this proposal, the FFD would provide all appropriate and required training to emergency response personnel. In addition, we would also like to offer any interested law enforcement officers, other staff, or volunteers with basic first aid and CPR training at no cost to build immediate response capacity within the Town.

**Methodology:**

This proposal reflects the provision of all emergency services identified in the Scope of Work as if the Town of Huachuca City was part of the Fry Fire District. Costs reflected in this proposal are all-inclusive unless specifically provided on an as-needed basis under the fee schedule adopted annually by the Fry Fire District Board and provided with our proposals.

**Staffing:** This proposal is flexible and would allow the Town to adjust the staffing model to best impact. Regardless of coverage levels chosen, it recommends a minimum staffing level of two per-diem professional firefighting personnel at the Huachuca City Fire Station. These personnel



will reflect the minimum listed certifications: at least one certified Paramedic filling a supervisory role, and at least one certified EMT filling a support role. Both personnel will be trained to current National Fire Protection Administration standards and certified to perform basic structural firefighting and wildland interface firefighting. The annual total cost of the management services covered under this proposal is projected to be: **\$65,000.00**.

Recruitment, selection, training, and supervision will be provided by the Fry Fire District utilizing existing administrative and support resources at no additional cost. However, under this model, the Town would become the employer of record and remain the fiscal agent for all Town resources.

The anticipated per diem pay rates used in this proposal range from **\$19.00 / hour** for a Firefighter / EMT to **\$25.00 / hour** for a Lieutenant / Paramedic. These rates do not include any additional employee-related expenses or shift differentials and represent an approximate cost savings of \$5.00 / hour for the Firefighter / EMT and \$6.90 per hour for the Lieutenant / Paramedic. Using these hourly rates results in projected annual personnel costs for full time coverage to be approximately \$385,440.00 annually. Staffing coverage during peak hours only would be projected to cost approximately \$224,840.00 annually.

As noted above, the cost savings are related to the elimination of employee benefits and reduction in other employee-related expenses.

The projected cost for this management proposal reflects our experience with the current fiscal year and a limited survey of local part-time and per diem firefighter rates. Annual contract increases are estimated to run approximately 5%.

Apparatus and Equipment Included:

This proposal includes the provision of one advanced life support (ALS) ambulance registered with the Arizona Department of Health Services (ADHS), together with all appropriate equipment and medications for advanced medical patient assessment, treatment, and transport. All costs for ambulance operations, maintenance and repairs will be covered by the Fry Fire District.



The Town currently owns two fire engines and one brush truck. It is our understanding that the Spartan Gladiator fire engine (age and mileage unknown) is currently out of service due to



issues with the braking system. The serviceability of the Ferrara Intruder fire engine (age and mileage unknown) is similarly undetermined. The brush truck is a 2013 Ford that is believed to be serviceable.

If selected, the Fry Fire District would perform thorough inspections of all apparatus for compliance with National Fire Protection Administration (NFPA) standards and ensure ongoing annual service testing and certification of fire equipment and pumps. Apparatus would also be inspected for ISO compliance. Inspections would be provided at no cost with current apparatus remaining the sole and separate property of the Town of Huachuca City, with costs for fuel, maintenance and repairs remaining the responsibility of the Town. If our proposal is selected, we would provide fleet maintenance and repair services, within our capacity, at no cost to the Town, other than the costs of maintenance supplies and replacement parts.

In the event the Town would be interested in deploying its apparatus on wildland fire assignments, the Fry Fire District would recommend a separate intergovernmental agreement for staffing and billing support, allowing the Town to generate non-tax revenue from the use of its fire apparatus under a Cooperative Fire Rate Agreement with the State of Arizona.

If the current fire apparatus owned by the Town is not in serviceable condition, a fire engine could be provided by the Fry Fire District at an additional cost of **\$30,000** per year. This engine would include all appropriate equipment for offensive firefighting operations, medical response, and vehicle extrication. If this option is selected, the Fry Fire District will bear all fuel, maintenance and repair costs for its apparatus so leased.

Additional Apparatus and Equipment: Routine inspections and inventories would also be performed on all other apparatus and equipment and reported to the Town.

#### **Operational Effectiveness:**

With the exceptions of the specified costs for emergency response personnel and the potential need to acquire serviceable apparatus identified above, this proposal will leverage existing capacities within the Fry Fire District. Ancillary non-emergency services such as Fire Prevention and Community Risk Reduction, Fleet Management, Fire and EMS Training can easily be incorporated into our current operations at no additional costs to the Town. Fleet maintenance and repair services falling within our capacity would be provided to the Town at cost for apparatus owned by the Town, except for the actual replacement cost of parts and shop supplies and materials.

Fire Suppression responses will be incorporated to our current automatic aid agreement with the City of Sierra Vista Fire and Medical Department and mutual aid agreement with the Whetstone Fire District and Ft. Huachuca Fire Department. Our current response plans include



these partners and utilize a closest, most-appropriate response model regardless of jurisdiction. Although we anticipate cross staffing the ambulance and fire engine at your station, additional resources from Fry Fire District, the City of Sierra Vista, and Ft. Huachuca, and Whetstone Fire District will reflect our existing fire and EMS response procedures.

The Fry Fire District understands that quality training is a key component to support professional firefighters and to provide for citizen safety. Utilizing a per diem staffing model would present some additional training needs since employees may come from departments outside of the local response area or work limited hours. We are confident that we could leverage the significant down-time during their shifts and our online training platform to ensure adequate initial and ongoing training.



Individual training would be reviewed with specific training plans developed to address any identified gaps.

Vehicle Rescue, Technical Rescue, and Hazardous Material response services are incorporated in our regular annual training, as are annual wildland refresher training and physical tests. We currently have several experienced instructors in all three areas and play a large role in the development and deployment of these highly specialized teams throughout Cochise County.



Emergency medical response and transport / non-transport services account for over 90% of our 4,400 annual calls for service. As noted, we currently employ 29 certified Paramedics (ALS), at least one of which is included on every single medical response we make. In addition to emergency medical

response, we are also responsible for providing emergency medical ambulance transportation to patients in the Town of Huachuca City under CON #18 on file with the Arizona Department of Health Services.



Fire Prevention and Community Risk Reduction services would be addressed by our full-time Fire Marshal with the support of our Battalion Chiefs and duty personnel. The Fry Fire District has adopted the 2018 Edition of the International Fire Code, which we may request that the Town formally adopt in the event our proposal is selected and current staff are amenable.

Our Fire Marshal regularly conducts plan reviews in partnership with Cochise County Building Department, however some large-scale construction projects are outsourced to a private company for additional review. We routinely perform more than 260 business inspections per year. In addition to regular business inspections, pre-fire plans are developed and updated at least annually by our fire crews. On average, we respond to and investigate 5-10 actual structure fires per year.

We define 'community' broadly and are incredibly involved in community engagement events across the county, regardless of jurisdictional boundaries. The last year saw us support several large-scale vaccination events across Cochise County. We also supported National Night Out in both Huachuca City and Sierra Vista as well as several community-based CPR and Stop the



Bleed training events. We are currently taking a strong role in the delivery of Compression-Only CPR training across the county so that citizens will have the confidence and competence to give help when and where it is needed, prior to the arrival of professional rescuers. We would be honored to be invited to support additional community engagement events in the Town of Huachuca City.

Fleet Management Services will be provided by our full-time mechanic. Apparatus inspections for NFPA compliance will occur no less than quarterly. Detailed Quarterly and annual NFPA apparatus inspection lists are included with our proposals. Fire pump certification testing would also be performed no less than annually at no cost for serviceable apparatus owned by the Town of Huachuca City. If required to maintain apparatus in a serviceable condition, estimates for required repairs and maintenance would be prepared and forwarded to the Town Manager for approval and payment separate and apart from this proposal. Our mechanic's labor would be included under this proposal, with the Town bearing responsibility for replacement parts and supplies. Our normal shop rates are reflected in the attached Fee Schedule provided with these proposals.



### **Project Schedule:**

Every attempt will be made to provide initial staffing in accordance with the timeline established in the RFP beginning on March 21, 2022. However, we may request some flexibility in the event there is a delay in the decision being made, notification to the winning bidder, or delays in contract negotiation and execution. Since we would be bringing on a significant number of additional per diem staff for this project, we would anticipate a timeline approaching 6-8 weeks from the notification to have emergency response operations up and running. This timeline would require the input and approval of Town staff, particularly as it relates to the onboarding of per diem employees, who would be employed by the Town.

This timeline is built around the following rough framework which mirrors our prior proposals with some additional time built out for on-boarding and training since this schedule would likely be competing with many employees' full-time jobs:

#### **Week 1-3**

- Bid Award and initial contract discussions
- Apparatus / Facility Inspections conducted
- Per Diem Lieutenant / Firefighter Job Descriptions posted (Minimum of 2 weeks)
- Testing and Selection of Personnel - with a preference for currently serving personnel meeting minimum requirements
- Begin transition planning with existing service provider
- Deconflict responses with automatic and mutual aid partners and begin building updated response plans

#### **Week 3-6**

- Initial onboarding and training of personnel (Minimum of 3 weeks)
- Contract discussions continued, draft developed and forwarded to Governing Bodies for review and approval
- Apparatus / Facility preparation
- Continue transition with existing service provider
- Finalize updated emergency response plans

#### **Weeks 6-9**

- Governing Bodies execute final contracts
- Finalize any needed Apparatus / Facility changes
- Complete transition with existing service provider
- Finalize and activate new response plans through SEACOM
- Per Diem Shifts Scheduled and Go-Live.





### **Miscellaneous:**

This proposal anticipates regular and ongoing interaction and communication between Town and FFD Staff. The included biographies reflect our current leadership team and the individuals most likely to frequently interface with Town staff from a management perspective. We know that clear and transparent communication will be key if we are going to succeed in providing the service your citizens deserve. We pride ourselves on our commitment to providing our community with unimagined excellence in service and look forward to the opportunity to continue working with you.

As noted above, this proposal is limited to Administrative and Other Fire Department Management Services, and specifically excludes duties related to employee pay and other fiscal responsibilities. Although we anticipate providing all the employee training, supervision, and scheduling services, as well as providing accurate time reports when required for payroll. We appreciate that this will still present a significant amount of additional work for Town staff and will work to provide whatever support is necessary to ease the transition if this proposal is selected.

# Supplemental Information Packet

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## **FFD Leadership Team and Critical Staff**

**Fire Chief Mark Savage** has worked for the Fry Fire District (FFD) since 1993. Originally beginning as a Reserve Firefighter, he was hired full-time and promoted through all ranks. He was promoted to Fire Chief in 2017. He is a certified Paramedic with undergraduate degrees in Fire Prevention Administration and Business Management. He received his juris doctorate from the University of Arizona, Rogers College of Law in 2007 and completed the National Fire Academy's Executive Fire Officer Program in 2017. He is also a Certified Public Manager and designated Chief Fire Officer through the Center for Public Safety Excellence. He recently began pursuing the Public Leadership Credential through the Kennedy School of Government.

Mark currently serves as the Fire District representative on the SEACOM Board and is participating in the Inter-Governmental Agreement (IGA) / Bylaws subcommittee. He is a strong advocate for community risk reduction policies that drive innovative health and wellness programs as well as aggressive wildfire fuel reduction projects. In addition to his work in emergency service, Mark is a certified peace officer and Reserve Deputy with the Cochise County Sheriff's Office where he has served as a tactical medic and operator with their SWAT team since 2000.

Mark volunteers with local health-related organizations, including current service as the Board Vice-Chair of the Legacy Foundation of Southeast Arizona, and as a Board Director for Chiricahua Community Health Centers, Inc.

**Battalion Chief Billy Seamans** has been serving with the Fry Fire District since 2000. He promoted through the ranks to Battalion Chief in 2013 and has been responsible for the support services of the District. He is responsible for the oversight and management of the District's radio systems, information technology and fleet services. He is an active participant with SEACOM having recently completed service as the Chair of the Operations Committee and participates in the IGA / Bylaws subcommittee. He has assisted with the recent ProQA implementation and is assisting with the Cochise County Fire Station Alerting project. He is a fire investigator and has been called on throughout the county to investigate possible incendiary fires and assist with other fire investigations. He is a member of the Cochise County Incident Management Support team.

Billy enjoys making sure that the county systems are up to date and working properly to ensure that the citizens are at the forefront of every decision that is made. He is a life long learner and is working towards a business management degree through Cochise College and the University of Arizona with a minor in computer systems. He plans on assuming the duties of Fire Marshal and is training to that end.

His training and Certifications include Fire Officer III, Blue Card Command, Inspector I, NFPA 921 Arson I-IV. He is a Technical Rescue Technician, Hazmat Technician, and Paramedic.

**Battalion Chief Kaleb Mauzy** has been serving in the fire service since 2001. He started his career with the U.S. Forest Service (USFS) as a wildland firefighter and transitioned to the Fry Fire District in 2005.

Kaleb promoted through the ranks and recently assumed responsibility for Fire and EMS Training. He has been responsible for managing Special Operations Teams which include Hazardous Materials, Wildland, and SWAT Medics for the past few years. He is an active participant on the regional Command Training Center Team, the regional Live Fire 1403 Instructor Team, and regional Standard Operating Procedure committee. He is a member of the Cochise County Incident Management Support team and participates with many other county-wide support groups.

He enjoys training and working to continually better himself and those around him. He is a lifelong learner and is working towards earning his bachelor's degree in Fire Management through Columbia Southern University. After graduating, he plans to pursue a master's degree in Emergency Management.

His training and certifications include National Wildland Coordinating Group (NWCG) Strike Team Leader (STL) and is currently qualified as a Task Force Leader Trainee (TFLT). He is a Technical Rescue Technician, SWAT Medic, and Hazmat Technician.

**Finance Director – James Vincent Group's Certified Public Accountants** have been serving the FFD since 2017. Founded in 2010, JVG is a full-service accounting, tax, and consulting firm with extensive experience with municipal fire departments and Arizona fire districts. Their public finance and accounting expertise has allowed us to develop precise operating and capital budgets and reverse trends that would have seen us in the red for the past few years.

**Local 4913 Acting President Jared Haros** has served the Fry Fire District since 2013 and was promoted to Engineer / Paramedic in 2018. He began his career in ground ambulance and fixed wing air medical service and has been in EMS for 15 years, 13 of which has held NREMT paramedic certification.

Jared has been involved in medical training for the last eight years as an instructor of the EMT and Paramedic programs at Cochise College. He has also implemented in-house training programs for Fry Fire District that include Advanced Cardiovascular Life Support and Pediatric Advanced Life Support Classes for paramedics. He also developed a Paramedic Field Training Orientation (FTO) program that provides an environment for new paramedics to integrate into operations under the mentorship of a senior paramedic to enhance each experience into one in which new paramedics learn to operate independently. He recently assumed the role of EMS Training Coordinator with the goal of ensuring continuing education training is focused on top of the certification advanced

medical and trauma treatments.

Jared has been the Vice President of IAFF Local 4913 for the last four years. He was recently appointed Acting President by majority vote of the membership. As the Acting President of L4913 he participates in regular Meet and Confer meetings with management to discuss labor issues as representative of the membership.

**Fire Marshal Ed Shiver** has been with the Fry Fire District since 2007. He has served as the Fire Marshal since 2016. Ed has as Associates of Applied Science in Fire Science, and more than 60 fire training certificates including: Fire Inspector I / II and Fire Investigation I – IV. He has a total of over 350 tested training hours in fire investigations and regularly attends annual Advanced Fire Investigation Seminars through the International Association of Arson Investigators.

Ed conducts an average of 260 regular business and life safety fire inspections each year. He also conducts plan reviews and fire origin and cause investigations in close collaboration with Cochise County Planning and Zoning Department and the Cochise County Sheriff's Office. He also works closely with the Arizona State Fire Marshal's Office and the Arizona Department of Environmental Quality.

Ed is also responsible for managing and coordinating public education and community risk reduction events and manages our open-burning permit program, which oversees approximately 425 open burning permits per year. He recently received a Fire Prevention and Safety Grant that has allowed us to provide and install fire and smoke detectors in homes for residents without them. Ed also responds to many 911 service calls, typically still fire alarms, smoke detector checks, smoke investigation and outside fire and snake calls, keeping emergency responders in service.

**Fleet Mechanic Jimmy Ayers** has been with the Fry Fire District since 2017. He began his mechanic career with Sierra Toyota in 1982. In his 25 years prior to joining the District, he owned and operated Jim's Mobile Auto Repair, a small business providing mobile maintenance and repair services for local contractors and private individuals. He holds an Emergency Vehicle Technician (EVT) certification in Ambulance Inspection and operations and has numerous American Society of Automotive Excellence (ASE) certifications as well. He is currently preparing to test for ASE certifications in Light and Heavy Class diesel engines.

## Fry Fire District NFPA 1901 Heavy Line Maintenance Schedule

System	Inspection Item	Daily	Weekly	Monthly	Quarterly	Annual	Special Instruction
		Visual and Operational Checks to be performed by Operations Personnel on site at house.	Inspection to be performed by Fleet Technician on site at house.	Inspection to be performed by Fleet Technician on site at house.	Inspection to be performed by Fleet Technician at fleet garage. Unit will be out of service.	Inspection to be performed by Fleet Technician at fleet garage. Unit will be out of service.	
Air Conditioning	CHECK A/C AND HEATER OPERATION	X			X	X	8.11 All electrical accessories including, but not limited to, the following shall be diagnostically checked: (1) Heater and defroster (2) Air-conditioning system (3) Windshield wipers and washers (4) Instrumentation (5) Traffic preemption (6) Other electrical accessories on the apparatus not otherwise specified in 8.11(1) through (5).
Air Intake	INSPECT AIR INTAKE SYSTEM				X	X	7.7.1 The engine air intake system shall include, but not be limited to the following: (1) Air cleaner element (2) Piping (3) Turbocharger (4) Air after-cooler (5) Intercooler (6) Air-to-air cooler (7) Blower (8) Ember separator 7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.7.3 Where engines are equipped with a charged air after-cooler, it shall be inspected visually for outward signs of damage or deformation. 7.7.4 All hoses, tubes, and fittings shall be inspected for deformation and leakage. 7.7.5 The airflow shall be monitored for restriction greater than that recommended by the engine manufacturer.
Air Intake	CHANGE AIR FILTERS				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	CHECK AND CLEAN AIR INTAKE SPARK ARRESTER				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT CRANK CASE BREATHER TUBES				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT ENGINE DRIVE BELT(S)				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air Intake	INSPECT TURBO CHARGER CONNECTION				X	X	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.
Air-Powered Accessories	CHECK WINDSHIELD W ASHER, W IPER OPERATION					X	7.7.3 Air chassis air-powered accessories including, but not limited to, the following shall be diagnostically checked: (1) Air horn (2) W indshield wiper and washer (3) Air-ride seats (4) Air-powered steps and cab tilting systems (5) Fire pup shift and
Alternator Test	ANNUAL ALTERNATOR TEST					X	Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow alternator test 17.5. This test verifies the output of the alternator and the alternator wiring.
Apparatus Lighting	CHECK HEADLIGHT ADJUSTMENT				X	X	8.7.2 The apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Apparatus Lighting	CHECK INSTRUMENT PANEL LIGHTS, GAUGES					X	deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Apparatus Lighting	CHECK OEM LIGHT OPERATION					X	deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Deck lights (8) Other fire apparatus lighting equipment on the apparatus
Automatic Electrical Load Mgmt System	TEST AUTOMATIC ELECTRICAL LOAD MANAGEMENT SYSTEM				X	X	8.7.1 If so equipped, all components of the automatic electrical load management system including, but not limited to, the following shall be inspected for security of mounting and deformation: (1) Electronic hardware (2) Associated wiring and cables (3) Relays, controls, and indicators (4) Low voltage warning devices. 8.7.2 The system shall be checked for activation and operation of low voltage warning devices in accordance with the manufacturer's recommendations. See A.8.7.2 for test.
Axle	CHECK AND LUBRICATE KING PINS OR BALL JOINTS				X	X	7.3.1 All axle components including, but not limited to, the following shall be inspected for security of mounting, structural integrity, deformation, abnormal wear, and leakage, shall be functionally operated, and shall be lubricated: (1) Ball joints (2) King pins (3) Spindles and bushings (4) Attaching hardware (5) Axle beams and housings (6) Axle shafts (7) Axle power dividers (8) Differentials and controls (9) Two-speed axle shift units (10) Upper and lower control arms.
Axle	CHECK TANDEM AXLE SPACING AND ALIGNMENT					X	Check axles for tightness and leaks
Axle	CHECK DIFFERENTIAL FLUID LEVEL, CLEAN VENTS				X	X	Check differential fluid level and fill or replace following manufacturer's recommendations.
Axle	TWO SPEED AXLES AND CONTROLS					X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Axle	UPPER AND LOWER CONTROL ARMS				X	X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Battery Charger/Conditioner Test	ANNUAL BATTERY CHARGER/CONDITIONER TEST					X	17.7 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.
							17.3 Performance tests shall be conducted at least annually and whenever major repairs

Battery Test	ANNUAL BATTERY LOAD OR CONDUCTIVITY TEST					X	or modifications to the low voltage electrical system or any component of the system have been made. 17.3.2 Each battery shall be individually tested using either the procedure specified in 17.3.2.1 or 17.3.2.2. A.17.3.2.1 Conductivity testing is preferred to load testing because it does not stress the battery, it is a more accurate indication of the state of health of the battery, and it provides values that can be recorded and tracked for trend analysis. Follow Chapter 17 for test.
Body	SERVICE ROLL UP DOORS/TRACKS			X		X	7.15.1 All compartments and storage areas shall be inspected for structural integrity, deformation, and leaks. 7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position.
Body	PERFORM BODY LUBRICATION SERVICE			X		X	7.15.1.1 Hinges, latches and seals shall be diagnostically checked and shall be lubricated.
Body	INSPECT DOOR LATCHES, HINGES, LOCKS		X			X	7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position. 7.15.1.3 The hazard warning light and interlocks associated with, but not limited to, the following conditions shall be diagnostically checked: (1) Open passenger or equipment compartment doors (2) Ladder or equipment rack not in the stowed position (3) Deployed stabilizer system (4) Extended powered light tower.
Body	INSPECT MOUNTED STEPS, PLATFORMS, HANDRAILS AND LADDERS.		X			X	7.15.2 All steps, platforms, handrails, and access ladders shall be inspected for security of mounting, structural integrity, and deformation. 7.15.2.1 All slip resistant surfaces shall be inspected for security of mounting and condition. 7.15.2.2 All mechanical steps shall be diagnostically checked, and shall be lubricated.
Body	INSPECT FINISHES, STRIPING, SIGNS AND LABELS		X			X	7.15.4* All finishes and reflective striping shall be inspected for defects, corrosion, and damage. 7.15.5* Where required, all signs and labels shall be inspected for their presence and any defects, corrosion, and damage. If apparatus does not have reflective striping, or warning labels, consider adding in accordance with applicable sections of current NFPA 1901
Body	INSPECT POWERED EQUIPMENT RACKS		X			X	7.16.1 All locks used to hold equipment racks in the road travel position and all interlocks to prevent operation of equipment racks when the fire apparatus is in motion shall be inspected for security of mounting and deformation. 7.16.2 Racks and interlocks shall be diagnostically checked. 7.16.3 All warning lights and visual signals for the equipment racks shall be diagnostically checked. 7.16.4 Reflective striping or reflective paint shall be inspected for defects, corrosion, and damage. 7.16.5 Equipment-holding devices shall be inspected for security of mounting and deformation, shall be diagnostically checked, and shall be lubricated.
Body	INSPECT FOR SHIELDS AND GUARDS					X	Inspect that all shields and guards are installed and tightened properly.
Body	WAX COMPLETE EXTERIOR OF UNIT			X		X	Wax body.
Brake	INSPECT ACCESSORIES CONNECTED TO AIR BRAKE SYSTEM			X		X	7.12.10.1 If air accessories are connected to the chassis air brake system, then perform the next 2 items. 7.12.10.1.1 The air brake system pressure protection valve(s) shall be diagnostically checked to the shutoff point. 7.12.10.1.2 The pressure protection valve shall prevent the air accessories from drawing air from the air brake system when the air pressure drops below 80 psi (552 kPa) to ensure adequate air pressure for the braking system.
Brake	SERVICE AIR DRYER					X	7.12.10.2 Air reservoir tanks, air dryers, and drains shall be inspected for security of mounting, deformation, and leakage and shall be maintained in accordance with the manufacturer's recommendations.
Brake	INSPECT BRAKE LINES			X		X	7.12.10.3 All valves, lines, cylinders, and chambers shall be inspected for security of mounting, deformation, and leakage and shall be diagnostically checked.
Brake	CHECK AIR BRAKE COMPRESSOR					X	7.12.10.4 The compressor and inlet filter system shall be inspected for security of mounting and shall be maintained in accordance with the manufacturer's recommendations.
Brake	CHECK CHASSIS AIR SYSTEM BELTS			X		X	7.12.10.5 All chassis air system belts shall be inspected for wear and deformation and shall be maintained at the manufacturer's recommended adjustment.
Brake	PERFORM COMPLETE BRAKE INSPECTION			X		X	7.12.10.6 The cut-in and cut-out pressure settings of the air compressor governor shall be tested and maintained at the manufacturer's recommended settings.
Brake	CHECK LOW AIR PRESSURE WARNING SYSTEM			X		X	7.12.10.7 The low-air warning systems shall be tested to ensure that activation occurs at the manufacturer's recommended setting.
Brake	CHECK AIR PRESSURE INDICATORS			X		X	7.12.10.8 Air pressure indicators shall be diagnostically checked.
Brake	PERFORM NFPA AIR BRAKE SYSTEM TEST		X		X	X	7.12.10.9 Leak-down rate (time) of the applied side of the air brake system shall be tested with the engine stopped and the service brakes applied, and the air pressure shall not drop more than 3 psi (20.7 kPa) in 1 minute for a straight vehicle or more than 4 psi (27.6 kPa) in 1 minute for a combination vehicle. 7.12.10.10 Leak-down rate (time) of the supply-side of the chassis air system shall be tested with the engine stopped and the service brakes released, and the air pressure shall not drop more than 2 psi (13.8 kPa) in 1 minute for a straight vehicle or more than 3 psi (20.7 kPa) in 1 minute for a combination vehicle.
Brake	CHECK PARKING BRAKE OPERATION		X		X	X	7.12.2 The parking brake shall be inspected for structural integrity, security of mounting, missing or broken parts, and wear and shall be diagnostically checked. 7.12.3 The parking brake controls and activating mechanism shall be inspected for structural integrity, security of mounting, and missing or broken parts, shall be diagnostically checked, and shall be lubricated.
Brake	INSPECT BRAKE LINING, DRUMS OR ROTORS					X	7.12.4 The brake linings shall be replaced in accordance with the brake manufacturer's severe service recommendation when they are contaminated, when the lining is worn to the minimum thickness for safe operation as defined by the brake manufacturer, or when the brake drum or rotor is replaced. 7.12.5 The drums or rotors shall be inspected during scheduled maintenance, when there is a suspected problem or at the time of brake lining replacement, and the inspection shall consist of, but not be limited to the following: (1) Evidence of extensive heat or heat cracking (2) Out of round (3) Wear beyond manufacturer's specifications (4) Rust (5) Taper (6) Rotor parallelism (7) Metal fatigue. 7.12.6 Machining of brake drums or rotors shall be done only in accordance with

							manufacturer's recommendations. 7.12.7 All components of the braking system shall be inspected for damage and wear when performing a brake overhaul.
Brake	TEST ABS SYSTEM					X	7.12.8.1 Antilock braking systems (ABS) including the electronic control unit, cables, switches, relays, sensors, and valves shall be inspected for any deficiencies and shall be diagnostically checked. 7.12.8.2 The ABS electronic control unit (ECU) diagnostic codes shall be reviewed for types and frequency of error codes that have been logged.
Brake	PERFORM COMPLETE BRAKE INSPECTION					X	7.12.9 If the fire apparatus has a hydraulic brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Pedal and linkage (2) Brake switches (3) Master cylinder (4) Brake booster (5) Hydraulic lines (6) Valves (7) Wheel cylinders or calipers (8) Brake shoes or pads (9) Brake drums or rotors (10) Warning devices (11) Mounting hardware (12) Fluid level and contamination. 7.12.10 If the fire apparatus has an air brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Air compressor (2) Pedal assembly (3) All valves (4) Hoses and lines (5) Brake switches (6) Brake air chambers (7) Slack adjusters (8) Cams and wedges (9) Brake shoes or pads (10) Brake drums or rotor (11) Calipers (12) Air dryers (13) Drain valves (14) Air tanks (15) Warning devices (16) Mounting hardware.
Brake	CHECK DISC BRAKE TORQUE PLATE BOLTS					X	Check for security of mounting and deformation.
Brake	INSPECT CALIPER RETAINING RING AND BOLTS					X	Check for security of mounting and deformation.
Brake	CHECK SLACK ADJUSTERS				X	X	Inspect on a severe duty schedule for freedom of movement, security of mounting, and deformation and should be tested for proper operation. Lubricate on severe duty schedule.
Brake	LUBRICATE SLACK ADJUSTERS AND S-CAMS				X	X	Lubricate on severe duty schedule.
Brake System Test	ANNUAL BRAKE SYSTEM TEST					X	16.3 Braking System test. Testing of the braking system, including antilock brake systems and auxiliary brake system, shall be conducted at least annually and whenever adjustments, repairs, or modifications have been performed on any component that can affect the proper operation of the braking system or systems. Follow instructions in Chapter 16.
Braking System	CHECK BACKING PLATE BOLTS				X	X	7.12.1 The braking system shall be inspected and maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the braking system manufacturer, based on time or mileage, shall be followed. If the vehicle is equipped with backing plates on the brakes the bolts should be checked on every B maintenance.
Breathing Air Compressor System Test	ANNUAL TEST OF BREATHING AIR COMPRESSOR SYSTEMS					X	23.1 If the apparatus is supplied with a breathing air compressor system, the compressor system shall be tested annually by the manufacturer or the manufacturer's authorized representative to verify that the system still meets the manufacturer's requirements for the system when it was new. Follow Chapter 23 for test.
Cab	CHECK GLASS/MIRRORS FOR DELAMINATION, CHIPS, AND CRACKS	X	X	X	X	X	7.14.1 All glass, windows, and mirrors shall be inspected for condition and shall be diagnostically checked.
Cab	CHECK AIR RIDE SEAT SYSTEM		X		X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT FOR CUTS AND TEARS	X	X	X	X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT FRAME FOR CRACKS	X	X	X	X	X	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK SEAT BELTS	X	X	X	X	X	7.14.3 All seat belts shall be inspected for security of mounting and condition and shall be diagnostically checked.
Cab	CHECK COMPARTMENT DOORS		X	X	X	X	7.14.4 Doors, door hinges, latches, and door stops shall be inspected for security of mounting and condition, shall be diagnostically checked, and shall be lubricated.
Cab	CHECK CAB MOUNTING SYSTEMS		X		X	X	All components of the cab mounting system including but not limited to, the following shall be inspected for security of mounting and deformation: (1) Mounting brackets (2) Cab base structure (3) Resilient cushions (4) Securing fasteners. 7.14.6* All equipment mounting systems including, but not limited to, mounting systems for the following shall be inspected for security of mounting and deformation and shall be maintained free of corrosion: (1) Radios, computers, and siren controls (2) Self-contained breathing apparatus (SCBA) (3) Portable lights (4) Hand tools (5) Emergency medical service (EMS) equipment (6) Books, street directories, and maps. For the safety of personnel, equipment should be mounted in accordance with the requirements of NFPA 1901.
Cab	INSPECT CAB INTERIOR CONDITION	X	X	X	X	X	Inspection to include, but not limited to, pedals, knobs, handles, headliner, interior door covers, and lights, for security of mounting, deformation and proper operation.
Cab Tilting System	CHECK CAB JACK FLUID AND OPERATION		X			X	7.14.7.1* All components of the cab tilting system shall be inspected for security of mounting, leaks, and shall be diagnostically checked. 7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Charging	CHECK CHARGING SYSTEM					X	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.
Charging	CHECK VOLTAGE REGULATOR				X	X	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.
Cooling	CHECK COOLANT LEVEL	✓	✓	✓	✓	✓	7.5.1 The engine coolant shall be inspected for contamination and maintained at the level



Cooling	CHECK COOLANT LEVEL	X	X	X	X	X	specified by the manufacturer.
Cooling	INSPECT AUXILIARY HEAT EXCHANGERS				X	X	7.5.10 Auxiliary heat exchangers installed in the engine cooling system shall be inspected for security of mounting, deformation, and leaks.
Cooling	INSPECT AND CLEAN RADIATOR FINS				X	X	7.5.2 The radiator assembly shall be inspected and cleaned of dirt, debris, and obstructions to airflow.
Cooling	CHECK COOLING SYSTEM HOSES AND BELTS		X		X	X	7.5.3 All hoses and fittings shall be inspected for condition and leakage. 7.5.6 All belts shall be inspected for wear, deformation, and proper adjustment.
Cooling	CHECK WATER PUMP					X	7.5.4 The water pump(s) shall be inspected for condition and leakage.
Cooling	PRESSURE TEST COOLING SYSTEM				X	X	7.5.5 The cooling system shall be pressure tested for leakage.
Cooling	LITMUS TEST COOLANT				X	X	7.5.7 The chemical components of the coolant shall be tested and maintained at the proper balance.
Cooling	INSPECT GAUGES	X	X			X	7.5.8 Cooling system temperature indicators and gauges shall be diagnostically checked.
Cooling	CHECK FAN CLUTCH					X	7.5.9 Temperature control devices including, but not limited to, the following shall be diagnostically checked: (1) Thermostats (2) Clutch fans (3) Radiator shutters (4) Electric cooling fans.
Cooling	CHECK RADIATOR CAP(S)				X	X	Check to see if missing or not sealing properly.
Cooling	INSPECT RADIATOR AND MOUNTS				X	X	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.
Cooling	CHANGE COOLANT FILTER					X	Replace coolant filter as recommended by the manufacturer.
Crew Compartment	INSPECT CAB AND BODY MOUNTS					X	7.14.1.1 All components of the cab/living system including, shall be inspected for security of mounting and leaks and shall be diagnostically checked. 7.14.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Dielectric	5 YEAR DIELECTRIC VOLTAGE					X	22.8 At least every 5 years, and after a vehicle accident or body repair, a dielectric test shall be performed on the line voltage electrical system. Follow Chapter 22 for test. Also see Annex A for additional information.
Voltage Test	WITHSTAND TEST					X	
Driveline	CHECK DRIVELINE CENTER SUPPORT BEARING				X	X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.
Driveline	CHECK DRIVE SHAFTS AND U JOINTS					X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.
Driveline	CHECK AND LUBRICATE U-JOINTS, FLANGES				X	X	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated. 7.10.2 Driveline retarding systems shall be cleaned, shall be inspected for security of mounting, shall be diagnostically checked, and shall be lubricated.
Electrical	ELECTRICAL SYSTEM					X	13.1 If the apparatus has a line voltage electrical system, it shall be inspected and maintained in accordance with this chapter, and with the manufacturers recommendations.
Engine	CHECK ENGINE COVER BOLTS					X	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.
Engine	INSPECT ENGINE MOUNTS					X	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.
Engine	CHANGE ENGINE OIL AND FILTERS				X	X	7.4.3 Engine oil and filters shall be serviced in accordance with the engine manufacturer's severe service. If no severe service recommendation exists, the shortest interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.4.1 The engine oil shall be inspected for contamination and maintained at the level specified by the engine manufacturer.
Engine	CHECK ALL DIAGNOSTIC CODES				X	X	7.4.4 The diagnostic codes for electronically controlled engines shall be reviewed for types and frequency of error codes that have been logged.
Engine	CHECK ENGINE PERFORMANCE				X	X	7.4.5* The engine performance shall be maintained in accordance with the engine manufacturer's recommendations.
Engine	TEST ENGINE BRAKE				X	X	7.4.6 Engine braking systems shall be maintained in accordance with the manufacturer's recommendations.
Engine	CHECK ENGINE IDLE SPEED				X	X	Inspect for proper operation and adjust as recommended by the manufacturer.
Engine	PRESSURE WASH ENGINE				X	X	Pressure wash as needed to inspect engine.
Engine	TEST ENGINE SHUT DOWN MECHANISM					X	Test as recommended by manufacturer.
Engine Coolant System	INSPECT FREEZE PLUGS AND OIL COOLER AND LINES					X	7.5.3 All hoses and fittings shall be inspected for condition and leakage.
Exhaust	CHECK EMISSION CONTROL LINES, FITTINGS, BRACKETS					X	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.
Exhaust	INSPECT EXHAUST SYSTEM					X	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.
Frame	INSPECT FRAME AND SUPPORTS	X	X	X	X	X	7.2.1 All frame rails and members shall be inspected for defects, structural integrity, corrosion, perforations, cracks, and missing or loose parts.
Fuel	CHANGE FUEL FILTER(S)				X	X	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.
Fuel	CHANGE FUEL/WATER SEPARATOR				X	X	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.
Fuel	CHECK FUEL TANK DRAIN PLUG					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	CHECK FUEL TANK MOUNTING AND TIE DOWNS					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.

Fuel	INSPECT FUEL LINES					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	INSPECT FUEL PUMP(S)					X	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.
Fuel	INSPECT INJECTORS					X	7.6.3 The carburetor or the injection pump and injectors shall be maintained in accordance with the engine manufacturer's recommendations.
Fuel	INSPECT GAUGES, INDICATORS, AND SENDING UNITS				X	X	7.6.4 Gauges, indicators, and sending units shall be diagnostically checked.
Fuel	CHECK ENGINE THROTTLE			X		X	7.6.5* All mechanical throttle linkage and stops shall be inspected for proper adjustment and diagnostically checked. A.7.6.5 All linkage should be inspected for freedom of movement, adjustment, full throttle position, idle position, and smooth operation. 7.6.6 All electronic throttle components and throttle position sensors (TPS) shall be inspected for counts and diagnostically checked.
Line Voltage Electrical System Test	ANNUAL LINE VOLTAGE ELECTRICAL SYSTEM TEST					X	22.1 If the fire apparatus is equipped with a line voltage electrical system, the system and components shall be tested as required by this chapter. 22.2 Performance tests shall be conducted at least annually, unless otherwise noted, and whenever major repairs or modifications to the line voltage electrical system or any component of the system have been made.
Miscellaneous Electrical Components	CHECK MISCELLANEOUS ELECTRICAL COMPONENTS					X	8.8 Miscellaneous electrical components including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Battery conditioners and chargers (2) Shoreline receptacles (3) Radios and intercoms (4) Converters and inverters (5) Fast idle system (6) Interlock system(s) (7) Operator alert devices (8) Other electrical components on the apparatus not otherwise specified above.
Parking Brake Test	ANNUAL PARKING BRAKE TEST					X	16.4 The parking brake system shall be tested at least annually. Follow instructions in Chapter 16. See A.16.4.1 and A.16.4.2.
Pump	CHECK PUMP					X	9.2.1 All fire pumps, auxiliary pumps, industrial pumps, and transfer pumps shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked. 9.2.2 All pump shaft packing or mechanical seals shall be inspected and maintained in accordance with the manufacturer's recommendations.
Pump	CLEAN PUMP TRANSMISSION STRAINER					X	9.2.3 Renewable anodes, intake strainers, or any other means to prevent galvanic corrosion shall be inspected for condition and replaced if necessary.
Pump	TEST PUMP SHIFT UNIT					X	9.2.4.1 The pump drive system shall be inspected for security of mounting and leakage, shall be diagnostically checked, and shall be lubricated as required by the component manufacturer. 9.2.4.2 All pump shift controls, pump shift indicators located in the driving compartment and on the operator's panel, engine speed advancement interlocks, and any other interlocks of the pump drive system shall be inspected for security of mounting and leakage, shall be diagnostically checked, and shall be lubricated as required. See A.9.2.4.1 and A.9.2.4.2
Pump	CHECK COMPONENTS OF DRIVE SYSTEM					X	A.9.2.4.1 Components of the pump drive system could include, but are not limited to, the following: (1) Split-shaft power takeoff (PTO) (2) Pump transmission (3) Pump transfer case (4) PTO (5) Pump clutch (6) Pump drive shafts (7) Hydraulic drive systems (8) Auxiliary drive engine.
Pump	CHECK PUMP SHIFT CONTROLS A	X	X			X	A.9.2.4.2 Pump shift controls can include electrical, pneumatic, or mechanical components working individually or in combination to shift the pump drive system into and out of pump mode. Some pumps have manual backup shift controls. Pump shift indicators in-cab and on the operator's panel on split-shaft PTO pump drive systems typically require an electromechanical device, such as a switch mounted on the pump transmission, to sense pump shift status. The controls need to be inspected, diagnostically checked, and lubricated as part of a preventive maintenance program.
Pump	CHECK PUMP TRANSMISSION CASE FLUID LEVEL AND CONTAMINATION				X	X	9.2.4.3 All fluids in the pump drive system shall be inspected for contamination and maintained at the level and condition specified by the component manufacturer.
Pump	CHECK ALL PIPING AND VALVES			X		X	9.2.5 All pump piping, valves and valve controls, fire hose connections, caps, chains, and gaskets shall be inspected for security of mounting, structural integrity, proper valve operation, deformation, corrosion, and leakage and shall be lubricated as required by the component manufacturer.
Pump	CHECK INSTRUMENTATION AND GAUGES	X	X	X		X	9.2.6 All instrumentation, gauges, and lighting shall be inspected for security of mounting and condition and shall be diagnostically checked.
Pump	TEST PUMP PANEL THROTTLE OPERATION	X	X	X		X	9.2.7 All pump control systems including, but not limited to, the following shall be diagnostically checked: (1) Engine speed control and interlock (2) Pressure control devices (3) Transfer valve (4) Transmission lockup system.
Pump	CHECK PRIMING SYSTEM	X	X	X		X	9.2.8.1 The pump priming system shall be inspected for security of mounting and leakage and shall be diagnostically checked. 9.2.8.2 The priming fluid, if required, shall be inspected for contamination and proper type and shall be maintained at the level recommended by the component manufacturer.
Pump	TEST PUMP PRIMER MOTOR	X	X	X		X	9.2.9 If the pump has a separate drive engine, that engine shall be inspected and maintained in accordance with Sections 7.4 through 7.8, as applicable, and in accordance with the manufacturer's recommendations.
Pump	CHECK FOR WATER LEAKS	X	X	X		X	9.3 If the apparatus is equipped with a water tank, the tank shall be inspected for security of mounting, structural integrity, deformation, and leakage and shall be maintained in accordance with 9.3.1 and 9.3.2 and the component manufacturer's recommendations. 9.3.1 The tank sumps, if equipped with a sump cleanout, shall be cleaned. 9.3.2 Where so equipped, anodes and other means to prevent galvanic corrosion shall be inspected and maintained as recommended by the manufacturer.
							18.1 If the fire apparatus is equipped with a fire pump or an industrial supply pump, the

Pump Test	ANNUAL PUMP TEST					X	pump shall be inspected and tested as required by this chapter. 18.2 Service test shall be conducted at least annually and whenever major repairs or modifications to the pump or any component of the apparatus that is used in pump operations have been made. Follow Chapter 18 for the test. See Annex A and Annex B for additional information.
Regulator Test	ANNUAL REGULATOR TEST					X	17.6 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow regulator test 17.6
Road Test	ANNUAL ROAD TEST					X	16.5 A road test of the fire apparatus shall be conducted at least annually, after each scheduled maintenance interval, and after repair, adjustment, or modification of the engine, transmission, drivetrain, suspension, brakes, or steering. Follow instructions in Chapter 16.
Solenoid and Relay Test	ANNUAL SOLENOID AND RELAY TEST					X	17.9 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.9 for the solenoid and relay test.
Starter Wiring Test	ANNUAL STARTER WIRING TEST					X	17.4 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.4 for test.
Starting	INSPECT STARTER					X	17.4.1 The wiring from the battery to the starter shall be inspected for corrosion, loose connections, worn insulation, or potential chafing points.
Starting	TEST ON BOARD BATTERY CHARGER				X	X	17.7.1 If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.
Starting	INSPECT AND CLEAN BATTERY CABLES				X	X	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems.
Starting	INSPECT STARTING SYSTEM				X	X	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems. 8.3 All wiring and wire looms shall be inspected for security of mounting, tight connections, proper routing, presence of grommets, condition, and cleanliness.
Starting	SERVICE BATTERY					X	8.4 The battery(ies) shall be tested for storage and performance capabilities in accordance with the manufacturer's recommendations. 17.3.1.1 Batteries shall be cleaned of any accumulated dirt or corrosion, and the connections shall be checked to ensure that they are clean and tight. 17.3.1.2 Batteries shall be inspected for cracks, swelling, deformation, or other physical defects. 17.3.1.3 Batteries that are not sealed shall be checked to verify that the cells have the proper electrolyte level, and distilled water shall be added if necessary. 17.3.1.4 Batteries that are sealed shall be inspected to verify that any electrolyte level indicator indicates sufficient electrolyte.
Steering	CHECK STEERING SYSTEM				X	X	7.11.2 All steering system components shall be inspected for structural integrity, security of mounting, leakage, and condition, shall be diagnostically checked, and shall be lubricated. 7.11.2.1 The surrounding vehicle components shall be inspected for indications that the wheels or tires have been rubbing during steering.
Steering	CHECK AXLE STOPS					X	7.11.2.2 Both the left and right steering axle stops shall be diagnostically checked to ensure the steering gear hydraulics relieve before contacting the steering stops.
Steering	CHECK STEERING GEAR BOX, MOUNTING BRACKETS, AND LINKAGE				X	X	7.11.2.3.1 The steering gear mounting bracket shall be cleaned and inspected for cracks. 7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer.
Steering	LUBRICATE STEERING COLUMN LINKAGE				X	X	7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place, properly secured and lubricated.
Steering	CHECK STEERING WHEEL	X	X	X	X	X	7.11.2.5 The steering wheel shall be rotated to check for steering backlash.
Steering	CHANGE GEAR BOX FLUID LEVEL					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHANGE POWER STEERING FLUID					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK GEAR BOX FLUID LEVEL	X	X		X	X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK POWER STEERING FLUID					X	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHECK TIE RODS, DRAG LINK, PITMAN ARM				X	X	7.11.4 The steering valve(s), steering arms, drag links, pitman arms, tie rod ends, and steering column assembly shall be lubricated.
Steering	INSPECT POWER STEERING LINES, BELTS AND HOSES		X	X	X	X	7.11.5 All steering pump belts, hoses, and lines shall be inspected for wear, adjustment, and deformation.
Steering	CONTROLS AND INDICATORS					X	7.11.6 Electronic steering controls and indicators shall be maintained in accordance with the manufacturer's recommendations.
Steering	CHANGE POWER STEERING FILTER					X	Follow manufacturer's recommendation.
Suspension	CHECK AIR SUSPENSION BAGS, MOUNTING BRACKETS, ATTACHED HARDWARE AND CONTROLS			X	X	X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers

Suspension	CHECK EQUALIZER BEAMS AND TORQUE ARMS					X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	CHECK TORQUE ON SUSPENSION U-BOLTS				X	X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	LUBRICATE SUSPENSION PINS AND BUSHINGS				X	X	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers
Suspension	CHECK FRAME AND SUSPENSION FOR PROPER ALIGNMENT				X	X	7.2.3 The frame and suspension shall be inspected for proper alignment.
Tires/Wheels	INSPECT WHEEL BEARINGS AND SEALS				X	X	7.3.2 Wheel bearings and seals shall be cleaned, inspected for deformation, wear, cracks, and leakage, and shall be lubricated.
Tires/Wheels	INSPECT TIRES FOR WEAR, DAMAGE, INFLATION		X	X	X	X	7.3.3* Tires shall be inspected for damage and shall be inflated to the tire manufacturer's recommended pressure. 7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge. [See 6.3.1(4)] A.7.3.3 It is important that the cold tire inflation be maintained to the fire apparatus manufacturer's recommended tire pressure, which is based on the weight of the completed apparatus, and not to the maximum pressure shown on the sidewall of the tire. If the information from the fire apparatus manufacturer is not available for the tires on the vehicle, each axle should be weighed with the vehicle fully loaded and the tires inflated to the tire manufacturer's inflation specification for the tire model, size, and axle load. A.7.3.4 Tire age can be determined by checking the DOT code on the sidewall of each tire.
Tires/Wheels	CHECK TREAD DEPTH					X	7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge.
Tires/Wheels	CHECK WHEEL STUDS AND LUG NUTS	X	X	X	X	X	7.3.5* Wheel-attaching nuts shall be torqued to the wheel manufacturer's recommendation. A.7.3.5 Wheel-attaching hardware should be torqued to the manufacturer's recommendation at the time of wheel installation. The wheel- or rim-attaching hardware should be re-torqued at 50 mi to 100 mi (80 km to 160 km) after installation and periodically thereafter. Wheel covers or nut covers might have to be removed for proper inspection.
Tires/Wheels	CHECK FOR WHEEL CRACKS DEFORMATION AND CORROSION	X				X	7.3.6 Wheels and rims shall be inspected for cracks, deformation, structural integrity, and corrosion.
Tires/Wheels	CLEAN AND POLISH OR PAINT WHEELS					X	Clean and polish or paint wheels as needed.
Tires/Wheels	INSPECT WHEEL CHOCKS					X	Inspect that wheel chocks are not missing and are easily accessible.
Total Continuous Electrical Load Test	ANNUAL TOTAL CONTINUOUS ELECTRICAL LOAD TEST					X	17.8 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.8.1 The total continuous electrical load test shall be permitted to be conducted simultaneously with other electrical or pumping tests. A.17.8 This test is designed to verify that the charging system, with the load management system, if supplied, is sufficient to supply the total connected load.
Trans	CHECK TRANSMISSION					X	7.9.1 The transmission shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked.
Trans	CHECKS TRANSMISSION BRAKING SYSTEMS					X	7.9.10 Transmission braking systems shall be maintained in accordance with the manufacturer's recommendations.
Trans	CHECK AUXILIARY HEAT EXCHANGERS					X	7.9.11 Auxiliary heat exchangers installed in the transmission cooling system shall be inspected for security of mounting, deformation, and leaks.
Trans	CHECK TRANSMISSION FLUID					X	7.9.3 Transmission lubricants and filters shall be inspected for contamination, and lubricants shall be maintained at the level specified by the manufacturer.
Trans	CHANGE TRANSMISSION OIL AND FILTERS					X	7.9.4 The lubricant and filters shall be serviced in accordance with the transmission manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the transmission manufacturer, based on time or mileage, shall be followed.
Trans	CHECK INDICATORS AND GAUGES					X	7.9.6 All transmission indicators and gauges shall be tested for proper operation and accuracy.
Trans	CHECK DIAGNOSTIC CODES					X	7.9.7 The diagnostic codes for all electronically controlled transmissions shall be reviewed for types and frequency of error codes that have been logged.
Trans	CHECK POWER TAKE OFF(S) MOUNTING AND LEAKS					X	7.9.8 PTO's shall be inspected for security of mounting and leakage and shall be diagnostically checked.
Trans	CHECK LOCKUP SYSTEM					X	7.9.9 The lockup system for pumps and other accessories shall be inspected for leakage and shall be diagnostically checked.
Transfer Case	CHANGE TRANSFER CASE FLUID					X	Inspect transfer case, check fluid level and change fluid as recommended by manufacturer.
Warning Devices	CHECK WARNING LIGHT OPERATION					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).
Warning Devices	TEST HORNS, SIRENS, ALARMS					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).

Warning Devices	TEST INSTRUMENT PANEL WARNING DEVICES AND GAUGES					X	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).
Wear Points	CHECK AND LUBRICATE ALL WEAR POINTS					X	7.1 General. All components and systems commonly found on or in the chassis, driving compartment, crew compartment, and body shall be inspected and maintained in accordance with the manufacturer's instructions and this chapter. Special attention should be paid to steering stops, stricker plates, and hinges.
Weight Verification Test	ANNUAL WEIGHT TEST					X	16.2 Fire apparatus Axle Weight Test. The fully loaded fire apparatus shall be weighed following the procedure specified in 16.2.2 through 16.2.5 to ensure that the weight on the front and rear axles and the gross vehicle weight do not exceed the gross axle weight ratings (GAWRs) and the gross vehicle weight rating (GVWR) or gross combination weight rating (GCWR) as shown on the rating plate on the fire apparatus. Follow instructions in Chapter 16. Also see A.16.2.3, A.16.2.4(3), A.16.2.4(4).
Winch Systems	INSPECT WINCH SYSTEM					X	15.1 Any winch or winch attachment point on a fire apparatus shall be inspected and maintained in accordance with this chapter and with the manufacturers recommendations.
Windshield Washer	FILL WINDSHIELD WASHER RESERVOIR					X	7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.
Work Lighting	CHECK EMERGENCY LIGHT OPERATION					X	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).
Work Lighting	CHECK WORK LIGHT OPERATION					X	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).

Annual Service for Light Class Emergency Response Vehicles (Ambulance, Light Class Rescue, Type VI Engines)			
System	Description	NFPA 1901 Standard Reference	FRH
Air Conditioning	CHECK A/C AND HEATER OPERATION	8.11 All electrical accessories including, but not limited to, the following shall be diagnostically checked: (1) Heater and defroster (2) Air-conditioning system (3) Windshield wipers and washers (4) Instrumentation (5) Traffic preemption (6) Other electrical accessories on the apparatus not otherwise specified in 8.11(1) through (5).	0.2
Air Intake	INSPECT AIR INTAKE SYSTEM	7.7.1 The engine air intake system shall include, but not be limited to the following: (1) Air cleaner element (2) Piping (3) Turbocharger (4) Air after-cooler (5) Intercooler (6) Air-to-air cooler (7) Blower (8) Ember separator 7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.7.3 Where engines are equipped with a charged air after-cooler, it shall be inspected visually for outward signs of damage or deformation. 7.7.4 All hoses, tubes, and fittings shall be inspected for deformation and leakage. 7.7.5 The airflow shall be monitored for restriction greater than that recommended by the engine manufacturer.	0.3
Air Intake	CHANGE AIR FILTERS	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	CHECK AND CLEAN AIR INTAKE SPARK ARRESTER	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT CRANK CASE BREATHER TUBES	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT ENGINE DRIVE BELT(S)	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air Intake	INSPECT TURBO CHARGER CONNECTION	7.7.2 The engine air intake system shall be maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest service interval recommended by the engine manufacturer, based on time or mileage, shall be followed.	0
Air-Powered Accessories	CHECK WINDSHIELD WASHER, WIPER OPERATION	7.13 All chassis air-powered accessories including, but not limited to, the following shall be diagnostically checked: (1) Air horn (2) Windshield wiper and washer (3) Air-ride seats (4) Air-powered steps and cab tilting systems (5) Fire pump shift and valves.	0
Alternator Test	ANNUAL ALTERNATOR TEST	17.5 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow alternator test 17.5. This test verifies the output of the alternator and the alternator wiring.	0.2
Apparatus Lighting	CHECK HEADLIGHT ADJUSTMENT	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0.1
Apparatus Lighting	CHECK INSTRUMENT PANEL LIGHTS, GAUGES	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0

Apparatus Lighting	CHECK OEM LIGHT OPERATION	8.9 All fire apparatus lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Headlights (2) Marker lights (3) Clearance lights (4) Turn signals and hazard lights (5) Brake lights (6) Backup lights (7) Dash lights (8) Other fire apparatus lighting equipment on the apparatus not otherwise specified in 8.9(1) through (7).	0
Automatic Electrical Load Mgmt System	TEST AUTOMATIC ELECTRICAL LOAD MANAGEMENT SYSTEM	8.7.1 If so equipped, all components of the automatic electrical load management system including, but not limited to, the following shall be inspected for security of mounting and deformation: (1) Electronic hardware (2) Associated wiring and cables (3) Relays, controls, and indicators (4) Low voltage warning devices. 8.7.2* The system shall be checked for activation and operation of low voltage warning devices in accordance with the manufacturer's recommendations. See A.8.7.2 for test.	0.1
Axle	CHECK AND LUBRICATE KING PINS OR BALL JOINTS	7.3.1 All axle components including, but not limited to, the following shall be inspected for security of mounting, structural integrity, deformation, abnormal wear, and leakage, shall be functionally operated, and shall be lubricated: (1) Ball joints (2) King pins (3) Spindles and bushings (4) Attaching hardware (5) Axle beams and housings (6) Axle shafts (7) Axle power dividers (8) Differentials and controls (9) Two-speed axle shift units (10) Upper and lower control arms.	0.2
Axle	CHECK DIFFERENTIAL FLUID LEVEL, CLEAN VENTS	Check differential fluid level and fill or replace following manufacturer's recommendations.	0
Axle	UPPER AND LOWER CONTROL ARMS	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.	0.1
Battery Charger/Conditioner Test	ANNUAL BATTERY CHARGER/CONDITIONER TEST	17.7 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.	0.3
Battery Test	ANNUAL BATTERY LOAD OR CONDUCTIVITY TEST	17.3 Performance tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.3.2 Each battery shall be individually tested using either the procedure specified in 17.3.2.1 or 17.3.2.2. A.17.3.2.1 Conductivity testing is preferred to load testing because it does not stress the battery, it is a more accurate indication of the state of health of the battery, and it provides values that can be recorded and tracked for trend analysis. Follow Chapter 17 for test.	0
Body	SERVICE ROLL UP DOORS/TRACKS	7.15.1 All compartments and storage areas shall be inspected for structural integrity, deformation, and leaks. 7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position.	0.3
Body	PERFORM BODY LUBRICATION SERVICE	7.15.1.1 Hinges, latches and seals shall be diagnostically checked and shall be lubricated.	0
Body	INSPECT DOOR LATCHES, HINGES, LOCKS	7.15.1.1 Hinges, latches, and seals shall be diagnostically checked and shall be lubricated. 7.15.1.2 Doors shall be diagnostically checked for correct operation and position. 7.15.1.3 The hazard warning light and interlocks associated with, but not limited to, the following conditions shall be diagnostically checked: (1) Open passenger or equipment compartment doors (2) Ladder or equipment rack not in the stowed position (3) Deployed stabilizer system (4) Extended powered light tower.	0
Body	INSPECT MOUNTED STEPS,	7.15.2 All steps, platforms, handrails, and access ladders shall be inspected for security of mounting, structural integrity, and deformation. 7.15.2.1 All slip resistant surfaces shall be inspected for security of mounting and condition. 7.15.2.2 All mechanical steps shall be	0

Body	INSPECT FINISHES, STRIPING, SIGNS AND LABELS	7.15.4* All finishes and reflective striping shall be inspected for defects, corrosion, and damage. 7.15.5* Where required, all signs and labels shall be inspected for their presence and any defects, corrosion, and damage. If apparatus does not have reflective striping, or warning labels, consider adding in accordance with applicable sections of current NFPA 1901	0
Body	INSPECT POWERED EQUIPMENT RACKS INSPECT FOR SHIELDS AND GUARDS	7.16.1 All locks used to hold equipment racks in the road travel position and all interlocks to prevent operation of equipment racks when the fire apparatus is in motion shall be inspected for security of mounting and deformation. 7.16.2 Racks and interlocks shall be diagnostically checked. 7.16.3 All warning lights and visual signals for the equipment racks shall be diagnostically checked. 7.16.4 Reflective striping or reflective paint shall be inspected for defects, corrosion, and damage. 7.16.5 Equipment-holding devices shall be inspected for security of mounting and deformation, shall be diagnostically checked, and shall be lubricated. Inspect that all shields and guards are installed and tightened properly.	0
Brake	CHECK PARKING BRAKE OPERATION	7.12.2 The parking brake shall be inspected for structural integrity, security of mounting, missing or broken parts, and wear and shall be diagnostically checked. 7.12.3 The parking brake controls and activating mechanism shall be inspected for structural integrity, security of mounting, and missing or broken parts, shall be diagnostically checked, and shall be lubricated.	0.6
Brake	INSPECT BRAKE LINING, DRUMS OR ROTORS	7.12.4 The brake linings shall be replaced in accordance with the brake manufacturer's severe service recommendation when they are contaminated, when the lining is worn to the minimum thickness for safe operation as defined by the brake manufacturer, or when the brake drum or rotor is replaced. 7.12.5 The drums or rotors shall be inspected during scheduled maintenance, when there is a suspected problem or at the time of brake lining replacement, and the inspection shall consist of, but not be limited to the following: (1) Evidence of extensive heat or heat cracking (2) Out of round (3) Wear beyond manufacturer's specifications (4) Rust (5) Taper (6) Rotor parallelism (7) Metal fatigue. 7.12.6 Machining of brake drums or rotors shall be done only in accordance with manufacturer's recommendations. 7.12.7 All components of the braking system shall be inspected for damage and wear when performing a brake overhaul.	1
Brake	TEST ABS SYSTEM	7.12.8.1 Antilock braking systems (ABS) including the electronic control unit, cables, switches, relays, sensors, and valves shall be inspected for any deficiencies and shall be diagnostically checked. 7.12.8.2 The ABS electronic control unit (ECU) diagnostic codes shall be reviewed for types and frequency of error codes that have been logged.	0
Brake	PERFORM COMPLETE BRAKE INSPECTION	7.12.9 If the fire apparatus has a hydraulic brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Pedal and linkage (2) Brake switches (3) Master cylinder (4) Brake booster (5) Hydraulic lines (6) Valves (7) Wheel cylinders or calipers (8) Brake shoes or pads (9) Brake drums or rotors (10) Warning devices (11) Mounting hardware (12) Fluid level and contamination. 7.12.10 If the fire apparatus has an air brake system, the components to be inspected and maintained shall include, but not be limited to, the following: (1) Air compressor (2) Pedal assembly (3) All valves (4) Hoses and lines (5) Brake switches (6) Brake air chambers (7) Slack adjusters (8) Cams and wedges (9) Brake shoes or pads (10) Brake drums or rotor (11) Calipers (12) Air dryers (13) Drain valves (14) Air tanks (15) Warning devices (16) Mounting hardware.	0
Brake	CHECK DISC BRAKE TORQUE PLATE BOLTS	Check for security of mounting and deformation.	0
Brake	INSPECT CALIPER RETAINING RING AND BOLTS	Check for security of mounting and deformation.	0
Brake System Test	ANNUAL BRAKE SYSTEM TEST	16.3 Braking System test. Testing of the braking system, including antilock brake systems and auxiliary brake system, shall be conducted at least annually and whenever adjustments, repairs, or modifications have been performed on any component that can affect the proper operation of the braking system or systems. Follow instructions in Chapter 16.	0.2



Braking System	CHECK BACKING PLATE BOLTS	7.12.1 The braking system shall be inspected and maintained in accordance with the manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the braking system manufacturer, based on time or mileage, shall be followed. If the vehicle is equipped with backing plates on the brakes the bolts should be checked on every B maintenance.	0
Cab	CHECK GLASS/MIRRORS FOR DELAMINATION, CHIPS, AND CRACKS	7.14.1 All glass, windows, and mirrors shall be inspected for condition and shall be diagnostically checked.	0
Cab	CHECK AIR RIDE SEAT SYSTEM	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT FOR CUTS AND TEARS	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT FRAME FOR CRACKS	7.14.2 All seats shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK SEAT BELTS	7.14.3 All seat belts shall be inspected for security of mounting and condition and shall be diagnostically checked.	0
Cab	CHECK COMPARTMENT DOORS	7.14.4 Doors, door hinges, latches, and door stops shall be inspected for security of mounting and condition, shall be diagnostically checked, and shall be lubricated.	0
Cab	CHECK CAB MOUNTING SYSTEMS	All components of the cab mounting system including but not limited to, the following shall be inspected for security of mounting and deformation: (1) Mounting brackets (2) Cab base structure (3) Resilient cushions (4) Securing fasteners. 7.14.6* All equipment mounting systems including, but not limited to, mounting systems for the following shall be inspected for security of mounting and deformation and shall be maintained free of corrosion: (1) Radios, computers, and siren controls (2) Self-contained breathing apparatus (SCBA) (3) Portable lights (4) Hand tools (5) Emergency medical service (EMS) equipment (6) Books, street directories, and maps. For the safety of personnel, equipment should be mounted in accordance with the requirements of NFPA 1901.	0.1
Cab	INSPECT CAB INTERIOR CONDITION	Inspection to include, but not limited to, pedals, knobs, handles, headliner, interior door covers, and lights, for security of mounting, deformation and proper operation.	0.1
Charging	CHECK CHARGING SYSTEM	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.	0
Charging	CHECK VOLTAGE REGULATOR	8.5.1 All components of the charging system including, but not limited to, the following shall be inspected for security of mounting, deformation, and alignment and shall be diagnostically checked: (1) Alternator, regulator, and associated wiring and cables (2) Isolators (3) Alternator drive belts (4) Solenoids, relays, switches, and instrumentation (5) Interlock systems.	0
Cooling	CHECK COOLANT LEVEL	7.5.1 The engine coolant shall be inspected for contamination and maintained at the level specified by the manufacturer.	0.3
Cooling	INSPECT AUXILIARY HEAT EXCHANGERS	7.5.10 Auxiliary heat exchangers installed in the engine cooling system shall be inspected for security of mounting, deformation, and leaks.	0.1

Cooling	INSPECT AND CLEAN RADIATOR FINS	7.5.2 The radiator assembly shall be inspected and cleaned of dirt, debris, and obstructions to airflow.	0
Cooling	CHECK COOLING SYSTEM HOSES AND BELTS	7.5.3 All hoses and fittings shall be inspected for condition and leakage. 7.5.6 All belts shall be inspected for wear, deformation, and proper adjustment.	0
Cooling	CHECK WATER PUMP	7.5.4 The water pump(s) shall be inspected for condition and leakage.	0
Cooling	PRESSURE TEST COOLING SYSTEM	7.5.5 The cooling system shall be pressure tested for leakage.	0
Cooling	LITMUS TEST COOLANT	7.5.7 The chemical components of the coolant shall be tested and maintained at the proper balance.	0
Cooling	INSPECT GAUGES	7.5.8 Cooling system temperature indicators and gauges shall be diagnostically checked.	0
Cooling	CHECK FAN CLUTCH	7.5.9 Temperature control devices including, but not limited to, the following shall be diagnostically checked: (1) Thermostats (2) Clutch fans (3) Radiator shutters (4) Electric cooling fans.	0.1
Cooling	CHECK RADIATOR CAP(S)	Check to see if missing or not sealing properly.	0
Cooling	INSPECT RADIATOR AND MOUNTS	Inspect for security of mounting, structural integrity, deformation, abnormal wear, leakage, and functional operation.	0
Cooling	CHANGE COOLANT FILTER	Replace coolant filter as recommended by the manufacturer.	0.1
Crew Compartment	INSPECT CAB AND BODY MOUNTS	7.14.7.1* All components of the cab tilting system including, shall be inspected for security of mounting and leaks and shall be diagnostically checked. 7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.	0.1
Dielectric Voltage Test	5 YEAR DIELECTRIC VOLTAGE WITH STAND TEST	22.8 At least every 5 years, and after a vehicle accident or body repair, a dielectric test shall be performed on the line voltage electrical system. Follow Chapter 22 for test. Also see Annex A for additional information.	0.2
Driveline	CHECK DRIVELINE CENTER SUPPORT BEARING	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.	0.3
Driveline	CHECK DRIVE SHAFTS AND U JOINTS	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated.	0
Driveline	CHECK AND LUBRICATE U-JOINTS, FLANGES	7.10.1 All drive shafts, universal joints, carrier bearings, flanges, bearing cap bolts, and slip yokes shall be inspected for alignment, security of mounting, and wear and shall be lubricated. 7.10.2 Driveline retarding systems shall be cleaned, shall be inspected for security of mounting, shall be diagnostically checked, and shall be lubricated.	0
Electrical	ELECTRICAL SYSTEM	13.1 If the apparatus has a line voltage electrical system, it shall be inspected and maintained in accordance with this chapter, and with the manufacturers recommendations.	0
Engine	CHECK ENGINE COVER BOLTS	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.	0
Engine	INSPECT ENGINE MOUNTS	7.4.2 The engine shall be inspected for security of mounting and fluid leaks.	0
Engine	CHANGE ENGINE OIL AND FILTERS	7.4.3 Engine oil and filters shall be serviced in accordance with the engine manufacturer's severe service. If no severe service recommendation exists, the shortest interval recommended by the engine manufacturer, based on time or mileage, shall be followed. 7.4.1 The engine oil shall be inspected for contamination and maintained at the level specified by the engine manufacturer.	0.3

Engine	CHECK ALL DIAGNOSTIC CODES	7.4.4 The diagnostic codes for electronically controlled engines shall be reviewed for types and frequency of error codes that have been logged.	0
Engine	CHECK ENGINE PERFORMANCE	7.4.5* The engine performance shall be maintained in accordance with the engine manufacturer's recommendations.	0
Engine	CHECK ENGINE IDLE SPEED	Inspect for proper operation and adjust as recommended by the manufacturer.	0.1
Engine	PRESSURE WASH ENGINE	Pressure wash as needed to inspect engine.	0.2
Engine Coolant System	INSPECT FREEZE PLUGS AND OIL COOLER AND LINES	7.5.3 All hoses and fittings shall be inspected for condition and leakage.	0
Exhaust	CHECK EMISSION CONTROL LINES, FITTINGS, BRACKETS	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.	0.2
Exhaust	INSPECT EXHAUST SYSTEM	7.8.1 The engine exhaust system shall include, but not be limited to, the following: (1) Exhaust manifolds (2) Exhaust pipes (3) Mufflers (4) Tailpipes (5) Exhaust clamps, brackets, and mounting hardware (6) Turbocharger (7) Catalytic converters (8) Exhaust filtration system 7.8.2 The exhaust system shall be inspected for security of mounting, deformation, and exhaust leaks and shall be maintained in accordance with the engine manufacturer's recommendations.	0
Frame	INSPECT FRAME AND SUPPORTS	7.2.1 All frame rails and members shall be inspected for defects, structural integrity, corrosion, perforations, cracks, and missing or loose parts.	0
Fuel	CHANGE FUEL FILTER(S)	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.	0.3
Fuel	CHANGE FUEL/WATER SEPARATOR	7.6.1 Fuel filters and fuel-water separators shall be maintained in accordance with the manufacturer's recommendations.	0.3
Fuel	CHECK FUEL TANK DRAIN PLUG CHECK FUEL TANK MOUNTING AND TIE DOWNS	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT FUEL LINES	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT FUEL PUMP(S)	7.6.2 The fuel tank, lines, and all connections shall be inspected for security of mounting, deformation, and leakage.	0
Fuel	INSPECT INJECTORS	7.6.3 The carburetor or the injection pump and injectors shall be maintained in accordance with the engine manufacturer's recommendations.	0
Fuel	INSPECT GAUGES, INDICATORS, AND SENDING UNITS	7.6.4 Gauges, indicators, and sending units shall be diagnostically checked.	0
Fuel	CHECK ENGINE THROTTLE	7.6.5* All mechanical throttle linkage and stops shall be inspected for proper adjustment and diagnostically checked. A.7.6.5 All linkage should be inspected for freedom of movement, adjustment, full throttle position, idle position, and smooth operation. 7.6.6 All electronic throttle components and throttle position sensors (TPS) shall be inspected for counts and diagnostically checked.	0.1

Line Voltage Electrical System Test	ANNUAL LINE VOLTAGE ELECTRICAL SYSTEM TEST	22.1 If the fire apparatus is equipped with a line voltage electrical system, the system and components shall be tested as required by this chapter. 22.2 Performance tests shall be conducted at least annually, unless otherwise noted, and whenever major repairs or modifications to the line voltage electrical system or any component of the system have been made.	0.2
Miscellaneous Electrical Components	CHECK MISCELLANEOUS ELECTRICAL COMPONENTS	8.8 Miscellaneous electrical components including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Battery conditioners and chargers (2) Shoreline receptacles (3) Radios and intercoms (4) Converters and inverters (5) Fast idle system (6) Interlock system(s) (7) Operator alert devices (8) Other electrical components on the apparatus not otherwise specified above.	0
Parking Brake Test	ANNUAL PARKING BRAKE TEST	16.4 The parking brake system shall be tested at least annually. Follow instructions in Chapter 16. See A.16.4.1 and A.16.4.2.	0
Regulator Test	ANNUAL REGULATOR TEST	17.6 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow regulator test 17.6	0
Road Test	ANNUAL ROAD TEST	16.5 A road test of the fire apparatus shall be conducted at least annually, after each scheduled maintenance interval, and after repair, adjustment, or modification of the engine, transmission, drivetrain, suspension, brakes, or steering. Follow instructions in Chapter 16.	0.2
Solenoid and Relay Test	ANNUAL SOLENOID AND RELAY TEST	17.9 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.9 for the solenoid and relay test.	0.2
Starter Wiring Test	ANNUAL STARTER WIRING TEST	17.4 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. Follow 17.4 for test.	0.3
Starting	INSPECT STARTER	17.4.1 The wiring from the battery to the starter shall be inspected for corrosion, loose connections, worn insulation, or potential chafing points.	0
Starting	TEST ON BOARD BATTERY CHARGER	17.7.1 If the apparatus is equipped with a battery charger or conditioner, it shall be tested as described in 17.7.2 and 17.7.3.	0
Starting	INSPECT AND CLEAN BATTERY CABLES	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems.	0
Starting	INSPECT STARTING SYSTEM	8.2 All components of the starting system including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Batteries, cabling, and connections (2) Cranking motor (3) Solenoid, relays, and switches (4) Interlock systems. 8.3 All wiring and wire looms shall be inspected for security of mounting, tight connections, proper routing, presence of grommets, condition, and cleanliness.	0.2
Starting	SERVICE BATTERY	8.4 The battery(ies) shall be tested for storage and performance capabilities in accordance with the manufacturer's recommendations. 17.3.1.1 Batteries shall be cleaned of any accumulated dirt or corrosion, and the connections shall be checked to ensure that they are clean and tight. 17.3.1.2 Batteries shall be inspected for cracks, swelling, deformation, or other physical defects. 17.3.1.3 Batteries that are not sealed shall be checked to verify that the cells have the proper electrolyte level, and distilled water shall be added if necessary. 17.3.1.4 Batteries that are sealed shall be inspected to verify that any electrolyte level indicator indicates sufficient electrolyte.	0
Steering	CHECK STEERING SYSTEM	7.11.2 All steering system components shall be inspected for structural integrity, security of mounting, leakage, and condition, shall be diagnostically checked, and shall be lubricated. 7.11.2.1 The surrounding vehicle components shall be inspected for indications that the wheels or tires have been rubbing during steering.	0.4
Steering	CHECK AXLE STOPS	7.11.2.2 Both the left and right steering axle stops shall be diagnostically checked to ensure the steering gear hydraulics relieve before contacting the steering stops.	0

Steering	CHECK STEERING GEAR BOX, MOUNTING BRACKETS, AND LINKAGE	7.11.2.3.1 The steering gear mounting bracket shall be cleaned and inspected for cracks.7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer. 7.11.2.3.2 All steering gear mounting bracket fasteners shall be inspected for proper installation, grade, and torque. 7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place and properly secured. Lubricate as recommended by the manufacturer.	0
Steering	LUBRICATE STEERING COLUMN LINKAGE	7.11.2.4 The steering linkage assembly shall be inspected to ensure that the pinch bolts, cotter pins, and other retaining hardware are in place, properly secured and lubricated.	0
Steering	CHECK STEERING WHEEL	7.11.2.5 The steering wheel shall be rotated to check for steering backlash.	0
Steering	CHANGE GEAR BOX FLUID LEVEL	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0.2
Steering	CHANGE POWER STEERING FLUID	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0.3
Steering	CHECK GEAR BOX FLUID LEVEL	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHECK POWER STEERING FLUID	7.11.3 The steer gear box (es) and power steering reservoir lubricant levels shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHECK TIE RODS, DRAG LINK, PITMAN ARM	7.11.4 The steering valve(s), steering arms, drag links, pitman arms, tie rod ends, and steering column assembly shall be lubricated.	0
Steering	INSPECT POWER STEERING LINES, BELTS AND HOSES	7.11.5 All steering pump belts, hoses, and lines shall be inspected for wear, adjustment, and deformation.	0
Steering	CONTROLS AND INDICATORS	7.11.6 Electronic steering controls and indicators shall be maintained in accordance with the manufacturer's recommendations.	0
Steering	CHANGE POWER STEERING FILTER	Follow manufacturer's recommendation.	0.1
Suspension	CHECK AIR SUSPENSION BAGS, MOUNTING BRACKETS, ATTACHED HARDWARE AND CONTROLS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0.3
Suspension	CHECK EQUALIZER BEAMS AND TORQUE ARMS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0
Suspension	CHECK TORQUE ON SUSPENSION U-BOLTS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets	0
Suspension	LUBRICATE SUSPENSION PINS AND BUSHINGS	7.2.2 All suspension components including, but not limited to, the following shall be inspected for defects, missing or loose parts, and functional operation and shall be lubricated: (1) Springs and spring hangers (2) Air springs (bags), mounting brackets, and attaching hardware (3) Equalizer beams and torque arms (4) Shock absorbers	0

Suspension	CHECK FRAME AND SUSPENSION FOR PROPER ALIGNMENT	7.2.3 The frame and suspension shall be inspected for proper alignment.	0
Tires/Wheels	INSPECT WHEEL BEARINGS AND SEALS	7.3.2 Wheel bearings and seals shall be cleaned, inspected for deformation, wear, cracks, and leakage, and shall be lubricated.	1
Tires/Wheels	INSPECT TIRES FOR WEAR, DAMAGE, INFLATION	7.3.3* Tires shall be inspected for damage and shall be inflated to the tire manufacturer's recommended pressure. 7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge. [See 6.3.1(4)] A.7.3.3 It is important that the cold tire inflation be maintained to the tire manufacturer's recommended tire pressure, which is based on the weight of the completed apparatus, and not to the maximum pressure shown on the sidewall of the tire. If the information from the tire manufacturer is not available for the tires on the vehicle, each axle should be weighed with the vehicle fully loaded and the tires inflated to the tire manufacturer's inflation specification for the tire model, size, and axle load. A.7.3.4 Tire age can be determined by checking the DOT code on the sidewall of each tire.	0
Tires/Wheels	CHECK TREAD DEPTH	7.3.4* Tires shall be replaced at least every 7 years or more frequently when the tread wear exceeds state or federal standards as determined by measuring with a tread depth gauge.	0
Tires/Wheels	CHECK WHEEL STUDS AND LUG NUTS	7.3.5* Wheel-attaching nuts shall be torqued to the wheel manufacturer's recommendation. A.7.3.5 Wheel-attaching hardware should be torqued to the manufacturer's recommendation at the time of wheel installation. The wheel- or rim-attaching hardware should be re-torqued at 50 mi to 100 mi (80 km to 160 km) after installation and periodically thereafter. Wheel covers or nut covers might have to be removed for proper inspection.	0
Tires/Wheels	CHECK FOR WHEEL CRACKS DEFORMATION AND CORROSION	7.3.6 Wheels and rims shall be inspected for cracks, deformation, structural integrity, and corrosion.	0
Tires/Wheels	INSPECT WHEEL CHOCKS	Inspect that wheel chocks are not missing and are easily accessible.	0
Total Continuous Electrical Load Test	ANNUAL TOTAL CONTINUOUS ELECTRICAL LOAD TEST	17.8 Tests shall be conducted at least annually and whenever major repairs or modifications to the low voltage electrical system or any component of the system have been made. 17.8.1 The total continuous electrical load test shall be permitted to be conducted simultaneously with other electrical or pumping tests. A.17.8 This test is designed to verify that the charging system, with the load management system, if supplied, is sufficient to supply the total connected load.	0
Trans	CHECK TRANSMISSION	7.9.1 The transmission shall be inspected for security of mounting, structural integrity, and leakage and shall be diagnostically checked.	0.5
Trans	CHECKS TRANSMISSION BRAKING SYSTEMS	7.9.10 Transmission braking systems shall be maintained in accordance with the manufacturer's recommendations.	0
Trans	CHECK AUXILIARY HEAT EXCHANGERS	7.9.11 Auxiliary heat exchangers installed in the transmission cooling system shall be inspected for security of mounting, deformation, and leaks.	0
Trans	CHECK TRANSMISSION FLUID	7.9.3 Transmission lubricants and filters shall be inspected for contamination, and lubricants shall be maintained at the level specified by the manufacturer.	0
Trans	CHANGE TRANSMISSION OIL AND FILTERS	7.9.4 The lubricant and filters shall be serviced in accordance with the transmission manufacturer's severe service recommendation. If no severe service recommendation exists, the shortest interval recommended by the transmission manufacturer, based on time or mileage, shall be followed.	0

Trans	CHECK INDICATORS AND GAUGES	7.9.6 All transmission indicators and gauges shall be tested for proper operation and accuracy.	0
Trans	CHECK DIAGNOSTIC CODES	7.9.7 The diagnostic codes for all electronically controlled transmissions shall be reviewed for types and frequency of error codes that have been logged.	0
Trans	CHECK POWER TAKE OFF(S) MOUNTING AND LEAKS	7.9.8 PTO's shall be inspected for security of mounting and leakage and shall be diagnostically checked.	0
Trans	CHECK LOCKUP SYSTEM	7.9.9 The lockup system for pumps and other accessories shall be inspected for leakage and shall be diagnostically checked.	0
Transfer Case	CHANGE TRANSFER CASE FLUID	Inspect transfer case, check fluid level and change fluid as recommended by manufacturer.	0.3
Warning Devices	CHECK WARNING LIGHT OPERATION	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Warning Devices	TEST HORNS, SIRENS, ALARMS	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Warning Devices	TEST INSTRUMENT PANEL WARNING DEVICES AND GAUGES	8.12 All warning devices including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Emergency warning lights (2) Electric and electronic sirens (3) Automotive traffic horn (4) Air horns (5) Backup alarm (6) Other warning devices on the apparatus not otherwise specified in 8.12(1) through (5).	0
Wear Points	CHECK AND LUBRICATE ALL WEAR POINTS	7.1 General. All components and systems commonly found on or in the chassis, driving compartment, crew compartment, and body shall be inspected and maintained in accordance with the manufacturer's instructions and this chapter. Special attention should be paid to steering stops, stricker plates, and hinges.	0
Weight Verification Test	ANNUAL WEIGHT TEST	16.2 Fire apparatus Axle Weight Test. The fully loaded fire apparatus shall be weighed following the procedure specified in 16.2.2 through 16.2.5 to ensure that the weight on the front and rear axles and the gross vehicle weight do not exceed the gross axle weight ratings (GAWRs) and the gross vehicle weight rating (GVWR) or gross combination weight rating (GCWR) as shown on the rating plate on the fire apparatus. Follow instructions in Chapter 16. Also see A.16.2.3, A.16.2.4(3), A.16.2.4(4).	0
Winch Systems	INSPECT WINCH SYSTEM	15.1 Any winch or winch attachment point on a fire apparatus shall be inspected and maintained in accordance with this chapter and with the manufacturers recommendations.	0
Windshield Washer	FILL WINDSHIELD WASHER RESERVOIR	7.14.7.2 Fluids shall be inspected for contamination and maintained to the levels recommended by the manufacturer.	0
Work Lighting	CHECK EMERGENCY LIGHT OPERATION	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).	0

Work Lighting	CHECK WORK LIGHT OPERATION	8.10 All work lighting including, but not limited to, the following shall be inspected for security of mounting and deformation and shall be diagnostically checked: (1) Ground lights (2) Step lights (3) Flood, spot, and scene lights (4) Cab interior lights (5) Compartment lights (6) Other work lighting on the apparatus not otherwise specified in 8.10(1) through (5).	0
			10.7





# FRY FIRE DISTRICT

## "Always Willing Always Ready"

### 2020-2021 Fee Schedule

• Classroom clean-up		\$25.00 fee
• CPR Class		\$50.00 per student
• Employment Application (Processing fee)		\$10.00
• Fire Reports (copying charge)		\$1.00 per page (non-residents/insurance)
• Public Information Request (copying charge)		\$0.50 per page
• Haz-Mat response out of district + personnel costs		\$225.00 an hour (Trailer/Tow Vehicle) \$50.00 an hour (Command Vehicle) \$75.00 an hour (Air unit)
• Pile burning / standby (in district only)		\$200.00 an hour (Truck + 2 People)
• MSA SCBA Maintenance and testing		\$70.00 per pack, \$20.00 per mask + parts
• Vehicle Maintenance	Light Duty (up to F550)	\$90.00 an hour + shop fees + parts
	Heavy Duty	\$125.00 an hour + shop fees + parts
	Travel	\$40.00 an hour (plus government mileage)
• Out of District Fire Responses		2020 CFRA Contracted Rates + personnel costs
• Plans Review		\$0.25 per sq. ft.
	○ Subdivision Plan Review	\$500.00
	○ Transmittal letters	\$30.00
• Engine/Rescue Response to an MVA		\$139.00 + personnel costs
• Smoke Detector (new home construction)		\$25.00 per visit
• Sporting Events	Ambulance	\$150.00 a day donation
	Brush Truck	\$200.00 an hour (Truck + 2 People)
	Tender	\$225.00 an hour (Truck + 2 People)
	CEP	\$315.00 a day / \$35.00 an hour (paid to individual)
	EMT	\$225.00 a day / \$25.00 an hour (paid to individual)
• Training	Drafting Pit	\$40.00 a day + Technicians hourly rate
	Burn Building	\$150.00 an hour (includes 1 operator)
	LPG Props	\$100.00 an hour (includes 1 operator) Renter will pay for LPG / Class A fuels
• TRT missions		\$100.00 an hour + employee rates

**FEES MAY BE WAIVED BY THE FIRE CHIEF**



# FRY FIRE DISTRICT

★ ARIZONA ★

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





**FRY FIRE DISTRICT**  
"Always Willing Always Ready"

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# FRY FIRE DISTRICT

## COCHISE COUNTY, ARIZONA



### Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2021

FRY FIRE DISTRICT  
YEAR ENDED JUNE 30, 2021

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FRY FIRE DISTRICT  
YEAR ENDED JUNE 30, 2021

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**INTRODUCTORY SECTION**



# FRY FIRE DISTRICT

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# DRAFT

Wednesday, November 17, 2021

To the Honorable Members of the Board and Citizens of Fry Fire District:

The following is the Annual Comprehensive Financial Report (ACFR) of Fry Fire District (FFD) for the fiscal year ending June 30, 2021. This ACFR report is intended to meet and exceed all legal reporting requirements that are borne by this jurisdiction. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Arizona Revised Statutes (ARS) 48-253 and 48-805(9) require an annual audit to be performed in accordance with the statutory requirements and in conformance to generally accepted government auditing standards. As such, the fiscal year audit has been performed by an independent certified public accounting firm, BeachFleischman PC. The auditors have issued an unmodified ("clean") opinion on the Fry Fire District's financial statements for the year ended June 30, 2021.

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

## **District Profile**

The Fry Fire District was originally formed in April of 1965 as the Fry Volunteer Fire Company. Governance for the original Volunteer Fire Company evolved from an elected Fire Chief to the current elected Board in 1985. Volunteer firefighters were originally only responsible for handling the fire suppression needs of the community. Emergency medical treatment and transport services were added later along with full-time employees to provide round-the-clock protection. Early volunteers operating out of a single fire station on Second Street laid the foundation for the professional services FFD personnel deliver across the region today.

Fry Fire District currently provides all hazard emergency services from three fire stations staffed by a total of thirty-six full-time firefighters augmented by several additional part-time firefighters and EMS personnel. All full-time suppression personnel are trained in structural and wildland firefighting and are certified EMT's as a minimum. The last year saw four additional Paramedics obtain their



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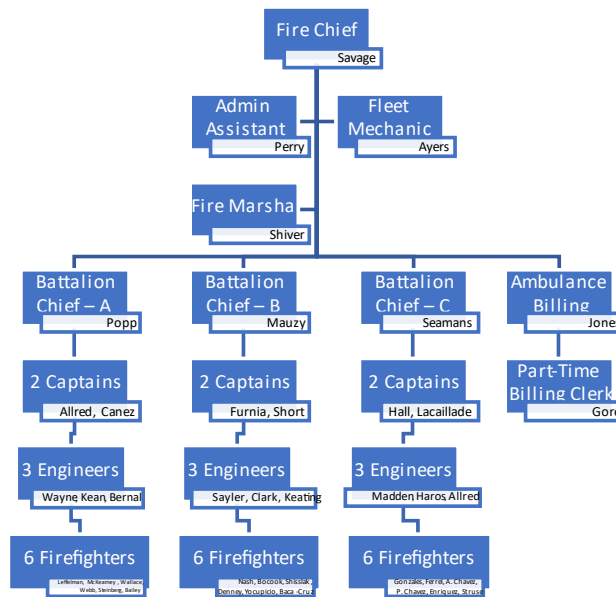
# DRAFT

certification bringing more than 75% of our staff to the advanced life support level. Operations are supported by five administrative and support staff.

FFD operates under Arizona Revised Statutes (ARS) Title 48, Chapter 5 and is recognized by the State of Arizona as a special taxing district. The District is governed by a five-member Board, comprised of a Board Chair, Clerk and three additional members. All Members are elected at large and serve staggered four-year terms.

The Board is responsible for adopting an annual budget, setting District policy and ensuring the Fire Chief implements policy and manages day-to-day operations of the District. The Fire Chief is supported by three Battalion Chiefs who directly supervise assigned Captains and operations personnel. Operations are funded primarily through limited assessed value property taxes, with additional funding being generated through other avenues including billing for ambulance transports, federal and state wildfire responses and support from various grants.

A current organization chart follows:



Current Intergovernmental agreements, state requirements and national standards suggest a minimum staffing level of 3 firefighters for engine companies and 2 personnel for ambulances providing medical transport. Recently hired personnel should help FFD better meet these minimums and to provide safe and effective fire suppression and advanced medical care for FFD customers and members. FFD





# FRY FIRE DISTRICT

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# DRAFT

employs a total of thirty paramedics and provides Advanced Life Support medical treatment with every staffed unit. Emergency medical service-related calls make up more than 85% of annual calls for service.

FFD personnel respond to any emergency situation that threatens life, safety or property and work closely with partners from the Sierra Vista Fire and Medical Department, Ft. Huachuca Fire Department, Palominas Fire District, Whetstone Fire District and the Southeastern Arizona Communications Center (SEACOM) to provide the closest available unit with the appropriate capabilities to provide service. FFD is happy to report the addition of ProQA software to SEACOM which allows dispatchers to provide emergency callers with immediate instructions about life-saving measures they may be able to implement while we're responding.

FFD also responds to various non-emergency situations that are not routinely handled by other agencies or providers. These non-emergency responses include things such as: snake removals, open burn permits, home safety surveys, etc. The FFD community risk reduction programs cover topics such as fall injury prevention, fire safety, CPR, immunizations and first aid and proactively work to reduce or mitigate risk either through prevention or otherwise.

## About the Area

FFD serves residents and visitors to several unincorporated neighborhoods in and around the community of Sierra Vista. At an elevation of 4600' the area has an average high temperature of 77 and an average low temp of 49, with average annual rain fall of 14 inches and less than 2 inches of snow. The area boasts the southern end of the Arizona Trail and the Huachuca Mountains which are a must-see for outdoor enthusiasts and birdwatchers.

FFD has a fire coverage footprint of approximately 60 square miles and provides ambulance transport service for approximately 200 square miles. The district has grown to serve an estimated 17,089 full time residents. We provide fire protection and emergency medical services, ambulance transport, technical rescue, public education and fire prevention. FFD deploys 12 Fire/EMS personnel daily and responded to approximately 3,743 calls during this reporting period.

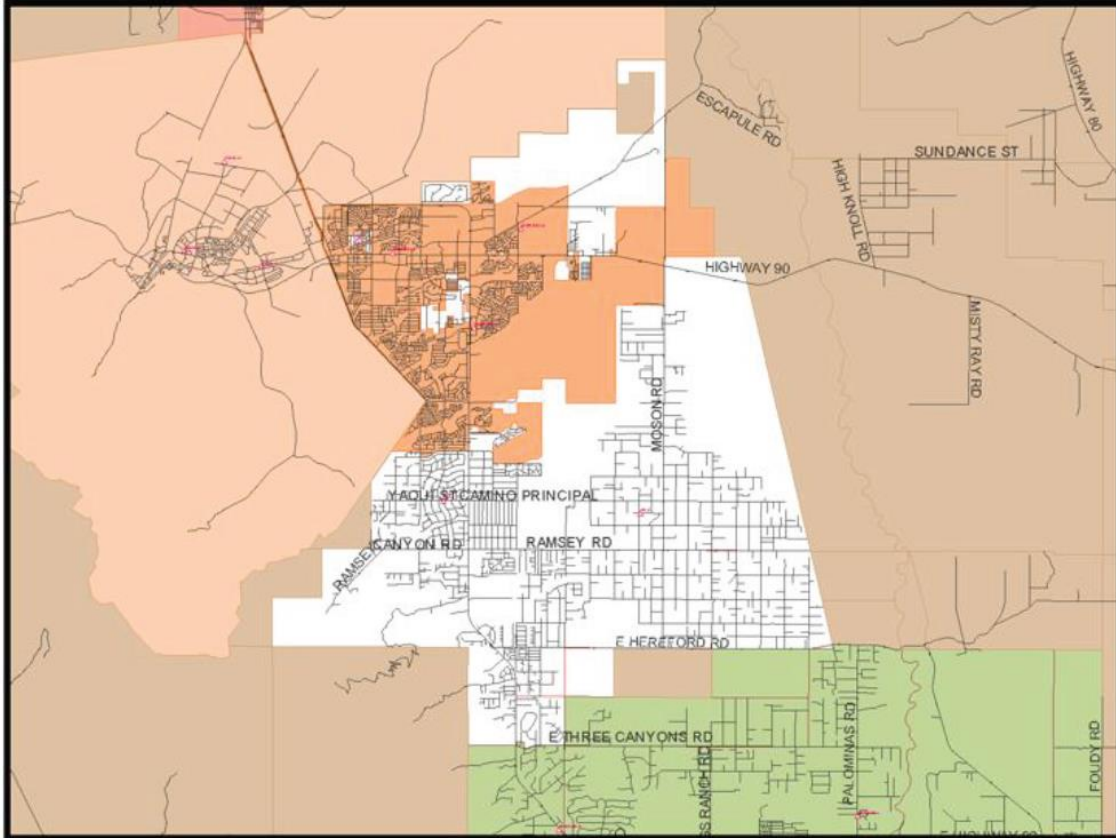


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## Fry Fire District Boundary Map



A snapshot of FFD-Demographics and service levels includes:

District Size	60 square miles
Ambulance Transport Service Area	200 square miles
Full-time Resident Population	17,089
Part-time, Seasonal Population	1,000
Stations	3
Fire and Rescue Service Staffing	36
Administrative and Support	4
Fire Prevention	1



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## Budget Overview

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

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

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

## Local Economy and Outlook

As with many communities, Covid-19 has created significant economic challenges. The uncertainty around Covid-19 and its overall impact on the local economy will take time to understand.

The presence of Ft. Huachuca and the U.S. Border Patrol are major contributors to the local economy and will continue to be so in the future.

Economists predict that the district will see an average increase in net assessed valuation of approximately 2% for the next years and we are happy to see some increases in both residential and commercial construction in recent years, as well as rises in median home prices and median household incomes.

The District's population is expected to continue to grow in the next 20 years, although prior growth estimates have been significantly curtailed. District management and staff are working proactively and cooperatively with other governments, surrounding fire districts, and regional planning groups to ensure continued ability to serve this future population.

## Long-term financial planning and major initiatives

Using focused and detailed financial management, FFD has increased both its unrestricted fund balance and ability to fund capital needs. Given both the GFOA minimum recommendation of maintaining of no less than two months of regular fund operating revenues, and the volatility



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associated with FFD revenues and expenses, this increased fund balance is an important piece in providing long term financial sustainability for the organization and its ability to provide the highest level of service to the community it serves. As an organization, FFD is extremely proud of the fund balance growth it has achieved over recent years.

The district has developed a comprehensive ten-year capital improvement plan. This plan is primarily funded by a \$7 million bond election that passed by more than 72% of the voters in the 2018 general election. The capital improvement plan has already begun to improve and enhance emergency responses. It will also add life to existing infrastructure by upgrading aging facilities and replacing aging capital assets. The FFD capital improvement plan forecasts the life expectancy and replacement and or maintenance costs for each of the District's long-term assets and matches those costs to defined funding levels that will need to be met over the next decade. Over recent years FFD has continued to excel at managing both revenues and expenses which has enabled further funding of the capital improvement plan. This has allowed FFD to fully fund its ten-year capital improvement plan. This capital improvement plan is reviewed every year to ensure it captures the needs of the organization and is receiving adequate funding.

Major initiatives include: improving firefighter safety, replacing aging apparatus and equipment, and expanding community risk reduction services to include large-scale vaccination support. This year, FFD members proactively supported local Covid-19 vaccination delivery in collaboration with the Cochise County Health Department and Cochise College Allied Health Programs, helping to vaccinate more than 8,400 community members.

Firefighters are exposed to an ever-increasing risk of occupational exposure to carcinogens. Station renovations will bring FFD into compliance with accepted industrial hygiene standards and reduce exposures to carcinogens by removing vehicle exhaust gases and improving individual decontamination after a fire. FFD are also actively working to improve the quality of the personal protective equipment provided to firefighters and to provide additional sets of gear to keep them protected while exposed gear is being decontaminated.

Upgrades to FFD aging fleet are underway. A new 2020 Ford F350 rescue truck was recently purchased with bond funds and placed into service. This vehicle replaced a 2006 Ford F550 that had seen extensive service. In addition to improving local coverage during our almost year-round fire season, the new truck also helps protect other communities across the west during catastrophic fires and generates non-tax revenue during out-of-district fire and rescue assignments.

Two 2020 Ford Type 1 Ambulances were currently placed in service with power-load gurneys and are currently serving local patients. A 2021 Rosenbauer Type 6 Engine has been put into service as well as two 2022 F-250 support trucks.



# FRY FIRE DISTRICT

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FFD firefighters have also seen the purchase and deployment of new handheld radios. Over the past few years, FFD have placed approximately fifteen new radios in service. The new Motorola radios are intrinsically safe, fire-rated and interface with our self-contained breathing apparatus via Bluetooth technology to dramatically improve the clarity of communications when working in an environment that is immediately dangerous to life and health (IDLH). This year also saw additional Firefighter radios upgraded to include multi-band capability to enhance communication with local partners, as well as the deployment of tough tablet devices to enhance connectivity and streamline data sharing with SEACOM. The next steps in the FFD communication improvement project include upgrading the repeater and microwave links on one of our existing VHF channels.

Community Risk Reduction efforts have been augmented by new employee engagement and state and local grant funds. These programs include a continuation of a large-scale hazardous fuel reduction project on high-risk wildland interface areas east of the Huachuca Mountains with a focus on Ramsey Canyon and other canyons west of Hwy 92 and the exploration of part-time seasonal employees as an alternative to the use of fire crews for work. Pending treatment projections should push the project close to the 400-acre mark and will have an impact on fire activity in our highest-risk neighborhoods for years to come. These efforts also include public education about fall injury prevention, CPR, and emergency first aid. Supported by a grant from the Legacy Foundation, the Matter of Balance program has been ongoing for the past several years and has produced a reduction in the number of fall-related calls we're seeing. CPR and Stop the Bleed are also providing tangible improvements in community readiness. FFD have recently completed vaccination training for more than 20 FFD Paramedics, which has enabled FFD to support large-scale community-wide vaccination programs. Together with Pulsepoint and ProQA from SEACOM, FFD are engaging a community with immediate responders that are trained and ready to assist when and where emergencies happen.

During the last year, FFD also completed the long-term strategic planning process and are seeing movement towards the necessary objectives to meet identified plan goals that will align the future budget cycles needs.

## Relevant Financial Policies

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

## Awards and Acknowledgements



# FRY FIRE DISTRICT

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# DRAFT

We believe that our current ACFR meets the requirements, and we are submitting it to the GFOA to determine its eligibility for this award.

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

Respectfully submitted,

Mark Savage

Fire Chief

The James Vincent Group

Finance Director



# FRY FIRE DISTRICT

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## Fry Fire District

List of Elected and Appointed

June 30, 2019

### Elected Board Members

	Term Expires
Board Chair Joseph Huish	November 30, 2022
Board Clerk Eric Andersen	November 30, 2024
Board Member Robert McMurtrie	November 30, 2024
Board Member Norman Sturm	November 30, 2024
Board Member Thomas Tucker	November 30, 2022

### Administrative Offices

4817 S. Apache Ave., Sierra Vista, AZ 85650

#### Fire Chief/Administrator

Chief Mark Savage

#### Finance Director

The James Vincent Group

#### Legal Counsel

Barret & Matura, P.C.

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**FINANCIAL SECTION**



## Independent Auditors' Report

Governing Board and Management  
Fry Fire District  
Sierra Vista, AZ

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

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

## Opinions

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

## Other Matters

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fry Fire District's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2021, on our consideration of Fry 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 Fry 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 Fry Fire District's internal control over financial reporting and compliance.

Tucson, Arizona  
November 23, 2021

# DRAFT

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS

# DRAFT

FISCAL YEAR ENDED JUNE 30, 2021

## INTRODUCTION

The management of Fry Fire District (the District) presents these financial statements with a narrative overview and analysis of financial activities for the twelve months ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and the accompanying notes to those statements in their understanding of the District's financial position.

## FINANCIAL HIGHLIGHTS FOR THE YEAR

- In the government-wide financial statements, the total assets and deferred outflows of the Fry Fire District were \$16,289,295 at the close of the fiscal year. The total liabilities and deferred inflows exceeded assets and deferred outflows by \$7,362,909. Of this amount \$(9,561,229) represents the balance of the unrestricted net position.
- The District realized an increase in its net position of \$197,067 equal to the excess of revenues over expenses, which was primarily due to an increase in revenue. Property tax revenue increased \$139,744 due to an increase in assessed value. Non-tax levy revenues increased due to a more active wildland season in 2020 compared to 2021.
- Cash and investments decreased by \$903,242 primarily due to spending capital funds on the purchase of apparatuses and remodel of fire stations.
- As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$6,946,462, a decrease of \$1,235,022 in comparison with the prior year. The decrease in fund balance was due to capital outlay for the purchase of apparatuses and remodeling fire stations.
- At the end of the current fiscal year, unassigned fund balances for the general fund was \$2,443,153. The change in fund balance for the general fund was an increase of \$358,101 for the fiscal year. The District Board and Administration are working diligently to enhance the financial position of the organization while still providing a high level of service to the community it serves.
- The total long-term liabilities of the District increased by a net amount of \$1,600,575. Increases in the District's actuarially determined net pension/OPEB liability of \$1,872,161 contributed to this increase. There was no new debt issued in the current year.

# OVERVIEW OF THE FINANCIAL STATEMENTS

# DRAFT

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the District. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

The *Government-wide financial statements* present the financial picture of the District from the economic measurement resources focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets) as well as all liabilities (including long-term debt). They are intended to provide a broad overview in a manner similar to a private sector business. Additionally, certain eliminations have occurred as prescribed by Statement No. 34 in regards to interfund activity, payables and receivables.

Statement of Net Position - The *Statement of Net Position (page 25)* presents information of all District's assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statement of Activities - The *Statement of Activities (page 26)* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

## Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes other funds to help it control and manage resources for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. All the funds of the District are considered governmental funds.

**Governmental Funds** Governmental Funds are used to account for essentially the same functions reported as governmental activities in the Government-wide financial statements. All of the basic services of the District are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the operations and basic services provided to residents. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance programs of the District. Because the focus of governmental funds is narrower than that of the Government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide financial statements. By doing so, readers may better understand the long-term impact of the near-term financing decisions of the District. The reconciliation of differences between the governmental fund financial statements and the government-wide financial statements is explained in a section following each governmental fund financial statement.

The District maintains three individual government funds: the General Fund, the Capital Projects Fund, and the Debt Service Fund. Information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances for each of these funds, all of which are considered to be major funds of the District; the concept and determination of major funds has been established by the Governmental Accounting Standards Board (GASB). There are no non-major governmental funds.

The District adopts an annual appropriated budget to levy taxes and provide for its general fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with the budget and is presented on page 57.

**Notes to the Financial Statements.** The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Governmental fund financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the financial position of a government entity. In the case of the Fry Fire District, liabilities and deferred inflows exceed assets and deferred outflows by \$7,362,909 at the close of the 2021 fiscal year.

By far, the largest portion of net position of the District, \$1,757,056, reflects the District's investment in capital assets (land, construction in progress, buildings and improvements, equipment and vehicles), less any related debt still outstanding that was issued to acquire those items. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be liquidated to service these liabilities.

The restricted portion of net position of \$441,264 reflects amounts restricted for debt service obligations.

The remaining balance of unrestricted net position, \$(9,561,229), reflects its cash and current account receivable less any current liabilities (e.g. accounts payable, accrued payroll, and compensated absences) and long-term liabilities not associated with capital assets. The District uses the cash balances to pay current and ongoing financial obligations in order to provide services to residents.

At the end of fiscal year 2021, the District has a negative balance in unrestricted net position. In fiscal year 2015, the District adopted Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions, which requires the District to report a net liability for pensions of \$17,535,414. In fiscal year 2018, the District adopted Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, which requires the District to report a net liability for OPEB of \$97,372. The District pays for pensions and OPEB on a pay-as-you go basis with current financial resources each year. However, the net pension/OPEB liability required to be reported is an actuarially determined amount for resources that are required sometime in the future.

The following table reflects the condensed Statement of Net Position:

Fry Fire District  
Condensed Statement of Net Position  
As of June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Cash and investments	\$ 7,011,084	\$ 7,914,326	\$ (903,242)
Other assets	805,042	766,590	38,452
Capital assets	3,670,685	1,727,541	1,943,144
Total assets	11,486,811	10,408,457	1,078,354
Total deferred outflows	4,802,484	4,099,402	703,082
Other liabilities	575,842	313,821	262,021
Long-term liabilities	22,027,699	20,427,124	1,600,575
Total liabilities	22,603,541	20,740,945	1,862,596
Total deferred inflows	1,048,663	1,326,890	(278,227)
Net investment in capital assets	1,757,056	1,170,035	587,021
Restricted	441,264	430,877	10,387
Unrestricted	(9,561,229)	(9,160,888)	(400,341)
Total net position	\$ (7,362,909)	\$ (7,559,976)	\$ 197,067

**Statement of Activities** – The net position of the District from governmental activities increased \$197,067. Key elements of this increase are as follows:

- Net investment in capital assets increased by \$587,021 primarily due to spending of bond proceeds on capital assets.
- Property taxes increased by \$139,744 as a result of an increase in assessed valuation.

- Operating grants and contributions decreased by \$136,467. The district receives fuel reduction grants from the State of Arizona where the district focuses on hazardous fuel reduction in high-risk wildland interface areas. The activity in 2021 decreased from 2020 due to COVID-19.
- Charges for services revenue, which includes both ambulance revenue and wildland fire revenue, increased \$929,794, due to an increase in wildland deployments during the year.
- Expenses for the District increased about \$774,298 from the prior year, primarily due to an increase in personnel expenses for wildland and pension expenses.
- Pension expense for the year ending June 30, 2021 was \$2,387,292, compared with \$2,102,691 in the year ending June 30, 2020.

The following table presents a comparative summary of the District's revenues and expenses for the current and preceding fiscal years.

Fry Fire District  
Condensed Statement of Activities  
For the Years Ended June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Program revenues:			
Charges for services	\$ 2,610,508	\$ 1,680,714	\$ 929,794
Operating grants and contributions	79,946	216,413	(136,467)
Rental income	82,006	69,531	12,475
General revenues:			
Property taxes	4,397,177	4,257,433	139,744
Fire District Assistance Tax	397,163	400,000	(2,837)
Investment earnings	38,046	-	38,046
Miscellaneous	<u>123,680</u>	<u>194,598</u>	<u>(70,918)</u>
Total revenues	<u>7,728,526</u>	<u>6,818,689</u>	<u>909,837</u>
Expenses:			
Public safety	7,415,871	6,613,013	802,858
Interest on long-term debt	<u>115,588</u>	<u>144,148</u>	<u>(28,560)</u>
Total expenses	<u>7,531,459</u>	<u>6,757,161</u>	<u>774,298</u>
Change in net position	197,067	61,528	135,539
Beginning net position, restated	<u>(7,559,976)</u>	<u>(7,621,504)</u>	<u>61,528</u>
Ending net position	<u>\$ (7,362,909)</u>	<u>\$ (7,559,976)</u>	<u>\$ 197,067</u>



# DISTRICT FUNDS FINANCIAL ANALYSIS

# DRAFT

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the District’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. In particular, unassigned fund balances may serve as a useful measure of the District’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District’s Governing Board.

At June 30, 2021, the governmental funds of the District reported a combined fund balance of \$6,946,462, which is a decrease of \$1,235,022 in comparison with the prior year.

**General Fund** - The general fund accounts for all the financial resources retained by the District not accounted for in any other fund. As of June 30, 2021, total fund balance was \$2,887,392, of which \$48,257 was nonspendable because of prepaid items, \$395,982 was assigned for paying employee leave liabilities, and \$2,443,153 was unassigned for financial reporting purposes. Total General Fund balance increased by \$358,101.

**Capital Projects Fund** - The capital projects fund accounts for the accumulation of resources for future construction costs for new and existing facilities and for the purchase of large fire apparatus. As of June 30, 2021, the ending fund balance in the Capital Projects fund was \$3,617,806. The decrease in the fund balance of \$1,603,510 is primarily due to purchases of capital assets.

**Debt Service Fund** - The debt service fund accounts for the property tax levy dedicated to the payment of principal and interest on general obligation bonds. The increase in the fund balance was \$10,387.

The following statement provides the detail of the District fund balances:

Fry Fire District  
Governmental Funds – Fund Balances  
As of June 30, 2021 and 2020

Major funds	June 30, 2021		June 30, 2020	
	Amount	%	Amount	%
General	\$ 2,887,392	41.6 %	\$ 2,529,291	30.9 %
Capital	3,617,806	52.1	5,221,316	63.8
Debt services	441,264	6.4 %	430,877	5.3 %
Total fund balance	<u>\$ 6,946,462</u>	<u>100.0 %</u>	<u>\$ 8,181,484</u>	<u>100.0 %</u>

# BUDGETARY HIGHLIGHTS

# DRAFT

There were some variances of note for the fiscal year.

- Revenues were over budget by \$904,847. An increase in property tax revenues contributed to this increase.
- Expenses were over budget by \$697,756 primarily due to increases in personnel costs related to wildland deployments and grant expenses.

For more detailed information, see budget to actual comparison at page 57.

Fry Fire District  
Condensed Budget to Actual - General Fund  
As of June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with budget</u>
Total revenues	\$ 6,216,321	\$ 7,121,168	\$ 904,847
Total expenditures	<u>6,107,839</u>	<u>6,805,595</u>	<u>697,756</u>
Revenue over expenditures	108,482	315,573	207,091
Total other financing sources (uses)	<u>(108,482)</u>	<u>42,528</u>	<u>151,010</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 358,101</u>	<u>\$ 358,101</u>

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2021 totaled \$3,670,685 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, and vehicles.

During the year, the District purchased or placed in service capital assets of \$2,231,325. This included purchases of a light rescue truck, two ambulances, two engines, equipment and commencement of fire station remodels.

The District depreciates capital assets, except for land and construction in progress, consistent with generally accepted accounting principles, utilizing the straight-line depreciation method. The cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. Major outlays for capital assets and improvements are capitalized as projects are completed and placed into service. Additional information on the District's capital assets can be found in the notes to the financial statements at page 40 of this report.

Fry Fire District  
Capital Assets (net of depreciation)  
As of June 30, 2021 and 2020

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	Governmental Activities		Increase
	2021	2020	(decrease)
Land	\$ 158,423	\$ 158,423	\$ -
Construction in progress	463,943	-	463,943
Buildings and improvements	1,397,855	1,397,855	-
Fire equipment	2,254,120	2,123,132	130,988
Vehicles	4,343,911	2,923,899	1,420,012
Accumulated depreciation	<u>(4,947,567)</u>	<u>(4,875,768)</u>	<u>(71,799)</u>
	<u>\$ 3,670,685</u>	<u>\$ 1,727,541</u>	<u>\$ 1,943,144</u>

## Long Term Liabilities

At the end of the current fiscal year, the District had approximately \$22 million in long-term liabilities outstanding.

The District continues to retire and manage debt to fund various capital projects which support program services. As of June 30, 2021, the District had bonds payable outstanding of \$3,490,000. This debt currently requires annual debt service payments that consist of principal and interest of approximately \$460,000. All debt is backed by the full faith and credit of the District. The District has been issued an "AA" rating from Standard and Poor's.

In accordance with GASB Statements No. 68 and 75, the District is required to include the net pension/OPEB liability (asset) on the financial statements. The net pension/OPEB liability is measured as the total pension/OPEB liability, less the plan's fiduciary net position. Relating to the District's participation in the Public Safety Personnel Retirement System (PSPRS), a net pension liability is recorded at June 30, 2021 of \$17,238,648 and a net OPEB liability of \$96,060. Relating to the District's participation in the Arizona State Retirement System (ASRS), a net pension liability is recorded at June 30, 2021 of \$296,283.

The following table shows the District's Long-term Liabilities:

Fry Fire District  
Long-term Liabilities  
As of June 30, 2021 and 2020

	Governmental Activities		Increase (decrease)
	2021	2020	
Compensated absences	\$ 569,588	\$ 514,086	\$ 55,502
Bonds payable	3,490,000	3,780,000	(290,000)
Unamortized premium	322,642	343,554	(20,912)
Capital leases	12,683	28,859	(16,176)
Net pension/OPEB liability	<u>17,632,786</u>	<u>15,760,625</u>	<u>1,872,161</u>
Total noncurrent liabilities	<u>\$ 22,027,699</u>	<u>\$ 20,427,124</u>	<u>\$ 1,600,575</u>

Additional information regarding the long-term debt and noncurrent liabilities of the District can be found in the notes to the financial statements at pages 40 - 41 of this report.

## ECONOMIC FACTORS AND FY 2022 BUDGET/TAX RATE

The District has continued to pursue every feasible method of reducing operational costs while providing the highest level of service to the community. The increase in funding from nontax revenues, such as grants and contributions, wildland revenue, and ambulance revenue have helped mitigate the impact of rising costs, such as employee benefits, to the budget. In current and recent years the district has focused on operational efficiency to reduce expenses. The increase nontax revenues and operational efficiency has allowed the District to maintain the level of service provided. Assessed value for fiscal year 2022 did not increase at the rate of previous years with only a 0.54% increase. As a result, the district raised its tax rate to \$3.2200 for fiscal year 2022. This will allow the District to build its unrestricted reserve balance to meet future financial needs and ensure long-term financial stability.

## FINANCIAL CONTACT

The financial statements of the District are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the finances of the District and to demonstrate accountability. If you have questions regarding the report or need additional financial information, please contact the Finance Director of the District at 4817 S. Apache Ave., Sierra Vista, Arizona 85650 or at 520-378-3276.

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## Basic Financial Statements

FRY FIRE DISTRICT

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STATEMENT OF NET POSITION

JUNE 30, 2021

	<u>Governmental activities</u>
Assets:	
Cash and investments	\$ 5,099,388
Receivables:	
Property taxes	96,092
Ambulance, net	434,973
Other	223,598
Prepaid items	48,257
Cash and investments, restricted	1,911,696
Capital assets, not depreciated	622,366
Capital assets, depreciated, net	3,048,319
Net pension/OPEB asset	<u>2,122</u>
Total assets	<u>11,486,811</u>
Deferred outflows of resources:	
Deferred outflows related to pensions/OPEB	<u>4,802,484</u>
	<u>4,802,484</u>
Liabilities:	
Accounts payable	353,526
Accrued expenses	127,024
Accrued interest	68,250
Unearned revenue	27,042
Noncurrent liabilities:	
Due within one year	540,683
Due in more than one year	<u>21,487,016</u>
Total liabilities	<u>22,603,541</u>
Deferred inflows of resources:	
Deferred inflows related to pensions/OPEB	<u>1,048,663</u>
	<u>1,048,663</u>
Commitments and contingencies	
Net position:	
Net investment in capital assets	1,757,056
Restricted:	
Debt service	441,264
Unrestricted	<u>(9,561,229)</u>
Total net position	<u>\$ (7,362,909)</u>

See notes to financial statements.

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**FRY FIRE DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2021**

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	<u>Governmental activities</u>
Expenses:	
Public safety:	
Communications and IT	\$ 114,831
Depreciation	286,887
Grants	36,545
Managerial	198,641
Other	13,974
Payroll taxes and employee benefits	2,988,990
Salaries and wages	3,393,367
Training and related	73,862
Utilities and station	82,648
Vehicles and equipment	226,126
Interest	<u>115,588</u>
Total program expenses	<u>7,531,459</u>
Program revenues:	
Charges for services	2,610,508
Operating grants and contributions	79,946
Rental income	<u>82,006</u>
Total program revenues	<u>2,772,460</u>
Net program expense	<u>4,758,999</u>
General revenues:	
Property taxes	4,397,177
Fire district assistance tax	397,163
Investment earnings	38,046
Other	67,674
Gain on disposal of capital assets	<u>56,006</u>
Total general revenues	<u>4,956,066</u>
Change in net position	197,067
Net position, beginning of year	<u>(7,559,976)</u>
Net position, end	<u>\$ (7,362,909)</u>

See notes to financial statements.

FRY FIRE DISTRICT

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BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2021

	<u>General fund</u>	<u>Capital projects</u>	<u>Debt service</u>	<u>Total governmental funds</u>
<b>Assets:</b>				
Cash and investments	\$ 2,893,930	\$ 1,706,110	\$ 499,348	\$ 5,099,388
<b>Receivables:</b>				
Property taxes	85,926	-	10,166	96,092
Ambulance, net	434,973	-	-	434,973
Other	223,598	-	-	223,598
Prepaid items	48,257	-	-	48,257
Cash and investments, restricted	<u>-</u>	<u>1,911,696</u>	<u>-</u>	<u>1,911,696</u>
<b>Total assets</b>	<b><u>\$ 3,686,684</u></b>	<b><u>\$ 3,617,806</u></b>	<b><u>\$ 509,514</u></b>	<b><u>\$ 7,814,004</u></b>
<b>Liabilities:</b>				
Accounts payable	\$ 353,526	\$ -	\$ -	\$ 353,526
Accrued expenses	127,024	-	-	127,024
Accrued interest	-	-	68,250	68,250
Unearned revenue	<u>27,042</u>	<u>-</u>	<u>-</u>	<u>27,042</u>
<b>Total liabilities</b>	<b><u>507,592</u></b>	<b><u>-</u></b>	<b><u>68,250</u></b>	<b><u>575,842</u></b>
<b>Deferred inflows of resources:</b>				
Unavailable revenue - property taxes	67,753	-	-	67,753
Unavailable revenue - charges for services	<u>223,947</u>	<u>-</u>	<u>-</u>	<u>223,947</u>
<b>Total deferred inflows of resources</b>	<b><u>291,700</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>291,700</u></b>
<b>Fund balance:</b>				
<b>    Nonspendable:</b>				
Prepaid items	48,257	-	-	48,257
<b>    Restricted:</b>				
Debt service	-	-	441,264	441,264
Capital projects	-	1,911,696	-	1,911,696
<b>    Assigned to:</b>				
Capital projects	-	1,706,110	-	1,706,110
Employee leave	395,982	-	-	395,982
Unassigned	<u>2,443,153</u>	<u>-</u>	<u>-</u>	<u>2,443,153</u>
<b>Total fund balance</b>	<b><u>2,887,392</u></b>	<b><u>3,617,806</u></b>	<b><u>441,264</u></b>	<b><u>6,946,462</u></b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b><u>\$ 3,686,684</u></b>	<b><u>\$ 3,617,806</u></b>	<b><u>\$ 509,514</u></b>	<b><u>\$ 7,814,004</u></b>

See notes to financial statements.



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

**JUNE 30, 2021**

Total fund balances - governmental funds	\$ 6,946,462
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.	3,670,685
Some receivables are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	291,700
Net pension/OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds.	2,122
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued compensated absences	(569,588)
Capital leases payable	(12,683)
Bond payable	(3,490,000)
Unamortized premium	(322,642)
Net pension/OPEB liability	(17,632,786)
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	4,802,484
Deferred inflows of resources related to pensions/OPEB	<u>(1,048,663)</u>
Net position of governmental activities	<u>\$ (7,362,909)</u>

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

	<u>General fund</u>	<u>Capital projects</u>	<u>Debt service</u>	<u>Total governmental funds</u>
Revenues:				
Property taxes	\$ 3,911,049	\$ -	\$ 490,325	\$ 4,401,374
Fire district assistance tax	397,163	-	-	397,163
Charges for services	2,572,572	-	-	2,572,572
Grants and contributions	79,946	-	-	79,946
Rental income	82,006	-	-	82,006
Investment earnings	10,758	8,376	18,912	38,046
Other	<u>67,674</u>	<u>-</u>	<u>-</u>	<u>67,674</u>
Total revenues	<u>7,121,168</u>	<u>8,376</u>	<u>509,237</u>	<u>7,638,781</u>
Expenditures:				
Public safety:				
Emergency operations	5,176,744	-	-	5,176,744
Administration	1,008,008	-	-	1,008,008
Capital outlay:				
Buildings and improvements	-	463,943	-	463,943
Fire equipment	130,988	-	-	130,988
Vehicles	473,679	1,162,715	-	1,636,394
Debt service:				
Principal	16,176	-	290,000	306,176
Interest	<u>-</u>	<u>-</u>	<u>208,850</u>	<u>208,850</u>
Total expenditures	<u>6,805,595</u>	<u>1,626,658</u>	<u>498,850</u>	<u>8,931,103</u>
Revenues over (under) expenditures	315,573	(1,618,282)	10,387	(1,292,322)
Other financing sources (uses):				
Transfers in (out)	(14,772)	14,772	-	-
Proceeds from sale of capital assets	<u>57,300</u>	<u>-</u>	<u>-</u>	<u>57,300</u>
Total other financing sources	<u>42,528</u>	<u>14,772</u>	<u>-</u>	<u>57,300</u>
Net change in fund balances	358,101	(1,603,510)	10,387	(1,235,022)
Fund balances, beginning of year	<u>2,529,291</u>	<u>5,221,316</u>	<u>430,877</u>	<u>8,181,484</u>
Fund balances, end of year	<u>\$ 2,887,392</u>	<u>\$ 3,617,806</u>	<u>\$ 441,264</u>	<u>\$ 6,946,462</u>

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

YEAR ENDED JUNE 30, 2021

Net change in fund balances - governmental funds	\$ (1,235,022)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>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 year, these amounts are:</p>	
Capital outlay	2,231,325
Depreciation expense	(286,887)
Gain on disposal of capital assets	56,006
Proceeds from sale of capital assets	(57,300)
<p>Certain revenues relating to property taxes and charges for services in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
	33,739
<p>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.</p>	
Pension/OPEB contributions	1,498,562
Pension/OPEB expense	(2,387,292)
<p>In the statement of activities, interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an interest expenditure when paid.</p>	
	72,350
<p>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:</p>	
Change in compensated absences	(55,502)
<p>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 period, the amount consists of:</p>	
Principal paid	306,176
Amortization of premium	20,912
	<u>327,088</u>
Change in net position of governmental activities	<u>\$ 197,067</u>

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

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

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

## Reporting entity:

The District, established in 1965 pursuant to Arizona Revised Statute Title 48, is a special-purpose local government organized to provide fire protection and other emergency services to residents within the District boundaries and the unincorporated areas in and around the City of Sierra Vista.

The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes and it is not included in any other governmental reporting entity.

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

The government-wide financial statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall government.

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

## Program revenues include:

- charges to customers for services provided
- grants and contributions

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

Fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Measurement focus, basis of accounting and financial statement presentation:

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

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

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 of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy. All property taxes are billed and collected by Cochise County and remitted to the District. 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.

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

The District reports the following major governmental funds:

The general fund is the primary operating fund of the District. The principal revenue source is property taxes. Primary expenditures are for public safety.

The capital projects fund is used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital assets.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

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

The debt service fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Estimates and assumptions:

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, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Cash and investments:

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, investments in the County Treasurer's local government investment pool and highly liquid investments with a maturity of three months or less when purchased. Investments are stated at fair value.

Investment earnings are 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 balance sheet because they are maintained in separate bank accounts and their use is limited by applicable debt covenants.

Fair value measurements:

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

Receivables, unearned revenue and deferred inflows of resources:

All accounts and property tax receivables are shown net of an allowance for doubtful accounts, if any. Property taxes receivable for the governmental fund types, which have been remitted within 60 days subsequent to period end, are considered measurable and available and recognized as revenues. All other property taxes are offset by unavailable revenue and, accordingly, have not been recorded as revenue in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Receivables, unearned revenue and deferred inflows of resources (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 other 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, as of June 30, 2021 is approximately \$570,000. Amounts not collected by the District within 60 days subsequent to year-end are recorded as deferred inflows of resources in the fund financial statements.

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

Prepaid items:

Payments made 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.

Capital assets:

Capital assets, which include land, construction in progress, buildings and improvements, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$1,500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Land	Not depreciated
Construction in progress	Not depreciated
Buildings and improvements	15 to 40 years
Equipment	5 to 20 years
Vehicles	5 to 15 years

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**YEAR ENDED JUNE 30, 2021**

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

Compensated absences:

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

Long-term obligations:

In the government-wide financial statements, long-term debt and other long-term obligations are reported as noncurrent liabilities in the statement of net position.

In the fund financial statements, proceeds from debt issued are reported as other financing sources and principal and interest payments are recognized as expenditures in the statement of revenues, expenditures and changes in fund balances. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred outflows and inflows of resources:

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

Postemployment benefits:

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

Fund balance:

In the fund financial statements, 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. The classifications are as follows:

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Fund balance (continued):

- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Governing Board. Those committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those accounts.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Governing Board or District officials delegated the authority by the Governing Board.
- Unassigned – includes those fund balances within the general fund, which have not been classified within the above mentioned categories. 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. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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.

Budgetary information:

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Cash and investments:

Deposits:

Operating accounts	\$ 2,489,014
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Investments:

Cochise County Treasurer investment pool	2,610,374
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Cochise County Treasurer investment pool - bond proceeds, restricted for capital purchases	<u>1,911,696</u>
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	<u>\$ 7,011,084</u>
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The Arizona Revised Statutes authorize the District to invest public monies in the State or County Treasurer's investment pool; interest-bearing savings accounts, certificates of deposit and repurchase agreements in eligible depositories; bonds or other obligations of the United States government that are guaranteed as to principal and interest by the United States government; and bonds of the State of Arizona's counties, cities, towns, school districts and special districts as specified by statute.

Deposits:

Custodial credit risk - Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned. The Arizona Revised Statutes require collateral for demand deposits, certificates of deposit and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

At June 30, 2021, deposits with financial institutions have a carrying value \$2,489,014 and a bank balance of \$2,486,281. The difference represents deposits in transit, outstanding checks, and other reconciling items at the year-end.

Investments:

Currently, monies levied by the District are invested with the Cochise County Treasurer's Office and included in the Local Government Investment Pool (LGIP). The District's investment in the County's LGIP represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments. No oversight is provided for the Cochise County investment pool, nor does the structure of the pool provide for shares. Participation in the pool is involuntary. The fair value of the investment pool is discussed in note 3.

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

	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
Cochise County Treasurer's investment pool	Unrated	Not applicable	\$ 4,522,070

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Cash and investments (continued):

Investments (continued):

The District does not have a formal investment policy with respect to credit risk, custodial credit risk, concentration of credit risk, interest rate risk or foreign currency risk for investments.

Credit risk - Arizona Revised Statutes have the following requirements for credit risk:

- Commercial Paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
- Specified bonds, debentures and notes must be rated A or better at the time of purchase by at least two nationally recognized rating agencies.
- Fixed income securities must carry one of the two highest ratings by Moody's Investors Service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

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

Concentration of credit risk - The Arizona Revised Statutes do not include any requirements for concentration of credit risk.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will adversely affect an investment's fair value. The Arizona Revised Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

The weighted average maturity of the County Treasurer's investment pool varies by type of investment, and averages between 1 and 2 years.

Foreign currency risk - The Arizona Revised Statutes do not allow foreign investments unless the investment is denominated in the United States dollars.

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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

3. Fair value (continued):

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

	<u>Fair value</u>	<u>Other investments at fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
External investment pools:					
Cochise County Treasurer's Investment Pool	\$ 4,522,070	\$ 4,522,070	\$ -	\$ -	\$ -

The fair value of a participant's portion in the Cochise 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 pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. There are no unfunded commitments or redemption restrictions related to these investments.

The Cochise County Treasurer's investment pool invests primarily in certificates of deposits, U.S. agency securities and the State's local government investment pool.

4. Interfund transfers:

Interfund transfers during the fiscal year are to be used to fund capital purchases of the capital projects fund. During the year ended June 30, 2021, the general fund transferred \$14,772 to the capital projects fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

5. Capital assets:

Capital asset activity for the period ended June 30, 2021 was as follows.

	Beginning balance	Increases	Decreases	Ending balance
Capital assets, not depreciated:				
Land	\$ 158,423	\$ -	\$ -	\$ 158,423
Construction in progress	-	463,943	-	463,943
Total capital assets, not depreciated	<u>158,423</u>	<u>463,943</u>	<u>-</u>	<u>622,366</u>
Capital assets, depreciated:				
Buildings and improvements	1,397,855	-	-	1,397,855
Equipment	2,123,132	130,988	-	2,254,120
Vehicles	<u>2,923,899</u>	<u>1,636,394</u>	<u>(216,382)</u>	<u>4,343,911</u>
Total capital assets, depreciated	<u>6,444,886</u>	<u>1,767,382</u>	<u>(216,382)</u>	<u>7,995,886</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,057,767)	(34,382)	-	(1,092,149)
Equipment	(1,599,712)	(70,258)	-	(1,669,970)
Vehicles	<u>(2,218,289)</u>	<u>(182,247)</u>	<u>215,088</u>	<u>(2,185,448)</u>
Total accumulated depreciation	<u>(4,875,768)</u>	<u>(286,887)</u>	<u>215,088</u>	<u>(4,947,567)</u>
Total capital assets, depreciated, net	<u>1,569,118</u>	<u>1,480,495</u>	<u>(1,294)</u>	<u>3,048,319</u>
Total capital assets, net	<u>\$ 1,727,541</u>	<u>\$ 1,944,438</u>	<u>\$ (1,294)</u>	<u>\$ 3,670,685</u>

6. General obligation bonds:

The District, pursuant to a special bond election in November 2016, received voter approval to issue up to \$10,000,000 in general obligation debt to construct a new fire station and replace equipment and vehicles.

Series 2019 (A):

In May 2019, the Series 2019 (A) General Obligation Bonds were issued by the District in the amount of \$3,780,000. The interest rate ranges from 3% - 4% and the bonds mature July 1, 2038.

The Series 2019 (A) bonds were issued with a premium of \$343,554 that is being amortized over the life of the debt.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

6. General obligation bonds (continued):

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

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 330,000	\$ 129,900	\$ 459,900
2023	350,000	116,300	466,300
2024	175,000	106,675	281,675
2025	135,000	102,025	237,025
2026	135,000	97,300	232,300
2027 - 2031	605,000	398,400	1,003,400
2032 - 2036	1,100,000	228,100	1,328,100
2037 - 2041	<u>660,000</u>	<u>40,400</u>	<u>700,400</u>
	<u>\$ 3,490,000</u>	<u>\$ 1,219,100</u>	<u>\$ 4,709,100</u>

7. Changes in noncurrent liabilities:

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

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Compensated absences	\$ 514,086	\$ 198,125	\$ (142,623)	\$ 569,588	\$ 198,000
General obligation bonds	3,780,000	-	(290,000)	3,490,000	330,000
Unamortized premium	343,554		(20,912)	322,642	
Obligations under capital leases	28,859	-	(16,176)	12,683	12,683
Net pension liability	15,665,155	1,870,259	-	17,535,414	-
Net OPEB liability	<u>95,470</u>	<u>1,902</u>	<u>-</u>	<u>97,372</u>	<u>-</u>
	<u>\$ 20,427,124</u>	<u>\$ 2,070,286</u>	<u>\$ (469,711)</u>	<u>\$ 22,027,699</u>	<u>\$ 540,683</u>

The general fund has typically been used to liquidate the liability for pensions and OPEB in prior years.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)****YEAR ENDED JUNE 30, 2021****8. Line of credit:**

The Board of Supervisors of Cochise County, on behalf of the District, established a line of credit in the amount of \$900,000 with a bank that is managed by the Cochise County Treasurer's Office. In accordance with the Arizona Revised Statutes, the line of credit can only be drawn on by the County Treasurer in order to pay warrants issued by the District to fund operations prior to the collection of the property tax levy in the current year. Interest is payable at the bank's prime rate (3.25% at June 30, 2021) and the line renews every July 1. The balance on the line at the beginning and end of the period was \$0.

**9. Risk management:**

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

**10. Concentrations:**

Certain of the District's work force are members of a union, the Fry Firefighters Local 4913. The District does not recognize Fry Firefighters Local 4913 as a bargaining unit; however, the District's current relationship with the Fry Firefighters Local 4913 is on a meet and confer basis.

**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.

**Legal proceedings:**

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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.

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

	<u>Governmental Activities</u>
Net pension and OPEB assets	\$ 2,122
Net pension and OPEB liabilities	17,632,786
Deferred outflows of resources related to pensions and OPEB	4,802,484
Deferred inflows of resources related to pensions and OPEB	1,048,663
Pension and OPEB expense	2,387,292

The District reported \$1,498,562 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](http://www.azasrs.gov).

Although an ASRS net OPEB asset/liability has been recorded at June 30, 2021, the ASRS OPEB plans have not been further disclosed due to the relative insignificance to the District's financial statements.

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:



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

	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%

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.

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

The District's contributions to the pension plan for the year ended June 30, 2021 were \$23,290. During fiscal year 2021, the District paid for the ASRS pension and OPEB contributions from the general fund and VECC fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Pension liability - At June 30, 2021, the District reported a liability of \$296,283 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020. The District's proportion of the net pension liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The District's proportion measured as of June 30, 2020 was 0.00171%, which was an increase of 0.00171 from its proportion measured as of June 30, 2019.

Pension expense and deferred outflows/inflows of resources - For the year ended June 30, 2021, the District recognized pension expense for ASRS of \$104,839. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 2,680	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	28,577	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	160,187	-
Contributions subsequent to the measurement date	<u>23,290</u>	<u>-</u>
	<u>\$ 214,734</u>	<u>\$ -</u>

The \$23,290 reported as deferred outflows of resources related to ASRS pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

Year ending <u>June 30,</u>	
2022	\$ 87,627
2023	84,641
2024	10,337
2025	<u>8,839</u>
	<u>\$ 191,444</u>

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

Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7% - 7.2%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

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

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

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

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

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

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

	<u>1% decrease (6.5%)</u>	<u>Current discount rate (7.5%)</u>	<u>1% increase (8.5%)</u>
District's proportionate share of the net pension liability	\$ 405,164	\$ 296,283	\$ 205,265

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS):

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

The PSPRS issues a publicly available financial report that include financial statements and required supplementary information. The reports is available on the PSPRS website at [www.psprs.com](http://www.psprs.com).

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

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	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%	

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	On or after July 1, 2017
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		

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

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

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

	<u>Pension</u>	<u>Health</u>
Inactive employees or beneficiaries currently receiving benefits	25	25
Inactive employees entitled to but not yet receiving benefits	3	1
Active employees	<u>32</u>	<u>32</u>
	<u>60</u>	<u>58</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

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.

Active members - pension	7.65% - 11.65%
District:	
Pension	49.51 %
Health insurance	0.64 %

In addition, the District is required to contribute at the actuarially determined rate of 33.61% 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 plan for the year ended June 30, 2021 were \$1,435,936, and contributions to the OPEB plan were \$18,678. During fiscal year 2021, the District paid for the pension and OPEB contributions from the general fund.

Liability (asset) - At June 30, 2021, the District reported net pension liability of \$17,238,648 and a net OPEB liability of \$96,060. The net liabilities were measured as of June 30, 2020 and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

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

The long-term expected rate of return on PSPRS pension 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:

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

Discount rate - At June 30, 2020, the discount rate used to measure the total pension/OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the 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.



**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**YEAR ENDED JUNE 30, 2021**

12. Pension and other postemployment benefits (continued):

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

Changes in the net pension liability -

	Total pension liability (a)	Plan fiduciary net position (b)	Net pension liability (a) - (b)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Balances at June 30, 2020	\$ 27,699,543	\$ 12,034,388	\$ 15,665,155
Adjustment to beginning of year	-	(75,239)	75,239
Changes for the year:			
Service cost	590,218	-	590,218
Interest on the total pension liability	2,016,399	-	2,016,399
Differences between expected and actual experience in the measurement of the pension liability	464,888	-	464,888
Contributions - employer	-	1,228,795	(1,228,795)
Contributions - employee	-	218,825	(218,825)
Net investment income	-	154,945	(154,945)
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,335,708)	-
Administrative expense	-	(12,637)	12,637
Other changes	<u>                    </u>	<u>(16,677)</u>	<u>16,677</u>
Net changes	<u>1,735,797</u>	<u>237,543</u>	<u>1,498,254</u>
Balances at June 30, 2021	<u>\$ 29,435,340</u>	<u>\$ 12,196,692</u>	<u>\$ 17,238,648</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

12. Pension and other postemployment benefits (continued):

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

Changes in the net OPEB liability -

	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB liability (a) - (b)
Balances at June 30, 2020	\$ 480,631	\$ 385,161	\$ 95,470
Adjustment to beginning of year	-	-	-
Changes for the year:			
Service cost	11,926	-	11,926
Interest on the total OPEB liability	35,493	-	35,493
Differences between expected and actual experience in the measurement of the OPEB liability	(23,983)	-	(23,983)
Contributions - employer	-	18,490	(18,490)
Net investment income	-	4,742	(4,742)
Benefit payments, including refunds of employee contributions	(25,842)	(25,842)	-
Administrative expense	-	(386)	386
Net changes	(2,406)	(2,996)	590
Balances at June 30, 2021	\$ 478,225	\$ 382,165	\$ 96,060

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

	1% decrease (6.3%)	Current discount rate (7.3%)	1% increase (8.3%)
District's net pension liability	\$ 21,551,654	\$ 17,238,648	\$ 13,760,243
District's net OPEB liability	\$ 151,833	\$ 96,060	\$ 49,362

Plan fiduciary net position - Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS financial report.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**YEAR ENDED JUNE 30, 2021**

12. Pension and other postemployment benefits (continued):

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

Expense - For the year ended June 30, 2021, the District recognized pension expense for PSPRS of \$1,435,936 and OPEB expense of \$19,518.

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

	Pension		Health	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 733,660	\$ 941,667	\$ -	\$ 98,509
Changes in assumptions	1,671,621	-	6,390	3,979
Net difference between projected and actual earnings on plan investments	659,661	-	20,485	-
Contributions subsequent to the measurement date	<u>1,435,936</u>	<u>-</u>	<u>18,678</u>	<u>-</u>
	<u>\$ 4,500,878</u>	<u>\$ 941,667</u>	<u>\$ 45,553</u>	<u>\$ 102,488</u>

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

Year ending <u>June 30,</u>	Pension	Health
2022	\$ 588,914	\$ (14,933)
2023	588,915	(12,159)
2024	503,264	(12,466)
2025	335,544	(12,737)
2026	40,225	(11,659)
Thereafter	<u>66,413</u>	<u>(11,659)</u>
	<u>\$ 2,123,275</u>	<u>\$ (75,613)</u>

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2021

## 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 aren't 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, 2021, 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.

## 13. Subsequent events:

In September 2021, the Governing Board approved a Resolution to issue Certificates of Participation (COPs) not to exceed \$18,000,000 in principal amount. COPs 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 PSPRS. In November 2021, the District issued \$17,360,000 of COPs.

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## Required Supplementary Information

FRY FIRE DISTRICT

**DRAFT**

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

**YEAR ENDED JUNE 30, 2021**

	Budgeted amounts		Actual	Variance with final budget
	Original	Final		
Revenues:				
Property taxes	\$ 3,934,985	\$ 3,934,985	\$ 3,911,049	\$ (23,936)
Fire district assistance tax	400,000	400,000	397,163	(2,837)
Charges for services	1,637,000	1,637,000	2,572,572	935,572
Grants and contributions	132,115	132,115	79,946	(52,169)
Rental income	61,200	61,200	82,006	20,806
Investment earnings	14,000	14,000	10,758	(3,242)
Other	37,021	37,021	67,674	30,653
Total revenues	<u>6,216,321</u>	<u>6,216,321</u>	<u>7,121,168</u>	<u>904,847</u>
Expenditures:				
Public safety:				
Emergency operations	5,272,859	5,272,859	5,176,744	(96,115)
Administration	834,980	834,980	1,008,008	173,028
Capital outlay	-	-	604,667	604,667
Debt service	-	-	16,176	16,176
Total expenditures	<u>6,107,839</u>	<u>6,107,839</u>	<u>6,805,595</u>	<u>697,756</u>
Revenues over expenditures	<u>108,482</u>	<u>108,482</u>	<u>315,573</u>	<u>207,091</u>
Other financing sources (uses):				
Transfers out	(108,482)	(108,482)	(14,772)	93,710
Proceeds from sale of capital assets	-	-	57,300	57,300
Total other financing uses	<u>(108,482)</u>	<u>(108,482)</u>	<u>42,528</u>	<u>151,010</u>
Net change in fund balance	-	-	358,101	358,101
Fund balance, beginning of year	-	-	2,529,291	2,529,291
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,887,392</u>	<u>\$ 2,887,392</u>

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

ASRS Pension (schedule to be built prospectively from 2021, which was the first year of participation in this plan)

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
District's proportion of the net pension liability	0.001710 %	- %	- %	- %	- %	- %	- %	- %	- %	- %
District's proportionate share of the net pension liability	\$ 296,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 65,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	450 %	- %	- %	- %	- %	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	69 %	- %	- %	- %	- %	- %	- %	- %	- %	- %

FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

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

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
<b>Total pension liability</b>										
Service cost	\$ 590,218	\$ 612,790	\$ 591,000	\$ 616,597	\$ 507,061	\$ 509,210	\$ 522,125	\$ -	\$ -	\$ -
Interest	2,016,399	1,967,644	1,873,329	1,678,985	1,556,320	1,497,010	1,285,538	-	-	-
Benefit changes	-	-	-	290,508	595,933	-	448,678	-	-	-
Difference between expected and actual experience	464,888	(842,004)	(175,939)	686,270	(30,760)	(255,469)	(900,170)	-	-	-
Assumption changes	-	658,689	-	864,466	921,105	-	2,380,341	-	-	-
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,349,142)	(1,313,153)	(1,077,321)	(1,010,072)	(978,195)	(1,094,095)	-	-	-
<b>Net change in total pension liability</b>	<b>1,735,797</b>	<b>1,047,977</b>	<b>975,237</b>	<b>3,059,505</b>	<b>2,539,587</b>	<b>772,556</b>	<b>2,642,417</b>	-	-	-
<b>Total pension liability, beginning</b>	<b>27,699,543</b>	<b>26,651,566</b>	<b>25,676,329</b>	<b>22,616,824</b>	<b>20,077,237</b>	<b>19,304,681</b>	<b>16,662,264</b>	-	-	-
<b>Total pension liability, ending (a)</b>	<b>\$ 29,435,340</b>	<b>\$ 27,699,543</b>	<b>\$ 26,651,566</b>	<b>\$ 25,676,329</b>	<b>\$ 22,616,824</b>	<b>\$ 20,077,237</b>	<b>\$ 19,304,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position</b>										
Adjustment to beginning of year	\$ (75,239)	\$ (16,296)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - employer	1,228,795	1,208,155	1,495,352	1,068,196	1,072,871	835,895	717,789	-	-	-
Contributions - employee	218,825	224,395	235,228	555,844	419,779	309,556	271,334	-	-	-
Pension plan net investment income	154,945	619,085	722,050	1,085,217	51,388	301,225	999,067	-	-	-
Benefit payments, including refunds of employee contributions	(1,335,708)	(1,349,142)	(1,313,153)	(1,077,321)	(1,010,072)	(978,195)	(1,094,095)	-	-	-
Hall/Parker settlement	-	-	(395,688)	-	-	-	-	-	-	-
Administrative expenses	(12,637)	(11,760)	(11,689)	(10,002)	(7,794)	(7,735)	-	-	-	-
Other	(16,677)	-	13,023	(25,045)	(128,692)	24,156	(320,635)	-	-	-
<b>Net change in fiduciary net position</b>	<b>162,304</b>	<b>674,437</b>	<b>745,123</b>	<b>1,596,889</b>	<b>397,480</b>	<b>484,902</b>	<b>573,460</b>	-	-	-
<b>Plan fiduciary net position, beginning</b>	<b>12,034,388</b>	<b>11,359,951</b>	<b>10,614,828</b>	<b>9,017,939</b>	<b>8,620,459</b>	<b>8,135,557</b>	<b>7,562,097</b>	-	-	-
<b>Plan fiduciary net position, ending (b)</b>	<b>\$ 12,196,692</b>	<b>\$ 12,034,388</b>	<b>\$ 11,359,951</b>	<b>\$ 10,614,828</b>	<b>\$ 9,017,939</b>	<b>\$ 8,620,459</b>	<b>\$ 8,135,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net pension liability, ending (a) - (b)</b>	<b>\$ 17,238,648</b>	<b>\$ 15,665,155</b>	<b>\$ 15,291,615</b>	<b>\$ 15,061,501</b>	<b>\$ 13,598,885</b>	<b>\$ 11,456,778</b>	<b>\$ 11,169,124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>41.44 %</b>	<b>43.45 %</b>	<b>42.62 %</b>	<b>41.34 %</b>	<b>39.87 %</b>	<b>43.94 %</b>	<b>42.14 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>
<b>Covered valuation payroll</b>	<b>\$ 2,383,228</b>	<b>\$ 2,489,752</b>	<b>\$ 2,627,836</b>	<b>\$ 2,612,698</b>	<b>\$ 2,617,767</b>	<b>\$ 2,765,466</b>	<b>\$ 2,595,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>723.33 %</b>	<b>629.19 %</b>	<b>581.91 %</b>	<b>576.47 %</b>	<b>519.48 %</b>	<b>414.28 %</b>	<b>430.27 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

See accompanying notes to required supplementary information



FRY FIRE DISTRICT

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

YEAR ENDED JUNE 30, 2021

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

Reporting date (Measurement date)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)	2013 (2012)	2012 (2011)
<b>Total OPEB liability</b>										
Service cost	\$ 11,926	\$ 8,146	\$ 8,409	\$ 9,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total OPEB liability	35,493	38,568	38,903	39,443	-	-	-	-	-	-
Changes of benefit changes	-	-	-	22	-	-	-	-	-	-
Difference between expected and actual experience	(23,983)	(74,384)	(28,926)	(12,200)	-	-	-	-	-	-
Assumption changes	-	8,518	-	(8,007)	-	-	-	-	-	-
Benefit payments	(25,842)	(26,533)	(27,153)	(29,318)	-	-	-	-	-	-
<b>Net change in total OPEB liability</b>	<b>(2,406)</b>	<b>(45,685)</b>	<b>(8,767)</b>	<b>(916)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OPEB liability, beginning</b>	<b>480,631</b>	<b>526,316</b>	<b>535,083</b>	<b>535,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OPEB liability, ending (a)</b>	<b>\$ 478,225</b>	<b>\$ 480,631</b>	<b>\$ 526,316</b>	<b>\$ 535,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position</b>										
Adjustment to beginning of year	\$ -	\$ 16,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - employer	18,490	20,207	7,396	21,000	-	-	-	-	-	-
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	4,742	19,171	23,824	37,794	-	-	-	-	-	-
Benefit payments	(25,842)	(26,533)	(27,153)	(29,318)	-	-	-	-	-	-
Administrative expenses	(386)	(331)	(363)	(335)	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Net change in fiduciary net position</b>	<b>(2,996)</b>	<b>28,810</b>	<b>3,704</b>	<b>29,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, beginning</b>	<b>385,161</b>	<b>356,351</b>	<b>352,647</b>	<b>323,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, ending (b)</b>	<b>\$ 382,165</b>	<b>\$ 385,161</b>	<b>\$ 356,351</b>	<b>\$ 352,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability (asset), ending (a) - (b)</b>	<b>\$ 96,060</b>	<b>\$ 95,470</b>	<b>\$ 169,965</b>	<b>\$ 182,436</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	<b>79.91 %</b>	<b>80.14 %</b>	<b>67.71 %</b>	<b>65.91 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>
<b>Covered valuation payroll</b>	<b>\$ 2,383,228</b>	<b>\$ 2,489,752</b>	<b>\$ 2,627,836</b>	<b>\$ 2,612,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability as a percentage of covered valuation payroll</b>	<b>4.03 %</b>	<b>3.83 %</b>	<b>6.47 %</b>	<b>6.98 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

See accompanying notes to required supplementary information

**FRY FIRE DISTRICT**  
**SCHEDULE OF PENSION/OPEB CONTRIBUTIONS**

**YEAR ENDED JUNE 30, 2021**

**ASRS Pension (schedule to be built prospectively from 2021, which was the first year of participation in this plan)**

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 23,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>23,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 199,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	11.65 %	- %	- %	- %	- %	- %	- %	- %	- %	- %

FRY FIRE DISTRICT

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SCHEDULE OF PENSION/OPEB CONTRIBUTIONS (CONTINUED)

YEAR ENDED JUNE 30, 2021

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

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 1,435,936	\$ 1,208,155	\$ 1,495,352	\$ 1,068,196	\$ 1,072,871	\$ 835,895	\$ 717,789	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>1,435,936</u>	<u>1,208,155</u>	<u>1,495,352</u>	<u>976,189</u>	<u>1,072,871</u>	<u>835,895</u>	<u>717,789</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,900,880	\$ 2,383,228	\$ 2,489,752	\$ 2,627,836	\$ 2,612,698	\$ 2,617,767	\$ 2,765,466	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	49.50 %	48.53 %	56.90 %	37.36 %	40.98 %	30.23 %	27.65 %	- %	- %	- %

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

Reporting fiscal year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Statutorily required contribution	\$ 18,678	\$ 20,207	\$ 7,396	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>18,678</u>	<u>20,207</u>	<u>7,396</u>	<u>21,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,900,880	\$ 2,383,228	\$ 2,489,752	\$ 2,627,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.64 %	0.81 %	0.28 %	0.80 %	- %	- %	- %	- %	- %	- %

See accompanying notes to required supplementary information

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

1. Budgetary basis of accounting:

The District prepares its annual budget on the modified accrual basis of accounting. The level of budgetary control is at the fund level. A budgetary comparison schedule for the general fund is included as required supplementary information to provide meaningful comparison of actual results to budget on a budget basis.

2. Pension and OPEB plan schedules:

Actuarially determined contribution rates:

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

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2019 actuarial valuation	17 years
Asset valuation method	7-year smoothed market; 80%/120% corridor

Actuarial assumptions:

Investment rate of return	PSPRS members with initial membership date before July 1, 2017: In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%. PSPRS members with initial membership on or after July 1, 2017: 7%
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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%.
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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

YEAR ENDED JUNE 30, 2021

2. Pension and OPEB plan schedules (continued):

Actuarially determined contribution rates (continued):

Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 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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**STATISTICAL SECTION**

## Statistical Section

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

This section contains the following tables and information:

### **Financial Trends**

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

### **Revenue Capacity**

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

### **Debt Capacity**

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

### **Demographic and Economic Information**

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

### **Operating Information**

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

**FRY FIRE DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Net investments in capital assets	\$ 1,757,056	\$ 1,170,035	\$ 1,629,177	\$ 1,331,151	\$ 1,363,051	\$ 1,549,843	\$ 1,545,516	\$ 1,774,859	\$ 2,023,726	\$ 2,275,396
Restricted	441,264	430,877	3,641,003	-	-	-	-	-	-	-
Unrestricted	<u>(9,561,229)</u>	<u>(9,160,888)</u>	<u>(12,891,684)</u>	<u>(8,871,169)</u>	<u>2,331,387</u>	<u>2,827,055</u>	<u>2,669,453</u>	<u>2,400,368</u>	<u>2,293,515</u>	<u>2,181,561</u>
Total governmental activities net position	<u>\$ (7,362,909)</u>	<u>\$ (7,559,976)</u>	<u>\$ (7,621,504)</u>	<u>\$ (7,540,018)</u>	<u>\$ 3,694,438</u>	<u>\$ 4,376,898</u>	<u>\$ 4,214,969</u>	<u>\$ 4,175,227</u>	<u>\$ 4,317,241</u>	<u>\$ 4,456,957</u>

Source: District financial records.



**FRY FIRE DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental activities:										
Public Safety	\$ 7,415,871	\$ 6,613,013	\$ 6,530,095	\$ 6,557,014	\$ 6,340,914	\$ 5,918,573	\$ 5,718,176	\$ 5,477,159	\$ 5,575,194	\$ 5,516,911
Interest on long-term debt	115,588	144,148	37,647	-	-	-	-	-	-	-
Total primary government expenses	<u>7,531,459</u>	<u>6,757,161</u>	<u>6,567,742</u>	<u>6,557,014</u>	<u>6,340,914</u>	<u>5,918,573</u>	<u>5,718,176</u>	<u>5,477,159</u>	<u>5,575,194</u>	<u>5,516,911</u>
Program revenues										
Governmental activities:										
Charges for services	2,610,508	1,680,714	1,919,321	1,825,060	1,686,666	1,849,130	1,644,211	1,293,637	1,256,441	1,411,105
Capital grants and contributions	-	-	-	-	-	-	66,684	15,546	-	-
Operating grants and contributions	79,946	216,413	282,787	122,303	66,885	270,288	40,016	-	33,052	84,390
Rental income	82,006	69,531	64,961	76,196	-	-	-	-	-	-
Total primary government program revenues	<u>2,772,460</u>	<u>1,966,658</u>	<u>2,267,069</u>	<u>2,023,559</u>	<u>1,753,551</u>	<u>2,119,418</u>	<u>1,750,911</u>	<u>1,309,183</u>	<u>1,289,493</u>	<u>1,495,495</u>
Total primary government net expenses	<u>(4,758,999)</u>	<u>(4,790,503)</u>	<u>(4,300,673)</u>	<u>(4,533,455)</u>	<u>(4,587,363)</u>	<u>(3,799,155)</u>	<u>(3,967,265)</u>	<u>(4,167,976)</u>	<u>(4,285,701)</u>	<u>(4,021,416)</u>
General revenues and other changes in net position										
Property taxes	4,397,177	4,257,433	3,700,665	3,589,758	3,439,944	3,493,819	3,536,633	3,567,332	3,662,339	3,731,391
Fire district assistance tax	397,163	400,000	405,384	395,683	398,028	386,269	400,744	396,206	390,400	296,031
Investment earnings	38,046	127,554	48,841	25,603	15,001	16,627	14,299	9,912	14,141	15,025
Other	67,674	49,134	64,297	25,562	51,931	64,369	55,331	52,513	49,105	79,813
Gain on sale of capital assets	56,006	17,910	-	16,200	-	-	-	-	30,000	9,377
Total primary government	<u>4,956,066</u>	<u>4,852,031</u>	<u>4,219,187</u>	<u>4,052,806</u>	<u>3,904,904</u>	<u>3,961,084</u>	<u>4,007,007</u>	<u>4,025,963</u>	<u>4,145,985</u>	<u>4,131,637</u>
Change in net position										
Total primary government	<u>\$ 197,067</u>	<u>\$ 61,528</u>	<u>\$ (81,486)</u>	<u>\$ (480,649)</u>	<u>\$ (682,459)</u>	<u>\$ 161,929</u>	<u>\$ 39,742</u>	<u>\$ (142,013)</u>	<u>\$ (139,716)</u>	<u>\$ 110,221</u>

Source: District financial records.

**FRY FIRE DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General fund										
Nonspendable	\$ 48,257	\$ 43,304	\$ 24,616	\$ 51,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	395,982	394,032	320,994	320,753	508,114	505,156	501,707	458,782	455,560	453,354
Unassigned	<u>2,443,153</u>	<u>2,091,955</u>	<u>1,330,514</u>	<u>1,192,479</u>	<u>448,214</u>	<u>954,845</u>	<u>958,009</u>	<u>837,498</u>	<u>678,206</u>	<u>532,831</u>
Total general fund	<u>\$ 2,887,392</u>	<u>\$ 2,529,291</u>	<u>\$ 1,676,124</u>	<u>\$ 1,564,285</u>	<u>\$ 956,328</u>	<u>\$ 1,460,001</u>	<u>\$ 1,459,716</u>	<u>\$ 1,296,280</u>	<u>\$ 1,133,766</u>	<u>\$ 986,185</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,352,960	3,946,730	3,641,003	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	1,706,110	1,705,463	1,819,794	1,333,951	1,375,059	1,367,054	1,209,737	1,104,088	1,159,749	1,195,376
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 4,059,070</u>	<u>\$ 5,652,193</u>	<u>\$ 5,460,797</u>	<u>\$ 1,333,951</u>	<u>\$ 1,375,059</u>	<u>\$ 1,367,054</u>	<u>\$ 1,209,737</u>	<u>\$ 1,104,088</u>	<u>\$ 1,159,749</u>	<u>\$ 1,195,376</u>

Source: District financial records.

FRY FIRE DISTRICT

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CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS AND DEBT SERVICE RATIO

LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues</b>										
Property taxes	\$ 4,401,374	\$ 4,259,655	\$ 3,706,483	\$ 3,601,835	\$ 3,439,944	\$ 3,493,819	\$ 3,536,633	\$ 3,567,332	\$ 3,662,339	\$ 3,731,391
Fire district assistance tax	397,163	400,000	405,384	395,683	398,028	386,269	400,744	396,206	390,400	296,031
Grants and contributions	79,946	1,756,445	1,875,590	1,693,493	1,686,666	1,849,130	1,644,211	1,293,637	1,256,441	1,411,105
Charges for services	2,572,572	216,413	282,787	122,303	66,884	270,288	106,700	15,546	33,052	84,390
Rental income	82,006	69,531	64,961	76,196	-	-	-	-	-	-
Investment earnings	38,046	127,554	48,841	25,603	30,725	16,627	14,299	9,912	14,141	15,025
Other	67,674	49,134	64,297	25,562	36,207	64,368	55,331	52,512	49,105	79,813
<b>Total revenues</b>	<b>7,638,781</b>	<b>6,878,732</b>	<b>6,448,343</b>	<b>5,940,675</b>	<b>5,658,454</b>	<b>6,080,501</b>	<b>5,757,918</b>	<b>5,335,145</b>	<b>5,405,478</b>	<b>5,617,755</b>
<b>Expenditures</b>										
Public Safety	6,184,752	5,468,678	5,808,575	5,471,293	6,115,230	5,639,906	5,396,687	5,134,213	5,214,643	5,292,620
Capital outlay	2,231,325	315,613	140,317	562,855	38,892	282,993	92,146	94,079	108,881	372,251
Debt service:										
Principal	306,176	15,988	371,522	-	-	-	-	-	-	-
Interest	208,850	96,647	12,798	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>8,931,103</b>	<b>5,896,926</b>	<b>6,333,212</b>	<b>6,034,148</b>	<b>6,154,122</b>	<b>5,922,899</b>	<b>5,488,833</b>	<b>5,228,292</b>	<b>5,323,524</b>	<b>5,664,871</b>
Revenues under expenditures	(1,292,322)	981,806	115,131	(93,473)	(495,668)	157,602	269,085	106,853	81,954	(47,116)
<b>Other financing sources (uses)</b>										
Proceeds from sale of capital assets	57,300	17,910	-	16,200	-	-	-	-	30,000	9,377
Issuance of bonds payable	-	-	4,123,554	-	-	-	-	-	-	-
Issuance of capital lease obligations	-	44,847	-	371,522	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>57,300</b>	<b>62,757</b>	<b>4,123,554</b>	<b>387,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>9,377</b>
<b>Net change in fund balances</b>	<b>\$ (1,235,022)</b>	<b>\$ 1,044,563</b>	<b>\$ 4,238,685</b>	<b>\$ 294,249</b>	<b>\$ (495,668)</b>	<b>\$ 157,602</b>	<b>\$ 269,085</b>	<b>\$ 106,853</b>	<b>\$ 111,954</b>	<b>\$ (37,739)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.69 %</b>	<b>2.06 %</b>	<b>6.62 %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>	<b>- %</b>

Source: District financial records.

## FRY FIRE DISTRICT

### ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

#### LAST TEN FISCAL YEARS

Fiscal year	Commercial, Industrial, Utilities, & Mines	Agriculture & Vacant	Residential (owner occupied)	Residential (rental)	Railroad	Less: Tax exempt real property	Total			Assessed value as a % of actual value
							Taxable assessed value	Direct tax rate	Estimated real market value	
2012	\$ 20,582,621	\$ 21,170,704	\$ 102,856,540	\$ 6,929,009	\$ -	\$ 6,198,878	\$ 145,339,996	\$ 2.6832	\$1,333,084,503	10.90 %
2013	16,360,731	19,346,610	82,940,206	20,526,216	-	6,249,891	132,923,872	2.7500	1,237,378,282	10.74
2014	19,373,446	16,464,041	79,031,869	20,384,252	-	5,724,253	129,529,355	2.7600	1,196,973,892	10.82
2015	18,800,847	16,308,417	74,532,830	20,057,071	-	5,556,214	124,142,951	2.8116	1,146,827,506	10.82
2016	16,742,560	10,730,611	75,658,843	20,376,671	-	5,688,992	117,819,693	2.9777	1,108,866,479	10.63
2017	16,018,265	9,945,268	75,592,953	19,392,028	-	5,389,080	115,559,434	3.0164	1,096,737,047	10.54
2018	15,784,644	9,481,830	75,527,077	18,843,544	-	5,451,461	114,185,634	3.1476	1,094,063,958	10.44
2019	15,842,537	9,448,058	77,376,346	19,496,477	-	5,896,078	116,267,340	3.1999	1,114,676,687	10.43
2020	15,084,321	13,511,756	78,383,343	17,862,742	-	5,694,313	119,147,849	3.1999	1,136,746,903	10.48
2021	15,453,294	12,944,957	81,657,989	18,219,083	-	5,303,194	122,972,129	3.1999	1,171,242,438	10.50

Source: Cochise County Tax Assessor

## FRY FIRE DISTRICT

### PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

#### LAST TEN FISCAL YEARS

Fiscal year	Fry Fire District	Fry Fire District Debt Service	Total District	Overlapping Rates							Total direct and overlapping rates
				Cochise County	State School Tax Equalization	Palominas School District	Cochise County Junior College	Cochise County Library District	Cochise County Flood Plain Division	Mobile Home Relocation Fund	
2012	\$ 2.6832	\$ -	\$ 2.6832	\$ 2.6276	\$ 0.4259	\$ 4.3349	\$ 1.6657	\$ 0.1451	\$ 0.2597	\$ 0.5000	\$ 12.6421
2013	2.7500	-	2.7500	2.6276	0.4717	4.5133	1.7329	0.1451	0.2597	0.5000	13.0003
2014	2.7600	-	2.7600	2.6276	0.5123	5.2765	1.8508	0.1451	0.2597	0.5000	13.9320
2015	2.8116	-	2.8116	2.6276	0.5089	6.8185	2.0329	0.1451	0.2597	-	15.2043
2016	2.9777	-	2.9777	2.6276	0.5054	6.8185	2.1756	0.1451	0.2597	-	15.5096
2017	3.0164	-	3.0164	2.6276	0.5010	5.4687	2.2860	0.1451	0.2597	-	14.3045
2018	3.1476	-	3.1476	2.6747	0.4875	5.9803	2.3735	0.1451	0.2597	-	15.0684
2019	3.1999	-	3.1999	2.6747	0.4741	5.8534	2.4023	0.1451	0.2597	-	15.0092
2020	3.1999	0.3977	3.5976	2.6747	0.4566	5.6027	2.4516	0.1451	0.2597	-	15.1880
2021	3.1999	0.3907	3.5906	2.6747	0.4426	5.5340	2.4020	0.1451	0.2597	-	15.0487

Source: Cochise County Tax Assessor

FRY FIRE DISTRICT

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PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

		June 30, 2021	
Taxpayer	Type of business	Assessed value	Percent of total assessed valuation
Sulpher Springs Valley Electric	Utility	\$ 1,395,219	1.13 %
WAA GST Exempt Trust	Real Estate	1,253,560	1.02
4029 Golden LLC.	Real Estate	652,816	0.53
Southwest Gas Corporation (T&D)	Utility	594,310	0.48
Pueblo Del Sol Water Company	Utility	590,499	0.48
Qwest Corporation	Telecommunications	465,514	0.38
Haymore Plaza Associates	Real Estate	396,000	0.32
Stewart Title & Trust	Real Estate	371,429	0.30
Boyd Sierra Vista GSA, LLC	Real Estate	369,575	0.30
Lively Living Trust	Real Estate	311,443	0.25
		<u>\$ 6,400,365</u>	<u>5.19 %</u>
Total assessed value		<u>\$ 122,972,129</u>	

		June 30, 2012	
Taxpayer	Type of business	Assessed value	Percent of total assessed valuation
Sulpher Springs Valley Electric	Utility	\$ 1,395,219	0.96 %
WAA GST Exempt Trust	Real Estate	1,253,560	0.86
4029 Golden LLC.	Real Estate	652,816	0.45
Southwest Gas Corporation (T&D)	Utility	594,310	0.41
Pueblo Del Sol Water Company	Utility	590,499	0.41
Qwest Corporation	Telecommunications	465,514	0.32
Haymore Plaza Associates	Real Estate	396,000	0.27
Stewart Title & Trust	Real Estate	371,429	0.26
Boyd Sierra Vista GSA, LLC	Real Estate	369,575	0.25
Lively Living Trust	Real Estate	311,443	0.21
		<u>\$ 6,400,365</u>	<u>4.40 %</u>
Total assessed value		<u>\$ 145,339,996</u>	

Source: Cochise County Assessor

**FRY FIRE DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN FISCAL YEARS**

Fiscal year	Operating property tax levy	Tax roll corrections	Property tax levy (adjusted)	Collected within the fiscal year of the levy		Collections in subsequent years	Total collections to date	
				Amount	% of levy		Amount	% of levy
2012	\$ -	\$ -	\$ -	\$ -	- %	\$ -	\$ -	- %
2013	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-
2016	3,499,659	(78)	3,499,581	3,493,819	99.8	3,161	3,496,980	99.9
2017	3,467,392	(119)	3,467,273	3,439,944	99.2	24,816	3,464,760	99.9
2018	3,591,348	245	3,591,593	3,460,354	96.4	128,055	3,588,409	99.9
2019	3,703,000	(426)	3,702,574	3,598,410	97.2	100,057	3,698,467	99.9
2020*	4,264,840	(409)	4,264,431	4,150,316	97.3	108,440	4,258,756	99.9
2021	4,390,118	-	4,390,118	4,302,627	98.0	-	4,302,627	98.0

Source: Cochise County Treasurer

Note: Information from fiscal year 2012 through 2015 could not be obtained. This schedule will be completed prospectively from fiscal year 2016 forward.

\*- First year for Debt Service Fund Levy

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal year	General obligation bonds		Capital lease debt	Total outstanding debt		
	Outstanding	Legal limit		Amount	Percentage of personal income	Debt per capita
2012	\$ -	\$ 8,764,244	\$ -	\$ -	- %	-
2013	-	7,996,052	-	-	-	-
2014	-	7,771,761	-	-	-	-
2015	-	7,448,577	-	-	-	-
2016	-	7,078,800	-	-	-	-
2017	-	6,933,566	-	-	-	-
2018	-	6,851,138	371,522	371,522	0.01	2.89
2019	4,123,554	6,976,046	-	4,123,554	0.08	31.64
2020	4,123,554	7,132,671	28,859	4,152,413	0.06	31.74
2021	3,812,642	7,378,828	12,683	3,825,325	0.01	29.14

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



DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Governmental Unit	Debt outstanding at June 30, 2020 *	Estimated percentage applicable	Estimated share of overlapping debt
Debt repaid with property taxes:			
Cochise County	\$ 128,552,832	23.86 %	\$ 30,672,536
Palominas School District	153,439	23.86	36,610
Cochise County Junior College	19,690,000	23.86	<u>4,698,008</u>
Subtotal, overlapping debt			35,407,154
Fry Fire District direct debt			<u>3,825,325</u>
Total direct and overlapping debt			<u>\$ 39,232,479</u>

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

Source: Arizona Department of Administration

\* Outstanding debt as of June 30, 2020 is the most recent information available.

**FRY FIRE DISTRICT  
LEGAL DEBT MARGIN INFORMATION**

**LAST TEN FISCAL YEARS**

	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net assessed value	\$ 122,972,129	\$ 118,877,849	\$ 116,267,430	\$ 114,185,635	\$ 115,559,434	\$ 117,979,998	\$ 124,142,951	\$ 129,529,355	\$ 133,267,537	\$ 146,070,727
Debt limit rate	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %
Debt limit	7,378,328	7,132,671	6,976,046	6,851,138	6,933,566	7,078,800	7,448,577	7,771,761	7,996,052	8,764,244
Less bond and lease obligations	(3,825,325)	(4,152,413)	(4,123,554)	(371,522)	-	-	-	-	-	-
Legal debt margin	<u>\$ 3,553,003</u>	<u>\$ 2,980,258</u>	<u>\$ 2,852,492</u>	<u>\$ 6,479,616</u>	<u>\$ 6,933,566</u>	<u>\$ 7,078,800</u>	<u>\$ 7,448,577</u>	<u>\$ 7,771,761</u>	<u>\$ 7,996,052</u>	<u>\$ 8,764,244</u>
Total net debt applicable to the limit as a percentage of debt limit	51.85 %	58.22 %	59.11 %	5.42 %	- %	- %	- %	- %	- %	- %

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal year</u>	<u>Population (Cochise County)</u>	<u>Personal income (thousands of dollars)</u>	<u>Per capita income (Cochise County)</u>	<u>Unemployment rate (Cochise County)</u>
2012	130,537	4,686,920	35,905	9.5
2013	130,752	4,535,292	34,686	9.7
2014	130,906	4,465,980	34,116	8.7
2015	129,628	4,562,024	35,193	7.4
2016	129,112	4,657,515	36,073	6.1
2017	128,343	4,732,071	36,871	5.5
2018	128,383	4,895,203	38,130	5.7
2019	130,319	5,109,813	39,210	6.0
2020	130,808	6,605,150	50,495	8.8
2021	131,264	4,959,285	37,781	6.3

Sources: Office of Economic Opportunity - Arizona Labor Statistics

**FRY FIRE DISTRICT**  
**PRINCIPAL EMPLOYERS**

**DRAFT**

**CURRENT AND NINE YEARS AGO**

Employer	June 30, 2021	
	Employees	Rank
Trade, Transportation, Utilities	6,600	1
State & Local Government	6,000	2
Professional & Business Services	5,200	3
Federal Government	5,000	4
Education & Health services	4,200	5
Leisure & Hospitality	3,300	6
Natural Resources and Construction	2,100	7
Financial Activities	800	8
Other Services (except Public Administration)	600	9
Manufacturing	600	10
Total	34,400	

Employer	June 30, 2015	
	Employees	Rank
Fort Huachuca	7,956	1
Cochise County	816	2
Sierra Vista Unified Districts No. 68	707	3
Wal-Mart Stores, Inc.	643	4
General Dynamics Information Technology	623	5
Canyon Vista Medical Center	623	6
Arizona State Prison Complex	615	7
Cochise College	521	8
Douglas Unified School District No. 27	492	9
Northrop Grumman Corporation	450	10
Total	13,446	

Source: Cochise College Center for Economic Research

Note 1: 2020 is the most recent year available for employment statistics and there are no statistics for 2014 and prior

Note 2: Employer statistics within district boundaries were not available. Employer statistics are based on Cochise County

Note 3: Statistics were only available by industry for 2020 and by specific employer in 2015

**FRY FIRE DISTRICT**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Fire prevention inspections	-	254	267	281	260	230	20	251	195	169
Emergency medical service calls	-	2,368	2,229	2,428	2,582	2,837	1,115	1,354	2,380	2,786
Patient transports	-	1,642	1,565	1,663	1,603	1,912	1,969	1,602	1,403	1,404
Fire responses	-	55	61	94	99	102	31	88	30	52
Other responses - including hazardous materials, mutual aid, public service	-	782	729	654	584	523	351	435	206	264
Miscellaneous - including false alarms, good intent	-	467	435	739	398	286	348	384	342	611

Source: Various District departments

**FRY FIRE DISTRICT**  
**FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety										
Fire and rescue service	45	39	39	37	36	36	37	40	42	42
Fire prevention	1	1	1	1	1	1	1	1	1	1
Administrative and support	5	4	5	4	4	6	6	6	6	6
Total	51	44	45	42	41	43	44	47	49	49

Source: District HR department

**FRY FIRE DISTRICT**  
**CAPITAL ASSET STATISTICS BY FUNCTION**

**LAST TEN FISCAL YEARS**

Function	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Number of Stations	3	3	3	3	3	3	3	3	3	3
Equipment:										
Ambulances	5	5	5	5	5	5	5	5	5	5
Engines	5	8	8	9	9	9	9	9	9	9
Brush rigs	2	2	2	2	2	2	2	2	2	2
Rescue units	2	1	1	1	1	1	1	1	1	1
Tenders	2	2	2	2	2	2	2	2	2	2
Support units	7	6	6	5	5	5	5	5	4	4
UTV/ATV	1	1	1	-	-	-	-	-	-	-

Source: District capital assets records

# DRAFT

## **Report on Internal Control and on Compliance**



**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Report on Compliance with State of Arizona Regulatory Requirements**

Governing Board and Management  
Fry Fire District  
Sierra Vista, AZ

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Fry Fire District, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 23, 2021.

**Internal Control over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Report on Compliance with State of Arizona Regulatory Requirements**

In connection with our audit, nothing contrary came to our attention that caused us to believe that Fry Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District's general fund, except for those liabilities as prescribed in Arizona Revised Statutes section 48-805, subsection B, paragraph 2 and sections 48-806 and 48-807, or that the District failed to comply with Arizona Revised Statutes section 48-805.02, subsection F. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of the Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

## **Purpose of this Report**

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

Tucson, Arizona  
November 23, 2021